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CUSTOMS TARIFFS

OF THE

WORLD

1920

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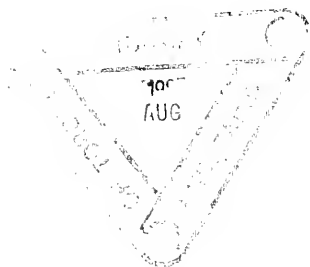
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# P R E F A C E

THIS Book is the most complete work which has ever been published in English, and, indeed, probably in any language, giving the various CUSTOMS TARIFFS in force throughout the World.

Every care is taken to ensure the correctness of the information given; but it must of course be borne in mind that it is absolutely impossible that every item in every Tariff can be correctly set out, as not only are new Tariffs being constantly framed, but, further, a week seldom elapses without material alterations being made to existing ones.

The constant expansion of the different Tariffs is abundantly shown by the increase in the size of this Book, the number of pages having steadily risen from 729 in 1905 to 1224 in 1920.

The Book is intended to meet a real and distinct need in the Commercial and Industrial World, not only of this country but also abroad, and, having regard to the fact that it enables any Merchant to tell at a glance the duty, if any, levied in any country on any exported or imported article, it cannot fail to be of the greatest possible value to the Traders of the World.

An Alphabetical Index to Countries will be found on pages v and vi, and at the commencement of each Tariff an Alphabetical List of the chief items in it has been given, showing under which number or category the duty levied upon any particular article is to be found.

KELLY'S DIRECTORIES LTD.



# KELLY'S

# CUSTOMS TARIFFS OF THE WORLD

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(Liste des Fabricants, Négociants etc, classés par ordre alphabétique des professions.)

## Agents—Forwarding. (Agents expéditeurs.)

Hernu, Péron & Co. Limited, 93 & 100 Queen Victoria street, London E.C.4. See advertisement inside Back Cover

**Pitt & Scott Inc.** 63 Pearl st. New York  
**Thornley William H.** custom-house broker & forwarding agent, 520 Battery street, San Francisco  
Wilmot T. F. & Co. 24 State street, New York City, U.S.A.

## Agents—Ship & Shipping. (Agents maritimes.)

Hernu, Péron & Co. Limited, 93 & 100 Queen Victoria street, London E.C.4. See advertisement inside Back Cover

## Agricultural Engineers. (Instruments d'agriculture.)

**Bamfords Limited**, hay harvesting, potato diggers & barn machinery manufacturers, Uttoxeter, Staffs. T A "Bamfords, Uttoxeter;" T N 51

## Ale & Porter Merchants. (Bières anglaises.)

**Hall T. B. & Co. Limited**, 75-83 Norfolk st. Liverpool. "Bear's Head" Brand—T A "Norfolk;" T N 1501 Royal  
**Machen & Co. Limited**, Norfolk street, Liverpool. "Pelican" Brand—T A "Boniface;" T N 4152 Royal

## Aniline Dye Manufacturers. (Couleurs d'aniline, fabr. de.)

**British Dyestuffs Corporation Ltd.** Blackley, Manchester (T A "Levinstein, Manchester;" T N 500 Chetham Hill, Manchester); Huddersfield (T A "Magenta, Huddersfield;" T N 2000 Huddersfield)

## Assayers—Mineral & Metal. (Essaieurs—minéraux et métaux.)

Johnson, Matthey & Co. Limited, 73-82 Hatton garden, London E.C.1. See advertisement inside Front Cover

## Australian Merchants. (Négociants australiens.)

Scriven Brothers & Co. 40 Weston street, London E.C.1. See advertisement outside Back Cover & p. 6

## Bags—Cotton (Sacs en coton.)

Feltham W. H. & Son, Imperial works, Tower Bridge rd. London S.E.1 & Imperial works, Manchester

## Bank (Banque.)

Farrow's Bank Ltd. 1 Cheapside, London E.C.2. See advertisement

## Bark Factors (Tanneurs en liège.)

Scriven Brothers & Co. 40 Weston street, London E.C.1. See advertisement outside Back Cover & p. 6

## Bedstead Manufacturers.

(Lits, fabr. de.)

Fitter Bros. 83 Pritchett street, Birmingham

## Bell Founders (Fonderies de cloches.)

**Mears & Stainbank**, 31 Whitechapel road, London E.C.1 (established 3 centuries)

## Belting—Leather, Balata &c.

(Courroies de transmission en cuir et "balata.")

British Rawhide Belting Co. Ltd. Hythe rd. Willesden, London N.W.10 & 43 South John st. Liverpool. See advertisement  
Icke Thomas & Son, Heath Leather works, West Bromwich

## Bismuth Refiners.

(Bismuth, raffineurs de.)

Johnson, Matthey & Co. Ltd. 73-82 Hatton garden, London E.C.1. See advertisement inside Front Cover

## Boiler Makers.

(Chaudières, constr. de.)

**Davy Brothers Limited**, Park iron works, Sheffield—T A "Motor, Sheffield;" T N 4800 (5 lines)

## Boiler Fluid Manufacturers.

(Préparation anti-incrustante pour chaudières à vapeur.)

Crystal & Co. Ltd. Albert Chemical works, Church Stile, Rochdale; T A "Crystal, Rochdale;" T N 543 Rochdale

## Bolt & Nut Manufacturers.

(Boulons et écrous, fabr. de.)

**Horton & Son Limited**, all kinds engineers', railway carriage & coach bolts & nuts; machine & hand made nuts, tire fods, fish & fang bolts, dog spikes & all kinds of railway fastenings, tramway tie pins & other accessories, washers &c. Alma & New Alma works, Darlaston—T A "Horton, Darlaston"  
London Screw Co. Unicorn works, Oldbury rd. Smethwick, Staffs. Galvanized hook bolts & nuts, roofing bolts & nuts, screws, rivets & washers

## Brass Lever Lock Manufgrs.

(Cadenas à levier en cuivre jaune.)

Batler Jas. & Co. Albert Lock works, Great Brickkiln st. Wolverhampton

## Brewers (Brasseurs.)

**Hall T. B. & Co. Lim.** 75-83 Norfolk st. L'pool w. "Bear's Head" brand (ales, porter, stout & lager beer)—T A "Norfolk;" T N 1501 Royal

## Brewers' & Distillers' Engineers.

(Installations de brasseries et distilleries.)

Blair, Campbell & McLean Limited, Woodville st. Govan, Glasgow

## Bristle Merchants.

(Soies de porc, négoce, ex.)

Scriven Brothers & Co. 40 Weston street, London E.C.1. See advertisement outside Back Cover & p. 6

## Brokers—Custom House.

(Courtiers en douane.)

Barham Gray B. Bank of Italy building, Los Angeles, California, U.S.A.

## Bunting Manufacturers.

(Molleton à drapsaux, fabr. de.)

Riley E. & Co. Ltd. Providence Street mills, Leeds

## Carriers.

(Transport, entrepreneurs de.)

Hernu, Péron & Co. Ltd. 93 & 100 Queen Victoria street, London E.C.4. See advertisement inside Back Cover

## Cement Manufacturers.

(Ciment, fabr. de.)

**Associated Portland Cement Manufacturers Ltd. (Tho)**, Portland house, 8 Lloyd's avenue, London E.C.3. Manufacturers & exporters of portland cement &c. Brands: "J. B. White & Bros.;" Gillingham "Hand"; K. B. & S. or "Pyramid"; "Anchor"; "Barham"; "Gibbs"; "Diamond"; "Francis"; "Nine Elms"; "Hilton, Anderson & Co." &c.—T N 5600 Avenue; T A "Portland, T. dew, London"

### Chain Manufacturers.

(Chaines, fabr. de.)

**Bannister W. & Co.** Cradley Heath.  
Short link chain, cable & best rigging,  
crane & block chains  
**Perrins Thomas**, Stourbridge

### Chemists—Manufacturing.

(Produits chimiques, fabr. de.)

**Carroll Soap & Perfumery Co.** Macfarlane road, Shepherd's Bush W 12. See advertisement  
**Stevenson & Howell Limited**, 95A, Southwark street, London S E 1

### Color Manufacturers.

(Couleurs, fabr. de.)

**Storey Joseph & Co. Limited**, manufacturers of fine colors of every description for lithographic & printing ink makers; also makers of dry colors of every description for the use of paint grinders, enamel manufacturers, linoleum, leather-cloth, floorcloth manufacturers, for paper stainers, coach painters, motor body builders &c. &c.;



Silver

Medal

Edinburgh 1890

also makers of borates of lead & manganese, jaspers' browns &c.; Heron chemical & color works, Lancaster; London office, 4 Ludgate circus E C 4—T A "Heron, Lancaster;" "Colourific, Fleet, London"

### Color Manufacturers (Confectionery & Soap).

(Couleurs pour confiserie et savonnerie, fabr. de.)

**Stevenson & Howell Limited**, 95A, Southwark street, London S E 1

### Cotton Bag Manufacturers.

(Sacs en coton, fabr. de.)

**Feltham W. H. & Son**, Imperial works, Tower Bridge road, London S E 1 & Imperial works, Manchester

### Cotton Goods Manufacturers.

(Cotonnades, fabr. de.)

**Dawson Brothers & Co.** 10 Victoria chambers, Meadowside, Dundee

### Carriers (Corroyeurs).

**Dixon (John)**, Sons & Taylor, Market st. Bermondsey, London S E 1. See advertisement

### Custom House Brokers.

(Courtiers en douane.)

**Barham Guy B.** Bank of Italy building, Spring & Temple, Los Angeles, California, U.S.A

### Cycle Hub Manufacturers.

(Cycles, moyeux p.)

**British (The) Hub Co. Limited**, Clyde works, Wearnam street, B'ham. Hub specialists: home & export. Tel. Ad. "Pizz-y, Bham"

### Disinfecting Powder & Fluids.

(Desinfectants, liquide et en poudre.)

**Beddow George**, Calcutta works, Limehouse, London E 14. Inventors & sole manufacturers of "Suji Muji."  
—T A "Immature, London;" T N East 11/6

### Distillers.

(Distillateurs.)

**Stewart Alexander & Son of Dundee**, distillers of the famous "Cream of the Barley" special old Scotch Whisky



Purveyors to His Majesty's Houses of Parliament. By special Royal warrant to H.M. the King of Spain. Contractors to the Belgian Government—Telegrams "Sherry, Dundee." Codes: A B C 5th edition; Liebers 5-letter; Western Union; Marconi International

### Drawing Pin Manufacturers.

(Punaises pour le dessin, fabr. de.)

**Tucker Manufacturing Co. Ltd.** Crescent works, Harlesden N W 10. See advertisement

### Drug Importers.

(Drogués, import. de.)

**Scriven Brothers & Co.** 40 Weston street, London S E 1. See advert. outside Back Cover & p. 6

### Essence Manufacturers.

(Essences, fabr. d'.)

**Stevenson & Howell Limited**, 95A, Southwark street, London S E 1

### Essential Oil Distillers and Importers.

(Huiles essentielles, distillateurs et importateurs d'.)

**Stevenson & Howell Limited**, 95A, Southwark street, London S E 1

### Export Bottlers.

(Vins, bières etc. exportateurs de.)

**Hall T. B. & Co. Lim.** 75-83 Norfolk st. L'pool W. "Boar's Head" brand (ales, porter, stout & lager beer)—T A "Norfolk;" T N 1501 Royal

**Machen & Co. Limited**, Norfolk street, Liverpool. "Pelican" brand (ale, porter & stout)—T A "Boniface;" T N 4132 Royal

### Feathers—Importers.

(Plumes, import. de.)

**Scriven Brothers & Co.** 40 Weston street, London S E 1. See advert. outside Back Cover & p. 6

### File Manufacturers.

(Limes, fabr. de.)

**Flockton, Tompkin & Co. Limited**, Newhall steel works, Attercliffe, Sheffield  
**Kenyon John & Co. (Sheffield) Ltd.** (also saw manufacts.), Mill Sands steel works, Sheffield—T A "Kenyon, Sheffield"  
**Spencer Walter & Co. Limited**, Crescent steel works, Warren street, Sheffield—T A "Crescent, Sheffield;" T N 2581 & 2582

### Fire Brick Manufacturers.

(Briques réfractaires, fabr. de.)

**Bowens' Limited** (successors), Stourbridge —T A "Bowens"  
**Hall John & Co. of Stourbridge Limited**, Stourbridge  
**King Brothers (Stourbridge) Ltd.** (best glasshouse pot & crucible clay props, manufacturers of fire bricks, gas retorts, furnace bricks & crucibles), Stourbridge —T A "King Bros. Stourbridge;" T N 17 Lye

### Flag & Banner Makers.

(Drapeaux et bannières, fabr. de.)

**Riley E. & Co. Ltd.** Providence Street mills, Leeds

### Foreign Freight Express Forwarders.

(Agents expéditeurs pour l'étranger.)

**Pitt & Scott Inc.** 60 Pearl st. New York

### Gasfitting & Chandelier Manufs.

(Lustres et appareils à gaz.)

**Shaw Edward J. & Co.** Astral works, Walsall, Staffs—T N 151; telegrams, "Astral," Code A B C 5th edition

### Gas Making Apparatus Manufs.

(Appareils pour la fabrication du gaz, fabr. d'.)

**Horsehay (The) Co. Ltd.** Horsehay, Salop

### Gear Cutters (Taillerie des engrenages).

**British Rawhide Belling Co. Limited**, Hythe road, Willesden, London N W 10 & 43 South John street, Liverpool. See advertisement

### Glass Manufacturers.

(Verrerie, fabr. de.)

**Chance Brothers & Co. Limited**, (Glass works, Smethwick, Staffs. Manufacturers of all descriptions of window glass—T A "Chance, Smethwick;" T N 106 (4 lines) Oldbury; A B C cable code used

### Gold, Silver & Platinum Refiners.

(Or, argent et platine, affineurs d'.)

**Johnson, Matthey & Co. Lim.** 73-82 Hatten garden, London E C 1. See advertisement inside Front Cover

### Hair Importers.

(Crins, import. de.)

**Scriven Brothers & Co.** 40 Weston street, London S E 1. See advert. outside Back Cover & p. 6

### Hat Manufacturers—Wholesale.

(Chapeaux, fabr. de, en gros.)

**Jay Victor & Co.** 31 & 30 Southwark bridge road, London S E 1; ladies' show rooms, 12 Woodstreet E C 2;



makers of

ladies' & men's hats

of all

descriptions

Lincoln, Bennett & Co. Limited.



TRADE MARK.

—T A "Lincoln, London"; T N Hop 526

Hatters by appointment to H.M. the King.

24, 25 & 26 Nelson sq.

Blackfriars road,

London S E 1

### Hide Factors.

(*Peaux, facteurs, en.*)

Barrow Samuel & Brother Limited: offices & warehouses, Weston street, London S E 1. See advertisement

### Hide & Skin Merchants.

(*Peaux et cuirs, négo., en.*)

Barrow Samuel & Brother Limited: offices & warehouses, Weston street, London S E 1. See advertisement

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Horn, Skin & Hide Importers.

(*Cornes, peaux et cuirs, import. de.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Hosiery Manufacturers.

(*Bonneterie, fabr. de.*)

Tamura Y. & Co. 29 & 30 Sannomiya Sanchome, Kobe, Japan. See advert

### House Furnishers

(*Fournisseurs de meubles.*)

Hampton & Sons Ltd. Pall mall east, London W 1—T A "Hamitic, Charles, London"

### Insurance Company.

(*Compagnie d'assurances.*)

Eagle, Star & British Dominions Insurance Co. Ltd.: head office, British Dominions house, Royal Exchange avenue, London E C 3. See advertisement

### Iron Manufacturers.

(*Fer, fabr. de.*)

Bradley John & Co. Stourbridge—T A "Bradley, Stourbridge"

### Jute Manufacturers.

(*Jute, fabr. de.*)

Dawson Brothers & Co. 10 Victoria chambers, Meadows, Dundee

### Jute, Hemp & Grass Importers.

(*Jute, chanvre et alfa, import. de.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Jute Goods Merchants.

(*Articles en jute, négo., en.*)

Duncan George & Co. 64 Commercial street, Dundee—T A "Lodestar"

### Lamp Manufacturers.

(*Lampes, fabr. de.*)

Sherwood, Linley Ltd. Neebells Park works, Eliot st. Birmingham. Speciality, railway lamps of all kinds

### Latin American Trade Bureau.

(*Bureau de commerce de l'Amérique latine.*)

Asociación Internacional de California (John C. Allen, director), Chamber of Commerce building, Los Angeles, California

### Leather (Enamelled & Japanned).

(*Cuirs, en niles et vernis.*)

Dixon (John), Sons & Taylor, Market street, Brompton, London S E 1. See advertisement

### Leather Dressers.

(*Apprentis de cuirs.*)

Turney Brothers Limited, Trent Bridge Leather works, Nottingham

### Leather Exporters.

(*Cuirs, exportateurs de.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Leather Factors (*Facteurs en cuir.*)

Barrow Samuel & Brother Limited: offices & warehouses, Weston street, London S E 1. See advertisement

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Leather Importers.

(*Cuirs, importateurs de.*)

Barrow Samuel & Brother Limited: offices & warehouses, Weston street, London S E 1. See advertisement

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Leather Manufacturers.

(*Cuirs, fabr. de.*)

Dixon (John), Sons & Taylor, Market st. Brompton, London S E 1. See advertisement

### Leather Merchants.

(*Cuirs, négo., en.*)

Barrow Samuel & Brother Limited: offices & warehouses, Weston street, London S E 1. See advertisement

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Leather Cloth Manufacturers.

(*Toiles en cuirs, fabr. de.*)

New Pegamot Limited, 134 Queen Victoria street, London E C 4; "Pegamot" brand Morocco & various grained imitation leather cloths, waterproof, stain proof, dirt proof—T A "Pegamot, Cent, London; " T N City 9704 (2 lines). Cycles, A B C, 4th & 5th editions & private

### Lock Manufacturers.

(*Serrures, fabr. de.*)

Collidge & Bridgen, Midland works, Wolverhampton

### Mattress Manufacturers.

(*Sommiers, fabr. de.*)

Lane George & Sons Limited, Sterling works, Bructon street, Birmingham. Every description woven wire mattresses, wood bedsteads, bedding &c.—T A "Bedding, Birmingham"

### Merchants—Exporters.

(*Négociants exportateurs.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

Tamura Y. & Co. 29 & 30 Sannomiya Sanchome, Kobe, Japan. See advert

### Merchants—General.

(*Négociants divers.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Merchants—Importers.

(*Négociants importateurs.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

Tamura Y. & Co. 29 & 30 Sannomiya Sanchome, Kobe, Japan. See advert

### Merchants—American (North & South).

(*Négociants pour l'Amérique du Nord et Sud.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Merchants—China & Japan.

(*Négociants pour la Chine et Japon.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Merchants—India & Colonial.

(*Négociants pour les Indes et les Colonies.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Merchants—New Zealand.

(*Négociants pour la Nouvelle Zélande.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Merchants—South Africa.

(*Négociants pour l'Afrique du Sud.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Needle Manufacturers

(*Aiguilles, fabr. d.*)

Avery Wm. & Son, Redditch, Worcester-shire  
English J. & Son Limited, Queen's works, Redditch, Wores

### Oil Importers.

(*Huiles, importateurs d.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6



# **Orre Importers.**

(*Minerais, import. de.*)

Scriven Brothers & Co. 40 Weston street, London S.E.1. See advertisement outside Back Cover & p. 6

# **Paint Manufacturers.**

(*Couleurs, fabr. de.*)

**Peacock & Buchan Ltd.** Monsehol Factory, Shirley, Southampton — T A "Peabuch, Southampton" T N 440

# **Paper Fasteners.** (*Attaches à relier.*)

Tucker Manufg. Co. Ltd. Crescent works, Harlesden N.W.10. See advertisement

# **Perfumers—Manufacturing.**

(*Parfumerie, fabr. de.*)

Carmichael Soap & Perfumery Co. Ltd. Macfarlane road, Shepherd's Bush W.12. See advertisement  
Carreras A. & E. 207 King st. Hammer-smith W.6. See advertisement

# **Pinion Manufrs.** (*Pignons, fabr. de.*)

British Rawhide Belting Co. Ltd. Hythe rd. Willesden, London N.W.10 & 13 South John st. Liverpool. See advertisement

# **Platinum Refiners & Manufrs.**

(*Platin, affinage de.*)

Johnson, Matthey & Co. Ltd. 7 & 82 Hatton garden, London E.C.1. See advertisement inside Front Cover

# **Quartz Glass Apparatus.**

(*Appareils en verre de quartz.*)

Johnson, Matthey & Co. Ltd. 73-82 Hatton garden, London E.C.1. See advertisement inside Front Cover

# **Railway Carriage Furniture Manufacturers.**

(*Fournitures pour voitures de chemins de fer, fabr. de.*)

Jones & Foster Ltd. 39 Bloomshury st. Birmingham—T A "Crucible"

# **Railway Carriage Lamp Manfrs.**

(*Lampes p. voitures de chemins de fer, fabr. de.*)

Jones & Foster Limited, 39, Bloomshury street, Birmingham—T A "Crucible"

# **Sack & Bag Manufrs.** (*Sacs, fabr. de.*)

**Duncan George & Co.** 94 Commercial street, Dundee—T A "Leister"

**Salomon Julius & Co.** 12 Victoria chambers, Dundee—T A "Salomon"

# **Saddlers' Hair** (*Crin pour selliers.*)

**Rice Charles & Co.** Friar st. South-wark, London S.E.1. Established 1790. Hair & flock manufacturers & merchants—T A "Flock, London"

# **Seed Exporters** (*Semences, export. de.*)

Scriven Brothers & Co. 40 Weston street, London S.E.1. See advert. outside Back Cover & p. 6

# **Seed Importers** (*Semences, import. de.*)

Scriven Brothers & Co. 40 Weston street, London S.E.1. See advertisement outside Back Cover & p. 6

# **Ship Brokers & Steamship Agents.**

(*Courtiers et agents maritimes.*)

**Pago & Jones**, Mobile, Ala., U.S.A

# **Silicate Cotton or Slag Wool Manufrs.** (*Laines de scories, fabr. de.*)

Broadbent J. C. & Co. Ltd. Redcar, Yorks.—T A "Broadbents, Redcar"

# **Skin Importers.**

(*Poux, importateurs de.*)

Scriven Brothers & Co. 40 Weston street, London S.E.1. See advert. outside Back Cover & p. 6

# **Slate & Slab Merchants.**

(*Ardoises et dalles, négo. ca.*)

Davies Bros. Portmadoc, North Wales—T A "Seiva I, Portmadoc"

# **Soap Manufrs.** (*Savons, fabr. de.*)

Carmichael Soap & Perfumery Co. Ltd. Macfarlane road, Shepherd's Bush W.12. See advertisement  
Carreras A. & E. 207 King st. Hammer-smith W.6. See advertisement

# **Spring Manfrs.** (*Ressorts, fabr. de.*)

Shaw Thomas, Lion Spring & Axle works, Hill Top, West Bromwich

# **Stampers & Piercers.**

(*Estampes et perforateurs de métal.*)

Bache W. & T. & Son, Mayers Green, West Bromwich—T A "Pressings;" T N 131

# **Steam Packing Manufacturers.**

(*Garnitures pour presse-étoupes, fabr. de.*)

**Boorn Thomas & Co.** Crescent lane, Clapham, London S.W.4. Manufacturers of all kinds of engine & pump packings

# **Steel Manfrs.** (*Aciers, fabr. d.*)

**Flockton, Tompkin & Co. Ltd.** New-hall steel works, Sheffield; manufacturers of every description of best refined steel for home & export

# **Steel Mfrs. Converters & Refiners.**

(*Aciér, fabrication, convertissement et raffinage d.*)

Kenyon John & Co. (Sheffield) Ltd. Mill Sands steel works, Sheffield—T A "Kenyon, Sheffield"

Spencer Walter & Co. Limited, Crescent steel works, Warren st. Sheffield—T A "Crescent, Sheffield;" T N 2581 & 2582

# **Steel Works Plant Manufrs.**

(*Installations d'aciéries.*)

**Davy Brothers Limited**, Park iron works, Sheffield—T A "Motor, Sheffield;" T N 4300 (5 lines)

# **Stuff Manufacturers.**

(*Stuffs, fabr. d.*)

Rees Wm. E. & Co. East parade, Bradford

# **Sugar Machinery Manufacturers.**

(*Machines pour sucreries, fabr. de.*)

Blair, Campbell & McLean Limited, Woodville street, Govan, Glasgow

# **Sulphate of Copper Manufactrs**

(*Sulfate de cuivre, fabr. de.*)

Chapman (Spencer) & Messel Ltd. (with which is amalgamated Wm. Pearce & Sons Ltd.), 36 Mark lane, London E.C.3; works, Silvertown, Essex. See advert

# **Sulphuric Acid (Fuming).**

(*Acide sulfurique, fumant.*)

Chapman (Spencer) & Messel Ltd. (with which is amalgamated Wm. Pearce & Sons Ltd.), 36 Mark lane, London E.C.3; works, Silvertown, Essex. See advert.

# **Sweep Smelters & Refiners.**

(*Fondeurs et affineurs de déchets de métaux.*)

Johnson, Matthey & Co. Ltd. 73-82 Hatton garden, London E.C.1. See advertisement inside Front Cover

# **Tallow Exporters.**

(*Staufs, export. de.*)

Scriven Brothers & Co. 40 Weston street, London S.E.1. See advert. outside Back Cover & p. 6

# **Tallow Importers.**

(*Staufs, import. de.*)

Scriven Brothers & Co. 40 Weston street, London S.E.1. See advert. outside Back Cover & p. 6

# **Tanners.** (*Tanneurs.*)

Barrow Samuel & Brother Limited; offices & warehouses, Weston street, London S.E.1. See advertisement  
Dixon (John), Sons & Taylor, Market street, Bermondsey, London S.E.1. See advertisement

# **Tinfoil Paper Manufacturers.**

(*Papier en double d'étain, fabr. de.*)

Mitchell J. & W. Bordesley paper works, Birmingham—T A "Tinfoil, Birmingham"

# **Tooth Paste & Powder Manufrs.**

(*Dentifrices, fabr. de.*)

Carreras A. & E. 207 King street, Ham-mersmith W.6. See advertisement

# **Translators of Languages.**

(*Traductions des langues étrangères.*)

Garrin's International Translations Agency, 57 to 60 Holborn viaduct, London E.C.1

# **Tube Manufacturers.**

(*Tubes, fabr. de.*)

**Elliott's Metal Co. Ltd.**; works, Selly Oak, Birmingham; manufacturers of patent yellow metal, copper & brass sheets, tubes &c  
McDougall James Limited, Wednesbury

# **Walking Stick Manufacturer.**

(*Cannes, fabr. de.*)

Narborough F. 42 Lombard st. Birmingham. Soldiers' swagger sticks & whips, all kinds

# **Washer Manufacturers.**

(*Rondelles, fabr. de.*)

Bache W. & T. & Son, Mayers Green, West Bromwich

**Waterproofers.***(Imperméabilisation de tissus.)*

**Cording, J. C. & Co. Ltd.** (original  
Cording's), 19 Piccadilly, London W 1 &  
35 St. James' street, London S W 1

**Webbing Manufacturers.***(Tissus, fabr. de.)*

Drake F. & Co. North Coker mills, Somerset

**Wharfingers.***(Entrepôts sur quais.)*

**Hernu, Péron & Co. Ltd.** 93 & 100 Queen  
Victoria street, London E C 4. See ad-  
vertisement inside Back Cover

**Whisky Distillers Scotch.***(Whisky écossais, distillateurs de.)*

**Greenlees Brothers**, 29 & 31 Com-  
mercial street, London E 1; distilleries,  
Argyllshire; bonded & export ware-  
houses, Glasgow

**Wire Paper Clip Manufactrs.***(Pince-papiers en fil de fer.)*

**Tucker Manufg. Co. Ltd.** Crescent works,  
Harrowden S W 10. See advertisement

**Wire Rope Makers.***(Câbles en fils métalliques, fabr. de.)*

**Bullivant and Co. Limited**, 72 Mark lane,  
London E C 3

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# CUSTOMS TARIFF OF THE UNITED KINGDOM

Return showing the several articles subject to Import and Export Duties in the United Kingdom, and the Duty levied upon each article, according to the Tariff in operation, together with an account of Customs drawbacks and Customs charges.

IMPORT DUTIES.		Rates of Duty.		Articles.		Rates of Duty.	
Articles.		Full. Preferential.		Articles.		Full. Preferential.	
c s. d. £ s. d.		c s. d. £ s. d.		c s. d. £ s. d.		c s. d. £ s. d.	
<b>Ad valorem duties:—</b>							
The value of any article for the purposes of <i>ad valorem</i> duty shall be taken to be the price which an importer would give for the article if the article were delivered, freight and insurance paid, in bond at the port of importation, and duty shall be paid on that value as fixed by the Commissioners of Customs and Excise. (See Finance (No. 2) Act, 1915.)							
Clocks, watches, and the component parts of clocks and watches .....	33½ %	Two-thirds of full rate.					
Motor cars, including motor bicycles and motor tricycles .....	53½ %	Idem.					
Accessories and component parts of motor cars, motor bicycles, or motor tricycles, other than tyres .....	35½ %	Idem.					
Motor cars which are proved to the satisfaction of the Commissioners of Customs and Excise to be constructed and adapted for use, and intended to be used solely as motor omnibuses or motor ambulances, or in connection with the conveyance of goods or burden in the course of trade or husbandry, or by a local authority as fire engines or otherwise for the purposes of their fire brigade service, and chassis, component parts and accessories, which are so proved to be intended to be used solely for any such motor cars, are not charged with import duty.							
In the case of a motor car (including a motor bicycle and a motor tricycle) imported with tyres attached, the value of the tyres is deducted from the value of the car for the purpose of the charge of duty.							
Engineers' hand tools are admitted free of duty.							
It is shown to the satisfaction of the Commissioners of Customs and Excise that any motor car, chassis, component part or accessory has been and is being exclusively used for purposes which entitle it to an exemption from duty the Commissioners, subject to such conditions (if any) as they think fit to impose, will repay any duty paid on the car, chassis, part or accessory on importation.							
Musical instruments, including gramophones, pianolas and other similar instruments .....	33½ %	Idem.					
Accessories and component parts of musical instruments, and records and other means of reproducing music .....	33½ %	Idem.					
Complete musical instruments of a value not exceeding one shilling each and mouth organs are admitted free of duty.							
<b>Beer:</b>							
Of the descriptions called or similar to mump, spruce, or black beer, or Berlin white beer, or other preparations, whether fermented or not fermented, of a similar character, where the words thereon are, or were before fermentation, of a specific gravity:							
Not exceeding 1215° .....	11 2 0	56 gallons					
Exceeding 1215° .....	16 10 5	5					
Of any other description where the words thereof were, before fermentation, of a specific gravity of 1055° .....							
(And so in proportion for any difference in gravity.)	3 10 6	36 gallons					
Cards, playing .....	0 3 9	doz. packs					
Cocoa:							
Raw or kiln-dried .....	1 19 8½	Five-sixths of full rate.					
Roasted or ground .....	0 6 6	lb.					
Mixed (with cocoa, see Cocoa).	0 1 3						
Chloral hydrate .....	0 4 4						
Chloroform .....							
<b>* Ad valorem duties.</b> —Where it is proved to the satisfaction of the Commissioners of Customs and Excise that any article is of a kind mainly used as an accessory or a component part which is liable to import duty but is imported for use for some other purpose, or has been and is being exclusively used for some other purpose, the Commissioners will, subject to such conditions (if any) as they think fit to impose, allow the article to be imported free of duty, or repay any duty paid on importation, as the case requires.							
Cider or perry, not containing added spirits .....	0 0 1	gallon					
Cinematograph films imported for the purpose of the exhibition of pictures or other optical effects by means of a cinematograph or other similar apparatus:							
Blank film, on which no picture has been impressed, known as raw film or stock .....	0 0 0½	Two-thirds of full rate.					
per linear foot of the standard width of 1½ inches .....							
Positives, i.e., thus containing a picture and ready for exhibition .....	0 0 1	Idem.					
per linear foot of the standard width of 1½ inches .....							
Negatives, i.e., films containing a photograph from which positives can be printed .....	0 0 5	Idem.					
per linear foot of the standard width of 1½ inches .....							
Clocks, see <i>ad valorem</i> duties.	2 2 0½	Five-sixths of full rate.					
Husks and shells .....	0 6 0½	or full rate.					
Cocoa butter .....	0 0 4½	lb.					
Preparations of cocoa butter .....							
Coffee:							
Not kiln-dried, roasted or ground .....	2 2 0	Idem.					
Kiln-dried, roasted or ground .....	0 0 6	Idem.					
Coffee and chicory, roasted and ground (mixed) .....	0 0 6	Idem.					
Colloidion .....	1 14 11	gallon					
Ether, acetate .....	0 2 7	lb.					
butyric .....	1 10 6	gallon					
Sulphuric .....	0 1 5	lb.					
Ethyl bromide .....	1 1 10	gallon					
chloride .....	0 19 0						
Iodide .....							
<b>Fruit, dried, or otherwise preserved, viz.:</b>							
Currents, figs and fig cake, plums (commonly called French plums and brancolos), plums, dried or preserved, not otherwise described, prunes and raisins.							
Plums include greengages, damsons, mirabelles and dried apricots; tinned and bottled apricots and apricot pulp are not liable to duty as preserved plums, but duty is charged on any added sugar (see sugar). Fruit preserved in water is charged with duty on the weight of the fruit only.							
(a) Without sugar:							
Currents .....	0 2 0	Idem.					
Other suitable fruit .....	0 19 6	Idem.					
(b) With sugar, see under sugar.							
Glucose:							
Solid .....	0 16 3	Idem.					
Liquid .....	0 11 8	Idem.					
Gramophones, see <i>ad valorem</i> duties.							
Matches, safety and other sorts:							
On any number in a box not exceeding eighty .....							
Standard gross of 10,000 matches	0 5 2	Idem.					
On any number in a box in excess of eighty .....							
Standard gross of 10,000 matches	0 5 5	Idem.					
<b>Mechanical lifters:</b>							
Requiring the use of spirit .....	0 1 0	Idem.					
Other sorts .....	0 0 6	Idem.					
Molasses and invert sugar and all other sugar and extracts from sugar which cannot be completely tested by the polariscope and on which duty is not otherwise charged:							
If containing 70 per cent. or more of sweetening matter .....	0 16 3	Idem.					
If containing less than 70 per cent. and more than 50 per cent. of sweetening matter .....	0 14 8	Idem.					
If containing not more than 50 per cent. of sweetening matter .....	0 5 8	Idem.					
Molasses is free of duty when cleared for use by a licensed distiller in the manufacture of spirits, or if it is to be used solely for the purpose of food for stock.							
Motor cars, see <i>ad valorem</i> duties.							



## TARIFF.]

Articles.	Rates of Duty.		Articles.	Rates of Duty.	
	Full.	Preferential.		Full.	Preferential.
them as being used for medical purposes.	£ s. d.	£ s. d.	Tinned or bottled, in <i>thin</i> syrup, in other cases	0 5 8 <sup>1</sup> / <sub>2</sub>	Five-sixths of full rate.
(d) Bottling charges on	£ s. d.	£ s. d.	Tinned or bottled, in <i>thick</i> syrup	0 15 12	Ditto.
Imported spirits:			Crystallised, glazed, or Metc.	1 5 8	Ditto.
For every one dozen imperial or reputed quart bottles, of imported spirits bottled in warehouse, on delivery for home consumption	0 0 3	0 0 3	Fruit pulp, in <i>thin</i> syrup	0 5 8 <sup>1</sup> / <sub>2</sub>	Ditto.
one (or two) dozen bottles			..... <i>thick</i> syrup	0 18 6 <sup>1</sup> / <sub>2</sub>	Ditto.
Sugar:			(2) Fruit liable to duty as such:		
Not exceeding 76 degrees of polarization, cwt.	0 12 4	Five-sixths of full rate.	Crystallised, glazed, or Metc. or in pulp, including jam and fruit jellies (a)	1 5 8	Ditto.
Exceeding 76 and not exceeding 77	0 12 8 <sup>1</sup> / <sub>2</sub>	Ditto.	Tinned or bottled, in syrup	1 5 8	Ditto.
" 77	0 13 1	Ditto.	Unless the importer elects to pay duty on the whole weight at 25s. 8d. per cwt. for five-sixths of that rate in the case of Empire goods: the fruit is charged as fruit preserved without sugar, and the syrup at 3s. 5d. (subject to declaration on entry as indicated above), 3s. 8 <sup>1</sup> / <sub>2</sub> d. or 15s. 1 <sup>1</sup> / <sub>2</sub> d. per cwt. (or five-sixths of the respective rates as the case may be) according to its rating.		
" 78	0 13 6 <sup>1</sup> / <sub>2</sub>	Ditto.	Mixtures of dutiable and non-dutiable fruit are charged as though the whole were dutiable, unless a separate account can be taken of the non-dutiable fruit.		
" 79	0 13 11 <sup>1</sup> / <sub>2</sub>	Ditto.	Apricots, crystallised or glazed, are chargeable with duty at 25s. 8d. per cwt. for five-sixths of that rate in the case of Empire goods; but tinned and bottled apricots and apricot pulp, including jam, are chargeable with duty as non-dutiable fruit preserved in sugar, i.e., on the sugar or syrup only.		
" 80	0 14 1 <sup>1</sup> / <sub>2</sub>	Ditto.	Fruits, imitation, crystallised or not, on the entry for which the importer has declared that the duty on the sugar or other sweetening matter (b) used in the preparation of the goods did not exceed 21s. 1d. per cwt. for five-sixths of that rate as the case may be)	1 1 1	Ditto.
" 81	0 15 2 <sup>1</sup> / <sub>2</sub>	Ditto.	Fruits, imitation, crystallised or not, in all other cases	1 5 8	Ditto.
" 82	0 15 7 <sup>1</sup> / <sub>2</sub>	Ditto.	Ginger, preserved in syrup or other sweetening matter (a) used in the preparation of the goods did not exceed 4s. 7d. per cwt. for five-sixths of that rate as the case may be)	0 4 7	Ditto.
" 83	0 16 1 <sup>1</sup> / <sub>2</sub>	Ditto.	Milk powder:		
" 84	0 16 6 <sup>1</sup> / <sub>2</sub>	Ditto.	If declared by the importer not to contain any added sugar and found free from added sugar	Free	Ditto.
" 85	0 17 0 <sup>1</sup> / <sub>2</sub>	Ditto.	On the entry for which the importer has declared that the duty on the sugar or other sweetening matter (b) used in the preparation of the goods did not exceed 2s. 4 <sup>1</sup> / <sub>2</sub> d. per cwt. (or five-sixths of that rate as the case may be)	0 3 1 <sup>1</sup> / <sub>2</sub>	Ditto.
" 86	0 17 5 <sup>1</sup> / <sub>2</sub>	Ditto.	In all other instances, and in cases in which the importer wishes to dispense with sampling and testing	1 1 1	Ditto.
" 87	0 17 6 <sup>1</sup> / <sub>2</sub>	Ditto.	Soy, when containing molasses or other sweetening matter (a)	0 5 8 <sup>1</sup> / <sub>2</sub>	Ditto.
" 88	0 18 0 <sup>1</sup> / <sub>2</sub>	Ditto.	Tamarinds, preserved in syrup	0 5 8 <sup>1</sup> / <sub>2</sub>	Ditto.
" 89	0 18 8 <sup>1</sup> / <sub>2</sub>	Ditto.	Other preparations made with added sugar or other sweetening matter (b)	Finance under Sec. 1 Act, 1904	Ditto.
" 90	0 19 3 <sup>1</sup> / <sub>2</sub>	Ditto.	Table waters which contain as the result of the ordinary process of manufacture or are prepared in the ordinary process of manufacture with sugar or other sweetening matter, or which are fermented beverages	0 0 4	
" 91	0 19 11 <sup>1</sup> / <sub>2</sub>	Ditto.	Herb beer	0 0 2	
" 92	1 0 6 <sup>1</sup> / <sub>2</sub>	Ditto.	Other table waters	0 1 0	Ditto.
" 93	1 1 1 <sup>1</sup> / <sub>2</sub>	Ditto.	Tobacco, manufactured, viz.:		
" 94	1 2 4 <sup>1</sup> / <sub>2</sub>	Ditto.	Cigars	0 15 7	Ditto.
" 95	1 2 11 <sup>1</sup> / <sub>2</sub>	Ditto.	Charettes	0 12 7	Ditto.
" 96	1 3 2 <sup>1</sup> / <sub>2</sub>	Ditto.	Cavendish or Negrohead	0 11 10 <sup>1</sup> / <sub>2</sub>	Ditto.
" 97	1 3 7 <sup>1</sup> / <sub>2</sub>	Ditto.	Cavendish or Negrohead, manufactured in bond	0 10 4 <sup>1</sup> / <sub>2</sub>	Ditto.
" 98	1 5 8	Ditto.	Other manufactured tobacco	0 10 4 <sup>1</sup> / <sub>2</sub>	Ditto.
Blackening liquid, containing sugar or any other sweetening matter (a)	0 5 8 <sup>1</sup> / <sub>2</sub>	Ditto.	Shuff containing more than 15 lbs. of moisture in every 100 lbs. weight thereof	0 9 9 <sup>1</sup> / <sub>2</sub>	Ditto.
(Together with the duty on any spirit contained therein)			Shuff not containing more than 15 lbs. of moisture in every 100 lbs. weight thereof	0 11 10 <sup>1</sup> / <sub>2</sub>	Ditto.
A minimum additional 1d. the lb. is chargeable in respect of any of the undermentioned sugar articles in the manufacture of which spirit has been used; any such article in the manufacture of which a greater percentage of spirit has been used than that covered by a spirit charge of 5d. the lb. is chargeable with a spirit duty rate of 1d. the lb., or such spirit duty rate in excess of 1d. the lb. as analysis may show to be necessary.			Unmanufactured, if stripped or stemmed		
Blackening, solid, containing sugar or any other sweetening matter (a)	0 5 8 <sup>1</sup> / <sub>2</sub>	Ditto.	Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof	0 8 2 <sup>1</sup> / <sub>2</sub>	Ditto.
Candied or drained peel	0 18 6 <sup>1</sup> / <sub>2</sub>	Ditto.	Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	0 9 1	Ditto.
Caramel, solid	1 5 8	Ditto.	If unstripped or unstemmed		
" liquid	0 18 6 <sup>1</sup> / <sub>2</sub>	Ditto.	Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof	0 8 2 <sup>1</sup> / <sub>2</sub>	Ditto.
Cherries, drained	0 15 11 <sup>1</sup> / <sub>2</sub>	Ditto.	Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	0 9 1	Ditto.
Chutney	0 11 8	Ditto.			
Cocoanut, sugared	0 11 8	Ditto.			
Confectionery:					
Hard, including:					
Sugared almonds except as below, containing seeds, chewing gums &c.	1 5 8	Ditto.			
Sugared almonds, on the entry for which the importer has declared that the duty on the sugar or other sweetening matter (a) used in the preparation of the goods did not exceed 1s. 8 <sup>1</sup> / <sub>2</sub> d. per cwt. (or five-sixths of that rate as the case may be)	0 15 6 <sup>1</sup> / <sub>2</sub>	Ditto.			
Soft, viz.:					
A. B. gums imported in bulk, in barrels or cases, on the entry for which the importer has declared that the duty on the combined quantity of sugar and glucose used in the manufacture of the goods did not exceed 11s. 8d. per cwt. (or five-sixths of that rate as the case may be)	0 11 8	Ditto.			
Other A. B. gums, caramels, chewing gums, jelly beans, Turkish delight, &c.	0 18 6 <sup>1</sup> / <sub>2</sub>	Ditto.			
Confectionery, fig	0 17 6 <sup>1</sup> / <sub>2</sub>	Ditto.			
Confectionery made from sugar and containing no other ingredients except flavouring	1 5 8	Ditto.			
Lacories, on the entry for which the importer has declared that the duty on the sugar or other sweetening matter (a) used in the preparation of the goods did not exceed 8s. 5d. per cwt. (or five-sixths of that rate as the case may be)	0 8 5	Ditto.			
Flowers, as violets and rose petals &c. in crystallised sugar, as crystallised fruit	1 5 8	Ditto.			
Fruit, preserved in sugar:					
(1) Fruit, not liable to duty as such:					
Tinned or bottled, in <i>thin</i> syrup, on the entry for which the importer has declared that the duty on the sugar or other sweetening matter (a) used in the preparation of the goods did not exceed 7s. 6d. per cwt. (or five-sixths of that rate as the case may be)	0 3 5	Ditto.			
(a) The term "sweetening matter" does not include saccharin.					



## TARIFF.]

*A List of the Ports into which Wines in Casks may be imported*

Aberdeen	Bacter	Limerick	Port Talbot
Barrow-in-Furness	Falmouth	Littlehampton	Rochester
Belfast	Folkestone	Liverpool	Ramsgate
Berwick	Glasgow	London*	Rye
Blyth	Gloucester	Lowestoft	Shields (North and South)
Bridgewater	Honk	Lynn	Shornham
Bristol	Grangemouth	Manchester	Southampton
Cardiff	Greenock	Newcastle	Stockton
Carmarvon	Grimsby	Newhaven	Sunderland
Chesham	Hartlepool, West	Newport	Sussex
Cork*	Harwich	Newry	Swansea
Cove	Hayle	Penzance	Taunton
Dartmouth	Hull	Plymouth*	Waterford
Dover	Ipswich	Poole	Weymouth
Dublin*	Leith*	Portsmouth	Whitehaven
Dundee			Yarmouth

\* The operation of *Testing Wines is limited to those ports.*—*G.O., No. 16, 1880.*

## RESTRICTION OF IMPORTS.

## GENERAL LICENCES.

A general licence has been issued by the Board of Trade to the Customs permitting the importation into the United Kingdom of all articles on the list of prohibited imports when they are exported from and are the produce or manufacture of any part of the Empire.

This general licence does not apply to:—

- (a) Gold, or articles containing gold, except when consigned direct to the Bank of England;
- (b) Spirit, other than brandy and rum;
- (c) Hops.

## IMPORT OF RAW MATERIALS.

The Board of Trade has also issued general licences to the Customs which, together with the general licences already in existence, will exempt all raw materials from the operation of the Prohibitions of Import.

The following are the raw materials which have from time to time been under prohibition and are now free:—

Antimony ore; bladders, casings; any sausage skins; dionatone or industrial earth; gum arabic; gum kauri; hides, wet and dry; horns and hoofs; ivory, vegetable; jute; soya beans; stones and salts (including sawn and hewn but not dressed); sugar cane; tallow, unrefined; wood and hewn and sawn, planed and dressed of all kinds, hardwoods and sleepers (but not including shaves, pit props and pit wood).

Any inquiry arising out of a doubt whether an article is to be regarded as a raw material or a semi-manufactured article should be addressed to the Department of Import Restrictions, 22 Colindale place, London, S.W.1. Order of the Board of Agriculture No. 6719, dated June 20, 1903, entitled *Foreign Animals Order of 1905*.

## Chapter I.—Prohibition.

## Animals from Scheduled Countries Prohibited.

1. It shall not be lawful to land in Great Britain any animal brought from any of the countries or parts of countries mentioned in the Schedule to this Order, which countries and parts of countries are hereinafter referred to as scheduled countries.

Swine from the United States of America Prohibited.

2. It shall not be lawful to land in Great Britain any swine brought from the United States of America.

## Prohibition of Landing of Carcases, &amp;c.

3.—(1) It shall not be lawful to land in Great Britain—

(a) a carcase of an animal which has died or been slaughtered on board a vessel while in port or place in a scheduled country; or during the passage from any such port or place to Great Britain; or

(b) the dung of any such animal; or

(c) any partly consumed or broken fodder that has been supplied to any such animal; or

(d) any litter that has been used for or about any such animal; or

(e) any fittings, pens, hurdles, or utensils used for or about any such animal which have been scraped and then thoroughly washed or scrubbed or scoured with water, and then thoroughly sprinkled with a solution of carbolic acid and lime wash containing not less than five per cent. of actual carbolic or creylic acid, and unless the permission of an Inspector of the Board for the landing thereof has been obtained.

Exemption of Certain Animals.—30. This Order shall not apply in relation to animals brought to Great Britain from the Channel Islands or the Isle of Man or to animals to be landed at a Foreign Animals Quarantine Station.

Interpretation.—33. In this Order, unless the context otherwise requires:—

"The Board" means the Board of Agriculture.

"The Act of 1894" means the Diseases of Animals Act, 1894.

"Cattle" means bulls, cows, oxen, heifers and calves.

"Animals" means cattle, sheep and goats, and all other ruminating animals and swine.

"Carcase" means the carcase of an animal, horse, ass, or mule, and includes part of a carcase, and the meat, bone, hide, skin, hoofs, horns, offal, or other part of an animal, horse, ass, or mule, separately or otherwise, or any portion thereof.

Extent.—34. This Order extends to England, Wales and Scotland.

Commencement.—This Order came into operation on August 1st, 1903.

Schedule.—Prohibited countries and parts of countries.

Argentine Republic, Austria-Hungary (including Bosnia and Herzegovina), Belgium, Bolivia, Brazil, Cape Colony, Chili, France, Germany, Colombia, Denmark (excluding Iceland), Ecuador, Greece, Germany, Gibraltar, Greece, Guinea (British), Dutch and French, Italy, India, Mexico, Montenegro, Morocco, Natal, Netherlands, Norway, Ottoman Empire, Paraguay, Peru, Portugal, Portuguese East Africa, Roumania, Russia, Servia, Spain, Sweden, Uruguay, Venezuela, Zululand.

## PROHIBITIONS AND RESTRICTIONS TO EXPORTATION.

2. Warehouses, drawbacks, or transhipment goods are not to be exported in ships of less than forty tons burden.—*G.O., 1876, s. 100.*

Finance Act, 1901.

British or Irish Spirits are not to be exported from Great Britain or Ireland, or removed to the Isle of Man, or brought to Great Britain or Ireland, in casks containing less than nine gallons each. Penalty, for forfeiture.—29 & 30 Vict., c. 36, s. 103.

Explosives, as defined in the Explosives Act, 1875, or any Order in Council made in pursuance thereof, to be entered outwards before shipment, to be described in entry outwards or coastwise, according to such definition. Penalty for failing to make entry, or making false entry.—

£100, and postage with its contents.—S. 139, G.O., No. 76, 1876.

Salmon, not to be exported without previous entry, and the compliance with Salmon Fishery Acts for the time being.—29 & 30 Vict., s. 100.

Tobacco may only be exported from a port or place approved for its importation.—26 Vict., c. 7, s. 1.

Tobacco may be removed to Weymouth for immediate exportation to the Channel Isles under the ordinary regulations.—G.O., 116, 1892.

Saccharin (including substances of a like nature or use) repacked in bonded warehouses into packages containing not less than 1 lb. net may be exported by Parcel Post under the regulations laid down in G.O., 75, 1896, and 44, 1898.

## Prohibitions and Restrictions Outwards, by Proclamation or

## Order in Council.

Arms (including fowling pieces and gun stocks), ammunition and gunpowder, mill and naval stores, &c., and any article which may be judged capable of being converted into or made useful in increasing the quantity of military or naval stores, provisions, or victuals which may be used as food for man. Any such goods exported or brought to any place for exportation or carriage coastwise shall be forfeited, and the exporter or his agent, or the shipper of any such goods shall be liable to a penalty of £100.—22 & 23 Vict., c. 21, s. 8. See also G.O., 65, 1900.

Arms and ammunition.—The term "shot" does not include shot for sporting purposes, which is therefore exempt from entry before shipment.—G.O., 12, 1899.

In case of public emergency, the Commissioners of Customs may, by order, require due entry and clearance before shipment of any goods intended for exportation or carriage coastwise.—S. 139.

Certain munitions of war to be entered before shipment.—G.O., 13, 1898; 12, 1899.

Coal not to be shipped for exportation or carriage coastwise unless duly entered and cleared.—Finance Act, 1901.

General Order of the Commissioners of Customs (No. 65 of 1902), dated the 21st of August, 1902, relating to the exportation of mining fuses to China. The following is the text of the Order:—

"Collectors and other officers concerned are informed, for guidance, that safety fuses for mining purposes have, with the consent of the Secretary of State for Foreign Affairs, been exempted from the operation of the General Orders of 1900 and 63, 1900, prohibiting the exportation of arms and ammunition to China."

## CUSTOMS DRAWBACKS.

## Articles.

Rates of Drawback.  
Full Preferential.  
£ s. d. £ s. d.

*Ad valorem* articles.—It is proved to the satisfaction of the Commissioners of Customs and Excise that an import duty has been duly paid and that the article has not been used in Great Britain or Ireland upon being exported as merchandise.

Clocks, watches and the component parts of clocks and watches. . . . . According to the amount of duty paid.

Motor cars, including motor bicycles and motor tricycles. . . . . Ditto.

Accessories and component parts of motor cars, motor bicycles, motor tricycles, other than tyres. . . . . Ditto.

Mixed instruments, including gramophones, pianolas and other similar instruments. . . . . Ditto.

Accessories and component parts of musical instruments, and records and other means of reproducing music. . . . . Ditto.

Beer of an original gravity of 1055 imported or brought into Great Britain or Ireland upon being subsequently exported or shipped for use as ships' stores, or removed to the Isle of Man. . . . . 3 to 7.

(And so in proportion for any other difference of gravity.)

Cinema-photograph films, if it is proved to the satisfaction of the Commissioners of Customs and Excise that an import duty has been duly paid, and that the article has not been used in Great Britain or Ireland upon being exported as merchandise.

Cocoa. . . . . According to the amount of duty paid in respect of the quantity of cocoa, or cocoa butter, or cocoa husks and shells, as the case may be, which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods.

Goods in the manufacture or preparation of which in Great Britain or Ireland any duty-paid cocoa, or cocoa butter, or cocoa husks and shells, has been used, and which are being exported or shipped for use as ships' stores.

Thiery, see Coffee.

Wine. . . . . According to the amount of duty paid in respect of the quantity of wine, or spirits, or brandy, or other liquor, as the case may be, which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods.

Yarn. . . . . According to the amount of duty paid in respect of the quantity of yarn, or thread, or other textile material, as the case may be, which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods.

Yarn. . . . . According to the amount of duty paid in respect of the quantity of yarn, or thread, or other textile material, as the case may be, which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods.

Yarn. . . . . According to the amount of duty paid in respect of the quantity of yarn, or thread, or other textile material, as the case may be, which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods.

Yarn. . . . . According to the amount of duty paid in respect of the quantity of yarn, or thread, or other textile material, as the case may be, which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods.

Yarn. . . . . According to the amount of duty paid in respect of the quantity of yarn, or thread, or other textile material, as the case may be, which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods.

Yarn. . . . . According to the amount of duty paid in respect of the quantity of yarn, or thread, or other textile material, as the case may be, which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods.

Yarn. . . . . According to the amount of duty paid in respect of the quantity of yarn, or thread, or other textile material, as the case may be, which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods.

Yarn. . . . . According to the amount of duty paid in respect of the quantity of yarn, or thread, or other textile material, as the case may be, which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods.

Yarn. . . . . According to the amount of duty paid in respect of the quantity of yarn, or thread, or other textile material, as the case may be, which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods.

Yarn. . . . . According to the amount of duty paid in respect of the quantity of yarn, or thread, or other textile material, as the case may be, which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods.

Yarn. . . . . According to the amount of duty paid in respect of the quantity of yarn, or thread, or other textile material, as the case may be, which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods.

Yarn. . . . . According to the amount of duty paid in respect of the quantity of yarn, or thread, or other textile material, as the case may be, which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods.



Articles.	Rates of Drawback.		Articles.	Rates of Drawback.	
	Full.	Preferential.		Full.	Preferential.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Roasted coffee, or roasted chicory, or any mixture of roasted coffee and roasted chicory, if it is shown to the satisfaction of the Commissioners of Customs and Excise that the duties on importation have been duly paid, and subject to conditions prescribed by the Commissioners upon being exported or shipped for use as ships' stores:—					
Coffee, 100 lb.	2	2	0	5	Five-sixths of full rate.
Chicory, 100 lb.	1	1	1	1	Ditto.
Mixtures of coffee and chicory, 100 lb.	1	1	1	1	Ditto.
No drawback is allowed on any coffee, chicory, or mixture of any substance other than coffee, chicory, or a substance necessarily or ordinarily used in the manufacturing of chicory is mixed therewith.					
Fratt, dried (figs, fig cake, raisins, currants):—					
Goods in manufacture or preparation of which in Great Britain or Ireland any of the following articles, viz.: dried figs, fig cake, raisins or currants, have been used, upon being exported or shipped for use as ships' stores.					
According to the amount of duty paid in respect of the quantity of the article which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods, if it is shown to the satisfaction of the Commissioners of Customs and Excise that the duties on importation have duly paid.					
Sugar, 100 lb.	0	5	8	1/2	Five-sixths of full rate.
Molasses:—					
Produced by a refinery in Great Britain or Ireland from imported sugar and delivered by him to a licensed distiller for use in the manufacture of spirits:—					
Goods in the manufacture of goods other than beer, see Sugar.					
Saccharin used in the manufacture of goods other than beer, see Sugar.					
Sugar:—					
Sugar which has passed a refinery in Great Britain or Ireland, and on which the proper import duties have been paid—upon being exported or deposited in any bonded warehouse for use as ships' stores, or removed to the Isle of Man.					
According to the amount of duty paid on sugar of the like polarization.					
Goods (other than beer) in the manufacture or preparation of which in Great Britain or Ireland any sugar, molasses, glucose or saccharin liable to duty has been used—upon being exported or deposited in any bonded warehouse for use as ships' stores, or removed to the Isle of Man.					
According to the amount of duty paid in respect of the quantity of that article which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods, or, in the case of residual products to be contained therein.					
According to the amount of duty paid on such sugar and glucose.					
Tobacco:—					
(1.) Tobacco manufactured in Great Britain or Ireland upon being, by any licensed manufacturer, exported as merchandise, or shipped for use as ships' stores, or deposited in any bonded warehouse for use as ships' stores, or exported by parcel post:—					
Cigars, 100 lb.	0	3	3	1/2	Five-sixths of full rate.
Cigar-rolls, 100 lb.	0	2	1	1	Ditto.
Cut, roll, cake, or other manufactured tobacco (not being of the kind called "snuff" but being of the kind called "tobacco")	0	8	10	10	Ditto.
(2.) Stalks, shorts, or other refuse of tobacco, including of all snuff upon being, to any licensed manufacturer, exported as merchandise, or deposited:—	0	8	7	7	Ditto.
In an approved bonded warehouse for exportation as merchandise:—					
* This drawback only takes effect where it is shown that the import duty has been paid at the current rate.					
† Drawback is not payable in respect of molasses produced from native-paid sugar in refineries working in bond.					
‡ The above rates of drawback are allowed on tobacco &c. containing 14 per cent. of moisture, a proportionate increase or reduction being made if the moisture is less or more than 14 per cent.					
§ A deduction is made from the drawback for every lb. of inorganic matter in excess of 22 per cent. calculated on the tobacco &c. exclusive of water. The Commissioners of Customs and Excise are, however, empowered to waive this deduction, except in the case of snuff, where they are satisfied that there has been no artificial increase of inorganic matter during manufacture.					
¶ No drawback is allowed on the exportation of any Canadian or Negro tobacco manufactured in bond and delivered for home consumption.					

Articles.	Rates of Drawback.		Articles.	Rates of Drawback.	
	Full.	Preferential.		Full.	Preferential.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
In a bonded warehouse approved for the manufacture of sheepwash &c.; or for amendment in an approved Kluge's workshop:—					
Molasses produced by a refinery in Great Britain or Ireland from sugar on which the import duty has been paid:—if the molasses is to be used solely for the purpose of food or stock, &c.	0	8	4	1/2	Five-sixths of full rate.
0	5	8	1/2	Ditto.	
Spirits:—					
Imported unswetened spirits, and rum or imitation rum:—					
(a) Upon being used for the manufacture of industrial methylated spirits, proof gal.	0	0	3		
(b) After being used for the manufacture of industrial methylated spirits, upon being exported:—proof gallon	0	0	3		
Spirits (other than methylated spirits) received by an authorised user of spirits duty free under Section 8 of the Finance Act, 1902	0	0	3		
For British spirits used for above purposes see under "Excise Allowances."					
EXCISE DUTIES.					
Articles.	Rates of Duty.		Articles.	Rates of Duty.	
£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Pert:—For every 36 gallons of worts of a specific gravity of 1.055 degrees (And so in proportion for any difference in quantity or gravity):—					
0	5	10			
Cards, playing:—					
Repayment of the duty of 3d. per pack is made on the exportation of playing cards, enclosed in stamped wrappers and deposited by a licensed manufacturer in an approved warehouse for repacking with other dutiable goods for exportation only.					
0	0	3			
Chicory, raw or kiln-dried:—cwt.					
Older and perry:—gallon					
Coffee or chicory substitutes or any mixture of any such substitutes with coffee or chicory:—lb.					
Entertainments:—					
On each payment for admission which, excluding the amount of duty,					
Does not exceed 2d.					
Exceeds 2d. and does not exceed 4d.					
Exceeds 4d. and does not exceed 6d.					
Exceeds 6d. and does not exceed 8d.					
Exceeds 8d. and does not exceed 10d.					
Exceeds 10d. and does not exceed 12d.					
Exceeds 12d. and does not exceed 14d.					
Exceeds 14d. and does not exceed 16d.					
Exceeds 16d. and does not exceed 18d.					
Exceeds 18d. and does not exceed 20d.					
Exceeds 20d. and does not exceed 22d.					
Exceeds 22d. and does not exceed 24d.					
Exceeds 24d. and does not exceed 26d.					
Exceeds 26d. and does not exceed 28d.					
Exceeds 28d. and does not exceed 30d.					
Exceeds 30d. and does not exceed 32d.					
Exceeds 32d. and does not exceed 34d.					
Exceeds 34d. and does not exceed 36d.					
Exceeds 36d. and does not exceed 38d.					
Exceeds 38d. and does not exceed 40d.					
Exceeds 40d. and does not exceed 42d.					
Exceeds 42d. and does not exceed 44d.					
Exceeds 44d. and does not exceed 46d.					
Exceeds 46d. and does not exceed 48d.					
Exceeds 48d. and does not exceed 50d.					
Exceeds 50d. and does not exceed 52d.					
Exceeds 52d. and does not exceed 54d.					
Exceeds 54d. and does not exceed 56d.					
Exceeds 56d. and does not exceed 58d.					
Exceeds 58d. and does not exceed 60d.					
Exceeds 60d. and does not exceed 62d.					
Exceeds 62d. and does not exceed 64d.					
Exceeds 64d. and does not exceed 66d.					
Exceeds 66d. and does not exceed 68d.					
Exceeds 68d. and does not exceed 70d.					
Exceeds 70d. and does not exceed 72d.					
Exceeds 72d. and does not exceed 74d.					
Exceeds 74d. and does not exceed 76d.					
Exceeds 76d. and does not exceed 78d.					
Exceeds 78d. and does not exceed 80d.					
Exceeds 80d. and does not exceed 82d.					
Exceeds 82d. and does not exceed 84d.					
Exceeds 84d. and does not exceed 86d.					
Exceeds 86d. and does not exceed 88d.					
Exceeds 88d. and does not exceed 90d.					
Exceeds 90d. and does not exceed 92d.					
Exceeds 92d. and does not exceed 94d.					
Exceeds 94d. and does not exceed 96d.					
Exceeds 96d. and does not exceed 98d.					
Exceeds 98d. and does not exceed 100d.					
Exemption from entertainment duty may be obtained, on compliance with certain conditions, in the case of entertainments of the undermentioned classes, viz:—					
(a) An entertainment which is a wholly educational or charitable purpose.					
(b) An entertainment which is of a wholly educational character.					
(c) An entertainment which is intended only for the amusement of children and the charge for admission to which is not more than 1d. for each person.					
(d) An entertainment which is provided for partly educational or partly scientific purposes by a society, institution, or committee not conducted or established for profit, or is provided by any such society or institution, which has been founded with the object of reviving national pastimes, in furtherance of that object.					
(e) An entertainment, provided by or on behalf of a school or other educational institution not conducted or established for profit, which is provided solely for the purpose of promoting some object in connection with the school or institution, and at which all the persons taking part as performers are under the age of sixteen and are receiving or have received instruction in the school or institution.					
Repayment of entertainment duty may be obtained when the Commissioners of Customs and Excise are satisfied that the whole of the proceeds of an entertainment are devoted to philanthropic or charitable purposes, and that the whole of the expenses of the entertainment do not exceed twenty per cent. of the receipts.					
* This allowance only takes effect where it is shown that the import duty has been paid at the current rate.					
† That excess of one-sixth was made in conformity with the reduced Preferential rate of Customs duty.					

## TARIFF.

Articles.	Rates of Duty.
	£ s. d.
Allowance of duty is also made, under certain conditions, in respect of spoiled or unused enter- tainments duty stamps.	
Glucose:	
Solid .....	Five-sixths of 0 16 3
Liquid .....	" " 0 11 8
Matches:	
On any number in a box not exceeding eighty standard gross of 10,000 matches	0 5 0
On any number in a box in excess of eighty standard gross of 10,000 matches	0 3 4
Mechanical lighters:	
Requiring the use of spirit .....	0 1 0
Other sorts .....	0 0 6
Molasses and invert sugar and all other sugar and extracts from sugar which cannot be com- pletely tested by the polariscope and on which duty is not otherwise charged:	
If containing 70 per cent. or more of sweet- ening matter .....	Five-sixths of 0 13 6
If containing less than 70 per cent. and more than 50 per cent. of sweetening matter .....	" " 0 9 8
If containing not more than 50 per cent. of sweetening matter .....	" " 0 4 9½
Molasses is free of duty when cleared for use by a licensed distiller in the manufacture of spirits, or if it is to be used solely for the purpose of food for stock.	
Patent medicine (Great Britain only):	
Where the packet, box, bottle, jar, phial, or other enclosure with its contents does not exceed the price or value of 1s. ....	0 0 3
Where it exceeds 1 s. d. and does not exceed 2 s. d. ....	0 0 6
" " 2 s. d. " " " " 3 s. d. ....	0 1 0
" " 3 s. d. " " " " 4 s. d. ....	0 2 0
" " 4 s. d. " " " " 5 s. d. ....	0 4 0
" " 5 s. d. " " " " 6 s. d. ....	0 6 0
" " 6 s. d. " " " " 7 s. d. ....	1 0 0
" " 7 s. d. " " " " 8 s. d. ....	2 0 0
Railway passenger fares (Great Britain only):	
On receipts from passenger traffic at (fares exceeding 1d. per mile ..... £100	2 0 0½
On receipts from other passenger traffic at fares exceeding 1d. per mile ..... £100	5 0 0 ½
Saccharin (including sub-stances of a like nature or use) .....	Five-sixths of 0 8 3
"-joints:	
If warehoused for 3 years or upwards .....	2 10 0
If warehoused for 2 and less than 3 years .....	2 11 0½
If not warehoused or warehoused for less than 2 years .....	2 11 0½
Any Excise duty paid on spirits in excess of the rate of 1s. 9d. the proof gallon is repaid if it is proved to the satisfaction of the Commissioners of Customs and Excise that the spirit has been used for scientific purposes, or used solely in the manufacture or preparation of articles recognised by them as being used for medical purposes.	
Sugar:	
Not exceeding 76 of polarization .....	Five-sixths of 0 11 2
Exceeding 76 and not exceeding 77 .....	0 11 11 ½
" 77 " " " " 78 .....	0 12 3
" 78 " " " " 79 .....	0 12 8
" 79 " " " " 80 .....	0 13 0
" 80 " " " " 81 .....	0 13 5
" 81 " " " " 82 .....	0 14 0
" 82 " " " " 83 .....	0 14 5
" 83 " " " " 84 .....	0 14 7 ½
" 84 " " " " 85 .....	0 15 0
" 85 " " " " 86 .....	0 15 5
" 86 " " " " 87 .....	0 15 10
" 87 " " " " 88 .....	0 16 1
" 88 " " " " 89 .....	0 16 1 ½
" 89 " " " " 90 .....	0 17 0
" 90 " " " " 91 .....	0 18 0
" 91 " " " " 92 .....	0 19 0
" 92 " " " " 93 .....	0 19 5
" 93 " " " " 94 .....	0 19 10
" 94 " " " " 95 .....	0 20 0
" 95 " " " " 96 .....	0 20 5
" 96 " " " " 97 .....	0 21 0
" 97 " " " " 98 .....	0 21 5
" 98 " " " " 99 .....	0 22 0
Table waters which contain the salt of the ordinary process of manufacture, or are pre- pared in the ordinary process of manufacture with sugar or other sweetening matter, or which are fermented beverages .....	0 0 0
High beer .....	0 0 0
Other table waters .....	0 0 0
Tobacco:	

\* That is five-sixths of the rate in force before 1st of September, 1919, from which date the reduction of one-sixth was made in conformity with the reduced Preferential rate of Customs duty.

† The collection of this duty from railway companies controlled by the Government is suspended so long as the control lasts.

§ In this case the spirits must have been distilled at a strength of not less than 60 o.p., and may be delivered to *authorised persons only* on receipt of a requisition.

Articles.		Rates of Duty.
		£ s. d.
<b>Unmanufactured, viz :</b>		
Tobacco containing 10 lbs. or more of moisture in every 100 lbs. weight thereof . . . . .	10. Five-sixths of 0	5 0 0
Tobacco containing less than 10 lbs. of moisture in every 100 lbs. weight thereof . . . . .	10. 0	5 8 10
<b>EXCISE DRAWBACKS.</b>		
Articles.	Rates of Drawback.	£ s. d.
Beer, brewed on or after 1st May, 1913 upon being exported as merchandise, shipped for use as ships' stores, removed to the Isle of Man, or deposited in an approved warehouse for the purpose of being exported or shipped for use as ships' stores . . . . .	Five-sixths of 1	11 0 0
For every 56 gallons of an original gravity of 1055° and so in proportion for any difference in quantity or gravity . . . . .	2	10 0 0
For additional drawback in respect of sugar and glucose, see under "Sugar &c."		
Chicory, roasted—upon being exported, removed to the Isle of Man, or shipped for use as ships' stores . . . . .	Five-sixths of 1	11 0 0
Chicory mixed with coffee, roasted, upon being exported or shipped for use as ships' stores . . . . .	1	11 0 0
These drawbacks only take effect where it is shown that the Excise duty on chicory and the import duty on coffee have been duly paid. No drawback is allowed on chicory, or chicory and coffee mixture, if any substance other than coffee, chicory, or a substance necessarily or ordinarily used in the manufacturing of chicory is mixed therewith.		
Glucose, see Sugar &c.		
Molasses, see Sugar &c.		
Saccharin, see Sugar &c.		
<b>Spirits, British :</b>		
British compounds exceeding 11 o.p. liquors (including all sweetened or otherwise "obscured" British compounds, tinctures and medicinal spirits—upon being deposited in an approved warehouse by a licensed rectifier or compounder for exportation or for ships' stores, proof gallon . . . . .	According to amount of duty paid	
Unsweetened British compounds not exceeding 11 o.p.—upon being deposited in an approved warehouse by a licensed rectifier or compounder for exportation, for ships' stores, or for home consumption . . . . .	"	"
Tinctures (including medicinal spirits, essences and perfumed spirits)—upon being exported or shipped as stores direct from the premises of a licensed rectifier or compounder . . . . .	proof gallon	"
Perfumed spirits—upon being exported by parcel post direct from the premises of a rectifier or compounder . . . . .	proof gallon	"
Rectified spirits of wine of less strength than 50 o.p.—upon being deposited in an approved warehouse by a licensed rectifier or compounder for ships' stores or for use in warehouse . . . . .	proof gallon	"
Rectified spirits of wine of a strength not less than 50 o.p. upon being deposited in an approved warehouse by a licensed rectifier or compounder, for ships' stores, for use in warehouse, or for delivery for use duty free under Section 8 of the Finance Act, 1902; and spirits of a strength not less than 71 o.p. (absolute alcohol)—upon being deposited for the foregoing purposes or for home consumption . . . . .	proof gallon	"
Rectified spirits of wine, including absolute alcohol—upon being exported direct from the premises of a licensed rectifier or compounder . . . . .	proof gallon	"
<b>SUGAR &amp;c.</b>		
Sugar—upon being exported or shipped for use in ships' stores . . . . .	According to amount of duty	
Molasses and invert sugar and all other sugar and extracts from sugar which cannot be completely tested by the polariscope, upon being exported or shipped for use as stores . . . . .	"	"
Molasses—upon being delivered to a licensed distiller for use in the manufacture of spirits . . . . .	Five-sixths of 0	4 0 0
Glucose—upon being exported or shipped for use as ships' stores or deposited in a bonded Cavendish store for the manufacture of Cavendish or Negrohead tobacco . . . . .	According to amount of duty	
Saccharin (including substances of a like nature or use) upon being exported or deposited for use as ships' stores . . . . .	0.	

\* This drawback only takes effect where it is shown that the Excise duty has been paid at the current rate.

† Where imported spirits have been used in the manufacture of compounds &c, drawback is calculated as if the duty on those spirits had been paid at the Excise rate.

Rates of Drawback.	Rates of Allowances.
£ s. d.	£ s. d.
Sugar and molasses used in the manufacture of beer for export from deposit of the beer in bond ..... 90 p.c.	According to the amount of duty paid on such sugar and molasses.
Goods other than beer in the manufacture or preparation of which a Great Britain or Ireland duty, sugar, molasses, glucose or saccharine duty, or duty has been used upon being exported or shipped for use as ships' stores ..... 90 p.c.	According to the amount of duty paid in respect of the quantity of sugar, molasses, glucose or saccharine which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods.
Tobacco ..... 90 p.c.	Five-sixths of full rates of Customs Drawback.
EXCISE ALLOWANCES.	Rates of Allowances.
£ s. d.	£ s. d.
Molasses, produced from a manufactory or warehouse, upon being exported or shipped for use as ships' stores, standard gross of 10,000 matches ..... 0 0 2	Five-sixths of full rates of Customs Drawback.
Molasses, produced from sugar made in Great Britain or Ireland on which the Excise duty has been paid, if the molasses is to be used solely for the purpose of food for stock ..... 0 0 2	Five-sixths of full rates of Customs Drawback.

This allowance only takes effect where it is shown that the Excise duty has been paid at the current rate.

Articles.	Rates of Allowances.
£ s. d.	£ s. d.
British plain spirits—upon being exported, shipped as stores, or used in warehouse for fortifying wines or for any other purpose to which imported spirits may be applied ..... proof gallon	0 0 8
Rectified spirits of wine of less strength than 50 o.p., upon being deposited in warehouse by a refiner ..... proof gallon	0 0 8
Rectified spirits of wine of a strength not less than 50 o.p., upon being exported, shipped as stores, or used in warehouse ..... proof gallon	0 0 4
British compounds exceeding 11 o.p., upon being deposited in warehouse by a refiner ..... proof gallon	0 0 5
British compounds not exceeding 11 o.p., upon being exported, shipped as stores, or used in warehouse ..... proof gallon	0 0 5
British liquors, tinctures, or medicinal spirits, essences and perfumed spirits—upon being exported or shipped as stores ..... proof gallon	0 0 5
British plain spirits:— (a) Upon being used for the manufacture of industrial methylated spirits ..... proof gallon	0 0 4
(b) After being used in the manufacture of industrial methylated spirit—upon being exported ..... proof gallon	0 0 5
British spirits (other than methylated alcohol) received by an authorised user of spirits duty free under section 8 of the Finance Act, 1902 ..... proof gallon	0 0 5
For imported spirits used for above purposes, see under "Customs Allowances."	
Wine, in a marketable condition and fully cased—upon being exported from warehouse or owner's premises or upon being manufactured into a French or Neapolitan brandy, &c. .... 0 0 2	

## CHANNEL ISLANDS.

### JERSEY & GUERNSEY.

#### JERSEY.

##### LAW ON IMPORT DUTIES.

(Enacted November 26, 1913.)

ART. 1.—Every owner or master of a ship or vessel arriving at a port of this Island having on board merchandise intended to be landed on the Island, shall be required, as soon as called upon to do so and before landing (such merchandise), to deliver to the Harbour Master or other authorised officer, a declaration signed by him stating:

- (1) The name, tonnage and nationality, and the port of landing of the ship.
- (2) The nature, value, tonnage, weight or measure, according to the rate of freightage.

Printed forms shall be delivered on board the said vessel for the purpose.

The Harbour Master may require the production of the register, the manifest and the bills of lading relative to the said merchandise, and shall have the right of verifying the correctness of the papers communicated to him.

ART. 2.—Every importer or consignee of merchandise or other goods landed in the Island shall pay, as soon as called upon to do so by the Harbour Master or other authorised Officer, as Import Duties, Five shillings per ton, gross on imported merchandise, with the exception of the objects and articles enumerated in the Schedule annexed to the present Law, to which payment shall be made in conformity with the tariff contained in the said schedule.

His Majesty's mails, articles sent by parcel post, war material and stores, except from the dues mentioned in this Article.

Any bicycle or tricycle, belonging to a passenger and intended for his use, shall be looked upon as part of his luggage and shall be exempt from the dues.

ART. 3.—The dues imposed by this Law shall be paid at the Harbour Master's Office, and by him remitted to the Treasury of the States to be applied to the States' general purposes.

ART. 4.—In every case the dues imposed by the present Law shall have preference over any other claim which may be made against the goods subject to such dues.

ART. 5.—The Harbours' Committee is entrusted with the duty of putting the provisions of the present Law into execution, and to that effect is authorised to prepare and adopt any special regulations it may consider useful for that purpose. It may also enter into an agreement with the master or agent of a ship carrying a special cargo, in virtue of which the latter is authorised to receive directly from the consignees of the goods all dues which consignees are liable in virtue of this Law. The said Committee shall appoint and, if necessary, dismiss the employees and other persons entrusted with the putting into execution of the said Law. It shall fix their duties and receive the amount thereof from the Treasurer of the States.

ART. 6.—Before commencing to unload any vessel, the master thereof shall give timely notice to the Harbour Master of his intention to do so, in order that the latter may cause the unloading to be superintended in an efficient manner.

ART. 7.—The unloading may not take place on Sundays, or at night time between 8 p.m. and 4 a.m., without the written permission of the Harbour Master, and in no case may the unloading be carried out in places other than those indicated by the Harbour Master.

ART. 8.—The words "Harbour Master" include not only the Harbour Master of St. Helier, St. Aubin and Rozel, but also persons authorised and appointed to look after the other harbours of the Island and to levy the dues imposed by the present Law.

ART. 9.—Any infringement of an Article of the present Law shall be punished by a fine of from One to Ten pounds sterling, and the case shall be brought before the Court for the Repression of Minor Offences.

ART. 10.—Fines imposed by this Law shall go to His Majesty.

Tariff of Dues to be levied (C), referred to in Art. 2 of this Law.

	£ s. d.
Coal, coke, limestone, clay ..... per ton	0 1 0
Floor, kilnchurns, malt, barley, maize, oats, wheat, buckwheat, hay, straw, reed, bran, cattle food, manures and materials for their manufacture, agricultural salt, cement, firewood, agricultural implements and apparatus ..... per ton	0 2 6
Benzoline and motor essences, jewellery and gold and silver work, coffee, chocolate, confectionery, drapery and haberdashery, earthenware and pottery, fruit, household furniture, eggs, oranges and lemons, fish, paints and oils, alimentary products, ironmongery and tin wares, soap, table salt, soda, sugar, glass and glass wares ..... per ton	0 10 0
For each horse ..... per ton	0 10 0
" each bull, ox, cow, or heifer ..... 0 2 6	
" each calf, sheep, goat, pig, dog and other animal ..... 0 1 3	
" each 2 or 4-wheeled vehicle ..... 1 0 0	
" each 2 or 3-wheeled vehicle, including motor cycles ..... 0 10 0	
" each bicycle or tricycle ..... 0 1 3	
" wool in planks, beams, or unsquared wood, per 165 cubic feet ..... 0 10 0	
" paraffin and the like, per barrel of 42 gallons ..... 0 0 6	
" wine, beer and other liquids of the same nature, per cask of 200 gallons ..... 0 5 0	
" the same and also mineral waters in ordinary bottles, per 36 doz. ..... 0 5 0	
" tea ..... per lb. 0 0 4	

The Harbours' Committee is authorised to levy a duty of Two shillings and six pence for Import Dues on each ton of forty cubic feet, or on each ton of two thousand and eighty pounds of gross weight, at the discretion

(C) The Law dated May 8 and July 29, 1901, provides for the payment of Harbour Dues, viz., 1d. per ton of tonnage of vessels; 6d. per ton gross on all goods imported with the exception of the under-mentioned animals and objects for which the following equivalent dues shall be levied:—

	Embarked or disembarked.
For each horse ..... 9 pence.	
" each bull, ox, cow, or heifer ..... 6 "	
" each sheep, goat, pig, dog, and other animal ..... 3 "	
" each four-wheeled vehicle ..... 6 "	
" each two-wheeled vehicle ..... 3 "	
" bicycle or tricycle ..... 3 "	
" wood, per 40 cubic feet ..... 1 penny.	
" paraffin and the like, per barrel of 42 gallons ..... 6 pence.	
" wine, beer and other liquids of the same nature, per cask of 200 gallons ..... 6 "	
" the same in ordinary wine bottle, per 36 doz. .... 6 "	

## TARIFF.]

of the said Committee, on the merchandise not enumerated in this tariff, the minimum duty on a package being fixed at One penny and any fraction of a penny being considered and reckoned as a whole penny.

In case of any disagreement as regards the weight or measurement of the merchandise subject to the dues, it shall be weighed on the Public Weigh-bridge or measured at the expense of the proprietor or consignee as the case may be.

The States are empowered to grant a partial drawback of import duties to the exporters of merchandise manufactured in the Island from duty paid materials.

## LAW ESTABLISHING AN IMPOST ON TOBACCO.

(Dated April 9, 1903, and September 7, 1904.)

All tobacco imported into the Island shall be subject to an impost as follows:—

Tobacco: Leaf.....	lb.	0	6	6
Manufactured.....		0	1	3
Cigars and cigarettes.....		0	1	3

## LAW LEVYING AN ADDITIONAL DUTY ON SPIRITUOUS LIQUORS.

(Dated April 9, 1903.)

ART. 1.—From and after September 29 or March 25, whichever first follows the promulgation of the present Law, an additional duty at the rate of 2½ pence per pot shall be levied on spirituous liquors whether introduced or distilled in this Island.

ART. 2.—

ART. 3.—The rate, both of the impost levied under Royal authority and of the additional tax, shall in future be fixed on liquor of a strength not exceeding 100 degrees. Liquor of a strength exceeding 100 degrees shall pay an additional duty in proportion.

Liquor of less than 100 degrees in strength, imported in cask, shall be entitled to a reduction of duty in proportion.

Wines.....	per gallon	s. d.	0	9
Spirits.....	per gallon at 90° strength	4	0	
and a <i>pro rata</i> increase for any excess over 90°				

The duty on wines applies only to imported wines; that on spirits to such as are imported into, as well as those manufactured in, the islands.

## GUERNSEY.

I.—Ordinance of the Royal Court dated 1st May, 1905.

## SECTION I.

## GENERAL REGULATION FOR THE HARBOUR.

1.—Every master of a ship arriving in this Island having on board goods for the island, shall within twenty-four hours of arrival, and before breaking bulk, deliver at the office of the Supervisor of the Harbour a declaration in writing, under his signature dated the day of delivery, stating:—

The name of the ship and the nation to which it belongs.

The nature, marks, tonnage (by weight or measurement according to the Tariff) of the goods, with a separate designation of each consignment.

The name of the consignees.

Every master of a ship arriving in this Island, not having on board goods for this Island, but which remains here more than twelve hours, shall within twenty-four hours of arrival, deliver at the office of the Supervisor of the Harbour, a declaration in writing, under his signature, dated the day of delivery, stating the name of the ship, her tonnage and the port to which she belongs as well as the name of the agent of the said ship.

The whole under penalty of a fine on the said master or the owner of such ship, of not less than ten shillings sterling or more than £2 2s. 10d. sterling.

2.—Every master or agent of a ship, excepting ships belonging to the London & South-Western Railway Company and the Great Western Railway Company, arriving in this Island having on board goods for this Island, the duty on which shall not amount to one shilling and eight pence for a single individual or house of business, shall within 43 hours from the unloading of such goods, pay the dues thereon to the Supervisor of the Harbour, after a deduction of 10% which the said master or agent of a ship is authorised to keep for his trouble and time given, under a penalty on the said master or agent of not less than 10 shillings sterling or more than £2 2s. 10d. sterling, without prejudice to the claim of the said master or ship agent against the owner or consignee of such goods for the reimbursement of the dues so advanced.

3.—The Supervisor shall have the power of requiring from the master of every vessel arriving in this Island with goods on board for the said Island, the production of the manifest and bills of lading of the said goods; and any master refusing to produce the said manifest and bills of lading, when required, shall be liable to a fine at the discretion of the Court, of not less than 10 shillings sterling or more than £2 2s. 10d. sterling.

4.—Every proprietor or consignee of goods imported into this Island shall pay the dues thereon to the Supervisor of the Harbour within eight days of the arrival of the said goods, otherwise he shall be liable, besides paying the said dues, to a fine of not less than 10 shillings sterling or more than £2 2s. 10d. sterling.

5.—The Supervisor shall have the right of causing to be measured all foreign ships arriving in this Island, and every master of a ship visiting the persons employed by the said Supervisor to make the said measurement, shall be liable to a fine of not less than 10 shillings sterling or more than £2 2s. 10d. sterling.

6.—The Supervisor of the Harbour shall have the right of demanding from every master of a ship in this Island the production of the register of the said ship, and every master refusing to produce the said register, when so required, shall be liable to a fine of not less than 10 shillings sterling or more than £2 2s. 10d. sterling.

7.—All dues payable on a ship shall be paid before the departure of such ship under penalty of a fine on the master or agent of such ship, which fine shall not be less than 10 shillings sterling or more than £2 2s. 10d. sterling.

8.—The Harbour Master at St. Sampson's shall have the right to exact from the master of every ship in the Harbour, previous to her leaving, the production of the receipt from the Supervisor of the Harbour for the dues and payments required on the said ship as per Tariff and to prevent the departure of the said ship until the said receipt be shown to him.

9.—Every proprietor or consignee of goods of not less than twenty tons of the same kind, imported into the Island for the purpose of re-exportation, shall within twenty-four hours of arrival of the said goods and before they are discharged, deliver to the Supervisor of the Harbour a declaration in writing, under his signature, dated the day of delivery, specifying that the said goods have been imported with the intention of being re-exported, and stating:—

The name of the ship which has brought the goods.

The nature, marks and tonnage (weight or measurement according to the Tariff) of the goods.

The place where it is intended to keep the goods.

Failing which the said goods shall be deemed to be imported into the island and shall pay according to Section II. of this Ordinance without right to reimbursement.

10.—Every person re-exporting goods which shall have been imported in accordance with Article 9, and who desires to be reimbursed the duty on the said goods, shall deliver at the Supervisor's Office, before the said goods are re-exported, a solemn declaration made before the Royal Court by two witnesses, stating:—

The name of the ship which brought the goods to the Island.

The date of the declaration made in accordance with Article 9.

The name of the ship upon which the goods have to be loaded and her destination.

The nature, marks and tonnage (by weight or measurement according to the Tariff) of the said goods.

And specifying that the said goods are in the same state and in the same packages as they were when imported into the island.

Failing which the duty on the said goods shall not be reimbursed.

11.—The words "Supervisor of the Harbour" employed in this Ordinance, will apply as well to the said Supervisor as to the Assistant Supervisor, the Harbour-Master, the Assistant Harbour-Master and all persons employed in the Supervisor's Office for the collection of the revenue of the Harbour of St. Peter-Port.

## SECTION II.

## TARIFF OF DUTIES ON GOODS IMPORTED INTO THE ISLAND.

	Schedule B of 1858. s. d.	Schedule X of 1905. s. d.	Total Duties. s. d.
1. All goods imported into this island, per ton of 2,000 lbs. gross weight.....	8	12	18
with the exception of lime-stone and cement-stone, which shall pay nothing. And the items, enumerated below, which shall pay as follows:—			
2. Clay, per ton.....	0 6	—	0 6
3. Anthracite coal, per ton.....	0 6	0 6	1 0
4. Horses.....	2 6	0 6	3 0
5. Bulls, oxen, cows, heifers.....	0 6	12	18
6. Calves under three months and other cattle of any sort.....	0 1	0 2½	0 3½
7. Corn, peas, and grain of all sorts, per Imperial quarter.....	0 1½	—	0 1½
8. Corn, peas, and grain of all sorts, per ton.....	—	12	12
9. Fir or pine wood, according to "Petersburg standard," estimated as follows:— For wood, in planks, 165 cubic feet..... Do., in beams, 150 cubic feet..... Do., unsquared (round timber), 120 cubic feet.....	1 6	2 6	5 0

In all cases the cubic measure of unsquared (round) wood to be reckoned according to the custom of the trade.

11. Liquids by the tun of 210 gallons, local measure..... 0 | — | 1 | 2 | 1 | 8 |

N.B.—For liquids in bottles, the tun shall be reckoned at the rate of 36 dozen wine bottles of ordinary size.

All other goods paying freight not according to weight but by measure or by the number of articles to the tun in accordance with trade custom, shall also pay duty in the same manner.

When a cargo contains goods belonging to different individuals who are not associated, the duty shall be calculated separately on the whole of the goods belonging to each individual.

Whenever a fraction of a penny occurs in the calculated amount of duty payable by an individual for his goods, that fraction shall be reckoned as a penny.

In all cases where the amount of duty payable by an individual for his goods shall not amount to one shilling and eight pence, the master of the vessel shall be liable for the payment of all of the said duty, without prejudice to his right to demand reimbursement from the consignees of the goods.

N.B.—The whole of the duty shall be refunded to the proprietor of any goods (other than cattle) imported with the desired intention of their re-exportation, on condition that such goods be re-exported in the same rate and in the same packages as when imported and that they be in quantities of 20 tons at least of the same goods.

When an importer shall declare his goods for re-exportation, a certificate of the declaration shall be delivered to him, for which he shall pay one shilling, which shilling shall form part of the Harbour revenue.

Goods being the produce of the Island of Sark, brought to Guernsey, are not liable to duty.

12.—*Importation of Spirits.* An Ordinance dated October 5, 1905, regulating the collection of the tobacco duty.

13.—There shall be paid to the collector of taxes, both on tobacco and spirits, on all goods imported into the Island, the duty has not been paid, and on tobacco and spirits hereafter introduced into the Island:

On all leaf tobacco, stemmed or unstemmed	£ s. d.
On all leaf tobacco, stemmed or unstemmed	0 0 8
On cigars	0 0 10

14.—Order in Council of August 10, 1905, respecting the duty on spirits, liquors, wines and sugar.

15.—The States of the Island of Guernsey are authorized to increase:

(1) The duty on spirits, liquors contained in the Island from six shillings per gallon for the same period and on the same terms and conditions as were specified in Her late Majesty's Order in Council of the 10th day of September, 1880 (47);

(2) The duty on all wines contained in the Island from one shilling to one shilling and sixpence;

and further to authorise the States to levy an import or duty not exceeding ten shillings currency per hundredweight on all sugar consumed in the Island, provided that this duty shall not be levied unless the States shall have passed some future sitting a resolution directing the levying of such duty.

16.—Provisional Supplementary Ordinance of August 25, 1905, relative to the levying of the spirit tax.

17.—From and after the 10th August, 1905, there shall be paid to the collector of taxes, on all spirits, liquors not testing more than 40 degrees in strength a duty at the rate of six shillings sterling per

gallon. All spirits imported into the Island is subject to a duty of 2d. per gallon.

## ISLE OF MAN

18.—The Isle of Man shall be deemed and taken to be part of the United Kingdom for all purposes of the Customs Acts; but nothing herein contained shall prejudice or affect, or be construed in any way, directly or indirectly, to prejudice or affect, any of the rights or privileges lawfully exercised or enjoyed by the said Isle at the time of the passing of this Act. S. 277.

19.—No foreign goods upon which a higher duty is payable on their importation into Great Britain or Ireland than on their importation into the Isle of Man shall, after the same have been cleared and delivered out of charge of the proper officers of Customs for consumption or otherwise in the said Isle, be carried or shipped, or be water-borne, or be brought to any quay, wharf, or other place to be shipped or carried, or be brought to any quay, wharf, or other place to be shipped or carried, or shall any such goods which may be brought to the said Isle, though not cleared and delivered as aforesaid, be removed or carried to be brought or taken from thence into Great Britain or Ireland until the same shall have been duly cleared for that purpose by the proper officers of Customs, nor unless reported for removal in the same ship, and in continuation of the voyage to some port in Great Britain or Ireland, and sufficient security by bond or otherwise shall have been given, in such manner and on such terms and conditions as the Commissioners of Customs may direct, for the due delivery thereof at some port or place in Great Britain or Ireland; and no British or Irish spirits shall be removed or exported from the Isle of Man to any port or place in Great Britain or Ireland; and all goods, carried, brought, shipped, removed, or water-borne to be shipped, removed, or carried contrary hereto shall be forfeited.

### IMPORT DUTIES.

Articles.	Rates of Duty.
Wine, or Beer, the wort of which were, before fermentation, of a specific gravity of 1.055—	per barrel 30 gals. 0 5 6
And so on in proportion, adding for increase and deducting for decrease in gravity.	
Theory and coffee, or any other matter applicable to the use of chicory or coffee.	lb. 0 0 1
Spirits, viz.,	
Brandy, Geneva and other foreign spirits.	proof gal. 0 10 0
Wine, including sherry, of the British Possessions.	0 10 0
British and Irish spirits not otherwise exempted from payment of duty.	proof gal. 0 10 0
Liquors or cordials, and mixed or sweetened spirits.	0 10 0
All such spirits shall be computed at hydrometer proof, provided that when a person importing liquors, cordials, or mixed or sweetened spirits in bottle has entered the same in such a manner as to indicate that the strength is not to be tested, duty shall be levied and paid at the rate per gallon of	proof gal. 0 11 2
per hundred weight.	0 11 4

### AN ACT DATED DECEMBER 3, 1909, TO AMEND THE LAW WITH RESPECT TO CUSTOMS IN THE ISLE OF MAN.

20.—In addition to the duties of Customs now payable on spirits, wine, and beer, imported into the Isle of Man, there shall be levied the following duties:

Articles.	Rates of Duty.
Spirits, viz.,	
Wine of any kind (except fortified spirits) computed at hydrometer proof.	gal. 0 5 9
And so on in proportion, adding for increase and deducting for decrease in gravity.	
British and Irish spirits not otherwise exempted from payment of duty.	gal. 0 5 1
Liquors or cordials, and mixed or sweetened spirits.	0 5 0

21.—There shall be paid to the collector of taxes on all spirits, liquors testing 90 degrees in strength, now belonging to dealers and retailers, a duty at the rate of one shilling per gallon and in the like proportion for liquors of greater or less strength. The said shilling per gallon shall be payable from and after the 10th August, 1903, provided that the Supervisor of the Harbour is empowered to allow a term of three months for payment of said shilling per gallon, on receiving proper and sufficient bond; and in case of re-exportation within the above-named period of three months, the refunds shall be credited to the owner.

22.—There shall be paid to the collector of taxes on all spirits, liquors testing 90 degrees in strength, now belonging to dealers and retailers, a duty at the rate of one shilling per gallon and in the like proportion for liquors of greater or less strength. The said shilling per gallon shall be payable from and after the 10th August, 1903, provided that the Supervisor of the Harbour is empowered to allow a term of three months for payment of said shilling per gallon, on receiving proper and sufficient bond; and in case of re-exportation within the above-named period of three months, the refunds shall be credited to the owner.

23.—Refunds of the Tax in accordance with Act 3 of Ordinance dated October 28, 1899, shall be effected from and after the 10th August, 1903, at the rate of six shillings per gallon on spirits, liquors testing 90 degrees in strength, and in the like proportion for liquors of greater or less strength. As to cordials, the refund shall be made at the rate of three shillings per gallon.

24.—Order in Council of November 14, 1901, ratifying the Law relating to the sale of Tobacco.

25.—Under this Order in Council it is provided *inter alia* that the importation into the Island of stem tobacco without leaf, unless the same has first been denatured, shall be prohibited under a penalty not exceeding £50.

### Articles.

### Rates of Duty.

Tax	£ s. d.
Sugar and Sugar Goods:	lb. 0 0 8
Sugar which, when tested by the polariscope, indicates a polarisation exceeding 98 degrees.	cwt. 0 1 10
Sugar of a polarisation not exceeding 76 degrees.	0 0 10

26.—The intermediate Duties are shown in the Table in the First Schedule to the Finance Act, 1906 (5).

27.—Molasses (except when cleared for use by a licensed distiller in the manufacture of spirits, or solely for the purposes of food for stock) and invert sugar, and all other sugar and extracts from sugar, which cannot be completely tested by the polariscope, and on which Duty is not specially charged:—

If containing 70% or more of sweetening matter.	cwt. 0 1 2
If containing less than 70% and more than 50% of sweetening matter.	0 0 10
If containing not more than 50% of sweetening matter.	0 0 5

28.—The amount of sweetening matter to be taken to be the total amount of cane, invert, and other sugar contained in the article as ascertained by analysis in manner directed by the Commissioners of Customs.

Chocolate.	cwt. 0 1 4
Glycerine, Solid.	0 1 2
Liquid.	0 0 10
Saccharin (including substances of a like nature or use).	0 0 7

29.—And that duty shall be charged on goods containing, as a part or ingredient thereof, any article liable to any of the above duties.

30.—Tobacco, manufactured, viz.:

Cigars.	lb. 0 12 3
Cavendish or Negrohead	0 9 4
manufactured in bond.	0 8 2
Other manufactured tobacco, viz.:	
Cigarettes	0 9 11
Other sorts	0 8 2

(\*) The intermediate Duties referred to are the following:—

Sugar exceeding 97% and not exceeding 98% of polarisation.	cwt. £ s. d.
97	0 1 8 2
98	0 1 7 7
99	0 1 7 1
100	0 1 6 6
101	0 1 6 1
102	0 1 5 6
103	0 1 5 1
104	0 1 4 6
105	0 1 4 1
106	0 1 3 6
107	0 1 3 1
108	0 1 2 6
109	0 1 2 1
110	0 1 1 6
111	0 1 1 1
112	0 1 0 6
113	0 1 0 1
114	0 0 11 6
115	0 0 11 1
116	0 0 10 6
117	0 0 10 1
118	0 0 9 6

## TARIFF.]

Articles.	Rates of Duty.
Shuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof.....lb.	0 7 8
Shuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof.....lb.	0 9 4
Unmanufactured, if stripped or stemmed:	
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof.....lb.	0 6 5
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof.....lb.	0 7 2
Unmanufactured, if unstripped or unstemmed:	
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof.....lb.	0 6 5
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof.....lb.	0 7 13
Wine: Not exceeding 50% of proof spirits.....gallon	0 3 0
Exceeding 50% but not exceeding 12% of proof spirits.....gallon	0 3 0
And for every degree, or part of a degree, beyond the highest above charged, an additional duty.....gallon	0 0 3
Sparkling Wine imported in bottle (additional).....	0 2 6
Still Wine imported in bottle (additional).....	0 1 0

## CUSTOMS DRAWBACKS.

DRAWBACKS.—To be allowed on removal from the Isle of Man to Great Britain or Ireland, or on exportation from the said Isle to foreign parts.

On ale or beer brewed in the said Isle, equal to the amount of the duty paid thereon.

To be allowed on articles removed or exported from the Isle of Man to be deposited in any bonded warehouse in the Isle of Man for use as ship stores, if it is shown to the satisfaction of the Commissioners of Customs that the duties on importation have been fully paid.

On sugar which has passed a refinery in the Isle of Man, equal to the duty on sugar of the like polarisation.

On goods (other than beer) in the manufacture or preparation of which in the Isle of Man any of the articles liable to duty has been used, equal to the duty in respect of the quantity of that article which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods or, in the case of residual products, to be contained therein, and in allowing that drawback the Commissioners of Customs may with the consent of the Treasury, in order to facilitate trade, relax in the case of any goods any requirements of sections 104 and 106 of the Customs Consolidation Act, 1876, as to the giving of security and the examination of goods.

To be allowed to a refiner on molasses produced in the Isle of Man and delivered by him to a licensed distiller for use in the manufacture of spirits, at the rate of fivepence per cwt.

## BRITISH INDIA

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MONEY, WEIGHTS AND MEASURES.—1 rupee (16 annas); 1 anna (12 pies).  
Weights and measures same as Great Britain.  
The maund (82½ lb. avoirdupois) is also used.

## CUSTOMS TARIFF OF BRITISH INDIA.

The following is a statement of the rates of import and export duties now in force.

## SCHEDULE.

Nos.	Articles.	Tariff Valuation.	Duty.
		Rs. a.	
I.—FOOD, DRINK AND TOBACCO.			
FISH.			
1	Fish, salted, wet or dry .. .. . Indian maund of 82½ lb. avoirdupois weight	—	—
2	Fish maws, including singly and soiled, and shark fins .. .. .	ad val.	7½
3	Fish, excluding salted fish (see No. 1) .. .. .	—	—
FRUITS AND VEGETABLES.			
1	Fruits and vegetables, all sorts, fresh, dried, salted or preserved .. .. .	150 0	—
	Almonds, without shell .. .. . cwt.	150 0	—
	“ in shell .. .. .	100 0	—
	“ (kigaxi) Persian .. .. .	60 0	—
	Cashew or caje kernels .. .. .	25 0	—

Nos.	Articles.	Tariff Valuation.	Imp.
		Rs. a.	
	Coconuts, Straits & Dutch East India .. .. . 1,000	36 0	7½
	“ Madhava .. .. .	60 0	—
	“ kernel (khopra) .. .. . cwt.	20 0	—
	Currents .. .. .	56 0	—
	Dates, dry, in bags, baskets and bundles .. .. .	8 0	—
	“ wet, in bags, baskets and bundles .. .. .	—	—
	“ in pots, boxes, tins and crates .. .. . cwt.	14 0	—
	Figs, Persian, dried .. .. .	20 0	—
	Garlic .. .. .	120 0	—
	Pistachio nuts .. .. .	21 0	—
	Raisins, Musaka, Persian Gulf .. .. .	ad val.	—
	All other sorts of fruits and vegetables, fresh, dried, salted or preserved .. .. .	—	—

## GRAIN, PULSE AND FLOUR.

5	Grain and pulse, all sorts, including broken grain and pulse, but excluding dur (see No. 6) .. .. .	2½	—
6	Flour .. .. .	—	—
LIQUORS.			
7	Ale, beer and porter .. .. . Imp. gall or 6 qrt. bottles	—	0 1 6
8	Chlor, and other fermented liquors .. .. .	—	0 1 6
	“ Imp. gall or 6 qrt. bottles	—	0 1 6

\* Such rate or rates of duty not exceeding 12 annas as the Government-General in Council may, by notification in the Gazette of India, from time to time prescribe.



## BRITISH INDIA.

## TARIFF.]

Nos.	Articles.	Tariff Value.	Duty.	Nos.	Articles.	Tariff Value.	Duty.
Raw silk:				(10) Machines for copying cartridges for rifled arms	each	—	2
Silk		7 0	7 1/2	Proviso 1.—No duty in excess of 20% <i>ad valorem</i>			
White Shanghai, Thomson or Dupion		4 8	—	shall be levied upon any of the articles			
“ other kinds, including reeled		7 8	—	specified in Items Nos. 1 to 10 of this entry			
White, other kinds of China, including reeled		—	—	when they are imported in reasonable quantity			
Waste and Kuchra		—	—	for his own private use by any person			
All other sorts, including cocoons		—	—	lawfully entitled to possess the same.			
Raw fax, hemp, jute, and all other man-made		—	—	Proviso 2.—When any articles which have been			
textile materials not otherwise specified		—	—	otherwise imported, and upon which duty has			
WOOD AND TIMBER.				been levied or is leviable under Items Nos. 1			
41 Firewood		—	—	to 10, are purchased retail from the importer			
42 Wood and timber, all sorts, not otherwise		—	—	by a person lawfully entitled as aforesaid, in			
specified, including all sorts of ornamental		—	—	reasonable quantity for his own private use,			
wood		—	—	the importer may apply to the Collector of			
MISCELLANEOUS.				Customs for refund or remission for the case			
43 Canes and rattans		—	—	as may be of 20% <i>ad valorem</i> ; and if such			
44 Cowries and shells, including tortoise-shell		—	—	collector is satisfied as to the identity of the			
“ Cowries, bazar, common		6 0	—	articles, and that such importer is in other			
“ yellow, superior quality		7 0	—	respects entitled to such refund or remission,			
“ Mahliro		10 0	—	he shall grant the same accordingly.			
“ Sankhli		115 0	—	52 Gunpowder for cannons, rifles, guns, pistols, and		ind. int.	20 1/2
Mother-of-pearl, nacre		175 0	—	53 Subject to the exemption specified in No. 55 all			
Nakhla		14 0	—	articles, other than those specified in entry			
Tortoise-shell		5 0	—	No. 52, which are arms or parts of arms			
All other sorts, including articles made of		—	—	within the meaning of the Indian Arms Act			
shell, not otherwise described		—	—	(excluding springs used for air-guns, which			
45 Ivory, unmanufactured:		500 0	—	are datable as hardware, under No. 68), all			
Elephant's tusk, other than hollows, centres		—	—	tools used for cleaning or putting together			
and points each exceeding 20 lbs. in weight,		—	—	the same, all machines for unloading, loading,			
and hollows, centres, and points each weigh-		—	—	closing or coupling cartridges for arms other			
ing 10 lbs. and over		—	—	than rifled arms, and all other sorts of			
Elephant's tusks (other than hollows, centres		—	—	ammunition and military stores, and any			
and points) not less than 10 lbs. and not		—	—	articles which the Governor-General in			
exceeding 20 lbs. each, and hollows, centres		—	—	Council may, by notification in the Gazette			
and points each weighing less than 10 lbs.		—	—	of India, declare to be “ammunition” or			
“ hollows, centres, and points each weigh-		—	—	“military stores” for the purposes of this			
ing less than 10 lbs. other than hollows, centres		—	—	Act.			
and points, each not less than 4 lbs.		—	—	54 The following classes of arms, ammunition and			
Sea-cow or moose teeth, each not less than		—	—	military stores:			
4 lbs.		—	—	(a) Articles falling under the 4th, 6th, 8th,			
Sea-cow or moose teeth, each not less than		—	—	9th or 10th item of No. 52 when they			
3 lbs. and under 1 lb.		—	—	superintend to a firearm falling under the			
Sea-cow or moose teeth, each less than 3 lbs.		—	—	1st or 5th item and are fitted into the			
All other sorts unmanufactured not otherwise		—	—	same case with such firearm;			
specified		—	—	(b) Arms forming part of the regular			
46 Manures, all sorts, including animal bones and		—	—	equipment of an officer entitled to wear			
the following chemical manures:—Basic slag,		—	—	diplomatic, military, naval or police			
nitrate of soda, muriate of potash, sulphate of		—	—	uniform;			
potash, kainit, salt, nitrate of lime, calcium		—	—	(c) A sword, a revolver, or a pair of pistols,			
cyanamide and mineral superphosphates		—	—	when accompanying an officer of His			
47 Precious stones and pearls, unset		—	—	Majesty's Regular Forces, or a commis-			
48 Pulp of wood, rags and other paper-making		—	—	sioned officer of a volunteer corps, or			
materials		—	—	certified by the commandant of the corps			
49 All other raw materials, and produce and articles		—	—	to which such officer belongs, or, in the			
mainly manufactured, not otherwise speci-		—	—	case of an officer not attached to any			
fied		—	—	corps, by the officer commanding the			
(11).—ARTICLES WHOLLY OR MAINLY				station or district in which such officer is			
MANUFACTURED.				serving, to be imported by the officer for			
APPAREL.				the purposes of his equipment;			
50 Apparel, including drapery, boots and shoes,		—	—	(d) Sword and revolvers which are certi-			
and military and other uniforms and accou-		—	—	fied by an inspector-general of police to			
trements, but excluding uniforms and accou-		—	—	be part of the ordinary equipment of			
trements exempted from duty (No. 51) and		—	—	members of the police force under his			
over thread (No. 50)		—	—	charge;			
51 Uniforms and accoutrements superseding		—	—	(e) Swords forming part of the equipment			
thereto, supplied by the public servant for		—	—	of Indian commissioned officers of His			
his personal use		—	—	Majesty's Army;			
52 ARMS, AMMUNITION, AND MILITARY STORES.		—	—	(f) Swords for presentation as army or			
subject to the exemptions specified in No. 50,		—	—	volunteer prizes;			
arms, ammunition and military stores, that		—	—	(g) Arms, ammunition and military stores			
is to say:		—	—	imported with the sanction of the			
(1) Firearms other than pistols, including		Rs. 50 0/6	—	Government of India for the use of any			
gas and air guns and rifles, each		—	—	section of the military forces of a			
(2) Barrels for the same, whether single or		75 0/6	—	Native state in India which may be			
double		—	—	maintained and organized for Imperial			
(3) Pistols		10 0/6	—	Service;			
(4) Barrels for the same, whether single or		—	—	(h) Morris tubes and patent ammunition			
double		—	—	imported by officers commanding British			
(5) Main springs and magazine spring for		—	—	and Indian regiments or volunteer corps			
firearms, including gas guns and rifles		—	—	for the instruction of their men.			
(6) Gun stocks and breech blocks		—	—	56 Explosives, namely, blasting gunpowder, blast-			
(7) Revolver cylinders		—	—	ing gelatine, blasting dynamite, blasting			
for each cartridge they will carry		—	—	colourite, blasting tonite, and all other sorts,			
(8) Actions (including skeleton and water),		—	—	including detonators and blasting fuse		ind. int.	7
breech bolt, and their heads, rock-		—	—	CARTRIDGES AND CARTS.			
ing pieces, and locks (for muzzle-		—	—	57 Carriages and carts, including motor cars,			
loading arms)		—	—	motor cycles and other vehicles, bicycles,			
(9) Machines for making, loading, or closing		—	—	tricycles, tri-rickshaws, bath chairs, peramb-			
cartridges for rifled arms		—	—	lators, trucks, wheelbarrows, and all other			

Under the Government of India Notification No. 220, C.D., dated 2nd December, 1916, sulphate of ammonia and mineral phosphates have been exempted from payment of duty.

5. Pearls unset and most precious stones imported ought have been exempted from payment of duty by Government of India Notification No. 102 W., dated 16th March, 1916, and No. 7,955-213, dated 2nd September, 1916, respectively.

6. 20% *ad val.* whichever is higher.

7. Or 20% *ad val.* whichever is higher.



## 11.—ARTICLES WHOLLY OR MAINLY MANUFACTURED—continued.

Nos.	Articles.	Tariff Valuation. Rs. n.	Duty.
	Arsenic, other sorts .....	<i>ad val.</i>	7½ %
	Soda ash .....	6 0	"
	bicarbonate .....	2 8	"
	Magnesi .....	5 0	"
	Sulphate of copper .....	20 0	"
	Sulphur (brimstone), flowers .....	13 0	"
	" roll .....	15 0	"
	" rough .....	<i>ad val.</i>	"
	All other sorts of chemical products and preparations not otherwise specified .....	"	"
	Alc-wood .....	"	"
	Asafetida (chungi) .....	125 0	"
	" coarse (bungara) .....	42 0	"
	Atiry, Persian .....	<i>ad val.</i>	"
	Bamboo (bamboo camphor) .....	0 9	"
	Bamboo root .....	25 0	"
	Bamphor, refined, other than powder .....	5 8	"
	Cassia lignea .....	37 0	"
	China root (rhododendron) .....	15 0	"
	" scraped .....	28 0	"
	" tubers .....	175 0	"
	Galangal, China .....	19 0	"
	" .....	250 0	"
	Storax, liquid (gum) .....	121 0	"
	All other sorts of drugs, medicines and narcotics .....	<i>ad val.</i>	"

## 12.—CUTLERY, HARDWARE, IMPLEMENTS, INSTRUMENTS.

The following agricultural implements, when constructed so that they can be worked by manual or animal power, namely, winnowers, threshers, mowing and reaping machines, elevators, seed-crushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-fills, hay-binders and rakes .....				Five.
64	Chicks and watches, and parts thereof .....	<i>ad val.</i>	7½ %	"
65	Cutlery .....	"	"	"
66	The following dairy appliances, when constructed so that they can be worked by manual or animal power, namely, cream-separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers and butter workers .....			Free.
67	Electroplated ware .....	<i>ad val.</i>	7½ %	"
68	Hardware, ironmongery and tools, all sorts, not otherwise specified .....	"	"	"
69	Instruments, apparatus and appliances, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling .....			Free.
70	Telegraphic instruments and apparatus, and parts thereof, imported by or under the orders of a railway company .....	<i>ad val.</i>	2½ %	"
71	Water-lifts, sugar-mills, oil-presses, and parts thereof, when constructed so that they can be worked by manual or animal power .....			Free.
72	All other sort of implements, instruments, apparatus and appliances, and parts thereof, not otherwise specified .....	<i>ad val.</i>	7½ %	"

## 13.—DYES AND COLOURS.

73	Dyeing and tanning substances, all sorts, and paints and colours and painters' materials, all sorts:			
	Alizarine dye, dry, not exceeding 40 % .....	1 0	"	"
	" " " over 40 %, but not exceeding 50 % .....	4 8	"	"
	" " " over 50 %, but not exceeding 60 % .....	5 9	"	"
	" " " over 60 %, but not exceeding 70 % .....	5 8	"	"
	" " " over 70 %, but not exceeding 80 % .....	6 0	"	"
	" " " over 80 % .....	7 8	"	"
	" " " most, 10 % .....	0 10	"	"
	" " " 10 % .....	0 15	"	"
	" " " 20 % .....	1 0	"	"
	" " " exceeding 20 % .....	2 0	"	"
	Aniline dye, moist .....	3 0	"	"
	" " dry .....	5 0	"	"
	" " salts .....	<i>ad val.</i>	"	"
	Avic bark .....	7 0	"	"
	" barked .....	1 2	"	"
	" barked (cynobark) .....	<i>ad val.</i>	"	"
	" Persian .....	59 0	"	"
	All other sorts of dyeing and tanning materials .....	<i>ad val.</i>	"	"
	Leak red, dry .....	37 8	"	"
	" yellow, dry .....	40 0	"	"
	" other, other than Bengali .....	2 8	"	"
	" Bengali .....	7 8	"	"
	" Vermilion, Canton .....	325 0	"	"
	" " " .....	<i>ad val.</i>	"	"
	Zinc white, dry .....	325 0	"	"
	All other sorts of paints, colours, and painters' materials not otherwise specified, including glue and putty .....	"	"	"

## 14.—FURNITURE, CASEWORK AND MANUFACTURES OF WOOD.

74	Tables, cabinets, &c., and all sorts of cases, and other articles of furniture .....	"	"	"
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Nos.	Articles.	Tariff Valuation. Rs. n.	Duty.
GLASSWARE AND EARTHENWARE.			
75	Glass and glassware, all sorts, Chinese and Japanese ware, lacquered ware, earthenware, china and porcelain .....	<i>ad val.</i>	7½ %

## 15.—HIDES, SKINS AND LEATHER.

76	Hides and skins not otherwise specified, leather and leather manufactures, all sorts not otherwise specified .....	"	"	"
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## 16.—MACHINERY.

77	Machinery, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam rollers, fire-engines, and other machines in which the prime-mover is not separable from the operative parts .....	"	2½ %	"
Machinery (and component parts thereof, meaning machines or sets of machines to be worked by electric, steam, water, or other power not being manual or animal labour, or which, before being brought into use, require to be fixed with reference to other moving parts; and including belting of all materials for driving machinery) .....				"
Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adapted for any other purpose .....				"

*Note.*—This entry includes machinery and component parts thereof made of substances other than metal, but excludes the articles exempted under Nos. 78, 79 and 80.

78	Machinery and component parts thereof, as defined in No. 77, imported by the owner of a cotton spinning or weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in a cotton spinning or weaving mill .....			Free.
79	The following articles used in the manufacture of cotton, namely, bobbins (warping), forks for looms, heads, head cords, head knitting needles, haws, lugs and needles for bobbles, pickers (buffalo and others), picking hands, picking levers, picking sticks (over and under), reel spiers, reels, shuttles (for power looms), springs for looms, strappings, and wett forks .....			"
80	Drawing-in frames imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton .....			"
81	Machinery and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour .....	<i>ad val.</i>	7½ %	"
METALS, IRON AND STEEL.				
82	Iron:			
	Angle:			
	Angle, T, Best Yorkshire or Swedish or similar qualities .....	100 0	"	2½ %
	Angle, T, other than Best Yorkshire or Swedish and similar qualities .....	250 0	"	"
	Angle, T, other than Best Yorkshire or Swedish and similar qualities, if galvanized, tinned, or lead coated .....	300 0	"	"
	All other sorts .....	250 0	"	"
	Bar, rod and channel, including channel for carriages:			
	Bar, Best Yorkshire and similar qualities .....	100 0	"	"
	" Swedish and similar qualities .....	350 0	"	"
	" round, and square under ½ inch in diameter .....	300 0	"	"
	Bar, Swedish and charcoal, if galvanized, tinned, or lead coated .....	<i>ad val.</i>	"	"
	Bar, other kinds .....	250 0	"	"
	" round, round-rod, and square under ½ inch in diameter .....	250 0	"	"
	Bar, other kinds, if galvanized, tinned, or lead coated .....	300 0	"	"
	Channel, including channel for carriages .....	280 0	"	"
	All other sorts .....	<i>ad val.</i>	"	"
	Pig .....	"	"	"
	Rice bowls .....	"	"	"
83	Iron or steel:			
	Anchors and cables .....	"	"	"
	Beams, posts, pillars, girders, screw-piles, bridge work and other such description of iron or steel imported exclusively for building purposes; including also ridge-pole, guttering and continuous roofing .....	"	"	"
	Bolts and nuts, including hook bolts and nuts for roofing .....	"	"	"

## TARIFF.}

TARIFF.		Tariff		Tariff	
Articles.	Valuation.	Duty.	Articles.	Valuation.	Duty.
Rs. a.	Rs. a.	Per cent.	Rs. a.	Rs. a.	Per cent.
Hoops and strips:			Brass sheets, flat or in rolls, and sheathing,		
Hoops, Best Yorkshire or Swedish and			weighing less than 1 lb. per sq. foot	ad val.	10
similar qualities ..... ton	425 0	25	Brass wire .....	"	"
Hoops, other than Best Yorkshire or Swedish,			all other sorts .....	"	"
if galvanized, tinned, or lead coated, ton	375 0	"	Copper, bolt and bar, rolled .....	"	"
Hoops, other kinds ..... cwt.	350 0	"	" braziers, sheets, plates and sheathing	95 0	"
Strips, Best Yorkshire or Swedish and			" nails and composition nails .....	ad val.	50 0
similar qualities ..... ton	425 0	"	" old .....	"	"
Strips, if galvanized, tinned, lead coated,			" pigs, tines, nugots, cakes, bricks and	"	"
aluminium coated, chequered or planished	350 0	"	slabs .....	70 0	"
strips, other kinds ..... ton	300 0	"	Copper, China, white, copperware .....	1 0	"
Nails, rivets and washers, all sorts:			" foil or dangleplate, white, 10 in. to		
Iron nails, rose, wire and flat-headed ..cwt.	20 0	"	11 in. by 4 in. to 5 in., hundred leaves	5 8	"
" other kinds, including galvanized,			" copper foil or dangleplate, coloured, 10 in.		
" tinned, or lead coated .....	30 0	"	to 11 in. by 4 in. to 5 in., hundred leaves	6 8	"
Rivets and washers, iron or steel .....	15 0	"	Copper wire, including phosphor-bronze ..	ad val.	"
Pipes and tubes, and fittings therefor, such as			" all other sorts, manufactured	"	"
bends, boots, elbows, tees, sockets, flanges			and manufactured except current coin	"	"
and the like .....	ad val.	"	of the Government of India, which is	"	"
Bails, chairs, sleepers, bearing and fish plates,			" free .....	"	"
spikes (commonly known as dog spikes),			German silver .....	"	"
switches and crossings, other than those			gold leaf .....	"	"
described in No. 54, also lever boxes, clips			Lumette .....	"	"
and tie-bars .....	"	"	Lead, all sorts except sheet for tea-chests,	5 8	"
Sheets and plates, all sorts, excluding discs			Quicksilver .....	100 0	"
and circles, which are dutiable under No. 55:			Shot, bird .....	ad val.	40 0
Sheet and plates, Best Yorkshire and			Tin, block .....	"	"
similar qualities ..... ton	600 0	"	" foil and other sorts .....	40 0	"
Sheet and plates, Swedish and charcoal			Zinc or spelter, sheet, slabs or plates ..cwt.		
Ditto, if galvanized, tinned, or lead coated			" all other sorts, including	ad val.	"
ton	550 0	"	All other sorts of metals and manufactures	"	"
Plates, other kinds, above 1 inch thick ..	325 0	"			
Sheet and plates, up to 1 in. thick ..	325 0	"			
Sheet and plate cuttings .....	250 0	"			
Sheets (other than corrugated) and					
plates, other kinds, if galvanized,					
tinned, lead coated, aluminium coated,					
chequered or planished .....	100 0	"			
Sheets, corrugated, galvanized or black ..	350 0	"			
Wire, including fencing wire and wire rope, but					
excluding wire netting (which is dutiable					
under No. 55) .....	ad val.	"			
54 Steel:					
Angle and T, if galvanized, tinned or lead					
coated .....	500 0	"			
" all other sorts .....	250 0	"			
Bar, rod and channel, including channel for					
carriages:					
Bar, Swedish and similar qualities ..... ton	450 0	"			
" mild-rod, round-rod and square, other					
than Swedish or similar qualities, .. ton	250 0	"			
" galvanized, tinned, lead coated, plan-					
ished or polished .....	300 0	"			
" other than cast steel, all other sorts					
ton	250 0	"			
Channel, including channel for carriages					
ton	250 0	"			
Cast, including spring, blistered and tub steel					
Ingot, blooms, billets and slabs .....	ad val.	"			
55 All sorts of iron and steel and manufactures					
thereof, not otherwise specified:					
Iron or steel cast or drawn, when imported					
containing petroleum, which is separately					
assessed to duty under No. 55, namely:					
Iron or steel cast, tinned, other than					
petroleum of 2 gallons capacity ..... cwt.	0 8	7 1/2			
Iron or steel cast or drawn, not tinned,					
of 2 gallons capacity:					
(a) with faucet caps, cast or drawn	1 12	"			
(b) ordinary .....	0 1	"			
Iron or steel drums of 4 gallons capacity:					
(a) with faucet caps .....	2 8	"			
(b) ordinary .....	1 0	"			
Iron or steel cast or drawn, when imported					
not containing petroleum .....	ad val.	"			
Iron or steel, all other sorts, including discs					
or circles and wire netting .....	"	"			
56 METALS OTHER THAN IRON AND STEEL.					
Current silver, nickel, bronze and copper coin					
of the Government of India .....	Free	"			
Gold bullion and coin .....	ad val.	"			
Lead, sheets, for tea chests, not otherwise specified					
(see Nos. 56 and 156) .....	Rs. 0 1	"			
Silver bullion or coin .....	ad val.	"			
Silver plate, silver thread and					

EXPORT TAXES.		Rate or Duty
Articles.	R. n.	Duty R. n.
Jute, other than Bimlipatnam jute.		
1 Raw jute:		
(1) Cuttings .....	..... bale of 80 lbs.	1 4
(2) All other descriptions .....	" "	1 8
2 Jute manufactures, when not in actual use as coverings, receptacles or bindings for other goods:		
(1) Sacking (cloth, bage, twist, yarn rope and twine)	..... ton of 2,240 lbs.	20 0
(2) Hessian and all other descriptions of jute manufactures not otherwise specified	..... ton of 2,240 lbs.	20 0
Rice,		
a Rice, hulled or unhulled, including rice flour, but excluding rice-bran and rice-stuff, which are free		
Indian mamed of 82½ lbs. avoirdupois weight		0 2
b TEA .....	..... 100 lbs.	1 8
<b>IMPORTATION OF GERMAN, ETC., SILVER ARTICLES IN VIEW OF THE MERCHANDISE MARKS ACT.</b>		
(Communication—by the Government of India, Finance and Commerce Department, No. 400-S, R., dated the 19th January, 1904.— <i>Customs Circular</i> , No. III, of 1904.)		
This communication has under the procedure to be adopted by the Customs authorities in dealing with imported articles, which contain no silver, but which are marked as "German," "Potosi," "Nevada" or "Art" silver.		
The Government of India are of opinion that such goods, when marked as "German silver" or "Nickel-silver," may be passed without objection. Their descriptions are well known to all classes likely to be affected; and they have been in use long sufficiently long period to render it very improbable that any purchaser will be deceived thereby.		
The Government of India are not prepared to extend this ruling, however, to articles not made of silver, which are marked as "Potosi silver," "Nevada silver," "Austral silver," "Art silver," etc. They are of opinion that it would be unsafe to assume that descriptions of this nature would not deceive purchasers from the date of importation, although, if marked in this manner, should be dealt with as bearing false trade description within the meaning of the Indian Merchandise Marks Act, 1889 (No. IV of 1889).		
No objection should be taken to the use of such marks, provided that the word "silver" is omitted.		
<b>DRAWBACKS.</b>		
The Governor-General in Council has sanctioned the payment of drawback in the case of all articles re-exported by parcel post, in whatever manner imported, provided that adequate proof is produced of the payment of duty, and the identity of the articles, and of their re-export being effected within two years from the date of importation, or within such extended term not exceeding three years as the Chief Customs Authority, on sufficient cause being shown, determines in any case.—( <i>Customs Circular</i> , No. VII of 1902).		
<i>Articles exported as personal baggage.</i> —The provision of Section 50 (a) of the Sea Customs Act, No. 1 of 1875, will, in future, be waived in favour of articles exported with the owners as personal baggage. The section referred to provides that no drawback will be allowed upon goods not included in the export manifest. ( <i>Customs Circular</i> No. 8 of 1905.)		
<b>RULES FOR EXEMPTION FROM THE PAYMENT OF CUSTOMS DUTY ON RE-IMPORTED COMMERCIAL SAMPLES NOT INTENDED FOR SALE.</b>		
[ <i>Customs Circular</i> No. VIII of 1907.]		
1.—Samples of goods, not intended for sale, re-imported by commercial travellers into British India shall be passed free of duty, provided that the Collector of Customs at the port of re-importation is satisfied:—		
(i) that duty was paid on first import;		
(ii) of the identity of the articles;		
(iii) that no drawback was paid on export;		
(iv) that the ownership in the articles has not changed since its first import; and		
(v) that no more than six months have passed since the articles were exported.		
2.—In order to be able to claim the benefit of this concession, commercial travellers must observe the following procedure:		
(1) When the samples are first imported into British India, commercial travellers will be required to produce to the Collector of Customs a certificate or letter of identity from their principals, or otherwise satisfy the Collector of their eligibility for the concession. An invoice in duplicate, showing each article in detail, should be filed at the Custom House. The original will be retained by the Customs authorities. Each page of the duplicate will be stamped with the Custom House seal, and will be endorsed over the signature of a Customs officer, with a reference to the Bill of Entry on which the samples were assessed to duty. It will be returned together with a certified copy of the Bill of Entry to the traveller.		
(2) The certified copy of the Bill of Entry must, on each occasion on which the samples are exported from a port in British India, to a foreign port, be produced to the Collector of Customs of the port of export, who will endorse, after such examination of the samples as he may think necessary, the copy of the Bill of Entry with a certificate that no drawback had been paid, together with the date of re-importation. On re-importation from a foreign port the Bill of Entry must similarly be produced to the Collector of Customs, who will endorse, after such examination of the samples as he may think necessary, the date of re-importation on the Bill of Entry.		
3.—When the samples are finally exported under claim of drawback, a detailed examination shall be recorded on the certified copy of the Bill of Entry by a Customs officer, and in the presence of the necessary particulars in regard to the due utilisation of the articles and payment of duty. The certified copy of the Bill of Entry and the duplicate copy of the invoice shall be forwarded to the port of first importation.		
<b>PROHIBITIONS.</b>		
The principal items prohibited, by sea or by land, of pieces of metal containing alloy, and in view of the application of the above-mentioned provisions, are the following:—		

\* No duty is levied on coffee at the Puzi and Kalat ports.



Oil, lubricating, other than castor oil.....	per gal.	0 10
Onions.....	per cwt.	0 20
Pepper, long.....	per cwt.	0 33
" whole.....	per cwt.	3 00
Perfumed spirits and bay rum.....	per gall.	1 50
Perfumery, including toilet soap, powder and other essential preparations which do not contain spirit, for every lbs. 100 value.....	per cwt.	10 00
Pineapples.....	per cwt.	0 35
Potatoes.....	per cwt.	0 10
Rice, wheat, gram, peas dried in bulk, beans and other grain (except barley for brewing and pabli).....	per cwt.	0 50
Salt.....	per cwt.	3 00

Not being sweetened or mixed with any articles so that the degree or strength thereof cannot be ascertained by Sykes' hydrometer, and for every gallon of the strength of proof by such hydrometer, and so in proportion for any greater or less quantity than a gallon, provided that in no case, except in the case of arrack imported under the Governor's warrant, shall duty be less than at the rate of Rs. 9 60 per gallon:—

Arrack imported under the Governor's warrant.....	per proof gall.	1 07
Brandy.....	per cwt.	11 25
Gin.....	per cwt.	11 25
Rum.....	per cwt.	11 25
Whisky.....	per cwt.	11 25
Unenumerated.....	per cwt.	11 25
Other articles, being sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid, viz.:—		
Liquors and cordials.....	per gallon	11 60
Unenumerated.....	per gallon	14 60
Denatured in accordance with Customs regulations.....	per cwt.	7 75
Sugar, other than refined.....	per cwt.	0 55
" refined and candy.....	per cwt.	3 00
" unrefined, and jaggers.....	per cwt.	0 75
Tamarind.....	per cwt.	0 35
Tea.....	per lb.	0 25
Tobacco, manufactured.....	per cwt.	3 00
" unmanufactured and hookah.....	per cwt.	1 25
" cigars and snuffs.....	per cwt.	3 00
Turnerite.....	per cwt.	0 80
Twine.....	per cwt.	1 55
Wine—Claret or still hock, in bottle.....	per gallon	1 25
" in bottle.....	per gallon	0 50
" ginger, in wood or bottle.....	per gallon	0 50
" in bottles (sparkling).....	per gallon	2 50
" other wines, in bottle.....	per gallon	1 50
" in wood, except claret, still hock & ginger.....	per gallon	1 00

All other goods, wares, machines, and manufactures not otherwise charged with duty or prohibited and not comprised in the Table of Exemptions..... for every Rs. 100 of the value thereof 7 50

#### EXEMPTIONS FROM IMPORT DUTY.

[Arranged alphabetically.]

Advertising matter, viz., trade catalogues, advertising circulars, show cards, show plates and frames, but not including name plates or sign boards.

Aerial tramways and component parts thereof.

Animals, viz., horses being of less than Rs. 1,000 in value, mules, asses, cattle and all other live stock.

Apparatus and drugs certified by the Colonial Secretary as having been imported for the purpose of the campaign against malarial diseases.

Articles imported by municipalities, local boards, and the Board of Improvement of Nuwara Eliya for the public use.

Books and maps, printed, and book covers (not including almanacs).

Bullion, coin, precious stones the produce of Ceylon, pearl oysters and pearls.

Casks (empty), cask shooks, and cask staves.

Castor-seed pouace.

Chemicals and chemical apparatus certified by the Director of Education to be for educational purposes.

Coal, coke and patent fuel.

Cotton, raw.

Corrins and shells (not tortoise-shell).

Drums, for oil.

Earth and sand.

Exercise books used for educational purposes.

Filter bagging and cloth for filters.

Fruit or refrigerated meat.

Fruit, fresh (and not in any way preserved) and fresh flowers.

Gummies and gummy cloth.

Hides and skins, raw or salted.

Hoop iron and hoop steel.

Maps for breeding purposes.

Measurements, scientific, or mathematical.

Liquid fuel, the product of petroleum, with a flashing point not under 150° F., above close test.

Machinery, viz.:—

Prime movers and component parts thereof, including boilers and component parts thereof, and electric accumulators; also, including and component parts thereof, and other power, including between the machinery in which the prime mover is not separable from the operative parts, but not including motor cars not used for traction.

Machinery (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other power (not being human or animal), or which, before being brought into use, require to be fixed with reference to other moving parts, and which are intended for:

(a) The preparing, ginning, pressing, spinning, weaving, sewing, knitting, bleaching and dyeing of cotton, linen, hemp, silk, wool or other fibres, and other processes intervening between the raw material and the finished product as packed ready for market.

(b) The smelting and milling of iron and other metallic ores, and the manufacture of iron, steel and other metals.

(c) The manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope and twine.

(d) The milling of rice.

(e) The preparation, manufacture and packing of tea, coffee, &c.

(f) Rubber and combs.

(g) Printing presses.

(h) Foundries and workshops of iron and other metals.

(i) Railway workshops.

(j) The refining of petroleum and the manufacture of vegetable oils.

(k) The crushing of bones and the manufacture of brick.

(l) The manufacture of ice.

(m) Potteries and brick and tile works.

(n) Saw mills and wood working.

(o) Mining, navigation, agriculture and pumping.

(p) Electric traction and electric light.

(q) The manufacture of ice and for refrigerating and cold storage purposes.

(r) Steam launches used in the conveyance of goods and passengers or towage of lighters.

(s) Machinery specially adapted for the curing of plumage.

(t) Stills used for the preparation of camphor.

(u) Desiccators used for desiccating cocoons.

(v) The manufacture of rubber articles from raw rubber.

(w) Distilling alcohol.

(x) The purposes of any other manufacture or industry which the Governor in Executive Council may from time to time specify.

Provided that no term does not include machinery, tools or implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adapted for any other purpose.

Note.—Machinery and component parts thereof made of substances other than metal, and belting of all materials for driving machinery, are included in this entry.

Manures of all sorts, and ingredients imported solely for the manufacture of manures and certified as such by the importer.

Manuscript.

Metal: Lead, sheet and pig, tin plates.

Paper for writing, printing, or accounting purposes, headed or plain, ruled and unruled, and envelopes.

Paper for lining tea boxes.

Passengers' baggage as defined by Customs regulations.

Plants, trees and shrubs intended for agricultural and horticultural purposes.

Printed labels and printed music.

Rails, rail fastenings, tie-rods, fish plates and turntables.

Rattan.

Raw rubber and raw silk.

Regimental clothing, necessaries, accoutrements and band instruments imported for the use of His Majesty's land and sea forces, including the Volunteers.

Rifles for the Volunteers.

Salt, refuse, oil, for purposes of manure only, as certified by the importer.

Sewers and nails for tea boxes.

Seeds, for agricultural purposes only.

Shoot runners and wires.

Silk cocoons.

Solder and soldering fluid.

Stones, ballast, coral stones and unworked stones.

Tea lead and tea-lead foil.

Timber, not prepared.

Uniforms, civil, naval or military.

Wood, metal, paper, and other material, or any combination of wood or metal, or any other material imported in shooks, or in rolls, or in any form in which they may be used in making boxes for tea, rubber, or other Ceylon products.

Wool, raw.

Re-imported articles, that is to say—

Articles of foreign production on which import duty has previously been paid, but which have been subsequently re-imported, shall be admitted duty free upon re-importation into the Island.

Provided that—

(a) The Principal Collector of Customs is satisfied of the identity of the article by proof that it was registered at the customs office prior to exportation, or by any other proof that he may deem adequate for the purpose.

(b) That the ownership remains in the family of the first importer.

(c) That not more than two years have elapsed since the article was exported.

#### PROHIBITIONS AND RESTRICTIONS (INWARD).

Ammunition, arms, gunpowder and utensils of war by way of purchase, except by licence from His Majesty, for furnishing His Majesty's Public Stores only, or under the direction of the Collector by authority of the Governor; books, wherein the copyright shall be first subsisting, first composed, or written or printed, in the United Kingdom, and printed or reprinted in any other country, and of which notice that copyright subsists shall have been given by the Governor, to the Commissioners of Customs, London; coin, viz. false money, counterfeit sterling coin of the realm, or any money purporting to be such, not being of the established standard in weight or fineness; dangerous substances, viz. earth oil, or mineral naphthas, illuminating powder, gun cotton, nitro-glycerine, except by licence of the Governor, and other regulations to be made by the Governor, with the advice of the Executive Council, from time to time, for the safe handling and deposit thereof; calcium carbide which contains impurities liable to generate phosphoretted hydrogen or silico-retted hydrogen gases to render the evolved flammable to light spontaneously; acetylene when liquid or when subject to a pressure above that of the atmosphere; acetylene in every 100 parts of the mixture, when subjected to a pressure not exceeding 100 lbs. to the square inch, shall not be deemed to be dangerous provided that the acetylene and oil gas shall be mixed together in a chamber or vessel before the gases are subjected to compression; counterfeit or obscene prints, paintings, books, cards, lithographs, photographs, engravings, in any other indecent or obscene articles; obscene cattle, sheep, or other

animals, are ivory, skins, horns, hoofs, or any part of cattle or other animal, which the Governor may by proclamation prohibit, in order to prevent contagious distemper, fish, grain, and other articles in a damaged, stinking, offensive condition, unfit for food and legitimate use, and likely to breed sickness or any contagious disorders; dogs from India, Japan, Java and China; ganja and bang or any substance containing ganja or bang; lottery proposals, circulars, or tickets; opium, except opium imported by a public officer specially authorized by the Governor, parts of articles, all other articles, or any separate part of any article not accompanied by the other part, or all the other parts of such articles, so as to be complete or perfect, if such articles be subject to duty according to the value thereof.

Gems, including all preparations of cocaine and salts of cocaine and their preparations must be declared at the Customs premises as cocaine and may only be removed from the Customs or Post Office with a permit in duplicate form.

Articles the importation of which is restricted by any Ordinance now in force or hereafter to be enacted, or any rules, regulations, notifications, proclamations, or orders made or issued thereunder, except in accordance with such Ordinance, rules, regulations, notifications, proclamations, or orders.

#### EXPORT DUTIES.

Articles (of strength of proof by Sykes' hydrometer, and greater or lesser strength in proportion) ..... proof gail. 1 25

## SOUTH AFRICAN CUSTOMS UNION

Meas. by Weights, and Measures same as Great Britain.

#### CUSTOMS TARIFF ACT No. 26 of 1914.

Enacted by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

1. Subject to the exemptions and to any suspensions, reliefs and conditions permitted or provided by or under the authority of this Act, and subject also to the provisions of any law relating to the management of customs, there shall be charged, levied, collected and paid for the benefit of the Consolidated Revenue Fund, customs duties in respect of goods imported into the Union according to the tariff set out in the First Schedule to this Act.

2. The goods described in Class V. of the said First Schedule shall be admitted into the Union free of customs duty.

3. In respect of any goods which, being grown, produced or manufactured in the United Kingdom are imported therefrom for consumption in the Union, a rebate of customs duties shall be allowed as follows:—

(a) In the case of goods charged with customs duty under Class I., in the First Schedule to this Act, the rebate shall be the amount or percentage shown in the third column thereof opposite the particular item charged;

(b) in the case of goods charged with customs duties under any other class in that Schedule, the rebate shall be as and when indicated by note at the end of the particular class;

Provided that

(i) the manufactured goods in respect of which the rebate shall be allowed shall be *bona fide* manufactured in the United Kingdom; and

(ii) in the event of any question arising as to whether any goods are entitled to any such rebate, the decision of the Minister in whom the control of the Customs department is vested shall be final.

4. Such a rebate as is provided in the last preceding section shall be allowed *mutatis mutandis* under the circumstances and conditions in that section described in respect of goods which are grown, produced or manufactured in any British Possession in which an equivalent rebate is allowed *reciprocally* in respect of goods imported into that Possession from the Union.

The particular British Possession in respect of which such a rebate may be allowed under this section shall be from time to time notified by the Administrator by proclamation in the *Gazette*, together with the date as from which the rebate will take effect.

5. A rebate of customs duty shall be allowed in respect of the following goods:—

(a) Wines and spirits for the use of the Governor-General;

(b) goods for the use of the members of His Majesty's regular naval or military forces;

(c) soap or other like substances for use in connection with the industry of wool washing.

In the case of goods mentioned in paragraph (b) an allowance per article may be made in lieu of the rebate.

6. The Governor-General may, by proclamation in the *Gazette*, declare—

(a) that when goods which have been imported into the Union are exported therefrom to a country specified in the proclamation a rebate shall be allowed or a refund made of the duty which was levied on the importation;

(b) that when any article manufactured in the Union is exported therefrom, a rebate shall be allowed or a refund made of the duty in respect of materials (whether raw, semi-manufactured or manufactured) used in the manufacture of that article;

(c) that, in respect of goods purchased by the Customs and Harbours Administration from open stocks, a rebate shall be allowed to that Administration of the duty paid by the importer on the importation of those goods or, in lieu of such rebate, that an annual payment shall be made to that Administration out of the Consolidated Revenue Fund;

(d) that there may be allowed a rebate or refund of the duty which would be payable in respect of articles (not being private wearing apparel or effects, food or drink, or tobacco in any form) for the official or private use of consuls who are subjects of the Governments represented by them and are not engaged in any other business, profession, or occupation in the Union;

(e) that, in respect of *bona fide* samples imported by commercial travellers or by representatives of foreign business undertakings, a refund shall be made of the duty paid upon the export of those samples;

(f) that, in respect of goods not intended for consumption in the Union but imported thereinto by *bona fide* tourists for their own personal use while touring therein, a refund shall be made of the duty paid upon the export of those goods.

7. For the purpose of estimating the amount of customs duty whenever levied on goods *ad valorem* and for the purpose of the declaration and duties which may, at any time be required by law or regulation in relation to such goods, the value of such goods shall be the value of such goods

	100 lbs.	1 50
Cacao	.....	7 50
Caribbeens	.....	2 00
Chanks, live or dead	.....	thousand 2 00
Cocanuts	.....	2 00
Desiccated coconut	.....	cwt. 0 75
Opium	.....	0 10
Elephants (not tuskers), royalty on	.....	each 20 00
(tuskers), royalty on	.....	200 00
(No elephants may be shipped for export without the production of a permit for their removal from the districts in which they have been captured.)		
Horns of spotted deer and similar (excluding ant horns)	.....	each 14 00
Plumage, royalty on	.....	ad val. 3 50
Rubber	.....	100 lbs. 7 50
Tea	.....	1 50

#### PROHIBITIONS (OUTWARDS).

By Ord. No. 12 of 1900 the Governor is empowered to prohibit, by Proclamation published in the Government Gazette, the exportation from Ceylon of arms, ammunition, military and naval stores, and such other articles as may be made usual for the purpose of increasing the security of arms, ammunition, &c. The export of hides, ant horns of spotted deer and similar is prohibited until further notice.

shall be taken to be the true current value for home consumption in the open market of similar goods in the principal markets of the country from which, and at the time at which, the goods were imported, including carriage to the port of shipment and the cost of packing and unloading, but not including any commission when such commission does not exceed five per cent.: Provided that in no case shall the value for purposes of duty, as in this section defined, be less than the cost of the goods to the importer at the port of shipment.

8. Anything to the contrary notwithstanding in this Act contained, the following provisions shall be in force in respect of the charging, levying, collecting and payment of customs duty:—

(1) In the case of goods imported into the Union of a class or kind made or produced in the Union, if the export or actual selling price to an importer in the Union is less than the true current value for home consumption in the usual and ordinary course in the country from which they were exported to the Union at the time of their exportation thereto, there may, in addition to the duties otherwise prescribed, be charged, levied, collected and paid on those goods on importation into the Union a special customs duty (or dumping duty) equal to the difference between the said selling price of the goods for export and the true current value thereof for home consumption as defined in this Act: Provided that the special customs duty (or dumping duty) shall not in any case exceed fifteen per cent. *ad valorem*.

(2) When a bounty is granted in the country of origin on any goods, of a class or kind made or produced in the Union an additional customs duty equal to the amount of such bounty may be charged, levied, and collected upon the importation of those goods into the Union.

(3) The goods in respect of which there may be charged, levied and collected any special (or dumping) customs duty under subsection (1) or any additional customs duty under subsection (2) shall be from time to time determined by the Governor-General and notified by him by proclamation in the *Gazette*, together with the date as from which such duty shall take effect:

Provided that such date shall not be less than six weeks after the publication of the proclamation.

9. Whenever goods are imported into the Union under such circumstances or conditions as render it difficult to determine the value thereof for purposes of duty because—

(a) those goods are not sold for use or consumption in the country of origin or production; or

(b) a hiring of those goods or the right of using the same, but not the right of property therein, is sold or given; or

(c) any royalty imposed on those goods is uncertain or is not from other causes a reliable means of estimating the value of the goods; or

(d) those goods are usually or exclusively sold by or to agents or by subscription; or

(e) those goods are sold or imported in or under any other unusual or peculiar manner or condition;

the Commissioner may determine the value of those goods for purposes of duty, and the value so determined shall, unless otherwise provided, and subject always to the right of appeal to the Minister, be the value upon which the duty on those goods shall be computed and levied.

10. (1) Notwithstanding anything contained in this Act or any other law, the customs duties prescribed in this Act in respect of the importation of goods into the Union shall not be payable in respect of the goods imported into or through the port of settlements of Walvis Bay.

(2) The port of settlement of Walvis Bay shall be deemed to be a foreign port in respect of the goods imported or exported thereto of all goods which are not grown, produced or manufactured in the Union.

11. The Government of the Union may enter into an agreement with the Government of any territory in South Africa, being a portion of the British Dominions or under the protection of the Crown, providing—

(a) that goods grown, produced or manufactured in that territory shall be admitted into that territory free of customs duty, and that goods grown, produced or manufactured in that territory shall be admitted into the Union free of customs duty;

(b) that one party to the agreement shall collect on behalf of the other party the customs duties imposed in respect of goods which, having been imported into its territory, are removed into the territory of the other party;

(c) that the territory of the other party shall provide that in the event of a reciprocity treaty being imposed on any goods grown, produced or manufactured in the Union or imported thereto, a corresponding duty or tariff shall be levied on like goods, which, having been grown, produced or manufactured, are imported into the territory of the other party to the agreement, are imported into the Union.

12. The annual licence duty authorised by law in respect of a warehouse appointed and licensed under section 174 of the Customs Act, 1913, or any amendment thereof shall be twenty pounds, and so much

of any other law as prescribes a different amount as licence duty in respect of such a warehouse is hereby repealed.

13. (1) All the provisions of the Customs Management Act, 1913, shall be deemed to be incorporated in this Act and in the interpretation of section twenty-two of that Act as read with this Act and the regulations made thereunder, "an agreement for the sale or delivery of an article" shall include an agreement for the hiring of that article and the expressions "seller" and "purchaser" shall correspondingly be construed as including the person by whom and the person to whom the article is hired.

(2) Any expression to which a meaning has been assigned in and for the purposes of the Customs Management Act, 1913, shall, when used in this Act or any regulations made thereunder bear that meaning, unless the context otherwise requires.

14. The Governor-General may make regulations, not inconsistent with this Act or any other law, as to all or any of the following matters, namely:—

(a) the conditions under which goods the duties in respect whereof are suspended under the authority of this Act may be imported into, or removed from one place to another within the Union;

(b) the conditions under which rebates which may be allowed or refunds which may be made by or under the authority of this Act shall be allowed;

(c) the conditions under which removal from or into the Union may take place of goods which are subject to any agreement made under this Act with the Government of any territory;

(d) the conditions under which the transit through the Union may take place of goods the importation of which into the Union is prohibited or restricted under any law,

and generally for the better carrying out of the objects and purposes of this Act.

The regulations may provide penalties for the contravention thereof or failure to comply therewith not exceeding the penalties mentioned in section one hundred and sixteen of the Customs Management Act, 1913, incorporated in this Act.

15. The laws specified in the Second Schedule to this Act are hereby repealed to the extent set out in the fourth column thereof.

Article.	Duty.	Rebate upon goods of the United Kingdom and Republic of South Africa.
CLASS I.—SPECIAL RATES.	£ s. d.	£ s. d.
1 Aromatic and pyrogenous acids and extracts, essences of vinegar of any strength, not exceeding the strength of proof—		
(a) In bottles or other vessels of a capacity of not more than one Imp. quart . . . Per Imp. gall.	0 1 7	0 0 1
(b) In larger vessels . . . . .	0 1 1	0 0 1
and in addition in either case, for each degree of strength in excess of the strength of proof . . . . . Per degree	0 0 5	0 0 1
NOTE.—Proof will be held to be equal to 6% of absolute acid, and shall be determined in the manner prescribed by the Customs Authorities.		
2 Ale, beer, and cider; all kinds of strength exceeding 3% of proof spirit . . . Per Imp. gall.	0 2 6	0 0 6
3 Animals:		
(a) Cattle for slaughter . . . . . Each	1 10 0	—
(b) Sheep for slaughter . . . . .	0 5 0	—
(c) Mules and geldings . . . . .	1 0 0	—
4 Beads . . . . . Per lb.	0 0 6	0 0 0
or 25% ad val. or 3% ad val., whichever is the higher.		
5 Blasting compounds, including all kinds of explosives suitable and intended for blasting, and not suitable for use in firearms (including detonators), and collodion cotton, not intended for manufacturing purposes . . . Per lb.	0 0 2	0 0 0
6 Butter . . . . .	0 0 2	0 0 0
7 Butterine, margarine, ghee, and other substitutes for butter, compound lard, cottonseed, nutmeg, and other similar substances for use as food or for cooking . . . Per lb.	0 0 3	0 0 0
8 Candles . . . . . Per 100 lbs.	0 5 0	0 0 0
9 Carbide of calcium . . . . .	0 2 6	0 0 6
10 Cards, playing . . . . . Per pack	0 0 5	—
(And in addition 15% ad val.)		
11 Cement for building purposes . . . Per 100 lbs.	0 1 3	0 0 5
12 Cheeses:		
(a) Made from milk or cream from which no fat has been abstracted and to which no animal or vegetable fat has been added. Per lb.	0 0 1	0 0 0
(b) Other . . . . .	0 0 6	—
13 Chicory and substitutes for coffee or chicory, including chicory root . . . . . Per lb.	0 0 2	—
14 Clothing, second hand, for sale, per coat, vest, trousers, cloak, mantle or shawl . . . Each	0 2 0	—
15 Coal and pithead fuel . . . Per ton of 2,000 lbs.	0 3 0	—
16 Cocoa . . . . .	0 1 0	—
(a) Cocoa beans, raw . . . . . Free.		
(b) Cocoa nuts and shells . . . Per lb.	0 0 1	—
(c) Cocoa mass, paste or slab, unsweetened and cocoa butter . . . . . Per lb.	0 0 12	—
(d) Cocoa or chocolate, unsweetened, including cocoa beans roasted and crushed, cocoa and chocolate mixed with milk or other food substance . . . . . Per lb.	0 0 2	or 10% ad val., whichever is the greater
17 Coffee:		
(a) Raw . . . . .	0 0 0	—
(b) Roasted or ground . . . . .	0 0 2	—
(c) Mixed . . . . .	0 0 3	—

Article.	Duty.	Rebate upon goods of the United Kingdom and Republic of South Africa.
18 Confectionery, plain or fancy, of all kinds, compounded, made or preserved with sugar; sweetened cocoa or chocolate, honey, jam, jellies, pudding and jelly powders, preserves, sweetmeats, candied or preserved ginger or chow chow; bon bons, surprise packets and crackers . . . . . Per lb.	0 0 2	0 0 0
NOTE.—Medicinal preparations properly classed as apothecary-ware are not to be included.		
19 Corn and grain:		
(a) Wheat:		
(1) In the grain or otherwise prepared . . . Per 100 lbs.	0 1 2	0 0 2
(2) Ground or otherwise prepared, including samp . . . . . Per 100 lbs.	0 2 6	0 0 2
(3) Barley, buckwheat, kafir corn, maize, millet, oats, and rye:		
(1) In the grain or raw . . . . . Per 100 lbs.	0 2 0	0 0 2
(2) Ground, malted or otherwise prepared, including samp . . . . . Per 100 lbs.	0 2 9	0 0 2
(c) Rice . . . . .	0 1 0	—
Not including patent, proprietary, or other specially prepared foods for invalids or infants, or corn and grain prepared as vegetables.		
20 Dates . . . . . Per lb.	0 0 1	—
21 Eggs . . . . .	0 0 1	—
22 Films for bioscopes and cinematograph . . . Per 100 feet	0 5 0	—
23 Fish, not being of South African taking . . Per lb.	0 0 1	0 0 2
24 Fodder:		
Chaff, hay, lucerne, oat hay, vetch hay, and other fodder not otherwise described . . . Per 100 lbs.	0 2 0	0 0 2
25 Fruits: (a) Preserved, of all kinds, bottled, tinned, or otherwise preserved, including pulp and canned products . . . Per lb.	0 0 2	0 0 0
(b) Dried, of all kinds, including almonds and nuts . . . . . Per lb.	0 0 2	0 0 0
26 Gunpowder and other explosives suitable for use in firearms . . . . . Per lb.	0 0 6	—
(And in addition 15% ad val.)		
26a Fuse, excepting electric . . . . . Per lb.	0 0 15	3% ad val.
27 Guns and gun-barrels, firearms:		
(a) Single . . . . . Per barrel	1 0 0	—
(b) Double and other . . . . .	0 15 0	—
(And in either case in addition 15% ad val.)		
28 Lard . . . . . Per lb.	0 0 1	0 0 9
29 Leather, skinned or tanned . . . . .	0 0 6	—
30 Matches: (a) Wooden, in boxes or packages of not more than 100 matches . . . Per gross of boxes or packages	0 2 0	—
In boxes containing more than 100, but not more than 200 matches . . . Per gross of boxes or packages	0 4 0	—
And for every 100 additional matches, in boxes or packages . . . . . Per gross of 100 matches	0 2 0	—
(b) Fuses, wicks, or wax matches, or other patent lights used as such, in boxes or packages containing not more than 50 . . . Per gross of boxes or packages	0 2 0	—
In boxes or packages of more than 50, but not more than 100 . . . Per gross of boxes or packages	0 4 0	—
And for every 50 additional, in boxes or packages . . . . . Per gross of 50 matches	0 2 0	—
Match splints to be classed, and pay duty, as matches.		
31 Meats, meat fats, suaps, and other similar substances used as food, but not including extracts and essences or tallow . . . Per lb.	0 0 1	0 0 1
32 Milk, condensed, sterilized or preserved milk or cream:		
(a) Full cream . . . . . Per 100 lbs.	0 5 2	0 1 0
(b) Skimmed or separated . . . Per lb.	0 0 4	—
33 Motor spirit, namely benzine, benzoline, naphtha (not potable), gasoline, petrol and petroleum spirit generally . . . Per Imp. gall.	0 0 2	—
34 Oils, lubricating, n.e.s. . . . .	0 0 2	—
35 Oils, mineral, illuminating and burning, having a specific gravity of less than 0.900 at 60° Fahrenheit and a flashing point of less than 150° Fahrenheit . . . . . Per Imp. gall.	0 0 0	—
36 Onions and garlic not preserved . . . Per lb.	0 0 0	—
§ Leather, other than from Morocco, patent, enamelled and tanned, and other leather, shall be deemed to be adulterated or loaded, if it contains:		
(1) When vegetable tanned: (a) over 2% of mineral ash; (b) over 1% of glucose; (c) any barium or lead salt; (d) any magnesium sulphate.		
(2) When mineral or combination tanned: (a) over 14% mineral ash, other than tanning agent; (b) any glucose; (c) any barium or lead salt; (d) any magnesium sulphate.		



Article.	Duty.	Rebate upon goods the growth, produce or manufacture of the United Kingdom and British Colonies.	Article.	Duty.	Rebate upon goods the growth, produce or manufacture of the United Kingdom and British Colonies.
27 Peas and beans and other leguminous seeds (except— (a) Dried.....Per 100 lbs. ....	£ s. d. 0 2 0	0 0 0	GENERAL NOTE.—24 reputed half-pints, 12 reputed pints, 6 reputed quarts, and 1 reputed Imp. quart, to be deemed to be not less than one gallon.	£ s. d. 0 2 0	0 0 0
(b) Ground or otherwise prepared.....Per 100 lbs. ....	0 2 0	0 0 0	Tins, jars, or other receptacles of reputed weight to be deemed to be not less than such weights.	0 2 0	0 0 0
(Not including peas and beans preserved as a vegetable.)			Reputed 12 oz., 11 oz., and 16 oz. packets of candles to be deemed to be of those weights respectively.		
28 Pickles, sauces, chutneys, and other condiments.....Per lb. ....	0 0 2	0 0 0	1 cent in packages of not less than 350 lbs., and not more than 100 lbs., to be deemed to be 400 lbs.		
29 Pills, imported in packages not for direct sale to the public.....Per lb. ....	1 0 0	—	Packages of flour or wheaten meal containing not less than 90 lbs., and not more than 100 lbs., to be deemed to be 100 lbs., and packages containing more than 100 lbs. and not more than 200 lbs., to be deemed to be 200 lbs.		
30 Pistols and revolvers.....Each.....	0 5 0	—	Oils and motor spirits, in ordinary reputed 25 American gallon or 10 1 American gallon tins to be deemed to be not less than 8 Imperial gallons, and 2 1 reputed Imperial gallon tins to be deemed to be not less than 8 Imperial gallons.		
(And in addition 15% <i>ad val.</i> )			Goods mixed or made up of more than one article liable to duty under this or any of the other Classes of this schedule and not chemically forming another distinct substance are chargeable with the full duty payable on the article charged with the highest rate of duty and as if such article formed the whole composition.		
31 Potatoes, not preserved.....Per 100 lbs. ....	0 2 0	0 0 0	Adorned or loaded leather shall mean leather (other than chrome and other mineral and combination leathers) that contains more than 3% of mineral ash or more than 2% of glucose and dextrins, or any organic matters, other than pure tannins, fats, oils, wax, and stearine, that are essential to the manufacture of leather. Chrome and other mineral and combination leathers shall not, however, have added to or be loaded with barium, lead or tin compounds or magnesium sulphate, or sodium sulphate.		
32 Soap, soap powder, and extracts.....(or 25% <i>ad val.</i> , whichever shall be the greater) <i>and</i> Article 18.	0 4 0	0 0 0	"Proof" means the strength of proof as ascertained by Sykes' hydrometer.		
33 Spices and turmeric, ground.....Per lb. ....	0 9 2	0 0 0	"Proof spirits" shall mean spirits which at a temperature of 51 degrees Fahrenheit thermometer, weigh 12 13 of an equal measure of distilled water.		
34 Spirits: (a) Perfumed.....Per Imp. gall. ....	1 5 0	(and in addition 10% <i>ad val.</i> )	CLASS II.—MIXED RATES.		
(b) Liqueurs, cordials, and mixed spirits, exceeding 3% of proof spirit.....Per 6 pints, ....	1 11 0	(or 25% <i>ad val.</i> , whichever shall be the greater)	Article.	Duty.	
(c) Other sorts, exceeding 3% of proof spirit (not proof).....Per Imp. proof gall. ....	1 10 0			£ s. d.	
NOTE.—No allowance will be made for underproof in excess of 15%.			52 Boots and shoes.....	25%	
(d) Medicinal and toilet preparations and essences (liquid), syrups and tinctures, containing over 3% of proof spirit.....Per Imp. gall. ....	1 11 0	(or 25% <i>ad val.</i> , whichever duty is the greater)	with a minimum per pair of.....	0 0 0	
35 Sugar:			Men's.....	0 0 0	
(a) Cane, beet, castor, icing and cut, Per 100 lbs. ....	0 6 0	—	Women's.....	0 0 0	
(b) Other kinds, including golden and maple syrup, glucose, molasses, saccharum and treacle.....Per 100 lbs. ....	0 1 6	—	Children's.....	0 0 3	
(c) Saccharine, and derivatives of, orthotolene sulphamide, dulcin and derivatives of, phenylalanine, and other sweetening substances.....Per lb. ....	1 0 0	—	NOTE.—Infants' shoes and booties are not included in this item.		
NOTE.—In the case of sugar upon which bounties are granted in the country of origin, an additional duty equal to the amount of such bounty is to be levied.			53 Printed matter:		
36 Tea:			(a) Engravements and embossed matter:		
(a) In packets or tins, not exceeding 1 lb. each in weight.....Per lb. ....	0 6 0	—	(i) Lithographs or reproductions of lithographs and photographs, picture post-cards, Christmas, birthday, pictorial, New Year and other cards, directories, guide-books and hand books relating to South Africa, Christmas albums, holiday and special numbers or editions of South African newspapers, magazines or periodicals..... <i>ad val.</i>	25%	
(b) In larger packets or in bulk.....	0 4 0	—	(ii) Account books, printed stationery and forms in books, pads or loose, bank cheques, drafts, promissory notes, bills of exchange and similar forms, scrip share certificates, company reports and letter headings..... <i>ad val.</i>	25%	
37 Tobacco:			(iii) Envelopes, printed, lithographed or embossed, with the exception of what is technically known as "slide die," and printed paper bags and printed cardboard boxes of every description..... <i>ad val.</i>	25%	
(a) Cigars and cigarillos.....	0 6 0	—	(iv) Labels, tickets and address tags, printed or lithographed..... <i>ad val.</i>	25%	
(And in addition 15% <i>ad val.</i> )			(v) Catalogues and price lists of Union firms, printed and posted abroad to individuals in South Africa..... <i>ad val.</i>	25%	
(b) Goosack, or goosacko, and hookah mixture, and all imitations or substitutes thereof or for tobacco.....Per lb. ....	0 6 0	—	(vi) All advertising matter, printed, lithographed or embossed, including advertising invoice forms and similar stationery, usually issued gratis or at nominal prices..... <i>ad val.</i>	25%	
(c) Snuff.....	0 4 0	—	(or 5d. per lb. whichever duty shall be the greater.)		
(d) Cigarettes.....	0 5 0	—	(vii) All advertising matter, printed, lithographed or embossed, including advertising invoice forms and similar stationery, usually issued gratis or at nominal prices..... <i>ad val.</i>	25%	
(And in addition 15% <i>ad val.</i> )			(or 5d. per lb. whichever duty shall be the greater.)		
(c) Manufactured.....	0 4 0	—	54 Vehicles:		
(d) Unmanufactured.....	0 3 6	—	(a) Carriages, carts, coaches and wagons, and finished parts thereof not elsewhere enumerated.....Per 100 25 0 0		
38 Varnish.....Per Imp. gall. ....	6 2 0	—	Second-hand carriages, carts, coaches and wagons.....Per vehicle 10 0 0		
39 Vinegar, per gallon of any strength not exceeding the strength of proof:			And in addition 15% <i>ad val.</i> , but in no case shall the duty be less than 25% <i>ad val.</i>		
(a) In bottles or other vessels of the capacity of not more than one Imperial quart.....Per Imp. gall. ....	0 1 1	0 0 1	NOTE.—Not including motor cars or cycles.		
(b) In larger vessels or in bulk.....	0 0 7	0 0 1	2% <i>ad val.</i> will be levied under Article 3 of the Convention.		
NOTE.—Proof will be held to be equal to 6% of absolute acid, and shall be determined in the manner prescribed by the customs.			CLASS III.—25 per cent. <i>ad valorem</i> .		
40 Waters: mineral, aerated and table:			55 Beverages:—(a) Fruit juice, cordials and syrups, not elsewhere enumerated. (b) All other kinds not exceeding three per cent. of proof spirit.		
(a) In bottles each not more than 2 of a reputed pint.....Per doz. bottles ....	0 6 0	—			
(b) In bottles containing more than 1 of a reputed pint, and not more than 12 reputed pints.....Per doz. bottles ....	0 1 0	—			
(c) In larger-size bottles or other containers.....Per Imp. gall. ....	0 1 0	—			
41 Wine:					
(a) Still wines, not exceeding 20% of proof spirit.....Per Imp. gall. ....	0 4 0	—			
(b) Still wines, exceeding 20% but not exceeding 50% of proof spirit.....Per Imp. gall. ....	0 8 0	—			
(c) Sparkling wines.....Per Imp. gall. ....	0 12 0	—			
(And in addition 15% <i>ad val.</i> on all the above classes of wine.)					
NOTE.—Wines containing less than 3% of proof spirit are not included in the above, and wines containing more than 50% of proof spirit are classed as spirits.					

† Such spirits if and when over proof shall be specially entered and strength overproof declared, and the duty on the mixture shall then be payable at £1 3s. 6d. per Imperial per gallon, or 25 per cent. *ad valorem*, whichever duty is the greater.

26. **Monocopy, magic-autos, cinematographs, phonographs, gramophones, and records therefor.**
27. **Essents, cakes, puddings, and pastry.**
28. **Blankets and sheets, or rugs, cotton, hair or woolen, or manufactures of cotton, hair or wool commonly used as blankets or rugs, padded quilts, and coats, jackets or other apparel made of blanketing or baize, not elsewhere enumerated.**
29. **Bed, except bath.**
30. **Clothing, lay-made, or made by a tailor or dressmaker, to the order of an individual (not including underclothing).**
31. **Extracts and essences of all kinds for food, flavouring or perfumery, not elsewhere enumerated, including concentrated soup.**
32. **Fire-works of all descriptions, and compositions thereof, cut or exploded, pyrotechnic, theatrical, not in bulk.**
33. **Gold and silver plate and gold and silver plated ware.**
34. **Harness and saddlery.**
35. **Jewellery, including imitation jewellery and rolled gold, enamel or gilt jewellery, precious stones and pearls and imitations thereof, cut or polished, and watch mounted or unmounted; completed portions or parts of any article of jewellery, imitation or otherwise; watches and watch cases, and the set up mechanism or movements thereof; ornamental hair pins, ornamental hair-pins and ornamental buckles; necklaces and snuff chains and similar articles of adornment.**
36. **Leather, manufactures, namely: leggings, bags, trunks, portmanteaux, holdalls, belts and gun cases, made wholly or chiefly of leather; not including fancy hand bags.**
37. **Medicinal preparations, not elsewhere enumerated, other than pills imported in packages not for direct sale retail to the public, when prepared by any secret or occult art, and recommended to the public under any general name or title as specifics for any diseases or affections whatsoever affecting the human or animal bodies.**
38. **Oils, essential or perfumed, including eucalyptus.**
39. **Perfumery, cosmetics, dyes, powders, and other preparations for toilet use, not elsewhere enumerated.**
40. **Pyrotechnic manufactures, including pipes, pouches, pipe covers, pipe stands, pipe cases, smokers' cabinets, cigar and cigarette holders, match boxes, tobacco jars, cigar and cigarette cases, ash trays, cigar and cigarette lighters and snuff boxes (mirror).**
41. **Sawing.**

*Note.*—Three per cent. *ad valorem* will be added to goods the growth, produce, or manufacture of the United Kingdom and representing British Colonies.

#### CLASS IV.—3 per cent. *ad valorem*.

42. **Acetylene gas lamps, metal parts for the manufacture of.**
43. **Amputation materials, imported by recognised associations, corps, or hospitals, lawfully established for instruction or drill in first aid to the wounded.**
44. **Ammonium sulphate, anhydrous, carbonate, chloride (sal-ammoniac) and nitrate, in bulk.**
45. **Asbestos packing and boiler composition.**
46. **Assay apparatus for dry assaying and assay mabor.**
47. **Bands and belting of all kinds for driving machinery, boiler tubes, rolling stock and mill silk.**
48. **Barges and punts, in bulk.**
49. **Battery cloth and baize, gauze, matting, sieving and screening, for use in connection with machinery and apparatus, including brattice cloth but not including cotton matting.**
50. **Bolts, nuts, rivets, screws, nails and washers, and brass and iron tips and caps for tools.**
51. **Book-binders' requisites, namely: boards, cloth, leather, marble paper, skin, thread, tape, vellum, webbing, wire, gold and silver leaf, parchment, imitation leather, binders' paper, and cardboard and linen board.**
52. **Bottles and jars of common glass or earthenware, and bottles ordinarily used for aerated waters, empty.**
53. **Calcium: carbonate, caustic, chloride, chromate, bi-sulphide, in bulk.**
54. **Canvases in the piece, not less than 8 oz. in weight per yard of 28 inches width.**
55. **Carbonic acid gas.**
56. **Caoutchouc, liquid, for vulcanising.**
57. **Chains for hauling.**
58. **Chimneys, metal (smoke stacks).**
59. **Collodion cotton and glycerine, other than crude, and lico-sugar, in bulk for manufacturing purposes, "Amatol."**
60. **Confectioners' materials, namely: moulding starch, gelatine (animal or vegetable) and unsweetened desiccated coconut, in bulk.**
61. **Corks and bungs, and corkwood unmanufactured.**
62. **Cranes, elevators and shears.**
63. **Cranes, cupels, cupelling furnaces; graphite, magnetite, retorts and furnaces for roasting minerals.**
64. **Crystals of potassium and of sodium, sulpho-cyanide of potassium, sodium and calcium.**
65. **Deinfectants, in bulk, provided they are of a type laid approved by the Commissioner of Customs.**
66. **Emery, in bulk, emery cloth and paper, emery wheels and sand paper.**
67. **Elastic rubbers, cravats, and similar substances for habbing purposes.**
68. **Ferro-silicon, in bulk.**
69. **Fire clay and terra alba.**
70. **Fire escapes and fire extinguishing appliances and apparatus.**
71. **Fruits, fresh or green, including cocoanuts.**
72. **Glass, in bulk.**
73. **Gypsum (sulphate of lime or plaster of Paris), in bulk.**
74. **Hair: hog, camel and badger, for brooms and brush making.**
75. **Hair-cloth and springs for furniture.**
76. **Hops.**
77. **Iron, transmission; radiator hose connections.**
78. **Hubs, rim, spokes, felloes, shafts, bent levers and poles, cut or fashioned, not finished, except when for wagons in a cart commonly used for the conveyance of goods.**
79. **India rubber, unmanufactured.**
80. **Jacks, screw, by draught and lifting (air).**
81. **Lanterns, in bulk and lighters, provided that when condemned or landed to be broken up, duty shall be paid at the Customs on the full and all fittings, according to the tariff that may then be in force.**
82. **Leather: patent, enameled, roan and morocco, pig skin in the piece and valve hide imitation leatherette, including pegamoid, rexine and similar articles used for upholstery.**
83. **Life: power, including the gates.**

84. **Machinery:—(a) Machinery apparatus, appliances and implements (not including material, vehicles, mechanics' tools, domestic machines, or lamps) for agricultural, manufacturing, mining, book-binding, printing, and other industrial purposes; (b) Machinery apparatus, appliances and implements (not including material, vehicles, mechanics' tools, domestic machines, or lamps) for the generation, storage, transmission, distribution of, and lighting by gas or electric power, but not including electro-lamps, hand lamps or fancy fittings.**
85. **Wire slitters (for irrigation purposes).**
86. **Magnesian sulphate, in bulk.**
87. **Meerschaum, amber and amberoid, in the rough, for making smokers' pipes, pipe-stems other than wooden, and mouth-pieces.**
88. **Metals:—**  
 (a) Aluminium in plain perforated or corrugated sheets, but otherwise unmanufactured.  
 (b) Brass, copper and composition metal: plain or perforated sheets, but otherwise unmanufactured.  
 (c) Iron and steel:  
 (1) Rough rolled or partly manufactured to be completed or further manufactured in the Union.  
 (2) Sheets, plain, perforated, galvanized, corrugated or enameled.  
 (3) Angle, bar, channel, hoop, rod, plate, H, T, and similar metal or steel, or not together worked up in any way for structural or other purposes, not elsewhere enumerated.  
 (4) Lead: bar, pipe, sheet, foil and acetate of; bronze foil (not foil with bronze casting) is included in this No.  
 (5) Tin and Zinn: bar, plate, sheet, plain or perforated but otherwise unmanufactured.  
 (6) Metal of all sorts in bars, blocks, ingots and pigs, and scrap metal, not elsewhere described.
89. **Metal shaft sets and rails, buckets, skips, trucks and tubs, wheeled or otherwise, for hauling on rails or wires.**
90. **Packing and lagging for engines, machinery, piping and buildings.**
91. **Paper, all paper, including tissue paper, in its original mill ream wrapper, not less in size than 10 inches by 15 inches, when imported in the flat, and paper in reals not less than 9 inches wide, but not including felt or ruled papers, blotting, wall, or sanitary papers.**
92. **Pipes, piping and valves of all kinds for gas, steam, drainage, sewerage, irrigation, water supply or pumping, including meters, cocks, taps and ball cocks, but not including galls, manhole covers and fittings, pressure boxes, down-piping and gutters.**
93. **Potassium and sodium: carbonate, bi-carbonate, caustic and silicate, chloride, bi-chloride, permanganate, red and yellow prussiate of, in bulk.**
94. **Tresses: wool, hay, straw and forage.**
95. **Printing, lithographic and ruling rules, roller composition and stamping colours and printers' bronze.**
96. **Railway construction or equipment requisites, as follows:—rails, sleepers, fastenings for rails or sleepers, girders, iron bridge-work, convert tops, locomotives, tenders, ballast trucks, goods wagons, carriages, trolleys, engine water-tanks, turn tables, permanent or fixed signals, weighbridges and railway lamps.**
97. **Resin and copal gum, in bulk.**
98. **Rope for driving, drilling, and water-boring.**
99. **Saddlery and harness furniture and saddle-trees.**
100. **School furniture and requisites: being all articles certified by the Superintendent-General or Director of Education, or any official appointed for that purpose in any province or territory in the Union to be for use in any school.**
101. **Sleeping and sleeping-powders, materials suitable only for ship and dipping tanks.**
102. **Slates for roofing.**
103. **Sprayers and sprinklers and other apparatus for the prevention of the destruction of pests or diseases in stock, plants, or trees.**
104. **Stamps, scales, and other metal parts not ordinarily made in the Union, for carts, carriages, coaches and wagons.**
105. **Substances for the prevention of the destruction of pests or diseases in stock, plants or trees, sulphate of copper, arsenic and arsenious acid, arseniate of soda.**
106. **Tanks and vats, suitable and intended for mining purposes, and substructures for the same.**
107. **Tar and tar oil, creosote and creosote oil, in bulk.**
108. **Telegraphs and telephones: materials and instruments for use in construction and working of telegraph and telephone lines.**
109. **Thread: book and shoe makers', sailmakers' and sailmakers'—sailing twines, and twines for fishing, and twines for fishing.**
110. **Traction engine, power lorries and trailers for the same, steam-cranes, steam rollers and street sweeping and street-sweeping machines.**
111. **Tramway construction and equipment requisites as follows: rails, sleepers, fastenings for rails or sleepers, iron girders, rods, and bolts, iron tie-rods, cast-iron, cast-steel, water-tanks and turn tables and railless cars (electric) worked by current from overhead wires, and trolleys for trolley cars.**
112. **Vegetable, fresh or green, but not including garlic, potatoes, or onions.**
113. **Water-boring and pumping apparatus, and pumps, not including hand pumps.**
114. **Wire.**
115. **Wire netting for fencing: droppers, gat-v, hurdles, posts, standards, strainers, staples, utility, winders, and other materials or fittings of metal ordinarily used for agricultural or railway fencing and fruit tree-netting.**
116. **Wire rope.**
117. **Wood:—(a) unmanufactured; (b) resins and flooring boards: planed, tongued and grooved.**
118. **Zinc:—fume, dust and shavings.**

*Note.*—The whole of the duties upon this class will be related on the goods the growth, produce, or manufacture of the United Kingdom and representing British Colonies.

#### CLASS V.—Free.

119. **Animal, living, not elsewhere enumerated and animals bred in South Africa imported overland.**
120. **Appointments and uniforms for the military, naval, volunteer or other force of His Majesty whether Imperial, Union or Colonial.**
121. **Atlases, charts, globe and maps.**
122. **Bags (not including paper bags) for flour, grain, manure, linal, manufactures, pre-lace, sugar, wax, oil, and mineral, and banding one seeking in the piece.**

- 11 Band instruments and stunts, *bona fide* property of any Imperial Military, naval or any Union or Colonial Corps, and not the property of individuals.
- 12 Bones, feathers, crabs, ivory, hair, beads, tortois, moss, shells, skins, teeth, wood and other parts of animals, birds, fishes or reptiles, not being manufactured, polished or further prepared than dried or cleaned, but in their raw and unmanufactured state.
- 13 Books and music, printed, including newspapers and periodicals, not elsewhere enumerated, which are not London assembled parts of any British or South African copyright, the importation of which is prohibited; not being advertising matter elsewhere enumerated.
- 14 Borax, boracic acid, bromine, litharge, manganese dioxide, and quicksilver.
- 15 Bottles and jars of common glass or earthenware, in ordinary trade packages for the trade, containing tinned, bottled fruit of any article liable to rot readily only.
- 16 Bullion (in the bar or sheet), coin, specie, bank notes and other paper currency.
- 17 Catalogues or price lists of foreign firms, addressed to managers, merchants or manufacturers, or public libraries and similar institutions.
- 18 Church decorations, altars, hand instruments, bells, fests, lecterns, pulpits, organs, plate or vestments, and illuminated windows, imported by or for presentation to any religious body.
- 19 Cuir, candle wax, cotton, flax, tallow, tallow, hemp and jute: raw, waste or unmanufactured.
- 20 Consular uniforms and appointment to, and printed official consular stationery.
- 21 Copra.
- 22 Coopers:—

- (a) Staves in the rough.
- (b) Hoop iron or hoop steel, shaped or fashioned.
- (c) Vats for the manufacture of wine.
- 23 Casks, dust, paper, shingles, saws, hucks and other waste substances, intended and suitable for use only as packing material.
- 24 Cups, medals and other trophies imported for presentation as prizes at examinations, exhibitions, shows or other public competitions, for skill or sport; for bravery, good conduct, humanity; for excellence in art, industry, invention, manufacture, learning, science, or for meritorious or meritorious public service; or rifle shooting by Imperial, Union or Colonial forces or recognised rifle associations, not being for the purpose of advertisement: provided that such articles shall, on importation or delivery free from the Customs, bear engraved or otherwise indelibly marked on them the occasion or purpose for which presented.
- 25 Diagrams, designs, drawings, models and plans.
- 26 Diamonds and other gems, or precious stones, in their rough state.
- 27 Dyes for manufacturing purposes; and substances for tanning, tanning and finishing of leather, including alum.
- 28 Engravings, lithographs and photographs, not including enlargements or reproductions of photographs, and not being labels or advertisements elsewhere enumerated.
- 29 Fish fry and ova.
- 30 Fish: fresh, dried, cured or salted of South African taking and raw oil from fish taken in South Africa.
- 31 Gypsum and other substances, animal, mineral or vegetable, artificial or natural, suitable for use as fertilizers or manures.
- 32 Glycine, crude, in bulk.
- 33 Ice.
- 34 Life boats, belts and buoys, and other life-saving apparatus.
- 35 Marble, in the rough or sawn.
- 36 Newspapers or supplement editions or part thereof, and intended to be completed and published in the Union.
- 37 Nitrates, except nitrate of ammonia, for manufacturing purposes or for fertilizers, in bulk.
- 38 Oil: palm, palm kernel, cotton seed, whale and coconut, in bulk, for manufacturing purposes, and under such conditions and regulations as the Customs may prescribe.
- 39 Oil seeds and nuts, namely, palm nuts, ground nuts, macadamia beans, soy beans and cotton seed, for the manufacture of oil.
- 40 Paintings, pictures, pictures, booklets and etchings, not being advertisements elsewhere enumerated.
- 41 Platinum, chloride of, in an platinum wire.
- 42 Public stores, imported or taken out of Bond by, and *bona fide* for the sole and exclusive use of, the Government of His Britannic Majesty, and of any Government, belonging to the Union, provided that a certificate be delivered to the Customs authorities given under the hand of an officer approved by the Principal Officer of Customs, setting forth that any duty levied on such public stores would be borne directly by the Government; and provided further that no portion of such stores used or unused shall be sold or otherwise disposed of so as to come into the possession of or into consumption by any persons not legally entitled to import the same free of duty, without the consent of the Principal Officer of Customs and the payment of the duties to him by the officer so selling or disposing of such public stores at the rate leviable at the date of sale.
- 43 Seeds, bulbs, plants and tubers, for planting or sowing only, not including edible kinds or food.
- 44 Sculpture, being original works of art or replicas thereof.
- 45 Rattans, cane and bamboo, unmanufactured, and ovals.
- 46 Specimens illustrative of natural history and exhibits for public museums or scientific purposes, and antiquities for the same purposes.
- 47 Stone linings, pebbles and stones for tube mills.
- 48 Sugar and iron pyrites, in bulk.
- 49 Sulphuric acid, in bulk.
- 50 Surgical instruments and appliances.
- 51 Tallow, and tallow vegetable tallow.
- 52 Vaccine virus, in glass, for a and serum.
- 53 Wax, viz., paraffin and stearine, and stearine tallow, or tallow, used in the manufacture of candles or explosives.
- 54 Wood meal and wood pulp.

CLASS VI.—General Ad Valorem Rate—20 per cent.

- 55 All goods, wares, and merchandise not elsewhere charged with duty and not enumerated in the Free List, and not prohibited to be imported into the Union, shall be charged with a duty of 20 % *ad valorem*.

NOTE.—3 per cent. *ad valorem* will be rebated on goods the growth, produce or manufacture of the United Kingdom and reciprocating British Colonies.

*Rebate of Customs Duties on goods and articles the growth, produce or manufacture of the United Kingdom and reciprocating British Possessions.*

(Section 13, of Act No. 26 of 1914.)

The rebate of Customs duties referred to in the above-mentioned Section of the Customs Tariff Act, 1914, shall not be granted unless the person claiming the same shall on importation and the entry into the Union produce to the proper officer of Customs at the election of the latter:

1. A certificate by the suppliers or manufacturers, as the case may be, on the form prescribed hereunder; or
2. Such other or further evidence as such officer of Customs may require, proving that the goods are *bona fide* grown, produced or manufactured in the United Kingdom or a reciprocating British Possession.
3. The certificate herein referred to shall be written, printed or stamped on the invoice or attached thereto.
4. If the certificate is not written, printed or stamped on the invoice, such particulars of the goods must be shown on such certificate as will satisfy the officer of Customs of the identity of the documents.
5. The certificate will be valid in the case of postal packages not exceeding 10*l.* in value, if the contents of such packages are not merchandise for sale provided, however, that such packages shall have endorsed on them a certificate in the form attached hereto, which certificate shall be signed in the presence of the principal officer of the country whence the package was shipped direct to the Union.

Form of Certificate prescribed to obtain a rebate of Customs duties on goods and articles the growth, produce or manufacture of the United Kingdom, or reciprocating British Possessions:—

I, \_\_\_\_\_, the supplier (manufacturer) of the articles included in this invoice have the means of knowing, and do hereby certify that the said invoice from myself to \_\_\_\_\_ and amounting to \_\_\_\_\_ is true and correct: and that all the articles included in the said invoice are *bona fide* the growth, produce or manufacture of \_\_\_\_\_; and that portion of the labour of that country has entered into the production of every manufactured article included in the said invoice to the extent in each article of not less than one-fourth of the value of every such article in its present condition ready for export to the Union.

(Signed) \_\_\_\_\_ 19\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

When this certificate is signed by some person on behalf of a manufacturer or supplier, such person must state that he is duly authorised to do so.

Certificates to be endorsed on postal packages not exceeding 10*l.* in value, the contents of which are not merchandise for sale.

Every article included in the export of such packages one-fourth of its present value is *bona fide* the produce or manufacture of the \_\_\_\_\_

Dated at \_\_\_\_\_ 19\_\_\_\_

In the presence of \_\_\_\_\_ Postal Officer.

Under a Proclamation, dated 3rd July, 1914, issued under section 6 of the "Customs Tariff Act, 1914," it is provided that, from the above-mentioned date, the following rebates and refunds of duty will be allowed, under certain prescribed regulations, on:

- (a) Goods, in respect of which duty has been paid on importation into the Union, on removal to South-West Africa, and to the Belgian Congo;
- (b) Raw, semi-manufactured, or manufactured materials used in the manufacture of dynamite and like explosives, on its export from the Union;
- (c) Boxes, wooden, imported into the Union in pieces or in shooks, packed together therein and re-exported as the containers of Union produce or manufacture;
- (d) Goods (not being private wearing apparel, or effects, food or drink, or tobacco in any form) imported for the official or private use of all Consuls who are subjects of the Government represented by them and are not engaged in any other business, profession or occupation in the Union;
- (e) Samples imported by commercial travellers or representatives of foreign business undertakings, on re-export from the Union;
- (f) Goods (not for consumption in the Union) imported by tourists for their own personal use, on the export thereof.

The Regulations which have been prescribed with regard to the rebates and refunds of duty allowed on various articles on importation into, or removal from, the Union are laid down under Government Notice No. 1084, dated 7th July, 1914, as follows:—

REBATE OF THE CUSTOMS DUTIES ORIGINALLY PAID ON GOODS WHICH ARE SUBSEQUENTLY REMOVED TO OTHER PLACES.

(Section 6, of Act No. 26, of 1914.)

1. When a remover, at a place where Customs officers are stationed, desires to remove and obtain a rebate of duty on any goods in respect of which duty has been paid at any place in the Union, he shall deliver to the Principal Officer of Customs, at the place whence the goods are to be removed, an application for rebate, in the prescribed form, in triplicate specifying:—

- (1) the name of the importer;
- (2) the place from which the goods were imported;
- (3) the name of the country of growth, manufacture, or production;
- (4) the particulars of nature, quantity and original value of the goods;
- (5) the description of the packages;
- (6) the original marks and numbers;
- (7) the amount of duty paid;
- (8) the date and place of payment of duty;
- (9) the name and address of the consignee;
- (10) the route and mode of carriage.

2. The goods shall not be removed until they have been examined, weighed and forwarded invoices and the application for rebate, by the proper Customs officer, so that he can give a certificate of accuracy.

The examination can only be allowed to take place before the hour of 9 a.m. or after the hour of 4.30 p.m.

3. The applicant must pay the expenses of the Customs officer at the rates approved by regulations governing attendance of officers of Customs.

4. The packages must be sealed prior to dispatch.

5. A declaration signed by the consignee in the country of destination and countersigned by the proper officer of Customs therein, that the goods have actually been received by him, must be produced.

# REFUND OF DUTY ON RAW, SEMI-MAUFACTURED, OR MANUFACTURED MATERIAL.

(Section 6, of Act No. 26, of 1914.)

1. A refund of the duties originally paid on raw, semi-manufactured or manufactured materials used in the manufacture of explosives within the Union shall be made when such explosives are exported to a place outside the Union, provided the following conditions are complied with:—

The applicant for a refund of such duties shall furnish the Commissioner of Customs with—

- (a) the quantity and value of the materials originally imported;
- (b) the name of the importing vessel, and the number and date of the entry on which duty was originally paid;
- (c) the quantity and value of material used in the explosives manufactured;
- (d) the name of the explosive manufactured, and the quantity thereof; and
- (e) proof of the due export thereof.

and shall make and subscribe to a solemn declaration as to the correctness of the information supplied.

The applicant shall also keep proper books showing the proportions of dutiable ingredients used in the making of the different kinds of explosive compounds manufactured, and such books shall be open to the inspection of the Commissioner of Customs, or his deputy, at all times.

The Commissioner of Customs may require that imported articles on which it is proposed to claim a refund of duty, shall be separately stored.

2. A refund of the duties originally paid on boxes, wooden, imported into the Union, or in shooks, put together therein, and re-exported as the containers of Union produce or manufactures, shall be made provided the following conditions are complied with:—

The applicant for the refund of duty shall furnish the Commissioner with—

- (a) the name of the importing vessel, and the number and date of the entry on which duty was originally paid;
- (b) the separate numbers, sizes, and values of the boxes as represented in the number of pieces or shooks originally imported, and the separate numbers, sizes, and values of the boxes exported as containers of Union produce or manufactures;
- (c) the name of the exporting vessel and the number and date of the export bill of entry;
- (d) proof of shipment.

## REBATE OF DUTY ON GOODS IMPORTED BY CONSUL.

(Section 6, of Act No. 26, of 1914.)

All goods (not being private wearing apparel and effects, food or drink, or tobacco in any form) for the official or private use of Consuls shall be admitted into the Union under a rebate of the full duties payable thereon, on a certificate under the hand of such Consul that the goods on which the exemption from duty is claimed are solely for his official use (as the Consul may declare) and upon an undertaking by him that, if the goods are sold or otherwise disposed of in the Union, the duty related will be forthwith paid to the Commissioner of Customs.

## COMMERCIAL TRAVELLERS: REFUND OF DUTY ON SAMPLES RE-EXPORTED.

(Section 6, of Act No. 26, of 1914.)

In order to obtain a refund of the duty originally paid on *bona fide* travellers' samples on the re-export thereof, the following conditions must be complied with:—

- (a) The samples in question must be re-exported within twelve months of the date of importation.
- (b) Due notice must be given of the intended shipment to the Collector of Customs at the port of export.
- (c) The original invoices, bearing the date-stamp of the Customs officer who verified the importation of the samples in question must be produced and every facility for the examination of the goods shown thereon must be given. The containing packages shall therefor be sealed by the Customs officer.
- (d) A certificate must be produced from the proper officer of Customs to the effect that the packages have been duly shipped and that the Customs seals were intact.

## TOURISTS: REFUND OF THE DUTY PAID ON PERSONAL EFFECTS, FIREARMS, MOTOR CARS, ETC., OF.

A refund of the duty originally paid will be made on all articles not intended for consumption in the Union imported by *bona fide* tourists for their use, convenience or comfort while in the Union, under the following conditions:—

- (a) The goods or articles must be re-exported within a period of six months from the date of importation.
- (b) Due notice must be given to the collector of customs at the port of shipment of the intention to re-export the articles on which a refund of duty will be claimed, and at the same time the owner must produce proof of the original payment of duty.
- (c) A certificate must be produced from a proper officer of Customs that the goods referred to therein have been duly shipped.

## WINES AND SPIRITS FOR THE USE OF THE GOVERNOR-GENERAL.

(Section 5, of Act No. 26, of 1914.)

A rebate of the full duty shall be allowed on wines and spirits imported by or taken out of bond for the use of the Governor-General.

## REBATE OF DUTY ON ARTICLES IMPORTED BY THE COMMANDER-IN-CHIEF OF HIS MAJESTY'S IMPERIAL MILITARY FORCES STATIONED IN THE UNION.

(Section 5, of Act No. 26, of 1914.)

A rebate of the full duty payable thereon shall be allowed any article imported by or taken out of bond for the personal use of the Commander-in-Chief of the Imperial Military Forces stationed in the Union, on production of the following certificate:—

I, \_\_\_\_\_, the Commander-in-Chief of His Majesty's Imperial Military Forces stationed in the Union of South Africa, do hereby certify that the articles as enumerated hereunder are intended solely for my personal use, and I undertake, if any of those articles are sold or otherwise disposed of in the Union, to forthwith pay the duty thereon to the Commissioner of Customs.

## ALLOWANCE IN LIEU OF A REBATE OF DUTY TO MEMBERS OF HIS MAJESTY'S MILITARY FORCES.

(Section 5, of Act No. 26, of 1914.)

An allowance at the rate of £5 per annum for each member thereof stationed in the Union shall be paid to the approved representative of His Majesty's Regular Military Forces, in lieu of a rebate of duty on goods imported or taken out of bond (not being Public Stores, the property of the Imperial Government) for the use or consumption of such members, on a certificate under the hand of the Commander-in-Chief that the total number of such members were actually in garrison in the Union during the period for which the allowance is claimed.

## REBATE OF DUTY ON GOODS FOR MEMBERS OF HIS MAJESTY'S NAVAL FORCES IN THE UNION.

(Section 5, of Act No. 26, of 1914.)

A rebate of the full duty shall be allowed on all goods and articles imported by or taken out of bond by, members of His Majesty's Naval Forces when intended for use or consumption on board of any of His Majesty's ships. The members importing or taking out of bond any goods or articles shall declare them to be for consumption or use on board the ship he is serving on, and shall undertake not to land the same without the permission of the Collector of Customs, and the payment to him of the duty levied thereon.

## REBATE OF DUTY ON SOAP AND OTHER LIKE SUBSTANCES USED IN CONNECTION WITH THE INDUSTRY OF WOOLWASHING.

(Section 5, of Act No. 26, of 1914.)

The soap or other like substance on which the rebate will be claimed shall on first entry thereof or on delivery from the bonded warehouse, be fully duty paid, and the wool-washer shall at the same time subscribe to a declaration to the effect of entry clearly setting forth that the soap or other like substance is entered for and to be used exclusively in connection with the industry of woolwashing, and that no portion of such soap or other like substance shall be used for any other purpose whatsoever. The soap or other like substance shall be removed direct from the ship's side, or warehouse, to the wool-washer, and shall be stored in a separate room. The wool-washer shall provide and keep a stock book showing clearly all receipts and deliveries and details in connection with the use of such soap or other like substance, and such book and the stock of soap or other like substance on hand shall be open at all times to the inspection of a duly authorised officer. The rebate of duty claimed shall not be allowed until notice has been given to the satisfaction of the Commissioner of Customs that the soap or other like substance has been used exclusively for the purpose for which it was entered and declared.

## THE REMOVAL OF PROHIBITED GOODS AND GOODS ON WHICH THE DUTY MAY BE SUSPENDED.

(Section 14, of Act No. 26, of 1914.)

Goods that are prohibited to be imported into the Union, and not prohibited to be imported into any territory outside the Union, and goods upon which the duties may have been suspended in the Union, shall be removed to any such territory in bond, and be subject to the regulations framed under Act No. 9 of 1913, regarding the removal of goods in bond.

## REMOVAL OF GOODS BETWEEN THE UNION AND RHODESIA.

Regulations are also prescribed in much detail, regarding the removal of goods between the Union of South Africa and the Territories of Northern and Southern Rhodesia.

## REVISED CUSTOMS BILLS OF 1915.

Under a further Government Notice (No. 1085) of 27 July, 1914, certain Bills of Entry prescribed in accordance with the provisions of Section 118 of the Customs Management Act, 1913, and of Government Notice No. 194 of 1913, are revised, with effect from the above-mentioned date.

Act No. 16, of 1907, to Prohibit the Export of Ostriches and Ostrich Eggs.

[Promulgated on 29th August, 1907.]

(The Cape of Good Hope Government Gazette Extraordinary of 29th August, 1907.)

[NOTE.—The provisions of the above Act are likewise applicable to Natal, Orange Free State and Southern Rhodesia.]

Whereas it is desirable to prohibit the exportation of ostriches and ostrich eggs from this Colony: Be it therefore enacted by the Governor of the Cape of Good Hope, with the advice and consent of the Legislative Council and the House of Assembly thereof, as follows:

1.—Act No. 24 of 1884, intitled the "Ostrich Export Duty Act, 1884," is hereby repealed.

2.—It shall not be lawful to export any ostrich or ostrich egg, except as hereinafter provided, to any place beyond the limits of this Colony or to any country separated therefrom by sea, provided, however, that this prohibition shall not apply to the export of any ostrich or ostrich egg to any neighbouring Colony or State which shall, by its own Legislature, have similarly prohibited the exportation of ostriches and ostrich eggs, subject to the aforesaid exemption to any neighbouring Colony or State, and under a penalty not less than that provided by the Act.

3.—Every person who shall contravene the provisions of this Act by exporting any ostrich or ostrich egg (except as hereinafter excepted), shall on conviction be liable to imprisonment with or without hard labour for any term not less than twelve months nor more than two years.

4.—All penalties under this Act may be enforced in the Court of the Resident Magistrate of the District in which the offence was committed.

5.—This Act may be cited for all purposes as the "Ostrich Export Duty Act, 1907."

## SOUTHERN RHODESIA

## TARIFF OF CUSTOMS DUTIES.

## CLASS I. SPECIAL RATES.

ARTICLES.	Rates of Import Duty.		
	Under the General Tariff.	On Goods the Produce or Manufacture of the United Kingdom and Possessions.	On Goods the Produce or Manufacture of any non-preceding British Possessions.
	£ s. d.	£ s. d.	£ s. d.
1 Acetic and pyroglutinous acids and extracts, essences of vinegar, of any strength, not exceeding the strength of proof:			
(a) In bottles or other vessels of a capacity of not more than 1 imperial quart	0 1 7	0 1 6	0 1 6
(b) In larger vessels—			
per imperial gallon	0 1 1	0 1 0	0 1 0
and in addition, in either case, for each degree of strength in excess of the strength of proof, per degree	0 0 5	0 0 4	0 0 4
(The maximum rate upon British is 3s. per gallon.)			
NOTE.—Proof will be held to be equal to 7% of absolute acid and shall be determined in the manner prescribed by the Customs Authorities.			
2 Ale, beer and cider; all kinds of strength, exceeding 3% of proof spirit, per imperial gallon:—			
(a) In bottles or other vessels of a capacity of not more than 1 imperial quart	0 2 6	0 2 0	0 2 6
(b) In larger vessels—			
per imperial gallon	0 2 6	0 2 0	0 2 6
3 Animals:—			
(a) Cattle for slaughter, each	1 10 0	1 10 0	1 10 0
(b) Sheep for slaughter, each	0 5 0	0 5 0	0 5 0
(c) Mules and geldings, each	1 0 0	1 0 0	1 0 0
4 Birds—			
(a) Game, per lb.	0 0 6	0 0 3	0 0 3
(The maximum rate upon British is 3d. per lb.)			
or per £100 <i>ad val.</i> whichever shall be the greater) 25 0 0			
5 Blasting compounds, including all kinds of explosives suitable and intended for blasting, and not suitable for use in firearms (excepting detonators); and cotton not intended for manufacturing purposes, per lb.	0 0 2	0 0 2	0 0 2
6 Butter—			
per lb.	0 0 2	0 0 2	0 0 2
7 (a) Butterine, margarine, ghee and other substitutes for butter			
per lb.	0 0 3	0 0 3	0 0 3
(b) Compound lard, cottonlens, nutrose and other similar substances for use as food or for cooking			
per lb.	0 0 3	0 0 2	0 0 2
8 Candles—			
per 100 lbs.	0 5 0	0 4 2	0 5 0
9 Cards, playing—			
(and in addition per £100 <i>ad val.</i> ) 15 0 0			
20% <i>ad val.</i> 20% <i>ad val.</i>			
10 Cement for building purposes			
per 100 lbs.	0 1 3	0 1 0	0 1 3
11 Cheese:—			
(a) Made from milk or cream, from which no fat has been abstracted and to which no animal or vegetable fat has been added			
per lb.	0 0 1	0 0 1	0 0 1
(b) Other	Prohibited.	Prohibited.	Prohibited.
12 Cheery and chikory root and chikory, including chikory root			
per lb.	0 0 2	0 0 2	0 0 2
13 Clothing, second-hand, for sale, including coats, vests, trousers, cloaks, mantles and shawls	Prohibited.	Prohibited.	Prohibited.
14 Coal and pit coal			
per ton of 2,240 lbs.	0 3 0	0 3 0	0 3 0
15 Coke—			
per ton of 2,240 lbs.	0 1 0	0 1 0	0 1 0
16 Cocoa beans, raw	Free.	Free.	Free.
Cocoa nibs and shells—			
per lb.	0 0 1	0 0 1	0 0 1
Cocoa mass, made or sold, unsweetened, and cocoa butter			
per lb.	0 0 1	0 0 1	0 0 1
Cocoa or chocolate, unsweetened, including cocoa beans roasted and crushed, cocoa and chocolate mixed with milk or other food substance			
per lb.	0 0 2	0 0 2	0 0 2
(or per £100 <i>ad val.</i> whichever is the greater) 10 0 0			
(The maximum rate upon British is 2s. per lb.)			

## Rates of Import Duty. Under the British Preferential Tariff.

ARTICLES.	Rates of Import Duty.		
	Under the General Tariff.	On Goods the Produce or Manufacture of the United Kingdom and Possessions.	On Goods the Produce or Manufacture of any non-preceding British Possessions.
	£ s. d.	£ s. d.	£ s. d.
17 (a) Coffee—			
(i) Raw	0 0 1	0 0 0	0 0 0
(ii) Roasted or ground	0 0 3	0 0 2	0 0 2
(c) Mixed	0 0 3	0 0 2	0 0 2
18 Confectionery:—			
(a) Plain or fancy, of all kinds, compounded, made or preserved with sugar, sweetened cocoa or chocolate; honey, jams and jellies; preserves and sweet powders; candied or preserved ginger or rhubarb—			
per lb.	0 0 2	0 0 2	0 0 2
(or per £100 <i>ad val.</i> whichever duty shall be the greater) 25 0 0			
(The maximum rate upon British is 2s. per lb.)			
(b) Bonbons, surprise packets and crackers—			
per lb.	0 0 2	0 0 2	0 0 2
(or per £100 <i>ad val.</i> whichever duty shall be the greater) 25 0 0			
(The maximum rate upon British is 2s. per lb.)			
NOTE.—Medicinal preparations properly classed as apothecary-wares are not to be included.			
19 Corn and grain:—			
(a) Wheat:—			
(i) In the grain, per 100 lbs.	0 1 2	0 1 0	0 1 2
(ii) Ground or otherwise prepared	0 2 6	0 2 3	0 2 6
(iii) Bran, wheat—			
(i) Barley, buckwheat, kaffir corn, maize, millet, oats, rye—			
per 100 lbs.	0 2 0	0 1 10	0 2 0
(ii) In the grain or raw			
(i) Ground, malted, or otherwise prepared, including samp, per 100 lbs.	0 2 9	0 2 0	0 2 0
(c) Rice—			
Not including patent, proprietary, or other specially prepared foods for invalids or infants, or corn and grain prepared as vegetables.			
per 100 lbs.	0 0 0	0 0 0	0 0 0
20 Dates—			
per lb.	0 0 1	0 0 1	0 0 1
21 Eggs—			
(The maximum rate upon British is 9% <i>ad val.</i> )			
22 Films for telescopes and cinematographs, per 100 feet	0 5 0	Free.	Free.
23 Fish, not being of South African origin—			
per lb.	0 0 1	0 0 1	0 0 1
24 Fodder:—			
Chaff, hay, lucerne, oat hay, silage and other fodder not otherwise described—			
per 100 lbs.	0 2 0	0 1 6	0 1 6
25 Fruits:—			
(a) Preserved, of all kinds, bottled, tinned or otherwise preserved, including pulp and candied peel—			
per lb.	0 0 2	0 0 2	0 0 2
(b) Dried, of all kinds, including almonds and nuts—			
per lb.	0 0 2	0 0 2	0 0 2
26 Gunpowder and other explosives suitable for use in firearms			
per lb.	0 0 6	0 0 6	0 0 6
(and in addition per £100 <i>ad val.</i> ) 15 0 0			
27 Guns and gun-barrels, firearms:—			
(a) Single and other—			
per barrel	1 0 0	1 0 0	1 0 0
(b) Double and other—			
per lb.	0 15 0	0 15 0	0 15 0
(and in either case in addition per £100 <i>ad val.</i> ) 15 0 0			
28 Lard—			
per lb.	0 0 1	0 0 1	0 0 1
29 Leather, salted or tanned—			
Prohibited.	Prohibited.	Prohibited.	Prohibited.
30 Matchless:—			
(a) Wooden: in boxes or packages of not more than 100 matches—			
per gross of boxes	0 2 0	0 2 0	0 2 0
or packages			
In boxes containing more than 100, but not more than 200 matches—			
per gross of boxes	0 4 0	0 4 0	0 4 0
or packages			

Rates of Import Duty.  
Under the British  
Preferential Tariff.

Rates of Import Duty.  
Under the British  
Preferential Tariff.

Articles.	Under the General Tariff.	On Goods the Produce of United Kingdom and reciprocating British Possessions.	On Goods the Produce of any non-reciprocating British Possessions.
And for every 100 additional matches, in boxes or packages per gross of 100 matches	0 2 0	0 2 0	0 2 0
(b) Fuses, vestas, or wax matches, or other patent lights used as such: in boxes or packages containing not more than 50, . . . . . per gross of boxes or packages	0 2 0	0 2 0	0 2 0
In boxes or packages of more than 50, but not more than 100 per gross of boxes or packages	0 4 0	0 4 0	0 4 0
And for every 50 additional in boxes or packages per gross of 50 matches	0 2 0	0 2 0	0 2 0
Match splints to be classed and pay duty as matches.			
31 Meats, meat fats, soups, and other similar substances, used as food, but not including extracts and essences or tallow, . . . . . per lb.	0 0 1	0 0 1	0 0 1
32 Milk or cream, condensed, (desiccated or preserved):—			
(a) Full cream . . . . . per 100 lbs.	0 5 2	0 4 2	0 4 2
(b) Skimmed or separated, . . . . . Prohibited, Prohibited.			
33 Motor spirit, namely: benzine, benzoline, naphtha (not potable), gasoline, petrol and petroleum spirit generally			
per imperial gallon	0 0 2	0 0 2	0 0 2
34 Oils, lubricating (not elsewhere specified), . . . . . per imperial gallon	0 0 3	0 0 3	0 0 3
35 Oils, mineral: illuminating and burning having a specific gravity of less than .900 at 60° F, and a flashing point of less than 150° F.	0 0 3	0 0 3	0 0 3
36 Onions and garlic not preserved per lb.	0 0 2	0 0 2	0 0 2
37 Peas and beans and other leguminous seeds not elsewhere provided for:—			
(a) Dried . . . . . per 100 lbs.	0 2 0	0 1 0	0 2 0
(b) Ground or otherwise prepared . . . . . per 100 lbs.	0 2 0	0 2 0	0 2 0
38 Pickles, sauces, chutneys, marmalades, and other condiments . . . . . per lb.	0 0 2	0 0 2	0 0 2
39 Pills, imported in packages not for direct sale retail to the public per lb.	1 0 0	20% ad val.	20% ad val.
40 Pistols and revolvers . . . . . each	0 5 0	0 5 0	0 5 0
(The maximum rate upon British is 5s. each.)			
(and in addition per £100 ad val.)	15 0 0	9% ad val.	9% ad val.
41 Potatoes, not preserved, . . . . . per 100 lbs.	0 2 0	0 2 0	0 2 0
42 Soap, soap powders and extracts per 100 lbs.	0 4 0	0 4 2	0 4 2
(or per £100 ad val. whichever shall be the greater) . . . . .	25 0 0	20 0 0	20 0 0
43 (a) Spices . . . . . per lb.	0 0 2	0 0 2	0 0 2
(b) Turmeric . . . . . „	0 0 2	0 0 1	0 0 1
44 Spirits:—			
(a) Perfumed, per imperial gallon (and in addition per £100 ad val.) . . . . .	1 2 6	1 2 6	1 2 6
(b) Liqueurs, cordials and mixed spirits exceeding 3% of proof spirit, . . . . . per imperial gallon (or per £100 ad val. whichever shall be the greater)	1 2 0	1 2 0	1 2 0
Such spirits if and when overproof shall be specially entered and strength overproof declared, and the duty on the mixture shall then be leviable at . . . . . per imperial proof gallon (or per £100 ad val. whichever duty is the greater)	25 0 0	25 0 0	25 0 0
(c) Other sorts exceeding 3% of proof spirit per imperial proof gallon	1 1 0	1 1 0	1 1 0
No allowance will be made for underproof.			
(d) Medicinal and toilet preparations and essences (liquid), -syraps and tinctures: containing over 3% of proof spirit per imperial gallon	1 2 0	20% ad val.	20% ad val.
(The maximum rate upon British is 20%.)			
(or per £100 ad val. whichever duty is the greater.)	25 0 0	—	—

## Articles.

## Under the General Tariff.

On Goods the Produce of United Kingdom and reciprocating British Possessions.

On Goods the Produce of any non-reciprocating British Possessions.

Articles.	Under the General Tariff.	On Goods the Produce of United Kingdom and reciprocating British Possessions.	On Goods the Produce of any non-reciprocating British Possessions.
Such spirits if and when overproof shall be specially entered and strength overproof declared, and the duty on the mixture shall then be leviable at . . . . . per imperial proof gallon (or per £100 ad val. whichever duty is the greater) . . . . .	1 1 0	—	—
45 Sugar:—			
(a) Candy, loaf, castor, icing and cube, . . . . . per 100 lbs.	0 6 0	0 5 0	0 5 0
(b) Other kinds, including golden and maple syrup, molasses, saccharum, glucose and treacle, but excluding saccharine &c. as described in (c), . . . . . per 100 lbs.	0 4 6	0 3 6	0 3 6
(c) Saccharine and derivatives of, orthotoluene sulphamide, dinitra and derivatives of phenyl-carbamide and other sweetening substances, . . . . . per lb.	1 0 0	20% ad val.	20% ad val.
NOTE.—In the case of sugar upon which bounties are granted in the country of origin, an additional duty equal to the amount of such bounty is to be levied.			
46 Tea:—			
(a) In packets, or tins, not exceeding 10 lbs. each in weight per lb.	0 0 7	0 0 6	0 0 6
(b) In larger packets, or in bulk per lb.	0 0 5	0 0 5	0 0 5
47 Tobacco:—			
(a) Cigars and cigarillos, per lb. (and in addition per £100 ad val.) . . . . .	0 6 0	0 6 0	0 6 0
(b) (Goorah, or gooracco, and hookah mixture, and all imitations or substitutes thereof or for tobacco, . . . . . per lb.	0 4 0	0 4 0	0 4 0
(c) Snuff, . . . . . „	0 5 0	0 5 0	0 5 0
(d) Cigarettes . . . . . (and in addition per £100 ad val.) . . . . .	15 0 0	15 0 0	15 0 0
(e) Mauda (cured), . . . . . per lb.	0 3 6	0 3 6	0 3 6
(f) Unmanufactured, . . . . .	0 2 0	9% ad val.	9% ad val.
48 Varnish, per gallon of any strength, not exceeding the strength of proof:—			
(a) In bottles or vessels of a capacity of not more than 1 imperial quart per imperial gallon	0 1 1	0 1 0	0 1 0
(b) In larger vessels, or in bulk per imperial gallon	0 0 7	0 0 6	0 0 6
NOTE.—Proof will be held to be equal to 6% of absolute acid, and shall be determined in the manner prescribed by the Customs.			
49 Waters: mineral, aerated, and table:—			
(a) In bottles containing each not more than 3 of a repeated pint . . . . . per dozen bottles	0 0 9	9% ad val.	9% ad val.
(b) In bottles containing more than 3 of a repeated pint and not more than 12 repeated pints, . . . . . per dozen bottles	0 1 0	9% „	9% „
(c) In larger size bottles or other containers per imperial gallon	0 1 0	9% „	9% „
NOTE.—Bottles, labels and waters are not included in this item.			
50 Wines:—			
(a) Still wines, not exceeding 20% of proof spirit per imperial gallon	0 4 0	0 4 0	0 4 0
(b) Still wines, exceeding 20% of proof spirit, but not exceeding 50% . . . . . per imperial gallon	0 8 0	0 8 0	0 8 0
(c) Sparkling wines, . . . . . per imperial gallon (and in addition per £100 ad val. on all the above classes of wine) . . . . .	0 12 6	0 12 6	0 12 6
NOTE.—Wines containing less than 3% of proof spirit are not included in the above, and wines containing more than 50% of proof spirit are classed as spirits.			

## GENERAL NOTE.

24 reputed half-pints, 12 reputed pints, 6 reputed quarts, and 1 reputed imperial quart to be deemed to be not less than 1 gallon.

Tins, jars, or other receptacles of reputed weight to be deemed to be not less than such weight.

Reputed 12 oz., 14 oz., and 16 oz. packets or candles to be deemed to be of those weights respectively.

Cement in packages of not less than 550 lbs., and not more than 100 lbs., to be deemed 100 lbs.

Packages of flour or oatmeal must contain not less than 90 lbs., and not more than 100 lbs., to be deemed to be 100 lbs., and packages containing more than 180 lbs., and not more than 200 lbs., to be deemed to be 200 lbs.

Oils and mineral spirits, in ordinary reputed tins of American gallon or ten American gallons, to be deemed to be not less than 8 imperial gallons, and two reputed gallon tins to be deemed to be not less than 5 imperial gallons.

Goods mixed or made up of more than one article liable to duty under this or any of the other classes of the Schedule, and not chemically or mechanically combined, are chargeable with the full duty payable on the article charged with the highest rate of duty, and as if such article formed the whole composition.

"Adulterated or loaded leather" shall mean leather (other than chrome and other mineral and combination leathers) that contains more than 3% of mineral ash, or more than 2% of glycerine and electrified, or any organic matters, other than pure tannins, fats, oils, wax and stearine, that are essential to the manufacture of leather. Chrome and other mineral and combination leathers shall not, however, have added thereto, or be loaded with bismuth, lead or tin compounds, or magnesium sulphate, or sodium sulphate.

"Proof" shall mean the strength of proof as ascertained by Sykes' hydrometer.

"Proof spirits" shall mean spirits which at a temperature of 51° Fahrenheit's thermometer, weigh two-thirtieths part of an equal measure of distilled water.

## CLASS II. MIXED RATES.

Articles.	Rates of Import Duty.			
	Under the General Tariff.	On Goods the Produce of or Manufacture of the United Kingdom and Possessions.	On Goods the Produce of or Manufacture of any one or more of the other British Possessions.	Under the British Preferential Tariff.
50 Boots and shoes .....	£ s. d. 20% ad val.	£ s. d. 9% ad val.	£ s. d. 9% ad val.	£ s. d. 9% ad val.
With a minimum pair of:				
Men's .....	0 0 9	—	—	—
Women's .....	0 0 6	—	—	—
Children's .....	0 0 3	—	—	—
51 Printed matter:				
Lithographs, picture postcards and enlargements or reproductions of the same .....	per £100 25 0 0	Free	Free.	
Christmas annuals, holiday and other special numbers or editions of South African newspapers, magazines or periodicals .....	per £100 25 0 0	Free	Free.	
Ruled papers .....	15 0 0	0 0 0	0 0 0	
Letter headings, cards, account and invoice headings, printed, lithographed or embossed .....	per £100 25 0 0	0 0 0	0 0 0	
Envelopes, printed, lithographed and embossed, with exception of what is known technically as "side die" and printed paper bags of every description .....	per £100 25 0 0	0 0 0	0 0 0	
Account books .....	25 0 0	0 0 0	0 0 0	
Bank cheques, drafts, promissory notes, bills of exchange and similar forms .....	per £100 25 0 0	0 0 0	0 0 0	
Labels, printed or lithographed .....	per £100 25 0 0	0 0 0	0 0 0	
(or per lb. whichever shall be the greater) .....	0 0 3	—	—	
Catalogues or price lists of Colonial firms, printed and posted abroad to individuals in South Africa .....	per £100 25 0 0	Free	Free.	
(or per lb. whichever shall be the greater) .....	0 0 3	—	—	
All advertising matter, printed, lithographed or embossed .....	per £100 25 0 0	Free.	Free.	
(or per lb. whichever shall be the greater) .....	0 0 3	—	—	
Advertising invoice forms and similar stationery usually issued gratis or at a nominal charge .....	per £100 25 0 0	0 0 0	0 0 0	
(or per lb. whichever shall be the greater) .....	0 0 3	—	—	
52 Vehicles:—				
(a) Carriages, carts, coaches and wagons, and finished parts thereof, not elsewhere enumerated .....	per £100 25 0 0	20 0 0	20 0 0	

Articles.	Rates of Import Duty.			
	Under the General Tariff.	On Goods the Produce of or Manufacture of the United Kingdom and Possessions.	On Goods the Produce of or Manufacture of any one or more of the other British Possessions.	Under the British Preferential Tariff.
(b) Second-hand carriages, carts, coaches and wagons, per vehicle (and in addition, per £100 ad val.) .....	10 0 0	15 0 0	15 0 0	
(c) All other kinds not exceeding (Maximum rate upon British is 20%) .....	25 0 0	25 0 0	25 0 0	
(c) Motor cars and parts thereof not elsewhere enumerated .....	20 ad val.	17% ad val.	20% ad val.	
(d) Motor cycles, trailers and side-cars and parts thereof .....	20% ..	12½% ..	12½% ..	
(e) Bicycles, tricycles and parts thereof .....	20% ..	12½% ..	12½% ..	
53 Beverages:				
(a) Fruit juices, cordials and syrups, not elsewhere enumerated .....	25% ad val.	9% ad val.	9% ad val.	
(b) All other kinds not exceeding 3% of proof spirit .....	9% ..	9% ..	9% ..	
54 Bioscopes, magic lanterns, cinematographs; phonographs, gramophones and records therefor .....	9% ..	8% ..	8% ..	
55 Biscuits, cakes, puddings, pastries .....	9% ..	9% ..	9% ..	
56 (a) Blankets and sheets, or rugs, cotton, hair or woollen, or manufactures of cotton, hair or wool, commonly used as blankets or rugs; and coats, jackets, or other apparel made of blanketing or baize, not elsewhere enumerated .....	20% ..	20% ..	20% ..	
(b) Padded quilts .....	9% ..	9% ..	9% ..	
57 (a) Fire bricks .....	Free.	Free.	Free.	
(b) Other bricks, except bath .....	9% ad val.	9% ad val.	9% ad val.	
58 Clothing, bespoke, or made by a tailor or dress maker to the order of an individual (not including underclothing) .....	9% ..	9% ..	9% ..	
59 Extracts and essences of all kinds for food, for flavouring or for perfumery, not elsewhere enumerated, including concentrated soup .....	20% ..	20% ..	20% ..	
60 Fireworks of all descriptions .....	20% ..	20% ..	20% ..	
61 Glycerine, distilled, not in bulk .....	9% ..	9% ..	9% ..	
62 Gold and silver plate and gold and silver plated ware .....	9% ..	9% ..	9% ..	
63 Harness and saddlery .....	9% ..	9% ..	9% ..	
64 Jewellery, including imitation jewellery, and rolled gold, enamel or gilt jewellery; precious stones and pearls, and imitations thereof, cut or polished and whether mounted or unmounted; completed portions or parts of any article of jewellery, imitation or otherwise; watches and watch cases, and the set-up mechanism or movements therefor; ornamental batons, ornamental hairpins and ornamental buckles; head necklaces and muff chains and similar articles of adornment .....	9% ..	9% ..	9% ..	
65 Leather manufactures, namely: leggings, bags, trunks, portmanteaux, holdalls, belts and gun cases, made wholly or chiefly of leather, not including fancy hand bags; canvas covers for leather dressing cases are included in this number .....	9% ..	9% ..	9% ..	
66 Medicinal preparations, not elsewhere enumerated, other than pills imported in packages not for direct sale retail to the public, when prepared by any secret or occult art and recommended to the public under any general name or title as specifics for any diseases or affections whatsoever affecting the human or animal bodies .....	20% ..	20% ..	20% ..	
67 Oils, essential or perfumed, including essences .....	20% ..	20% ..	20% ..	
68 Perfumery, cosmetics, dyes, powders and other preparations for toilet use not elsewhere enumerated .....	20% ..	20% ..	20% ..	

**Rates of Import Duty.  
Under the British  
Preferential Tariff.**

Articles.	Under the General Tariff.	On Goods the Produce of or Manufactured in the United Kingdom and not Re-exporting British Productions.	On Goods the Produce of or Manufactured in any non-re-exporting British Possessions.
	£ s. d.	£ s. d.	£ s. d.
71 Tobaccoists' wares, including pipes, pouches, pipe covers, pipe stands, pipe cases, smokers' cases, cigar and cigarette holders, cigar boxes, tobacco jars, cigar and cigarette cases, ash trays, cigar and cigarette lighters.....	25% ad val.	5% ad val.	5% ad val.
72 Shawls.....	20% ..	20% ..	20% ..

**CLASS IV.—3% ad val.**

- 73 Acetylene gas lamps, metal parts for the manufacture of.
- 74 Ambulance materials (supported by recognised associations, corps or hospitals, lawfully established for instruction or drill in first aid to the wounded).
- 75 Ammonium: anhydrous, carbonate, chloride (sal ammoniac) and nitrate: in bulk.
- 76 Asbestos packing and boiler compositions.
- 77 Assay apparatus for dry assaying and assay work.
- 78 Bars and belting of all kinds for driving machinery: boiler tubes, belting cloth and mill silk.
- 79 Barytes and pumice: in bulk.
- 80 Battery cloth and baize, gauze, matting, sieving, and screening, for use in connection with machinery and apparatus, including brattice cloth, but not including canvas matting.
- 81 Bolts, nuts, rivets, screws, nails and washers, and brass and iron tips and caps for boots and shoes.
- 82 Bookbinders' remitties, namely: boards, cloths, leather, marble paper, skin, thread, tape, vellum, webbing, wire, gold and silver leaf, parchment, imitation leather, binders' paper, and cardboard and linen board.
- 83 Bottles and jars of common glass or earthenware, and bottles linearly used for aerated waters: empty.
- 84 Calcium: carbonate, caustic, chloride, chlorate, bisulphite: in bulk.
- 85 Canvas in the piece.
- 86 Carbonic acid gas.
- 87 Cement, liquid, for tube mills.
- 88 Chains for hauling.
- 89 Chimneys: metal (smoke stacks).
- 90 Collodion cotton, glycerine ether than crude, and kieselguhr: in bulk for manufacturing purposes.
- 91 Confectioners' requisites, namely: moulding starch, gelatine, and unsweetened desiccated coconut: in bulk.
- 92 Corks and bungs, and cork wood unmanufactured.
- 93 Cranes, elevators and shears.
- 94 Crucibles, cups, cupelling furnaces, graphite, ingot moulds, retorts and furnaces for roasting minerals.
- 95 Cyanide of potassium and of sodium: sulpho cyanide of potassium, sodium and calcium.
- 96 Disinfectants in bulk, provided they are of a standard approved by the Controller of Customs.
- 97 Emery: in bulk, emery cloth, and paper, emery wheels and sand paper.
- 98 Felt, rubberoid, uraltie, and similar substances for building purposes, etc sheathing for boat and ship building.
- 99 Fireclay and terra alba.
- 100 Fire escapes and fire-extinguishing appliances and apparatus.
- 101 Fruits, fresh or green, including coconuts.
- 102 Glue: in bulk.
- 103 Gypsum (sulphate of lime or plaster of paris): in bulk.
- 104 Hair: hog, camel and badger, for broom and brush making.
- 105 Haircloth and springs for furniture.
- 106 Hops.
- 107 Hose: transmission.
- 108 Hubs, rims, spokes, felloes, shafts, tentless and poles, cut or fashioned, not finished, except when for wheels and carts commonly used for the conveyance of goods.
- 109 India-rubber, unmanufactured.
- 110 Jacks, screw and hydraulic.
- 111 Launches, tugs and lighter: provided that when condemned or landed to be broken up duty shall be paid at the Customs on the hull and all fittings, according to the tariff that may then be in force.
- 112 Leather: patent, enamelled, roan and morocco, peckin in the piece and valve hide.
- 113 Lifts, power, including the gobs.
- 114 Machinery:—  
(a) Machinery, apparatus, appliances and implements (not including material, vehicles, machines' tools, domestic machines or harness) for agricultural, manufacturing, mining, bookbinding, printing and other industrial purposes.  
(b) Machinery, apparatus, appliances, implements and electrical material used in connection therewith for the generation, storage, transmission, distribution of and lighting by gas or electric power, but not including electrolytes, hand lamps or fancy fittings.
- 115 Magnesium sulphate: in bulk.
- 116 Manganese, amber and unadorned, in the rough, for making smokers' pipes.
- 117 Metals:—  
(a) Aluminium in plain or perforated sheets, but otherwise unmanufactured.  
(b) Brass, copper and composition metal: plain or perforated sheets, but otherwise unmanufactured.  
(c) Iron and steel:—  
(i) Rough and rolled, to be completed or converted in this territory into a further unmanufactured iron or steel article.

(ii) Sheets, plain or perforated and galvanised corrugated sheets.

(iii) Angle, bar, channel, hoop, rod, plate, **H**, **T** and similar iron or steel, not perforated or put together or worked up in any way for structural or other purposes, not elsewhere enumerated.

(iv) Lead: bar, pipe, sheet, foil and acetate of.

(v) Tin and zinc: bar, plate, sheet, plain or perforated, but otherwise unmanufactured, tinrod sheets embossed and lapped in colours.

(vi) Metal of all sorts in bars, blocks, ingots and pigs, not elsewhere described.

118 Metal shaft sets and rails, buckers, skips, trucks and tubs, wheels or otherwise, for haulage, on rails or sockets.

119 Packing and lagging for engines, machinery, piping and buildings.

120 Paper: all paper in its original mill ream wrapper or reels, not less in size than 16 inches by 15 inches, not including feint or ruled papers, blotting, or wall papers, but including damp-proof wrapping paper, lined and unlined, and tissue papers.

121 Pipes, piping and tubes of all kinds for gas, steam, drainage, sewerage, irrigation, water supply or pumping, including cocks, meters and taps, but not including galls, manhole covers and fittings, surface tubes, down-piping and guttering.

122 Potassium and sodium: carbonate, bicarbonate, caustic and silicate, chloride, dichloride, permanganate, red and yellow prussiate of: in bulk.

123 Presses: wool, dry, straw and forage.

124 Printing, lithographic and ruling inks, roller composition, stamping colours and printers' bronze.

125 Railway construction or equipment requisites as follows:—Rails, sleepers, fastenings for rails or sleepers, iron gates, girders, iron-bridge-tops, culvert tops, carriages, ballast trucks, goods wagons, carriages, trolleys, engine water tanks, turntables, permanent or fixed signals, weighbridges and railway lamps.

126 Resin: in bulk.

127 Rope for driving, drilling and water-lifting.

128 Saddlery and harness furniture and saddle-clothes.

129 School furniture and requisites, being all articles certified by the Superintendent-General or Director of Education, or any official appointed for that purpose in any province or territory in South Africa to be for use in any school.

130 Scrap-iron, sleep-lifting powders, materials suitable only for dip and lifting tanks.

131 Slates for roofing.

132 Sprayers and sprinklers and other apparatus for the prevention or the destruction of pests or diseases in stock, plants or trees.

133 Springs, axles, steps and other metal parts not ordinarily made in South Africa, for carts, carriages, coaches and wagons.

134 Substances for the prevention or the destruction of pests or diseases in stock, plants or trees: sulphate of copper, arsenic and arsenious acid, arsenate of soda, lead spraying oil, Paris green, copper acetate-arsenite.

135 Tanks and vats, suitable and intended for mining purposes, and sub-structures for the same.

136 Telegraphs and telephones: materials and instruments for use in construction and working of telegraph and telephone lines.

137 Thread: boot and shoe makers', saddlers' and sail makers', and sewing twine and hawking twine and harvest yarn.

138 Tractored engines, power lorries and trailers for the same, stone crushers, steam rollers and street sweeping and street spraying machines.

139 Tramway construction and equipment requisites as follows:—Rails, sleepers, fastenings for rails or sleepers, iron gates, girders, iron-bridge-tops, culvert tops, cars, trolleys, water-tanks, and turntables and railless cars (electric) worked by current from overhead wire.

140 Vegetables, fresh or green, but not including garlic, potatoes or onions.

141 Water-lifting and pumping apparatus and pumps, not including beer pumps.

142 Wire.

143 Wire-netting for fencing: droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders and other materials or fastenings of metal ordinarily used for agricultural or railway fencing; and fruit tree netting.

144 Wire rope.

145 Wood:

(a) Unmanufactured.

(b) Celling and flooring boards: planed, tongued and grooved.

146 Zinc: fine, dust and shavings.

**NOTE.**—A rebate of the whole of the duties upon this class shall be granted on goods the growth, produce or manufacture of any part of His Majesty's dominions or of any British Protectorate.

**CLASS V.—FREE.**

147 Animals, living, not elsewhere enumerated, and animals born in South Africa imported overland.

148 Appointments and uniforms for the military, naval or other forces of His Majesty, whether Imperial, Union or Colonial.

149 Athletes, charts, globes and maps.

150 Bags (not including paper bags) for flour, grain, manure, local manufactures, produce, sugar, wool, coal and minerals, and bagging and sackings in the piece.

151 Band instruments and stands, the *bona-fide* property of any Imperial military, naval or any Union or Colonial corps, and not the property of individuals.

152 Bones, feathers, grass, ivory, hair, hoofs, horns, moss, shells, skins, teeth, wool and other parts of animals, birds, fishes or reptiles, not born, manufactured, polished or further prepared than dried or cleaned, but in their raw and unmanufactured state.

153 Books and newspapers printed (including newspapers and periodicals not elsewhere enumerated), which are not foreign unauthorised prints of any British or South African copyright work, the importation of which is prohibited, or which are not advertising material elsewhere enumerated.

154 Borax, boric acid, bromine, litharge, manganese dioxide and quicksilver.

155 Bottles and jars of common glass or earthenware, being *ordinary* trade packages for the goods contained therein, imported full of any article liable to a rated duty only.

156 Bullion (in the bar or sheet), coin, specie, bank-notes and other paper currency.

157 Catalogues or price lists of foreign firms, addressed to importers, merchants or manufacturers, or public libraries and similar institutions.



- 158 Church decorations, altars, and instruments, bells, bells, bexters, shifts, organs, plate or vessels and illuminated windows, imported for or for presentation to any religious body.
- 159 Coin, candle wick, cotton, flax, fibre, flock, hemp and jute; raw, cast or unmanufactured.
- 160 Consular uniforms and appointments, and printed official consular stationery.
- 161 Copra.
- 162 Copperware:
- (a) Staves in the rough.
  - (b) Hoopiron or hoop-steel, shaped or fashioned.
  - (c) Vats for the manufacture of wire.
- 163 Cork sheet, paper shavings, sawdust, husks and other waste substances, intended and suitable for use only as packing material.
- 164 Cups, medals and other trophies imported for presentation as prizes at examinations, exhibitions, shows or other public competitions for skill or sport; for bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science or for honourable or meritorious public services, or for rifle shooting by Imperial, Union or Colonial forces or recognised rifle associations, not being for the purpose of advertisement; provided that such articles shall, on importation or delivery free from the Customs, bear engraved or otherwise indelibly marked on them the occasion or purpose for which they are presented.
- 165 Diagrams, designs, drawings, models and plans.
- 166 Diamonds and other gems or precious stones in their rough state.
- 167 Dyes for manufacturing purposes and tanning substances for leather, including alum.
- 168 Engravings, lithographs and photographs, not including enlargements or reproductions of photographs and not being labels or advertisements elsewhere enumerated.
- 169 Fish fry and ova.
- 170 Fish: fresh, dried, cured or salted of South African taking and raw of fish from South African taking.
- 171 Gums and other substances, animal, mineral or vegetable, artificial or natural, suitable for use as fillers or manures.
- 172 Glycerine, crude, in bulk.
- 173 Ice.
- 174 Life boats, belts and buoys, breathing apparatus for mine rescue work, and other life-saving apparatus.
- 175 Marble in the rough or sawn.
- 176 Newspapers or supplement editions or part thereof, and intended to be completed and published in South Africa.
- 177 Nitrates, except nitrate of ammonium, for manufacturing purposes or for fertilisers, in bulk.
- 178 Oil: palm, rapeseed, cotton seed and coconut, in bulk, for manufacturing purposes and under such conditions and regulations as the Customs may prescribe.
- 179 Paintings, pictures, picture books and etchings not being advertisements or labels elsewhere enumerated.
- 180 Platinum: chloride of and platinum wire.
- 181 Public stores, imported or taken out of bond by, and *bona fide* for the sole and exclusive use of the Government of His Britannic Majesty or the Government of this Territory, provided that a certificate be delivered to the Customs authorities given under the hand of an officer approved by

- the Principal Officer of Customs, setting forth that any duty levied on such public stores shall be borne directly by the Government; and provided further that no portion of such stores used or unused shall be sold or otherwise disposed of so as to come into the possession of or into consumption by any person not legally entitled to import the same free of duty, without the consent of the Principal Officer of Customs and the payment of the duties to him by the officer so selling or disposing of such public stores at the rate leviable at the date of sale.
- 182 Seeds, bulbs, plants, and tubers, for planting or sowing only, not including edible kinds or fodder.
- 183 Sculpture, being original works of art, or replicas thereof.
- 184 Radium.
- 185 Barmen, cane and bamboo, unmanufactured.
- 186 Specimens illustrative of natural history and exhibits for public museums or scientific purposes, and antiquities for the same purposes.
- 187 Stone linings, pebbles, and steel balls, for tube mills.
- 188 Sulphur and iron pyrites: in bulk.
- 189 Sulphuric anhydride.
- 190 Surgical instruments and appliances.
- 191 Tallow, including vegetable tallow.
- 192 Vaccine virus, remitt, toxin and serum.
- 193 Wax, viz.: Paraffin and stearine, and stearine grease, ordinarily used in the manufacture of candles or explosives.
- 194 Wood meal and wood pulp.

CLASS VI.—GENERAL *ad val.* RATE 20 %.

195 All goods, wares and merchandise not elsewhere charged with duty, and not enumerated in the Free List, and not prohibited to be imported into this Territory shall be charged with a duty of 20 % *ad val.*

NOTE.—A rebate of 11 % *ad val.* shall be granted on goods, the growth, produce or manufacture of any part of His Majesty's Dominions or of any British Protectorate.

## THE IMPORTATION OF THE FOLLOWING ARTICLES IS PROHIBITED.

Goods which being of foreign manufacture, bear the name, mark or brands of manufacturers, resident in the United Kingdom or any British Possession, or which, whether of foreign manufacture or not, bear marks contravening the provisions of any law in force in this Territory relating to mercantile marks;

Prison-made and penitentiary-made goods.

Printed books, music and newspapers, which are unauthorised prints of any works which are copyright in the United Kingdom or this Territory, or any British Possession.

Cheese, other than cheese made from milk or cream from which no fat has been extracted and to which no animal or vegetable fat has been added, clothing, second-hand, for sale, including coats, vests, trousers, cloaks, mantles and shawls.

Leather, adulterated or loaded.

Skimmed or separated milk: condensed, desiccated or preserve.

Opium and extract of opium, except for medicinal purposes and under such regulations as may be framed by the Administrator.

## NORTHERN RHODESIA

## CUSTOMS PROCLAMATION No. 58, OF 1911.

## FIRST SCHEDULE.

## BASIS OF THE CONGO.

This basin is bounded by the watershed (or mountain ridges) of the Congo basin, namely, in particular, those of the Niari, the Ogoué, the Sangha, and the Nile, on the north; by the Eastern watershed line of the Affluents of Lake Tanganyika on the east; and by the watershed of the basins of the Zambezi and the Loge on the south. It therefore comprises all the regions watered by the Congo and its affluents, including Lake Tanganyika with its eastern tributaries.

## SECOND SCHEDULE.

## NORTHERN RHODESIA CUSTOMS TARIFF.

## RATES OF IMPORT DUTY.

Imported into the Zambezi Basin of Northern Rhodesia.

Under the British Preferential Tariff.

Articles.	Under the General Tariff.	Under the British Preferential Tariff.	Under the British Preferential Tariff.	Under the British Preferential Tariff.
1. Goods the produce or manufacture of the United Kingdom and of any Free-Porting British Possessions.	0	0	0	0
2. Goods the produce or manufacture of any Free-Porting British Possessions.	0	0	0	0
3. Goods the produce or manufacture of any Free-Porting British Possessions.	0	0	0	0

Nos.

Vols.

Nos.

Vols.

Nos.

Vols.

Nos.

Vols.

Nos.

Vols.

Nos.

Vols.

Nos.

Vols.

Nos.

Vols.

4. Goods the produce or manufacture of the United Kingdom and of any Free-Porting British Possessions.

5. Goods the produce or manufacture of any Free-Porting British Possessions.

6. Goods the produce or manufacture of any Free-Porting British Possessions.

7. Goods the produce or manufacture of any Free-Porting British Possessions.

8. Goods the produce or manufacture of any Free-Porting British Possessions.

9. Goods the produce or manufacture of any Free-Porting British Possessions.

10. Goods the produce or manufacture of any Free-Porting British Possessions.

11. Goods the produce or manufacture of any Free-Porting British Possessions.

Imported into the Zambesi Basin  
of Northern Rhodesia.

Nos.	Articles.	Under the General Tariff.			On goods the produce or manufacture of the United Kingdom and reciprocating British Possessions.			Under the British Preferential Tariff.			On goods the produce or manufacture of any non-reciprocating British Possessions.			Imported into the Congo Basin of Northern Rhodesia.		
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
	(b) Compound lard, cotton- seed, nuttose and other similar substances for use as food or for cook- ing. ....lb.	0	0	2½	0	0	0	2	0	0	0	2	0	0	0	2
8	Candles, .....100 lbs.	0	5	0	0	4	2	0	5	0	0	4	2	0	4	2
9	Cards, playing .....pack (and in addition) .....£100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Cement, .....400 lbs.	15	0	0	1	0	1	0	20	0	0	1	0	1	0	1
11	Cheese: (a) Made from milk or cream from which no fat has been abstracted and to which no animal or vegetable fat has been added. ....lb.	0	1	5	0	1	0	0	6	1	5	0	1	0	0	1
	(b) Other .....	Pro- hibited.			Pro- hibited.			Pro- hibited.			Pro- hibited.			Pro- hibited.		
12	Chicory and substitutes for coffee or chicory, in- cluding chicory root. ....lb.	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2
13	Clothing, secondhand for sale, including coats, vests, trousers, cloaks, mantles and shawls. ....	Pro- hibited.			Pro- hibited.			Pro- hibited.			Pro- hibited.			Pro- hibited.		
14	Coal and patent fuel .....ton of 2,000 lbs.	0	3	0	0	3	0	0	5	0	0	5	0	0	5	0
15	Coke, .....ton of 2,000 lbs.	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0
16	Cocoa beans, raw. ....lb.	Pro- hibited.			Pro- hibited.			Pro- hibited.			Pro- hibited.			Pro- hibited.		
	Cocoa ribs and shells. ....lb.	0	0	1	0	0	1	0	0	1½	0	0	1½	0	0	1½
	Cocoa mass, paste or slab unsweetened, and cocoa butter. ....lb.	0	0	1	0	0	1½	0	0	1½	0	0	1½	0	0	1½
	Cocoa or chocolate un- sweetened, including cocoa beans roasted and crushed, cocoa and chocolate mixed with milk or other food substance. ....lb.	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2
17	Coffee: (a) Raw .....lb.	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
	(b) Roasted or ground. ....lb.	0	0	3	0	0	2	0	0	2	0	0	2	0	0	2
	(c) Mixed .....lb.	0	0	3½	0	0	2	0	0	2	0	0	2	0	0	2
18	Confectionery: (a) Plain or fancy, of all kinds, com- pounded, made or pre- served with sugar; sweetened cocoa or choco- late, honey, jams, jellies, pudding and jelly pow- ders, preserves, sweet meats, candied or pre- served ginger, or chow- chow, but not including purely medicinal pre- parations properly classified as apothecary ware. ....lb.	0	0	2½	0	0	2	0	0	2	0	0	2	0	0	2½
	(or 25% ad val., whichever duty shall be the greater.) (The maximum rate upon British is 2½% per lb.)															
	(b) Bon-bons, surprise packets, and crackers. ....lb.	0	0	2½	0	0	2	0	0	2½	0	0	2½	0	0	2½
19	Corn and grain:															
	(a) Wheat: i. In the grain .....100 lbs.	0	1	2	0	1	0	0	1	2	0	1	0	0	1	0
	ii. Ground or other- wise prepared .....100 lbs.	0	2	6	0	2	3	0	2	6	0	2	3	0	2	3
	iii. Bran, wheat .....100 lbs.	0	1	2	0	1	2	0	1	2	0	1	2	0	1	2
	(b) Barley, buckwheat, kaffir corn, maize, millet, oats, rye, beans and peas: i. In the grain or raw. ....100 lbs.	0	2	0	0	1	0	0	2	0	0	1	0	0	2	0
	ii. Ground, malted, otherwise pre- pared, includ- ing samp .....100 lbs.	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0
	(c) Rice: Not including patent, propri- etary or other specially prepared foods for invalids or infants, or corn and grain prepara- tions as vegetables. .....100 lbs.	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0

Or less 10%.

Imported into the Zambesi Basin  
of Northern Rhodesia.

		Under the General Tariff.				Under the British Preferential Tariff.				On goods the produce or manufacture of the United Kingdom and reciprocating British Possessions.				On goods the produce or manufacture of any non-reciprocating British Possessions.				Imported into the Congo Basin of Northern Rhodesia.			
Nos.	Articles.	£	s.	d.		£	s.	d.		£	s.	d.		£	s.	d.		£	s.	d.	
20	Dates.....lb.	0	0	0		0	0	0		0	0	0		0	0	0		0	0	0	
21	Eggs.....lb.	0	0	1		0	0	1		0	0	1		0	0	1		0	0	1	
22	Films for bioscopes and cinematographs, 160 feet	0	5	0		Free				Free				Free				Free			
23	Fish, not being of South African taking.....lb.	0	0	1		0	0	1		0	0	1		0	0	1		0	0	1	
24	Fodder: Chaff, hay, lucerne, oat hay, oil-cake and other fodder not otherwise described.....100 lbs.	0	2	0		0	1	6		0	1	6		0	1	6		0	1	6	
25	Fruits: (a) Preserved of all kinds, bottled, tinned or otherwise pre- served, including pulp and candied peel.....lb.	0	0	2		0	0	2		0	0	2		0	0	2		0	0	2	
	(b) Dried, of all kinds, including almonds and nuts.....lb.	0	0	2		0	0	2		0	0	2		0	0	2		0	0	2	
26	Gunpowder and other ex- plosives suitable for use in firearms.....lb.	0	0	6		0	0	6		0	0	6		0	0	6		0	0	6	
	(and in addition) £100	15	0	0		9	0	0		9	0	0		9	0	0		9	0	0	
27	Guns and gun barrels, new- arms: (a) Single.....barrel	1	0	0		1	0	0		1	0	0		1	0	0		1	0	0	
	(b) Double and other, do. (and in either case in addition) £100	0	15	0		0	15	0		0	15	0		0	15	0		0	15	0	
		15	0	0		10	0	0		10	0	0		10	0	0		10	0	0	
28	Lard.....lb.	0	0	1		0	0	1		0	0	1		0	0	1		0	0	1	
29	Leather, adulterated or loaded.....lb.	Pro- hibited.				Pro- hibited.				Pro- hibited.				Pro- hibited.				Pro- hibited.			
30	Matches: (a) Wooden in boxes or packages of not more than 100 matches .....gross of boxes or packages	0	2	0		0	2	0		0	2	0		0	2	0		0	2	0	
	In boxes containing more than 100 but not more than 200 matches.....gross of boxes or packages	0	4	0		0	4	0		0	4	0		0	4	0		0	4	0	
	And for every 100 ad- ditional matches in boxes or packages .....gross of 100 matches	0	2	0		0	2	0		0	2	0		0	2	0		0	2	0	
	(b) Fusees, vests or wax matches or other patent lighters used as such: in boxes or packages containing not more than 50 gross of boxes or packages	0	2	0		0	2	0		0	2	0		0	2	0		0	2	0	
	In boxes or packages of more than 50 but not more than 100 gross of boxes or packages	0	4	0		0	4	0		0	4	0		0	4	0		0	4	0	
	And for every 50 ad- ditional in boxes or packages.....gross of 50 matches	0	2	0		0	2	0		0	2	0		0	2	0		0	2	0	
	Match plinths to be classed and pay duty as matches																				
31	Meats, meat fats, suet and other similar substances used as food, but not including extracts and essences or tallow.....lb.	0	0	1		0	0	1		0	0	1		0	0	1		0	0	1	
32	Milk or cream, condensed, dehydrated or preserved: (a) Full cream.....100 lbs.	0	5	2		0	4	2		0	4	2		0	4	2		0	4	2	
	(b) Skimmed or separated	Pro- hibited.				Pro- hibited.				Pro- hibited.				Pro- hibited.				Pro- hibited.			
33	Motor spirit, namely: ben- zine, benzoline, naphtha (not potable), gasoline, petrol and petroleum spirit generally	0	0	2		0	0	2		0	0	2		0	0	2		0	0	2	
34	Oils, lubricating (not else- where specified) Imperial gallon	0	0	2		0	0	2		0	0	2		0	0	2		0	0	2	

Or less 10%.

Imported into the Zambesi Basin  
of Northern Rhodesia.

No.	Articles.	Under the general tariff.		Under the produce or manufacture of the United Kingdom and reciprocating British Possessions.		Under the British Preferential Tariff.		Under the Importation into the Colonies of Northern Rhodesia.	
		£	s. d.	£	s. d.	£	s. d.	£	s. d.
35	Oils, mineral, illuminating and burning, having a specific gravity of less than 900 at 60° F. and a flashing point of less than 160° F.								
36	Onions and garlic, not prepared for exportation.	0	0 3	0	0 3	0	0 1	0	0 3
37	Peas and beans and other leguminous seeds (and elsewhere provided for): (a) Dried, ..... 100 lbs. (b) Ground or otherwise prepared, ..... 100 lbs.	0	0 0 1	0	0 0 1	0	0 0 1	0	0 0 1
38	Pickles, sauces, chutnies and other condiments in.	0	0 2 1	0	0 2	0	0 2	0	0 2 1
39	Pills, imported in packages not for direct sale retail to the public, ..... 100 lbs.	1	0 0	ad val.	ad val.	ad val.	ad val.	ad val.	ad val.
40	Pistols and revolvers, each (and in addition) ..... 15 0 0	0	5 0	0	5 0	0	5 0	0	5 0
41	Potatoes, not prepared for exportation, ..... 100 lbs.	0	2 0 0	ad val.	ad val.	ad val.	ad val.	ad val.	ad val.
42	Soap, soap powders and extracts, ..... 100 lbs. (or if greater) ..... 25 0 0	0	1 9 0	0	1 2	0	4 2	0	1 2 1
43	Spices, ..... 100 lbs.	0	0 2 1	0	0 2	0	0 2	0	0 2 1
44	Spirits:— (a) Perfumed Imperial gallon (and in addition 10 % ad val.) (b) Liqueurs, cordials, and mixed spirits, exceeding 3 % of proof spirit Imperial gallon (or per £100 ad val., whichever shall be the greater) Such spirits if and when overproof shall be specially entered and strength overproof declared and the duty on the mixture shall then be leviable at Imperial proof gallon (or per £100 ad val., whichever duty shall be the greater) (c) Other sorts, exceeding 3 % of proof spirit Imperial gallon	1	5 6	1	5 6	1	5 6	1	5 6
	Note.—No allowance will be made for under proof.								
	(d) Medicinal and toilet preparations and essences (liquid) and syrups and tinctures containing over 3% of proof spirit Imperial gallon (The maximum rate upon British is 20 %). or per £100 ad val., whichever is the greater Such spirits if and when overproof shall be specially entered and strength overproof declared and the duty on the mixture shall then be leviable at Imperial proof gallon (or per £100 ad val., whichever shall be the greater)	1	1 0	1	1 0	1	1 0	1	1 0
45	Sugars:— (a) Candy, loaf, castor, icing, and cube 100 lbs. (b) Other kinds including golden and maple syrup, molasses, saccharin, glucose and	0	0 0	0	0 0	0	0 0	0	0 0

Imported into the Zambezi Basin  
of Northern Rhodesia.

No.	Articles	Under the General Tariff.						Under the British Preferential Tariff.						Imported into the Congo Basin of Northern Rhodesia.
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
	trecade, but excluding saccharine, &c., as described in (c.) 100 lbs.	0	1	6	0	3	6	0	3	6	0	3	6	
(c) Saccharine and other sweetening substances in a concentrated form . lb.		1	0	0	ad val.	20%	ad val.	20%	ad val.	10%				
Note.—In the case of sugar upon which bounties are granted in the country of origin, an additional duty equal to the amount of such bounty is to be levied.														
46 Tea:														
(a) In packets or tins not exceeding 10 lbs. each in weight . lb.		0	0	7	0	0	6	0	0	6	0	0	6	
(b) In larger packets or in bulk . . . . . lb.		0	0	5	0	0	5	0	0	5	0	0	5	
47 Tobacco: (a) Cigars and cigarillos . lb. (and in addition) . £100		0	6	0	0	6	0	0	6	0	ad val.	10%		
(b) Ghorak or ghoracocand hookah mixture, and all imitations or substitutes thereof or for tobacco . . . . . lb.		15	0	0	15	0	0	15	0	0	—			
(c) Smell . . . . . lb.		0	4	0	0	6	0	0	6	0	ad val.	10%		
(d) Cigarettes . . . . . lb. (and in addition) . £100		0	5	0	0	5	0	9	5	0	ad val.	10%		
(e) Manufactured . . lb.		15	0	0	—		—		—		—			
(f) Unmanufactured . lb.		0	3	6	0	3	6	0	3	6	0	3	6	
48 Varnish . Imperial gallon		0	2	0	9½	ad val.	9½	ad val.	9½	ad val.	9½	ad val.	9½	
49 Vinegar, of any strength, not exceeding the strength of proof:														
(a) In bottles or vessels of a capacity of not more than one Imperial quart . Imperial gallon		0	1	1	0	1	0	0	1	0	0	1	0	
(b) In larger vessels or in bulk . Imperial gallon		0	0	7	0	0	6	0	0	6	0	0	6	
Note.—Proof will be held to be equal to 62° of absolute acid, and shall be determined in the manner prescribed by the Customs.														
50 Waters: mineral, aerated and table:														
(a) In bottles containing each not more than 1 of a reputed pint . Dozen bottles		0	0	9	9	ad val.	9½	ad val.	9½	ad val.	9½	ad val.	9½	
(b) In bottles containing more than 1 of a reputed pint and not more than 1½ reputed pints . Dozen bottles		0	1	0	9½	ad val.	9½	ad val.	9½	ad val.	9½	ad val.	9½	
(c) In larger size bottles and other containers . Imperial gallon		0	1	0	9½	ad val.	9½	ad val.	9½	ad val.	9½	ad val.	9½	
Note.—Bottle medicinal waters are not included in this item.														
51 Wine:														
(a) Still Wines, not exceeding 20° of spirit . Imperial gallon		0	1	0	0	1	0	0	1	0	0	1	0	
(b) Still Wines, exceeding 20° but not exceeding 50° of proof spirit . . . Imp. gall.		0	8	0	0	8	0	0	8	0	0	8	0	
(c) Sparkling Wines . . . . . gal. (and in addition on all the above classes of wine) . . . . . £100		0	12	6	0	12	6	0	12	6	0	12	6	
Note.—Wines containing less than 3½ of proof spirit are not included in the above, and wines containing more than 50° of proof spirit are classed as spirits.		15	0	0	15	0	0	15	0	0	15	0	0	

## TARIFF.]

Imported into the Zambesi Basin  
of Northern Rhodesia.

Under the British  
Preferential Tariff.

Under the  
General  
Tariff.

Articles.

Imported into the Congo Basin  
of Northern Rhodesia.

d.

No. General Note.—(1) to (4) d.

puted half pints, 12 re-  
puted pints, 6 re-  
puted quarts, and 4 re-  
puted imperial quarts to be  
deemed not less than 1  
gallon.

Tins, jars or other re-  
ceptacles of reputed  
weight, to be deemed not  
less than such weights.

Reputed 12 oz., 14 oz.,  
and 16 oz. packets of can-  
dles, to be deemed to be of  
those weights respectively.

Cement in packages of  
not less than 350 lbs. and  
not more than 400 lbs. to  
be deemed to be 400 lbs.

Packages of flour or  
wheat meal containing  
not less than 90 lbs. and  
not more than 100 lbs. to  
be deemed to be 100 lbs.  
and packages containing  
more than 180 lbs. and  
not more than 200 lbs. to  
be deemed to be 200 lbs.

Oils and motor spirits,  
in ordinary reputed two 5  
American gallon or ten 1  
American gallon tins, to  
be deemed to be not less  
than 8 imperial gallons,  
and two 4 reputed im-  
perial gallon tins to be  
deemed to be not less  
than 8 imperial gallons.

Goods mixed or made  
up of more than one  
article liable to duty  
under this or any other  
classes of this Schedule  
and not chemically form-  
ing another distinct sub-  
stance, are chargeable  
with the full duty pay-  
able on the article  
charged with the highest  
rate of duty and as if  
such article formed the  
whole composition.

"Adulterated or loaded  
leather" shall mean  
leather (other than  
chrome and other  
mineral and combination  
leathers) that contains  
more than 2% of mineral  
ash, or more than 2% of  
glucoses and dextrinoids  
or any organic matters,  
other than pure tannins,  
fats, oils, wax and  
stearine, that are essen-  
tial to the manufacture  
of leather. Chrome and  
other mineral and com-  
bination leathers shall  
put, however, have a label  
thereon or be loaded  
with barium, lead or tin  
compounds, or magne-  
sium sulphate or  
sodium sulphate.

"Proof" means the  
strength of proof as as-  
certained by Sykes'  
hydrometer.

"Proof spirits" shall  
mean spirits which at a  
temperature of 59°  
Fahrenheit's thermometer  
weigh twelve-thirtieth  
parts of an equal measure  
of distilled water.

CLASS II.—MIXED RATES.

22 Boots and Shoes . . . ad val.

With a minimum 10%

Half of:

Men's; over-size 6 . . . 0 6 9

Women's; over-size 3 to 4 . . . 0 0 0

Children's; up to, and  
including size 3 . . . 0 6 3

20%

2%

—

—

—

—

No.

53 Printed Matter:

Lithographs, picture  
post cards and calen-  
dars or reproductions of the same.

Christmas animals,

holidays and other

special numbers or

editions of South

African newspapers,

in a 24 lines . . . £100

Periodicals . . . £100

Bound papers . . . £100

Letter headings, cards,

account and invoice

headings, printed,

lithographed or en-

graved . . . £100

Envelopes, printed, litho-

graphed and embossed,

with the exception of

what is known tech-

nically as "side slip"

and printed paper

bags of every de-

scription . . . £100

Account books . . . £100

Bank cheques, drafts,

promissory notes, bills

of exchange and

similar forms . . . £100

Labels, printed or litho-

graphed . . . £100

(or per lb. which

ever shall be the

greater) . . . 0 0 3

Catalogues or price lists

of colonial firms,

printed and posted

abroad to individuals

in South Africa . . . £100

(or per lb. which

ever shall be the

greater) . . . 0 0 3

All advertising matter

printed, lithographed

or embossed . . . £100

(or per lb. which

ever shall be the

greater) . . . 0 0 3

Advertising invoice

forms and similar

stationery usually

issued gratis or at a

nominal charge . . . £100

(or per lb. which

ever shall be the

greater) . . . 0 0 3

54 Vehicles:—

(a) Carriages, carts,

coaches and wagons,

and finished parts

thereof, and else-

where enumerated . . . £100

(b) Second-hand carriage,

carts, coaches

and wagons . . . 10 0 0

(c) Motor cycles, tri-  
cycles and other vehicles

in addition £100

but in no case shall the

duty be less than 25%

ad valorem.

(d) Motor cars and parts

thereof not else-

where enumerated

ad val. . . 20%

(e) Motor cycles, trailers,

side-cars and parts

thereof . . . ad val.

(f) Tricycles, tri-cycles and

parts thereof ad val. . . 20%

CLASS III. 25% ad valorem.

55 Beverages:

(a) Fruit juices, cordials

and syrups not else-

where enumerated . . . £100

(b) All other kinds not

exceeding 3% of

proof spirit . . . £100

CLASS III. 25% ad valorem.

CLASS III. 25% ad valorem.

CLASS III. 25% ad valorem.

CLASS III. 25% ad valorem.

CLASS III. 25% ad valorem.

CLASS III. 25% ad valorem.

CLASS III. 25% ad valorem.

CLASS III. 25% ad valorem.

TARIFF 2

IMPORTED INTO THE ZAMBIA PROVINCE OF NORTHERN RHODESIA.						
No.	Article.	Under the General Tariff.	On goods the produce or manufacture of the United Kingdom and reciprocating British Possessions.	Under the British Preferential Tariff.	Imported into the Customs of Northern Rhodesia.	
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	
56	Books, maps, atlases, almanacs, cinematographs, phonographs, gramophones, and records therefor.	<i>ad val.</i>	25	0	0	25
57	Biscuits, cakes, puddings, and pastries, &c., &c., £100		25	0	0	25
58	or Blankets and shawls, or rugs, cotton, hair or woollen, or manufactures of cotton, hair or wool commonly used as blankets or rugs, and coats, jackets or other apparel made of blanketting or hair, not elsewhere enumerated, £100		25	0	0	25
59	or Padded quilts, &c., £100		25	0	0	25
60	Bricks, except bath or fire bricks, except bath or fire bricks, &c., &c., £100		25	0	0	25
61	Clothing, bespoke or made by a tailor or dress maker to the order of an individual not in trading underclothing, &c., £100		25	0	0	25
62	Extracts and Essences of all kinds for food, the cooking of perfumery, not elsewhere enumerated, including concentrated soap, &c., &c., £100		25	0	0	25
63	Fireworks of all descriptions, &c., &c., £100		25	0	0	25
64	Glycerine, distilled, not in bulk, &c., &c., £100		25	0	0	25
65	Gold and silver plated ware, &c., &c., £100		25	0	0	25
66	Harness and saddlery, &c., &c., £100		25	0	0	25
67	Jewellery, including imitation jewellery and pulled gold, enamel, or gilt jewellery; precious stones and pearls and imitations thereof, cut or polished and whether mounted or unmounted; complete portions or parts of any article of jewellery, imitation or otherwise; watches and watch cases and the setting mechanism or movements thereof; ornamental bracelets, ornament of hairpins and ornamental buckles; beads, necklaces, and muff chains and similar articles of adornment.	<i>ad val.</i>	25	0	0	25
68	Leather manufactures, namely: baggages, bags, trunks, portmanteaux, holdalls, belts and gun cases, made wholly or chiefly of leather; not including fancy hand bags, &c., &c., £100		25	0	0	25
69	Mechanical preparations, not elsewhere enumerated, other than pills, imported in packages not for direct sale retail to the public when prepared by any secret or occult art and recommended to the public under any general name or title as specifics for any disease or affection, whatsoever, affecting the human or animal bodies, £100		25	0	0	25
70	Onils, essential or perfumed, including essential oils, &c., &c., £100		25	0	0	25
71	Perfumery, essential, dyes, powders, and other preparations for toilet use, not elsewhere enumerated, &c., &c., £100		25	0	0	25

		Imported into the Zambesi Basin of Northern Rhodesia.		Under the British Preferential Tariff		Under the General Tariff.		Imported into the Congo Basin or Northern Rhodesia.	
No.	Articles.	5	6	5	6	5	6	5	6
70.	Tobacco-stem wastes, including pipes, pouches, pipe covers, pipe stands, pipe cases, smokers' cigarette, cigar and cigarette holders, match boxes, tobacco jars, cigar and cigarette cases, ash trays, cigar and cigarette lighters, and cut.	5	5	5	5	5	5	5	5
72	Shawls, woollen, ....	25	25	25	25	25	25	25	25
CLASS IV. 3. and 4. column.									
Nos.									
73	Acetylene gas lamps, in bulk for the manufacture of								
74	Amalgamated materials, imported by recognized associations, corporations, hospitals, fully established for instruction or drill in first aid to the wounded								
75	Ammonium, in bulk, as a chloride salt, ammonium and nitrate								
76	Asbestos, packing and boiler compositions								
77	Assay apparatus and assay anvil								
78	Bands and belting of all kinds for driving machinery, boiler tubes, belting cloth and mill silk								
79	Barytes, in bulk, in bulk								
80	Battery cloth and baling gauze, matting, sieving, and screening for use in connection with machinery and apparatus, including brattice cloth, but not including coconut matting								
81	Bolts, nuts, rivets, screws, nails and washers, and brass and iron tips and caps for boots and shoes								
82	Bookbinders' requisites, consisting of boards, cloth, leather, marbled paper, skin, thread, tape, vellum, sewing, wire, gold and silver leaf, parchment, imitation leather, binders' paper, and cardboard and linen board								
83	Bottles and jars of common glass or earthenware and bottles ordinarily used for aerated waters: empty								
84	Calcium carbonate, caustic, chloride, chlorate, bi-sulphate: in bulk								
85	Canvas in the piece								
86	Carbonic acid gas								
87	Cement, liquid, for tube mill								
88	Chains for hauling								
89	Chineros: metal (smoke stacks)								
90	Collodion cotton and glycerine and kieselguhr: in bulk for manufacturing purposes								
91	Confectioners' requisites, namely, moulding starch, gelatine and unsweetened desiccated coconut in bulk								
92	Corks and bungs and cork wads, unmanufactured								
93	Cranes, elevators and shears								
94	Criminals, emerald, emerald, emerald, graphite, ingot moulds, retorts and furnaces for roasting minerals								
95	Cyanide of potassium and of sodium; sulpho-cyanide of potassium, sodium, and calcium								
96	Disinfectants, in bulk, provided that they are of a standard approved by the Controller of Customs								
97	Emery: in bulk, emery cloth and paper, emery wheel and sand paper								
98	Felt, rubberoid, bristle, and similar substances for banking purposes								
99	Fireclay and terra alla								
100	Fire escape and fire extinguishing appliances and apparatus								
101	Fruits: fresh or green, including cocoa-nuts								
102	Gypsum (sulphate of lime or plaster of Paris), in bulk								
103	Hair: hog, camel and badger, for broom and brush making								
104	Haircloth and springs for furniture								
105	Hops								
106	Hose: conveying								
107	Hubs, rims, spokes, felloes, shafts, tent bows and poles, cut or fashioned, not finished, except when for wagons and carts commonly used for the conveyance of goods								
108	India-rubber, unmanufactured								
109	Jacks: screw and hydraulic								
110	Lanterns, tins and lighters: provided that when condemned or liable to be broken up, duty shall be paid at the Customs on the full amount of fittings, according to the tariff that may then be in force								
111	Leather: patent, enamelled, goat and morocco, and pig-skin in the piece, and valve hide								
112	Lifts: power, including the gates								
113	Machinery:								
114	(a) Machinery, apparatus, appliances and implements (not including material, vehicles, mechanical tools, domestic machines or harness) for agricultural, manufacturing, mining, book-binding, printing and other industrial purposes								
115	(b) Machinery, apparatus, appliances, implements and electric material, used in connection therewith for the generation, storage, transmission, distribution of and lighting by gas or electric power, but not including electrolysers, hand lamps or fancy fittings								
116	Magnesium, sulphate: in bulk								
117	Meerschaum, amber and alabaster, in the rough, for making smokers' pipes								
118	Metals:								
119	(a) Aluminium in plain or perforated sheets, but otherwise unmanufactured								
120	(b) Brass, copper and composition metal: plain or perforated sheets, but otherwise unmanufactured								

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(1) The Protectorate there shall be paid to the Commissioner the duties set out in Schedule I, hereof, provided that such duties shall not be levied or payable on any goods which are imported as are brought to a Transit Station or are declared to be in Transit and in respect of which the revenues hereinafter contained as to Goods in Transit are duly observed.

(2) In the case of Distilled and Alcoholic Liquors the Import Duties shall be those of the British Central Africa Liquor Ordinance, 1901, and in the case of liquors containing any substance in liquor hereafter enacted in this Ordinance, and the duties and charges, in so far as they relate to Customs matters, shall be read as one with this Ordinance and all the provisions of the said Ordinance shall apply thereto.

(3) The Commissioner may by notice in the *Gazette* or otherwise require, in respect of any particular importation or exportation of goods or classes of goods, and any grant rebates, drawbacks or otherwise may be made in respect of such goods, and all such rebates, drawbacks, concessions, and variations shall take effect subject to disallowance by the Commissioner of any claim in respect of such goods, and the Commissioner shall order.

(4) In respect of all goods lawfully imported into the Protectorate there shall be paid for Road and River Duties, Wharfage, Docks, Distraction Fees, Re-impatriation Certificates, Licences to import and charges other than Import and Export Duties the fees set out in Schedule II, hereof.

(5) The Commissioner shall have the like powers, exercisable in the like manner of possession, revocation, amendment and variation of the said Schedule as are exercisable by him under Section 22 hereof in respect of Schedule I.

(6) Where any exemption is claimed from payment of any Customs Duties or other fees or charges in respect of any goods, the person claiming exemption by or under this Ordinance, the burden of proof shall be upon him to show to the satisfaction of the Commissioner that he is entitled to such exemption.

#### IMPORTATION AND WAREHOUSING.

(1) It shall be lawful to import within the Protectorate any goods the importation of which is not prohibited by or under Section 22 hereof and to warehouse the same, without payment of duty on the first entry thereof; provided always that the duties on such goods as the Commissioner may from time to time direct shall be paid on the first importation thereof and such goods shall not be warehoused other for home consumption or exportation.

(2) No goods shall be deemed to be imported from any particular place unless they are imported direct from such place, and shall have been there when on board the importing ship, other as the first shipment of such goods or after the same shall have been actually landed at such place.

(3) The importation of any of the following goods is prohibited, whether for home use or consumption or in course of transit, that is to say:

(a) False or counterfeit coin, or even not the established standard in weight or fineness, or counterfeit banknotes, postal orders or money orders, bonds and the like;

(b) Indecent or obscene prints, paintings, photographs, books, cards, lithographs, or other engravings, or any other indecent or obscene articles;

(c) Provisions which are unfit for human food;

(d) Any seeds or plants the importation of which is prohibited by or under any Regulations, Ordinances or Rules now in force or hereafter enacted;

(e) Any goods the importation of which is for the time being prohibited by any proclamation made by the Commissioner for the protection of the public health or for other purposes of public policy;

(f) Articles of foreign manufacture bearing the name, address, or trademark of any manufacturer or of a dealer in such articles resident in the United Kingdom or in any British possession or Protectorate, or in Cyprus, or bearing the name of any place in the United Kingdom or in any British possession or Protectorate, or in Cyprus, and calculated to import to them a special election of British manufacture;

(g) Machine-guns, breech-loading rifles, revolvers, magazine-guns, or other firearms and their cartridges, bullets, shot, or other ammunition: Provided that the Commissioner may by notice authorize any person to import, whether for home use or in course of transit, any specified arms or ammunition. Such license shall be in the form and shall be granted on payment of the stamp duty, for the time being, on the conditions and in the form which the Commissioner may prescribe, and may be revoked, varied, or suspended by the Commissioner whenever he may think fit.

(4) Any person importing goods in breach of this section or being in any way concerned in such importation, shall be liable to imprisonment for any period not exceeding three months, or to a fine not exceeding £50, or to both, and the goods in respect of which the offence was committed may be forfeited.

#### V.—GOODS IN TRANSIT.

(1) Subject to the Rules as to Goods in Transit hereinafter provided all Goods in Transit shall be free from Import and Export Duties, but there shall be paid to the Commissioner as full compensation for expenditure in the interests of trade the fees set out in Schedule IV, hereof and the Commissioner shall have the like powers exercisable in the same manner of possession, revocation, amendment and variation of the said Schedule as are exercisable by him under Section 22 hereof in respect of Schedule I and Export Duty: Provided always that the Commissioner may from time to time by notice in the *Gazette* direct that such goods as are in such notice specified shall be exempt from payment of all or any of the fees set out in the said Schedule.

#### SCHEDULE I.

##### A.—IMPORTS.

(1) Save as hereinafter provided a duty of 10% *ad valorem* shall be charged on all goods imported into the Protectorate.

(2) The goods *ad valorem* shall be taken to refer to the value of goods as they bear at the port of shipment, and not to the trade discount and not to the net value after charges.

(3) Un-distilled liquors there shall be paid the following import duties, that is to say:

(a) On all distilled liquors with the exceptions hereinafter mentioned there shall be paid import duty at the rate of fifteen shillings per gallon proof spirit as ascertained by the sales hydrometer and so on in proportion for any greater or less degree of strength or any greater or less quantity.

(b) On scents, perfumes and other similar mixtures containing any alcohol, water and essential oil or after there shall be paid import duty at the rate of 10% *ad valorem*.

(c) The preparations containing alcohol as mixed with wood naphtha or methyl alcohol as to make them totally unfit for use as a potable spirit there shall be paid import duty at the rate of 10% *ad valorem*.

(4) The following goods shall be exempt from import duty:

1. Goods imported by and for the use of the Government of the Protectorate.

2. Current coin of the realm.

3. Agricultural and industrial machinery, farming implements and all apparatus and plant usually and principally employed in farming operations.

4. Materials for making roads, bridges, railways, tramways and telegraphs.

5. Trees, plants and seeds intended for cultivation, the importation of which is not expressly prohibited.

6. Manures and insecticides.

7. Unmanufactured tobacco leaf imported solely for the purpose of re-baling and for packing and for export from the Protectorate.

8. Cycles and other vehicles and parts of accessories of cycles or vehicles.

9. Horses, mules and donkeys.

10. Live stock.

11. Printed matter; which term shall include books, newspapers, periodicals, manuals, catalogues and price lists, but not money orders.

12. Personal baggage of passengers, which is in actual use at the time of importation, including clothes which have been worn, a reasonable quantity of jewellery which is in use by the passenger and which is being imported except for his own use, bedding, articles for the toilet and medicines which are in actual use by the passenger, also binoculars, photographic cameras, sewing machines which have been used and scientific instruments intended for the private or professional use of the passenger and not intended for trading purposes. Sewn and woven wearing apparel or any goods which are being imported by a passenger for the use of or on account of other persons, and any form of alcohol, firearm or weapon of any description, save as hereinafter provided, and any medicines or provisions beyond what the Comptroller of Customs shall consider to be a reasonable amount, shall not be deemed to be the personal baggage of passengers.

13. Naval, Military and Civil Service uniforms imported by officers in the Protectorate service including the necessary arms, badges and accoutrements.

14. Camp kit, one pair of field glasses, one revolver or other pistol permitted by the Army Regulations, with 100 rounds of ammunition for same, imported by officers of troops stationed in the Protectorate.

15. Samples, which the Comptroller of Customs shall decide to be of no commercial value.

16. Cups, medals or other trophies imported for presentation as prizes at exhibitions, shows or other public competitions provided such articles shall, on importation, bear engraved or otherwise indelibly marked upon them the name of the presenter and the occasion or purpose for which presented.

17. Gunny bags, gunny cloth, sack and hooping and other materials to be used for packing cotton or other produce of the Protectorate for export.

18. Goods imported by and for the use of Consular Officers of the United States of America, Mexico, China and the Argentine Republic.

19. Tombstones and ornaments for graves, memorial windows, tablets and brasses.

20. Boats, yachts and ships or parts of such.

21. Native foodstuffs grown or raised in adjacent territory.

22. Disinfectants of all kinds.

(5) Where the import duty amounts to less than threepence a sum of threepence shall be charged and where such duty exceeds threepence or any multiple thereof an additional threepence shall be charged in lieu of such excess. Provided that in the case of goods imported by post the minimum duty shall be threepence and thereafter at the rate of 10% *ad valorem* to the nearest penny.

(6) A rebate of the full import duty on all goods lawfully re-imported into the Protectorate shall be allowed upon the following conditions:

1. That a certificate containing a full description of the articles to be re-imported be obtained from a Customs Officer at the time of exportation, which certificate must be produced on re-importation.

2. That the articles re-imported are those actually described in the certificate and are re-imported within twelve months from the date of exportation.

#### B.—EXPORTS.

1. A duty of 94 per cent. shall be charged on all ivory.

2. A duty of 14 per cent. shall be charged on hippopotamus teeth and rhinoceros horns.

3. A duty of 10 per cent. shall be charged on gold other than gold coin.

#### SCHEDULE II.

Road and River Dues, Wharfage Dues, Re-impatriation Fees, Re-impatriation Certificates and other charges.

1. In respect of all imports—whether for home use or consumption or in transit to places outside the Protectorate, there shall be charged road and river dues at the rate of 1s. per cwt. or fraction thereof save as hereinafter provided.

2. No road and river dues shall be charged in respect of:

1. Goods imported by and for the use of the Government of the Protectorate.

2. Current coin of the realm and current coin of any autonomy or territory.

3. Live stock.

4. Unmanufactured tobacco leaf as defined in Schedule I.

5. Printed matter as defined in Schedule I.

6. Goods imported by post.





20. Officers' Uniforms, viz.: the uniform of a Naval, Military, or Protectorate Officer including the necessary arms, badges and accoutrements thereto.

21. Regimental plate, furniture, and other mess fittings and band instruments the property of any Regimental Mess or the joint property of the Officers of any Regimental Mess.

22. Officers' camp furniture and fittings imported as a necessary part of their equipment.

23. Goods imported for the use of His Majesty's Land and Sea Forces in the East Africa Protectorate on satisfactory proof to the Chief of Customs that they have been imported solely for the use of His Majesty's Land and Sea Forces and are the property of His Majesty.

24. All articles necessary for maintaining telegraphic communication between British East Africa, and other parts of the world.

25. All coats of arms, flags, seals and official stationery and such other goods as the Governor may from time to time by notice in the *Official Gazette* declare to be within the exemption in respect of any Consular Importation by a Consular Officer on presentation by him at the Custom House of a certificate given by the Consulate for which they are destined that the articles are for the exclusive use.

26. Guns, medals or other trophies imported for presentation or presented at prizes at examinations, exhibitions, shows or other public competitions for excellence in art, bravery, good conduct, humanity, industry, invention, manly sports, learning, science, skill or sport or honourable or meritorious public services; provided that such articles shall on importation or delivery free from the Customs bear engraved or otherwise indelibly marked on them the name of the presenter or presentee and the occasion of purchase for which presented.

27. Wire and wire-cloth for fencing, droppers, straws, handles, posts, standards, strainers, staples, shies, umbrellas, and other materials or castenings of metal ordinarily used for agricultural or railway fencing.

28. Empty bags (other than paper bags), and crates of flour, manure, or clover, sugar, wool, coal and minerals, and bagging and sackings in specie and binding twine.

29. Bands and beltting of all kinds for driving machinery.

30. Motor vehicles, suitably constructed, towed, and intended to be usually and principally employed in the conveyance of goods; and spare parts of such motor vehicles.

31. Petrol.

32. The baggage, equipment, and stores imported by the Inspector General, King's African Rifles, or his Staff Officer, for the use of the said forces or either of them whilst travelling on duty.

33. Machinery, plant, materials and rolling stock, when imported or introduced prior to clearing through the Customs by the Magadi Co. for the purpose of the construction or the initial equipment of the Magadi Railway or the Magadi Co.'s port.

Passed in the Legislative Council the 31st day of October, 1900.

#### CRANE TARIFF.

	Rs. s. p.
1. Very large packages, as those from Dutch, bales of empty gunnies, etc. per ton of wooden or iron material.....	0 4 0
2. Bundles empty mukandas, casks, banded corrugated sheet-iron, and large cases, etc.....	0 2 0
3. Bales of piece goods, tobacco and ordinary cases.....	0 1 0
4. Rice, etc., bags.....	0 0 6
5. Ordinary mukandas per tin, ghee Asahi, and small packages.....	0 0 3
6. Every three packages.....	0 0 3
7. Per day.....	25 0 0
8. Per half day or less.....	17 8 0
9. Per hour after 6 a.m.....	4 0 0
10. Horse.....	5 0 0
11. Camel.....	5 0 0
12. Donkey.....	2 0 0
13. Bullock.....	2 0 0

The passenger ticket cannot be used for the discharge or landing of goods unless permission previously obtained from the Chief of Customs.

#### THE EAST AFRICA LIQUOR ORDINANCE, 1902. (No. 27 of November 12, 1902.)

1. From and after the date hereof, no distilled or alcoholic liquors shall be imported into or sold or dealt in within the Protectorate otherwise than in accordance with this Ordinance.

2. Distilled liquor may be admitted for the use of the non-native population only.

#### Importation.

3. No person shall import any distilled or alcoholic liquors into the Protectorate for the purposes of sale without a licence.

4. (1) Licences to import distilled or alcoholic liquors into the Protectorate for sale may be granted by such licensing authority and upon such terms and conditions as the Commissioner may by rules prescribe, provided that the fee for such licence for the period of one year shall not exceed 1,000 rupees. (2) No person shall be entitled to demand a licence as of right.

5. Distilled and alcoholic liquors may be imported into the Protectorate without licence for the purpose of being consumed by the importer; but in the event of any such liquor being retained as to the character of any importation of such liquors, it shall be deemed to be an importation for the purposes of sale unless and until the contrary is proved.

6. The Commissioner may make rules for the bonding of any distilled or alcoholic liquors, and for the testing of any distilled liquors imported into or manufactured in the Protectorate.

#### UGANDA PROTECTORATE.

MONEY, WEIGHTS AND MEASURES.—1 rupee (100 cents).  
Weights and measures same as Great Britain.

#### AN ORDINANCE ENACTED BY THE ACTING GOVERNOR OF THE UGANDA PROTECTORATE.

(No. 6, Dated May 25, 1903.)

Enacted hereby as follows:—

1. This Ordinance may be cited as "The Customs Tariff Ordinance, 1903."  
2. On and after the publication of this Ordinance there shall be raised, levied, collected and paid unto His Majesty, his heirs and successors, for

the use of the Government of the Uganda Protectorate upon goods imported into and exported from the Uganda Protectorate, the several duties of customs as the same are respectively inserted, described, and set forth, in the first and second tables of duties of customs to this Ordinance annexed.

Provided that:

(1) It shall be lawful for the importer or exporter if he so desires to pay the import or export duty leviable on goods imported or exported by him in kind if the nature of such goods permit of such payment.

(2) Goods received in payment of duty shall be sold by public auction or otherwise disposed of as the Chief of Customs shall direct, and the sum received therefor credited to the revenue of the Protectorate.

3. The goods enumerated and described in the third table to this Ordinance annexed shall and may be imported free of duty.

4. (1) The value of goods upon which duty is leviable *ad valorem* shall, for the purposes of this Ordinance, be deemed to be the cash price for which the goods are capable of being sold in the Customs House without profit or loss to the importer or exporter at the time and place of importation or exportation, as the case may be, without any abatement or deduction whatever, except (in the case of goods imported) the amount of duties payable on the importation thereof.

(2) The Chief of Customs may, with the approval of the Governor, fix a scale or scales or percentages to be added to the first cost of goods to be valued to cover any charges which should be taken into consideration in estimating the cost at which such goods can be delivered at the place of importation and which are difficult to ascertain.

5. Nothing in this Ordinance contained shall be deemed to affect the provisions of "The Uganda Customs Consolidation Ordinance, 1904," Section 16.

6. "The Customs Ordinance, 1904," and Sections 6 and 7 of "The Uganda Liquor Ordinance, 1903," are hereby repealed.

#### TABLE I.

##### Import duties.

On distilled liquors (other than drugs and medicines imported for bona fide medical purposes), Eau de Cologne, and Lavender water..... per 50 degrees of the Gay Lussac alcoholometer at a temperature of 15 degrees centigrade..... Rs. 5  
The duty to be augmented proportionately for each degree above 50 degrees, and diminished proportionately for each degree below 50 degrees.  
On all other goods of every description, not being specially exempted in the Third Table of this Ordinance *ad valorem* at the rate of 10%.

#### TABLE II.

##### Export duties.

1 Ivory.....	ad val. 15%
2 Gum copal.....	" 6%
3 Rubber (other than plantation rubber).....	" 4%
4 Bells and bells (other than Sportsmen's trophies).....	" 10%
5 Hides and skins (other than Sportsmen's trophies).....	" 10%
6 Rhinoceros horns and hippopotamus tusks.....	" 10%
7 Sportsmen's trophies.....	" 10%
8 Tortoise shell.....	" 10%
9 Chilliies.....	" 10%
9 Ebony.....	" 10%
10 Cowrie and other sea shells.....	" 5%
11 Horses.....	Rs. 25
12 Camels.....	" 4
13 Donkeys.....	" 2
14 Buffalo hides.....	per frassia 10

#### TABLE III.

##### Exemptions from Import Duties.

1. Personal baggage consisting of wearing apparel and other articles of personal use, as are in actual use at the time of importation, or have been actually in use previously, and are the property of the person whose baggage is being passed or of any member of such person's family.

2. Bicycles, binoculars, photographic cameras, and sewing machines which have been used, and instruments intended for the professional use of passengers forming part of passengers' baggage and not intended for trading purposes.

3. Goods when imported by, or purchased prior to clearing through the Customs by and for the use of the Governments of the East African Protectorate or of the Uganda Protectorate;

4. (a) Horses and mules;

(b) Other live stock imported for breeding purposes, provided that:

(c) All such live stock shall in order to be admitted free of duty be of a class which in the opinion of the examining Veterinary Officer is likely to improve the existing stock in the country;

(d) Live stock for the purpose of this exemption means cattle, sheep, goats, donkeys, swine, ostriches and poultry;

5. Goods imported by or consigned direct to officers and men on board vessels of His Majesty's Navy for their personal use or consumption;

6. Goods imported by a merchant are sold to His Majesty's Navy, such goods shall be treated as goods re-exported;

7. Ships and vessels imported entire or in section;

8. Material for the construction and maintenance of railways, tramways, and roads;

9. Trees, plants and seeds intended for cultivation;

10. Tombs and monuments for graves, memorial windows, tablets and brasses;

11. Coal;

12. Photographs, engravings, pictures and maps;

13. Gold bullion;

14. Coin admitted to circulation in the Protectorate;

15. Agricultural implements and machinery and all apparatus and plant usually and principally employed in farming operations;

16. Sheep and cattle medicines whether for internal or external application.

For the purpose of this exemption, medicine shall be deemed to include powder and other preparations for the composition of sheep and cattle dips and licks. This exemption shall have effect on and after the 1st day of January 1904, and all such duties paid in respect of such medicines imported after the 31st day of December, 1903, shall be refunded, provided that applications for such refund shall be made within six months of the date of the publication of this Ordinance;

17. Manures and insecticides;

## BRITISH EAST AFRICA.

1. This Ordinance may be cited as "The Customs Amendment Ordinance 1907," and shall be read as one with the "The Customs Regulations, 1902."
2. Duty at the rates laid down in Schedule I, annexed to this Ordinance shall be levied on all goods imported or exported at a Protectorate port except as provided in the case of inter-ported trade.
3. Livestock and local produce transported by land from Zeyla to Daboub or otherwise beyond the limits of the Protectorate shall be liable to duty at the rates laid down in Schedule I, (a).
- The scale of fees for keeping the Custom House open on public holidays or after business hours shall be that laid down in Schedule I, annexed to this Ordinance.



(4) Where, if the arms or ammunition are destined for the African coast for the Government service or for the use of Mission stations, the demand for authorization for withdrawal is accompanied by a written statement from the competent authority of the port of destination showing that their importation will be permitted.

"In all these cases the arms, ammunition and gun-powder so withdrawn shall be subject to all the provisions of section (1) of this Regulation.

1) No sale or transfer of fire-arms, ammunition or gun-powder shall take place in His Highness the Sultan's Island Dominions without the written permission of the Chief of Customs and all fire-arms, cases of ammunition or kegs of powder so sold or transferred shall be registered and stamped in accordance with section (1) of this Regulation.

(5) The storage of arms, ammunition or gun-powder in the place appointed in the schedule shall be free of charge for six months from the date of landing. At the expiration of such period storage rent shall be charged at the rate of 6 cents per month, and 12 cents per case of cartridges or keg of powder per month.

(7) Fire-arms and ammunition imported by the Government of Zanzibar for the use of its regular troops or police force are exempted from the provisions of these Regulations.

(8) Fermented, distilled or alcoholic liquors shall only be imported for the use of the non-native population.

(9) The fee for a licence to import such liquors shall be Rs. 100 per annum. Provided that no person shall be entitled as of right to obtain a licence.

## DOMINION OF CANADA

## INDEX TO PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF

	Nos.		Nos.		Nos.		Nos.
Asbestos	156	Apparel, wearing, wool,	326	Bases for photography	433, 434	Boats	519
Absorbent cotton	236	worsted, &c.	567, 704, 705	Basting, needlework &c.	280	Boats, ditto, for fishing &c.	689
Acetate amyl	166	Apples	30, 72, 93	Baskets	622	Baskets, for	559
of lead, not ground	166	Apricots	30, 72, 93	Baths and bath tubs, n.o.p.	289	Robbinets, plumb, for cotton	574
Acetone	166	Arabic gum	264	Batteries, electric	453	Boilers, for	463
Acetylene gas lanterns for gas	465	Arcanearis	79	" brass caps for	453	Boiler plates, for	530
beacons &c.	465	Argols	79	Batting and batts, cotton	520	" for	530
Acid, acetic	213, 214	Arms (Imperial government),	70	Bayonets	324	Belt, leather, not made up	369
" boracic	213	Armatic for	70	Bay run	369	Belt, hand, leather, strap	369
" hydro-fluo-silicic	213	" spirits of ammoniac	151	Beams, weighing	457	" ditto, for	590
" muriatic	218	Attack	151	Beams, weighing	457	" for	590
" nitric and other n.o.p.	216	Arsenate of soda	210	Beans, small, for	457	" for	590
" oxalic	216	Arsenic, sulphide of	208	Beans, crude drugs n.o.p.	457	" for	590
" phosphate, not medicinal	216	Arsenous oxide, in br-222	342 (a)	" drying, for	457	" for	590
" stearic	216	Art, works of, in br-222	342 (a)	" ground	457	" for	590
" sulphuric	218	Articles, Canadian, returned	709	" n.o.p.	457	" for	590
" sulphuric, platinum	218	" of glass to be cut or	709	" cocoa, crude	457	" for	590
" articles for	190	" mounted	326 (a)	" seed, from (St. Britain)	76	" for	590
" tannic	208	" for boat and capstan	709	" canned baked	457	" for	590
" tartaric crystals	216	" for Consuls General	706	" lozenge	457	" for	590
Acids, mixed	208	" for Governor General	707	" tongue and vanilla	457	" for	590
Acetic acid	213	" for officers and men	707	Bedsteads, for	457	" for	590
Acid, rook	208	" Imperial Navy	708	Bedsteads, tubing for	457	" for	590
Acorn nuts	26	" for the manufacture	708	Beer	457	" for	590
Actions, piano	675	" of binder twine	514 (a)	Bees	457	" for	590
Advertising matter illustrated,	178	" for exhibition &c.	700	Beeswax	457	" for	590
" n.o.p.	178	" made from twine	514	Belgian goods enjoying benefit	457	" for	590
Agate ware, iron or steel	427	" n.o.p.	514	" of Intermediate Trade	457	" for	590
Agricultural implements	414, 705	Artificial flowers, fruits, grains	634	" of intermediate trade	457	" for	590
Air guns and rifles	424	" &c.	634	" for	457	" for	590
Alabaster ornaments	624	" limbs	688	" for	457	" for	590
Alabaster, blood	156	" teeth, not mounted	688	" for	457	" for	590
Alcoholic liquors, n.o.p.	160	Arboretypes	180	" for	457	" for	590
" perfumes	160	Asbestos, not crude, and man-	312	" for	457	" for	590
Alie	146, 147	" &c.	312	" for	457	" for	590
Alizarin	203	Asbestos, not crude, and man-	312	" for	457	" for	590
Alkanet root	205	Asbestos, not crude, and man-	312	" for	457	" for	590
Alumina, gold mining	424	Ash, soda	210	" for	457	" for	590
" refinery &c.	424	Ashes, pot and pearl	209 (a)	" for	457	" for	590
Almonds, not shelled	109	Asphalt or asphaltum	697	" for	457	" for	590
Alpaca fabrics	563, 566	Astronomical globes	460	" for	457	" for	590
" ready-made clothing	567	Aungers, coal	460	" for	457	" for	590
" yarn	512	Automatic feeders	160	" for	457	" for	590
Alumina and sulphate of	211, 212	" gas beacons, mte-	160	" for	457	" for	590
Aluminium ingots, blocks, bars	353	" for	160	" for	457	" for	590
" &c.	353	" for	160	" for	457	" for	590
" crude acetate of	425	Automobiles	419	" for	457	" for	590
" hollow-ware	425	Axes, iron or steel	392	" for	457	" for	590
" lead	263 (a)	Axe grease	273	" for	457	" for	590
" manufactures of	354	Axles	79	" for	457	" for	590
" n.o.p.	354	Azalas	273	" for	457	" for	590
Amalgam safes and cleaners	354	Bacteriological products	546	" for	457	" for	590
" tubing	354	Bages	518	" for	457	" for	590
Ammonia, aromatic spirits of	261	Baggage, travellers'	703	" for	457	" for	590
" nitrate of	208	Baggage, travellers'	703	" for	457	" for	590
" sulphate of	208	Bags, carpet and tool	622	" for	457	" for	590
Ammoniac, sal	423	" chaine, frames &c.	658	" for	457	" for	590
Ammonium, n.o.p.	423	" containing cement	291	" for	457	" for	590
Amyl alcohol	156, 157 (a)	" cotton seamless	562	" for	457	" for	590
" acetate	166	" game	562	" for	457	" for	590
Anatomical preparations	699	" hemp, linen or jute	123	" for	457	" for	590
Anchors	120	" paper	123	" for	457	" for	590
Anchovies	203	" bait, fishing, sportsman's	422	" for	457	" for	590
Aniline dyes	203	" baking powder	231	" for	457	" for	590
" oil crude	203	Balata, crude	616 (a)	" for	457	" for	590
" salts	203	Balls, bagatelle and billiard	618	" for	457	" for	590
Animals for exhibition &c.	709	" glass	326	" for	457	" for	590
" for improvement of	1	" steel, for gas lamps &c.	163	" for	457	" for	590
" living n.o.p.	5	" steel, for machinery and	437	" for	457	" for	590
" skins of (taxidermic)	699	" vehicles	437	" for	457	" for	590
Anise seed	70	Balances	204	" for	457	" for	590
Anatto, liquid or solid	70	Bananas, crude drugs	197	" for	457	" for	590
Antacid seed	74	Bananas, manufactured	197	" for	457	" for	590
Anties, nickel, silver, copper,	358	" dried or evaporated	90	" for	457	" for	590
" zinc or gold	358	" for	90	" for	457	" for	590
Anhydrous, alcoholic, n.o.p.	153	Bandages, suspensory	236	" for	457	" for	590
Anti-corrosive and anti-fouling	247	Band instruments, brass	598	" for	457	" for	590
" paints	247	" bands for rifles (Government)	451	" for	457	" for	590
Antimony salts	208	Band lines	682	" for	457	" for	590
" or regates of	330	Barbed wire	480	" for	457	" for	590
Antiquities, collections of, for	693	Barilla	210 (a)	" for	457	" for	590
" public museums &c.	693	Barks, crude drugs, n.o.p.	204	" for	457	" for	590
Antiseptic surgical dressings	453	" drying or tanning	204	" for	457	" for	590
Apparatus, electric	453	Barley, roasted or ground	51	" for	457	" for	590
" for boring and drill-	160	" n.o.p.	52	" for	457	" for	590
" ing for water	160	Barly coated paper &c.	198	" for	457	" for	590



[illegible]



[illegible]



	No.		No.		No.		No.
Skeleton and parts ..	369	Stretchers, curtain ..	519	Torpedoes ..	665	Wall paper ..	153
Skin washes, alcoholic ..	160	Structural iron or steel, drilled ..	391	Tortoise shells, unmanufactured ..	680	.. plaster (covered) ..	295
Skins ..	599, 601-606, 686, 689	Stuffs, rough, n.o.p. ..	246	Tow, flax ..	539	Walnuts, not shelled ..	10
Slabs, iron or steel ..	376	Sugar ..	134, 135, 138-141	.. surgical dressing ..	236	Warp, cotton, n.o.p. ..	520
State, manufactures of ..	311	Sulphate of alumina ..	212	Tow-line, linen or cotton ..	525	Washboards ..	519
.. pencils ..	311	.. ammonia ..	208	Toys ..	323	Washes, brass or copper ..	352
.. roofing ..	309	.. of copper (blue) vitriol ..	208	Traction engines (threshers) ..	147	.. iron or steel ..	417
States, school writing ..	311	.. iron (coppers) ..	202	Travelers' baggage ..	703	Waste, n.o.p., except metallic ..	254
Stamps, children's ..	392	.. iron (brass) ..	202	.. carriages ..	702	.. cotton, woolen &c.,	
.. seals ..	391	.. iron (brass) ..	202	Trawl, cloth, linen and cotton ..	525	.. machined ..	333
Shades, metallic in ..	351	.. iron (brass) ..	202	Treads ..	502	.. rubber or gutta percha ..	416
Shade tables for auto ..	677	.. iron (brass) ..	202	Trees, n.o.p. ..	80	.. silk ..	575
Slippers, n.o.p. ..	611	.. iron (brass) ..	202	.. fruit for grafting ..	79	.. tin strip ..	345
Shoes for printing ..	310	.. iron (brass) ..	202	.. fruit ..	81	.. watch actions or movements ..	306
Shooting machines ..	456	.. iron (brass) ..	202	.. nursery stock, n.o.p. ..	302	.. cases and parts ..	367
Shook's cats ..	145	.. iron (brass) ..	202	Tricycles ..	304	.. keys ..	368
.. snuff ..	230	.. iron (brass) ..	202	Trunks, iron, brass, for bedsteads ..	220	.. Water, cologne and lavender ..	368
.. common or sundry ..	229	.. iron (brass) ..	202	Trunks, n.o.p. ..	593	.. mineral, natural, not in	
.. mineral ..	229	.. iron (brass) ..	202	.. blast furnace slag ..	462	.. bottles ..	154
.. new roll ..	229	.. iron (brass) ..	202	Trunks, surgical ..	622	Waters, n.o.p. ..	229
.. powders ..	229	.. iron (brass) ..	202	.. surgical, steel springs ..	236	Wax, n.o.p. ..	226
.. n.o.p. ..	229	.. iron (brass) ..	202	.. for ..	474	.. mineral, n.o.p. ..	226
.. whole ..	229	.. iron (brass) ..	202	Tubers ..	79	.. paraffin ..	224
.. time ..	229	.. iron (brass) ..	202	Tubes, iron and steel ..	395, 397,	.. sewing ..	224
.. sockets, electric ..	478	.. iron (brass) ..	202	.. 405, 407, 408		.. vege-table ..	225
.. tubular law, steel for ..	508 (a)	.. iron (brass) ..	202	Tubing, metal ..	345, 348, 353, 398,	Wearing apparel, settlers' ..	705
Socks of all kinds ..	508 (a)	.. iron (brass) ..	202	.. 398-400, 460, 486, 490		.. wool, worsted &c.,	
.. soda ..	210	.. iron (brass) ..	202	Tubs, bath, n.o.p. ..	289	.. Welding, suspender ..	525, 620
Soups ..	8	.. iron (brass) ..	202	.. laundry ..	289	Welders ..	44
Spade handles ..	450	.. iron (brass) ..	202	Tailors ..	289	Weighting beams ..	437
Spades ..	450	.. iron (brass) ..	202	Tailors, international ..	289	West Indian products to be	
Spelmen, stained &c. ..	694	.. iron (brass) ..	202	.. for ..	596	benefits of Preferential Tariff	
Spectacle frames and metal ..	324	.. iron (brass) ..	202	.. Turkish rings or carpets ..	572	.. page 87	
.. 324		.. iron (brass) ..	202	.. Turmeric ..	203	Whalebone, unmanufactured ..	635
Spectacles and lenses for ..	324	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	Wheat and flour of 60, 60, 61, 61, 61	
Spices, unground ..	30	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	Whipped cream ..	353
.. ground ..	31	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	Wheels, energy and carburetted	
Spikes, composition ..	415	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. dam ..	670
.. cut, iron or steel ..	411	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	Whips ..	675
.. railroad ..	411	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. articles for manufac-	
.. n.o.p. ..	411	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. ture of ..	675
Spits of wire, sweet ..	161	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	Whisks ..	519
.. of turpentine ..	261	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	Whisky ..	519
.. of wine, n.o.p. ..	136	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	White lead, dry ..	244
.. paint ..	136	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. ground in oil ..	244
.. ground in ..	218	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	White, bath ..	246
.. pertained ..	160	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. zinc, dry ..	246
Spruous liquors ..	680 (a)	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	Whiting, gibbers' ..	246
Sponges ..	422	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	Whisks, lump ..	535
Spools, twining ..	219 (a)	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	Willows, unmanufactured ..	495
Sporting powder ..	519	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	Willow, unmanufactured ..	620
Spraying, preparations for ..	519	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. plate or brails for lathe ..	416
Spraying, apparatus ..	519	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	Window blinds, paper ..	195
Springs, clock, steel for ..	519	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. curtains and poles ..	513
.. furniture ..	519	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. common or	
.. jump ..	519	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. shade rollers ..	517
.. for ride (government) ..	451	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. shades and cloth for	
.. for ride (protection) ..	451	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	Windows, glass, stained &c. ..	325
.. spurs and stiffs for euther-	371	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. wire ..	51
.. ware ..	371	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	Wines ..	154, 162, 165
.. nails, foot ..	371	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	Wire, and manufactures of ..	342
.. steel ..	371	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. 359, 354, 365, 401, 403-409, 512,	
.. pads ..	371	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. 415, 416, 417, 419, 420-422, 519,	
Stamps, postage, collection of ..	622	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. 637, 641	
Standard and similar preparations ..	234	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	Wood, and manufactures of ..	209
Stamps and stationery ..	234	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. 401, 413, 493, 494, 499, 501-504,	
.. stationery ..	599 (a)	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. 596-598, 516, 519	
Staple ..	620	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	Woods, drying or tanning ..	205
Staples, do not take water ..	179	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	Wood, and manufactures of ..	236
Steel, animal, n.o.p. ..	15	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. 229, 232, 233, 233 (a), 241,	
Steel and manufactures of ..	573-592	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. 555, 557-559, 563, 565, 567, 581	
.. steel, worsted ..	422	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	Wringers, clothes ..	620
.. stereotypes ..	422	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	Writing desks, fancy ..	620
.. steel, lac ..	274	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. X-ray apparatus ..	16
Sticks for umbrellas &c. ..	513, 472	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. X-ray coils and cuffs ..	274
.. walking ..	475, 511, 512	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. sheets, lump, blocks of ..	535
.. kinds of all kinds ..	380 (a)	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. balls ..	535
.. and manufactures of ..	274	.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. Yarns ..	84
.. 298, 299, 303, 304, 305		.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. cotton ..	220, 332, 333
.. 305, 306, 307, 308		.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. of hemp ..	542
.. 309, 310, 311, 312		.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. linen for towels ..	513
.. 313, 314, 315, 316		.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. mohair ..	560
.. 317, 318, 319, 320		.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. tanning machines ..	137
.. 321, 322, 323, 324		.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. tubes, coil, iron or steel ..	1
.. 325, 326, 327, 328		.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. winding ..	1
.. 329, 330, 331, 332		.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. woolen or worsted ..	557-559
.. 333, 334, 335, 336		.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. Yeast ..	236-3
.. 337, 338, 339, 340		.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. and sheets ..	36
.. 341, 342, 343, 344		.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. Zinc, zinc ..	31
.. 345, 346, 347, 348		.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. in blocks, bars, rods, 31, 345 (a)	
.. 349, 350, 351, 352		.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. manufactures of, n.o.p. ..	248
.. 353, 354, 355, 356		.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. seamless drawn tubing ..	313
.. 357, 358, 359, 360		.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. -sheet ..	345 (a)
.. 361, 362, 363, 364		.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. sulphate of ..	208
.. 365, 366, 367, 368		.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. white, dry ..	241
.. 369, 370, 371, 372		.. iron (brass) ..	202	.. Turmeric, spirits of ..	230	.. wire for boots and shoes ..	412

## TARIFF.]

MONEY, WEIGHTS AND MEASURES.—1 Dollar = 100 cents.

Weights and measures same as Great Britain, with the exception that the cwt. equals 100 lbs. and the ton equals 2,000 lbs. avoirdupois.  
For goods subject to drawback, see Schedule B; prohibited goods, Schedule C. For the dumping clause and regulations respecting the surtax, see Appendix.

For lists of goods enjoying the benefits of the intermediate rate and a special rate of duty under the Convention respecting the commercial relations between Canada and France, see 109 of Tariff.  
For list of goods the origin of Belgium, the Netherlands, and Italy enjoying the benefits of the intermediate tariff, see p. 75.

## AN ACT RESPECTING THE DUTIES OF CUSTOMS.

As amended by various Orders in Council with effect from Feb. 12, 1915.

His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

1. This Act may be cited as *The Customs Act*, 1907.  
2. In this Act, and in any other Act relating to the customs, unless the context otherwise requires—

- (a) "M. ft." represents and has the meaning of the words "one thousand feet board measure";
- (b) "n.o.p." represents and has the meaning of the words "not otherwise provided for";
- (c) "gallon" means an Imperial gallon;
- (d) "ton" means two thousand pounds avoirdupois;
- (e) "proof," "proof spirit" or "proof spirits," when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of sixty-two degrees Fahrenheit have a specific gravity of 0.9187 as compared with that of distilled water at the same temperature;
- (f) "gauge," when applied to metal sheets or plates or to wire, means the thickness as determined by the Imperial Standard Gauge;
- (g) "in diameter," when applied to tubing, means the actual inside diameter;
- (h) "sheet," when applied to metals, means a sheet or plate not exceeding three-sixteenths of an inch in thickness;
- (i) "plate," when applied to metals, means a plate or sheet more than three-sixteenths of an inch in thickness;
- (j) "per centum," when used in connection with the word "duty," represents and has the meaning of the words "per centum, ad valorem";
- (k) "free" in any one of the said tariff columns means that the goods opposite which the word appears, and to which the tariff in the said column applies, may be imported and taken out of warehouse for consumption in Canada, without duty;
- (l) "iron" includes "steel";
- (m) "rolled iron" or "rolled steel" means iron or steel hot rolled only.

2. The expressions mentioned in section 2 of *The Customs Act*, whenever they occur herein, or in any Act relating to the customs, unless the context otherwise requires, have the meaning assigned to them respectively by the said Section 2; and any power conferred upon the Governor in Council by *The Customs Act* to transfer dutiable goods to the list of goods which may be imported free of duty or to alter the rates of duty on dutiable goods is not hereby abrogated or impaired.

3. Subject to the provisions of this Act and of *The Customs Act*, there shall be levied, collected and paid upon all goods enumerated, or referred to as not enumerated, in Schedule A to this Act, when such goods are imported into Canada or taken out of warehouse for consumption therein, the several rates of duties of Customs, if any, set opposite to each item respectively or charged on goods as not enumerated, in the column of the tariff applicable to the goods, subject to the following conditions, viz.:—

- (1) The rates of customs duties, if any, set forth in column 1 of British Preferential Tariff, shall apply to goods the produce or manufacture of the following British countries when imported direct from any British country:—  
the United Kingdom;  
the British colony of Bermuda;  
the British colonies commonly called the British West Indies, including the following:—  
the Bahamas;  
Jamaica;  
Turks and Caicos Islands;  
the Leeward Islands (Antigua, St. Christopher, Dominica, Montserrat and the Virgin Islands);  
the Windward Islands (Grenada, St. Vincent and St. Lucia);  
Barbados;  
Trinidad and Tobago;  
British Guiana;  
British India;  
Ceylon;  
Straits Settlements;  
New Zealand;  
Cape of Good Hope;  
Natal;  
Orange Free State;  
Transvaal;  
Southern Rhodesia;  
Swaziland;  
Basutoland;  
Bechuanaland Protectorate;  
Northern Rhodesia;  
Kyasaland Protectorate;  
Uganda Protectorate;  
East Africa Protectorate;  
Protectorate of Northern Nigeria;  
Protectorate of Southern Nigeria;  
Gold Coast;  
Sierra Leone;  
Gambia;  
Somaland Protectorate;  
Federation Malay States;  
British North Borneo;  
Sarawak;  
Brunei;  
Mauritius and Dependencies;  
Seychelles;  
St. Helena;

Ascension;  
Friedrich and Tonga Islands;  
Fiji;

Falkland Islands;

British Honduras;

and any other British colony or possession or protectorate to the benefit of the British Preferential Tariff in Canada, in the manner hereinafter provided;

(2) The rates of customs duties, if any, set forth in column 2 of Intermediate Tariff, shall apply to goods the produce or manufacture of any British or foreign country to which the benefits of such Intermediate Tariff shall have been extended in the manner hereinafter provided, when imported direct from such foreign country or from a British country;

(3) The rates of customs duties, if any, set forth in column 3, General Tariff, shall apply to all goods not entitled to admission under the Intermediate Tariff or under the British Preferential Tariff;

(4) Proof of origin, as prescribed by the Minister of Customs, shall be furnished by the bill of entry at the time of importation, and the decision of the Minister of Customs shall be final as to the tariff or surtax applicable in any case to imported goods by reason of their origin;

(5) Goods for which entry is claimed under the Intermediate Tariff must be bona fide the produce or manufacture of a country which has been admitted to the benefits of the Intermediate Tariff;

(6) Every manufactured article to be admitted under the British Preferential Tariff must be bona fide the manufacture of a British country entitled to the benefits of the British Preferential Tariff, and a substantial portion of the value of the manufactured article must have been produced by labour in one or more of such countries.

4. The Governor in Council, may, by order in Council—

(a) extend the benefit of the British Preferential Tariff to any British country not named in paragraph (1) of Section 3, and from and after the publication of such order in the *Canada Gazette*, the British Preferential Tariff shall apply to goods the produce or manufacture of such British country, subject to the provisions of this Act;

(b) withdraw the benefit of the British Preferential Tariff from any British country (other than the United Kingdom) which has received the said benefit, and from and after the publication of such order in the *Canada Gazette*, the General Tariff or the Intermediate Tariff, as mentioned in the said order, shall apply to goods the produce or manufacture of such British country subject to the provisions of this Act;

(c) from time to time, in consideration of benefits accorded to the Governor in Council, extend the benefit of the Intermediate Tariff, in whole or in part, to any British or foreign country the produce or manufacture of which have previously been subject to the rates of customs duties set forth in the General Tariff, and from and after the publication of such order in the *Canada Gazette*, the rates of duty set forth in the Intermediate Tariff, so far as they are mentioned in the said order, shall apply to goods the produce or manufacture of such British or foreign country, when imported direct from such foreign country or from a British country, subject to the provisions of this Act; and

(d) withdraw the benefit of the Intermediate Tariff from any country to which it has been extended, and from and after the publication of such order in the *Canada Gazette*, the rates of customs duties set forth in the General Tariff shall apply to goods the produce or manufacture of such country, subject to the provisions of this Act.

5. On and after a date to be named by the Governor in Council, in a proclamation published in the *Canada Gazette*, the British Preferential Tariff shall apply only to goods brought into Canada by ship direct to a Canadian seaport.

6. In the case of articles exported to Canada of a class or kind made or produced in Canada, if the export or actual selling price to an importer in Canada is less than the fair market value of the same article when sold for home consumption in the usual and ordinary course in the country whence exported to Canada at the time of its exportation to Canada, there shall in addition to the duties thereon established, be levied, collected and paid on such article, on its importation into Canada, a special duty or dumping duty equal to the difference between the said selling price of the article for export and the said fair market value thereof for home consumption; and such special duty (or dumping duty) shall be levied, collected and paid on such article, although it is not otherwise dutiable.

Provided that the said special duty shall not exceed fifteen per cent. ad valorem in any case.

Provided also that the following goods shall be exempt from such special duty, viz.:—

- (a) goods whereon the duties otherwise established are equal to fifty per cent. ad valorem;
- (b) goods of a class subject to excise duty in Canada;
- (c) sugar refined in the United Kingdom;
- (d) binder twine or twine for harvest binders manufactured in New Zealand hemp (stale or tannin fibre, sisal grass or ramie, or a mixture of any two or more of them, of single ply and consisting not exceeding six hundred feet to the pound).

Provided further that excise duties shall be disregarded in estimating the market value of goods for the purpose of special duty when the goods are entitled to entry under the British Preferential Tariff.

(7) "Export price" or "selling price" in this section shall be held to mean and include the exporter's price for the goods, exclusive of all charges thereon after their shipment from the place whence exported directly to Canada.

(8) If at any time it appears to the satisfaction of the Governor in Council, on a report from the Minister of Customs, that the payment of the special duty by this section provided for is being evaded by the shipment of goods on consignment without sale prior to such shipment, the Governor in Council may in any case or class of cases, or any of them the same special duty as if the goods had been sold by an importer in Canada prior to their shipment to Canada.

(9) If the full amount of any special duty of customs is not paid on goods imported, the customs entry thereof shall be amended, and the deficiency paid up, at the demand of the collector of customs.

7) The Minister of Customs may make such regulations as are deemed necessary for carrying out the provisions of this section and for the enforcement thereof.

(4) Such regulations may provide for the temporary exemption from special duty of any article or class of articles, when it is established to the satisfaction of the Minister of Customs that such articles are not made or sold in Canada in substantial quantities and offered for sale to all purchasers on equal terms under like conditions, having regard to the custom and usage of trade.

(7) Such regulations may also provide for the exemption from special duty of any article when the difference between the fair market value and the selling price thereof to the importer as aforesaid amounts only to a small percentage of its fair market value.

7. (a) That goods the product or manufacture of any foreign country which treats imports from Canada less favourably than those from other countries may be made subject by Order in Council in the case of goods already dutiable to a surtax not exceeding 20% *ad val.*; and in the case of goods not dutiable to a rate of duty not exceeding 20% *ad val.*

That goods the product or manufacture of any foreign country imported into Canada in vessels registered in such foreign country, may if such foreign countries and higher duties of customs upon goods imported into such country in vessels of such country, be made subject to the same duties of customs as goods imported in Canada than upon the importation of such goods in vessels of such country, be made subject by order in Council in the case of goods already dutiable to a surtax not exceeding 20% *ad val.* and in the case of goods not dutiable to a rate of duty not exceeding 20% *ad val.*

8. Notwithstanding anything in this Act, fish and other products of the fisheries of Newfoundland may be imported into Canada free of customs duty until otherwise determined by the Governor in Council, by order published in the Canada Gazette.

9. Fish caught by fishermen in Canadian fishing vessels, and the products thereof carried from the fisheries in such vessels, shall be admitted into Canada free of duty under regulations by the Minister of Customs.

10. On the materials set forth in Schedule B to this Act, when used for consumption in Canada for the purpose specified in that schedule, there shall be paid, out of the Consolidated Revenue Fund, the several rates of drawback of customs duties set opposite to each item respectively in that schedule, under regulation by the Governor in Council.

14. The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act is prohibited; and any such goods imported shall therefore become forfeited to the Crown and shall be destroyed or otherwise dealt with as the Minister of Customs directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding one hundred dollars.

[illegible]

(2) Whenever the Governor in Council seems it to be in the public interest to inquire into any conspiracy, combination, agreement or arrangement alleged to exist among manufacturers or dealers in any article of commerce to unjustly promote the exportation of the manufacturers or dealers in such article at the expense of the consumers, the Governor in Council may commission or empower any judge of the Supreme Court, or of the Exchequer Court of Canada, or of any superior court of equity, court in Canada, to hold an inquiry in a summary way and report to the Governor in Council whether such conspiracy, combination, agreement or arrangement exists.

3) The judge may compel the attendance of witnesses and examine them under oath and require the production of books and papers, and shall have such other necessary powers as are conferred upon him by the Governor in Council for the purpose of such inquiry.

9) If the judge reports that such conspiracy, combination, agreement or arrangement exists in respect of such article, the Governor in Council may admit the article free of duty, or so reduce the duty thereon as to give to the public the benefit of reasonable competition in the article, if it appears to the Governor in Council that such disadvantage to the consumer is facilitated by the duties of customs imposed on a like article.

3. Nothing in this Act shall affect *The French Treaty Act, 1894*, or Chapter 3 of the Statutes of 1896, intitled *An Act respecting Commerce with the United States affecting Canada*.

4. *The Customs Tariff*, Chapter 19 of the Revised Statutes 1906 is hereby amended to read as follows:

5. All orders in council placing articles on the free list or reducing rates of duties, and all other orders in council and departmental regulations inconsistent with any of the provisions of this Act, are repealed.

5. This Act shall be deemed to have come into operation on the  
fifteenth day of November, one thousand nine hundred and six, and to  
apply and have applied to all goods imported or taken out of warehouse  
consumption on or after that day, and to have also applied, secondly

[illegible]

SCHEDULE 9

GOODS SUBJECT TO DUTY AND FREE GOODS.

GROUP 1.

*Animal, Agricultural Products, Fish and Provisions*





Nos.	Articles.	British Preferential Tariff. \$ c.	Inter- mediate Tariff. \$ c.	General Tariff. \$ c.	Nos.	Articles.	British Preferential Tariff. \$ c.	Inter- mediate Tariff. \$ c.	General Tariff. \$ c.
	potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and liquors of all kinds, n.o.p.; mescal, pulque, rum shrub, schielan and other schnapps; tafia, angostura and similar alcoholic bitters or beverages; and wines, n.o.p., containing more than 10% of proof spirit per gallon of the strength of proof and.....	3 00	2 00	3 00		161 Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia.....per gall. and.....	3 00	3 00	3 00
	Provided, as to all the goods specified in this item when of less strength than the strength of proof, that no reduction or allowance shall be made in the measurement thereof for duty purposes, below the strength of 15% under proof.					162 Medicinal or medicated wines, including vermouth and ginger wine, containing not more than 40% of proof spirits.....	60 %	67 1/2 %	67 1/2 %
	Provided, also, that when the goods specified in this item are of greater strength than the strength of proof, the measurement thereof and the amount of duty payable thereon shall be increased in proportion for any greater strength than the strength of proof.					163 Wines of all kinds, n.o.p., including orange, lemon, strawberry, raspberry, elder and currant wines, containing 26% or less of proof spirit, whether imported in wood or in bottles.....per gall. and.....	0 25	0 25	1 1/2 %
	Provided, further, that bottles and dasks and packages of gin, rum, whisky and brandy of all kinds and imitations thereof, shall be held to contain the following quantities (subject to the provisions for addition or deduction in respect of the degree of strength), viz.:—					And in addition thereto, for each degree of strength in excess of 26% of proof spirit until the strength reaches 40% of proof spirit.....	0 03	0 03	1 1/2 %
	Bottles, flasks and packages, containing not more than 1/2 of a gallon per doz., as 1/2 of a gallon per doz.;					Provided that six quart bottles, or twelve pint bottles, shall be held to contain a gallon for duty purposes under this item.			
	Bottles, flasks and packages, containing more than 1/2 of a gallon but not more than 1 gallon per doz., as 1/2 gallon per doz.;					164 Wines of all kinds, except sparkling wines, containing not more than 40% of proof spirit, whether imported in wood or in bottles (six quart bottles or twelve pint bottles to be held to contain a gallon), when the produce or manufacture of any British colony or territory in the South African Customs Union Convention.....	0 25	0 25	2 1/2 %
	Bottles, flasks and packages, containing more than 1 gallon but not more than 1 1/2 gallon per doz., as 1 1/2 gallon per doz.;					165 Champagne and all other sparkling wines:—			
	Bottles, flasks and packages, containing more than 1 1/2 gallon but not more than 2 gallons per doz., as 2 gallons per doz.;					(a) In bottles containing each not more than a quart but not more than a pint (old wine measure).....per doz. bottles and.....	3 50	3 50	3 50
	Bottles, flasks and packages, containing more than 2 gallons but not more than 2 1/2 gallons per doz., as 2 1/2 gallons per doz.;					(b) In bottles containing not more than a pint each, but more than one-half pint (old wine measure).....per doz. bottles and.....	1 65	1 65	1 65
	Bottles, flasks and packages, containing more than 2 1/2 gallons per doz., as 2 1/2 gallons per doz.;					(c) In bottles containing one-half pint each or less.....per doz. bottles and.....	0 52	0 52	0 52
	Bottles, flasks and packages, containing more than 2 1/2 gallons but not more than 3 gallons per doz., as 3 gallons per doz.;					(d) In bottles containing over one quart each (old wine measure).....per gall. and.....	1 50	1 50	1 50
	Bottles, flasks and packages, containing more than 3 gallons but not more than 3 1/2 gallons per doz., as 3 1/2 gallons per doz.;					166 Acetone and acrylate.....	30 %	37 1/2 %	37 1/2 %
	Provided further, that bottles or packages of liquors for special purposes, such as samples not for sale to the trade, may be entered for duty according to actual measurement, under regulations prescribed by the Minister of Customs.					167 Malt, whole, crushed or ground and flour containing not less than 50% of malt, upon entry for warehouse subject to excise regulations.....per 100 lbs. and.....	0 45	0 45	1 1/2 %
157	Ethyl alcohol, when imported by the Department of Inland Revenue or by a person licensed by the Minister of Inland Revenue, to be denatured for use in the arts and industries, and for fuel, and to be entered at ports prescribed by regulation of the Ministers of Customs and Inland Revenue, subject to the Inland Revenue Act and to the regulations of the Department of Inland Revenue.....	Free	7 1/2 %	7 1/2 %		168 Malt flour containing less than 50% in weight of malt; also extract of malt, fluid or not, including grain molasses and articles in this item upon valuation without British or foreign excise duties, under regulations by the Minister of Customs, and.....	0 03	0 03	1 1/2 %
157a	Amyl alcohol or related thereto, when imported by the Department of Inland Revenue or by a person licensed by the Minister of Inland Revenue, to be denatured for use in the manufacture of metal varnishes or lacquers, to be entered at ports prescribed by regulation of the Ministers of Customs and Inland Revenue, subject to the Inland Revenue Act and to the regulations of the Department of Inland Revenue.....	Free	7 1/2 %	7 1/2 %		GROUP 3.—Paper and Books.			
157b	Methyl alcohol, when imported by the Department of Inland Revenue or by a person licensed by the Minister of Inland Revenue, to be used in leastening alcohol for use in the arts and industries, and for fuel, light and power, to be entered at ports prescribed by regulation of the Ministers of Customs and Inland Revenue, subject to the Inland Revenue Act and to the regulations of the Department of Inland Revenue.....per proof gals. and.....	0 25	20	0 20		169 Books, viz.:—Novels or works of fiction, or literature of a similar character, unbound or paper bound or in sheets, but not to include Christmas Annals, or publications commonly known as juvenile and toy books.....	10 %	15 %	15 %
	Provided that the Governor in Council may, by Order in Council, reduce or abolish the duty specified in this item.					170 Freight rates for railways, and telegraph rates, bound in book or pamphlet form, and time tables of railways outside of Canada.....	15 %	22 1/2 %	22 1/2 %
159	Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, or ethereal and spirituous perfumess, n.o.p., per gall. and.....	3 00	3 00	3 00		171 Books, printed, periodicals and pamphlets, or parts thereof, not to include blank account books, copy books, or books to be written or drawn upon.....	Free	2 1/2 %	2 1/2 %
160	Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other	3 00	3 00	3 00		172 Books, viz.:—Books on the sciences or on science to industries of all kinds, including books on agriculture, horticulture, forestry, fish and fishing, mining, metallurgy, architecture, electric and other engineering, carpentry, shipbuilding, mechanics, dyeing, bleaching, tanning, weaving and other mechanic arts, and similar industrial books; also including books printed in any language other than the English and French languages, or in any two languages not being English or French, or in any three or more languages; and bibles, prayer books, psalm and hymn books, religious tracts and Sunday school lesson pictures.....	Free	2 1/2 %	2 1/2 %
						173 Books, printed and ground cards on the blind, and books for the instruction of the deaf and dumb and blind; maps and charts for the use of schools for the blind.....	Free		
						174 Books printed by any Government or by any association for the promotion of science, letters, and official annual reports, religious or benevolent associations and issued in the course of proceedings of the said associations to their members or sent for the purpose of sale or tender.....	Free		

LIST OF BOOKS, ARTICLES, AND BOOKS CONTINUED.

No.	Articles	British Preferential Tariff.	Inter- mediate Tariff.	General Tariff.	Nos.	Articles	British Preferential Tariff.	Inter- mediate Tariff.	General Tariff.
		\$ c.	\$ c.	\$ c.			\$ c.	\$ c.	\$ c.
152	Books not printed or reprinted in Canada, which are included and used as text books in the curriculum of any university, college or school in Canada; books specially imported for the use of the students of incorporated mechanics' institutes, public libraries, libraries of universities, colleges and schools, or for the library of any incorporated medical, law, literary, scientific or art association or society, or being the property of any of the authorities of such library, and not in the case the property of individuals: the whole under regulations prescribed by the Minister of Customs—provided that importers of books who have sold the same for the purpose mentioned in this item, shall, upon proof of sale and delivery for such purpose, be entitled to a refund of any duty paid thereon.	Free	Free	Free	153	Plano-convex photographic paper, baryta coated, adapted for use exclusively in manufacturing albumenized or sensitized photographic paper.	Free	7½%	7½%
153	Books bound or unbound which have been printed and manufactured more than twelve years.	Free	Free	Free	154	Decalcomania paper not printed when imported by manufacturers of decalcomania transfers to be used in their own factories in the manufacture of decalcomania transfers.	Free	7½%	7½%
154	Admiralty charts, almanacs, and insurance maps, and album insets of paper: pictorial illustrations of insects or similar studies, when imported for the use of colleges, schools and scientific and literary societies.	Free	Free	Free	155	Tubes and cones of all sizes, made of paper, adapted for winding yarns thereon.	Free	7½%	7½%
155	Advertising and printed matter, viz.: Advertising pamphlets, advertising show cards, illustrated advertising periodicals, price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or name labels; and visiting chromos, chromotypes, photographs or like works produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard or business or advertisement pamphlets, n.e.p.	0 10	0 15	0 15	156	Union collar cloth paper, in rolls or sheets, not glossed or finished.	10 ½	20 ½	22½%
156	Provided that on the goods specified in item 155 and imported by mail on and after July 1, 1914, duties may be paid by Customs revenue stamps, under regulations by the Minister of Customs, at the rates specified on the said item, except that on each separate package weighing not more than one ounce the duty shall be—each	0 01	0 01	0 01	157	Union collar cloth paper, in rolls or sheets, glossed or finished.	12½%	25 ½	27½%
157	Books for cigar boxes, fruits, vegetables, meats, fish, confectionery or other goods or wares: shipping, price or other tags, tickets or labels, and railroad or other tickets whether lithographed or printed, or partly printed, n.e.p.	22½%	40 ½	42½%	158	Strawboard, millboard and cardboard, not pasted or coated; tarred paper, feltboard, sandpaper, glass or flint paper and emery paper, or emery cloth.	15 ½	30 ½	32½%
158	Photographs, chromes, printings, autotypes, ideographs, paintings, drawings, portraits, decalcomania transfers of all kinds, engravings, or prints, or proofs therefrom, and similar work of art, n.e.p., also prints, building plans, maps and charts, n.e.p.	15 ½	30 ½	30 ½	159	Paper sacks or bags of all kinds, printed or not.	20 ½	32½%	35 ½
159	Photographs sent to the printer or only as news pictures, under regulations by the Minister of Customs.	Free	Free	Free	160	Playing cards.	0 05	0 07	0 08
160	Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all kinds of work, unsealed, and bills or other commercial blank forms printed or lithographed, or printed from steel or copper roller plates, and other printed matter, n.e.p.	22½%	40 ½	42½%	161	Paper hanging or wall papers, borders or bookbinding, and window blinds of paper of all kinds.	27½%	40 ½	42½%
161	Printed music, bound or in sheets, and maps for mechanical piano players.	5 ½	13 ½	17½%	162	News printing paper and all printing paper, in sheets and rolls, valued at not more than 24 cents per lb.	5 ½	5 ½	7½%
162	Newspapers or supplementary editions or parts thereof, partly printed and intended to be completed and published in Canada.	15 ½	30 ½	32½%	163	Paper of all kinds, n.e.p.	15 ½	30 ½	32½%
163	Newspapers and quarterly, monthly and semi-monthly magazines, weekly literary papers, unbound, and tailors', milliners', and mantles-makers' fashion plate, when imported in single copies in sheet form with magazines or periodical publications.	Free	Free	Free	164	Ruled and border and coated papers, boxed papers, past not printed, paper-made ware, n.e.p.	22½%	40 ½	42½%
164	Books for advertising, including show cards, illustrated advertising periodicals, price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or name labels; and visiting chromos, chromotypes, photographs or like works produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard or business or advertisement pamphlets, n.e.p.	0 10	0 15	0 15	165	Papeteries, envelopes, and all manufactures of paper, n.e.p.	22½%	40 ½	42½%
165	Books for cigar boxes, fruits, vegetables, meats, fish, confectionery or other goods or wares: shipping, price or other tags, tickets or labels, and railroad or other tickets whether lithographed or printed, or partly printed, n.e.p.	22½%	40 ½	42½%	166	Pulp of wood or of straw.	15 ½	30 ½	32½%
166	Photographs, chromes, printings, autotypes, ideographs, paintings, drawings, portraits, decalcomania transfers of all kinds, engravings, or prints, or proofs therefrom, and similar work of art, n.e.p., also prints, building plans, maps and charts, n.e.p.	15 ½	30 ½	30 ½	167	Matrix paper, not being tissue paper, adapted for use in printing.	Free	Free	Free
167	Printed music, bound or in sheets, and maps for mechanical piano players.	5 ½	13 ½	17½%	168	Book and shoe patterns manufactured of paper.	10 ½	20 ½	22½%
168	Newspapers or supplementary editions or parts thereof, partly printed and intended to be completed and published in Canada.	15 ½	30 ½	32½%	GROUP 6. Chemicals, Drugs, Oils and Paints.				
169	Newspapers and quarterly, monthly and semi-monthly magazines, weekly literary papers, unbound, and tailors', milliners', and mantles-makers' fashion plate, when imported in single copies in sheet form with magazines or periodical publications.	Free	Free	Free	203	Non-edible seeds, beans, nuts, berries, plants, weeds, barks and woods, in a crude state or chipped or ground, and extracts and preparations thereof, and chemical compounds composed of iron or iron salts or salts soluble in water, adapted for dyeing or tanning; turmeric, nutgalls and extracts thereof; indigo, indigo paste and extracts of aniline and coal tar dyes, soluble in water, in bulk or packages of not less than one pound weight; aniline oil, crude; aniline salts, alizarin and artificial alizarin; annatto, liquid or solid; iron liquor, being solution of acetate or nitrate of iron adapted for dyeing and calico printing; red liquor, being a crude acetate of aluminium prepared from pyro-alumina acid and adapted for dyeing and calico printing.	Free	7½%	7½%
170	Books for advertising, including show cards, illustrated advertising periodicals, price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or name labels; and visiting chromos, chromotypes, photographs or like works produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard or business or advertisement pamphlets, n.e.p.	0 10	0 15	0 15	204	Drugs, such as barks, flowers, roots, beans, berries, balsams, bulbs, resins, insects, grains, gums and gum resins, berries, leaves, nut, fruit and stem seeds—which are not edible and which are in a crude state and not advanced in value by retining or grinding or any other process of manufacture, n.e.p.	Free	7½%	7½%
171	Books for cigar boxes, fruits, vegetables, meats, fish, confectionery or other goods or wares: shipping, price or other tags, tickets or labels, and railroad or other tickets whether lithographed or printed, or partly printed, n.e.p.	22½%	40 ½	42½%	205	Roots, medicinal, viz.: Alkanna, crude, crushed, or ground; acanthus, calumba, foin, digitalis, gentian, ginseng, salap, peucedanum, iris, orris-root, liquorice, sarsaparilla, squills, taraxacum, rhubarb and valerian, unground.	Free	7½%	7½%
172	Printed music, bound or in sheets, and maps for mechanical piano players.	5 ½	13 ½	17½%	206	Assava root, unground.	Free	7½%	7½%
173	Newspapers or supplementary editions or parts thereof, partly printed and intended to be completed and published in Canada.	15 ½	30 ½	32½%	207	Dragon's blood; fallers' earth, in bulk only, not prepared for toilet or other purposes; litmus and all other lichens, prepared or not prepared; musk, in pods or in grains; vaccine and ivory vaccine points; quassia juice, bacteriological products or serum for subcutaneous injection; saffron, saffron cake, safflower, madder, carthagen, or quinine, salts of; cod-liver oil; ferment cultures to be used in butter-making.	5 ½	15 ½	17½%
174	Newspapers and quarterly, monthly and semi-monthly magazines, weekly literary papers, unbound, and tailors', milliners', and mantles-makers' fashion plate, when imported in single copies in sheet form with magazines or periodical publications.	Free	Free	Free	208	Boric acid and borax in packages of not less than 25 lb. weight; hydrofluoric acid, oxalic acid; tartaric acid; ammoniac, sulphate of; sal ammoniac and nitrate of ammonia; cyanide of potassium, cyanide of sodium and cyanogen bromide, for retreating metals in mining operations; antimony salts, viz.: tartar emetic, chlorine and lactate (antimony); arsenic oxide; oxide of cobalt; oxide of tin; dichloride of tin; tin crystals; oxide of copper; precipitate of copper, crude; sulphate of copper (blue vitriol); verdigris or subacetate of copper, dry; sulphate of iron (cupperus), sulphate of zinc; chloride of zinc; cupellum and bromine, crude or	Free	7½%	7½%
175	Books for advertising, including show cards, illustrated advertising periodicals, price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or name labels; and visiting chromos, chromotypes, photographs or like works produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard or business or advertisement pamphlets, n.e.p.	0 10	0 15	0 15					

Import of the prohibited except under licence.

No.	Articles.	British Preferential Tariff.	Inter- mediate Tariff.	General Tariff.
	In oil or flour; cream of tartar, in crystals or anhydrous; tartaric acid crystals; iodine crystals; bromine; phosphorus; sulphide of arsenic; carbon bisulphide.	Free	7 1/2 %	7 1/2 %
Free	Chloride of lime and hypochlorite of lime:			
1.	When in packages of not less than 25 lbs. weight each.....per 100 lbs.	0 10 %	0 15 %	0 15 %
2.	When in packages of less than 25 lbs. each.....	17 1/2 %	32 1/2 %	32 1/2 %
Free	Potash, chlorate of, not further prepared than ground; potash, muriate, sulphate and bichromate of, crude; saltpetre or nitrate of potash; red and yellow prussiate of potash.	Free	7 1/2 %	7 1/2 %
Free	Potash, pearl ash and caustic potash:			
1.	When in packages of not less than 25 lbs. weight each.....	..	7 1/2 %	7 1/2 %
2.	When in packages of less than 25 lbs. weight each.....	10 %	20 %	22 1/2 %
Free	Nitric sulphate.	Free	Free	Free
Free	Peroxide of soda; soda, sulphate of, crude, known as salt cake; silicate of soda in crystals or in solution; bichromate of soda; nitrate of soda or cubic nitre; sal soda; sulphide of sodium; nitrite of soda; arseniate, bismarinate, chlorate, disulphide and stannate of soda; prussiate of soda and sulphide of soda.	Free	7 1/2 %	7 1/2 %
Free	Caustic soda:			
1.	When in packages of not less than 25 lbs. weight each.....per lb.	0 00 %	0 00 %	0 00 %
2.	When in packages of less than 25 lbs. weight each.....	22 1/2 %	32 1/2 %	32 1/2 %
Free	Barilla or soda ash.....per lb.	0 00 %	0 00 %	0 00 %
Free	Alumina and chloride of aluminum, or chloralum.	Free	7 1/2 %	7 1/2 %
Free	Sulphate of alumina or alum cake; and alum in bulk, ground or unground, but not calcined.	..	17 1/2 %	17 1/2 %
Free	Acid, acetic and pyroligneous, n.o.p., and vinegar:—per gallon of any strength not exceeding the strength of proof.....	0 10 %	0 12 1/2 %	0 15 %
	—and in addition thereto, for each degree of strength in excess of the strength of proof.....	..	7 1/2 %	7 1/2 %
	—and.....	0 01 1/2 %	0 01 1/2 %	0 02 %
	—and.....	..	7 1/2 %	7 1/2 %
	Provided that the strength of proof shall be held to be equal to 6 1/2 % of absolute acid, and shall be determined by the manner prescribed by the Governor in Council.			
Free	Acid, acetic, crude, and pyroligneous, crude, of any strength not exceeding 50 %.....	15 %	30 %	32 1/2 %
Free	Stearic acid.....	12 1/2 %	25 %	27 1/2 %
Free	Nitric acid and all other acids, n.o.p.,.....	15 %	27 1/2 %	31 %
Free	Sulphuric and muriatic acid.....per 100 lbs.	0 17 1/2 %	0 22 1/2 %	0 25 %
Free	Acid phosphate, not medicinal.....	12 1/2 %	25 %	27 1/2 %
Free	Sulphuric ether, chloroform, and solutions of peroxide of hydrogen.....	15 %	30 %	32 1/2 %
Free	Non-alcoholic liquid preparations for disinfecting, dipping or spraying, formaldehyde, n.o.p.,.....	20 %	32 1/2 %	32 1/2 %
Free	All medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonic, plasmas, liniments, ointments, pastes, drops, waters, essences and oils, n.o.p.:—			
(a)	When dry, also salt in block form, medicated, for live stock.....	20 %	32 1/2 %	32 1/2 %
(b)	All other.....	10 %	27 1/2 %	27 1/2 %
Free	Provided that drugs, pill-masses and preparations, not including tinctures, plasmas, elixirs, recognized by the British or United States Pharmacopoeia, or the French Codex as official, shall not be held to be covered by this item.			
Free	Which, also, that any article in this item containing more than 10 % of proof spirit shall be rated for duty at.....per gallon.	0 00 %	3 00 %	3 00 %
	and.....	50 %	37 1/2 %	37 1/2 %

§ 1. The Act (No. 56 of 1908) provides that no proprietary or patent article shall be manufactured, imported, exported, sold or offered for sale in the Dominion, if it contains cocaine or any of its salts or preparation.

Under the Act of May 19, 1911, it is provided that every person who without lawful or reasonable excuse, imports, manufactures, sells, offers for sale, has in his possession, or takes or carries from any place in Canada to any other place in Canada, or to any other country, any substance or medicinal purposes, shall be guilty of a criminal offence, and shall be liable to a fine not exceeding \$500 and costs or to imprisonment for one year.

Under the Franco-Canadian Convention of 1907, provision is made for a special duty of 25 % ad val. on all medicinal etc. preparations, other than dry and not containing alcohol—the produce of France and certain other countries.

No.	Articles.	British Preferential Tariff.	Inter- mediate Tariff.	General Tariff.
221	Opium, crude, the out-weighing 100 lbs. of covering to be free of duty.	Prohibited	Prohibited	Prohibited
222	Opium, powdered.....	..	..	..
223	Prepared for smoking.....	15 %	20 %	32 1/2 %
224	Paraffine wax and sealing wax, n.o.p.,.....	5 %	15 %	17 1/2 %
225	Wax, vegetable and mineral, n.o.p.,.....	15 %	30 %	32 1/2 %
226	Candles.....	Free	Free	Free
227	Whale oil soap.....	Free	Free	Free
228	Soap powders, powdered soap, mineral soap, and soap, n.o.p. This No. includes hand soap not being whale oil soap or Castile soap when the fair market value thereof at the place of manufacture is over 12 1/2 cents per lb. wholesale.....per 100 lbs.	22 1/2 %	30 %	32 1/2 %
229	Soap, common or laundry.....per 100 lbs.	0 15 %	0 15 %	0 15 %
230	Castile soap.....per lb.	0 01 %	0 01 %	0 02 %
231	Baking powder, the weight of the package to be included in the weight for duty.....per lb.	0 04 %	0 05 %	0 06 %
232	Glass, liquid, powdered or sheet, and mullage, gelatine, casein, adhesive paste and isinglass.....	17 1/2 %	32 1/2 %	35 %
233	Essences, French or flower essences, preserved in fat or oil for the purpose of conveying the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each.....	10 %	20 %	22 1/2 %
234	Perfumery, including toilet preparations, non-alcoholic, viz.:—hair oils, pomades, and other powders and washes, pomades, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin.....	25 %	30 %	32 1/2 %
235	Liquorice paste and liquorice in rolls and sticks, not sweetened.....	15 %	25 1/2 %	30 %
236	Antiseptic surgical dressing, such as absorbent cotton, cotton wool, but, lamb's wool, tow, jute, gauzes and ointment, prepared for use as surgical dressings, plain or medicated; surgical trusses, pessaries and suspensory bandages of all kinds.....	12 1/2 %	25 %	27 1/2 %
237	Celluloid, moulded into sizes for handles of knives and forks, not bored nor otherwise manufactured; moulded celluloid balls and cylinders, coated with tin or not, but not finished or further manufactured; and celluloid lamp shades, lanterns and lanterns.....	5 %	15 %	17 1/2 %
238	Celluloid, xylolite or xylolite, in sheets, lumps, blocks, rods or bars, not further manufactured than moulded or pressed.....	Free	12 1/2 %	12 1/2 %
239	Lamp black, carbon black, ivory black and bone black.....	..	7 1/2 %	7 1/2 %
240	Ultramarine blue, dry or in pulp, whitening or whitening; Paris white and others; whitening; blanc fixe; satin white.....	..	7 1/2 %	7 1/2 %
241	Litharge.....	..	7 1/2 %	7 1/2 %
242	Dry red lead, orange mineral and zinc white.....	..	12 1/2 %	12 1/2 %
243	Dry white lead.....	20 %	30 %	32 1/2 %
244	White lead ground in oil.....	20 %	30 %	32 1/2 %
245	Oxides, ochre, earths, clays, and clays.....	10 %	20 %	22 1/2 %
246	Whites, fireproofs, rough stuff, fillers, lamp liquid bluing and colors, dry, n.o.p.,.....	15 %	27 1/2 %	30 %
247	Liquid fillers, anti-corrosive and anti-boiling paints, and ground and liquid colors, n.o.p.,.....	20 %	35 %	37 1/2 %
248	Paints and colors, ground in spirits, and all spirit varnishes and lacquers, prepared, and.....	1 25 %	1 25 %	1 25 %
249	Varnishes, lacquers, japans, japan driers, liquid driers and all finish, n.o.p., per call. and.....	0 20 %	0 20 %	0 20 %
250	Paint green, dry.....	15 %	27 1/2 %	30 %
251	Gold leaf paint.....	15 %	30 %	32 1/2 %
252	Shoe blacking (shoemakers ink), shoe polish and leather dressing, and knife or other polish or composition, n.o.p.,.....	15 %	32 1/2 %	35 %
253	Putty, of all kinds.....	12 1/2 %	30 %	32 1/2 %
254	Gums, viz.:—Araucaria, Arabic, Australian, opal, damar, elemi, kameli, balsam, sandrac, Sengal, tragacanth, galls and baccary; gum chicle or sapote gum, emulsions, latex, crude, solid, butters, stick and shell; ambergris; Pontonine.....	Free	7 1/2 %	7 1/2 %
255	British gum and dextrin, dry; sizing cream and enamel sizing.....	5 %	15 %	17 1/2 %
256	Printing ink.....	12 1/2 %	25 %	27 1/2 %
257	Writing ink.....	15 %	30 %	32 1/2 %
258	Lined or flax-seed oil, raw or boiled.....per 100 lbs.	1 25 %	1 25 %	1 25 %
	and.....	..	7 1/2 %	7 1/2 %

§ 1. The Act of May 19, 1911, provides that the possession of opium prepared, or being prepared, for smoking is illegal, as is also the export of drugs or any country which prohibits the export of such drugs. It is laid down in the Act that the term "drug" means and includes: cocaine, morphia, cocaine, opium, or any salts or compounds thereof, or any substance which may be added to the above list under the authority of the above mentioned Act.

Importation of substances except under license.









Nos.	Articles.	British Preferential Tariff.			General Tariff.		
		\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
426	Knives and forks and all other cutlery, of steel, plated, or not, n.o.p.	20 %	35 %	37 1/2 %			
427	Agate, granite or channelled iron or steel ware	22 1/2 %	40 %	42 1/2 %			
428	Iron or steel hollow ware, plain black or coated, n.o.p.; and pickel and aluminium kitchen or household hollow ware, n.o.p.	20 %	35 %	37 1/2 %			
429	Machine end clothing	17 1/2 %	30 %	32 1/2 %			
430	Patterns of brass, iron, steel or other metal, not being models	20 %	35 %	37 1/2 %			
431	Plates engraved on wood, steel or other metal and transfers taken from the same; engravers' plates of steel, or other metal, polished, for engraving thereon	15 %	25 %	27 1/2 %			
432	Stereotypes, electrotypes and celluloids, for almanacs, calendars, illustrated pamphlets, newspapers or other publications, n.o.p. and matrices or copper shells for such stereotypes, electrotypes and celluloids	0 01	0 01 1/2	0 01 1/2			
433	Stereotypes, electrotypes, celluloids and bases for the same, composed wholly or in part of metal or celluloid, n.o.p., and copper shells for such stereotypes, electrotypes and celluloids	0 00 1/2	0 00 1/2	0 00 1/2			
434	Matrices for stereotypes, electrotypes and celluloids described in item 433, per sq. inch	0 00 1/2	0 00 1/2	0 00 1/2			
435	Lamp springs and clock springs	7 1/2 %	12 1/2 %	15 %			
436	Lamps, side-lights and head-lights, lanterns, chandeliers; gas, coal oil, or other lighting fixtures, including electric light fixtures, or metal parts thereof; lava or other tips, burners, glasses, galleries, shades and shade holders	20 %	35 %	37 1/2 %			
437	Gas meters and finished parts thereof	22 1/2 %	37 1/2 %	42 1/2 %			
438	Scales, doors for scales and vaults; scales, balances, weighing beams and strong testing machines of all kinds; yarn testing machine, used in testing the strength of yarn when being manufactured	20 %	35 %	37 1/2 %			
439	Locomotives and motor cars, for railways and tramways; and automobiles and motor vehicles of all kinds	22 1/2 %	37 1/2 %	42 1/2 %			
440	Fire engines, and fire extinguishing machines, including sprinklers for fire protection	22 1/2 %	37 1/2 %	42 1/2 %			
441	Typewriting machines and parts thereof, adapted for use in printing offices, combined metal melting furnace and plate-finishing and drying machines for newspaper work	Free	Free	Free			
442	Typewriters	17 1/2 %	30 %	32 1/2 %			
443	Printing presses, lithographic presses and type-making accessories thereof, also machines specially designed for ruling, folioing, binding, embossing, creasing or cutting paper or cardboard when for use exclusively by printers, bookbinders and by manufacturers of articles made from paper or cardboard including parts thereof composed wholly or in part of iron, steel, brass or wood	5 %	12 1/2 %	15 %			
444	Newspaper printing presses, of not less value by retail than \$1,500 each, of a class or kind not made in Canada	Free	Free	Free			
445	Mould boards or shares, or plough plates, lead sides and other plates for agricultural implements, when cut to shape from rolled plates of steel, but not moulded, pickled, polished or otherwise specially treated by manufacturers of articles made from paper or cardboard	10 %	17 1/2 %	17 1/2 %			
446	Moving machines, harvesters, self binding or without binders, binding attachment, reapers and complete parts thereof, not including shattering or malleable iron castings, also finished parts for repairs of the machines specified in this item	12 1/2 %	12 1/2 %	12 1/2 %			
447	Malleable iron castings when imported by manufacturers for use exclusively in their own factories in the manufacture of moving machines, harvesters, binding attachments and reapers	Free	Free	Free			
448	Cultivators, harrows, horse rakes, seed drills, manure spreaders and weedeaters and complete parts thereof	10 %	15 %	15 %			
449	Traction ditching machines (not being ploughs) adapted for use on farms, valued by retail at not more than \$3,000 each, and complete parts thereof for repairs	Free	Free	Free			
450	Ploughs and complete parts thereof	12 1/2 %	17 1/2 %	17 1/2 %			
451	Windmills and complete parts thereof, not including fittings	12 1/2 %	17 1/2 %	17 1/2 %			
452	Portable engines with boilers, in combination, horsepower and traction engines, for farm purposes; windstackers and threshing machine separators, including baggers, weighers and self feeders thereof, and complete parts of all articles specified in this tariff item; tractor hitches and engine drives	10 %	15 %	15 %			
453	Hay loaders, potato diggers, mowers or feed cutters, grain crushers, tanning mills, hay tedders, farm, road or field rollers, post hole diggers, snaths and other agricultural implements, n.o.p.	12 1/2 %	20 %	20 %			
454	Axes, scythes, sickles or reaping tools, or straw knives, edging knives, hoes, rakes, n.o.p., and pronged forks	15 %	20 %	22 1/2 %			
455	Shovels and spades of iron or steel, n.o.p.; shovel and spade blanks and iron or steel cut to shape for the same; and lawn mowers	20 %	30 %	32 1/2 %			
456	Stoves of all kinds, for coal, wood, oil, spirits or gas	15 %	30 %	32 1/2 %			
457	Stove urns of metal and dovetails, chapelets and hinge tubes of tin for use in the manufacture of stoves, cover lips, damper screw shells and swing catches or door catches of tin	5 %	15 %	17 1/2 %			
458	Belt pulleys of all kinds for power transmission	15 %	22 1/2 %	25 %			
459	Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; portable vibrators, such as Bee pedestal vibrator and Bee portable vibrator, adapted for scalp or body massage; electric doublers; electric pumps, n.o.p.; boilers, n.o.p.; and all machinery composed wholly or in part of iron or steel, n.o.p.; and iron and steel castings, and iron or steel internal tin for use in machinery specified in this item; boilers for hot water heating; metal carrying wheels, when imported to be used in the manufacture of road graders, and front metal carrying wheels to be used in the manufacture of road graders	15 %	22 1/2 %	25 %			
460	Electric dental engines	15 %	25 %	35 %			
461	Manufactures, articles or wares of iron or steel or of which iron and steel (or either) are the component materials of chief value, n.o.p.	20 %	35 %	37 1/2 %			
462	Anchors for vessels	Free	7 1/2 %	7 1/2 %			
463	Ingot moulds; glass moulds of metal	5 %	7 1/2 %	10 %			
464	Iron sand or globules or iron shot, and dry granule, adapted for polishing glass or pottery, or for sowing seed	Free	7 1/2 %	7 1/2 %			
465	Locomotives and motor cars of steel, in the rough	22 1/2 %	37 1/2 %	42 1/2 %			
466	Steel bowls for cream separators, and cream separators	Free	Free	Free			
467	Sundry articles of metal as follows, when for use exclusively in mining or metallurgical operations, viz.:—Diamond drills, not including the motive power; coal cutting machines, except percussion coal cutters; coal heating machines; coal crushers; rotary coal drills; core drills; miners' safety lamps and parts thereof; also accessories for cleaning, filling and testing such lamps; electric or magnetic machines for separation or concentrating iron ores; furnaces for the smelting of copper, zinc and nickel ores; converting apparatus for metallurgical processes in metals; copper plates, plated or not; machinery for extraction of precious metals by the chlorination or cyanide processes; amalgam sates; automatic ore samplers; automatic feeders; retorts; mercury pumps; pyrometers; bulbous furnaces; amalgam cleaners; blast-furnace blowing engines; and integral parts of all machinery mentioned in this item	Free	Free	Free			
468	Machinery and appliances of iron or steel of a class or kind not made in Canada, and elevators, and machinery of floating dredges, when for use exclusively in alluvial gold mining	Free	Free	Free			
469	Iron or steel pipe not bent or lag welded and wire-bound wooden pipe, not less than 30 inches internal diameter, when for use exclusively in alluvial gold mining	5 %	12 1/2 %	15 %			
470	Blowers of iron or steel of a class or kind not made in Canada, for use in the smelting of ores, or in the reduction, separation or refining of metals; rotary kilns; revolving roasters; and furnaces of metal of a class or kind not made in Canada, designed for roasting ore, material, rock or clay; furnace slag tracks and slag pots of a class or kind not made in Canada	Free	Free	Free			
471	Briquette-making machines	Free	Free	Free			
472	Machinery of every kind and structural iron and steel, when imported for use in the construction and equipment of factories for the manufacture of sugar from beetroot	Free	Free	Free			
473	The following articles and materials, under regulations prescribed by the Minister of Customs, viz.:—	Free	Free	Free			
474	All tools and machinery not manufactured in Canada up to the required	Free	Free	Free			

GROUP 8. METALS AND MANUFACTURES. (continued.)				Nos.	Articles.	British Preferential Tariff. \$ c.	Inter- mediate Tariff. \$ c.	General Tariff. \$ c.	
N.	Articles.	British Preferential Tariff. \$ c.	Inter- mediate Tariff. \$ c.						
	standard, necessary for any factory to be established in Canada for the manufacture of rifles for the Government of Canada . . . . .	Free	Free	Free	477	Steel of No. 12 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of buckle clasps, bed fasts, furniture casters, and ice creepers, when imported by manufacturers of such articles, for use exclusively in the manufacture of such articles in their own factories . . . . .	Free	7½%	7½%
	b) All materials or parts in the rough, unfinished, and screws, nuts, bolts and springs, to be used in rifles to be manufactured at any such factory for the Government of Canada . . . . .	"	"	"	478	Steel of No. 24 and 17 gauge, in sheets 63 inches long, and from 18 inches to 22 inches wide, when imported by the manufacturers of tubular bow sockets for use exclusively in the manufacture of such articles in their own factories . . . . .	"	7½%	7½%
465	The following articles and materials when imported by manufacturers of automatic pens and automatic gas lanterns, for use in the manufacture of such pens and lanterns for the Government of Canada or for export, under regulations prescribed by the Minister of Customs, viz.:—Iron or steel tubes over 16 inches in diameter, flanged and drilled steel for 4 inches from boiler plate, over 5 feet in diameter, hardened steel balls, not less than 3 inches in diameter; acetylene gas lanterns and parts thereof; and tubular bronze in bars or rods . . . . .	"	7½%	7½%	478a	Iron or steel bands, strips or sheets No. 14 gauge or thinner, coated, polished or not, and rolled iron or steel sections, not being ordinary square, flat or round bars, when imported by manufacturers of saddlery hardware and harness for use exclusively in the manufacture of such articles in their own factory . . . . .	"	7½%	7½%
466	Surgical and dental instruments of metal; surgical needles; X-ray apparatus and parts thereof; surgical operating tables for use in hospitals; and microscopes valued at not less than \$50 each by retail . . . . .	"	Free	Free	479	Flat steel wire, of No. 16 gauge or thinner, when imported by the manufacturers of corset wire and dress stays, for use exclusively in the manufacture of such articles in their own factories . . . . .	"	7½%	7½%
466a	Glassware and other scientific apparatus for laboratory work in public hospitals, also apparatus for sterilizing purposes, not including washing or laundry machines; all articles in this item when imported in good faith for the use and by order of any public hospital . . . . .	"	"	"	480	Steel strips and flat steel wire when imported into Canada by manufacturers of buckhorn and plain strip fencing, for use exclusively in the manufacture of such articles in their own factories; and barbed fencing wire of iron or steel . . . . .	"	7½%	7½%
467	Machinery, of a class or kind not made in Canada, and parts thereof, for the manufacture of twine, or made in the country for the preparation of flax fibre . . . . .	"	7½%	7½%	481	Steel wire, Bessemer soft drawn spring, of Nos. 10, 12 and 13 gauge, respectively, and bono steel spring wire of Nos. 11 and 12 gauge respectively, when imported by manufacturers of wire mattresses, to be used exclusively in the manufacture of such articles in their own factories . . . . .	"	7½%	7½%
468	Machinery, of a class or kind not made in Canada, and parts thereof, specially adapted for carding, spinning, weaving, braiding, or knitting fibrous materials, when imported by manufacturers for such purposes . . . . .	10%	17½%	17½%	482	Wire, of brass, steel, iron or steel, screwed or twisted, or flattened or corrugated, for use in connection with mangle machines for the manufacture of boots and shoes, when imported by manufacturers of boots and shoes, to be used exclusively for such purposes in their own factories . . . . .	"	7½%	7½%
469	Well-drilling machinery and apparatus of a class or kind not made in Canada, for drilling for water, natural gas and oil, and for prospecting for minerals, not to include motive power . . . . .	Free	Free	Free	483	Styropypes, electrotypes and celluloids of newspaper columns in any language other than French and English, and of books, and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid . . . . .	"	Free	Free
470	Iron or steel masts, or parts thereof, and iron or steel beams, angles, sheets, plates, knees and cable chain, for wooden, iron, steel or composite ships and vessels; and iron, steel or brass manufactures which at the time of their importation are of a class or kind not manufactured in Canada, when imported for use in the construction of equipment of ships or vessels, and regulations prescribed by the Minister of Customs . . . . .	"	"	"	484	Cups, brass, being rough blanks, for the manufacture of paper shells or cartridges, when imported by manufacturers of brass and paper shells and cartridges, for use exclusively in the manufacture of such articles in their own factories . . . . .	"	7½%	7½%
471	Rolled round wire rods in the coil, of iron or steel, not over 2 of an inch in diameter, when imported by wire manufacturers for use in making wire in the coil, in their own factories . . . . .	2 25	3 50	3 50	485	Brass cups, adapted for use in the manufacture of electric batteries . . . . .	"	7½%	7½%
	and . . . . . per ton	—	7½%	7½%	486	Iron tubing, lacquered or brass covered, not over 2 inches in diameter, and brass eased rods and brass trimmings, when imported by manufacturers of carriage rails for use exclusively in the manufacture of such articles in their own factories . . . . .	"	7½%	7½%
471a	Rolled round rods in the coil, of iron or steel, whether annealed or elenoid, or not when imported by manufacturers of chain for use only in their own factories in the manufacture of chain . . . . . per ton	2 25	3 50	3 50	487	Tagging metal, plain, japanned or coated, in coils, not over 1½ inch in width, when imported by manufacturers of shoe and corset laces for use exclusively in the manufacture of such articles in their own factories . . . . .	"	7½%	7½%
	and . . . . . per ton	—	7½%	7½%	488	Nitrate and acetate of lead, not ground; platinum and black oxide of copper, for use in the manufacture of chlorates and colors . . . . .	"	7½%	7½%
472	Materials which enter into the construction and form part of cream separators, when imported by manufacturers of cream separators to be used in their own factories for the manufacture of cream separators . . . . .	Free	Free	Free	489	Platinum crucibles . . . . .	"	7½%	7½%
473	Rolled steel for coils and for straw cutters, not tempered or ground nor further manufactured than cut to shape without indented edges . . . . .	"	7½%	7½%	490	Platinum retorts, pans, condensers, tubing and pipe, and preparations of platinum, when imported by manufacturers of sulphuric acid for use exclusively in the manufacture or concentration of sulphuric acid in their own factories . . . . .	Free	7½%	7½%
474	Steel springs for the manufacture of surgical trusses, when imported by manufacturers of surgical trusses for use exclusively in the manufacture thereof in their own factories . . . . .	"	7½%	7½%	491	Steel balls, adapted for use on bearings of machinery and vehicles . . . . .	5½%	13 ½	17½%
475	Mobile sheet steel, 11 to 16 gauge, 21 to 18 inches wide, for the manufacture of mower and reaper knives, when imported by the manufacturers thereof for use exclusively in the manufacture of such articles in their own factories . . . . .	"	Free	Free	492	Steel wool . . . . .	5½%	13 ½	17½%
476	Steel of No. 20 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of corset steels, clock springs and shoe shanks, when imported by manufacturers of such articles for use exclusively in the manufacture of such articles in their own factories . . . . .	"	7½%	7½%	GROUP 9. Wood and manufactures thereof.				
		"	"	"	493	Corkwood, or cork bark, unmanufactured . . . . .	Free	7½%	7½%
		"	"	"	494	Manufactures of corkwood or cork bark, n.o.p., including strips, shives, shells and washers of cork . . . . .	15%	25%	27½%
		"	"	"	494a	Cork plans, boards, planks and this prepared from cork waste or granulated or ground cork . . . . .	20%	37½%	37½%



## GROUP 10. COTTON, FLAX, HEMP, AND OTHER FIBRES, AND SILK, WOOL, AND MANUFACTURES THEREOF. continued.

Nos.	Articles.	British Preference Tariff.			Intermediate Tariff.			General Tariff.			
		s. c. %			s. c. %			s. c. %			
550	Wool, viz.:—Lancashire, Cotswold, Lincolnshire, Southdown combing wools, or goods known as lustre wools and other like combing wools, such as are grown in Canada, composed wholly or in part of such wool, n.o.p., costing 30 cents per pound or over, when imported in the bulk, or in packages of not less than 100 lbs.	0	02	0	02	0	02	0	02	0	02
551	Wool, worsted made from such wools as are mentioned in the next preceding item....	10	%	12	%	15	%				
552	Yarns, woollen and worsted, n.o.p.	20	%	25	%	30	%				
553	Yarns, composed wholly or in part of wool, worsted, the hair of the goat, or like animal, n.o.p., costing 30 cents per pound or over, when imported in the bulk, or in packages of not less than 100 lbs., by manufacturers of woollen goods for use exclusively in their own factories....	12	%	15	%	20	%				
554	Wool or worsted yarns, when spun, dyed or finished and imported by manufacturers of brains, combs, tassels, buttons and fringes for use exclusively in the manufacture of such articles in their own factories....	100	%	7	%	7	%				
555	Yarns spun from the hair of the alpaca, or mohair yarn....			7	%	7	%				
556	Lastings, melair cloth, or other manufactures of cloths woven or made in part of such fine, shag or fawn, or cut in such manner as to be fit only for covering buttons, when imported by manufacturers of buttons for use exclusively in the manufacture of such articles in their own factories....			7	%	7	%				
557	Oiled silk, and oiled cloth, and tape or other textile, India-rubbered, blocked or coated, n.o.p.	20	%	3	%	37	%				
558	Women's and children's dress goods, coat linings, Italian cloths, alpacas, cravats, cashmere, henriettes, serges, hosiery, men's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabric, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animal, not exceeding in weight 16 ozs. to the sq. yard, when imported in the gross or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the Minister of Customs....	15	%	22	%	25	%				
559	Felt, pressed, all kinds, whether or covered by or with any woven fabric....	15	%	30	%	32	%				
560	Blankets, composed wholly of pure wool....	22	%	30	%	35	%				
561	Flannels, plain, not fancy; fabrics of wool or of cotton and wool, commonly described and sold as flannels, merino, alpaca, and Italian flannels....	22	%	30	%	35	%				
562	Fabrics, manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the goat, or other like animal, n.o.p.; cloths, doekings, cashmere, tweed coatings, overcoatings and felt cloth, n.o.p.	30	%	35	%	35	%				
563	Undershirts, drawers and knitted goods, n.o.p.	25	%	30	%	35	%				
564	Socks and stockings of all kinds, n.o.p.	25	%	32	%	35	%				
565	Stockings for the manufacture of rubber boots and shoes, when imported by manufacturers of rubber boots and shoes for use exclusively in the manufacture of such articles in their own factories....	10	%	12	%	15	%				
566	Mats, door or carriage, other than mats, n.o.p.	25	%	37	%	42	%				
567	Carpeting, rugs, mats and matting of coars, straw, hemp or jute; carpet linings and stair poles....	15	%	30	%	32	%				
568	Turkish or imitation Turkish or other floor rugs or carpets, and carpets, of any kind, or of any material, n.o.p.	25	%	37	%	42	%				
569	Travelling carriage, floor, self, and tablecloth, linoleum, and cork matting or carpet....	25	%	40	%	42	%				
570	Church vestments of any material....	12	%	25	%	27	%				
571	White cotton bobbin, plain, in the web....	15	%	30	%	32	%				
572	Imitations, n.o.p.; lace, n.o.p.; hosiery, n.o.p.; tapes of cotton or linen not over 14 inches in width, not including measuring tape lines; fringes, n.o.p.; cords; elastic, round or flat; water-fast dyes; tassels; handkerchiefs of all kinds; face collars; and all manufactures of lace, cords, and nettings of cotton, linen, silk or other material, n.o.p.; shawls and mantles, when made up, trimmed or untrimmed, coats of all kinds; linings of cotton clothing, n.o.p.	25	%	34	%	42	%				
573	Silk, raw or as reeled from the cocoon, not being doubled, twisted or otherwise manufactured in any way; silk cocoons and silk waste....	100	%	Free		Free					
574	Silk in the form of spun silk, when imported by manufacturers of silk goods, for use exclusively in the manufacture of such articles in their own factories....			Free		Free					
575	Spun silk not colored, n.o.p.; silk in the form of more elaborate goods, such as gauze or tulle, or organzine, not colored, n.o.p.	10	%	20	%	22	%				
576	Sewing and embroidery silk, silk twist and silk floss....	15	%	30	%	32	%				
580	Asphalt or asphaltum, solid; bone pitch, crude only; and resin or rosin in packages of not less than 100 lbs.	Free		25	%	25	%				
581	Asphalt, not solid....	12	%	25	%	25	%				
582	Coal and pine pitch, burgundy pitch; and coal and pine tar, crude, in packages of not less than 15 gallons....	Free		7	%	7	%				
583	Coal, anthracite and bituminous coal dust; coke....	Free		7	%	7	%				
584	Bituminous slack coal, such as will pass through a 1/2 inch screen, subject to regulations prescribed by the Minister of Customs.... per ton	0	10	0	12	0	14				
585	Coal, bituminous, round and run of mine, and coal, n.o.p.	0	35	0	45	0	53				
586	Ships and other vessels built in a foreign country, if British registered since Sept. 1, 1902, on application for licence to engage in the Canadian coasting trade; on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof (as provided in an Act respecting the Coasting Trade of Canada)....	Free		32	%	32	%				
587	Vessels, dredges, scows, yachts, boats and other water-borne craft, built outside of Canada, of any material, destined for use or service in Canadian waters (not including registered vessels entitled to engage in the coasting trade, nor vessels in transit between Canada and any place outside thereof), n.o.p.;—on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof, on arrival in Canada....	15	%	32	%	32	%				
588	Provided that regulations may be prescribed by the Minister of Customs for exemption from further duty after the duty specified in this item is once paid.										
589	Not E.—The importation of boats, open, pleasure; all boats, skiffs and canoes is prohibited except under licence.										
590	Farm wagons and complete parts thereof....	15	%	20	%	20	%				
591	Freight wagons, drays and sleighs, and complete parts thereof....	17	%	32	%	34	%				
592	Buggies, carriages, pleasure carts and vehicles, n.o.p.; tires of rubber for vehicles of all kinds, fitted or not; cutters, children's carriages and sleds, and finished parts of all articles in this item....	22	%	37	%	42	%				
593	Provided that for duty purposes the minimum value of an open buggy shall be \$40, and the minimum value of a covered buggy shall be \$50.										
594	Railway cars or other cars, wheelbarrows, trucks, road or railway scrapers and hand carts....	20	%	35	%	37	%				
595	Bicycles and tricycles, n.o.p.	20	%	35	%	37	%				
596	Locomotives and railway passenger, baggage and freight cars, being the property of or under the control of railway companies in the United States, running upon any line or road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister of Customs....	Free		Free		Free					
597	Materials to be used in Canada for the construction of bridges and tunnels crossing the boundary between the United States and Canada, when similar materials are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister of Customs....	Free		Free		Free					
598	Pianofortes, organs and musical instruments of all kinds, n.o.p.; phonographs, graphophones, gramophones and finished parts thereof, including cylinders and records thereof; and mechanical piano and organ players....	20	%	35	%	42	%				
599	Brown and tan instruments; parts of pianofortes and parts of organs and bagpipes....	15	%	30	%	32	%				
600	Hides and skins, raw, whether dry, salted or pickled; and raw pelt....	Free		Free		Free					
601	Fur skins, in the raw state....			7	%	7	%				
602	Fur skins of all kinds, not dressed in any manner....	Free		Free		Free					
603	Astrakhan or Russian hair skins, China goat plates or rugs, and China goat skins, wholly or partially dressed, but not dyed....	10	%	15	%	15	%				
604	Fur skins, wholly or partially dressed, n.o.p.										
605	Dongola, cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator, and all leather, dressed, waxed, glazed or further finished than tanned, n.o.p.; harness leather, and chamois skin....	12	%	15	%	15	%				

Nos.	Articles.	British Preferential Tariff.	Inter- mediate Tariff.	General Tariff.	Nos.	Articles.	British Preferential Tariff.	Inter- mediate Tariff.	General Tariff.
605	Skins for Morocco leather, tanned but not further manufactured; belting leather, of all kinds; tanners' scrap leather; leather not further finished than tanned, and skins, n.o.p.	10 %	12½ %	15 %	643	Hair, cleaned or uncleaned, but not curled, dyed or otherwise manufactured; and horse hair not further manufactured than simply cleaned and dipped or dyed	Free	7½ %	7½ %
606	Sole leather, of all kinds, colored or uncolored, when imported by glove manufacturers for use exclusively in their own factories in the manufacture of gloves	12½ %	13 %	17½ %	644	Hair, curled or dyed, n.o.p.	22½ %	25 %	27½ %
607	Glove leathers, tanned or dressed, colored or uncolored, when imported by glove manufacturers for use exclusively in their own factories in the manufacture of gloves	5 %	7½ %	10 %	645	Hair cloth of all kinds, except silk	20 %	35 %	37½ %
608	Japanese, patent or enameled leather; Morocco leather and leathers in imitation of Morocco leather	15 %	30 %	32½ %	646	Manufactures of hair, n.o.p., readies, badges and belts of all kinds, n.o.p., except silk	22½ %	37½ %	42½ %
609	Belting, of leather	15 %	27½ %	30 %	647	Jewellery of any material, for the adornment of the person, n.o.p.	22½ %	37½ %	42½ %
610	Belting, n.o.p.	20 %	32½ %	35 %	648	Precious stones and imitations thereof, not mounted or set; and pearls and imitations thereof, pierced, split, strung or not, but not set or mounted	22½ %	37½ %	42½ %
611	Boots and shoes, pegged or wire fastened, with unattached soles, of all kinds	17½ %	22½ %	25 %	648a	Diamonds, unset	22½ %	37½ %	42½ %
611a	Boots, shoes, slippers and insoles of any material, n.o.p.	20 %	27½ %	30 %	649	Shoe buttons, n.o.p.	17½ %	30 %	32½ %
612	Harness and saddlery, including horseboots	20 %	27½ %	30 %	650	Metal parts adapted for the manufacture of covered buttons	12½ %	25 %	27½ %
613	Manufactures of raw hide, and all manufactures of leather, n.o.p.	15 %	30 %	32½ %	650a	Button blanks of animal shell, in the rough	7½ %	17½ %	17½ %
614	Leather-bound, leather-bound, and manufactures thereof, n.o.p.	15 %	30 %	32½ %	651	Buttons of all kinds covered or not, n.o.p., including recognition buttons, and cuff or collar buttons	22½ %	37½ %	42½ %
615	Whips of all kinds, including thongs and lashes	20 %	30 %	37½ %	651a	Buttons of vegetable ivory, per gross and	0 05	0 05	0 05
616	Rubber and gutta percha, crude caoutchouc or India rubber, unmanufactured; powdered rubber and rubber or gutta percha waste or junk; hard rubber in sheets but not further manufactured, and recovered rubber and rubber substitute	Free	7½ %	7½ %	652	Combs for dress and toilet, including manicure combs, of all kinds, n.o.p.	22½ %	37½ %	42½ %
616a	Balata, crude, unmanufactured	Free	Free	Free	653	Brushes of all kinds	17½ %	32½ %	35 %
617	India-rubber boots and shoes	15 %	27½ %	30 %	654	Bristles, brown, oxen and horse brush	Free	7½ %	7½ %
618	Rubber cement and all manufactures of India-rubber and gutta percha, n.o.p.	15 %	30 %	35 %	655	Lead pencils, pens, penholders and rulers of all kinds	15 %	32½ %	35 %
619	India-rubber clothing and clothing made waterproof with India-rubber; rubber or gutta percha hose, and cotton or linen hose lined with rubber; rubber mats or matting and rubber packing	22½ %	37½ %	42½ %	656	Tobacco pipes of all kinds, pipe smokers' cigar and cigarette cases, cigar and cigarette holders, and cases for the same, smokers' sets and cases thereof, and tobacco pouches	22½ %	37½ %	42½ %
620	Webbing, elastic, over one inch wide	12½ %	24 %	27½ %	657	Magic lanterns and slides thereof, philosophical, photographic, mathematical and optical instruments, n.o.p., cyclometers and pedometers, and tape lines of any material, adding machines	17½ %	30 %	32½ %
621	Window shade cloth in the piece; window shades, cut to size or hemmed or mounted on rollers, n.o.p.	22½ %	37½ %	42½ %	657a	Cine-matograph or movie picture films, positives, 16 in. in width and over	0 31	0 05	0 05
622	Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n.o.p.	20 %	35 %	37½ %	658	Frames not more than ten inches in width, clasps and fasteners, adapted for use in the manufacture of purses and chatelaine bags or reticules	12½ %	25 %	27½ %
NOTE.—The importation of baskets of all kinds is prohibited except under licence.					659	Photographic dry plates	20 %	35 %	37½ %
623	Musical instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, stationers, reticules, card cases, purses, pocket-books, fly books and parts thereof, spectacle cases	22½ %	37½ %	42½ %	660	Clothes wringers for domestic use, and parts thereof	22½ %	37½ %	42½ %
624	Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta or composition; fans, dolls and toys of all kinds; statuettes and statuettes of any material	20 %	35 %	37½ %	661	Signs of any material other than paper, framed or not; letters and numerals of any material other than paper	20 %	35 %	37½ %
625	Caps, hats, muffs, tipsters, capes, coats and cloaks of fur; and other manufactures of fur, n.o.p.	20 %	27½ %	30 %	662	Fertilizers, unmanufactured, including phosphate rock, ground, but not further treated; kainite or German potash salts and German mineral potash; bone-dust, charred bone and bone ash; fish oil or refuse and animal or vegetable manure, n.o.p.	Free	Free	Free
626	Hats, caps, hoods and bonnets, n.o.p.; hat and hood crowns and hat, cap and hood bands and neck shapers	22½ %	30 %	35 %	663	Fertilizers, compounded or manufactured, n.o.p.	Free	Free	Free
627	Gloves and mitts, of all kinds	22½ %	30 %	35 %	664	Glycerine, when imported by manufacturers of explosives, for use exclusively in the manufacture of such articles in their own factories	Free	7½ %	7½ %
628	Braces or suspenders, and finished parts thereof	22½ %	37½ %	42½ %	664a	Nitrate compounds adapted for use in the manufacture of explosives	Free	7½ %	7½ %
629	Umbrellas, parasols and sunshades of all kinds and materials	22½ %	37½ %	42½ %	665	Torpedoes, fire crackers and fireworks of all kinds	17½ %	30 %	32½ %
630	Boat, shoe, shirt and stay laces of any material	20 %	35 %	37½ %	665a	Fuse, not suitable	15 %	25 %	27½ %
631	Collars and cuffs, of cotton, linen, xylonite, ecruite or celluloid	25 %	35 %	37½ %	666	Nitro-glycerine, giant powder, nitro-cellulose, and other explosives, n.o.p.	0 01	0 02	0 02
632	Quins in their natural state or unprepared	Free	7½ %	7½ %	667	Blasting and mining powder, n.o.p.	0 01	0 01	0 02
633	Feathers in their natural state	10 %	20 %	25 %	668	Carbon, market, full, gutta and lamp powder and canister powder, n.o.p.	0 02	0 02	0 03
634	Feathers and manufactures of feathers, n.o.p.; artificial feathers, fruits, grains, leaves and flowers suitable for ornamenting hats	20 %	35 %	35 %	669	Emery, in bulk, crushed or ground	Free	7½ %	7½ %
635	Whalebone, human and other bones	Free	7½ %	7½ %	670	Emery wheels, carbonyl wheels, and manufactures of emery or carbonyl	17½ %	30 %	32½ %
636	Featherbone, plain or covered, in coils	12½ %	25 %	27½ %	671	Metal glove fasteners, paper-metal shoe buttons, shoe eyelets, corset eyelets, shoe eyelet hooks, shoe lace wire fasteners and sewing machine attachments	Free	7½ %	7½ %
637	Corset clasps, buckles, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped; reel, rattan and horn, covered	22½ %	37½ %	42½ %	671a	Metal tips, studs and eyes adapted for the manufacture of corset clasps and corset wires	Free	7½ %	7½ %
638	Backram, adapted for the manufacture of hat and bonnet shapes	Free	Free	Free	672	Ribs of brass, iron or steel, runners, rings, caps, notches, ferrules, mounts and sticks or cases in the rough, or not further manufactured than cut into lengths suitable for umbrellas, parasols or sunshades or walking sticks, when imported by manufacturers of umbrellas, parasols and sunshades, for use exclusively in the manufacture of such articles in their own factories	Free	7½ %	7½ %
639	Hatters' plush of silk or cotton; hatters' bands (not corbs), bindings and hat sweats; hatters' tips and sides when cut to shape; and casings when cut to shape for under brims and hat covers. All the articles in this item when imported by hat and cap manufacturers for use exclusively in the manufacture of hats and caps in their own factories	Free	Free	Free	673	Rods, square or round, and rawhide centres, textile leather or rubber heads, thumbs and tips, and steel, iron or nickel caps for whip ends, when imported by	Free	7½ %	7½ %
640	Unfinished hoods composed of "Lawn", "Moss", palm leaf, grass, willow or chip, not bleached or blocked	5 %	7½ %	7½ %					
641	Palm leaf, unmanufactured	5 %	7½ %	7½ %					
641a	Brands or plaits of chip, palm leaf, manilla, willow, cedar, rattan, straw, basken or grass, suitable for making or ornamenting hats	Free	Free	Free					



GROUP II. MISCELLANEOUS—continued.				Nos.		Articles.		British Preferential Tariff	Inter- mediate Tariff	General Tariff
Articles.								\$ c.	\$ c.	\$ c.
... manufacturers, for use exclusively in the manufacture of whips in their own factories.....								Free	7½%	7½%
(1) Ivory pins, piano key wires and veneers of ivory, piano and other keys, and ivory damper springs, check-springs, rail springs, regulating screws, spoons, bridle wires, damper wires, back check wires, draw wires, German centre pins, brass pins, all hooks, brass brackets, plates, damper and nut dampers, and all screws, shell, brass capstan screws, brass flange plates and screws, brass flanges, brass whitened spring wire, hammer wire, fly belt, butt felt, damper felt, hammer and cloth, back check felt, thin felt, thin damper felt, whip cloth, lashing cloth, hammer felt, back hammer felt, bridle leather and buckskin, when imported by manufacturers of piano keys, actions, hammers, base dampers, and organ keys, for use exclusively in the manufacture of such articles in their own factories.....								Free	7½%	7½%
(1) Metallic tubes, glass caps, shells, containers and capillary tubes, rubber bulbs, boxes and corks, when imported by manufacturers of vaccine points, for use exclusively in the manufacture of such articles in their own factories.....								Free	Free	Free
(1) Saddles, harnesses and slung tables, adapted for use in gold mining.....								Free	7½%	7½%
(1) X-ray apparatus, crude or raw.....								Free	7½%	7½%
(1) Hoofs, horn strips, horns and horn tips, in the rough, not polished or otherwise manufactured than cleaned; bones, crude.....								Free	7½%	7½%
(1) Fossils, shells, tortois and mother-of-pearl, and other shells unmanufactured.....								Free	7½%	7½%
(1) Spoons of marine products.....								Free	7½%	7½%
(1) Junk, old; rags of cotton, jute, hemp and wool; paper waste clippings, and waste of all kinds, n.o.p., except metallic; broken glass or glass cullet.....								Free	7½%	7½%
(1) Fish hooks, for deep-sea or lake fishing, not smaller in size than No. 10; hooks, cod, pollocks and mackerel fish lines; and mackerel, herring, salmon, seal, seine, mullet, net and trawl twine in tanks or coil, barked or not, in variety of sizes and thickness, including gilling twine, ball and head ropes for fishing nets; manila rope, not exceeding 1½ inches in circumference, for holding traps in lobster fishery; barked, unbleached, and not norses of cotton, hemp or flax; and fishing nets or seines, when used exclusively for the fisheries, not to include hooks, lines or nets commonly used for sport-men's purposes.....								Free	Free	Free
(1) Fillets of cotton and rubber not exceeding 1½ inches wide, when imported by manufacturers of card clothing or used exclusively in the manufacture of card clothing in their own factories.....								Free	7½%	7½%
(1) Rubber thread, not covered.....								Free	7½%	7½%
(1) Enamel and tinning, and dies or molds for engraving copper rollers, when imported by cotton manufacturers, canvas printers, and wall paper manufacturers for use in their own factories only.....								Free	7½%	7½%
(1) Goldbeaters' mouths and goldbeaters' skins.....								Free	7½%	7½%
(1) Catgut, or wolf cat, gut, when imported, adapted for the manufacture of whip or other cord, or of ligatures.....								Free	7½%	7½%
(1) Artificial limbs, and parts thereof; artificial teeth, not mounted.....								Free	Free	Free
(1) Life-boats and life-saving apparatus, specially imported by societies for the saving of human life.....								Free	Free	Free
(1) Miners' rescue appliances, designed for emergency use in mines, where artificial breathing is necessary in the presence of poisonous gases, and apparatus for resuscitation apparatus for artificial breathing, to aid in the saving of human life.....								Free	Free	Free
(1) Clothing and books, donations of, for charitable purposes, and photographs, not exceeding three cent in value, and not for the purpose of sale.....								Free	Free	Free
(1) Charitable donations from abroad sent by friends, and not being advertising matter, tobacco, articles containing spirit or merchandise for sale when the duty thereon payable thereon does not exceed 60 cents in any one case, under regulations by the Minister of Customs.....								Free	Free	Free
(1) Commemorative sets of metal, glass or wood.....								Free	Free	Free
(1) Coins, cabinets of, collections of medals and collections of postage stamps; medals of gold, silver or copper, and other metallic articles, a fully bedeviled as trophies or prizes and received and accepted as honorary distinctions, and cups or other metallic prizes (not used as merchandise or as medals) won in bona fide competitions.....								Free	Free	Free
(1) Articles presented from abroad in recognition of the saving of human life, under regulations by the Minister of Customs.....								Free	Free	Free
(1) Collections of antiquities, when imported by or for public museums, public libraries, universities, colleges or schools, and which are to be placed in such institutions.....								Free	Free	Free
(1) Models of inventions and of other improvements in the arts, but no article shall be deemed a model which can be fitted for use.....								Free	Free	Free
(1) Paintings in oil or water colors and pastels, valued at less than \$20 each.....								Free	Free	Free
(1) Paintings in oil or water colors and pastels, valued at not less than \$20 each; paintings and sculptures by artists domiciled in Canada but residing temporarily abroad for purposes of study, under regulations by the Minister of Customs.....								Free	Free	Free
(1) Philosophical and scientific apparatus, utensils, instruments and preparations, including boxes and bottles containing the same; maps, photographic reproductions, casts, models, etchings, lithographic prints or charts. All articles in this item, when specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in Canada, and not for sale, under regulations prescribed by the Minister of Customs.....								Free	Free	Free
(1) Globes, geographical, topographical and astronomical.....								Free	Free	Free
(1) Typewriters, type, tablets with movable fixtures, and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of the said schools and not of private individuals.....								Free	Free	Free
(1) Botanical and zoological specimens, mineralogical specimens; skins of birds and skins of animals not natives of Canada, for taxidermic purposes, not further manufactured than prepared for preservation; fish skins; anatomical preparations and skeletons or parts thereof; and specimens, models and wall diagrams for illustration of natural history for universities, schools and public museums.....								Free	Free	Free
(1) Animals and articles brought into Canada temporarily and for a period not exceeding three months, for the purpose of exhibition or of competition for prizes offered by any agricultural or other association.....								Free	Free	Free
(1) Provided a bond shall be first given in accordance with regulations prescribed by the Minister of Customs, with the condition that the full duty to which such animals or articles would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond.....								Free	Free	Free
(1) Menageries, horses, cattle, carriages and harnesses of, under regulations prescribed by the Minister of Customs.....								Free	Free	Free
(1) Carriages, for travellers and carriages with merchandise, not to include circus troupes or hawkers, under regulations prescribed by the Minister of Customs.....								Free	Free	Free
(1) Travellers' baggage, under regulations prescribed by the Minister of Customs.....								Free	Free	Free
(1) Apparel, wearing and other personal or household effects, not merchandise of British subjects dying abroad, but domiciled in Canada; books, pictorial, family plate or furniture, personal effects and heirlooms left by bequest.....								Free	Free	Free
(1) Settlers' effects, viz.: Wearing apparel, books, usual and reasonable household furniture and other household effects; instruments and tools of trade, occupation or employment, guns, musical instruments, domestic sewing machines, typewriters, bicycles, carts, wagons and other highway vehicles, agricultural implements and live stock for the farm, not to include live stock or articles for sale, or for use as or under a settler's outfit, nor real-estate or improvements; moved by mechanical power, nor machinery for use in any manufacturing establishment; all the foregoing if actually owned abroad by the settler for at least six months before his removal to Canada, and subject to regulations prescribed by the Minister of Customs.....								Free	Free	Free
(1) Provided that any dutiable article entered as settlers' effects may not be re-entered unless brought by the settler on his first								Free	Free	Free

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No.	Articles.	British Preferential Tariff. s. c.	Inter- mediate Tariff. s. c.	General Tariff. s. c.	No.	Articles.	British Preferential Tariff. s. c.	Inter- mediate Tariff. s. c.	General Tariff. s. c.
	arrival, and shall not be sold or otherwise disposed of without payment of duty until after twelve months' actual use in Canada.				711	All goods not enumerated in this schedule as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation of which is by law prohibited.	14 %	21 %	25 %
705a	Settlers' effects, viz.:—Machines, vehicles and implements for agricultural purposes, moved by mechanical power, if acquired or owned abroad by the settler for at least six months before his removal to Canada, and subject to regulations prescribed by the Minister of Customs.	Free	Free	Free		Provided that duty shall not be levied thereon for goods mentioned as "n.o.p." in any preceding tariff item.			
	Provided that the said machines, vehicles and implements may not be so entered unless brought by the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after twelve months' actual use in Canada.					Provided further that when the component material of chief value in any non-enumerated article consists of dutiable material enumerated in this schedule as bearing a higher rate of duty than is specified in this tariff item, such non-enumerated article shall be subject to the highest duty which would be chargeable thereon if it were composed wholly of the component material thereof of chief value, such "component material of chief value" being that component material which shall exceed in value any other single component material in its condition as found in the article.			
706	Articles for the personal or official use of Consuls-General who are natives or citizens of the country they represent and who are not engaged in any other business or profession.	"	"	"	712	Coal tar base or salt, for use in the manufacture of coal tar dyestuffs.	Free	7 %	7 %
707	Articles for the use of the Governor-General.	"	"	"	713	Crude bromides, for the production of bromine.	"	7 %	7 %
708	Arms, military stores, munitions of war and other articles the property of the Imperial Government, and to remain the property of such government; articles consigned direct to officers and men of His Majesty's Imperial navy, for their own personal use or consumption, on board their own ships.	"	"	"	714	Lenses and shutters, when imported by manufacturers of cameras or kodaks, for use only in the manufacture of cameras or kodaks.	"	7 %	7 %
709	Articles and other goods, the growth, produce or manufacture of Canada, returned to the exporter thereafter having been exported without having been advanced in value or improved in condition by any process of manufacture or other means; also quicksilver, tanks and other metallic receptacles for holding liquids, and oyster pails, after having been once exported from Canada.	"	"	"	715	Special galvanized brass and aluminum, in the rough, when imported by manufacturers of cameras or kodaks, for use only in the manufacture of cameras or kodaks, shall be subject to the following reduced duty:	5 %	15 %	15 %
	Provided that the said articles and goods are returned within five years from time of exportation, subject to regulations prescribed by the Minister of Customs.				716	Iron tubing, tapered or hex covered, not over 2 inches in diameter, in the rough, for use only in the manufacture of extension rods for windows, when imported by manufacturers of such rods.	Free	7 %	7 %
	Provided also that any article or goods described in this paragraph, upon which an allowance of drawback has been made, shall not be admitted to entry except upon payment of duties equal to the drawback allowed.				717	Items now included under No. 345.	"	7 %	7 %
	Provided further that any of such goods or articles manufactured in bond or under Excise regulations in Canada and exported shall not be admitted to entry except upon payment of the Customs or Excise duties to which they would have been liable had they not been exported from Canada.				718	Asphaltum oil for use only for paving purposes.	"	7 %	7 %
710	Coverings, inside and outside, used in covering or holding goods imported therewith, shall be subject to the following provisions, viz.:—				719	Pressed felt, elastic webbing and hollow blocks of wool when imported by manufacturers of artificial limbs, for use only in the manufacture of artificial limbs.	"	7 %	7 %
(a)	Usual coverings containing free goods only; usual coverings, except receptacles capable of holding liquids, containing goods subject to a specific duty only, n.o.p.	"	7 %	7 %	720	Item now included under No. 474a.	"	7 %	7 %
(b)	Usual coverings containing goods subject to any ad valorem duty, when not included in the invoice value of the goods they contain.	15 %	25 %	25 %	721	Tinsel thread and tinsel wire when imported by manufacturers of beads, combs, tassels, ribbons or trimmings for use only in the manufacture of such articles, in their own factories shall be subject to the following reduced duty:	5 %	17 %	17 %
(c)	Provided that usual coverings containing goods subject to any ad valorem duty, if included in the invoice value of the goods they contain, and not charged separately on the invoice, shall be subject to the same rate of duty ad valorem as the goods they contain, and may be combined with the goods for valuation and duty on the Customs entry.					Flat steel, cold rolled, not over 4 in. thick, for use only in the manufacture of cups and cones for ball bearings, when imported by manufacturers of such ball bearings shall be subject to the following reduced duty:	Free	12 %	12 %
(d)	Provided further that receptacles capable of holding liquids, when containing goods subject to a specific duty, shall be charged with the rate of duty to which the same would be subject if imported separately, except when the coverings and the goods contained therein are rated together in the Tariff item.				722	Metallic elements and tungstic acid when imported by manufacturers for use only in their own factories in the manufacture of metal filaments for electric lamps.	"	7 %	7 %
(e)	Provided further that usual coverings designed for use other than in the bona fide transportation of the goods they contain, shall be charged with the rate of duty to which the same would be subject if imported separately.				723	Twine or yarn of paper when imported by manufacturers for the purpose of being woven into fabrics in their own factories.	"	7 %	7 %
(f)	Provided also that the term coverings in this paragraph shall include packing boxes, crates, cases, casks, cartons, wrapping, sacks, bagging, rope twine, straw or other articles used in covering or holding goods imported therewith, and the labour and charges for packing such goods, subject to regulations prescribed by the Minister of Customs.				724	Steel imported by manufacturers for use in their own factories in manufacturing rough unfinished parts of rifles, when such parts are to be used in rifles to be made for the Government of Canada.	Free	Free	Free
					725	Gun barrels, in single tubes, forged, rough bored.	"	7 %	7 %
					726	Antimony salts for dyeing.	"	7 %	7 %
					727	Hyposulphite of soda when imported by tanners for use in their own factories in the tanning of leather.	"	7 %	7 %
					728	Roller iron and steel rods, not over 10 in. diameter or in width, to be mounted into horseshoe nails, when imported by manufacturers of such nails.	"	7 %	7 %
					729	Cold rolled sheets or plates of steel with sheared edges over 11 gauge, and not less than 11 ins. wide when imported by manufacturers of mower bars, hedges, typewriters and sewing machines for use only in the manufacture of the said articles in their own factories.	5 %	17 %	17 %
					730	Preparations made from pyroxilin and oswal naphtha when imported by manufacturers for use only in their own factories in the coating of imitation leather.	5 %	15 %	15 %
					731	Coated or sized cloth when imported by manufacturers for use only in their own factories in manufacturing coloured cloth or black print cloth.	10 %	21 %	21 %
					732	Fine leuds of metal foil and cardboard, when imported by manufacturers of electric tubes for use only in their own factories in the manufacture of such tubes.	Free	7 %	7 %
					733	Carbon thread, nitrate of thorium and nitrate of cerium for use in the manufacture of incandescent gas mantles, when imported by manufacturers of such mantles or of stockings for such mantles.	"	7 %	7 %

GROUP I.—MANUFACTURES.—continued.				Nos.	Articles.	British Free Trade Tariff.	Inter-mediate Tariff.	General Tariff.
Rate.	Articles.	British Preferential Tariff.	Inter-mediate Tariff.	General Tariff.		£ s. d.	£ s. d.	£ s. d.
757	Crude glycerine, when imported by manufacturers for use only in their own factories in the manufacture of refined glycerine.	Free	7½ %	7½ %				
758	Soya beans and soya bean cake for use in the manufacture of oil, food and of fertilizers, when imported by manufacturers of such cattle food and fertilizers.	"	7 %	7½ %				
759	Iron tubing, brass-covered, not over 2 inches in diameter, if the rough, when imported by manufacturers for use only in their own factories in the manufacture of towel bars, bath tub rails, and other articles.	"	7½ %	7½ %				
760	Ground coke, when imported by manufacturers of electric batteries for use only in their own factories in the manufacture of such batteries.	"	7½ %	7½ %				
761	Preparations made from pyroxilin and wool naphtal, when imported by manufacturers for use only in their own factories in the manufacture of leather belting.	5 %	15 %	17½ %				
762	Silk in the form of spun, coloured or not, when imported by manufacturers of ribbons and shoe laces for use only in the manufacture of such articles in their own factories.	5 %	15 %	17½ %				
763	Wood handles, when imported by manufacturers of D shovel handles, for use only in the manufacture of such D shovel handles in their own factories.	10 %	20 %	22½ %				
764	Hard rubber, in sheets, in tubes, for use only in the manufacture of fountain pens, when imported by manufacturers of such pens.	5 %	15 %	17½ %				
765	Articles of elastic or gutta serena, when imported by manufacturers of silver ware to their own factories.	15 %	27½ %	30 %				
766	Length blocks of wood in the rough, when imported by the manufacturers of ten pins for use only in the manufacture of such articles in their own factories.	5 %	15 %	17½ %				
767	Articles of metal for use in the manufacture of cream separator parts, when imported by manufacturers of such parts.	Free	7½ %	7½ %				
768	Scrap iron or steel, sheet or rolled to grooves, not over 1½ inches in width, when imported by manufacturers for use only in their own factories in the manufacture of tubes of rolled iron or steel, not joined or welded, not more than 1½ inches in diameter.	"	7½ %	7½ %				
769	Paper and materials of paper, gutta percha, and imitation rubber when imported by manufacturers of music rolls for piano players for use only in the manufacture of such music rolls in their own factories.	"	7½ %	7½ %				
770	Crude cotton seed oil, when imported by manufacturers of refined cotton seed oil for use only in their own factories in the manufacture of such refined cotton seed oil.	"	7½ %	7½ %				
771	Olive or olive, not bottled, to be used in the manufacture of pickles, when imported by manufacturers of such pickles.	15 %	25 %	27½ %				
772	Yarn of linen or of cotton for use only in the manufacture of washing machine lines, when imported by the manufacturers of such tape lines.	5 %	15 %	17½ %				
773	Articles of iron or steel, wholly or in part nickel plated or electro plated, when imported by manufacturers for use only in their own factories in the manufacture of tape lines.	20 %	35 %	37½ %				
774	Cane, reed or rattan, not further manufactured than split, when for use in Canadian manufactures.	Free	7½ %	7½ %				
775	Flat braids or plaits, of glazed cotton thread, not over 2 inch wide, when imported by manufacturers of hats for use only in the manufacture of hat bodies.	"	7½ %	7½ %				
776	Celluloid, xylolite or xylolite, in sheets, lamps, looking glasses, rods or bars, not further manufactured than moulded or pressed, when for use in Canadian manufactures.	"	7½ %	7½ %				
777	Hard rubber, in strips or rods, but not further manufactured, when for use in Canadian manufactures.	"	7½ %	7½ %				
778	Artificial abrasives, in bulk, crushed or ground, when imported for use in the manufacture of abrasive wheels and polishing composition.	"	7½ %	7½ %				
779	Crude of benzene, non-alcoholic, for use in the manufacture of peroxide hydrogen, when imported by manufacturers of peroxide of hydrogen.	"	7½ %	7½ %				
780	Unrefined, unimproved and perchlorate ammonium, when imported by manufacturers of explosives for use exclusively in the manufacture of such articles in their own factories.	"	7½ %	7½ %				
781	Glass plates or discs, rough cut or unroughed, for use in the manufacture of optical instruments, when imported by manufacturers of such optical instruments.	"	7½ %	7½ %				
782	Yarns, threads and diameters of artificial or artificial silk, produced from a form of artificial silk by chemical processes	"	7½ %	7½ %				
	from cotton or wool, when imported by manufacturers of knitted, woven or braided fabrics, for use only in their own factories in the manufacture of such knitted, woven or braided fabrics.	Free	7½ %	7½ %				
761	Engraving, for use in films for photo-engraving and for engraving copper rollers, when imported by photo-engravers and manufacturers of copper rollers.	15 %	25 %	27½ %				
762	Special parts of metal in the rough, when imported by manufacturers of cameras or kodaks, for use only in the manufacture of cameras or of kodaks.	5 %	15 %	17½ %				
763	Peppermint oil, when for use in Canadian manufactures.	5 %	15 %	17½ %				
764	Undyed ribbon, when imported by manufacturers of typewriter ribbon for use only in the manufacture of such ribbon in their own factories.	5 %	20 %	22½ %				
765	Fabrics of which silk is the component material of chief value, when imported by manufacturers of neckties for use only in the manufacture of such articles in their own factories.	12½ %	20 %	20 %				
766	Paper matting, when for use in Canadian manufactures.	17½ %	30 %	32½ %				
767	Drawn iron or steel hoop, band, scroll or strip, No. 11 gauge and thinner, galvanized or coated with other metal or not, when imported by manufacturers of mats for use only in the manufacture of such mats in their own factories.	Free	12½ %	14½ %				
768	Rolled iron or steel hoop, band, scroll or strip, No. 14 gauge and thinner, and rolled iron or steel sheet, when imported by manufacturers for use only in their own factories in the manufacture of galvanized iron or steel hoop, band, scroll, strip or sheet.	"	Free	Free				
769	Corkwood, or cork bark, unmanufactured, when imported by manufacturers for use only in their own factories in the manufacture of corks, strips, shives, shells and washers of cork.	"	"	"				
770	Materials imported by manufacturers for use only in their own factories in the manufacture of artificial limbs.	"	"	"				

SCHEDULE B.			
GOODS SUBJECT TO DRAWBACK FOR HOME CONSUMPTION.			
Nos.	Goods.	When Subject to Draw-back.	Portion of duty (not including special duty or dumping duty) payable as drawback.
1001	Oil, tallow, and other articles not machinery.	When entering into the coast of binder twine manufactured in Canada.	90 %
1002	Rolled iron, rolled steel and pig-iron.	When used in the manufacture of moving machines, reapers, harvesters, binders and attachments for binders.	98 %
1003	Heaps, bleaching compounds and ingredients thereof.	When used in the manufacture of rope.	99 %
1004	Cotton seed oil.	When used in the manufacture of liquid amatto.	99 %
1005	Steel under ½ inch in diameter or under 1 inch square.	When used in the manufacture of locks and knobs.	99 %
1006	Steel cut to shape.	When used in the manufacture of spoons.	99 %
1007	Flat spring steel, steel billets and steel axle bars.	When used in the manufacture of springs and axles for vehicles other than railway or tramway vehicles.	99 %
1008	Spiral spring steel.	When used in the manufacture of railway signal springs.	99 %
1009	Steel.	When used in the manufacture of cutlery, files, saws, auger bits, bit braces, hammers, axes, hatchets, scythes, reaping hooks, hoes, bay and straw knives, agricultural forks, hand rakes, shovels, stove trimmings, bicycle chain and wind-mills.	99 %
1010	Clots of wool, cotton silk, ramie or unions, fifty inches or over in width and weighing not more than seven ounces per square yard, not subser or made water-proof.	When used in the manufacture of Mackintosh clothing.	50 %

## SCHEDULE B.

## GOODS SUBJECT TO DRAWBACK FOR HOME CONSUMPTION.

Nos.	Goods.	When Subject to Draw-back.	Portion of duty (not including special duty or dumping duty) payable as drawback.
1001	Oil, trol, and other articles not machinery.	When entering into the coast of binder (time manufactured in Canada.)	90 %
1002	Rolled iron, rolled steel and pig iron.	When used in the manufacture of moving machines, reapers, harvesters, binders and attachments for binders.	98 %
1003	Hemp bleaching coat.	When used in the manufacture of rope.	99 %
1004	Cotton seed oil.	When used in the manufacture of liquid ammonia.	99 %
1005	Steel under 1 inch in diameter or under 1 inch square.	When used in the manufacture of locks and knobs.	99 %
1006	Steel cut to shape.	When used in the manufacture of spoons.	99 %
1007	Flat spring steel, steel billers and steel axle bars.	When used in the manufacture of springs and axles for vehicles other than railway or transway vehicles.	99 %
1008	Spiral spring steel.	When used in the manufacture of railway spiral springs.	99 %
1009	Steel.	When used in the manufacture of cutlery, files, augers, auger bits, bit braces, hammers, axes, hatchets, scythes, reaping hooks, hoes, bay and straw knives, agricultural hand forks, hand rakes, scythes, transoms, bicycle chain and wind-mills.	99 %
1010	Cloths or wool, cotton silk, ramie or unions, fifty inches or over in width and weighing not more than seven ounces per square yard, not numbered or made water-proof.	When used in the manufacture of mackintosh clothing.	50 %

## TARIFF.]

Nos.	Goods.	When Subject to Draw-back.	Portion of duty (not including special duty or dumping duty) payable as Drawback.
1011	Botany yarn, single. Nos. 30, and finer, on male cops, bales or cones, or in hanks, dry spun or the French or Belgian system, in white only, not doubled or twisted.	When used in the manufacture of socks and stockings and Jersey cloth.	90 %
1012	Hat and cap linings.	When used in the manufacture of hats and caps.	90 %
1013	Fabrics of silk and satin, embroidered or embossed chiffon, casket linings and sheet and in plate.	When used in the manufacture of burial caskets and burial robes.	65 %
1014	Glass in sheets and in plate.	When used in the manufacture of bent plate glass, bent sheet glass and silicoed mirror plates.	50 %
1015	Rolled angles of iron or steel, nine and ten gauge, not over 1½ inches wide.	When used in the manufacture of bedsteads.	90 %
1016	Sterling and casene.	When used in the manufacture of leather.	90 %
1017	Lap welded tubing of iron or steel, not less than 2½ inches in diameter, threaded and coupled or not.	When used in casing water, oil and natural gas wells. When used for transmission of natural gas under high pressure from gas wells to points of distribution.	90 %
1018	Machinery imported after 1st July, 1906, and prior to 1st July, 1908, and other articles not machinery.	When entering into the cost of tin plate, tern plate, and black sheets of iron, No. 14 gauge or thicker.	90 %
1019	Bituminous coal.	When imported by proprietors of coke ovens and converted at the works into coke for the smelting of metals from ores and in the melting of metals.	90 %
1020	Galvanized wire netting, of a class or kind not made in Canada.	When used in traps for the fisheries.	90 %
1021	Rolled round wire rods in the coil, of iron or steel, not over ½ of an inch in diameter.	When used in the manufacture of galvanized iron or steel wire, curved or not, Nos. 9, 12 and 13 gauge, with variations from such gauges not exceeding four one-thousandths of an inch.	90 %
1022	Charcoal.	When used for the smelting of metals from ores.	90 %
1023	Rolled hexagon iron or steel bars.	When used in the manufacture of cold drawn or cold rolled iron or steel bars, or turned and polished shafting.	90 %
1024	Yarns composed in chief value of wool, single numbers thirty and lower, on male cops, tubes or cones, or in hanks, dry spun on the French or Belgian system, in white only, not doubled or twisted.	When used in the manufacture of socks and stockings.	90 %

SCHEDULE C.  
PROHIBITED GOODS.

- 1201 Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.
- 1202 Reprints of Canadian copyrighted works, and reprints of British copyrighted works which have been copyrighted in Canada.
- 1203 Coin, base or counterfeit.
- 1204 Oleomargarine, butterine or other similar substitutes for butter, and process butter or renovated butter.
- 1205 Tea adulterated with spurious leaf or with exhausted leaves or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use.
- 1206 Goods manufactured or produced wholly or in part by prison labour, or which have been made within or in connection with any prison, jail or penitentiary; also goods similar in character to those produced in such institutions, when sold or offered for sale by any person, firm or corporation having a contract for the manufacture of such articles in such institutions or by any agent, manufacturer, firm or corporation, or when such goods were originally purchased from or transferred by any such contractor.
- 1207 Animals suffering from any contagious disease.
- 1208 Metallic trading checks in circular form.
- 1209 Any goods—(a) which, if sold, would be forfeited under the provisions of Part VII. of the Criminal Code; or

(b) manufactured in any foreign State or country which bear any name or trade mark which is or purports to be the name or trade mark of any manufacturer, dealer or trader in the United Kingdom or in Canada, or in any other British country, whose such name or trade mark is accompanied by a definite indication of the foreign State or country in which the goods were made or produced; Provided that for the purposes of this item if there is on any goods a name which is identical with or a colorable imitation of the

name of a place in the United Kingdom or in Canada, or in any other British country, such name, unless it is accompanied by the name of the State or country in which it is situated, shall, unless the Minister decides that the attaching of such name is not calculated to deceive (of which matter the Minister shall be the sole judge), be treated as if it was the name of a place in the United Kingdom or in Canada, or in any other British country.

- 1210 Posters and hand-bills depicting scenes of crime or violence.
- 1211 Stallions and mares of less value than \$50 each.
- 1212 Opium, crude or powdered (except for medicinal purposes).
- 1213 Agreets, erude plumes, or so-called osprey plumes and the feathers, quills, heads, wings, tails, skins, or parts of skins of wild birds, either raw or manufactured, but this provision shall not apply to:—
- (a) the feathers or plumes of ostriches;
  - (b) the plumage of the English pheasant and the Indian peacock;
  - (c) the plumage of wild birds ordinarily used as articles of dress;
  - (d) the plumage of birds imported alive, nor to

(e) Specimens imported under regulations of the Minister of Customs for any natural history or other museum, or for educational purposes.

## THE DUMPING CLAUSES.

For Provisions of the Customs Tariff, 1907, in regard to Special Duty or Dumping duty, see Article 6 of the Act preceding the tariff.

Regulations or Order in Council and by the Department of Customs respecting Invoices, Entries and Special Duty:—

1. Invoices in duplicate properly certified shall be delivered at the Custom House with the bill of entry for all imported goods.
2. Every such invoice shall contain a sufficient and correct description of the goods, and in respect of goods sold by the exporter shall show in one column the retail price at which the articles have been sold to the importer, and in a separate column the fair market value of each article as sold for home consumption in the country of export.
3. The "price" and "value" of goods in every case aforesaid are to be stated as in condition packed ready for shipment at the time when, and at the place where, the goods have been exported directly to Canada.
4. When the value of goods for duty purposes is determined by the Minister of Customs under the provisions of the Customs Act, by reason of the goods being exported or imported under unusual conditions, the value so determined shall be held to be the fair market value thereof.
5. In making the entry the "Special Duty" may be shown by itself in the "net duty" column of the entry on the line below the article subject to special duty or on the line below continuous numbers of articles subject to special duty.
6. Goods of a class or kind made in Canada are subject to special duty, when sold for export to Canada at a less price than for home consumption in the country of export, where such goods be otherwise free of duty or subject to specific or ad valorem duties—with the exceptions stated in Clause 6 of the Tariff as herebefore intimated.

7. By Regulations in force from May 1st, 1907,—Under the Special Duty provisions of the Customs Tariff, the special duty is not to apply in the following cases, viz:—

- (a) In respect of iron and steel, rolled, drawn or polished when the difference between the fair market value and the selling price of such iron and steel to the importer in Canada does not exceed 5% of their fair market value;
- (b) In respect of iron and steel tubing, threaded and coupled or not, 4 ins. or less in diameter, when the difference between the fair market value and the selling price of such tubing to the importer in Canada does not exceed 3% of its fair market value;
- (c) Provided that special duty or dumping duty under the Customs Tariff, 1907, shall without exemption allowance apply to iron and steel tubing, threaded and coupled or not, over 4 ins. in diameter, such tubing being of a class or kind made in Canada.
- (d) In respect of other goods when the difference between the fair market value and the selling price of the goods to the importer in Canada does not exceed 7½ of their fair market value.

Provided that the whole difference shall be taken into account for special duty purposes when exceeding 4 ins. or less in diameter, and when exceeding 7½ in other cases.

8. *Bona fide samples*, admitted without Special Duty.—Articles of mail, merchandise for use bona fide as samples for sale of similar goods are to be admitted without special duty (subject, however, to ordinary duties as heretofore).

9. *Advance in Market Value after purchase of goods by importer not subject to Special Duty.*—The amount of any advance in the market value of goods between the time of their purchase by the importer and the date of their exportation to Canada shall not be subject to special duty after the 9th November, 1901, provided the goods have been exported in the usual course and the actual date of purchase established to the satisfaction of the collector by contracts or other sufficient documents produced by his inspection and attested to.

Provided, however, in respect of goods subject to an ad valorem duty, that the *ad valorem duty* shall be collected (as heretofore) on the fair market value of the goods as at the time of their direct exportation to Canada under the provisions of section 95 of the Customs Act.

10. *Rule to be observed for Special Duty purposes when in compliance with the Fair Market Value.*—In computing the difference for Special Duty purposes between the "Fair Market Value" in the country of export and the "Selling Price to the importer in Canada," the fair market value of goods is to be estimated on the usual or fit basis, except when the article is universally sold in the course of export for cash only, in which case the fair market value is to be ascertained on a cash basis. Provided that a *bona fide* discount for cash not exceeding 2½, when allowed and indicated by the exporter on his invoice may be taken in estimating the fair market value of goods for duty purposes.

## Examples:—

- (1) Hats sold for Home Consumption at \$100 on Credit, subject to 2% Cash discount, would be liable to special duty if sold to a purchaser in Canada on usual credit at \$92, and not liable to special duty if sold to a purchaser in Canada for \$92 cash.
- (2) Machinery sold for Home Consumption at \$100 on Credit, subject to 2% Cash discount, would not be liable to special duty if sold to a purchaser in Canada for \$94 Cash, as the 2% difference does not exceed 2½ after raising the Cash price (\$94) by 2½ to \$96.75, the equivalent.

SCHEDULE C. (continued).

## THE EXPORT ACT.

Extract from Chapter 59 of the Revised Statutes, 1906.

## Section 5.

to export of two carcasses, or parts thereof, of any deer, except as authorized by regulation of the Governor in Council made under the authority of the Customs Act; and (c) wild turkeys, quail, partridge, prairie fowl and woodcock; and hereby declared unlawful and prohibited, and any such article attempted to be exported may, on reasonable excuse of suspicion of intention to export, be seized by any officer of customs, and, if such intention is proved, shall be dealt with as for breach of the Customs Laws. Provided, that this section shall not apply to the exports under such regulations as are made by the Governor in Council, of any carcasses or part thereof of any deer raised or bred by any person, company or association of persons upon his or their own lands.

## Section 6.

Any person exporting or attempting to export in the carcasses, or parts thereof, any deer, wild turkeys, quail, partridge, prairie fowl or woodcock, contrary to the provisions of this Act, shall for each such offence incur a penalty of one hundred dollars, and the article so exported or attempted to be exported shall be forfeited and may be seized by any officer of customs.

## AMENDED CERTIFICATES OF ORIGIN ON INVOICES.

## (1) BRITISH PREFERENTIAL TARIFF.

The following regulations have been made and established by Order in Council of 17th December, 1909:—

"That each article on this invoice is *bona fide* the produce or manufacture of a country entitled in Canada to the benefits of the British Preferential Tariff and specified on the invoice as its country of origin, and that each manufactured article on the invoice in its present form ready for export to Canada has been finished by a substantial amount of labour in such country, and not less than one-fourth the cost of production of each such article has been produced through the industry of one or more British countries."

"A certificate of origin as hereinafter set forth is prescribed to be written, printed or stamped on the invoice as its country of origin, and that each manufactured article on the invoice in its present form ready for export to Canada has been finished by a substantial amount of labour in such country, and not less than one-fourth the cost of production of each such article has been produced through the industry of one or more British countries."

"Each certificate shall be made and signed by the exporter personally, or on his behalf by his manager, chief clerk or other principal official having knowledge of the facts to be certified to, and shall contain the following statement of facts, viz.:—

## B.

"That each article on this invoice is *bona fide* the produce or manufacture of a country entitled in Canada to the benefits of the British Preferential Tariff and specified on the invoice as its country of origin, and that each manufactured article on the invoice in its present form ready for export to Canada has been finished by a substantial amount of labour in such country, and not less than one-fourth the cost of production of each such article has been produced through the industry of one or more British countries."

[NOTE.—Goods for entry under the British Preferential Tariff are to be invoiced separately from other goods.]

The invoice forms for entry under the British Preferential Tariff in Canada remain as heretofore prescribed, except as to the above certificate, the surtax certificate being, however, dispensed with on Preferential invoices.

The following is the full form combining the certificate of value and of origin prescribed to be written, printed or stamped on invoices of articles for entry under the British Preferential Tariff in Canada, when the goods have been *sent by the exporter prior to shipment*.—

## FORM M.—B.

I, the undersigned, do hereby certify as follows:—

(1) That I am the (1) exporter of the goods in the within invoice mentioned or described;

(2) That the said invoice is in all respects correct and true;

(3) That the said invoice contains a true and full statement showing the price actually paid for or to be paid for the said goods, the actual quantity thereof, and all charges thereon;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Canada, and as when sold at the same time and place in like quantity and condition for home consumption in the principal markets of the country whence exported directly to Canada, without any discount or deduction for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;

(5) That no different invoice of the goods mentioned in said invoice has been or will be furnished to any one; and

(6) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by any one on behalf of either of them, either by way of discount, rebate, salary, commission or in any manner whatsoever other than as shown in the said invoice.

"That each article on this invoice is *bona fide* the produce or manufacture of a country entitled in Canada to the benefits of the British Preferential Tariff and specified on the invoice as its country of origin, and that each manufactured article on the invoice in its present form ready for export to Canada has been finished by a substantial amount of labour in such country, and not less than one-fourth the cost of production of each such article, has been produced through the industry of one or more British countries."

Dated at this day of 19 (signature).....

The following is the full form, combining the certificate of value and of origin, prescribed to be written, printed or stamped on invoices of articles for entry under the British Preferential Tariff in Canada when the goods have been *shipped on consignment prior to sale by the exporter*.

## DECLARATION FORM N.—B.

To be attested to in British Consulates before a Collector of Customs, Notary Public or other official authorized to administer Oaths; and in

(1) Insert the word partner, manager, chief clerk or principal official, giving rank as the case may be.

other Countries before a British or other Consul, Notary Public or other official authorized to administer Oaths;—

I, (1) (2) do solemnly and truly declare as follows:—

(1) That I am the (1) exporter of the goods in the within invoice mentioned or described;

(2) That the said invoice is in all respects correct and true;

(3) That the said invoice contains a true and full statement showing the price actually paid for or to be paid for the said goods, the actual quantity thereof, and all charges thereon;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Canada, and as when sold at the same time and place in like quantity and condition for home consumption in the principal markets of the country whence exported directly to Canada, without any discount or deduction for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;

(5) That no different invoice of the goods mentioned in said invoice has been or will be furnished to any one; and

(6) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by any one on behalf of either of them, either by way of discount, rebate, salary, commission or in any manner whatsoever other than as shown in the said invoice.

"That each article on this invoice is *bona fide* the produce or manufacture of a country entitled in Canada to the benefits of the British Preferential Tariff and specified on the invoice as its country of origin, and that each manufactured article on the invoice in its present form ready for export to Canada has been finished by a substantial amount of labour in such country, and not less than one-fourth the cost of production of each such article has been produced through the industry of one or more British countries."

Dated at this day of 19 (signature).....

The following Regulations have been made and established by Order in Council of 17th December, 1909:—

"That each article on this invoice is *bona fide* the produce or manufacture of a country entitled in Canada to the benefits of the British Preferential Tariff and specified on the invoice as its country of origin, and that each manufactured article on the invoice in its present form ready for export to Canada has been finished by a substantial amount of labour in such country, and not less than one-fourth the cost of production of each such article has been produced through the industry of one or more British countries."

"Each certificate shall be made and signed by the exporter personally, or on his behalf by his manager, chief clerk or other principal official having knowledge of the facts to be certified to, and shall contain the following statement of facts, viz.:—

"That each article on this invoice is *bona fide* the produce or manufacture of a country entitled in Canada to the benefits of the British Preferential Tariff and specified on the invoice as its country of origin, and that each manufactured article on the invoice in its present form ready for export to Canada has been finished by a substantial amount of labour in such specified country of origin, and not less than one-fourth the cost of production of each such article has been produced through the industry of one or more British countries."

[NOTE.—The certificate of value and of origin on invoices for entry under Treaty or Convention rates may be combined as set forth in the following forms.]

The following is the full form, combining the certificate of value and of origin, prescribed to be written, printed or stamped on invoices of articles for entry in Canada, under Treaty or Convention rates, when the goods have been *sent by the exporter prior to shipment*.—

FORM M.—A.

I, the undersigned, do hereby certify as follows:—

(1) That I am the (1) exporter of the goods in the within invoice mentioned or described;

(2) That the said invoice is in all respects correct and true;

(3) That the said invoice contains a true and full statement showing the price actually paid for or to be paid for the said goods, the actual quantity thereof, and all charges thereon;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Canada, and as when sold at the same time and place in like quantity and condition for home consumption in the principal markets of the country whence exported directly to Canada, without any discount or deduction for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;

(5) That no different invoice of the goods mentioned in said invoice has been or will be furnished to any one; and

(6) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by any one on behalf of either of them, either by way of discount, rebate, salary, commission or in any manner whatsoever other than as shown in the said invoice.

(a) Name of party subscribing to this declaration.

(b) City or town and country.

(c) A member of the firm of, giving the name of the firm when the shipment is made by a firm, or an officer, director or manager of, giving the name of the corporation, when the shipment is made by a corporation.

(d) Name of consignee.

(e) Insert the word partner, manager, chief clerk or principal official, giving rank as the case may be.

(A) That each article on this invoice is *bona fide* the produce or manufacture of the country specified on the invoice as its country of origin;

That each manufactured article on the invoice in its present form, ready for export to Canada, has been finished by a substantial amount of labour in such specified country of origin, and not less than one-fourth the cost of production of each such article has been produced through the industry of the said country.

Dated at this day of 19 (Signature) .....

The following is the full form, combining the certificate of value and of origin, prescribed to be written, printed or stamped on invoices of articles for entry in Canada, under Treaty or Convention rates, when the goods have been shipped on consignment prior to sale by the exporter:

## FORM N.—A.

(To be attested to in British countries before a Collector of Customs, Notary Public or other official authorized to administer Oaths; and in other countries before a British or other Consul, Notary Public or other official authorized to administer Oaths.)

(A) I do solemnly and truly declare as follows:—

(1) That I am (a) the owner of the goods shipped on consignment to (b) at (c) in Canada, and described in the annexed invoice;

(2) That the said invoice is a complete and true invoice of all the goods included in this shipment;

(3) That the said goods are properly described in the said invoice;

(4) That there is included and specified in the said invoice the true value of all cartons, cases, crates, boxes and coverings of any kind, and all charges, on expenses incurred in placing the said goods in condition packed ready for shipment to Canada;

(5) That none of the said goods have been sold by or on behalf of the owner aforesaid to any person, firm or corporation in Canada;

(6) That the said invoice contains a just and faithful valuation of such goods at their fair market value as sold for home consumption in the principal markets of the country whence the same are exported directly to Canada, and that such fair market value is the price at which the said goods are freely offered for sale in like quantity and condition by me or by dealers therein to purchasers in said markets in the ordinary course of trade at the usual credit, without any discount or deduction for cash, or on account of any drawback or bounty or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or any special consideration whatsoever;

(7) That in the value for duty of any goods as stated in this invoice is other than the cost thereof as above specified, such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value stated in said invoice; and

(8) That no different invoice or account thereof has been or will be furnished to any one by me or on my behalf.

(A) That each article on this invoice is *bona fide* the produce or manufacture of the country specified on the invoice as its country of origin.

That each manufactured article on the invoice in its present form, ready for export to Canada, has been finished by a substantial amount of labour in such specified country of origin and not less than one-fourth the cost of production of each such article has been produced through the industry of the said country.

## WEST INDIAN PRODUCTS TO ENJOY THE BENEFITS OF THE PREFERENTIAL TARIFF WHEN IMPORTED INTO CANADA.

(Assented to 24th Mar., 1913.)

Sugar, molasses and syrups; shelled sugar cane; fresh fruits of all kinds; cocoanuts; asphalt and marquis; coffee; cotton raw, cotton seed and cotton seed meal; cotton seed oil; rice, uncleaned, rice, cleaned, and rice flour; rice meal and rice bran; petroleum, crude; oils, coal and kerosene, distilled, purified, or refined petroleum; copra and cocoon oil; rubber, raw and baled; bulbs; logwood and logwood extract; annatto; turtle-shell, unmanufactured; ginger, nutmegs and spices; aniseed; arrowroot; salt; sponges; vegetables, fresh, of all kinds; tapioca and cassava; tapioca and cassava flour; honey and beeswax; oils, essential, including big oil and otto of limes; tamarindis, fresh or preserved; cattle feed containing molasses; peanuts and kola nuts; diamonds, uncut; timber or lumber of wood, either manufactured, thin sawn or split; timber or lumber of wood, dressed; vanilla beans; bay leaves; paprika; lime juice, fruit syrups, and fruit juices, non-alcoholic.

## COLONIES TO ENJOY FOR A LIMITED TIME BENEFIT OF AGREEMENT WITH CANADA.

Bahamas; Bermuda; British Honduras; Grenada; Jamaica; Newfoundland.

## FRENCH PRODUCTS ENJOYING THE BENEFIT OF THE INTER-MEDIATE TARIFF.

No. of the Canadian Tariff. Products.

18 Canned meats, canned poultry and game; extracts of meats and fish but not medicated and soups of all kinds.

17 Cheese.

23 Preparations of cocoa or chocolate, n. o. p.

62 Macaroni and Vermicelli.

72 Garden, field and other seeds for agricultural or other purposes, n. o. p., except flowers, geranium, rose, lily and night-scent, when in packages weighing one pound each.

74 Florist stock, viz.: palms, ferns, rubber plants (dieffenbachia), gladioli, cannas, dahlias and peonies.

81 Trees, viz.: apple, cherry, peach, pear, plum and quince, of all kinds, and small peach-trees known as June bears.

(a) Name of party subscribing to this declaration.

(b) City or town and country.

(c) A member of the firm of, giving the name of the firm when the shipment is made by a firm, or an officer, director or manager of, giving the name of the corporation when the shipment is made by a corporation.

(d) Name of consignee.

No. of the Canadian Tariff.

Products.

82 Grape vines; gooseberry, raspberry, currant and rose bushes; fruit plants, n. o. p.; trees, plants and shrubs, commonly known as nursery stock, n. o. p.

Ex 86 Tomatoes, and cooked corn in cans, or other airtight packages, n. o. p., the weight of the packages or cans to be included.

88 Pickles, sauces and catsups.

94 Dates and figs, dried.

99 Prunes and dried plums, unspiced; raisins and dried currants.

105 Fruits in airtight cans or other airtight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty.

109 Almonds, walnuts, Brazil nuts, pecans, and shelled peanuts, n. o. p.

112 Nuts of all kinds, n. o. p.

114 " " shelled, n. o. p.

Ex 120 Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty.

(a) When weighing over 20 ozs. and not over 30 ozs. each.

(b) When weighing over 12 ozs. and not over 20 ozs. each.

(c) When weighing 8 ozs. each or less.

121 Fish preserved in oil, n. o. p.

141 Sugar candy and confectionery of all kinds, including sweetened gums, candied peel, candied pop-corn, candied fruits, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings, and all other confections, containing starch.

152 Lime juice, and other fruit syrups and fruit juices, n. o. p.

156 Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl, spirits of wine, n. o. p.; gin of all kinds, n. o. p.; rum, whiskey, and all spirituous or alcoholic liquors, n. o. p.; any alcohol or food oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, paraffine spirit, or any substance known as wood spirits or methyl spirits; brandy, including artificial brandy and imitations of brandy, n. o. p.; cordials and liqueurs of all kinds, n. o. p.; mead, pulque, rum, sherry, whiskey and other sherries; tincture, aniseed, and similar alcoholic bitters, or beverages; any wine, n. o. p., containing more than 40 p. cent. of proof spirit.

159 Spirits and strong liquors of all kinds, including artificial brandy, essences, extracts, tinctures, or medicines, or chemical and spirituous fruit juices, n. o. p.

160 Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations, containing spirits of any kind.

162 Medicinal and medicinal wines, including vermuth and ginger wine, containing not more than 40 per cent. of proof spirit.

169 Photogravures, chromos, chromotypes, artotypes, electrograys, paintings, drawings, pictures, decalcomani, transfers of all kinds, engravings, or prints or proofs therefrom, and similar works of art, n. o. p.

213 Blue prints, building plans, maps and charts, n. o. p.

214 All medicinal, chemical, and pharmaceutical preparations compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, lozenges, leucogels, syrups, cordials, bitters, unguents, lotions, plasters, liniments, salves, and ointments, drops, emulsions, essences and oils, n. o. p.

(a) When dry.

(b) Others containing alcohol.

Provided that drugs, pill mass and preparations, not including pills or medicinal preparations, recognized by the British or United States Pharmacopoeia or the French Codex as official, shall not be held to be covered by this item.

220 Soap powders, powdered soap, mineral soap, and soap, n. o. p.

226 Cattle soap.

232 Ghee, liquid, powdered or sheet, and munging, gelatine, casene, adhesive pastes, and emulsions.

233 Pomades, French or flower lozings, preserved in favor of for the purpose of conserving the colors of flowers, which do not bear the heat of distillation, when imported in tins of not less than ten pounds each.

234 Perfumery, including toilet preparations, non-alcoholic, viz.: hair oils, tooth and other powders and washes, pomades, pastes and all other perfumed preparations, n. o. p., used for the hair, mouth or skin.

236 Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, gauze, and other dressings, prepared for use as antiseptic bandages, plain or medicated; surgical trusses, pessaries, and suspensory bandages of all kinds.

237 Celluloid, moulded into sizes for handles of knives and forks, not bored nor otherwise manufactured; moulded celluloid balls and cylinders, coated with or without metal, but not finished or further manufactured; and celluloid lampshade blanks and comb blanks.

251 Printing ink.

257 Writing ink.

261 Essential oils, n. o. p.

267 Table ware of china, porcelain, white granite or stone-ware, 209 Cement, Portland and hydraulic or water lime, in barrels, bags, or casks, the weight of the package to be included in the weight for duty.

316 Electric light carbons, and carbon points of all kinds, n. o. p.

318 Colours and colouring window glass.

320 Plate glass, not bevelled, in sheets or panes not exceeding 7 sq. ft. each, n. o. p.

321 Plate glass, not bevelled, in sheets or panes exceeding 7 sq. ft. each, and not exceeding 25 sq. ft. each, n. o. p.

322 Silver glass, bevelled or not and framed or not.

326 Articles of glass, not plate or sheet, designed to be cut or mounted, and manufactures of glass, n. o. p.

330 Manufactures of lead, n. o. p.

332 Brass and copper nails, tacks, rivets and bars or washers 2 lbs. and over, n. o. p.; and manufactures of brass or copper, n. o. p.

334 Manufactures of aluminium, n. o. p.

361 Gold, silver and aluminium leaf; Dutch or schlag metal leaf; tincoats and bronze powders.

362 Articles consisting wholly or in part of sterling or other silver ware, nickel-plated ware, gilt or electroplated ware, n. o. p.; manufactures of gold and silver, n. o. p.

- No. of the Canadian Tariff.
- 366 Watch motions and movements, and parts thereof, finished or unfinished, including winding bars and sleeves.
- 367 Watches, time recorders, clock and watch keys, clock cases and clock movements.
- 41 Wire bells, or wires made of brass or copper.
- 42 Jewellery, of any material or kind, and pins manufactured from wire of any metal, n. o. p.
- 429 Locks and clasps of iron, steel, brass or copper, of all kinds, n. o. p., not being jewellery.
- 428 Knives and forks, and all other entries, of steel, plated or not, n. o. p.
- 429 Locomotives and motor cars, for railways and tramways; and automobiles and motor vehicles of all kinds.
- Ex 435 Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds, of any apparatus, n. o. p.; and iron and steel castings and iron or steel structural parts of all machines, above specified.
- 434 Manufactures, articles or wares of iron or steel, or of which iron and steel (or either) are the component materials of chief value, n. o. p.
- 436 Manufactures of wood, n. o. p.
- 437 Picture frames, and photograph frames, of any material.
- 438 House, office, cabinet or other furniture of wood, iron, or other material, in parts or finished: wire screens, wire doors and wire window and door registers; window curtains and cornice poles of all kinds; hair, spring and other mattresses; curtain stretchers, furniture cushions and carpet sweepers.
- 439 Wire and screen calculated for use as endowinders, of cotton or linen.
- 440 Cotton, of linen thread, n. o. p.; creel and knitting cotton.
- 441 Woollen and of hair's dress goods, coat linings, Italian cloths, alpacaes, Orleans, cashmeres, lamettes, serges, bantings, men's cloth, baganines, whip cords, twills, plain, or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the couch, alpaca, goat, or the animal, not exceeding in weight six ounces to the square yard, when imported in the grey or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the Minister of Customs.
- 442 Dressing materials, including apparel and ready made clothing, composed wholly or in part of wool, worsted, the hair of the goat or other like animals, n. o. p.; cloths, shawls, cat skins, tweeds, coatings, cut coatings and felt cloth, n. o. p.
- 443 Mats, floor or carriage, other than metal, n. o. p.
- 444 Carpets, rugs, mats and matting of cocon, straw, hemp, or jute; and of linoleum and slate pads.
- 445 Church vestments of any material.
- 446 White cotton handkerchiefs, plain, in the web.
- 447 White bands, n. o. p.; fringes, n. o. p.; caps, elastic, towels; handkerchiefs of all kinds; slacks and curtains when made up, trimmed and untrimmed: coats of all kinds: linen or cotton clothing, n. o. p.
- 448 Black mourning creases.
- Ex 449 Velvets other than of pure silk, velveteens, and plush fabrics.
- 450 Pianoforte, organs and musical instruments of all kinds, n. o. p.; phonographs, gramophones, gramophones, and finished parts thereof, including cylinders and records therefor; and mechanical piano and organ players.
- 451 Brass band instruments: parts of pianofortes, and parts of organs; and bagpipes.
- 603 *Porcus, shell or parti shell, n. o. p.*
- 604 Donkeys, Caprians, wild sheep, lamb, kid or goat, kangaroos, alligators, and all leather, dressed, glazed, waxed, or further finished than tanned, n. o. p.; horses, either whole or in parts.
- 610 Boots, shoes, slippers and insoles of any material, n. o. p.
- 618 Rubber cement and all manufactures of India-rubber and gutta-percha, n. o. p.
- 622 Trunks, valises, hat boxes, carpet bags, tool boxes and baskets of all kinds, n. o. p.
- 623 Musical instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, stencils, reticules, card cases, purses, pocket books, flybooks and parts thereof.
- 624 Bead ornaments, and ornaments of alabaster, soap, amber, terra cotta or composition: fans, dolls and toys of all kinds: statuettes and statuettes of any material.
- 627 Gloves and mitts, of all kinds.
- 628 Braces or suspenders, and trunks parts thereof.
- 630 Boot, shoe, shirt, and stay laces of any material.
- 631 Leather, in their natural state.
- 632 Manufactures and articles of leather, n. o. p.; artificial leathers, of fruits, grains, leaves, and flowers suitable for ornamenting laces, coats, trunks, bags, blankets and suits, and covered except wire, cut to lengths, tipped or mottled; reed, rattan and horn, covered.
- 637 Jewellery of any material, for the adornment of the person, n. o. p.
- 638 *Practical stones, and imitations thereof, not mounted in set; and pearls and imitations thereof, pierced, split, strung or not, but not set or mounted.*
- 639 Buttons of all kinds, covered or not, n. o. p., including recognition buttons, and cuff or collar buttons.
- 640 Buttons for dress and frock, including main buttons, of all kinds.
- 643 Buttons of all kinds.
- 645 Lead pencils, pens, penholders, and rulers of all kinds.
- 646 Tobacco paper of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same; smokers' sets and cases therefor, and tobacco pouches.
- 647 Cellophane, and slides for lanterns; photo-spliced, photographic, mathematical, and optical instruments, n. o. p.; cyclometers and pedometers, and tape lines of any material.
- 710 *Carving, carved and cut, used in carrying or holding goods imported thereinto.*
- 711 *Goods not enumerated in this Schedule as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited.*

NOTE 1. Articles of duties are those on which duties are identical in general and intermediate tariff.

NOTE 2. Abbreviation n. o. p. means "not otherwise provided for" elsewhere in the Canadian tariff.

\* The words "in this schedule" refer to the Canadian customs tariff now in force.

† Are included under this number more especially, mineral waters in bottles, drugs, and preparations recognized as official by the French Code.

NOTE 3.—The numbers of the tariff items have reference to the present Canadian tariff.

NOTE 4. The term "Ex" in the case of the number of an item means a part of the item to which the number refers.

# FRENCH PRODUCTS ENJOYING THE BENEFIT OF A SPECIAL TARIFF.

No. of the Canadian Tariff.	Products.	Duties.
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Ex 86 Vegetables, tomatoes excepted, including baked beans, in cans, or other airtight packages, n. o. p.; the weight of the cans or other packages to be included in the weight for duty.

Ex 120 Anchovies, sardines, sprats, and other fish, packed in oil or olive oil, in tin boxes, the weight of the tin box to be included in the weight for duty.

(c) When weighing over 8 cwt. and not over 12 cwt. each.

Ex 166 Wines of the fresh grape of all kinds, not sparkling, imported in barrels or in bottles:

(a) containing 21% or less proof spirit,..... per gall. 0 15

(b) containing more than 21% and not more than 23% proof spirit,..... per gall. 0 20

(c) containing more than 23% and not more than 25% proof spirit,..... per gall. 0 25

For each degree in excess of 25% of proof spirit until the strength reaches 40% of proof spirit,..... 0 03

P. provided that six-gallon bottles, or 12 pint bottles, shall be held to contain a gallon for duty purposes under this item.

Ex 165 Champagne and all other sparkling wines in bottles containing:

(a) not more than a quart, but more than a pint (old wine measure),..... doz. bottles \$ 30

(b) not more than a pint, but more than one half pint (old wine measure),..... doz. bottles 1 60

(c) one half pint, or less,..... 0 80

(d) over one quart (old wine measure),..... per gall. 1 02

Ex 169 Books, viz.: Novels or works of fiction, or literature of a similar character, unbound, or paper bound or in sheets, in the French language, but not to include Christmas annuals, or publications commonly known as juvenile and toy books,..... 15%

Ex 17 Books, printed, periodicals and pamphlets, or parts thereof, in the French language, n. o. p.; not to include blank account books, copy books, or books to be written or drawn upon..... 5%

Ex 220 All medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, tractions, lozenges, syrups, corals, bitters, anodynes, tonics, plasters, liniments, styptics, ointments, pastes, drops, water, essences, and oils, n. o. p.

Ex 241 All other than dry and not containing alcohol,..... 25%

Provided that drugs, plant mass and preparations, not including pills or medicinal plasters, recognized by the British or United States Pharmacopoeia or the French Codex as official, shall not be held to be covered by this item.

282 Olive oil, n. o. p.,..... 18%

Ex 475 Embroideries, n. o. p.; lace, n. o. p.; collars or collarettes in lace and all manufactures of lace, cutwork, or cotton, linen, silk, or other material, n. o. p.,..... 27%

Ex 581 Velvets of pure silk and silk fabrics..... 20%

582 Ribbons of all kinds, and materials..... 25%

583 Manufactures of silk, of which silk is the component part of chief value, n. o. p.,..... 25%

NOTE 1.—The term "Ex" in the case of the number of an item means a part of the item to which the number refers.

NOTE 2.—The numbers of the tariff items have reference to the present Canadian tariff.

## EXTENSION IN PART OF INTERMEDIATE TARIFF TO BELGIUM, THE NETHERLANDS AND ITALY.

(Memorandum Department of Customs No. 1292 B, of June 16, 1910.)

By Order in Council, published in the *Canada Gazette* of this date, the benefit of the Intermediate Tariff is extended to the goods enumerated in the Schedule hereto, marked "Schedule Number One," the produce of manufactures of Belgium and the Netherlands, when imported and conveyed without transhipment from a port of Belgium or the Netherlands, or from a port of a British country into a sea or river port of Canada.

By Order in Council, published in the *Canada Gazette* of this date, the benefit of the Intermediate Tariff is extended to the goods enumerated in the Schedule hereto, marked "Schedule Number Two," the produce of manufacture of Italy, when imported and conveyed without transhipment from a port of the Kingdom of Italy, or from a port of a British country into a sea or river port of Canada.

In cases of goods for entry under the Intermediate Tariff shall be certified as to origin, quantity, value and other particulars as prescribed by the Customs regulations. The certificate of origin shall be in form similar to the certificate form J, under the French Treaty.

The declaration of the importer may be accepted as to the origin of the goods, the produce or manufacture of Belgium, the Netherlands or Italy, which were shipped on or before 30th June, 1910, for entry thereafter under the Intermediate Tariff.

## SCHEDULE NO. 1.

Goods of Belgium and of the Netherlands enjoying the benefit of the Intermediate Tariff on importation into Canada.

No. of the Canadian Tariff.	Goods.	Duties.
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8 Canned meats, canned poultry and game; extracts of meats

17 *Cherries*, n. o. p.,..... 25%

23 Preparations of cocoa or chocolate, n. o. p.,..... 25%

67 Macaroni and vermicelli..... 100 lbs. 1 00

2 Or 11° 6 by centesimal alcoholometer.

3 Or 13° 3 by centesimal alcoholometer.

4 Equal to 746 of a litre.

5 Equal to 175 of a litre.

## TARIFF.]

No. of the Canadian Tariff	Goods.	Duties, \$ c.	No. of the Canadian Tariff	Goods.	Duties, \$ c.
72	Grain, and other seeds for agricultural and other purposes, n. o. p., <i>except</i> barley, hemp and millet seeds, when used for brewing, weighing over 1lb. each	10%		Liniments, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n. o. p.	25%
78	Flower stock, viz.: Palms, ferns, rubber plants (Ficus), gladioli, camass, dahlias and pinks	24%	(b) All others		60%
81	Trees, viz.: Apple, cherry, peach, pear, plum, and quince, of all kinds, and small peach trees known as June buds, each	0 21		Provided that drugs, pill-mass and preparations, not including pills or medicinal plasters, recognised by the British or the United States pharmacopoeia, or the French Codex as official, shall not be held to be covered by this item.	
92	Grass, vines, roseberry, raspberry, currant and goose bushes; fruit plants, n. o. p.; trees, plants and shrubs, commonly known as nursery stock, n. o. p.	17%		Provided, also, that any article in this item containing more than 10% of proof spirit shall be rated for duty at	per gall. and
98	Tenatoes and other vegetables, including corn and shelled peas, in cans or other air-tight packages, n. o. p.	0 11			2 40
99	Fruits in air-tight cans or other air-tight packages, n. o. p.	0 03			32 1/2
105	Pickles, sauces and catsups	1b. 0 02	228	Soap powders, powdered soap, mineral soap, and soap, n. o. p.	0 01
109	Almonds, walnuts, Brazil nuts, pecans and shelled peanuts, n. o. p.	0 02	230	Celloidin	1b. 0 01
112	Nuts of all kinds, n. o. p.	0 02	232	Gums, liquid, powdered or sheet, and emulsion, gelatine, casein, adhesive paste and isinglass	25%
112	Nuts, shelled, n. o. p.	0 21	233	Pomades, French or flower colours, preserved in fat or oil for the purpose of coloring, the colors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each	12 1/2
120	Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty	0 03	234	Perfumery, including toilet preparations, non-alcoholic, viz.: hair oils, tooth and other powders and washes, pomades, pastes and all other perfumed preparations, n. o. p., used for the hair, mouth or skin	20%
(a) When weighing over 12 ozs. and not over 20 ozs. each		0 04	236	Antiseptic dressing, such as absorbent cotton, cotton wool, lint, lamb's wool, tow, jute, gauzes and oakum, prepared for use as surgical dressings, plain or medicated; surgical trusses, pessaries and suspensory bandages of all kinds or materials, n. o. p.	17 1/2
(b) When weighing over 8 ozs. and not over 12 ozs. each		0 03	247	Celloidin, moulded into sizes for ladies' or gentlemen's neckties, handkerchiefs, or other articles, manufactured; moulded celluloid balls and cylinders, coated with tinfoil or not, but not finished or further manufactured; and celluloid lamp shade blanks and comb blanks	7 1/2
(c) When weighing 8 ozs. each or less		0 02	250	Printing ink	7 1/2
121	Fish preserved in oil, n. o. p.	30%	252	Writing ink	20%
141	Sugar candy and confectionery of all kinds, n. o. p.	32 1/2	254	Essential oils, n. o. p.	27 1/2
152	Lime juice and other fruit syrups and fruit juices, n. o. p.	17 1/2	267	Tableware of china, porcelain, white granite or onyx stone	10%
156	Hydrated oxide of ethyl or spirits of wine, n. o. p.; gin of all kinds, n. o. p.; rum, whisky and all spirituous or alcoholic liquors, n. o. p.; amylic alcohol or fusel oil, or any substance known as potato spirit or potato oil, methyl alcohol, wood alcohol, wood naphtha, n. o. p.; spirit or any substance known as wood spirits or methylated spirits, brandy, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n. o. p.; cordials and liqueurs of all kinds, n. o. p.; mescol, polique, rum sherry, schiedam and other sherry; toffe, cognac and similar alcoholic liquors, n. o. p.; and brandy, n. o. p., containing more than 40% of proof spirit	2 40	290	Cement, Portland, and hydraulic or water line	0 11
158	Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being known or designated as anodynes, chills, essences, extracts, lozenges, or other medicinal, and spirituous fruit essences, n. o. p.	2 40		bags or casks, the weight of the package to be included in the weight for duty	109 lbs. 0 11
160	Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind	70%	316	Electric light carbons and points, of all kinds, n. o. p.	32 1/2
(a) When in bottles or tins containing not more than 4 ozs. each		50%	318	Common and colorless window glass, each, n. o. p.	12 1/2
(b) When in bottles, tins or other packages containing more than 4 ozs. each		2 40	320	Plate glass, not bevelled, in sheets or panes not exceeding seven square feet each, n. o. p.	10%
162	Medicinal or medicinal wines, including vermouth and ginger wine, containing not more than 10% of proof spirit	50%	322	Plate glass, bevelled or not and framed or not	25%
Ex 163	Wines of the fresh grape of all kinds, not sparkling, containing 26% or less of proof spirit, whether imported in wood or in bottles	0 23	323	Silver glass, bevelled or not and framed or not	30%
And in addition thereto, for each degree of strength in excess of 26% of proof spirit until the strength reaches 40% proof spirit		0 03	324	Articles of glass, not plate or sheet, designed to be cut or mounted; and manufactures of glass, n. o. p.	20%
(Provided that six quart bottles, or twelve pint bottles, shall be held to contain a gallon for duty purposes under this item.)			329	Manufactures of lead, n. o. p.	27 1/2
165	Champagne and all other sparkling wines		332	Brass and copper nails, tacks, rivets and washers; bolts and gages, n. o. p.; and manufactures of brass or copper, n. o. p.	27 1/2
(a) In bottles containing each not more than a quart but more than a pint (old wine measure)		3 30	334	Manufactures of aluminum, n. o. p.	22 1/2
(b) In bottles containing not more than a pint each, but more than one-half pint (old wine measure)		1 65	361	Gold, silver and aluminum leaf; Dutch or schelling metal; brocade and braided powders	25%
(c) In bottles containing each not more than one-half pint (old wine measure)		1 50	362	Articles consisting wholly or in part of sterling or other silverware, nickel-plated ware, gilt or electro-plated ware, n. o. p.; manufactures of gold and silver, n. o. p.	30%
Ex 166	Books, viz.: Novels or works of fiction or literature of a similar character, unbound or paper bound or in sheets, in the French language, but not including the Christian Bible or the French language, but not including the Christian Bible or the French language, but not including the Christian Bible or the French language	22 1/2	366	Watch actions and movements, and parts thereof, finished or unfinished, including watches, time recorders, clock and watch keys, clock cases, and clock movements	27 1/2
Ex 171	Books, printed, periodicals and pamphlets, or parts thereof in the French language, n. o. p.; not to include blank account books, copy books, or books to be written or drawn upon	19%	418	Wire cloth, or woven wire of brass or copper	22 1/2
180	Photographs, chromos, chromotypes, autotypes, panotypes, paintings, pictures, decalcomans, transfers of all kinds, reproductions or prints or proofs therefrom, and similar works of art, n. o. p.; blue prints, billboards, maps and charts, n. o. p.	22 1/2	419	Needles of any material or kind, and pins manufactured from wire of any metal, n. o. p.	27 1/2
213	Acid, acetic and pyroxylic, n. o. p. and	0 12 1/2	420	Buckles and clasps of iron, steel, brass or copper, of all kinds, n. o. p. (not being jewellery)	27 1/2
And in addition thereto, for each degree of strength in excess of the strength of proof		6 1/2	428	Knives and forks and all other cutlery, of steel, plated or not, n. o. p.	27 1/2
Provided that the strength of proof shall be held to be equal to 6% of absolute acid, and shall be determined in the manner prescribed by the Governor			478	Locomotives and motor cars for railways, and	30%
220	All medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including patents and proprietary preparations, tinctures, pills, powders, troches,		Ex 483	Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; electric apparatus, n. o. p.; and iron and steel castings, and iron or steel integral parts of all machinery above specified	25%
			494	Manufactures of iron or steel, of iron or steel or of which iron or steel (or either) are the component materials of chief value, n. o. p.	27 1/2
			506	Manufactures of wood, n. o. p.	27 1/2
			512	Picture frames and photograph frames of wood, iron or	
			518	Houses, cottages, cabots or other buildings, of wood, iron or other material, in parts or finished; wire screens, wire doors and wire windows; cash registers; window cornices and cornice pieces of all kinds; hair, spring and other mattresses; curtain stretchers, furniture springs and other furniture, of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat or like animal, not exceeding in weight 6 ozs. to the sq. yard, when imported in the grey or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the Minister of Customs	20%
			567	Parrots, manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the goat, or other like animal, n. o. p.; cloths, doekins, cassimeres, trevins, cantons, seracims and felt, n. o. p.	25%









this Colony from countries making such changes or reduction in their tariff with respect to fish, the produce of fish, or other articles exported from this Colony to such countries.

16 In addition to the duties herebefore provided to be raised, in and on all goods, wares and merchandise imported into this Colony, there shall be raised, levied, collected and paid on the goods, wares and merchandise hereinafter in this section mentioned, imported into this Colony from countries the fishermen of which enjoy the privilege of taking codfish upon all parts of the coast of Newfoundland and its dependencies, and in which no duty is or hereafter shall be levied upon or the produce of the fisheries, exported from this Colony or its dependencies to such countries, the following rates, *viz.*: Flour per barrel, 75 cents; pork per barrel, 75 cents; butter per lb., 75 cents; tobacco per 100 lbs., 50 cents; kerosine oil, 25 cents; oats per bushel, 25 cents; potatoes per bushel, 25 cents; turnips per bushel, 25 cents; cabbages per dozen heads, 40 cents; mennerated vegetables *ad val.*, 30 per cent. Provided always, that the Governor in Council may, at any time when it shall be made to appear to him to be for the benefit of the Colony, by proclamation to be published in the *Royal Gazette*, suspend the operation of the clause for the limited period, the duration of such period to be stated in the said proclamation, in respect of all or any of the above-mentioned articles.

17 In case of any country now imposing, or which may hereafter impose, an import duty on herrings exported from this Colony and imported into such country, and in vessels of such country, when such herrings may be imported into such country in vessels belonging to the same free of duty, the Governor in Council may by proclamation impose an export duty equal to the amount of duty so imposed by such country aforesaid on herrings exported from this Colony in vessels belonging to such country where such import duty is imposed.

18 It shall be lawful for the Governor in Council to direct the appropriation of the duties collected on coal in the port of St. John's to the St. John's Municipal Council, and in the case of Harbor Grace, Carbonear, Placentia and Bell Island, at which places duties are at present collected on coal imported for domestic and other purposes, it shall be lawful for the Governor in Council to appropriate to such duties collected on coal at such places, for the use of the said coal, such amount as may be in the opinion of the Governor in Council be equal to the whole of the duties collected at the said place on coal imported and used for domestic purposes; the said amounts shall be paid to such towns as shall be determined by the Governor in Council for the use of said towns respectively.

19 At the time of entering neat cattle, subject to an *ad valorem* duty by this Act, the importer or known agent thereof shall, at the time of such entry, pay a sum as duty to be calculated upon the valuation of forty dollars for each of such cattle: Provided always, that within fourteen days after the landing of such cattle the importer or his authorized agent shall, if he is the merchant, the same shall have been realized by public auction or private sale, produce the original account for such thereof, and answer all such questions respecting the same as the Minister of Finance and Customs, Assistant Collector, or other proper officer, may propose, on oath (if required), which oath the said officers are hereby authorized to administer; and if the amount of value exceeds shall appear to the importer or his authorized agent to be more than the amount for which the said cattle were first entered, the importer or known agent shall then pay by post entry the amount of duty that may exceed the original duty paid on the same; or if the value should be less, the importer or known agent shall be returned by certificate of the said importer or known agent shall refuse to produce the account sales at the time aforesaid, or produce any other than the true account, or alter the same, or refuse to answer upon oath such questions as aforesaid, or to answer them truly, or to pay the additional duty (if any) due as aforesaid, such importer or known agent shall forfeit in any case as aforesaid, such sum of four hundred dollars; and should the said cattle not have been disposed of within the time aforesaid, or appraised as hereinafter provided, the duty already paid upon them shall be detained, and deemed to be true duty: Provided also, that one day's notice in writing of the time of the landing of such cattle, also, as aforesaid, be given to the Minister of Finance and Customs, Assistant Collector, or other proper officer: Provided, further, that when the said cattle so imported are not intended for immediate sale, the duty payable thereon shall be ascertained at the time of landing by appraisal at their value in the place where imported, one appraiser to be appointed by the Minister of Finance and Customs, and one by the importer or his or other proper officer, and if the said parties disagree, they shall appoint a third appraiser, the appointment of any two of whom shall be final and binding; and in the event of said importer or agent neglecting or refusing to appoint an appraiser at the time aforesaid, the Minister of Finance and Customs, Assistant Collector, or other proper officer, or other proper officer, to appoint an appraiser to act for the said importer, or agent shall be bound, and shall also be subject to the same regulations and penalties as herebefore provided; or the said importer or known agent shall, at the time of entry aforesaid, deposit with the Minister of Finance and Customs, Assistant Collector, or other proper officer aforesaid, the sum of six dollars to meet the expenses of appraisal aforesaid, any part of which said sum unexpended shall be returned to the said importer or known agent.

20 The duty imposed upon neat cattle by this Act shall be a *val.*, collected and paid upon the gross value of said appearing upon the produce of the original account sales, when such cattle shall have been sold, or upon the appraised value as herebefore provided, after deducting the amount of freight of any such cattle in either case.

21 Coverings, inside and outside, used in covering or holding goods imported therewith shall be subject to the following provisions, *viz.*:  
(a) *Canal coverings*, containing goods capable of holding liquids, containing goods subject to specific duty only, *ad val.* Free  
(b) *Canal coverings* containing goods subject to any *ad val.* duty when not included in the invoice value of the goods they contain, *ad val.* 30%  
(c) *Canal coverings*, containing goods, when not included in the invoice value of the goods they contain, and not charged separately on the invoice, shall be subject to the same rate of duty *ad valorem* as the goods they contain, and may be combined with the goods for valuation and duty on the 4th entry;

(d) *Provided further*, that receptacles capable of holding liquids, when containing goods subject to a specific duty, shall be charged with a duty of 30% *ad valorem*.

The value for duty of all coverings and receptacles shall be determined in manner to be prescribed by regulations made by the Minister of Finance and Customs.

(e) *Provided further*, that usual coverings designed for use other than for the *boat* for transportation of goods they contain, shall be charged with the rate of duty to which the same would be subject if imported separately;

(f) *Provided also*, that the term "coverings," in this section shall include packing boxes, crates, cases, cartons, wrapping, sacks, burlap, twine, straw or other articles used in covering or holding goods imported therewith, and the labor and charges for packing such goods, subject to regulations made by the Minister of Finance and Customs.

22 All sums of money payable under this Act as duties, penalties or forfeitures, shall be paid in and on the dollar, and are hereby declared to be in dollars and cents Newfoundland currency, and shall be received, taken and paid in such currency, and all such duties shall be paid and received according to the imperial weights and measures by law established in this Colony; and in all such cases where such duties are imposed, according to any specific quantity or value, the same shall apply in like proportion to any greater or less quantity or value.

23 The several duties imposed in Schedule A of this Act shall be paid by the importers of such articles respectively, and shall be collected and secured by means of and under the regulations and penalties, and in the manner provided by any Act or regulation of the General Assembly of this Colony, for collecting the revenue of this Colony and its Dependencies.

24 In the case of all wines, spirits or alcoholic liquors, subject to duty according to their relative strength of proof, such strength shall be ascertained either by means of Sykes hydrometer or of the specific gravity bottle, as the Minister of Finance and Customs may direct; and in case any relative strength of proof is not currently ascertained by the direct use of the hydrometer or gravity bottle, it shall be ascertained by the distillation of a sample, and the subsequent test in like manner of the distillate.

25 All medicinal preparations, whether chemical or other, usually imported under the name of the manufacturer, shall have the true name of such manufacturer or the place where prepared, and the word "non-alcoholic" permanently and legibly affixed to each parcel by stamp, label or otherwise; and all medicinal preparations imported without such names and word so affixed may be forfeited.

26 Any person who, without lawful excuse, the proof of which shall be on the person accused, sends or receives, or attempts to send or receive, by the Colony, has in his possession any bill-heading, or other paper appearing to be a heading or blank, capable of being filled up and used as an invoice, and bearing any certificate purporting to show, or which may be used to show, that the invoice which may be made from such bill-heading or blank, is correct or authentic, is guilty of an offence and liable to a penalty of five hundred dollars, and to imprisonment for a term not exceeding twelve months, in the discretion of the Court, and the goods entered under any invoice made from any such bill-heading or blank shall be forfeited.

27 With respect to goods imported for manufacturing purposes that are admissible for any specified purposes at a lower rate of duty than for other purposes, chargeable, or exempt from duty, the importer claiming such exemption from duty, or proportionate exemption from duty shall make and subscribe to the following affidavit or affirmation before the Collector of Customs at the port of entry, or before a Notary Public or a Commissioner for taking affidavits:

"I, the undersigned, importer of the goods or articles mentioned in this entry, do solemnly (swear or affirm) that such (names of the goods or articles) are imported by me for the manufacture of (names of the goods to be manufactured) in my own factory, situate at (name of place) and that the same will be used for any purpose or disposed of until so manufactured."

28 Whenever the Governor in Council has reason to believe that with regard to any article of commerce there exists any trust, combination, association, or agreement of any kind among manufacturers, importers, or dealers therein, to unduly enhance the price of such article, or articles or dealers therein, to unduly enhance the price of such article, or to promote the advantage of the manufacturers or dealers at the expense of the consumers, the Governor in Council may commission or empower any Judge of the Supreme Court to inquire in a summary way into and report to the Governor in Council whether such trust, combination, association or agreement exists.

29 The Judge may call the attendance of witnesses and examine them under oath, and require the production of books and papers, and shall have such other necessary powers as are conferred upon him by the Governor in Council for the purposes of such inquiry.

(3) If the Judge reports that such trusts, combinations, associations or agreements exist, and if it is found by the Governor in Council that such trusts, combinations, associations or agreements are to the disadvantage to the customers, is facilitated by the Inties of Customs imposed on a like article when imported, then the Governor in Council shall place such article on the free list, or so reduce the duty on it as to give to the public the benefit of reasonable competition in such article.

30 Whenever it shall be made to appear to the Governor in Council that it is desirable for the purpose of promoting the importation of potatoes for seed, to abrogate or reduce the duty upon potatoes for such purpose, it shall be lawful for the Governor in Council by order published in the *Royal Gazette* to abrogate or reduce such duty.

31 Upon the importation of any goods or articles, the duty paid shall be allowed to the supplier upon the production to the Assistant Collector of the necessary evidence.

32 The duties on coal imported into any port or place in this Colony other than St. John's, Harbor Grace, Carbonear, Placentia and Bell Island shall be remitted and such coal shall be free from entry upon the production to the Collector or other proper officer by the importer of a satisfactory affidavit setting forth that such coal is intended exclusively for domestic use; and on such importer entering into a sufficient bond with sureties that such coal or any part thereof shall not be sold or used for other than domestic purposes.

33 Upon the entry, by an authorized surveyor, of lumber imported into this Colony, for ascertaining the quantity therein upon which duty is to be collected, the surveyor shall furnish to the Customs House a certificate setting forth that he has surveyed a cargo of lumber imported in a certain ship, stating name and master, and the quantity of such cargo, and particulars of its origin, the kind of wood, and the kind and description of the logs, plank, dressed or undressed, timber, lathe, or shingle, may constitute such cargo; such certificate of survey must be delivered

to the proper officer of Customs, twenty-four hours after the landing of the cargo, under a penalty of twenty dollars, to be collected in a summary manner upon complaint before a Justice of the Peace. For every certificate of survey so obtained by an authorized surveyor, he shall be entitled to receive the sum of fifty cents.

33. On such articles of machinery, implements or materials as are necessary to the initiation and installation of any manufacture or industry in this Colony, or in connection therewith and used therein, there shall be levied and collected such less duties than the rates prescribed as to the Customs Act, and such duties shall be paid to the Officer in Council: Provided that such order may prescribe such conditions and regulations concerning the said importations as he may deem wise.

34. Upon oleomargarine, butterine, or similar substitutes for butter, and upon tobacco, imported into this Colony, being reported at the Customs House and before being entered for consumption, the packages in which such article is contained shall be stamped or marked by a Customs officer with the name of the article or with some distinguishing mark.

35. The importation of any such article into consumption before the package containing it is marked as aforesaid is hereby prohibited, and any such goods so imported shall become forfeited to the Crown, and may be sold by a Customs officer and sold either by stamping or marking, one-half the proceeds being paid to the informer and seizing officer, one moiety to each, the other half being paid to the consolidated revenue.

36. It shall be unlawful to manufacture oleomargarine, butterine, or a similar substitute for butter, or to manufacture tobacco, cigars and cigarettes, except under the license of the Minister of Finance and Customs, who may grant such license, upon application, without charge to the applicant.

37. Each factory of oleomargarine, butterine and similar substitutes for butter, or of tobacco, cigars and cigarettes, shall be, for the purposes aforesaid, a bonded warehouse; the products manufactured therefor shall be for the purpose thereof, under the control of the Minister of Finance and Customs, and such officers as he may appoint, from the time of its production in the factory until the packages containing it have been duly stamped or marked and the excise duty paid thereon.

38. It shall be unlawful for any person to take from such factory, or from the part thereof under the control of the officer aforesaid, any product of the factory not contained in packages marked or stamped by the excise officer with the name of the article or with some other stamp or mark whereby the product of the factory may be distinguished, except by permission of the Minister of Finance and Customs.

39. The excise duty levied and collected upon oleomargarine, butterine, or similar substitutes, and upon tobacco, cigars and cigarettes, shall be paid in advance from time to time to the Minister of Finance and Customs, or such persons as he may appoint, before a permit shall be granted for the entry of such products into consumption; the excise duty so collected being from time to time paid into the consolidated revenue.

40. Any person who contravenes the provisions relating to excise, a complaint may be made before a Stipendiary Magistrate or two Justices of the Peace, and the offender, upon conviction, shall be liable to a penalty not exceeding five hundred dollars, or, in default of the payment thereof, to imprisonment for a period not exceeding six months. If the person convicted be the holder of a license, or if it be proven that he was party to the offence, his license may be forfeited, and he shall thenceforth be incapable of procuring a license.

41. All articles and ingredients, except butter, imported into bond for use and to be used in the manufacture of tobacco, cigars, cigarettes, oleomargarine, or similar compounds, shall be admitted free of duty and exempt from taxation.

42. The Revenue Act, 1901, and the Acts 2 Ed. VII., cap. 26, 3 Ed. VII., cap. 15, 4 Ed. VII., cap. 18, in amendment thereof are hereby repealed, and shall be deemed to have been repealed on this sixth day of June, one thousand nine hundred and five: Provided always, that all bonds given and payments made under the said Acts or any of them are hereby confirmed and made valid.

43. This Act shall be held to have come into operation on the sixth day of June, one thousand nine hundred and five, at the hour of 9.30 a.m.

#### CUSTOMS REGULATIONS AS TO INVOICES.

Every invoice of goods imported shall be certified in writing as correct by the person, firm or corporation consigning the goods, and shall show the actual value of the goods in the currency of the country whence the goods have been exported, and the quality and description of such goods, and the marks and numbers on the packages, in such a manner as to indicate the quantities and values of the articles comprised in each importation package.

#### FORM 6.

DECLARATION prescribed to be made by an owner, or exporter, not resident in this Colony, before the collector or the mayor or other chief municipal officer at the place in the United Kingdom, or other place in any foreign port, to which the goods are to be shipped, or to be shipped, (the name of party subscribing to this declaration), of (city, or town and country), do solemnly and truly declare that I am a member of the firm (giving the name of the firm when the shipment is made by a firm), or an officer, director or manager of (giving the name of the corporation), and that the goods are to be shipped, or to be shipped, on consignment to (name of consignee), at (place) in Newfoundland, and described in the annexed invoice; that the said is a complete and true invoice of all the goods included in this shipment; that the said goods are properly described in the said invoice; that there is included and specified in the invoice the true value of all articles, cases, boxes and coverings of any kind, and all charges and expenses incident to placing the said goods in condition packed ready for shipment to Newfoundland; if prior to our shipment to Newfoundland the said goods, or any of them, have been sold to any person or firm or corporation in Newfoundland, that such sale or sales in the said invoice be stated, and the price or prices actually received be intended to be charged to such person, or firm, or corporation.

And the said goods as in condition packed ready for shipment at the place (name, bond, etc.) exported and consigned to the importer in Newfoundland after deducting such cost, ocean freight, from place of shipment direct to destination, and all Newfoundland import duties and charges (if any) included in the price of the goods as aforesaid; and that the said goods are to be shipped to Newfoundland the said goods, or any of them, have not been sold to any person, or firm, or corporation in Newfoundland, that the invoice contains a just and faithful valuation of such goods at their actual value when sold for home consumption in the principal markets of the United Kingdom, or other place in which they were sold, and that such fair market value is the price at which the said goods are sold, or offered for sale, in like quantity and conditions by me or by others, at the principal or principal markets in the ordinary course of

trade at the usual price without any discount or deduction for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or of any special consideration whatever; or that if the value for duty of any goods as stated in this invoice is other than the value thereof as above specified, such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value stated in said invoice; and that no different invoice or account thereof has been or will be furnished to any one by me or on my behalf.

Declared before me at

this

day of

19

FORM 11.

DECLARATION PRESCRIBED for invoices of merchandise sold to importers in Newfoundland and exported therefrom, to be signed by a partner, official or employee of the exporter, and to be a knowledge of the facts certified to and to be written, printed or stamped on the face or back of the invoice.

1. The undersigned, do hereby certify as follows:—

(1) That I am the exporter of the goods in the invoice mentioned or described; (2) That the said invoice is in all respects correct and true; (3) That the said invoice contains a full and true statement showing the price actually paid or to be paid for the said goods, the actual quantity thereof, and all charges thereon;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Newfoundland, and as when sold at the same time and place in like quantity and condition for home consumption, in the principal markets of the country whence exported directly to Newfoundland, without any discount or deduction for cash, on account of any drawback or bounty, or on account of any royalty actually payable thereon or payable thereon when sold for home consumption but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;

(5) That no different invoice of the goods mentioned in said invoice has been or will be furnished to any one; and

(6) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by any one on behalf of either of them, either by way of discount, rebate, salary, compensation, or in any manner whatsoever other than as is shown in the said invoice.

Dated at

this

day of

19

Exporter.

No invoice will be accepted at the Customs unless the declarations, provided for by the Governor in Council, are attached thereto.

#### SCHEDULE A.

Goods subject to duty.

Tariff No.	Articles.	Dols. Cts.
	To the following rates must be added a surtax of 10% of the duty.	
1	Aerated waters of all description, and non-alcoholic drinks, not to include natural mineral waters	40%
2	Acids, muriatic and nitric, and all mixed or other acids, n.e.s.; sulphuric ether, chloroform and solutions of peroxides of hydrogen; creosote, chloro di nitro, benzole, and nitro of acetone	35%
3	Alc. porter and beer	0 80
	When imported in bottles, six reputed quarts or twelve reputed pints shall be held to contain one gallon, and so for any larger or smaller bottle or flask that may be imported.	
4	Anchovies, sardines, oysters, clams, salmon, lobsters, and all fish prepared, preserved or packed in oil or otherwise, n.e.s.; fish smoked or homeless, n.o.p., and all other articles the product of the fisheries, n.o.p.	35%
5	Animals living, viz.: Oxen, cows, bulls, horses, mares, foals and other draft animals, n.e.s.	20%
	Cattle, pigs and sheep	1 00
	Pigs (under three months of age) and lambs	0 50
6	Apples	0 50
7	Dos, dried	0 02
8	Asbestos, and all manufactures thereof	40%
9	Bar iron, imported for sale or for re-exportation	35%
10	Baths, tubs and washstands, of earthenware, stone, cement or clay, or of other material, n.e.s.	40%
11	Beans	0 00
12	Belting of leather, or other material for machinery, including belting	40%
13	Bicycles and bicycles and parts thereof	10%
14	Billiard tables and billiard boards and tables, cues, balls, cue micks, one tips and billiard chalk	40%
15	Biscuits, viz.: Base known as ships' biscuits	0 10
	Salt, wafer, butter, and pilot, and any biscuits of description not sweetened	0 02
	Biscuits and bread, n.e.s.	40%
16	Blocks for ships, and block sheaves, n.e.s.	40%
17	Blocks for ships, and block sheaves of galvanized iron, n.o.p.	30%
	Butter	2 60
18	Brick, stock or common	0 00
	Facing and fire	20%
19	Brin, known as bread-brin, when imported by local manufacturers, which to enclose their manufactures	ad val.
20	Brown and whisks of corn	20%
21	Broom handles	50%
22	Brushes	40%
23	Butter	0 00
24	Butterine, oleomargarine, and other similar substitutes for butter	0 03
25	Cabbages	0 01
	1st May to 31st July, both inclusive	0 00
	1st August to 30th April, both inclusive	0 01

[illegible]



Tariff No.	Articles.	Dols. Cts.	Tariff No.	Articles.	Dols. Cts.
	when imported by bookbinders for use in their trade and not for sale, and paper for covers of books when imported by printers .....	ad val.		When imported in bottles, this or other packings, each holding less than 1 gallon .....	ad val.
88	Malt, .....	10%	111	Spermaceti and other fish oils, in packages not hermetically sealed .....	25%
90	Mariners' compasses and cards for same, patent logs, and log lines, sextants and quadrants, .....	20%	112	Oysters or clams in the shell, salted, in packages not hermetically sealed .....	25%
	Thermometers, barometers, .....	20%	113	Paints and colors of all kinds, whitening, chalk, lamp black, ivory black, dyes of all kinds, ultramarine, putty, copal, paint, varnishes, lacquers, .....	ad val.
	binooculars, parallel rulers, brass binnacles, and chronometers for ships' use .....	25%	116	Pearlshag and horkings .....	30%
100	Marline for making lobster pots .....	10%	117	Poss, pomel, including duty on packages .....	ad val.
101	Mat pieces and spars, viz.: Dressed, or partly dressed, 60 ft. or over in length, n.e.s., .....	20%	118	Poss, split & dried, green, including duty on packages .....	ad val.
	Undressed, or partly dressed, under 60 ft. in length, n.e.s., .....	20%	119	Perfumery, including tooth and eye powders, washes, pomades, hair oils, tooth and eye powders, washes, pomades, .....	ad val.
	Undressed, 60 ft. or over in length, including wharf stores, n.e.s., .....	1 50		pastes, and all other perfumed preparations, n.e.s., used for the hair, mouth, or skin, and pomades, French or flower colours, preserved in fat or oil .....	40%
102	Matches of all kinds .....	2 40	120	Phonographs, organs and musical instruments of all kinds, and parts thereof, n.e.s., including cases and other trappings, provided that musical instruments of cases shall be dutiable at the same rate as their contents when imported containing the instrument, and phonographs, gramophones and similar instruments .....	ad val.
103	Meats, viz.: Canned meats, known as C.C. beef, corned beef, corn beef, corn beef hash, luncheon beef, roast beef, boiled beef, roast mutton, boded mutton, and brawn, including weight of immediate coverings, .....	per oz. 35%	121	Picture frames and photo frames of any material .....	ad val.
	All other canned meats, n.e.s., .....	ad val.	122	Plaster of Paris or gypsum, ground, mainly colored, refined, and Paris green, (dry) .....	ad val.
	Meat, fresh .....	lb. 0 05		Plaster casts, n.e.s., .....	0 10
	Meat and game, dried, salted, .....	lb. 0 05	123	Potatoes .....	ad val.
	Sausages .....	lb. 0 05	124	Putney, alive .....	ad val.
	Bacon, hams, tongues and beef, smoke cured, .....	ad val.	125	Res-quadrants, of all kinds, n.e.s., including collars and cuffs, n.e.s., .....	ad val.
	Hams and tongues, dry, salted or pickled .....	lb. 0 05	126	Rice, cleaned .....	0 01
	Meat, dry, salted, or pickled .....	lb. 2 50	127	Salt for beans and salts, turpentine, tans and tannins .....	ad val.
104	Medicinal, chemical and pharmaceutical preparations, when composed of one or more than one substance, n.e.s.; patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, .....	ad val.	128	Salts, viz.: laury and table salt, n.e.s., .....	10%
	liniments, salves, ointments, pills, drops, waters, essences and oils, n.e.s.; antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lamp's wool, tow, jute, gauze, and oakum, prepared for use as surgical dressing; plain or medicated surgical bandages, and all other similar preparations of all kinds; oiled silk; oil-thin oil and compounds of which cod-liver oil forms a prominent part; ipecacuan paste, ipecacuan in pills and sticks, when of the quality known as Spanish ipecacuan; .....	ad val.	129	Salts, when used as a part of the original construction of mills and factories, n.e.s., .....	ad val.
	Surgical and dental instruments (not being furniture), surgical needles, clinical thermometers, catgut and silk sutures and galvanic batteries, when imported by dentists for use in their profession .....	ad val.	130	Shoe makers' oil, harness and leather dressing, and harness soap .....	ad val.
104	Molasses produced in the West India Islands in the process of the manufacture of sugar from the juice of the sugar cane, including duty on the package in which it is imported .....	per gal. 0 45	131	Small wares, viz.: (a) Artificial flowers and dressed feathers, imitations of every description, n.e.s.; empress of all kinds; velvet, velveteens, silk velvet plush, and silk robes, n.e.s.; embroidery, lace, brims, fringes, cords, .....	ad val.
105	Mosaic flooring of any material, roofing slates, slate mantels and other manufactures of slate, n.e.s., .....	ad val.		brooches, lace, brims, fringes, cords, .....	ad val.
106	Nails, viz.: Iron or steel cut nails and spikes (ordinary builders'); wire nails of all kinds; iron or steel nails of all descriptions, leathered or not, n.e.s., .....	0 01		laces, brims, fringes, cords, .....	ad val.
	Iron and steel fine wire nails, spikes and shoe nails .....	0 00		laces, brims, fringes, cords, .....	ad val.
	Wrought, when hand-made; pressed nails and pressed spikes of all kinds; brads, used by broom makers for fastening wire; nails used by brush-makers in making brushes; horse-shoe nails and galvanized nails, and spikes and sheet iron nails, n.e.s., .....	0 00		laces, brims, fringes, cords, .....	ad val.
107	Nets, netting, trawl gear, traps and seines, for use in sea and salmon fisheries .....	ad val.		laces, brims, fringes, cords, .....	ad val.
108	Nuts, viz.: Almonds, walnuts, Brazil nut, pecanuns, peanuts, filberts, hickory and other kind of nuts, n.e.s., .....	0 02		laces, brims, fringes, cords, .....	ad val.
	Nuts (shelled), .....	0 01		laces, brims, fringes, cords, .....	ad val.
	Cocconuts, n.e.s., .....	1 00		laces, brims, fringes, cords, .....	ad val.
	Cocconuts, when imported from the place of growth by vessels direct to a Newfoundland port .....	0 50		laces, brims, fringes, cords, .....	ad val.
	Cocconuts, desiccated, sweetened or not .....	0 02		laces, brims, fringes, cords, .....	ad val.
109	Oakum .....	0 01		laces, brims, fringes, cords, .....	ad val.
110	Oatmeal and rolled oats, in bags or barrels, including duty on barrels and bags .....	10 lbs. 0 20		laces, brims, fringes, cords, .....	ad val.
111	Oats, including duty on bags .....	1 bushel of 54 lbs. 0 65		laces, brims, fringes, cords, .....	ad val.
112	Oiled clothes .....	30%		laces, brims, fringes, cords, .....	ad val.
113	Oils, viz.: Coal oil, kerosene, n.e.s., .....	ad val.		laces, brims, fringes, cords, .....	ad val.
	and all illuminating oils, n.e.s., .....	ad val.		laces, brims, fringes, cords, .....	ad val.
	Lined or flax-oiled (raw or boiled), n.e.s.; tallow and grease, n.e.s.; terebinth petroleum, to be used in the manufacture of gas by gas companies; spirit of turpentine and oleum heli, neutral heavy stock, extra seed oil, sesame and other oils to be used in manufacturing, n.e.s., and butter coloring .....	ad val.		laces, brims, fringes, cords, .....	ad val.
	Essential oils, olive green, nut's foot oil, lamp oil, sesame oil, n.e.s., and olive oil, n.e.s., and extract for dyeing leather .....	ad val.		laces, brims, fringes, cords, .....	ad val.
	Lubricating oil, n.e.s., .....	ad val.		laces, brims, fringes, cords, .....	ad val.

For the period of 15 years hereafter there shall be allowed to any persons engaged in the refining of petroleum in this colony a drawback on the amount of any duties which have been paid on any crude petroleum imported by such persons and refined by them in this colony. Provided that such drawback shall not be allowed except upon the production of affidavits satisfactory to the Minister of Finance and Customs, setting forth the amount of duties which have been paid on such crude petroleum, the names of the importers thereof; and that such crude petroleum has been refined in this colony and put upon the market for sale (Act of March 28, 1897).

For every gallon thereof of the strength of proof, and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquor were reduced to the strength of proof.



## SCHEDULE A.—continued.

Tariff No.	Articles.	Dols. Cts.	Tariff No.	Articles.	Dols. Cts.
61	six reputed quarts or twelve reputed pints shall be held to contain one gallon and so for any smaller bottle or flask that may be imported.		149	Vinegar, viz.: When imported in casks, including the duty on package ..... <i>ad val.</i>	0 17
62	Stationery, viz.:		150	Whips, of all kinds, including thongs and lashes ..... <i>ad val.</i>	30 7
(a)	Albimised and other papers, and films, chemically prepared for photographers' use; wrapping paper, toilet paper, sand paper, glass or flint paper, emery paper and emery cloth, and board, straw, burlap, tin sheets or rolls, tarred paper, felt or straw board or sheathing paper; rub-bered and coated papers, paperies, boxed papers, pads (not printed on), envelopes, and all manufactures of paper, n.e.s., crusting rubbers, of all kinds; mangle and other liquid gum; inks, for writing; photographs, n.e.s., chromes, chromatopes, autotypes, oleographs, paintings, drawings, pictures, engravings, or prints, or printed, or proofs therefrom, and similar works of art, n.e.s., blue prints and building plans, and Christmas, New Year, Easter, Orthodoxy, and all similar cards; books to be written or drawn upon, blank account books, n.e.s.; pocket-books or bags (not printed on), lead pencils, pencils of all kinds, n.e.s., pens, penholders and rulers of all kinds; artists' paints and colours, brushes, and other drawing requisites <i>ad val.</i>	35 2	151	Wines, viz.: Champagne ..... <i>ad val.</i>	5 60
(b)	Newspapers, or supplemental editions or parts thereof, partly printed and intended to be completed and published in Newfoundland ..... <i>ad val.</i>	25 2		Port and Madeira ..... <i>ad val.</i>	1 80
(c)	Slate pencil, chalk crayons, to be used in schools, school writing slates and copy-books, hewn for school purposes ..... <i>ad val.</i>	10 2		Sherry and Maunzanilla ..... <i>ad val.</i>	1 50
(d)	Printed music, bound or in sheets; music for phonographs, pianolas, and similar instruments, and maps and charts, n.e.s. .... <i>ad val.</i>	14 2		Malaga and Montilla, costing at the place of shipment less than 80 cts. per gall. .... <i>ad val.</i>	0 40
(e)	Advertising and printed matter, viz.:			Malaga and Montilla, costing at the place of shipment 80 cts. per gall., and above that price ..... <i>ad val.</i>	1 70
	Advertising pamphlets, advertising pictorial show cards, illustrated advertising periodicals, illustrated price books, catalogues and price lists, n.e.s., directories of the Colony, when printed outside the Colony; advertising almanacs and calendars, patent medicine or other advertising circulars, fly sheets or pamphlets, advertising chromos, chromotypes, oleographs, or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.e.s.; printing cards; labels of all kinds for shipping, price or other tags, tickets of all kinds when printed on or lithographed, or partly printed; bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work, assigned cheque books for counter use, bill books, forms and cards or other commercial blank forms, printed, lithographed, or printed from steel or other plates, or other printed matter, n.e.s., and paper sacks and bags, when printed on ..... <i>ad val.</i>	50 2		Chert ..... <i>ad val.</i>	0 40
145	Staves, viz.: Oak, unressed ..... <i>ad val.</i>	2 2		Spanish red, Denia, Sicilian, Figuera, Red Lisbon, Cape and common Lisbon ..... <i>ad val.</i>	0 10
	Other woods, unressed ..... <i>ad val.</i>	2 2		Ginger wine, containing not more than 26 per cent. of proof spirits ..... <i>ad val.</i>	1 60
	Manufactured or dressed, or partly manufactured and dressed ..... <i>ad val.</i>	3 50		Ginger wine, containing over 26 per cent. of proof spirits ..... <i>ad val.</i>	2 60
26	Heading for combers' use ..... pair	0 03		Vermouth wine, containing not more than 36 per cent. of proof spirits ..... <i>ad val.</i>	1 00
	Mild, viz.:			Vermouth wine, containing over 36 per cent. of proof spirits ..... <i>ad val.</i>	1 00
	Iron in bolts, bars, sheets, plates, and pieces, n.e.s., <i>ad val.</i>	0 62		All other wines, n.e.s. .... <i>ad val.</i>	1 20
	Known as "bilver steel," "chrome steel," and hard or cast ..... <i>ad val.</i>	30 2		When wines of any kind are imported in bottles, six reputed quarts or twelve reputed pints shall be held to contain one gallon.	
	Shafting, turned, compressed, or polished, when measuring under 5 in. in diameter, n.e.s. .... <i>ad val.</i>	30 2	152	Window shades, in the piece, or cut and hemmed, or mounted on rollers, n.e.s. .... <i>ad val.</i>	40 2
	Shafting, turned, compressed, or polished, when measuring over 5 in. in diameter, n.e.s. .... <i>ad val.</i>	2 60	153	Women's and children's dress goods, coat linings, Italian cloths, alpaca, orlonas, cashmeres, colzares, henriettes, serges, baungs, man's cloth, boulanges, whips, silks, wineys, hatings, twills, plain or Jacquard of similar fabric, composed wholly or in part of wool or worsted, n.e.s. .... <i>ad val.</i>	35 2
137	Straw ..... ton of 2,000 lbs.	2 40	154	Wool, manufactures of, viz.: Manufactures of corkwood other than cork stoppers for bottles and jars, n.e.s.; pairs and tubs of wool, washcloths, ponies, rolling-pans, moulings of wool, plain, gileed, or otherwise made, factored, fishing-rope of all kinds, walking sticks and walking canes of all kinds; collars and caskets, hoops for coopers, and any other manufactures of wool, n.e.s. .... <i>ad val.</i>	10 2
138	Item now omitted.			Hoops for umbrellas; rasies for coopers' use, and excelsior, hair, and other material for making mattresses or stuffing furniture, and hair, fibre and bristles for the manufacture of brushes ..... <i>ad val.</i>	20 2
139	Tar, viz.: Stockholm, American, and coal tar; pitch and resin or rosin; tar mixtures, asphalt and asphaltum, and like preparations ..... <i>ad val.</i>	15 2		Ticking for covering mattresses ..... <i>ad val.</i>	30 2
140	Item now omitted.			Trunks and valises, in whole or in part of wool ..... <i>ad val.</i>	40 2
141	Timber, squared or partly squared, measuring 5 in. square and over, n.e.s., and not to include mast pieces or wharf shores or logs, unressed ..... ton	0 60	155	Yarns, woollen and worsted ..... <i>ad val.</i>	20 2
142	Thimble, plain, rounded or lithographed, and all manufactures of tin and manufactures of galvanized sheet iron and sheet steel, n.e.s., button squares, pocket knives, and nickel or aluminium kitchen or household hollow ware ..... <i>ad val.</i>	1 72	156	Zinc and manufactures of zinc, n.e.s. .... <i>ad val.</i>	35 2
143	Tobacco, viz.:		157	Unenumerated goods:	
	Manufactured tobacco ..... lb.	0 40		All goods not enumerated in this Act as subject to any other rate of duty, nor declared free of duty by this Act, and not being goods the importation whereof is by this Act or any other Act prohibited, shall be subject to a duty of 40 cts. <i>ad val.</i>	40 2
	Leaf, stamped or partly manufactured ..... lb.	0 42		The following articles, previously admitted free of duty, are now dutiable at the rate of 10% <i>ad valorem</i> :-	
	Leaf and stems ..... lb.	0 42		Admiralty charts.	
	Stems for manufacturing snuff ..... 100 lbs.	0 50		Agricultural implements and machinery, n.e.s.: and hay-binders, bone crushers, hay and feed cutters, air motors, churns, cream separators and separators, wire fencing, and fasteners for the same; gates for wire fences, when the gates are made chiefly of iron.	
	Cigars ..... <i>ad val.</i>	2 60		Animals, imported by Agricultural Societies, or by private persons, under the approval of the Governor in Council, for improvement of stock, and poultry when imported for breeding purposes.	
	Cigarettes ..... <i>ad val.</i>	5 00		Bark, extract of bark, catich, bichromate of potash, logwood.	
	Tobacco pipes of all kinds, pipe monuments, cigar and cigarette cases, cigar and cigarette holders and cases for smokers' sets and cases therefor, and tobacco pouches <i>ad val.</i>	10 2		Boiler and ship's plates, when of the thickness of one-quarter of an inch or over that thickness.	
	Snuff ..... lb.	0 50		Books, printed and not to be written or drawn upon, and supplements for periodicals specially imported for the <i>bona fide</i> use of incorporated institutes not otherwise provided for; official reports, newspapers, and monthly and semi-monthly magazines; weekly literary papers unbound, and Christmas, New Year, Easter, and other annuals, medals and wall diagrams, illustrative of natural history and improved for the use of schools and public libraries; kindergarten requisites, and catalogues and price lists of persons, firms and companies domiciled elsewhere, and not personally doing business here.	
	Frames, of all kinds, and valises, n.e.s., hat boxes, carpet bags, tool bags or baskets, satchels, reticules, musical instrument cases, purses, pen-monies, pocket books, and books and parts thereof, and baskets of all kinds ..... <i>ad val.</i>	40 2		Chair cane or reed of wicker, when imported in an unmanufactured state.	
	Fishes for boilers, of wrought iron or steel, including flues, and corrugated tubes for marine boilers ..... <i>ad val.</i>	10 2		Engravers' plates of steel, polished, for engraving thereupon; photo-engraving machinery, viz.:-rotary, bed-rolling and squaring machines, screen-holders, cross-line screens, chemicals, for use in engraving, wood for blecking, graving tools and process plates.	
	Tools, cloths, ole skins, felt cloth and fabrics composed wholly or in part of wool or worsted, n.e.s. .... <i>ad val.</i>	35 2		Indian corn.	
	Wines for sap-making, viz.:			Junk, old iron, old copper, and old composition metal.	
	Hemp roping and sewing, and cotton sail twine, and all other twines, n.e.s. .... <i>ad val.</i>	20 2		Machinery of all kinds to be used in the actual breaking of coal or ore bodies underground or in the open pit, viz.:-rock drills, coal cutters, pumping engines of all kinds, to be used in transferring water from the underground, or open pit-workings, to the surface; hoisting engines or other machinery to be used as a motive power to lift ore or coal from the underground, or from an open pit, to the surface; crushers, or other machinery, to be used in the actual breaking of ore, or as to facilitate refining or transportation; special machinery of all kinds, to be used for the washing, concentration, reduction, or the refining of any ore or coal, or for the manufacture of brick; prospecting drills of all kinds, to be used for the proving of a stratum or for existence underground of coal, oil or ore bodies; cranes and derricks, when used for the actual breaking of coal or ore from the working to the surface; compressors to be used for the operation of any of the above machines; fire clay and fire brick, to be used in the construction of any of ore reduction or smelting plant; dynamite, detonators, black powder, fuses of all kinds; blasting batteries, battery wire and drill steel, when used for mining purposes; wrought iron or other	
151	Vegetables, viz.: Turnips, carrots, parsnips, beets, sweet potatoes and yams ..... bushel	0 20			
	Tomatoes, cucumbers, onion squares, pumpkins, and other vegetables, n.e.s. .... <i>ad val.</i>	20 2			



Nos.		Nos.		Nos.		Nos.	
Aeroplanes	261, 266, 266, 270, 281	Barrenness, medicinal	136	Curry	82	Gold	511
Aeroplanes, accessories	358	Bronze	136	Curtain	121	and silver wire for em.	511
Agricultural machinery and implements	160-166	Brown corn market	361	Cutlery	197	broilery	511
Air	1, 2	Brushmakers' woodware	297	Cyanide of potassium	271	Grain	27, 55
Aluminium	136	Brushes, wooden	297	Cycle and parts	359-353	Gramophones	31
Ammonia	271	Buckles	106	Cylinders	195	Girders	295
Ammonia, condenser coils	215	Buttons	311	Dates	53	Graphite	295
Ammonium	18	Butt	126	Decorations, ceiling and wall	125	Gresse	295
Ammonium	18	Butt	126	Directorates, Australian	338	Groceries	25
Ammonium	18	Butt	126	Disinfectants	269	Guns	25
Ammonium	18	Butt	126	Divine apparatus	198	Gun metal work	195
Ammonium	18	Butt	126	Dresses	311	Crysum	195
Ammonium	18	Butt	126	Doors of wood	293	Hair, articles of	11
Ammonium	18	Butt	126	Drapery, furnishing	120	enrled	402
Ammonium	18	Butt	126	Drugs	280	nets	280
Ammonium	18	Butt	126	Ducks	130	Hams	325
Ammonium	18	Butt	126	Earthworms	241	Harness	325
Ammonium	18	Butt	126	Egg albumen	16, 47	makers' materials	115
Ammonium	18	Butt	126	Egg yolk	49	Hats	115
Ammonium	18	Butt	126	Eggs	50	Hay	50
Ammonium	18	Butt	126	Electrical appliances	179, 180	Herbs	50
Ammonium	18	Butt	126	Electrical machinery	181	Hides and skins	129
Ammonium	18	Butt	126	Electrical materials	181	Hides and skins	129
Ammonium	18	Butt	126	Electrotypes	189	Holst. for mining	179
Ammonium	18	Butt	126	Emery cloth & paper	331	Honey	61
Ammonium	18	Butt	126	Engines, fire	168	Hops	61
Ammonium	18	Butt	126	Engines, portable	175	Horsehair cloth	128
Ammonium	18	Butt	126	Engines, steam	175	Hoses, rubber	128
Ammonium	18	Butt	126	Engines, traction	177	Incanescent mantles	164
Ammonium	18	Butt	126	Essences	79	Incinators	332
Ammonium	18	Butt	126	Essences, flavouring	79	Inks	226, 341, 542
Ammonium	18	Butt	126	Ether	3, 10	Insecticides	269
Ammonium	18	Butt	126	Explosives	307	Instruments, dental	419
Ammonium	18	Butt	126	Eyeglasses	309	Instruments, optical	419
Ammonium	18	Butt	126	Fancy goods	309	scientific	416, 418
Ammonium	18	Butt	126	Fasteners, machine belt	201	surgical	419
Ammonium	18	Butt	126	Fats, refined	61	Invalids' food	55
Ammonium	18	Butt	126	Fatigue	125	Iron, and manufactures of	142
Ammonium	18	Butt	126	Felt	125	115, 132-136, 205	142
Ammonium	18	Butt	126	Fenders	119, 191	linghals	115, 132-136, 205
Ammonium	18	Butt	126	Figures, ivory &c.	309	Jams	61
Ammonium	18	Butt	126	Flims	310	Jellies	61
Ammonium	18	Butt	126	Flowers	115	Jewellery, and articles of	312-316
Ammonium	18	Butt	126	Fire brigade appliances	398	Jake, piece goods	129
Ammonium	18	Butt	126	Fire engines	168	Kiln-drying materials	129
Ammonium	18	Butt	126	Fire extinguishers	206	Knives, steel	205
Ammonium	18	Butt	126	Fireman's helmets	111	Lace	105
Ammonium	18	Butt	126	Fireworks	357	Lamps and lamp ware	206, 207
Ammonium	18	Butt	126	Fish	357	Lanterns	207
Ammonium	18	Butt	126	Fish hooks	389	Lard and lard oil	64
Ammonium	18	Butt	126	Plates and bolts for railways	151	Lawn mowers	161
Ammonium	18	Butt	126	Fishing appliances	310	Laid, sheet and piping	140
Ammonium	18	Butt	126	Fish nets	389	Leather, and manufactures of	324-329
Ammonium	18	Butt	126	Flax	11	Line piece	9, 16
Ammonium	18	Butt	126	Floor cloth	118	Linen	58, 165
Ammonium	18	Butt	126	Floor cloths	58	Lined	66, 68
Ammonium	18	Butt	126	Flour	109	cake	65
Ammonium	18	Butt	126	Flowers, artificial	109	cake	65
Ammonium	18	Butt	126	Fly papers	270	naval	67
Ammonium	18	Butt	126	Fringes	106, 124	Liquorice	69
Ammonium	18	Butt	126	Fruit essences	11	Locomotives	177
Ammonium	18	Butt	126	Fruit syrups	9	Locomotives	70
Ammonium	18	Butt	126	Fruits	52-54	Machine tool	174, 175
Ammonium	18	Butt	126	Fumigators	375	Machinery	160-165, 168-179
Ammonium	18	Butt	126	Furniture	505	electrical	179
Ammonium	18	Butt	126	Furs	112	mining	179
Ammonium	18	Butt	126	Game	24	Magic lanterns	382
Ammonium	18	Butt	126	Gas appliances	159	Maine	72
Ammonium	18	Butt	126	Gelatine	255	Malt	72
Ammonium	18	Butt	126	Ginger, green	56	extract	71
Ammonium	18	Butt	126	Glass, and manufactures of	242-255	Mangles	172
Ammonium	18	Butt	126	Glasses, field	248	Manure	403
Ammonium	18	Butt	126	Glasses, marine	318	Map	304
Ammonium	18	Butt	126	Glasses, opera	318	Marble	352
Ammonium	18	Butt	126	Gloves	345	Match boxes	291
Ammonium	18	Butt	126	Gloves	113	Matches	73
Ammonium	18	Butt	126	Glue	27	Mattresses	240
Ammonium	18	Butt	126	Glue	255	Mattress	118, 240
Ammonium	18	Butt	126	Glycerine	289	Mattress	118
Ammonium	18	Butt	126	Glycerine	289	Mattress	118



And the following are included, viz. —

### CHARGES EXCLUDED FROM VALUE FOR DUTY.

Outside packages (including zinc linings and tarred paper) in which goods are ordinarily imported; agents' charges; bank exchange; postage or inland commission, being a charge made to the importer by the buying or inland agent for services rendered, and not an allowance made by the manufacturer to the agent; brokerage; dock dues; export duty; inspection fees; insurance—over-sea; interest; postage and duties; sea freight—over-sea; stamp duty on bill of lading.

In all cases import duty is chargeable in Australia for not less than the rate at which similar quantities of the goods could be bought by any *wholesale purchaser for home consumption* at the date of the invoice relating to such goods, plus the charges enumerated above as included in the value for duty and plus the statutory 10% referred to above. Any special discounts allowed, or reduced prices charged, to branch houses or to agents purely by reason of agency existing, and any discounts or reductions in price allowed for export and not for home consumption, are therefore not recognized by the Department in determining the value for duty.

No.	Goods.	Tariff on Produce or Manufacture of the United Kingdom.	General Tariff.
		£ s. d.	£ s. d.

### DIVISION I.—ALE, SPIRITS AND BEVERAGES.

1	Ale and other beer, porter, cider and perry, spirituous:—		
	(a) In bulk .....	0 1 9	0 2 3
	(b) In bottles .....	0 2 3	0 2 9
2	Ale and other beer, porter, cider and perry, non-spirituous .....	20 %	20 %
3	Spirits and spirituous liquors, n.e.c.:—		
	(a) When not exceeding the strength of proof .....	1 5 0	1 5 0
	(b) When exceeding the strength of proof .....	1 5 0	1 5 0
4	Allylic alcohol and fusel oil:—		
	(a) Denatured in accordance with Departmental By-laws .....	Free	Free
	(b) Not denatured in accordance with Departmental By-laws .....	1 0 0	1 0 0
	(c) Coloured .....	0 5 0	0 5 0
5	Wood naphtha, methyl alcohol and acetone .....	0 2 0	0 2 0
6	Spirits, denatured or to be denatured in accordance with Departmental By-laws prior to delivery, and being not less than 65 u.p.:		
	(a) Perfumed spirits and bay rum .....	0 3 0	0 3 0
	(b) Spirituous preparations, viz.:—Essences, fruit ethers, aromas and flavours, fluid extractions, sarsaparilla, tinctures, medicines, infusions, toilet preparations, liniments, and other fruit juices and fruit syrups, containing:—	1 10 0	1 10 0
	(i) Not more than 25 % of proof spirit .....	0 5 0	0 5 0
	(ii) More than 25 %, but not more than 50 % of proof spirit .....	0 10 0	0 10 0
	(iii) More than 50 %, but not more than 75 % of proof spirit .....	0 15 0	0 15 0
	(iv) More than 75 % of proof spirit, but not over proof .....	1 0 0	1 0 0
	(v) Over proof to be charged as spirituous liquors under Item 3 (b).		
7	Suifpure ether and other ethers, n.e.c.:—		
	(a) Containing 5 % and more of proof spirit, per proof gallon .....	1 0 0	1 0 0
	(b) Containing less than 5 % of proof spirit .....	Free	Free
8	Non-spirituous ethereal fruit essences and artificial fruit essences, ethers, aromas and flavours .....	15 %	15 %
9	Wine, sparkling .....	1 5 0	1 5 0
10	Wine, still (including medicated and vermouth):—		
	(a) In bulk .....	0 10 0	0 10 0
	(b) In bottles .....	0 12 0	0 12 0
	(c) Containing more than 1 % of proof spirit: for each 1 % of proof spirit over 35 % up to and including 40 % .....	0 0 7	0 0 7
	(d) Containing more than 40 % of proof spirit .....	1 0 0	1 0 0
11	Wine (grapes), unfermented .....	0 3 0	0 3 0
12	Wine, n.e.c., including sake, ginger and prune wines; and wines (other than grapes), containing:—		
	(a) Not more than 25 % of proof spirit, .....	0 5 0	0 5 0
	(b) More than 25 % but not more than 50 % of proof spirit .....	0 10 0	0 10 0
	(c) More than 50 % of proof spirit .....	1 0 0	1 0 0
13	Liqueure and other fruit juices and fruit syrups and substitutes therefor, non-spirituous:—		
	(a) In bulk .....	0 0 2	0 0 2
	(b) In bottles .....	0 1 6	0 1 6

\* Six reputed quarts, or twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.

1 spirit in cases of two gallons and under to be charged as two gallons; over two gallons and not exceeding three gallons, three gallons; over three gallons and not exceeding four gallons, four gallons; and so on, provided that small bottles or phials of liquor intended for samples or other special purposes only may be entered at actual measurements.

2 Three mugs, six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.

No.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
		£ s. d.	£ s. d.
17	Table waters (carbonated or mineral), and preparations n.e.c., packed for household use for the production thereof; preparations, n.e.c., for compounding non-alcoholic beverages .....	ad val.	25 %

### DIVISION II.—TOBACCO AND MANUFACTURES THEREOF.

18	Tobacco, unmanufactured .....	0 4 8	0 1 8
19	Tobacco, manufactured, but entered to be locally manufactured into tobacco or cigarettes—to be paid at the time of removal to the factory:—		
	(a) Unstemmed .....	0 2 0	0 2 0
	(b) Stemmed, or partly stemmed, or in strips .....	0 2 6	0 2 6
20	Tobacco, cut .....	0 4 11	0 4 11
21	Tobacco, manufactured, n.e.c., including the weight of tags, labels, and other attachments .....	0 4 8	0 4 8
22	Cigarettes, including weight of cards and month-pieces contained in inside packages, .....	0 10 6	0 11 0
23	Tobacco, unmanufactured, but entered to be locally manufactured into cigars—to be paid at the time of removal to the factory:—		
	(a) Unstemmed .....	0 2 6	0 2 6
	(b) Stemmed, or partly stemmed, or in strips .....	0 3 0	0 3 0
24	Cigars, including the weight of bands and ribbons .....	0 10 0	0 11 0
25	Snuff .....	0 6 6	0 6 6
26	Tobacco destroyed for manufacture of sheep-wash or other purposes, under Departmental By-laws .....	Free	Free

### DIVISION III.—SUGAR.

27	Glucose .....	0 8 0	0 8 0
28	Sugar, the produce of sugar-cane .....	0 6 0	0 6 0
29	Invert sugar and invert syrup, including brewers' priming sugars .....	0 6 0	0 6 0
30	Sugar, n.e.c. .....	0 10 0	0 10 0
31	Golden syrup and sugar syrups, n.e.c. .....	0 3 0	0 3 0
32	Molasses .....	Free	Free

### DIVISION IV.—AGRICULTURAL PRODUCTS AND GROCERIES.

33	Animal foods, n.e.c. .....	0 2 6	0 2 0
34	Animals, living (except for stud purposes), viz.:—		
	(a) Sheep .....	0 2 0	0 2 0
	(b) Pigs .....	0 5 0	0 3 0
	(c) Horned cattle .....	0 10 0	0 10 0
	(d) Horses .....	0 10 0	0 10 0
35	Anatto, liquid and solid, in packages over 1 lb. net .....	Free	Free
36	Arrowroot .....	0 6 0	0 0 0
37	Bacon and lard, partly or wholly cured .....	0 0 13	0 0 2
38	Biscuits .....	0 0 13	0 0 2
39	Blue, laundry .....	0 0 2	0 0 2
40	Broom corn, millet and rice straw .....	0 4 0	0 4 0
41	Butter and cheese .....	0 0 3	0 0 3
42	Candles, tapers and light lights:—		
	(a) Wax, wholly, or in part .....	0 0 11	0 0 2
	(b) N.E.I. .....	0 0 11	0 0 1½
43	Coffee and chicory, viz.:—		
	(a) Raw and skin dried .....	0 0 3	0 0 3
	(b) Roasted, or ground, in liquid form; or mixed with milk or other substance .....	0 0 6	0 0 6
44	Confectionery, cocoa and chocolate, viz.:—		
	(a) Cocoa beans .....	Free	Free
	(b) Cocoa shells and nibs; cocoa mass paste or shah unsweetened .....	0 0 0	0 0 0
	(c) Cocoa butter; caramel; caramel paste and caramel butter .....	0 0 13	0 0 2
	(d) Cocoa & chocolate, for potable use, in powdered or granulated form .....	0 0 2	0 0 2½
	(e) Confectionery, n.e.c., including cocoa and chocolate prepared for edible use, or potable use (not in powdered or granulated form); bon-bons and mixed packets of confectionery containing trinkets (gross weights); sugar candy; medicated confectionery; wafers and crystallized or candied fruits .....	Prohibited.	Prohibited.
45	Copra .....	Free	Free
46	Egg albumen, dry .....	0 2 6	0 2 6
47	Egg contents, being yolk and albumen combined, dry .....	0 1 4	0 1 4
48	Egg (not in shell) in liquid form, when imported for use in industries other than those for the preparation of articles of food, and denatured, may, as prescribed by Departmental By-laws, be delivered free.		
49	Egg yolk .....	0 0 2	0 0 2
50	Eggs, in shell .....	0 0 6	0 0 6

† The import and export of copra is prohibited, unless the consent in writing of the Minister of Trade and Customs has first been obtained.

Nos.	Goods.	Tariff on Goods the Produce of or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.	Nos.	Goods.	Tariff on Goods the Produce of or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
51	Fish, viz.: (a) Fish of all kinds caught from, or cured, dried or preserved by any process on board, any Australian registered ship fitted out in and sailing from any port in the Commonwealth, and imported in such ship, or imported in any Australian registered tender working in conjunction with such ship. (b) Fresh, smoked or dried (but not salted), or preserved by cold process ..... per lb. (c) Preserved in tins or other airtight vessels, including the weight of liquid contents..... per lb. (d) Potted or concentrated, including extracts of, and caviare ..... ad val. (e) N.E.L. .... per cwt. (f) Oysters, fresh, in the shell..... "	Free 0 0 1 0 0 1 25 % 0 5 0 0 2 0	Free 0 0 1 0 0 1 25 % 0 6 0 0 2 0	71	Meats, poultry, game and soups, viz.: (a) Fresh or smoked ..... per lb. (b) Potted or concentrated, including extracts of, and meat jellies, and preparations for making soups..... ad val. (c) Preserved in tins or other airtight vessels, including the weight of liquid contents..... per lb. (d) Soup in tins or other airtight vessels..... "	0 0 2 25 % 0 0 1 0 0 1	0 0 1 30 % 0 0 2 0 0 2
52	Fruits, fresh, viz.: (a) Bananas ..... per cental (b) Citrus ..... per lb. (c) N.E.L. including fresh Lychee nuts ..... per cental	0 1 6 0 0 0 0 2 0	0 1 6 0 0 0 0 2 0	72	Milk, including cream: (a) Sterilized, condensed, concentrated, evaporated and frozen— (1) Sweetened ..... per lb. (2) Unsweetened ..... "	0 0 1 0 0 1 0 0 1	0 0 1 0 0 1 0 0 1
53	Fruits, dried, viz.: (a) Currants, raisins and other ginger, preserved (not in liquid); desiccated banana, banana flour, and peel, candied, drained or dried ..... per lb. (b) Dates ..... "	0 0 1 0 0 1 0 0 1	0 0 1 0 0 1 0 0 1	73	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
54	Fruits and vegetables, including ginger, n.e.f. (preserved in liquid, or partly preserved, or pickled): (a) Quarter pints and smaller sizes ..... per doz. (b) Half-pints and over quarter-pints ..... " (c) Pints and over half-pints ..... " (d) Quarts and over pints ..... " (e) Exceeding a quart ..... per gallon (f) When preserved in spirituous liquid, additional duty at 20s. per gallon to be paid on the liquid (g) Ginger in brine or syrup for the manufacture of crystallized preserved ginger, as prescribed by Departmental By-laws ..... per lb.	0 0 0 0 1 0 0 2 0 0 1 0 0 1 0 0 1 0 0 0 1	0 0 0 0 1 0 0 2 0 0 1 0 0 1 0 0 1 0 0 0 1	74	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
55	Infants' and invalids' foods as prescribed by Departmental By-laws ..... per lb.	Free	Free	75	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
56	Ginger, green ..... per lb.	0 0 1	0 0 1	76	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
57	Grain and pulse, not prepared or manufactured, viz.: (a) Wheat ..... (b) Barley ..... (c) N.E.L. ....	Free 0 2 0 0 1 6	Free 0 2 0 0 1 6	77	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
58	Grain and pulse, prepared or manufactured, viz.: (a) Bran, polished and sharps ..... per cental (b) Wheaton flour ..... (c) Corn flour ..... (d) N.E.L. including phosphorized wheat ..... per lb.	Free 0 0 2 0 0 2 0 0 0	Free 0 0 2 0 0 2 0 0 0	78	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
59	Hay and chaff ..... per cwt.	0 0 1	0 0 1	79	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
60	Herbs, dried, not medicinal ..... per lb.	0 0 1	0 0 1	80	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
61	(a) Honey ..... (b) Jams, and jellies, including calves' foot, but not meat jellies ..... per lb.	0 0 1 0 0 2	0 0 1 0 0 2	81	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
62	Hops ..... per lb.	0 0 1	0 0 1	82	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
63	Isinglass: (a) Packed for household use ..... ad val. (b) N.E.L. ....	15 % Free	20 % Free	83	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
64	Lard and lard oil, and refined fats, n.e.f. per lb.	0 0 1	0 0 1	84	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
65	Lined cake and oil cake ..... per cental	0 1 0	0 1 0	85	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
66	Lined for the manufacture of oil and cake and lined for cultivation under Departmental By-laws ..... per lb.	Free	Free	86	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
67	Lined meal ..... per cental	0 4 0	0 4 0	87	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
68	Lined n.e.f. .... per cental	0 2 0	0 2 0	88	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
69	Liquorice: (a) Root in its natural state ..... (b) Crude, crude paste and black juice ..... per lb. (c) Other ..... (d) When the invoice value, including the inside packages, exceeds 1s. per lb. ad val.	Free 0 0 1 0 0 2 25 %	Free 0 0 1 0 0 2 30 %	89	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
70	Macaroni and vermicelli ..... per lb.	0 0 1	0 0 1	90	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
71	Malt extract, non-spirituous, including peptonized malt extract ..... per lb.	0 0 2	0 0 2	91	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
72	Malt, including granulated, maize, and rice malts and roasted or torrefied barley ..... per cental	0 8 0	0 7 0	92	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2
73	Matches and vestas of all kinds: (a) In boxes containing 100 or less of matches or vestas ..... per gross of boxes (b) In boxes containing over 100, but not exceeding 200 matches or vestas ..... (c) For each additional 100 or portion of 100 matches or vestas per box, an additional duty ..... per gross of boxes (d) When in boxes upon which the number of matches contained therein is not printed or stamped, in addition to the duties set out in (a), (b), (c) above, per gross of boxes	0 0 5 0 1 4 0 0 8 0 2 0	0 0 5 0 2 4 0 0 8 0 2 0	93	Nuts (edible), viz.: (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws ..... (b) Coconuts, whole ..... per cwt. (c) Coconuts, prepared ..... per lb. (d) Unshelled ..... "	Free 0 0 2 0 0 2 0 0 2	Free 0 0 2 0 0 2 0 0 2

## DIVISION IV. AGRICULTURAL PRODUCTS AND MINERALS—CONT.

No.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.	No.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
		£ s. d.	£ s. d.			£ s. d.	£ s. d.
62	Waxes, natural or compounded, liquid or solid; also chemically wax .....	0 0 1	0 0 1	(7)	Costumes, silk, or containing silk, and in addition to the rates specified in sub-items (1) to (7) .....	25 %	30 %
63	Waxes, n.e.c., including stearine, paraffin wax, beeswax, carnauba, cerosine, and Japanese vegetable wax .....	0 0 1	0 0 1		or the rates imposed by sub-item (a) if higher		

## DIVISION V. TEXTILES, FELTS AND FURS, AND MANUFACTURES THEREOF, AND ATTIRE.

65	Piece goods, viz.:			111	Articles of natural or imitation hair:	10 %	15 %
(a)	Cotton, linen & other piece goods, n.e.c., and balize; leather cloth .....	Free	5 %	(a)	Wigs, transformations and fringes, including skulls or patches .....	0 10 0	0 12 0
(b)	Cotton and linen piece goods, defined for cutting up for the manufacture of henned or hemstitched handkerchiefs, seriettes, tablecloths, towels, or similar cloths .....	Free	5 %		whichever rate returns the higher duty		
(c)	Piece goods, n.e.c., other than of wool or silk, suitable for human apparel, or to be worn in connection with the human body, having on one or both sides a teased, treated, combed, stuffed, or raised nap or surface in imitation of or resembling flannel in feel or appearance .....	Free	5 %	(b)	Switches .....	0 5 0	0 6 0
(d)	Silk, or containing silk, or having silk worked thereon, except piece goods enumerated in sub-item (f) .....	15 %	20 %		whichever rate returns the higher duty		
(e)	Velvets, velveteens, plushes, seriettes and cloths imitating furs, astrachans; lace for attire; lace flouncings; millinery and dress nets; veils; embroideries in the piece; Italian containing wool; ticked linens or cottons .....	15 %	20 %	(c)	Hair nets, and n.e.c. ....	20 %	25 %
(f)	Woolen or containing wool, n.e.c. ....	ad val.	30 %	112	Furs and other skins:		
(g)	Hair cloth and cloth of hair and cotton or hair and wool combined for lining apparel .....	Free	Free	(a)	Furs, being apparel or attire or other article in part or wholly made up, including furs sewn together .....	30 %	35 %
(h)	Waterproofed cloth, prepared with rubber, oil, or celluloid .....	Free	Free	(b)	Fur and other skins, n.e.c., dressed or prepared for making up .....	15 %	15 %
(1)	Woolen or containing wool, n.e.c. ....	30 %	35 %	(c)	Hatters' fur not on the skin .....	15 %	15 %
(2)	Silk, or containing silk, but not containing wool .....	20 %	25 %	115	Gloves, viz.:		
(3)	N.E.I. ....	15 %	20 %	(a)	Harvesting, driving, housewains and gardening .....	20 %	30 %
66	(a) Buckles, clasps, slides and buttons, n.e.c., for bonnets, hats, shoes and other attire, not being partly or wholly of gold or silver; cotton, feather-stitch brands; plain brands; other than cotton feather-stitch of one color and not exceeding 5 inches in width, but not including brands containing gold, silver or tinsel threads; piping; tinsel cloth; tinsel belting, having warp or weft composed wholly of tinsel or of continuous threads of tinsel and an alternate thread of textile; and tinsel thread .....	Free	Free		N.E.I. of all kinds and materials, including mittens .....	10 %	15 %
(b)	Trimmings and ornaments, n.e.c., for bonnets, hats, shoes, and other attire, not being partly or wholly of gold or silver; including badges, n.e.c.; beads n.e.c.; emblems and bandanas for hats; fringes n.e.c.; frillings; ruffling; pleating; and ruchings; galloons n.e.c.; ribbons n.e.c.; tinsel belting n.e.c.; belting for apparel not elsewhere specified and not being cut to length for belts .....	15 %	25 %	114	Hats, caps and bonnets:		
(c)	Looping for boots and labels and hangings for coats and other textile goods, plain, printed, or having woven lettering or ornamental designs, including ribbons and galloons, belted, named, or of more than one color, for hats and caps, whether in the piece or otherwise .....	35 %	40 %	(a)	Firemen's helmets and miners' hats .....	Free	Free
(d)	Feathers, dressed, including feathers made up into trimmings; also natural birds and wings .....	25 %	30 %	(b)	Wool felt hats, in any stage of manufacture .....	0 15 0	1 0 0
109	Artificial plants, flowers, fruits, leaves, and grains of all kinds and in materials .....	25 %	30 %		whichever rate returns the higher duty		
10	Apparel and attire:			(c)	Fur felt hats, in any stage of manufacture .....	1 4 0	1 10 0
(a)	Corsets .....	10 %	15 %		whichever rate returns the higher duty		
(1)	Apparel, articles of, viz.:			(d)	Caps and sewn hats, n.e.c. ....	0 8 0	0 10 0
(2)	Blouses and skirts, cotton .....	0 1 0	0 1 6		whichever rate returns the higher duty		
(3)	Blouses and skirts of wool or silk, or containing wool or silk .....	0 2 0	0 3 0	(e)	Hats and bonnets of all descriptions and materials, n.e.c., including foros, pull-over hoods weighing not more than 1½ ounces each, shapes and frames, n.e.c. ....	ad val.	35 %
(4)	Hats, children's .....	0 1 6	0 2 0	115	Socks and stockings for human attire, viz.:		
(5)	Hats, women's .....	0 3 0	0 5 0	(a)	Cotton .....	Free	10 %
(6)	Costumes, cotton .....	0 3 0	0 1 6	(b)	Woolen or containing wool .....	25 %	30 %
(7)	Costumes of wool, or containing wool, except the costumes enumerated in sub-item (b) (7) .....	0 5 0	0 7 6	(c)	Silk, or containing silk, but not containing wool and n.e.c. ....	25 %	30 %

Definition of Piece Goods.—When material is defined by sledge or by pattern for cutting up into separate articles, it is not to be considered Piece Goods, but as deniable under the heading applying to the article into which it is designed to be made. Tassels, whippers (with or without caps), or applied cut-up material, which not being for cutting up, is to be considered Piece Goods.

120	Articles as under, not being piece goods, viz.:			126	Saddlers' webs; upholsterers' webs; collar check and collar cloth 36 inches and over in width; saddlers' kersey; saddlers' serge and felt; felt for lining horse and cattle rugs .....	Free	10 %
(a)	Articles of fur-lined drapery and napery, including quilts, table-covers, doilies, tray cloths, sheets, pillow-cases and covers, bolster cases, counterpanes, bed spreads, table mats, splashes, tablecloths, runners, mantle borders, toilet sets, suitcases in piece or otherwise, bags for linen, brass and enamel bags, nightdress cases, antimacassars, handkerchief sachets and the like; cosies and cushions in part or wholly made up .....	20 %	25 %	127	Boat cloth, filter cloth for mince; camel hair cloth for pressing crushed cotton .....	Free	10 %
(b)	Cotton or linen handkerchiefs and serviettes .....	25 %	30 %	128	Milling silk .....	Free	10 %
(c)	Curtains and textile blinds, n.e.c., not including blinds attached to rollers; curtain clips, bands, loops and holders; and blind tassels .....	15 %	20 %				
(d)	Articles, n.e.c., partly or wholly made up from textiles, fells, or feathers, not included under items 108 or 110, and including materials cut into shape therefor .....	25 %	30 %				
(e)	Waddings and cotton wool, n.e.c. ....	15 %	20 %				
(f)	Fringes or edgings of textile materials, not being for attire .....	Free	10 %				
(g)	Sheathing, roofing and boiler felt; felt for making polishing pads; hair fabric and hair material for covering steam pipes and boilers .....	Free	10 %				

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
129	Hessians and brattice cloth; nite piece goods; bookbinders' cloth; hanting .....	Free	Free
130	Canvas and duck, nite piece goods .....	Free	10 %
131	Tents, sails and flags:— (a) Tents and sails .....	15 %	15 %
	(b) Flags and banners over 1 foot in length .....	20 %	20 %
132	Living dresses .....	Free	10 %
133	Bags and sacks of cotton, jessan, wool, and linen, and most wraps, whether partly or wholly made up; and bags and sacks, u.e.i., .....	15 %	15 %
134	Bags, sacks, pecks and bales for grain, chaff, compressed fodder, potato, onion, etc., coal and wool; also sugar mats, and sugar, corn and flour sacks .....	Free	Free
135	Bayonets, swords, scabbards, and attachments; waist belts; cross belts; medals; and all accoutrements, buttons, braid, and lace for naval and military uniforms may be delivered under Departmental By-laws, .....	Free	10 %
DIVISION VI.—METALS AND MACHINERY.			
136	Aluminium, Britannia metal, bronze, german silver, nickel, yellow metal, viz.: blocks, ingots, pigs, scrap; plain bars, pipes, plates, rods, sheets, strips and tubes (u.e.i.), .....	Free	10 %
137	Antimony (known as star antimony); and antimonial and lead compounds, viz.: Type metal, fusible metal; antifriction and plastic metals .....	15 %	20 %
138	Brass rods, viz.: blocks, scrap; plain angle bars, pipes, plates, rods, sheets, strips, etc. and tubes .....	Free	10 %
139	Copper, viz.: blocks, scrap, wire; plain angle bars, pipes, plates, rods, sheets, strips, etc. and tubes .....	Free	10 %
140	Lead, sheet, and lead piping .....	Free	10 %
141	Platinum, viz.: bars, rods, sheets, strips, tubing, pipes, sheets and plates .....	Free	10 %
142	Scrap iron and steel, and, subject to Departmental By-laws, materials for use as scrap iron .....	Free	10 %
143	Zinc, viz.: bar, scrap, sheet (plain); circles and ingots bored or unbored for galvanizing gold process, and zinc sheet, viz.: zinc of less than 7 feet by 3 feet or its equivalent (perforated with round holes of less than $\frac{1}{8}$ of an inch diameter) .....	Free	10 %
144	Zinc blocks for machine boiler .....	Free	5 %
145	Iron, plate and sheet, viz.: (a) Corrugated galvanized .....	1 0 0	1 10 0
	(b) Galvanized not corrugated, and corrugated not galvanized .....	0 10 0	1 0 0
146	Plates (except plain (tinneled) and sheets and pipes and tubes, and rods of any metal (excepting gold, silver, zinc, or tin pipes or tubes), plated, polished or decorated, .....	15 %	20 %
147	Tinned plates and tinned sheets (plain) and rods .....	Free	10 %
148	Lead and foil of any metal .....	Free	10 %
149	Steel, rough-shipped, for shaft, roller and other knives .....	Free	10 %
150	Steel, hand or ratchet for hand saws and hand knives .....	Free	10 %
151	Steel grit and steel wool, and steel balls for bearings other than axle bearings .....	Free	10 %
152	Iron and steel tubes or pipes (except riveted or cast) not more than 3 inches internal diameter; flexible metal tubes; calloway and vertical parallel boiler tubes bent or straight; water hose casings; wrought and malleable iron fittings for pipes; and unpolished metal-cased tubes or pipes .....	Free	10 %
153	Iron pipes, cast and wrought metal, and cast iron fittings for pipes .....	2 0 0	2 10 0
154	Rails, fish plates, fish-bolt, tie plates and rods, spikes, points, cross-ings, and intersections, for railways and tramways, articles u.e.i. for fastening rails to sleepers, .....	0 17 6	1 5 0
155	(a) Rolled iron or steel beams, channels, joists, girders, columns, trough and bridge iron and steel, not drilled or further unannealed .....	0 17 6	1 5 0
	(b) Shafting .....	Free	10 %

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
156	(a) Rolled iron and steel as presented by Departmental By-laws for use in the manufacture of standards, pillars and droppers .....	Free	10 %
	(b) Standards, pillars, and patent steel droppers of all lengths for fencing; patent welders for droppers and standards .....	12 ½ %	17 ½ %
157	Barbed wire .....	10 %	20 %
158	Wire netting .....	Free	10 %
159	Wire u.e.i., also woven wire measuring over 20 holes to the lineal inch .....	Free	5 %
160	Agricultural, horticultural, and viticultural machinery and implements, viz.: (a) Testers and Potentizers; cotton gins; fibre scutching machines; hand-worked rakes and ploughs combined; hay tedders; horse rakes; income bunchers; maize harvesters; maize binders; milking machines; mouldboard ploughs in the rough and not cut into shape; potato raisers or diggers; potato sorters; root cutters, pulpers and graters; straw stackers; sub-surface packers; threshing machines; winnow forks (wood and steel); hand-worked cultivators; hand-worked seed drills .....	Free	10 %
	(b) Cream separators; sheep shearing machines, not including the flexible shafting or any part above it .....	Free	10 %
161	Agricultural, horticultural and viticultural machinery and implements, n.e.i., including cane loaders, cane unloaders and cane harvesters; channel-making graders; garden and field spraying machines; garden and field rollers; garden hose reels; garden syringes; horse road rollers and machines; lawn mowers, sweepers and sprinklers; road scoops and scrapers; scoops; stump extractors .....	20 %	25 %
162	Harrows and horse gours; chaffcutters; knives; corn shellers; corn huskers; cultivators u.e.i.; barrows; ploughs; other; plough shares; plough mould boards; scarifiers .....	20 %	25 %
163	(a) Combined corn sheller, husker and bagger; combined corn sheller and husker; corn cultivators; drills (fertilizer seed and grain) n.e.i., and all attachments thereto; stump pump ploughs; winnowers (horse and other power); seats, pole, swing-bars, yokes, and trees for agricultural machines, when imported separately .....	25 %	30 %
	(b) Discs for agricultural implements .....	Free	10 %
164	Churns of all kinds; cheese presses; dairy coolers; refrigerators other than for household use; supply cans; incubators n.e.i.; motor mothers .....	12 0 0	14 0 0
165	Stripper machines .....	6 0 0	7 0 0
166	Strips of strips for harvesters and strippers .....	0 0 1 ½	0 0 2
168	Machinery, viz.: Steam engine indicators; revolution and speed counters n.e.i.; rollers for flour mills; zinc refining retorts; fire engines; stitching machines; sewing machines (including cabinets and covers); button-hole punching and sewing machines; clanging machines; garment drafting machines; knitting machines; straw envelope-making machines .....	Free	10 %
169	Machinery, viz.: Linotype, monotype, nonpareil and other type composing machines; printing machines and presses; typesetters (including covers); machinery used exclusively for and in the actual process of electrotyping and stereotyping; aluminium rotary graving machine .....	Free	10 %
170	(a) Earth and rock cutting, dredging and excavating machinery .....	25 %	30 %
	(b) Ore dressing machinery and appliances n.e.i., and accessories .....	25 %	30 %
	(c) Smelting, leaching, and metal-refining appliances .....	25 %	30 %
	(d) Rock boring machines, n.e.i. .....	25 %	30 %
	(e) Coal cutting machines .....	25 %	30 %
	(f) Rotary and percussive rock drills .....	25 %	30 %
171	Manganese or chrome steel parts, viz.: Parts made of steel containing not less than 1 per cent. of chromium or not less than 7 per cent. of manganese which are used in grinding, crushing, or pulverising machinery, and come in contact with the material ground, crushed or pulverized .....	Free	10 %
172	Mangles, clothes wringers, and clothes washing machines .....	25 %	30 %
173	(a) Weighing machines; weighing scales, n.e.i.; including tanners' measuring machines; chemists' counter scales; spring, radiance and steady-state weights, n.e.i., adding and multiplying machines and		

\* Motor, power, electric, mechanical, and power connections are exempt under their respective headings, when not integral parts of complete machines, machinery, or engine tools.

† The importation of the following articles when made of tin plate is prohibited as from January 1, 1918:—Grown seals, bird cages, toys, lamp pumps, fancy causters, letter boxes, presses, phonograph advertising boards, signs and plates. And the following goods when put up in tin plate containers: Tobaccos, cigarettes, boot polish, confectionery, powders of all kinds, soaps, except liquid soaps; linoleum, polishes, metal polishes, spices, dry pharmaceutical preparations, dry foodstuffs except biscuits, infants' and invalids' foods and dried milk food.



## DIVISION VI. METALS AND MACHINERY—continued.

No.	Goods.	Tariff on Goods the Produce of Manufacture of the United Kingdom.		No.	Goods.	Tariff on Goods the Produce of Manufacture of the United Kingdom.	
		£ s. d.	£ s. d.			£ s. d.	£ s. d.
	attachments, time registers and detectors; cash registers; combined bagging, weighing and sewing machines, <i>ad val.</i>			(b) Single-barrelled guns and rifles bearing the British or other approved test mark			
	(c) Scales, viz.: Chemical, analytical and assay, including weights, and precision and physical balances, <i>ad val.</i>	20 %	30 %	(c) Revolvers, pistols, <i>ad val.</i>	10 %	15 %	
174	Machine tools as prescribed by Departmental By-laws, <i>ad val.</i>	Free	10 %	each 0 2 3	0 2 3	0 2 3	
175	Any dutiable machinery, or machine tool, or any part thereof specified in any proclamation issued by the Governor-General in pursuance of a point addressed upon the motion of Ministers, by both Houses of the Parliament, stating that such machinery, machine tool, or part cannot be reasonably manufactured within the Commonwealth, and that it should be admitted free, <i>ad val.</i>	Free	10 %	or <i>ad val.</i>	15 %	20 %	
176	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	whichever rate returns the higher duty			
177	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	(d) Barrels or sections other:			
178	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	(1) For double-barrelled guns bearing the British or other approved test mark			
179	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	(2) For single-barrelled guns bearing the British or other approved test mark	10 %	15 %	
180	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	(c) Bayonets, swords, fencing foils and masks; gun, revolver and pistol covers, cases and fittings; loading and cleaning tools and cartridge belts, <i>ad val.</i>	10 %	15 %	
181	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	(f) N.E.L., <i>ad val.</i>	15 %	22 1/2 %	
182	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	(g) Rifles, military and match, and service fittings, including authorized export rifles and Morris tubes; gun stocks in the rough; barrels (not fitted to any action) bearing the British or other approved test mark	Free	10 %	
183	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	(h) Guns or rifles fitted with barrels which do not bear the British or other approved test mark; or such barrels imported separately—per double-barrelled gun or rifle or barrel for such—per single-barrelled gun or rifle or barrel for such, <i>ad val.</i>	Free	10 %	
184	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	each 5 0 0	5 0 0	5 0 0	
185	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	190 Anchors, over 10 cwt., <i>ad val.</i>	Free	10 %	
186	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	191 Bedsteads, cots, bedders and iron-cases, <i>ad val.</i>	30 %	35 %	
187	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	192 Brasswork, housework and gunmetal work for general engineering and plumbing and other trades, <i>ad val.</i>	30 %	35 %	
188	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	193 Capsules, metallic, <i>ad val.</i>	Free	10 %	
189	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	194 (a) Chain, n.e.l., not made into serviceable articles, <i>ad val.</i>	Free	10 %	
190	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	(b) Chains, metal, including articles made for gas, <i>ad val.</i>	Free	10 %	
191	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	195 Cylinders for anhydrous ammonia and for gas, including gas tanks for self-starters, <i>ad val.</i>	Free	10 %	
192	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	196 Crucibles, <i>ad val.</i>	Free	10 %	
193	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	197 Cutlery, n.e.l., forks, spoons and knife-sharpeners, including the articles named when plated or silver-ferried, but not including any article otherwise partly or wholly made of gold or silver, <i>ad val.</i>	10 %	20 %	
194	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	198 Dieing apparatus, not including hose, <i>ad val.</i>	Free	10 %	
195	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	199 Electrotype and stereotypes:			
196	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	Per block of 12 square inches and under, <i>ad val.</i>	0 1 6	0 2 0	
197	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	For every square inch over 12 square inches, <i>ad val.</i>	0 0 1 1/2	0 0 2	
198	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	200 Eyeballs and eyeglass stands, <i>ad val.</i>	Free	10 %	
199	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	201 Fasteners, machine belt, <i>ad val.</i>	Free	10 %	
200	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	202 Thinblades and block fasteners for lasts, <i>ad val.</i>	Free	10 %	
201	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	203 Fire-extinguishers, hand, <i>ad val.</i>	20 %	25 %	
202	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	204 Kettles and kitchen cooking utensils (not including stoves) of cast iron (tinned or plain), aluminium or nickel, <i>ad val.</i>	Free	10 %	
203	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	205 Steel knives for hand tobacco cutters and hand tin openers, <i>ad val.</i>	Free	10 %	
204	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	206 (a) Lamps and lanterns, n.e.l., and parts thereof, except wicks; coach and carriage lamp irons; metal reflectors and shades; lampware, n.e.l., but not the columns of street lamps, <i>ad val.</i>	15 %	25 %	
205	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	(b) Glass parts of lamps and lanterns when imported separately and glass parts in excess of one to each lamp or lantern when imported with the lamps or lanterns with which they are designed to be used, <i>ad val.</i>	20 %	25 %	
206	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	(c) Prisms and other optical spirit lantern lamps, <i>ad val.</i>	20 %	20 %	
207	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	(d) Incandescent mantles, <i>ad val.</i>	15 %	25 %	
208	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	207 Lamps, miners' safety, <i>ad val.</i>	Free	10 %	
209	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	208 Manufactures of metal, n.e.l., <i>ad val.</i>	30 %	35 %	
210	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	209 Malleable iron castings, not elsewhere specified, per lb., <i>ad val.</i>	0 0 1 1/2	0 0 2	
211	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	210 Pins (not being partly or wholly of gold or silver or gold or silver-plated), viz.: gimps, solid-headed short toilet, plain safety, hair; also hooks and eyes for apparel and crochet hooks, <i>ad val.</i>			
212	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	(a) When in fancy boxes, <i>ad val.</i>	25 %	30 %	
213	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	(b) When not in fancy boxes, <i>ad val.</i>	Free	19 %	
214	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	211 Printers' type, including spaces and quads; line and other slugs; metal furniture and quotations, <i>ad val.</i>	20 %	25 %	
215	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	212 Printers' materials, viz.: circles, clumps, curves, knives (paring, razors and leads, <i>ad val.</i>	Free	10 %	
216	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	213 Re-fruigenting condensers and coils and coils for sugar boilers and the like; corrugated cylinders for boilers, <i>ad val.</i>	20 %	25 %	
217	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	214 Retorts, pans, condensers, cylinders, and other articles used in the manufacture of acids and in laboratories and made of platinum, <i>ad val.</i>	Free	10 %	
218	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	215 Saws, n.e.l., <i>ad val.</i>	15 %	20 %	
219	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	216 Saddlers' and harness makers' materials, viz.: shafts (harness and halter), spurs (not being partly or wholly of gold or silver, or gold or silver-plated) and spur boxes, <i>ad val.</i>	Free	10 %	
220	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo-blowers; telephones; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings, <i>ad val.</i>	Free	10 %	217 Sprinklers (not being partly or wholly of gold or silver) for perfume bottles, <i>ad val.</i>	Free	10 %	

## TARIFF.]

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
218	Tanks not exceeding 100 gallons in capacity, whether imported empty or as containers of goods.	Free	Free
219	Tools of trade for the use of artisans and mechanics and tools in general use as prescribed by Departmental By-laws.	Free	10 %
220	Traps, viz.: rabbit, dog and vermin.	Free	10 %
221	Tubes (collapsible) empty, but not including tubes having printed paper attached thereto.	Free	10 %
DIVISION VIA.—METALS AND MACHINERY.			
222	Iron and steel:		5 %
(a)	Pig iron.	Free	5 %
(b)	Ingots; blooms; slabs; billets; puddled bars and hoops; or like crude manufactures, but more advanced than pig iron except castings.	Free	5 %
(c)	Bar; rod; angle; tee; sheet and plate pattern in the state in which they leave the rollers.	Free	5 %
(d)	Machinery, machines:		
(1)	Mowers; reapers and reapers and binders.	Free	5 %
DIVISION VII.—OILS, PAINTS, AND VARNISHES.			
223	Bronzing and metal powders.	Free	10 %
224	Graphite or plumbago, black lead, and foundry black.	Free	25 %
225	French chalk and other preparations of stearite, n.e.i.	20 %	25 %
226	Blacking: including dressings, licks, stains, pastes and polishes for leather; furniture oils, pastes and polishes; floor polishes; and bronzing and metal liquids.	35 %	40 %
227	Tallow and greases:		
(a)	Greases, including axle grease, and tallow unrefined.	Free	0 1 1
(b)	In packages exceeding 1 lb. in weight per cwt.	0 2 0	0 3 0
(c)	which ever rate returns the higher duty.	10 %	15 %
(d)	In packages not exceeding 1 lb. in weight per cwt.	0 4 0	0 5 6
(e)	which ever rate returns the higher duty.	15 %	20 %
228	Oils in bulk or otherwise, viz.: Birch tar oil; cloth oil, for use in the manufacture of textile goods, as prescribed by Departmental By-laws; pine; fir tree; unrefined fish oil; seal; whale; penguin; petroleum (crude); degrass; and turpentine and turpentine per cal.	Free	0 1 1
229	Oils:		
(a)	In vessels exceeding one gallon, viz.: Kerosene, and other refined petroleum burning oils, n.e.i.	Free	Free
(b)	Residual oils under Departmental By-laws.	0 0 0	0 0 0
(c)	Residual oils, n.e.i.	0 0 0	0 0 3
(d)	Mineral and coal tar, viz.: Naphtha, benzine, benzoin, gasoline, pentane, petrol, turpentine substitutes, and all petroleum spirit.	0 0 0	0 0 1
(e)	Solar oils.	0 0 1	0 0 1
(f)	Lubricating (mineral).	0 0 2	0 0 3
(g)	China, sesame and soya bean oils, when denatured as prescribed by Departmental By-laws.	Free	0 0 3
(h)	Castor; Turkey red oil; commercial oleic acid; linseed, tallow and other vegetable paint oils.	0 0 6	0 0 8
(i)	Vegetable oils, edible, n.e.i., when denatured as prescribed by Departmental By-laws.	0 0 6	0 0 8
(j)	Vegetable oils, edible, including safflower, cooking and fish-drying oils.	0 2 0	0 2 6
(k)	N.E.I.	0 0 6	0 0 8
230	Oils:		
(a)	In vessels not exceeding one gallon, viz.: Quarter-pints and smaller sizes per doz.	0 0 9	0 1 0
(b)	Half-pints and over quarter-pints.	0 1 6	0 2 0
(c)	Pints and over a half-pint.	0 3 0	0 4 0
(d)	Quarts and over a pint.	0 6 0	0 8 0
(e)	Over a quart.	0 2 0	0 2 8
231	Paints and colours, viz.:		
(a)	Blues; beige lamp, ivory, buff, or vegetable, litharge; London purple; Paris green, ultramarine blue, cerulean colours, van-dykes, manganese, Paris white, vermilion, and prepared glazes for pottery, in dry colour form; crayons; sulphate of copper; artists' colours; dyes, dry or in paste form for manufacturing purposes.	Free	5 %

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
(b)	(1) Barytes, crude.	0 2 6	0 3 0
(c)	(2) Barytes, ground.	0 3 0	0 3 6
(d)	Dry white lead; patent dryers and the like; and putty.	0 1 6	0 2 0
(e)	Kalsomine, water paints and distempers, in powder form.	0 1 0	0 5 0
(f)	Colours, dry, n.e.i.	0 2 6	0 3 0
(g)	Whiting.	0 0 6	0 0 8
(h)	Ground in liquid in packages containing over 14 lb.	0 5 0	0 6 0
(i)	Ground in liquid in packages containing 14 lb. and under; paints and colours prepared for use; tattoo oil; enamels; enamel paints and glosses.	0 7 6	0 9 0
(j)	which ever rate returns the higher duty.	20 %	25 %
(k)	Ship and fouling composition per cwt.	0 1 0	0 4 6
232	Varnishes; varnish and oil stains; lequers; japans; Berlin, Brunswick and stove blacks and substitutes thereof; liquid size; patent knotting; oil and wood finishes; petrifying liquids; damp-wall compositions; lithographic varnish; printers' ink reducer; turpentine; liquid dryers; gold size; liquid stain for wood.	0 2 6	0 3 0
233	Liquid removers of paint and varnish.	Free	5 %
DIVISION VIII. EARTHENWARE, CEMENT, CHINA, GLASS, AND STONE.			
234	(a) Portland cement, plaster of paris, and other like preparations having magnesia or sulphate of lime as a basis; magnesite, magnesium carbonate, and magnesium chloride, in packages containing over 14 lb.	0 1 0	0 1 6
(b)	Articles, n.e.i., composed wholly or in chief of cement, and articles of reinforced cement.	0 2 0	0 3 0
(c)	which ever rate returns the higher duty.	25 %	30 %
235	Asphalt, mastic.	15 %	20 %
236	Scientific apparatus, porcelain, viz.: Crucibles, tubes, pressure filters, and evaporating dishes for laboratory use.	Free	5 %
237	China, porcelain and porcelain ware.	20 %	25 %
238	Roasting dishes, assay furnaces, crucibles, skittle pots, scorifiers, and muffles.	Free	5 %
239	Fire and glazed bricks; fire lumps; fire-cement, n.e.i.; fireclay manufactures, n.e.i.	15 %	20 %
240	Flooring tiles; flooring tiles; tiles, n.e.i., of all materials; mosaic flooring; tiles, roofing slates, of fire-cement, asbestos, cement, and similar substances.	25 %	30 %
241	Earthenware, viz.:		
(a)	Spurs, stilt, and thimbles.	Free	5 %
(b)	Earthenware, brownware, and stone ware, including glazed or enameled firing manufactures, n.e.i.	20 %	25 %
242	Glass, viz.:		
(a)	Glass for photographic plates, under Departmental By-laws.	Free	5 %
(b)	Sheet, viz.: Plain clear.	0 2 0	0 2 3
(c)	Polished and patent plate, not exceeding 25 superficial feet.	Free	5 %
(d)	Polished and patent plate, n.e.i.	0 10 0	0 11 6
(e)	Bent, bevelled, heraphe, sand-blasted, enamelled, embossed, etched, silvered, brilliant-cut; corners cut, bevelled, or engraved; prisms; and all glass framed with metal.	25 %	30 %
243	Glass, n.e.i., also seltzogens and accessories and syphon bottles.	15 %	15 %
244	Glass, viz.: Lenses, n.e.i.; becket, brough, and watch glasses.	Free	5 %
245	Glass, viz.: Gas analysis apparatus; arsenic testing apparatus and tubes; evaporating basins.	Free	5 %
246	Scientific apparatus (glass), viz.: Beakers; flasks; air carbonic acid, sulphuric acid, hydrosulphuric acid, and bacteriological apparatus of glass.	Free	5 %
247	Screens, process engravers.	Free	5 %
248	Tubes and rods of resistant glass; articles of fused silica; glass retorts exceeding a quart in capacity.	Free	5 %
249	Glass cells for primary and secondary electric batteries.	Free	5 %
250	Glassware, n.e.i.	20 %	25 %
251	Bottle stoppers, n.e.i., also glass-bottle marking.	Free	5 %
252	(a) Bottles and jars, empty, up to and including 5 drams of fluid capacity.	Free	5 %
(b)	Bottles, flasks, and jars, full, ground, or cut glass, empty, over 5 drams fluid capacity, and glass stoppers, n.e.i.	25 %	30 %
(c)	Bottles, flasks, and jars, in dry empty.	30 %	40 %
(d)	Glass caps for bottles.	25 %	30 %

The Proclamation of December 5, 1917, prohibits the importation into Australia of kerosene, petrol, benzine, and other products of petroleum in any branded or labelled on the sides or bottom.

\* Where the Department is in doubt as to the exact nature of any oil so described it shall be denatured in accordance with Departmental By-laws.

† An admixture not exceeding 2 % of any vegetable or animal oil or other foreign matter shall not be deemed to render the oil liable to any higher duty.

DIVISION VIII.—TARIFFS ON WARE, CHINA, GLASS AND STONE, continued.				TARIFF ON GOODS THE PRODUCE OF MANUFACTURE OF THE UNITED KINGDOM.				TARIFF ON GOODS THE PRODUCE OF MANUFACTURE OF THE UNITED KINGDOM.			
No.	Goods.	General Tariff.	No.	Goods.	General Tariff.	No.	Goods.	General Tariff.	No.	Goods.	General Tariff.
250	Bottles, flasks, and jars, containing goods not subject to import duty, and not exempted from duty under Item 108:										
(a)	Bottles and jars up to and including capacity of 5 fluid drams, per doz.	Free	0 0 2								
(b)	Over 5 drams and not exceeding 10 ozs. fluid capacity, per doz.	0 0 2	0 0 2								
(c)	Over 10 ozs. and not exceeding 20 ozs. fluid capacity, per doz.	0 0 3	0 0 3								
(d)	Over 20 ozs. and not exceeding 40 ozs. fluid capacity, per doz.	0 0 4	0 0 4								
(e)	Over 40 ozs. fluid capacity, per doz.	25	30								
(f)	Bottles, flasks, and jars, being ground, or cut glass, over 5 drams fluid capacity; also stoppers for such bottles, <i>ad val.</i>	25	30								
251	Shellac, sandarach, dextrine mastic, and other gums, <i>ad val.</i>	Free	19 5								
252	(a) Gels, in dry form, <i>ad val.</i>	0 0 1	0 0 2								
(b)	Cements and prepared adhesives, <i>n.e.i.</i> , including acetylated starch, caseine, mastic, liquid glue; also setting compounds, <i>ad val.</i>	0 5 11	0 0 2								
(c)	Gelatine of all kinds, <i>ad val.</i>	26	45								
253	Priming roller composition, <i>ad val.</i>	15	20								
254	(a) Slate slabs, split, and with rough edges, <i>ad val.</i>	15	20								
(b)	Slate slabs with split or chiselled faces and one or more sawn edges, <i>ad val.</i>	20	25								
(c)	Slate slabs with one or more planed faces, <i>ad val.</i>	25	30								
255	Wrought slates, <i>ad val.</i>	25	30								
256	Roofing slates, <i>n.e.i.</i> , <i>ad val.</i>	20	30								
257	Bricks, <i>ad val.</i>	5	5								
258	Oil and wet stones; also lithographic and emery stones, <i>ad val.</i>	Free									
259	Stone and marble:										
(a)	Stone in the rough, <i>n.e.i.</i> , <i>ad val.</i>	Free	Free								
(b)	Marble, white, unwrought, including rough or scrubbed from the pick, <i>ad val.</i>	Free	10								
(c)	Marble, <i>n.e.i.</i> , and containing sawn, including rough or scrubbed from the pick, <i>ad val.</i>	10	15								
(d)	Slabs, seatings, or blocks, sawn on one or two faces, <i>ad val.</i>	15	20								
(e)	Slabs, seatings, or blocks, sawn on one or more faces and one or more edges or ends, <i>ad val.</i>	20	25								
(f)	Wrought, <i>n.e.i.</i> , <i>ad val.</i>	40	45								
260	Plaster and mortars of any material, <i>ad val.</i>	Free	5								
DIVISION IX.—DRUGS AND CHEMICALS.											
261	Acetic acid, extract, or essence of vinegar:										
(a)	Vinegar, standard (as prescribed by Departmental By-laws), the product of malt or grain or fruit juice by alcoholic and acetic fermentation, containing not more than 5% of absolute acetic acid, <i>per gal.</i>	0 0 6	0 0 8								
(b)	Vinegar, not the product of malt or grain or fruit juice, <i>per gal.</i>	0 2 0	0 2 6								
(c)	Solutions, extracts, or essences, containing more than 5% but not more than 50% of absolute acetic acid, <i>per gal.</i>	0 3 9	0 4 6								
(d)	Solutions, extracts, or essences, containing more than 50% of absolute acetic acid for every extra 10% or part thereof, <i>per gal.</i>	0 1 3	0 1 6								
262	(a) Acetates for the manufacture of acetic acid, <i>ad val.</i>	15	20								
263	Acids, viz.: Muratic, nitric, and sulphuric, <i>ad val.</i>	15	20								
264	(a) Fatty acids, including rosin and crude tar oil; carbolic acid, <i>ad val.</i>	Free	5								
265	Naphthalene, crude, <i>ad val.</i>	Free	5								
266	Naphthalene, <i>n.e.i.</i> , <i>ad val.</i>	25	30								
267	(a) Sheep washes and cattle and horse washes; insecticides and disinfectants in liquid form in tins containing not less than 5% of caustic soda, when in other than liquid form, in packages containing not less than 25 lbs., <i>ad val.</i>	Free	5								
(b)	Preparations being formaldehyde or containing formaldehyde, <i>n.e.i.</i> ; insecticides and disinfectants, <i>n.e.i.</i> , <i>ad val.</i>	10	15								
268	Fly papers, chemical and stick, <i>ad val.</i>	10	15								
269	Ammonia, viz.:										
(a)	Acetate, carbonate, anhydrous, and liquid, <i>ad val.</i>	15	20								
(b)	Muriate and sulphate, <i>ad val.</i>	Free	5								
270	Vegetals of sublimation, <i>ad val.</i>	15	20								
271	Carbide of calcium, <i>ad val.</i>	Free	5								
272	Branble salts; cyanide of potassium and cyanide of sodium, <i>ad val.</i>	Free	5								
273	Thio-sulphate, thio-sulphate, thio-sulphate, sulphates containing zinc, sulphate of formaldehyde, <i>ad val.</i>	Free	5								
274	Soda crystals, <i>ad val.</i>	0 1 0	0 1 3								
275	Carbonic acid gas, <i>ad val.</i>	0 0 2	0 0 2								
276	Carbonate and bicarbonate of soda, <i>ad val.</i>	Free	5								
277	Terreous acid, carbonate of lime, and other acids, <i>ad val.</i>	Free	5								
278	Drugs and chemicals, viz.:										
(a)	Salicylic acid and other food preservatives, <i>n.e.i.</i> ; salicylate of soda; sulphite and sulphate of potassium; benzoate of										

\* The Proclamation of August 10, 1917, prohibits the importation of perfumery into the Commonwealth of Australia, the term "perfumery" applying to articles essentially perfumes, e.g., sachets and non-spirituous scents. Preparations such as face powders and creams, pomades, hair lotions, dentifrices and smelling salts are not affected by the prohibition.

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom.		Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	
		£ s. d.	£ s. d.			£ s. d.	£ s. d.
	(f) Pickets, dressed .....	per 100	0 7 0	DIVISION XI.—JEWELLERY AND FANCY GOODS.			
	(g) Shingles .....	per 1,000	0 5 0	307	Shells in their natural state; weapons and carvings of aboriginal inhabitants of any country; old coins .....	Free	Free
	(g) Architraves, mouldings, &c., and skirtings, of any material .....	per 100 lineal feet	0 6 0	308	Combs (toilet), and shaving sets not included under item 376 (a) .....	20 %	25 %
293	(h) Picture and room mouldings .....	ad val.	30 %	309	Fancy goods; including card cases; snuff and match boxes; thumbless; serviette rings; button hooks; shoe-horns and lifts; glove stretchers; toys; ivory and other ornamental figures; leather distempers; paper parasols; articles, n.e.i., used for ornamental purposes, or partly for use and partly for ornament .....	20 %	30 %
	(a) Timber, undressed, in sizes less than 7 ft. 6 in. x 10 in. x 2½ to. for door stocks .....	per 100 super. feet	0 3 0	310	Articles used for outdoor and indoor games; fishing appliances, n.e.i. .....	30 %	35 %
	(b) Timber, for making doors, being cut into shape, and dressed or partly dressed .....	per 100 super. feet	0 6 0	311	Bullion and coin; gold and silver bar ingot and sheet; cameos, intaglios & precious stones, unset, including pearls and coral; gold and silver wire for embroidery bullion, puri .....	Free	Free
	(c) Doors of wood including fly doors:—			312	Jewellery, being machine made chain in the rough (known as Brunswick pattern foxtail, or lace chain); galleeries; coronets; beads; catches and joints for pins; clasps, n.e.i.; points; and brooch pins .....	15 %	20 %
	Sizes 1½ in. and under .....	each	0 4 6	313	Jewellery unfinished, viz.:—Unset bracelets, brooches, necklets, rings, and other articles, prepared for setting, or such articles set with imitation precious stones .....	35 %	45 %
	over 1½ in. and under 1½ in. .....	each	0 6 0	314	Jewellery, commonly known as rolled gold; and jewellery under 9-carat .....	35 %	45 %
	1½ in. and over .....	each	0 8 6	315	Jewellery, n.e.i., including bolt and split rings; swivels; ear wires; bars and stampings used in manufacture of jewellery; medals and medallions of gold and silver; buckles, badges, clasps, slides, buttons, and other ornaments of gold or silver for attire; combined bracelets and watches; gold or silver safety pins; gold or silver bags and purses; burs, hair and coral, and all articles, n.e.i., partly or wholly made of gold or silver .....	30 %	40 %
294	(a) Staves, undressed .....	per 100	0 4 0	316	Jewellery, imitation, n.e.i., and imitation precious stones .....	35 %	45 %
	(b) Staves, dressed or partly dressed, but not shaped .....	per 100	0 4 0	317	Watch and clock main and hair springs; magnetic compasses of all kinds except for external wear and except those of gold or silver or mounted in gold or silver; ships' chronometers, patent logs, and sounding machines; microscopes; telescopes; and clinical thermometers .....	Free	10 %
295	Shooks:—Kildderkin, new .....	each	0 5 0	318	Watches, clocks, and chronometers, n.e.i.; opera, field, and marine glasses; pedometers; and pocket counters and the like .....	20 %	30 %
	Half-hogshead, new .....	each	0 5 6	319	Gramophones, phonographs, and other talking machines, including cases (but not horns) imported with machines and records .....	Free	10 %
	Barrel, new .....	each	0 5 6	320 (a)	Home cinematographs .....	Free	Free
	Hogshead, second-hand .....	each	0 7 0	(b)	Kinematographs n.e.i. .....	Free	35 %
	Hogshead, new .....	each	0 12 0	(c)	Films for kinematographs .....	Free	Free
	Puncheon, new .....	each	0 13 0	(1)	Sensitized films and films n.e.i. .....	Free	Free
	N.E.I. .....	ad val.	35 %	(2)	Exposed or developed films representing dramatic or Australian subjects .....	per lineal foot	0 0 1
296	Oaks and vats, empty .....	ad val.	35 %	321	Spectacles and spectacle frames (not being partly or wholly of gold; spectacle glasses and lenses, and magnifying and reading glasses mounted except when the mountings are partly or wholly of gold or silver .....	Free	10 %
297	Buckets and tubs, wicker .....	ad val.	25 %	322	Spectacle cases, of all kinds not being partly or wholly of gold or silver, or gold or silver plated .....	15 %	20 %
298	(a) Last blocks, rough turned .....	ad val.	Free	DIVISION XII.—HIDES, LEATHER AND RUBBER.			
	(b) Lasts and trees, wooden .....	ad val.	25 %	323	Hides and skins, viz.:—		
299	(a) Broom stocks, being square timber rough sawn into sizes suitable for the manufacture of broom handles .....	20 %	20 %	(1)	Goat and sheep skins, raw .....	Free	Free
	(b) Brushmakers' woodware and turnery .....	ad val.	30 %	(2)	Goat skins, pickled .....	ad val.	10 %
300	Woodware for vehicles, viz.:—			(3)	Hides, lined or fleshed or split, per hide .....	Free	Free
	(a) Fellos of hickory, cut, shaped, or bent, plain, in the rough .....	15 %	15 %	324	Leather, viz.:—		
	(b) Hubs, elm, with or without metal bands .....	ad val.	15 %	(1)	Crust or rough tanned goatskins, Persian sheepskins and slivers; bookskins .....	ad val.	10 %
	(c) Hubs, prepared, n.e.i. .....	each	0 1 3	(2)	Patent and enamelled .....	per sq. foot	0 0 2
	(d) Rims of hickory, bent, squared, plain, in the rough .....	ad val.	15 %	(3)	Half, other than patent & enamelled .....	ad val.	20 %
	(e) Rims, n.e.i. .....	each	0 1 3	(4)	N.E.I. .....	ad val.	25 %
	(f) Spokes of hickory, rough-turned, but not shouldered or tenoned .....	ad val.	5 %	(5)	Belt butts .....	ad val.	20 %
	(g) Spokes, hickory, dressed, 2 in. and under in diameter .....	ad val.	15 %	325 (a)	Leather manufactures n.e.i.: leather cut into shape; harness n.e.i.; razor straps; whips, including keepers, thongs and lashes .....	ad val.	30 %
	(h) Spokes, dressed or prepared (not being of hickory), 2 in. or under in diameter .....	per 100	0 12 0	(b)	Harness and buggy saddles .....	each	0 6 0
	(i) Bars, shaft and whiffletree .....	per 100	25 %	whichever rate returns the higher duty .....	ad val.	30 %	35 %
	(j) Poles and shafts, in the rough, bent, undressed, or dressed .....	ad val.	25 %	326	Leather, rubber, canvas, and composition belting, and green hide for belting and other purposes .....	ad val.	25 %
301	Wicker, bamboo, and cane:—			whichever rate returns the higher duty .....	ad val.	25 %	30 %
	(a) Bamboo, clouDED .....	Free	Free	(1)	Patent and enamelled .....	per sq. foot	0 0 2
	(b) Canes and rattans, and bamboo manufactured .....	Free	Free	(2)	Half, other than patent & enamelled .....	ad val.	20 %
	(c) Cane, compressed, in sheet and unshaped, and enamelled .....	Free	Free	(3)	N.E.I. .....	ad val.	25 %
	(d) Basketware, n.e.i. .....	ad val.	35 %	(4)	Belt butts .....	ad val.	20 %
	(e) Wicker, bamboo, and cane, all articles, n.e.i., made of, whether partly or wholly finished .....	ad val.	40 %	325 (a)	Leather manufactures n.e.i.: leather cut into shape; harness n.e.i.; razor straps; whips, including keepers, thongs and lashes .....	ad val.	30 %
302	(a) Tool handles of wood, n.e.i., attached to tools admissible under item 219; also handles, not in excess of one for each unhandled tool imported therewith .....	ad val.	Free	(b)	Harness and buggy saddles .....	each	0 6 0
	(b) Tool handles of wood, unhandled, n.e.i. .....	ad val.	20 %	whichever rate returns the higher duty .....	ad val.	30 %	35 %
303	(a) Wood, all article—made of, n.e.i., whether partly or wholly finished; including bellows; sashes, and frames; window screens; walking sticks; horse mallets; rakes; grain shovels; saw frames; cattle horns; wood split pulleys; wood lumps; wood type; wood rules n.e.i.; washboards; and knife-boards .....	ad val.	20 %	326	Leather, rubber, canvas, and composition belting, and green hide for belting and other purposes .....	ad val.	25 %
	(b) Wood rules for school use, as prescribed by Departmental By-laws .....	ad val.	Free	whichever rate returns the higher duty .....	ad val.	25 %	30 %
304	Cane and scullery .....	ad val.	20 %	(1)	Patent and enamelled .....	per sq. foot	0 0 2
305	(a) Furniture n.e.i., including any article of wood or partly of wood, wholly or partly made up or finished and used in any building or premises, including hospitals; also show figures of all kinds .....	ad val.	35 %	(2)	Half, other than patent & enamelled .....	ad val.	20 %
	(b) Lounges & settees of wicker, bamboo or cane but not including those of cane with wooden frames .....	each	0 8 0	(3)	N.E.I. .....	ad val.	25 %
	whichever rate returns the higher duty .....	ad val.	40 %	(4)	Belt butts .....	ad val.	20 %
	(c) Chairs of wicker, bamboo or cane but not including those of cane with wooden frames .....	each	0 6 9	325 (a)	Leather manufactures n.e.i.: leather cut into shape; harness n.e.i.; razor straps; whips, including keepers, thongs and lashes .....	ad val.	30 %
	whichever rate returns the higher duty .....	ad val.	40 %	(b)	Harness and buggy saddles .....	each	0 6 0
	(d) Chairs of wood, with cane or other seats .....	each	3 0	whichever rate returns the higher duty .....	ad val.	30 %	35 %
	whichever rate returns the higher duty .....	ad val.	35 %	326	Leather, rubber, canvas, and composition belting, and green hide for belting and other purposes .....	ad val.	25 %
306	Photograph frames, stands for pictures, and picture frames, on pictures or otherwise, of any material .....	ad val.	30 %	whichever rate returns the higher duty .....	ad val.	25 %	30 %

† The Proclamation of August 10, 1917, prohibits the importation into the Commonwealth of Jewellery. This prohibition does not apply to collar studs and sleeve links other than those classified under No. 315, the relevant portions of which are as follows: Jewellery, n.e.i., and all articles, n.e.i., partly or wholly made of gold or silver. The articles named, a gold or of rolled gold, could not be regarded as being partly of gold.

## DIVISION XII. HIDES, LEATHER AND RUBBER. continued.

Tariff on Goods the Produce or Manufacture of the United Kingdom.				Tariff on Goods the Produce or Manufacture of the United Kingdom.			
Nos.	Goods.	General Tariff.	Nos.	Goods.	General Tariff.		
		£ s. d.			£ s. d.		
32 <sup>1</sup>	Slipper toms and piece goods suitable for boots, shoes and slippers; under Departmental By-laws. . . . .	Free	(1)	Surface-coated paper, plain or embossed, also marbled and foil paper. . . . .	Free		
32 <sup>2</sup>	Clothes, rubber and boots and shoes and plimsolls. . . . .	25 %	(2)	(1) Stay paper and stay cloth, gummed on one side, in rolls cut to a width of not more than 2 inches. . . . .	Free		
32 <sup>3</sup>	Boots, shoes, slippers, clogs, puttees, and other footgear of any material, n.e.i.; and boot and shoe uppers and tops; cork, leather, or other socks or soles n.e.i.; and cal.	35 %	(2)	Gummed paper, n.e.i. . . . .	20 %		
32 <sup>4</sup>	Boots, rubber, viz.:— Gait and wading boots. . . . .	Free	(3)	Emery paper; emery cloth; flint paper (fine glass paper); flint cloth; flint paper; lithum paper. . . . .	Free		
32 <sup>5</sup>	Rubber and rubber manufactures, viz.:— (a) India-rubber, crude; rubber waste; hard rubber, in sheets; rubber thread; boot and apparel elastic; masticated rubber. . . . .	Free	(4)	Waxed-tanned paper and carbon paper in packets or otherwise. . . . .	Free		
	(b) India-rubber, powdered or re-chained. . . . .	10 %	(5)	N.E.I., boards, n.e.i., lined or unlined, cover paper, pressings, paperhangings or wall papers. . . . .	15 %		
32 <sup>6</sup>	(a) India-rubber syringes, engines, injection bottles, urinals; and air and water beds; air cushions and pillows; and anti-shock surgical tubing. . . . .	20 %	(6)	Paper and boards specially prepared for coating with photographic emulsions; Lichtpaus-Blotpapier. . . . .	Free		
	(b) Rubber and other hose; rubber manufactures, n.e.i., and articles, n.e.i., in which rubber forms a part; including bandages, elastic stockings, leggings, knee caps, thigh-pieces and wristlets; hat-makers' press bags and trunks; gas bags; sashes, pads, and leeks; each mat; rubber tyrod fabric; tyre rubber; rubber stoppers or corks; photographic accessories of rubber not being integral parts of cameras. . . . .	25 %	(7)	Boards in the reel for coating, subject to Departmental By-laws. . . . .	Free		
	(c) Floor and carriage mats of rubber. . . . .	15 %	(8)	Academy boards. . . . .	Free		
32 <sup>7</sup>	(a) Pneumatic rubber tyres, and tubes therefor, vulcanized or unvulcanized, including tyre filters cut to size. . . . .	25 %	(9)	Milford, cardboard, pasteboard, grey-board, leatherboard, woodboard, and manila board. . . . .	20 %		
	(b) Covers, weighing each 2 lb. or less, and tubes weighing each over 2 lb., per lb. . . . .	0 1 6	(10)	Coated boards. . . . .	20 %		
	(c) Covers, weighing each over 2 lb., whichever rate returns the higher duty. . . . .	25 %	(11)	Strawboard, corrugated. . . . .	0 2 0		
	(d) Rubber tyre other than pneumatic. . . . .	25 %	(12)	Strawboard, corrugated. . . . .	25 %		
			(13)	Vesta and match boxes, empty, n.e.i., per gross. . . . .	0 0 3		
			(14)	Vesta and match boxes having advertisements thereon, empty. . . . .	0 0 6		
			(15)	Cards, playing, in sheet or cut. . . . .	0 3 0		
32 <sup>8</sup>	Fashion plates and books. . . . .	Free	32 <sup>9</sup>	(a) Parchment, cut and mounted. . . . .	10 %		
32 <sup>9</sup>	(a) Parchment, cut and mounted. . . . .	10 %	(b)	Parchment printed. . . . .	30 %		
32 <sup>10</sup>	(a) Transfers, ceramic, for pottery. . . . .	Free	32 <sup>10</sup>	(a) Transfers, ceramic, for pottery. . . . .	Free		
32 <sup>11</sup>	(b) Transfers, n.e.i. . . . .	30 %	(b)	Transfers, n.e.i. . . . .	30 %		
32 <sup>12</sup>	Paper, viz.:— (a) Manufactures of, or articles partly manufactured of, framed (including the weight of the frame), or unframed, having advertisements thereon; price lists; catalogues; prospectuses; show cards; all printed, photographed or lithographed matter; pictures, n.e.i., and posters of all kinds, used or intended to be used for advertising purposes; all printed or embossed bags or containers; calendars, almanacs and diaries; Australian directories, guides and time-tables; paper patterns; music, bound or in sheets; labels of all kinds; printed railway, tramway or other tickets; billboards, memorandum forms, circulars and all other printed, ruled or engraved forms of paper, n.e.i.; also printed wrapping paper and printed surface-coated paper. . . . .	0 0 8					
	whichever rate returns the higher duty. . . . .	35 %	32 <sup>11</sup>	Paper, viz.:— (a) Manufactures of, or articles partly manufactured of, framed (including the weight of the frame), or unframed, having advertisements thereon; price lists; catalogues; prospectuses; show cards; all printed, photographed or lithographed matter; pictures, n.e.i., and posters of all kinds, used or intended to be used for advertising purposes; all printed or embossed bags or containers; calendars, almanacs and diaries; Australian directories, guides and time-tables; paper patterns; music, bound or in sheets; labels of all kinds; printed railway, tramway or other tickets; billboards, memorandum forms, circulars and all other printed, ruled or engraved forms of paper, n.e.i.; also printed wrapping paper and printed surface-coated paper. . . . .	0 0 8		
	(b) Printed matter and photographs, the property of any public institution and intended for deposit or exhibition therein. . . . .	Free	32 <sup>12</sup>	(a) Stationery, manufactured, including bill files and letter clips; papers ruled or bordered by waterline or otherwise; date cases and cards; albums of all kinds; cards and book-lets, viz.: printers', menu, Christmas and similar kinds; scraps, ink blotting, ink wipers, ink stamps, paper knives, memo. slides and tablets, sealing and blotting wax, post-cards, n.e.i., book-markers, writing disks (not being furniture), writing cases, stationery cases, paper folders, card hangers, pen racks, bookbinders' staples. . . . .	30 %		
	(c) Books, n.e.i. . . . .	30 %	32 <sup>13</sup>	(a) Stationery, manufactured, including bill files and letter clips; papers ruled or bordered by waterline or otherwise; date cases and cards; albums of all kinds; cards and book-lets, viz.: printers', menu, Christmas and similar kinds; scraps, ink blotting, ink wipers, ink stamps, paper knives, memo. slides and tablets, sealing and blotting wax, post-cards, n.e.i., book-markers, writing disks (not being furniture), writing cases, stationery cases, paper folders, card hangers, pen racks, bookbinders' staples. . . . .	30 %		
	(d) Matrices for stereotyping purposes, having a superficial area of 12 square inches or under each. . . . .	0 1 6	32 <sup>14</sup>	(a) Stationery, manufactured, including bill files and letter clips; papers ruled or bordered by waterline or otherwise; date cases and cards; albums of all kinds; cards and book-lets, viz.: printers', menu, Christmas and similar kinds; scraps, ink blotting, ink wipers, ink stamps, paper knives, memo. slides and tablets, sealing and blotting wax, post-cards, n.e.i., book-markers, writing disks (not being furniture), writing cases, stationery cases, paper folders, card hangers, pen racks, bookbinders' staples. . . . .	30 %		
	For every square inch of superficial area over 12 square inches. . . . .	0 0 1 1/2	32 <sup>15</sup>	(a) Stationery, manufactured, including bill files and letter clips; papers ruled or bordered by waterline or otherwise; date cases and cards; albums of all kinds; cards and book-lets, viz.: printers', menu, Christmas and similar kinds; scraps, ink blotting, ink wipers, ink stamps, paper knives, memo. slides and tablets, sealing and blotting wax, post-cards, n.e.i., book-markers, writing disks (not being furniture), writing cases, stationery cases, paper folders, card hangers, pen racks, bookbinders' staples. . . . .	30 %		
341	Writing ink and ink powders. . . . .	30 %	32 <sup>16</sup>	(a) Stationery, manufactured, including bill files and letter clips; papers ruled or bordered by waterline or otherwise; date cases and cards; albums of all kinds; cards and book-lets, viz.: printers', menu, Christmas and similar kinds; scraps, ink blotting, ink wipers, ink stamps, paper knives, memo. slides and tablets, sealing and blotting wax, post-cards, n.e.i., book-markers, writing disks (not being furniture), writing cases, stationery cases, paper folders, card hangers, pen racks, bookbinders' staples. . . . .	30 %		
342	Printing ink, invoiced at 5d. and under per lb. and in packages containing not less than 1 lb. . . . .	30 %	32 <sup>17</sup>	(a) Stationery, manufactured, including bill files and letter clips; papers ruled or bordered by waterline or otherwise; date cases and cards; albums of all kinds; cards and book-lets, viz.: printers', menu, Christmas and similar kinds; scraps, ink blotting, ink wipers, ink stamps, paper knives, memo. slides and tablets, sealing and blotting wax, post-cards, n.e.i., book-markers, writing disks (not being furniture), writing cases, stationery cases, paper folders, card hangers, pen racks, bookbinders' staples. . . . .	30 %		

## DIVISION XIII. PAPER AND STATIONERY.

33 <sup>1</sup>	Paper, viz.:— (a) Pulp for manufacturing paper. . . . .	Free	5 %
	(b) Paper shavings and waste paper for paper making. . . . .	Free	5 %
	(c) Printing (coloured, unglazed, mill-glazed, or coated) in rolls or sheets not less than 20 by 25 inches or its equivalent and not ruled or printed in any way. . . . .	Free	10 %
	(d) Copying, mounted copying, tissue, and tissue cut paper and paper for paper patterns, in sheets or rolls, weight not to exceed 9 lb. for 500 sheets 20 by 30 inches. . . . .	Free	5 %
	(e) Monotype paper for use in the monotype machine. . . . .	Free	5 %
	(f) (1) Writing and type-writing paper (plain), in sheets not less than 16 by 15 inches. . . . .	Free	5 %
	(2) Writing paper in sheets less than 16 by 15 inches. . . . .	25 %	30 %
	(3) (1) Wrapping of all colours, glazed, unglazed, or mill-glazed; brown, caps not elsewhere specified, coatings, sealings, nature or colour, browns, sulphides, sugars, and all other fine papers, emble carton paper, paper felt and carpet felt paper. . . . .	per cwt. 0 5 6	0 6 6
	(2) Appl. wrapping as prescribed by Departmental By-laws. . . . .	Free	10 %
	(3) Bags, n.e.i. . . . .	per cwt. 0 3 6	0 10 6
	(4) True vegetable parchment. . . . .		
	In sheet and less than 8 by 25 inches or its equivalent. . . . .	Free	5 %
	(a) Paper felt or carpet felt paper for the manufacture of roofing felt and like substances subject to the Departmental By-laws. . . . .	Free	10 %
	(b) Roofing, sheathing, and insulating paper. . . . .	Free	5 %
	(c) Cartridge paper of all colours (glazed, mill-glazed, rough or smooth) and blotting paper, irrespective of weight. . . . .	per cwt. 0 5 6	0 6 6

\* "Board," when applied to paper, means a paper which, at the size of 20 by 25 inches or its equivalent, weighs 70 lb. or over per ream of 480

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d. 0 0 8	General Tariff.	Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d. 0 0 0	General Tariff.
333	Printing and stencilling inks, n.e.i. . . . .	ad val.	30 %	335	Bodies for vehicles with self-contained power propelled by petrol, steam, electricity, oil, or alcohol, n.e.i. including dashboards, footboards, and mudguards, whether forming part of a complete vehicle or imported separately:— (a) Single-seated bodies, each	15 0 0	17 0 0
334	(a) Maps, except those of Australia or any part thereof, and charts, n.e.i. . . . .	Free	5 %		(b) Double-seated bodies, each	21 0 0	24 10 0
340	(b) Charts for manuscript use . . . . .	Free	5 %		(c) Bodies with fixed or movable canopy tops, e.g., laminalette, limousine, taxi-cab, and similar types, and n.e.i., each	26 0 0	42 9 9
346	(a) Pencils of wood, including pencils with metal or other clamps or attachments, also pen handles of wood (including metal attachments for ribs) . . . . .	Free	5 %	342	Chassis for vehicles with self-contained power propelled by petrol, steam, electricity, oil, or alcohol, n.e.i. (but not including rubber tyres), whether forming part of a complete vehicle or imported separately . . . . .	Free	10 %
	(b) Pencilholders other than of wood, not being partly or wholly of gold or silver . . . . .	Free	5 %		(c) Vehicle parts, n.e.i., including undergear (exclusive of axles, springs, and axles), n.e.i., spacers, hubs, wheels, n.e.i., and bolts, n.e.i., including also non-skid chains for motor car tyres, detachable hoods (tops) imported on cars or otherwise, horns for motor cars, screens or wind shields, mirrors for use on motor cars, shock absorbers (imported separately), safety steering devices, textile seat covers, curtains with fixtures, rear red lights for vehicles, and rims for motor vehicle wheels when imported separately . . . . .	35 %	45 %
	(c) School pen and pencil sets and boxes . . . . .	Free	5 %			35 %	45 %
	(d) School pencil sets and boxes . . . . .	Free	5 %				
	(e) Fancy pencils . . . . .	25 %	30 %				
	(f) Pencils cases partly or wholly of gold, silver, aluminium or nickel; pen and pencil sets and pencilholders, n.e.i. . . . .	25 %	30 %				
	(g) Fountain pens, pencils, n.e.i., and rules:— (1) When in fancy boxes . . . . .	25 %	30 %				
	(2) When not in fancy boxes . . . . .	Free	5 %				
	(h) Pens, n.e.i., without holders or not including holders:— (1) When in fancy boxes . . . . .	25 %	30 %				
	(2) When not in fancy boxes . . . . .	Free	5 %				
347	Paint boxes of all kinds when completely fitted . . . . .	Free	10 %				
348	School and drawing slates; slate pencils . . . . .	Free	5 %				
349	Klostergarten materials prescribed by Departmental By-laws . . . . .	Free	5 %				
DIVISION XIV.—VEHICLES.							
350	Cycle tubing and fork slides in the rough; liners, including bent tubing not bent or plated; balls for cycle bearings . . . . .	Free	5 %	360	Vehicles, n.e.i. . . . .	35 %	45 %
351	Cycle and motor cycle parts, n.e.i., including steel bars for the manufacture of rims; also parts, namely, ball heads not permanently joined and parts thereof plated or unplated, bottom brackets including bracket shells and plated or unplated axles, caps, cranks, cotter and locking pins, indicators and chain wheels, hubs, including sprocket wheels, lock rings, and free wheel clutches, fogs, fork ends, bridges, nipples, spokes, spoke washers, chains, pedals, and parts thereof, all valves for pneumatic tyres, also cyclometers, speedometers, and indicators not being machines, including rubber brake blocks for motor cycles, speedometers for motor cars, and foot pumps for motor car tyres . . . . .	Free	5 %				
352	Cycle and motor cycle parts, plated, brazed, enamelled, or permanently joined, n.e.i. (including rims); cycle accessories, n.e.i., and parts thereof, including steel tension clips, steel toe clips, and bands, parcel carriers, indicator clips and connections, bells, saddles, and saddle covers, repair outfits . . . . .	10 %	15 %				
353	Bicycles, tricycles, and similar vehicles, n.e.i. and frames thereof, whether partly or wholly finished . . . . .	1 0 0	1 5 0				
	or ad val.	25 %	30 %				
	whichever rate returns the higher duty						
354	Motor cycles, side cars, motor tricycles and similar vehicles, n.e.i., including autopedes, and frames thereof, whether partly or wholly finished . . . . .	10 0 0	12 0 0				
	or ad val.	25 %	30 %				
	whichever rate returns the higher duty						
355	Children's tricycles and quadricycles . . . . .	20 %	25 %				
356	Perambulator or go-cart part, n.e.i. . . . .	15 %	20 %				
357	Perambulators and go-carts, and bodies thereof . . . . .	25 %	30 %				
358	Aeroplanes, also parts made expressly for and usable only in aeroplanes . . . . .	Free	Free				
359	Vehicle parts, viz.: (a) Axles and axle boxes, roller bearing and ball bearing, n.e.i. . . . .	Free	5 %				
	(b) Steel wheel, n.e.i. of over 30 inches diameter in the tread, for use on railways and tramways, and all steel parts for such wheels, including axles . . . . .	Free	10 %				
	(c) Steel-rimmed wheels of over 18 inches diameter in the tread, for use on railways and tramways, and all steel parts for such wheels, including axles . . . . .	Free	10 %				
	(d) (1) Bodies for railway or tramway vehicles propelled by petrol, steam, electricity, oil or alcohol, whether forming part of a complete vehicle or imported separately . . . . .	35 %	45 %				
	(2) Chassis for railway or tramway vehicles propelled by petrol, steam, electricity, oil, or alcohol, whether forming part of a complete vehicle or imported separately . . . . .	25 %	30 %				

(3) Bodies for vehicles with self-contained power propelled by petrol, steam, electricity, oil, or alcohol, n.e.i. including dashboards, footboards, and mudguards, whether forming part of a complete vehicle or imported separately:—  
(a) Single-seated bodies, each

(b) Double-seated bodies, each

(c) Bodies with fixed or movable canopy tops, e.g., laminalette, limousine, taxi-cab, and similar types, and n.e.i., each

(4) Chassis for vehicles with self-contained power propelled by petrol, steam, electricity, oil, or alcohol, n.e.i. (but not including rubber tyres), whether forming part of a complete vehicle or imported separately . . . . .

(c) Vehicle parts, n.e.i., including undergear (exclusive of axles, springs, and axles), n.e.i., spacers, hubs, wheels, n.e.i., and bolts, n.e.i., including also non-skid chains for motor car tyres, detachable hoods (tops) imported on cars or otherwise, horns for motor cars, screens or wind shields, mirrors for use on motor cars, shock absorbers (imported separately), safety steering devices, textile seat covers, curtains with fixtures, rear red lights for vehicles, and rims for motor vehicle wheels when imported separately . . . . .

ad val. 35 % 45 %

360 Vehicles, n.e.i. . . . . 35 % 45 %

DIVISION XV.—MUSICAL INSTRUMENTS.

361 Musical instruments, parts of, and accessories:—  
Actions in separate parts, strings, felts and hammers and hammers, handles and hinges for pianos, violin mutes, and chin rests, holders for attaching to band or orchestral instruments, pianola, autoharp and similar records for rendering music by mechanical process . . . . .

Free 5 %

362 Military band and orchestral musical instruments:—

Bassoons, harmonies, bombardiers, bagpipes, clarinettes, cornets, cornophones, cor. Anglais (wood), cylindrical, cor. fenn (brass), contra bassoon (brass) double basses, euphoniums, flutes, flutes, horns, viz.: Flugel, French, Koenig tenor, and vocal ballad, musette, oboes, or hautbois, piccolos, saxophones, trombones, trumpets, tubas, triangles, violins and violoncellos, bagpipes, flageolets . . . . .

Free 5 %

363 Metal pipes for pipe organs . . . . . Free 5 %

364 Organs, pipe . . . . . 20 % 25 %

365 Pianos and player pianos:—

(a) Grand . . . . . 12 0 0 15 0 0

whichever rate returns the higher duty

(b) Upright . . . . . 7 0 0 8 0 0

or ad val. 30 % 40 %

whichever rate returns the higher duty

(c) Part thereof, n.e.i., under Departmental By-laws . . . . . 15 % 25 %

366 Musical instruments, n.e.i., musical boxes, pianolas, and other attachments or articles, n.e.i. for rendering music by mechanical process, and metronomes and the like . . . . .

20 % 25 %

DIVISION XVI.—MISCELLANEOUS.

367 Articles of an advertising character, and which would not otherwise be liable at a higher rate of duty under any other heading, including all articles which would be free but for their advertising characteristics . . . . .

25 % 30 %

368 Articles specially designed and imported for the use of the blind, deaf, and dumb, when imported by governing bodies of public institutions having the care thereof . . . . .

Free Free

369 Articles, not included under any other heading in the tariff, of celluloid, lybanite, bone, ivory, pulp, papier-mâché, indurated fibre, or asbestos . . . . .

25 % 30 %

370 Articles imported by or being the property of the Commonwealth . . . . .

Free Free

371 Articles imported, or purchased in bond, for the official use of the Governor-General and declared as being for such official use . . . . .

Free Free

DIVISION XVI. MISCELLANEOUS.			Tariff on Goods the Produce or Manufacture of the United Kingdom.		Tariff on Goods the Produce or Manufacture of the United Kingdom.	
No.	Goods.	General Tariff.	No.	Goods.	General Tariff.	General Tariff.
		£ s. d.			£ s. d.	£ s. d.
37. Articles imported, or purchased in bond, for the official use of the State Government, and declared as being for such official use.		Free	392 Yarns.			
38. Articles, viz.: Uniforms, flags, and office requisites, for official use, imported by a Consul who is not a British subject or engaged in trade in Australia.		Free	(a) Mercerized cotton yarn.		Free	Free
39. (a) Asbestos millboards, asbestos yarn, asbestos cloth (with or without wire) unproofed.		Free	(b) Col.		Free	Free
(b) Asbestos, cotton, and other packings, including asbestos cloth (with or without wire) proofed with rubber, asbestos cord.		20 %	(c) N.E.L., including hosiery yarn.		Free	5 %
(c) Asbestos pipe and boiler covering, asbestos mattresses for boilers.		20 %	(d) Wool, n.e.i.		5 %	10 %
399 (a) Atomizers for mining purposes.		Free	(e) Jute, hemp and flax.		10 %	15 %
(b) Atomizers, n.e.i., fumigators, odorizers, vaporizers, and the like.		15 %	(f) Cotton yarn, n.e.i.		10 %	15 %
40. Bags, purses, nets, wallets, baskets, boxes, cases, or trunks, with or without fittings, viz.:			393 Sewing and embroidery silks and twines; household threads and cottons; sewing threads and sewing cottons, n.e.i., for manufacturing purposes.		Free	5 %
(a) Fancy, hand, jewel, trinket, sporting, travelling, picnic, toilet, dressing, glove, handkerchief, collar, and work, watch, reticules, valises, and ornaments of any kind.		30 %	394 Cork mats, and other manufactures of cork, n.e.i.		15 %	20 %
(b) Fancy boxes containing free goods, or goods subject to a specific rate.		50 %	395 Corks:			
(c) Fancy boxes containing goods subject to duty ad valorem to be dutiable at the same rate as the goods.			(a) Small corks (up to 42 oz., bottles) and rings per lb.		0 1 0	0 1 0
397 Baskets, viz.: Workmen's of rush or straw.		Free	or ad val.		35 %	35 %
398 Billiard balls in the rough.		Free	(b) N.E.L., including bungs.		0 9 6	0 0 6
399 Blankets, rubber or wool for printing machines, top cloths for ruling machines, when imported with the machines of which they form a necessary working part, one or more as required for working the machine, and felts and wires for paper making machines.		Free	or ad val.		35 %	35 %
400 Brooms, whisks, mops, carpet sweepers, vacuum cleaners for use in the household.		25 %	396 Collections of antiquities for public institutions under Departmental by-laws.		Free	Free
401 Brushes, viz.:			397 Explosives, viz.:		15 %	20 %
(a) Artists', in metal, tin, or quill, 1-inch or under, including aerographs.		Free	(a) Cartridges, n.e.i.		25 %	30 %
(b) Hair, tooth, scrubbing, and other brushes, n.e.i., and brush sets for balls, bristles or hair, partly or wholly dressed (except articles known as China, Indian, and white French), and all mixtures for use in the manufacture of brush heads or knots.		30 %	(b) Fireworks.		25 %	30 %
402 Cameras and magic or optical lanterns, including mounted lenses and accessories, n.e.i.		Free	(c) Fuse, 25 lb. or coil of 25 feet or less, and in proportion for any greater quantity, per coil.		0 0 0 1/2	0 0 0 1/2
403 Photographic dry plates and negatives.		15 %	398 Filters, n.e.i.		20 %	25 %
404 (a) Lantern slides, photographic sensitized films, photographic sensitized papers, n.e.i., linen, or other material, photographic mounts, photographic backgrounds (mounted or unmounted), photographs of Australian subjects, post cards (sensitized with or without letter press), stereoscopic views, powdered magnesium sulphate of soda, nitrate of silver, and chloride of gold.		25 %	399 Fire escape and fire ladders, ladder and hose carriages and water towers, woven canvas hose 2 1/2 inches in diameter and over, plain or rubber-lined, also life-saving appliances under Departmental by-laws.		Free	5 %
(b) Photographic materials, viz.:			400 Goods which have been passed by the Customs and subsequently sent out of the Commonwealth for repairs, which, in the opinion of the Minister, cannot be reasonably done in the Commonwealth, may, upon re-introduction, under Departmental by-laws, be admitted upon payment of duty on the attributable value only of any repairs or additions to the goods.			
(1) Platinotype paper, autotype paper.		Free	401 Goods brought back to Australia by the person who was owner at the time of exportation, or the legal representative of such owner, after exportation without drawback having been paid thereon; subject to the provision of section 151 of the Customs Act 1901-10.		Free	Free
(2) Metasulphate of potassium and metasulphate of sodium, under Departmental by-laws.		Free	402 Hair and fibre, curled, suitable for upholstering purposes.		25 %	50 %
405 Colours.		0 4 6	403 Manners.		Free	Free
406 Copying apparatus for duplicating typewriting and the like.		15 %	404 Minor articles, prescribed by Departmental by-laws, for use in the manufacture of goods within the Commonwealth.		Free	5 %
407 Corilage, unservicable, for paper manufacture, pursuant to Departmental by-laws.		Free	405 Models of inventions and other improvements in the arts and manufactures and models of ships.		Free	Free
408 Corilage, metal, including corilage of metal with core of other material.		Free	406 Natural history specimens of minerals and wall diagrams for illustration of natural history.		Free	Free
409 Fishing and rabbit nets and netting therefor; fish hooks; baits for fishing nets.		Free	407 Ophthalmic instruments and appliances, including cases of trial lenses; caustic holders; demonstrating apparatus; eye donches; electro magnets; eye compresses; eye guards; ophthalmic lamps; lecture bottles and troughs; ophthalmic speculums; optometers; perimeters; pupillometers; sterilizing apparatus for solutions; operation tables; temperature regulator; test types; test for color vision; trial cases; trial drums; trial frames; dressing trays; instrument trays.		Free	Free
410 Corilage, rope and twines, n.e.i., including silver, corilage with metal core; maccane twines; three thread; bra-hackers and mattress twine; roping, swaine and shop twines and hatters and other articles, n.e.i., manufactured from cord or twine.		30 %	408 Outside packages, n.e.i., including the sub-containing packages, in which goods are ordinarily imported, when containing such goods.		Free	Free
411 Reape and binder twine and yarn.		0 6 0	409 Passengers' personal effects; passengers' furniture and household goods which have been in actual use by such passengers for at least one year, not exceeding £50 in value for each adult passenger.		Free	Free
			410 (a) Pictures, n.e.i., including scripture cards of all kinds.		Free	5 %
			(b) Oil or water color paintings, n.e.i., other than those by Australian artists or Australian artists abroad.		1 0 0	1 5 0
			or ad val.		25 %	30 %
			whichever rate returns the higher duty			

\*Two members of a family, being children, may be reckoned as one adult.

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
(c)	Oil or water color paintings, framed or unframed, imported by or presented to public art galleries, other public institutions, cathedrals or churches, under Departmental by-laws .....	Free	Free
(d)	Photographs, prints, photogravures, and the like, wholly or partly colored by hand .....	30 %	35 %
411	Pictures, being colored supplements for newspapers, under Departmental by-laws .. per lb.	0 0 8	0 0 10
412	Pictorial illustrations and casts and models for teaching purposes, when imported by and for the use of universities, colleges, or schools, or public institutions .....	Free	Free
413	Pipes, smoking, n.e.i., and cigar and cigarette holders and accessories; smokers' requisites, including cases, tobacco pouches, smokers' sets, boxes, match stands, ash trays, smokers' lamps, cigar stands and lighters .....	20 %	25 %
414	Pipes, smoking, wholly of clay .. per gross	0 1 0	0 1 6
415	Plates, prepared, for engravers and lithographers .....	Free	5 %
416	(a) Scientific instruments and apparatus and materials for scientific purposes, for use in universities, colleges, schools, public hospitals or any public institution, and which cannot reasonably be manufactured or produced within the Commonwealth, as prescribed by Departmental by-laws .....	Free	Free
	(b) Metal furniture for public hospitals, and which cannot reasonably be manufactured within the Commonwealth, as prescribed by Departmental by-laws ..	Free	Free
417	Machinery specially designed and adapted for use in any university or public educational institution for the purposes of instruction to students only, and any article which has been bequeathed or donated to the public or to any public institution .....	Free	Free
418	Scientific instruments and apparatus, viz.: (a) Instruments of other material than glass for measuring the density of liquids, solids and gases, including hydrometers, saccharometers, lactometers, salinometers and barometers, of other material than glass .....	Free	Free
	(b) Instruments made of glass for measuring the density of liquids, solids and gases, including hydrometers, saccharometers, lactometers, salinometers and barometers .....	15 %	20 %
	(c) Barographs; calorimeters; callimeters; dividing engines for grain counting bars, tubes and circles; kymographs and time markers; dial micrometers; micrometers; pyrometers; spherometers; thermographs; thermometers; thermoregulators; microscopical, mineralogical and alloy type cabinets (fitted); mercury vacuum pumps; viscosimeters; vacuum ovens for laboratories; drawing, mathematical and surveying instruments .....	Free	Free
(d)	Bacteriological apparatus, including counting apparatus, culture dishes, flasks and tubes, slide cabinets and trays, staining dishes and plates, stains, incubators .....	Free	Free
(e)	Scientific instruments for measuring absorption, dispersion, intensity, reflection, refraction and rotation of light, and for color analysis and color comparison ..	Free	Free
(f)	Apparatus for the testing and analysis of milk, wine and other agricultural products, as prescribed by Departmental by-laws .....	Free	Free
419	Surgical and dental and veterinary instruments and appliances (not being furniture), viz.: Amputating; cupping; dissecting; examining and operating; veterinary; laryngeal; laryngoscopy; lithotomy; oil silk; poroplastic belt; splints and artificial limbs and eyes; surgical pessaries, except of glass; operation bags fitted with instruments; syringes, except of glass; galvanic battery and appliances; operating tables; dressing and instrument trays; accident and emergency cases; hot air apparatus for legs and arms; X-ray apparatus, viz.: X-ray tubes, tube shields, fluorescent screens, tube holders, apparatus for localization and stereoscopic radiography; snake-bite outfits; medicated wool and absorbent wool and surgical dressings; aseptic paper; impression trays; dental rubber; dental alloy and enamel; amalgam and gold filling in pellets or cylinders .....	Free	Free

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
420	Surgical appliances, n.e.i. including belts, trusses, pads, corsets, braces, breast supports, vaccination shields .....	20 %	25 %
421	Theatrical costumes and properties as prescribed by Departmental by-laws .....	Free	Free
422	Thermit and other welding compounds ..	20 %	25 %
423	Trophies won abroad and decorations, medals and certificates awarded or to be awarded and sent from abroad to individuals, and trophies or prizes sent by donors resident abroad, for presentation or competition in Australia; under Departmental by-laws ..	Free	Free
424	Vessels, including all fittings imported therewith, viz.: (a) Marine, mining and similar dredges ..	25 %	30 %
	(b) Vessels, n.e.i., not exceeding 500 tons gross register, trading intra-state or inter-state, or otherwise employed in Australian waters for any continuous period of three months .....	25 %	30 %
	(c) Yachts, the property of tourists visiting Australia, under such conditions as may be prescribed by Departmental by-laws ..	Free	Free
	(d) Yachts, n.e.i., launches and boats ..	25 %	30 %
	(e) Vessels built in Australia: vessels upon which duty has been collected under this item; vessels owned and registered in Australia on 30th November, 1911 .....	Free	Free
425	Wall and ceiling parts and decorations of glass materials, n.e.i. ....	25 %	30 %
426	(a) Works of art, framed or unframed, imported for public institutions or purposes under Departmental by-laws .....	Free	Free
	(b) Stained glass windows for churches or public institutions under Departmental by-laws .....	30 %	25 %
427	Works of art, being statutory not being less than £10 in value .....	Free	Free
428	Wattle bark .. per cwt.	0 1 6	0 1 5

## DECLARATIONS AS TO VALUE OF GOODS FOR HOME CONSUMPTION.

1 Invoices for goods dutiable at an *ad valorem* rate of duty from all countries, except China and Japan, for which entry is made after the first day of January, 1919, shall show the fair market value for home consumption in the country of export, at the date of invoicing to Australia, of similar goods in similar quantities.

2. The heading to the column in the invoice in which the particulars required by the last preceding sub-regulation shall be shown shall be as follows:—

Domestic value f.o.b. (here insert "Port of Export" or "Factory," or as the case may be) at date of invoicing to Australia, subject to % discount for cash and in excluding cost of domestic outside casing.

3. The particulars, required by sub-regulation 1 of this regulation shall be supported by a declaration in accordance with Form 90 in the Schedule, which shall be written, stamped, type-written or printed on the back of the invoice.

4. In the case of goods exported direct from the United Kingdom to Australia for which the benefit of the United Kingdom Preferential Tariff is claimed a declaration in accordance with Form 90 in the Schedule shall be made.

## FORM 90.

## DECLARATION AS TO GOODS EXPORTED TO AUSTRALIA WHICH ARE NOT THE PRODUCE OR MANUFACTURE OF THE UNITED KINGDOM.

I, ....., (here insert manager, chief clerk, or as the case may be, of .....) (here insert name of firm or company), of ....., (here insert name of city and country), the manufacturer or supplier of the goods enumerated in this invoice, amounting to ....., (here insert value), have the means of knowing and do hereby declare

1. That the said invoice is in all respects correct and true;
2. That the said invoice contains a true and full statement showing the prices actually paid or to be paid for the said goods, the actual quantity thereof, and all charges thereon; or
3. That the said invoice contains a true and full description of the goods, the actual quantity thereof, the amount added therefor, and all charges thereon to free on board of full of shipper as known up to the date of invoice;
4. That the price shown in the invoice in a separate column represents the actual price at the date of this declaration of equal quantities of essentially similar goods to any purchaser for home consumption in this country;
5. That no different invoice of the goods mentioned in the said invoice has been or will be furnished to anyone; and

\* Substitute this clause in the case of goods covered by an invoice being on consignment (not an outright sale).











CLASS II.—FOOD AND ARTICLES FOR HUMAN CONSUMPTION—CON.

No.	Articles.	General Tariff.			Tariff on Goods the Produce or Manufacture of some part of the British Dominions.		
		£	s.	d.	£	s.	d.
14	Dextrin, dextrulose, or invert sugar, grape sugar, saccharin, saccharine, glucose obtained from other sources than starch, per lb.	0	0	1	0	0	1
15	Starchy, per lb.	0	0	2	0	0	2
16	Jams, jellies, marmalade and preserves, per lb., or package of that reputed weight, whichever rate is higher, and so in proportion for packages of greater or less reputed weight.	0	0	2	0	0	2
17	Jellies, concentrated, per lb.	0	0	4	0	0	4
18	Malt and corn flour, per lb.	Free			Free		
19	Mustard, per lb.	Free			Free		
20	Food composed of milk-albumen, or milk-albumen in combination with casein or with malted or unmalted ground grain, being infants' and invalids' food, per lb.	Free			Free		
20	Nuts—namely, walnuts, shelled or unshelled, per lb.	0	0	2	0	0	2
21	Peanut butter, per cwt.	0	1	0	0	1	0
22	Peanut oil, per cwt.	0	2	0	0	2	0
23	Pickles, per gallon	0	3	0	0	3	0
24	Sauces, catsup, and ketchup, per lb.	0	4	0	0	4	0
25	Soy, in vessels of 10 gallons capacity or under, per gallon	0	4	0	0	4	0
26	Spices, ground, n.o.e., including pepper, phenice, and olive-stones, ground, per lb.	0	0	2	0	0	2
27	Spices, unground, including chilies, pepper, and punice, unground, per lb.	Free			Free		
28	Sugar, per lb.	Free			Free		
29	Acetic acid, not exceeding 65 per cent. of acidity, calculated as acetic acid, per gallon	0	0	7½	0	0	6
30	Fruit, viz., strawberry fruit, including the seeds, and with sugar or syrup added, and sold, per lb.	7½%			25%		
31	Capers, caper seeds, capers, cayenne pepper, cherry powder, and paste, fish mace, cloves, per lb.	20%			20%		
32	Lard and refined animal fats, n.o.e., and oil, per lb.	30%			20%		
33	Menta, potted or preserved, per lb.	30%			20%		
34	Preserved, n.o.e., per lb.	30%			20%		
35	Vegetables, fresh, dried, or preserved, per lb.	30%			20%		
36	Fruit preserved in juice or syrup, per lb.	30%			20%		
37	Fruit preserved in juice or syrup, per lb.	30%			20%		
38	Milk, condensed, preserved, evaporated, or dried, per lb.	37%			25%		

CLASS III.—TOBACCO.

39	Cigarettes, not exceeding in weight 2½ lb. per 1,000, per 1,000	1	5	6	1	5	6
40	Cigarettes, not otherwise enumerated, per lb.	0	10	0	0	10	0
41	Cigars, including the weight of every band, wrapper, or attachment to any cigar, per lb.	0	12	0	0	12	0
42	Snuff, per lb.	0	12	0	0	12	0
43	Tobacco, including the weight of every label, tag, or other attachment, per lb.	0	3	6	0	3	6
44	Tobacco, manufactured, entered to be manufactured in New Zealand, in any licensed tobacco manufactory, for manufacturing purposes only, into tobacco, cigars, cigarettes, or snuff, per lb.	0	2	0	0	2	0

CLASS III.—ALCOHOLIC BEVERAGES AND MATERIAL FOR MAKING THE SAME.

45	Alcohol of all sorts, porter, cider and perry, when containing more than 2% of proof spirit; or gallon, or for six repeated quart bottles or the equivalent in bottles of a larger or smaller reputed quantity, per lb.	0	2	0	0	2	0
46	Cordials, bitters, and liqueurs, when exceeding the strength of 33% of proof spirit, but not exceeding the strength of proof, per liquid gall.	0	18	0	0	18	0
47	Cordials, bitters, and liqueurs, when exceeding the strength of proof, per liquid gall.	0	18	0	0	18	0
48	Hops, per lb.	0	0	2	0	0	2
49	Maize, flaked, per bushel	0	1	0	0	1	0
50	Malt, whole or ground, per lb.	0	2	0	0	2	0
51	Rice, milled, per lb.	0	0	1	0	0	1
52	Salt, white, per lb.	0	0	6	0	0	6
53	Beer, or pale beer, or pilsener, per liquid gall.	0	18	0	0	18	0

(1) On black twist tobacco imported into the Cook Islands, of which the same invoice value at the time of importation is proved not to exceed 5s. per lb. (2) when imported into or entered for home consumption in the Cook Islands (exclusive of the Island of Niue), is per lb.; (3) when imported into or entered for home consumption in the Island of Niue, being one of the Cook Islands, 2s. per lb. Provided that a further duty of 1s. per lb. shall be paid on the landing in the Island of Niue of any tobacco removed from other parts of the Cook Islands which has been admitted to entry at a duty of 1s. per lb. (New Zealand Gazette of June 10, 1918).

No.	Articles.	General Tariff.			Tariff on Goods the Produce or Manufacture of some part of the British Dominions.		
		£	s.	d.	£	s.	d.
50	Spirits and spirituous mixtures, the strength of which can be ascertained by Sykes's hydrometer or other instrument, per liquid gall.	0	18	0	0	18	0

(No allowance beyond 165 under proof shall be made for spirits or spirituous mixtures of a less strength than 165 under proof.)  
Spirits and spirituous mixtures, sweetened, n.o.e., when not exceeding the strength of proof, per liquid gall.  
Spirits and spirituous mixtures, sweetened, n.o.e., when exceeding the strength of proof, per liquid gall.  
Spirits and spirituous mixtures, in bottles or jars in cases, shall be charged as follows, viz.:—Two gallons and under as two gallons, over two gallons and not exceeding three as three gallons, over three gallons and not exceeding four as four gallons, and so on for any greater quantity contained in any case; provided that with the sanction of the Collector the foregoing restriction need not be applied to absolute alcohol, spirits of wine, spirits for scientific, medicinal, perfumery or toilet purposes, or to trade samples.  
Spirits and spirituous mixtures, containing more than 33% of proof spirit in combination with other ingredients, and although thereby containing more than 33% of proof spirit, excepting medicinal preparations otherwise enumerated, per liquid gall.  
NOTE.—The importation into New Zealand of any brandy, whisky or rum of a less strength than 25% under proof is prohibited.  
Wine.—The term "wine" as applied to the Tariff includes medicated wine or wine mixed with food; also such spirituous beverages and food foods, containing less than 33% of proof spirit, as may be so decided by the Minister.

51	Wine, Australian, containing not more than 40% of proof spirit; the gallon, or for six repeated quart bottles, or the equivalent in bottles of a larger or smaller reputed quantity, per gallon.	0	5	0	0	5	0
52	Wine, other than sparkling and Australian, containing not more than 40% of proof spirit; the gallon, or for six repeated quart bottles, or the equivalent in bottles of a larger or smaller reputed quantity, per gallon.	0	6	0	0	6	0
53	Wine, sparkling, containing not more than 40% of proof spirit; the gallon, or for six repeated quart bottles, or the equivalent in bottles of a larger or smaller reputed quantity, per gallon.	0	15	0	0	15	0
54	Wine of any kind containing more than 40% of proof spirit, per liquid gall.	0	18	0	0	18	0
55	Wine, fermented, sweetened, without spirit added, per lb.	20%			20%		

CLASS IV.—NON ALCOHOLIC BEVERAGES AND MATERIALS FOR MAKING SAME.

56	Chicory, per lb.	0	0	3	0	0	3
57	Cocoa and chocolate, including cocoa beans roasted and crushed; also cocoa or chocolate mixed with milk or any other food substance, whatsoever, per lb.	0	0	3	0	0	3
58	Coffee, roasted, per lb.	0	0	3	0	0	3
59	Tea, n.o.e., per lb.	0	0	7	0	0	7
60	Tea in bulk—viz., in packages of 5 lb. or over, not weight for weight, offering less than 10% of proof spirit, per lb.	0	0	5	0	0	5
61	Aerated and mineral waters, offering less than 10% of proof spirit, per lb.	20%			20%		
62	Coffee, essence of, and essence of coffee with milk or any other food substance, per lb.	30%			20%		
63	Fruit juices or imitation fruit juices, sweetened, in containers of less than ten gallons capacity, per lb.	30%			20%		
64	Fruit juice or imitation fruit juices, sweetened; syrup; raspberry vinegar, sweetened, per lb.	30%			20%		

CLASS V.—DRUGS, MEDICINES, CHEMICALS, AND DRUGGISTS' Sundries.

65	Acid, acetic, containing not more than 20% of acidity, per lb.	0	0	1	0	0	1
66	Acid, acetic, containing more than 20% of acidity, for every 10% of acidity or fraction thereof, per lb.	0	0	0	0	0	0
67	Acid, tartaric, per lb.	Free			Free		
68	Cream of tartar, per lb.	Free			Free		
69	Essences, flavouring, containing more than 33% of proof spirit, per liquid gall.	0	18	0	0	18	0
70	Medicinal preparations (excepting medicated wines or wines mixed with food), containing more than 50% of proof spirit, per lb.	0	1	0	0	1	0
71	Opium, per lb.	2	0	0	2	0	0

Articles.		Tariff on Goods the Produce or Manufacture of some part of the British Dominions.		Articles.		Tariff on Goods the Produce or Manufacture of some part of the British Dominions.	
No.	Article.	£ s. d.	£ s. d.	No.	Article.	£ s. d.	£ s. d.
60	Saccharin, n.o.e., including substances of a like nature or use ..... per oz.	0 1 6	Free	106	Shoes or galoshes, known as "Pimslott," with moulded India-rubber soles ..... ad val.	33 ½	22 ½
61	Soda, bicarbonate ..... per cwt.	0 2 4	0 2 0	107	Champion, gymnasiums, yachting and lawn tennis boots and shoes, with moulded India-rubber soles ..... ad val.	33 ½	22 ½
62	Soda crystals ..... per cwt.	0 2 4	0 2 0	107A	Galoshes and overshoes of all kinds, of rubber ..... ad val.	33 ½	22 ½
63	Baking powder; yeast preparations and other fermenters; also yeast foods ..... ad val.	30 %	20 %	107B	Shoes and sandals, n.o.e. ..... ad val.	33 ½	22 ½
70	Chemicals, and chemical preparations, n.o.e., including photographic chemicals, n.o.e., also anti-incrustation, boiler and other compounds, favouring n.o.e. .... ad val.	30 %	20 %	108	Leather belting, including link grip belting of leather, with metal band, for motor cycles and motor cars, belt leathers, straps, wetting, bridle, strap, legging, bag, and kip other than East India ..... per lb.	0 0 4	0 0 4
72	Essences, favouring n.o.e. .... ad val.	30 %	20 %	108A	Belting composed of cotton, jute, or woven fibre, with a backing or edging of leather, provided that the weight of the leather included therein does not exceed one-half, per lb.	0 0 2	0 0 2
73	Eucalyptus oil in bulk or bottle ..... ad val.	30 %	20 %	109	All high leathers dressed, n.o.e. .... ad val.	0 0 3	0 0 2
74	Glycerine, refined ..... ad val.	30 %	20 %	109A	Leather—Any leathers not otherwise enumerated (1) either dressed in sides, or pieces of whatever size, or (2) if in whole skins over 16 ft., are to be dressed as hide leather, or Ex 109 Flooring and roofing, of "Ruberoil," or similar material—viz.: Flooring with imitation linoleum pattern; leather cloth, other than of plain colours ..... ad val.	20 %	20 %
75	Medicinal preparations, drugs, and druggists' sundries, and apothecaries' wares, n.o.e., also aerated water makers', and cordial manufacturers', and brewers' drugs, chemicals, and other sundries, n.o.e. .... ad val.	30 %	20 %	110	Calf skins, being whole skins, however dressed, and 16 ft. spread and under ..... per lb.	0 0 1	0 0 1
76	Medicinal preparations (excepting medicated wines or wines mixed with food) containing 50 % of proof spirit or less ..... ad val.	30 %	20 %	111	Sheep skins and lamb skins, however dressed, n.o.e. .... per lb.	0 0 3	0 0 2
77	Saccharin, in the form of tablets, pills, granules, or cachets, each containing not more than ½ grain of saccharin in combination with at least 10 % of alkali ..... ad val.	30 %	20 %	112	East India kip, dressed ..... per lb.	0 0 1	0 0 1
79	Cotton, raw ..... per lb.	0 0 4	0 0 1	113	Sole, pump, and skirt leather ..... ad val.	0 0 2	0 0 1
80	Flags, parts of—viz.: Union Jack insertions, consisting of pieces of hoisting sewn together, for use in manufacturing ensigns ..... ad val.	30 %	20 %	113A	Leather, dressed, n.o.e., including kangaroo ..... per lb.	0 0 1	0 0 1
81	All articles, n.o.e., made of textile, felt, or other piece-goods, or of any combination of the same, wholly or partly made up or manufactured, and not being apparel or clothing either wholly or partly made up ..... ad val.	30 %	20 %	114	Leather board or compe ..... ad val.	0 0 4	0 0 1
83	Drapery, n.o.e. .... ad val.	30 %	20 %	116	"bass, and leather cloth bags, n.o.e. .... ad val.	30 %	20 %
84	Flags ..... ad val.	30 %	20 %	117	"chamois ..... ad val.	30 %	20 %
86	Haberishery, n.o.e. .... ad val.	30 %	20 %	118	Manufactures, n.o.e., including kangaroo ..... ad val.	30 %	20 %
87	Lace and laces, n.o.e. .... ad val.	30 %	20 %	119	Saddlery and harness; whips and whip thongs ..... ad val.	30 %	20 %
88	Ribbons and crapes, all kinds ..... ad val.	30 %	20 %	120	Heel plates, and toe stiffeners, and toe plates ..... ad val.	33 ½	22 ½
89	Bugs, woollen, cotton, opium, or other ..... ad val.	30 %	20 %	120A	Heels for boots, or wood and leather combined ..... ad val.	30 %	20 %
92	Textile piece-goods, n.o.e., in-dialing silks, satins, velvets, plushes, &c., composed of pure silk or of silk mixed with any other material, in the piece, and including also imitation silks, composed of any material or substance whatsoever ..... ad val.	30 %	20 %	121	Laces, rumps and uppers; also clogs and patten soles ..... ad val.	33 ½	22 ½
93	Unbleached, parades and snushades ..... ad val.	30 %	20 %	122	Leather cut into shapes ..... ad val.	33 ½	22 ½
94	Yarns, n.o.e. .... ad val.	30 %	20 %	123	"leggings ..... ad val.	33 ½	22 ½
95	Apparel and ready-made clothing, n.o.e. .... ad val.	37 ½	25 %	124	Portmanteaux, trunks, travelling bags, and brief bags, of leather or leather cloth, 16 in. in length and upwards, and carpet bags ..... ad val.	37 ½	25 %
96	Feathers, ornamental (including ostrich); artificial flowers, leaves and sprays ..... ad val.	37 ½	25 %	125	Basketware and wickerware, n.o.e., and not being furniture ..... ad val.	30 %	20 %
97	Furs and fur trimmings ..... ad val.	37 ½	25 %	126	Carpets; druggets; floorcloth; mats; matting; and plain and fancy stair of balise; wool, flannel and oil balise; and oil, and other dale ..... ad val.	20 %	20 %
98	Hats of all kinds (including straw hats), also caps ..... ad val.	37 ½	25 %	127	Furniture, knife, and plate power, and polish; also door and linoleum polishes, not being varnishes ..... ad val.	30 %	20 %
99	Hosiery n.o.e. .... ad val.	37 ½	25 %	128	Furniture, and cabinetware, n.o.e., and other than iron, or other metal ..... ad val.	37 ½	25 %
100	Millinery of all kinds, including trimmed hats, caps and bonnets ..... ad val.	37 ½	25 %	129	Marble pieces, other than stone ..... ad val.	37 ½	25 %
101	Apparel made to the order, or measurement, of residents in the colony, and intended for the individual use of each resident, whether imported by the residents themselves or through an importing firm ..... ad val.	60 %	40 %	130	"phostery, n.o.e. .... ad val.	37 ½	25 %
Ex 101	Insoles, "Canino," of leather and rubber, for insertion in boots (known as sock-soles) ..... ad val.	30 %	20 %	131	Glass; crown, sheet, and common window ..... per 100 superficial feet	Free	Free
102	Apparel—viz.: Volunteer clothing in deo measurements sent from New Zealand ..... ad val.	60 %	40 %	132	Bricks, known as firebricks ..... ad val.	30 %	20 %
CLASS VII.—LEATHER AND MANUFACTURES OF LEATHER.				133	China, porcelain, and parian ware ..... ad val.	30 %	20 %
103	Boots, shoes, clogs, and pattens, n.o.e., viz.: Men's, above size No. 5 ..... per pair	0 2 3	0 1 6	134	Drainage pipes, and drainage tiles ..... ad val.	30 %	20 %
	Youths', above size No. 1 ..... ad val.	22 ½	15 %	135	Flooring, wall, hearth and garden tiles ..... ad val.	30 %	20 %
	Boys', Nos. 7 to 1, both inclusive, per pair ..... ad val.	0 0 9	0 0 6	136	Earthenware, stoneware, and brownware ..... ad val.	30 %	20 %
	Women's, above size No. 1 ..... per pair	0 1 6	0 1 0	137	Filters ..... ad val.	30 %	20 %
	Girls', Nos. 7 to 1, both inclusive, per pair ..... ad val.	0 0 9	0 0 6	138	Fireclay, ground; and fireclay goods ..... ad val.	30 %	20 %
	Other kinds ..... per pair	0 1 6	0 1 0	139	Glass, plate, polished, colored, and other kinds, n.o.e. .... ad val.	Free	Free
104	Shippers, not including lawn tennis and gymnasium shoes, soled with India-rubber or felt ..... per pair	0 0 9	0 0 6	140	Glassware; globes, and chimneys for lamps ..... ad val.	30 %	20 %
105	Shippers of felt, with carpet, twine or felt soles ..... ad val.	22 ½	15 %	141	Lamps, lanterns, and lampwick, n.o.e. .... ad val.	30 %	20 %
		34 ½	22 ½	142	Plate glass, bevelled or silvered; mirrors, and looking glasses, framed or unframed, ad val.	37 ½	25 %
				142A	B-bevelled or silvered glass, other than plate glass ..... ad val.	47 ½	25 %
CLASS IX.—CHINA, GLASS AND EARTHEN GOODS.				CLASS X.—FANCY GOODS, MUSICAL INSTRUMENTS &c.			
143	Carils, playing ..... per pack	0 0 6	0 0 6	143	Carils, playing ..... per pack	0 0 6	0 0 6
145	Perfumed spirits, and Cologne water ..... per liquid gal.	1 10 0	1 10 0	145	Perfumed spirits, and Cologne water ..... per liquid gal.	1 10 0	1 10 0
146	Clocks, time registers, and time detectors ..... ad val.	30 %	20 %	146	Clocks, time registers, and time detectors ..... ad val.	30 %	20 %
146A	Clock movements and parts of unfinished clocks, provided they have not been taken to pieces to avoid duty ..... ad val.	Free	Free	146A	Clock movements and parts of unfinished clocks, provided they have not been taken to pieces to avoid duty ..... ad val.	Free	Free
147	Fancy goods, and toys; gewgaws, gaming and athletic requisites, n.o.e., including billiard balls, &c. .... ad val.	30 %	20 %	147	Fancy goods, and toys; gewgaws, gaming and athletic requisites, n.o.e., including billiard balls, &c. .... ad val.	30 %	20 %

[illegible]

## CLASS VI. PAPER MANUFACTURES AND STATIONERY.

Handbills, circulars, programmes, pamphlets, printed posters, trade catalogues, price lists, and fashion plates; printed advertising matter (also paper per box and wrapping paper or wrappers of all kinds, printed or self-coloured); printed or lithographed envelopes or labels, <i>ad val.</i> 0 0 3 0 0 0	2025 Iron-making machines, household, <i>ad val.</i> 30 %	20 %
2026 This shall not apply to circular catalogues or price lists of the goods of firms or persons having no established business in New Zealand. 0 0 0 0 0 0	2026 Machinery, n.o.c. 201 Grain-lifter and hand truck combined <i>ad val.</i> 30 %	20 %
2027 Ink, writing, fluid or ink, liquid, <i>per gal.</i> 0 0 0 0 0 0	203 Steam engines, and parts thereof, for mining (including gold dredging, or gold saving purposes and processes, or for darning purposes, <i>ad val.</i> 15 %	5 %
2028 Ink, wash, colour (including sugar blue), <i>per gal.</i> 0 0 0 0 0 0	203A Machinery, electric, and appliances, i.e., electric generators and electric motors, including slide rule, rheostat, electric lamps, electric transformers, <i>ad val.</i> 20 %	10 %
2029 Paper, wrapping, all kinds, or printed, including blue candle, glazed paper, glazed green small bound number hand tissue, book end, cardstock and sugar paper, per cent. 10 0 0 0 0 0	204 Bicycles, tricycles, and the like vehicles, including motor-cycles, also finished, or partly finished, or mechanical parts of the same, n.o.c., side cars for motor cycles, <i>ad val.</i> 20 %	10 %
2030 Board, pasteboard, strawboard, wood-pulp board, corrugated board, and cloth lined board, n.o.c., <i>ad val.</i> 20 %	205 Flexible shafts or shafting (for operating splanometers, dentists' burrs, rivetting machines, &c.) imported separately, <i>ad val.</i> 30 %	20 %
2031 Cloth-lined, enamelled, galvanized, and metallic pipes, n.o.c.; also "fronite," n.o.c., <i>ad val.</i> 30 %	206 Bill-books, bush-books, slathers, and ledger books, <i>ad val.</i> 30 %	30 %
2032 Machines, fastest, unprinted, <i>ad val.</i> 30 %	206A X-ray-generators, x-ray tubes, <i>ad val.</i> 30 %	30 %
2033 Machines, fastest, unprinted, <i>ad val.</i> 30 %	206B Lubricators or grease cups for plungers, <i>ad val.</i> 30 %	30 %
2034 Paper, cut to shape, ready for use <i>ad val.</i> 30 %	206C Conforming press, an appliance for altering the shape of straw hats to fit the head <i>ad val.</i> 30 %	20 %
2035 Machinery, and writing paper, n.o.c., carbon paper, and printed matter, wedding programmes, and mourning cards of all kinds, vellum, or other material, edged or unedged, but otherwise unprinted, <i>ad val.</i> 30 %	207 Boilers, land and marine, including feed-water heaters, fuel economizers, steam superheaters, and mechanical stokers, <i>ad val.</i> 30 %	30 %
2036 Card and s'owcards, all kinds, <i>ad val.</i> 30 %	217 Cartridges, n.o.c., <i>ad val.</i> 30 %	20 %
2037 Card and s'owcards, all kinds, <i>ad val.</i> 30 %	217A Cash registering machines, <i>ad val.</i> 30 %	20 %
2038 Card and s'owcards, all kinds, <i>ad val.</i> 30 %	218 Crab winches or cranes, capstans and windlasses, <i>ad val.</i> 30 %	20 %
2039 Card and s'owcards, all kinds, <i>ad val.</i> 30 %	219 Electric batteries and cells; furniture, fittings, instruments and appliances not otherwise enumerated for the generation, transmission, application or utilization of electricity, or of electric power of any description whatsoever, <i>ad val.</i> 30 %	20 %
2040 Card and s'owcards, all kinds, <i>ad val.</i> 30 %	219A Telephones, <i>ad val.</i> 30 %	20 %
2041 Card and s'owcards, all kinds, <i>ad val.</i> 30 %	220 Fire arms, all kinds, <i>ad val.</i> 30 %	20 %
2042 Card and s'owcards, all kinds, <i>ad val.</i> 30 %	220A Hand saws, mono-nogony and hollow saws, n.o.c., <i>ad val.</i> 30 %	20 %
2043 Card and s'owcards, all kinds, <i>ad val.</i> 30 %	221 Iron pipes, wrought, n.o.c. and wood or fibre pipes, exceeding three inches in internal diameter, elbows, bends, elbows and other fittings for the same, cast iron pipes exceeding 9 inches in internal diameter, and flues, bends, elbows, and other fittings for the same, <i>ad val.</i> 30 %	20 %
2044 Card and s'owcards, all kinds, <i>ad val.</i> 30 %	222 Iron castings, malleable, for the manufacture of gate valves and fastenings, <i>ad val.</i> 30 %	20 %
2045 Card and s'owcards, all kinds, <i>ad val.</i> 30 %	223 Lawn mowers, and lawnmowers, <i>ad val.</i> 30 %	20 %
2046 Card and s'owcards, all kinds, <i>ad val.</i> 30 %	224 Machinery, all kinds, <i>ad val.</i> 30 %	20 %

## TARIFF.]

No.	Articles.	Tariff on Goods the Produce of		No.	Articles.	Tariff on Goods the Produce of							
		General Tariff.	Manufacture of some part of the British Dominions.			General Tariff.	Manufacture of some part of the British Dominions.						
		£ s. d.	£ s. d.			£ s. d.	£ s. d.						
CLASS XVI.—MISCELLANEOUS.													
278A	Blue candles	0	0	11	0	0	1						
283	Cement, Portland, and other structural and building cement	0	4	0	0	2	0						
289	Gutta-percha, isinglass, resin and size	0	0	1	0	0	1						
290	Matches	0	1	6	0	1	0						
Wooden, in boxes containing not more than 60 matches								0	1	6	0	1	0
In boxes containing over 60 and not more than 100 matches								0	3	0	0	2	0
In boxes containing more than 100 matches, for every 100 matches or fraction thereof contained in one box								0	3	0	0	2	0
Wax "plaid vests" in cardboard boxes containing under 100 matches, per gross of boxes								0	1	6	0	1	0
"Pocket vests," in tin or other boxes containing under 100 matches, per gross of boxes								0	2	0	0	1	4
Wax, other kinds, for every 100 matches or fraction thereof contained in one box								0	3	4	0	3	2
Matches of any material other than wool or wax, on duty corresponding to the duty payable on wooden matches.													
NOTE.—Boxes made of gold, silver, metal, wood or composition, of permanent value when empty, shall, in addition to the duty payable on the matches contained therein, be charged as jewellery or fancy goods.													
291	Paraffin wax	0	0	1	0	0	1						
292	Powder, sporting	Free			Free								
293	Sausage skins and casings, including brim	0	0	3	0	0	3						
294	Salt, common yellow and blue mottled, per cwt.	0	6	0	0	5	0						
295	Spirits, methylated to the satisfaction of the Minister	0	1	2	0	1	0						
297	Spirits, cleared from warehouses, in casks, under prescribed conditions, not including the added naphtha or other methylating material	0	0	6	0	0	6						
298	Starch	0	0	2	0	0	2						
299	Saw, mineral, vegetable Japanese and beeswax	0	0	1	0	0	1						
300	Flax	10	%										
301	Bags, canvas, for all, linen, flour, bagging, bags and sacks, n.o.e., including filter bags and sheaths	30	%		20	%							
302	Blackening and boot-gloss and polish	30	%		20	%							
303	Blacklead	30	%		20	%							
304	Boats, launches, yachts, and all vessels propelled by means other than oars (when imported in any vessel), including all fittings thereof, n.o.e., <i>ad val.</i>	30	%		30	%							
305	Cordage, rope and twine, n.o.e.	30	%		20	%							
306	Fireworks, n.o.e.	30	%		20	%							
307	Net and netting	20	%		20	%							
308	Soap powder, extract of soap, dry soap, soft soap, liquid soap, soap solutions and washing or cleansing powders, crystals, pastes and liquids	20	%		20	%							
309	Tarpaulins, tents, sails, rick and wagon covers	50	%		20	%							
310	Ullage of textile or felt, all kinds, if printed	37½	%		25	%							
311	Brooms, brushes and brushware	37½	%		25	%							
312	Granite, marble, and other stone, dressed or polished, and articles made therefrom; also imitation stone, dressed or polished, and articles made therefrom, or from cement	37½	%		25	%							
313	Susp. n.o.e., tin, with edges turned over after stamping	37½	%		25	%							
314	Breastles, masonry, including glass covers accompanying same	25	%		25	%							
315	Slates, drawing	20	%		20	%							
SCHEDULE B.													
CLASS I.—FOODS, &C.													
316	Almonds and nuts, except walnuts	Free			Free								
317	Acherries, salted, in casks, or other containers, capable of holding 2 lbs. net or over	Free			Free								
318	Arrowroot, sagu, tapioca, macaroni, vermicelli, rice-flour, prepared barley-flour, potato-flour, infants' and invalids' farinaceous foods	Free			Free								
319	Cocoa beans, uncrushed	Free			Free								
320	Coffee, raw	Free			Free								
321	Fruit juices, or imitation fruit juices, unsweetened, in containers of 10 gallons capacity or over	Free			Free								
322	Ginger, whole, green in brine, imported in bulk	Free			Free								
CLASS II.—AGRICULTURAL AND FARM PRODUCTS, &C.													
323	Cattle (horned)	0	10	0	0	10	0						
324	Chaff	1	0	0	1	0	0						
325	Grain—namely, barley	0	0	0	0	0	0						
326	and pulse of every kind n.o.e.	0	0	0	0	0	0						
327	and pulse of every kind when ground or in any way manufactured, n.o.e., including wheat flour	0	1	2	0	1	0						
328	Horse	1	0	0	1	0	0						
329	Onions	1	0	0	1	0	0						
330	Potatoes	1	0	0	1	0	0						
331	Prepared calf-meat	1	5	0	1	5	0						
332	Animals, feed for, of all kinds, n.o.e., including horse and cattle spics and condiments, proprietary or otherwise; also hempseed, mawseed, millet-seed, canary-seed, and mixed birdseed, <i>ad val.</i>	30	%		20	%							





No.	Articles	Tariff on Goods the Produce or Manufacture of some part of the British Dominion.		No.	Articles.	Tariff on Goods the Produce or Manufacture of some part of the British Dominion.	
		£ s. d.	£ s. d.			£ s. d.	£ s. d.
391	Staymakers' binding, eyelets, corset-fasteners, jean, ticks, lasting, satin and cotelet; also corset shields and buck protectors	Free	Free	412A	Bottles, empty, plain atoms; also empty plain glass, not being cut or ground; jars, plain glass, and earthen jars, up to 3 inches diameter at the mouth	Free	Free
392	Tailors' trimmings, viz.:—haircloth; plain or coloured imitation haircloth; canvas; buckram; wadding and padding; silk, worsted and cotton bindings and braids; stay bindings; Russia braid; shoulder-pads; buckles; sashes; drab, slate and brown jeans; pocketings; slits, black and brown dyed unions and linings; Venetian and Italian cloth, of cotton or wool, or unions of the same; also such other lining materials as may be approved by the Minister	"	"	413	Earthen or glass roofing tiles; ridge-tiles or finials; also roofing slates	"	"
393	Tubular woven cotton cloth in the piece for most wraps	20%	"	414	Glass plates (engraved) for photo-lithographic work	"	"
394	Unbleached makers' materials, viz.:—reversible and levantine silk mixtures, gloria, and satin de chene, of not less than 14 in. in width; alpaca cloth, with border; zanzibar cloth, with border; also other piece-goods on such conditions as the Minister may approve; stick runners, netches, caps, ferrules, caps, ribs, stretchers, tips and rings	Free	"	415	Item abolished	"	"
395	Union textiles, n.c.e., in the piece, the invoice value of which does not exceed 6d. per yard when cut up, and made into shirts or pyjamas, under such conditions and regulations as the Minister may prescribe	"	"	416	Jars or other suitable vessels containing free goods, or goods subject to a fixed rate of duty, and being ordinary trade packages for the goods contained in them	"	"
396	Waterproof material in the piece, having within, or upon it, a coating of indiarubber	"	"	417	Lamps, miners' safety, and glasses thereof; lamps peculiarly adapted for use on harbour beacons and lighthouses, also appliances peculiar to such lamps; side lights and head lights especially suited for the use of ships; buoys and lamps for ships	"	"
CLASS VII.—LEATHER, AND ARTICLES USED IN LEATHER MANUFACTURE.							
397	Boot elastic	Free	Free	CLASS X.—FANCY GOODS, &c.			
398	Bootmakers' linings, canvas, coloured, bag and portmanteau linings of such materials, qualities and patterns as may be approved by the Minister	"	"	418	Action work and keys, in frames or otherwise, iron or metal piano frames for manufacture of organs, harmoniums and pianos; organ pipes and stop-knobs	"	"
398A	Boots, shoes, slippers, sandals, clogs and pattens, slippers and gaiters—namely, gaiters, socks, &c., 9 to 11	10%	"	419	Articles, being exhibits for public display only in public museums, whether purchased under bond or directly imported by, or for presentation to such museums, upon declaration that such goods will not be sold or otherwise disposed of in New Zealand without payment of any duty which may be payable	"	"
398B	Cork soles and sock soles; moulded shoe and slipper soles of rubber	10%	"	419A	Artists' materials, viz.:—canvases in the piece, or on stretchers, oiled paper or drawing paper in sheets or blocks, colors, brushes, palettes, and palette knives	10%	"
399	East India kip, also hides, crust or rough tanned, but unfurished	Free	"	420	Cigarette papers entered to be warehoused in any licensed tobacco manufactory for the manufacture therein of cigarettes	Free	"
400	Goatskins and kidskins, however dressed	"	"	420A	Films for bioscopes, cinematographs, and kinetoscopes	"	"
401	Grinders, namely, button fasteners, and staples, eyelets and hook-eyelets, and eyelet rings; tangles; spikes for running or crocheting shoes; boot protectors; hook or rubber heels or knobs; leather toe-tips; "Wells" patent or a similar make, stiffeners or toes moulded ready for use, copper toes, boot stretchers and trees, hollow-hiders, japanned toe-tips; legging springs and stiffeners; lasting cork, pers., brass rivets, iron rivets; brass, iron and copper cut-bills; steel points; sparrow bills; wrought, cut and malleable hob-nails; Hungarian nails; wrought and cut tip-nails; iron or wooden lasts; rivetting stands for iron lasts; sole heel, stiffening and toecap knives; shoe makers' wax; heel-balls; bristles, hemp and flax; rubber solution or cement; vulcanizing cut into strips or in coils ready for use; shoe makers' binding or beading; wetting leather cut into strips not exceeding 1 1/2 in. in width; webbing; curriers' and bootmakers' licks or stains; bootmakers' sectional cutting boards; glass or emery paper, or cloth, on sheets, in rolls, or cut into shapes	"	"	421	Microscopes and telescopes and slides, and lenses for same	"	"
402	Huskies	"	"	422	Paintings, statuary, and works of art, whether purchased under bond or directly imported by, or for presentation to any public institution or art association registered as a body corporate, for display in the buildings of such institution or association, and not to be sold or otherwise disposed of statuary or works of art, whether purchased under bond, or directly imported for display in any public park or place, on conditions prescribed by the Minister	"	"
403	Kangaroo and wallaby skin and bone	"	"	423	Paintings or pictures painted or drawn by New Zealand students within three years of the time of their departure from the colony for the purpose of undergoing a period of tuition abroad for the first time, upon evidence being produced to the satisfaction of a Collector of Customs	"	"
404	Leather, japanned or enamelled	"	"	423A	Photographic cameras and lenses, including focusing cloths and camera covers	10%	"
405	Shoe-laces	"	"	424	Photographs of personal friends in letters or packets	Free	"
406	Shoehills' ironmongery (except bit and stirrup-iron), hames, and mounts for harness; strapping, surcingle, brags, girths, roller webs; collar check, and the same article plain, of such quality as may be approved by the Minister; legging-buckles	"	"	425	Precious stones, cut or uncut, if unmounted	"	"
407	Metal articles required to complete riding or driving harness, or saddlebrey, to be repaired or made in the colony	"	"	426A	Sensitized surfaces and albumenized paper, plain, not being post-cards or other stationery	10%	"
408	Tanning materials, crinoid	"	"	426B	Slides for magic lanterns	Free	"
CLASS VIII.—FURNITURE, &c.							
409	Blind webbing and tape	"	"	CLASS XI.—PAPER, &c.			
410	Worsted covered cord and solid glass cord for Venetian and other blinds	"	"	(NOTE.—In every case where exemption from duty is governed by size, the equivalent area shall be exempt under like condition.)			
411	Upholsterers' materials, viz.: webbing, hair-cloth, imitation hair-cloth, curled hair, gimp, and cord of wool, cotton, or silk tufts and studs	"	"	426	Bookbinders' materials, viz., cloth, leather, thread, headbands, webbing, cut paper, ticking-gut, marbling colours, marble paper, blue or red paste for ruling ink, staple-presses, wire staples, staple sticks	"	"
412	Chair canyons	"	"	426A	Butter paper (known as vegetable parchment paper), and waxed paper, unprinted	"	"
				(NOTE.—Butter paper or waxed paper printed shall be charged as wrapping paper, or wrappers of all kinds printed or lithographed (Schedule A, Class XI.)			
				427	Cardboard, pasteboard, wood-pulp board and corrugated board, of size not less than that known as "royal," and weighing not less than 2 oz. per sheet of "royal" size; also strawboard of size not less than that known as "royal" and weighing not less than 3 ozs. per sheet of "royal" size	"	"
				427A	Cardboard boxes, material for, viz.:—Gold and silver paper, plain or embossed; embossed paper in strips; gold-line or colour papers; known as "box papers"	20%	"
				427B	Carriage drawing paper	Free	"
				428	Celluloid, plain, in sheets, n.c.e.	"	"

CLASS XI. PAPER, &amp;c. continued.

No.	Articles.	General Tariff.	Tariff on Goods the Produce of Manufacture of some part of the British Dominions.
£ s. d.	£ s. d.		
429	Cloth-lined boards, not less than "royal" size	Free	Free
430	Cloth-lined paper and enamelled, pelatime and metallic paper, or not less than "denry," also "fronts" of size not less than "denry"	"	"
430	Copying paper, medium and larger sizes, in original mill wrappers and labels	"	"
431	Copy books, having printed headlines on each page; also drawing books	10 %	"
432	Ink, printing	10 %	"
433	Masticated paper	Free	"
434	Millboard and bookbinders' leather board	"	"
434A	Paper, hand made or machine made, book or writing, when in original wrappers, of sizes not less than the size known as "denry," and not being a wrapping wrapper, or of the same quality as a wrapping paper	"	"
434B	Paper, printing	20 %	"
435	Printed books, papers and music, n.o.c., excepting advertising matter	Free	"
435	Sunday school tickets and reward cards, being scriptural or religious motto cards, not exceeding 5d. per doz. invoice value, and not exceeding 6 in. by 4 in. in size, and having no reference upon them to Christmas, New Year, Easter or birth-day	"	"

## CLASS XII. METALS.

436A	Adding and calculating machines		
436B	Agricultural machines and agricultural implements, n.o.c., also parts peculiar to the manufacture or repair of agricultural machines and implements, viz., chaffcutting knives, fittings for thrashing mills, forgings or castings for ploughs, discs for harrows, plough-shares, mould-board plates and steel share-plates cut to pattern, skid-plates, filrakes, also reaper-knife sections or fingers, finished brass and steel springs, hay knives	"	"
NOTE.—Agriculture as applied to the tariff shall include horticulture and viticulture.			
436A	Anchor	10 %	"
437	Artificers' tools, n.o.c., not including brushes or brushware; also the following tools—viz., axes and hatchets, spades, shovels, forks, picks, mattocks, quartz and kumpling hammers, scythes, sleep shears, reaping hooks, soldering irons, paper-hangers' sissors, butchers' saws or cleavers, mangle-irons, hammers, axes, cutters and air picks	Free	"
437A	Axles, axle-arms, and axle boxes	"	"
438	Bellows, metal	"	"
438A	Bicycles, tricycles and motor cycles, fittings for, viz., the following articles—viz., varied, viz.: drop forgings, stampings, steel balls, wireless steel tubes with or without butted ends, wood or metal rims (not bored), spokes, forks, stays, handle bars, and seat pillars, metal bracket shells, fork and stay ends, fork tips, bridges, crowns, and lugs	10 %	"
	Bicycles, tricycles and motor cycles, fittings for, viz.: rubber tyres, pneumatic rubber tyres, outside covers of rubber, and inner tubes, whether attached to such vehicles or not	Free	"
439	Beekapers' tools, implements, and apparatus—viz., metal fittings for beehives, bee smokers, wax extractors, rubber gloves, gloves of textile soaked in oil, queen cages, comb foundation, foundation machines, honey extractors, queen rearing outfits, wax presses, tools peculiar to the use of beekapers	"	"
439A	Blacksmiths' anvils, forges and fans	10 %	"
440	Bolts, and bolt ends, up to 24 inches in length; nuts, black or screw ends; black or finished nuts	Free	"
441	Brass, copper, and tin, in pigs, bars or sheets; also tinned hoops	"	"
442	Brass or metal tubing and stamped work, in the rough	"	"
442A	Caps, percussion	10 %	"
443	Card clothing, for woollen-mills and for paper-mills	Free	"
443A	Castings for ships, also propeller screws, including only those and blades	20 %	"
443B	Chain, iron, plain or with links, covered or ring attached	10 %	"
444	Copper, brass, and composition rod, bolt, sheathing and nails, copper sheet perforated, and strain-plates, for paper-mills	Free	"
445	Cord-rod jacket, machine wire, heater-bars, and strain-plates, for paper-mills	"	"
446	Crucibles	"	"
446A	Electrical materials, viz., insulated cable and wire, carbon in block sheet or rod, arc lamp carbons; incen, varnished and other insulating material, rubber or gutta percha solutions, insulating tape	"	"
446B	Electricians' portable testing sets	"	"
447	Emery grinding machines and emery wheels	"	"
447A	Empty iron drums, not exceeding 10 gallons capacity	"	"

No.	Articles.	General Tariff.	Tariff on Goods the Produce of Manufacture of some part of the British Dominions.
£ s. d.	£ s. d.		
448	Engineers', and all metal, or wood, or stone workers' machine tools or hand tools, not including brushes or brushware, engineers' taper pins	Free	Free
448A	Engine governors	10 %	"
448B	Engines, chemical fire engines and chemical fire extinguishers; also fire hose and couplings therefor, portable fire escapes, fire ladders, fire reels and firemen's helmets, if declared to the satisfaction of the Collector for the use of a fire brigade	10 %	"
448C	Flash boxes, unmounted and without attachments	Free	"
448D	Gas engines, hot air engines, and oil engines, all kinds, and including engines especially suited for motor cars or motor vehicles, motor cycles, or flying machines	20 %	10 %
448E	Galvanising baths, welded	Free	Free
449	Gasmakers' moulds	"	"
449A	Hydrant to wheel presses	"	"
449B	Indestructible tubing, in short lengths, for handles of tennis racquets, cricket balls, &c.	20 %	"
449C	Iron boiler-plates and unflanged end plates for boilers; boiler tubes not exceeding 6 in. in internal diameter, and unflanged; expansion rings; furnace flues	20 %	"
449D	Iron pipes, wrought and wood and fibre pipes, not exceeding 6 in. in internal diameter; also knees, bends, elbows, and other fittings for same; cast-iron pipes not exceeding 9 in. in internal diameter, also knees, bends, elbows, and other fittings for the same; explosion-traps for iron pipes, being plain castings, and not exceeding 9 in. in internal diameter; wrought-iron boring, casing, and lining tubes for oil boring and well sinking purposes	20 %	Free
449E	Iron, plain	Free	"
450A	Iron, plain black—viz., sheet, plate, hoop, rod, bolt, bar, angle, tee, channel, plain iron rolled girders; rolled chequer-plates; shafting, plain rolled or plain turned, but otherwise unworked	20 %	"
450B	Iron and steel carriage	20 %	"
451	Lead, in pigs and bars	Free	"
451A	Locomotive wheels and tyres, including wheels and tyres for railway or tramway passenger cars, locomotive wheels and axles combined, coil, spiral and volute springs, suited for the manufacture of locomotives, straight air pressure brakes specially suited for use on railway or tramway carriages	"	"
452	Machine saw blades, saw sharpening machines	"	"
452A	Machinery, distrying machinery (including cream-separating machines; also colanders)	"	"
452B	Vacuum pumps for milking machines when imported along with the machine to which they belong	"	"
452C	Machinery, mining and gold saving; also hydraulic washing machines, turbines, rock-breaking machines, Trammell's stamper batteries, ore feeders, grizzly bars, steel shoes and dies, ore-crushing rolls, ball mills, grinding pans, tube mills, concentrators and rubber endless belts for same, letters screening, woven or punched; also the following machines, materials and appliances when imported for mining purposes—viz., air compressors not including the motive power for charging the same; chain links and rollers for conveyor belts of rubber or fibre; electric explosives; fans for mine ventilation; filter presses, fuel economisers, sand pumps; sinking pumps; solution pumps made wholly of metal; steam pumps having a capacity exceeding 5,000 gallons per hour; turbine pumps; shaft signalling gear; steel or iron head frames for mining shafts; battery blankets not exceeding 3 ft. wide; material for filter cloths and plain or other cloth for gold screening	10 %	"
NOTE.—Concentrators and rubber endless belts for same are to remain free of duty after March 31, 1908.			
452D	Machines for sorting and grading potatoes	Free	"
453	Metal, including only gold or second-hand wear metals, humane societies' and other similar metals, also coin	"	"
454	Metal fittings for trunks, portmanteaux, travelling bags, leggings, hats and satchels	"	"
454A	Metal shavers, grooved metal pulleys	10 %	"
454B	Metal tubes in the rough, having a length greater than their whole length, suited for the manufacture of fenders, bedsteads, gates and the like articles	Free	"
455A	Metal wire of all kinds, plain; metal cordage n.o.c. not being gold or silver; also barbed fence wire and fencing staples	"	"
455B	Metal wave wire and metal gauze; also wire netting and expanded metal latine or fencing in the piece	10 %	"
455C	M. tallic capsules	10 %	"

Articles.		Tariff on Goods the Produce or Manufacture of some part of the British Dominions.		Articles.		Tariff on Goods the Produce or Manufacture of some part of the British Dominions.	
		£ s. d.	£ s. d.			£ s. d.	£ s. d.
No.				No.			
4650	Meters, gas or electricity, being household supply meters.....	Free	Free	474	Turpentine; turpentine substituted composed of volatile mineral oils, or of volatile mineral oils in combination with turpentine, or other volatile vegetable oils; liquid driers; terebene	Free	Free
4652	Meters, water.....	"	"	475	Wood asphaltum.....	"	"
4656	Moulders' chaplets and dowels.....	"	"	CLASS XV.—AGRICULTURAL FARM PRODUCTS, &c.			
4657	Perambulators and the like vehicles, fittings for, <i>n.o.e.</i> .....	10 %	"	476	Linseed.....	Free	Free
4671	Perforated or cellular sheet zinc or iron <i>ad val.</i>	"	"	CLASS XVI.—MISCELLANEOUS.			
4672	Portable engines on four or any greater number of wheels, with boiler of locomotive type; also traction engines..... <i>ad val.</i>	10 %	"	477	Apparatus, appliances, articles, and materials for educational purposes, as may be approved by the Minister, and under conditions prescribed by him.....	"	"
4670	Printing type and printing materials <i>n.o.e.</i> , suited only for the use of printers.....	10 %	"	478	Baggings, bags, or sacks, of jute or hessian; also corn sacks.....	"	"
4672	Rails for railways and tramways, including lay-outs, points and crossings for the same; fish plates; also creep-clips, tie-irons, bearing-brackets, and bed-plates, being rail-fastenings <i>ad val.</i>	20 %	"	479	Bags made of New Zealand tow or flax.....	"	"
468	Rivets and washers.....	Free	"	479A	Belting, for driving machinery, other than leather belting, and not being cordage or rope <i>ad val.</i>	10 %	"
468A	Rock drills, diamond drill and drill sharpeners.....	"	"	479B	Binder twine.....	Free	"
469	Set screws, engineers' studs and split pins.....	"	"	479C	Bricks, other than fire bricks.....	10 %	"
469A	Sewing, knitting and lock machines.....	"	"	480	Candle-nuts, and candle-nut kernels.....	"	"
469B	Sewing machines for sewing gas mantles in course of manufacture.....	"	"	480A	Candle wick.....	"	"
469C	Spray pumps not being sprayers.....	"	"	481	Canvas aprons and elevators, for reapers and binders.....	"	"
469D	Steam or hydraulic pressure and vacuum gauges, pressure indicators or pressure gauges for gas or oil engines..... <i>ad val.</i>	10 %	"	481A	Canvas, india-rubber, or other hose, tubing or piping, armoured or otherwise, flexible metal hose, tubing or piping..... <i>ad val.</i>	20 %	"
469D	Speed indicators (engineers') for testing machinery..... <i>ad val.</i>	10 %	"	482	Charts and maps.....	Free	"
469A	Surveyors' instruments—viz., steel bands, chains, measuring tapes, field instruments, and draughtsmen's drawing instruments..... <i>ad val.</i>	10 %	"	483	Connectioners' moulding starch.....	"	"
461	Tacks and nails 1 in. and under.....	Free	"	483A	Cork, cut; bungs, fishermen's cork floats, also plain unornamental stoppers of every description for bottles, jars and casks..... <i>ad val.</i>	10 %	"
462	Tea packing lead.....	"	"	484	Cotton and other waste, engineers'.....	Free	"
463	Tinmiths' fittings and furniture, including stamped or blocked tin or copper, planished or unplished.....	"	"	485	Diving dresses, and dresses suited solely for use in poisonous gases or smoke, with apparatus peculiar thereto.....	"	"
463A	Water waste detectors, Rodda's, made of vulcanite, for detecting leaks in water mains.....	"	"	486	Dyes; dye stuffs; and dyeing materials, crude.....	"	"
463B	Welded and flanged boiler furnaces, plain or corrugated..... <i>ad val.</i>	10 %	"	486A	Engine packing, including metallic.....	10 %	"
464	Zinc, plain sheet.....	Free	"	486B	Felt sheathing..... <i>ad val.</i>	"	"
465	Zinc plates or copper plates for photo-lithographic work.....	"	"	486C	Gum boots, half knee, knee or thigh, the soles of which may be either leather or rubber.....	Free	"
CLASS XIII.—TIMBER &c.				486D	Hatters' ribbons when cut into lengths not exceeding 32 in. before importation or in bond.....	"	"
466	Ash, hickory and lanewood timber, unwrought	"	"	487	Hawser of 12 in. or over.....	"	"
467	Blacksmiths', brasses, assay and treadle power bellows.....	"	"	488	Honey and brown Windsor soap composition.....	"	"
468	Carriage or cart makers' materials—viz., shafts, spokes and fellos in the rough; hubs, all kinds; poles if unbent and unplaned, all kinds; bent wheel rims.....	"	"	489	Indiarubber gloves, indiarubber valves for pumps.....	"	"
468A	Motor vehicles for road traffic, <i>n.o.e.</i> , including motor cars and motor carriages..... <i>ad val.</i>	20 %	10 %	490	Manures.....	"	"
468B	Churns.....	Free	Free	491	Marble, granite, and other stone, hewn or rough sawn, not dressed or polished.....	"	"
469	Lignum-vite.....	"	"	492	Netmakers' cotton twine, nets, seine fishing.....	"	"
470	Materials for the manufacture of carriages, carts, drays and wagons, and motor vehicles—viz., rubber tyres, pneumatic tyres, runers, outer covers of rubber, inner tubes, whether attached to such vehicles or not.....	"	"	493	Official supplies for consular officers of countries where a similar exemption exists in favour of British consuls.....	"	"
Materials for the manufacture of carriages, carts, drays and wagons and railway cars or wagons—viz., undercarriage springs, truck pedestals, mountings, turnings, hinges, tyre bolts, shackle bolters, a cap tread, rubber lamp iron, dash iron, seat rails and fifth wheels for the manufacture of carriages, carts, drays and wagons.....				"	"	"	"
470A	Tramway cars, fittings for, viz.:— Brake springs..... <i>ad val.</i> Elliptic springs, imported separately..... Elliptic springs, combined with stirrup bolts or other attachments..... <i>ad val.</i> Stirrup bolts..... <i>ad val.</i>	30 % Free 30 % 30 %	20 % Free 20 % 20 %	494	Paper-makers' felts, felt for lining boots or slippers, when cut up under supervision into boot or slipper shapes.....	"	"
470B	Pegwood in strips, for making boot springs for boots, wooden, covered with canvas or celluloid and without leather top pieces.....	Free	Free	495	Passengers' baggage and effects, including only wearing apparel and other personal effects that have been worn or are in use by persons arriving in the colony; also implements, instruments, and tools of trade, occupation, or employment, of such persons, not exceeding £50 in value, and household or other effects not exceeding £100 in value, which have been in use for twelve months prior to embarkation by the persons or families bringing them to the colony, and which are not intended for any other person or persons, or for sale; also cabin furnishings belonging to such persons not exceeding in value £10.....	"	"
471	Sieves, hair.....	"	"	Provided that goods falling within the above assumption may be admitted free, only, if imported within two years of the first arrival in the colony of the persons or families by whom they have been used.....			
472	Wooden handles for tools.....	"	"	496	Plaster of Paris.....	"	"
473B	Legging block, wooden, including those for use with legging-blocking machines.....	"	"	497	Powder, viz.: blasting powder and blasting meal.....	"	"
CLASS XIV.—OILS, &c.				498	Returned empties which are identified as such to the satisfaction of a Collector of Customs.....	"	"
473	Oils in vessels capable of containing one gallon of oil or more—viz., refined mineral oils not exceeding in specific gravity 87.9 at 60 deg. F.; fish, penguin, mutton bird, seal and whale oils. NOTE. Mixtures of mineral or vegetable oils, with each other, or with fish, penguin, mutton bird, seal, whale, or other oils, shall be charged with duty (1) if imported in vessels equipped containing one gallon of oil or more, as oil <i>n.o.e.</i> , including mineral and lubricating oil (Class XIV, Schedule A.) (2) if imported in vessels having a lesser capacity than one gallon, 20 % <i>ad val.</i>	"	"	499	Shipbuilders' models of vessels suited only for exhibition.....	"	"
473A	Paints and colours <i>n.o.e.</i> ..... <i>ad val.</i>	10 %	"	500	Ship chandlery, <i>n.o.e.</i> .....	"	"
				501	Ship's rockets, blue lights, danger signals and rocket life-saving apparatus.....	"	"
				501A	Soot, chilled iron, for dressing stoves.....	"	"
				502	Stones, mill, grind, oil and wheel.....	"	"
				503	Tobacco for sheep wash or for insecticide, after being rendered unfit for human consumption to the satisfaction of the Minister.....	"	"
				504	Treacle or molasses, mixed with bone-black in proportions to the satisfaction of the Minister.....	"	"
				304A	Typewriters and typewriting ribbons.....	"	"
				304B	Wax, bottling.....	"	"
				505	Wool packs and wool pockets.....	"	"
				506	Yarns, viz.:—cotton, flax, jute, and hemp, also yarn known as "skein yarn" declared for use in making hops.....	"	"

CLASS XV. MISCELLANEOUS continued.

Articles.	Tariff on Goods the Produce of.	General Manufacture of some part of the British Dominions.	Tariff on Goods the Produce of.	General Manufacture of some part of the British Dominions.
Articles and materials (as may from time to time be specified by the Minister) which are entered only for, and are to be used solely in, the fabrication or repair of goods within the colony. All decisions of the Minister in reference to articles so admitted free to be published from time to time in the "Gazette."	Free	Free	£ s. d.	£ s. d.

Articles and materials (as may from time to time be specified by the Minister) which are entered only for, and are to be used solely in, the fabrication or repair of goods within the colony. All decisions of the Minister in reference to articles so admitted free to be published from time to time in the "Gazette."

GOODS WHOSE IMPORTATION IS PROHIBITED.  
Goods manufactured or produced wholly or in part by prison labour, which have been made within or in connection with any prison, jail, or penitentiary; also goods similar in character to those produced in such institutions when sold or offered for sale by any person, firm, or corporation having a contract for the manufacture of such articles in such institutions, or by any agent of such person, firm, or corporation, or when such goods were originally purchased from or transferred by any such contractor.

## PIGMAKE DUTY.

On and after September 29, 1916, there shall be levied a pigmake duty of 1/2 cent on all dutiable articles of goods imported into the Dominion, with the exception of those specified below, viz.:—  
Estrich feathers grown in New Zealand, when returned from abroad dressed, or dyed, upon evidence being produced to the satisfaction of a Collector of Customs as to their previous exportation.

Articles, being exhibits for public display only in public museums, whether purchased under licence or directly imported by, or for presentation to such museums, upon declaration that such goods will not be sold or otherwise disposed of in New Zealand without payment of any duty which may be payable.  
Paintings, statuary, and works of art, whether purchased under bond or directly imported by, or for presentation to any public institution or an association registered as a body corporate, for display in the buildings of such institution or association, and not to be sold or otherwise disposed of; statuary or works of art, whether purchased under bond or directly imported, for display in any public park or place, on conditions prescribed by the Minister.

Medals, including any old or second-hand war medals, humane societies' medals, and other similar medals; also old coins.  
Apparatus, appliances, articles, and materials, for educational purposes, as may be approved by the Minister, and under conditions prescribed by him.

Official supplies for consular officers of countries where a similar exemption exists in favour of British consuls.

Passes, baggage and effects, including only wearing apparel and other personal effects that have been worn or are in use by persons arriving in New Zealand; also implements, instruments, and tools of trade, occupation, or employment, of such persons, not exceeding £30 in value, and household or other effects not exceeding £100 in value, which have been in use for twelve months prior to embarkation by the persons or families bringing them to New Zealand, and which are not intended for any other person or persons, or for sale; also cabin furnishings belonging to such persons not exceeding in value £10.

Returned copies which are identified as such to the satisfaction of a Collector of Customs.

Specie.

Prova.

Goods being the produce of New Zealand, or samples of duty-paid goods sent out of New Zealand, which may in the cases and subject to the conditions prescribed by regulations be re-imported or brought back to New Zealand without payment of duty.

Goods temporarily exported from New Zealand for the purpose of repair or for any other permitted purpose which may, on re-importation into New Zealand, at any time within five years after the exportation thereof, be admitted either free of duty or at such duty as is determined by the Minister, not exceeding the duty which would be payable thereon, if imported for the first time.

All goods being the property of the Crown in respect of the Government of New Zealand at the time of entry for home consumption, which shall be admitted free of duty.

## EXPORT DUTY ON TIMBER.

White-pine and kahikatea timber:		
Logs, round:	per 100 ft. superficial	5 0
" cut in half:	" "	5 0
" squared with axe or saw, 10 ins. by 10 ins. or its equivalent or over:	per 100 ft. superficial	5 0
Pitches exceeding 12 ins. wide and 1 ins. thick, or its equivalent, and less than the equivalent of 10 ins. wide and 10 ins. thick:	per 100 ft. superficial	3 0
Provided that no duty shall be levied on pitches unless they exceed 14 ins. in thickness.		
Other timbers:		
Logs, round:	per 100 ft. superficial	5 0
" cut in half:	" "	5 0
" squared with axe or saw:	" "	5 0
Pitches, exceeding 30 ins. in width and 9 ins. in thickness, or its equivalent:	per 100 ft. superficial	3 0

## EXPORT DUTY ON GOLD.

Section 9, "The Customs Duties Consolidation Act, 1882."

For every ounce (by weight of gold, of the fineness of 20 carats, pure) and so in proportion for any less quantity than an ounce, 3 shillings are allowed, 2s. 6d. and so in proportion for any smaller part of an ounce, and gold of a less degree of fineness than 20 carats.

"The term 'gold' in this Act means and includes gold in its natural state, or any substance containing gold, gold-dust, and all other gold which is brought or unwrought, except coined gold issued from the mint at London, or from either of the branches thereof in Australia, or of any foreign State, articles of plate, jewellery, or ornament actually worn upon the person, or made elsewhere than in the colony."

Duty only to be levied in the North Island of New Zealand.—Section 15, "The Gold Duty Abolition and Mining Property Rating Act, 1896."

## EXPORT DUTIES IN THE COOK ISLANDS.

Copra:	per ton	£ s. d.
Pearl-shell:	" "	1 0 0

ORDER IN COUNCIL, DATED 18TH APRIL, 1906, RELATING TO DRAWBACK OF DUTY ON GOODS EXPORTED FROM NEW ZEALAND.

(New Zealand Gazette, 26th April, 1906.)

In pursuance and exercise of the powers and authorities conferred on him by section 3 of "The Customs Duties Consolidation Act, 1882," and section 9 of "The Customs and Excise Duties Act, 1888," and of all other powers and authorities enabling him in this behalf, His Excellency the Governor of the Colony of New Zealand, acting by and with the advice and consent of the Executive Council of the said colony, doth hereby revoke, as on and from the 1st day of July, 1906, all Orders in Council made under the above-revoked sections with respect to drawback of duty on goods exported from New Zealand, and in lieu thereof doth order that on and after the said 1st day of July, 1906, there shall be allowed on all goods exported from New Zealand (except as otherwise specified in this Order in Council) a drawback of duty as set forth hereunder, viz:—

## CLASS A.

1.—On goods exported from New Zealand which have paid duty upon importation, either *ad valorem* or according to specific rates, and whether in original packages or repacked: The full duty paid upon importation.

2.—On goods exported from New Zealand which are partially composed of materials upon which duty was paid upon importation, either *ad valorem* or according to specific rates: The full duty paid on such materials.

## CLASS B.

On sugar contained in jam manufactured in New Zealand:	£ s. d.
For every ton, net weight, of such jam exported:	2 6 8
On sugar contained in preserved fruit manufactured in New Zealand: For every ton, net weight, of such preserved fruit:	0 19 5
On sugar contained in candied peel manufactured in New Zealand: For every ton, net weight:	2 6 8
On sugar contained in preserved milk manufactured in New Zealand: 3d. per lb., computed on the proportion of 432 lb. of sugar for each one doz. 1 lb. tins of milk.	

No drawback shall be paid in respect of any entry made for the exportation of New Zealand manufactured jam, or preserved fruit, or candied peel, unless the quantity exported at any one time amounts to or exceeds 3 cwt. net weight, or, in respect of any entry made for the exportation of New Zealand manufactured preserved milk, unless the quantity exported at any one time amounts to or exceeds 350 lb. net weight.

## CLASS C.

There shall be allowed on the exportation of New Zealand brewed beer in bottles, a drawback of the excise duty paid thereon, if the collector is satisfied that the claim for drawback is genuine: Provided that no drawback shall be allowed on less than four cases containing each six dozen reprinted pints, or the equivalent quantity in reprinted quarts, in any one shipment.

And, with the like advice and consent as aforesaid, the Governor doth hereby approve of the following regulations and conditions under which the drawbacks herebefore provided for may be allowed, that is to say:

1.—Written notice of not less than six clear working hours shall be given of intention to export goods for drawback, and exporters shall pay to the Collector a charge of 1s. 6d. per hour, or any portion of an hour, for the time an officer is employed under these regulations, whether in respect of goods in original packages or repacked, together with any expenses incurred by the Collector, and no certificate shall be passed for payment until such expenses have been paid.

2.—No drawback shall be paid on goods exported for ships' stores (excepting New Zealand brewed beer as specified under Class C) and stores for workshops which cannot be conveniently obtained out of a bonded warehouse; nor shall any drawback be paid upon second-hand goods, or upon such goods as are deburred from drawback of duties under any of the Customs Acts (1).

3.—No drawback shall be allowed on any repacked goods which are not entered for export within three years of the date of their importation.

4.—In the case of private parcels exported by parcel post, a drawback bond shall not be required.

5.—The drawback on repacked goods subject to *ad valorem* rates is to be calculated to the nearest penny, e.g.:—

Drapery, invoice value £165. 8d. + 10 per cent. = £415s. 1d. at 30 per cent. = drawback 19s. 1d.

6.—The drawback claimed on any tariff item must on any one entry amount to or exceed one shilling. Claims for less than one shilling cannot be recognised.

7.—The following goods may, at the discretion of the Collector, be admitted to drawback:

(1) Goods which are intrinsically of the same value as when imported, but which are found to have no market within New Zealand;

(2) Goods which have been set up solely for the purpose of inspection or of temporary exhibition.

(3) Extract from Section 9, "Customs Duties Consolidation Act, 1882":

"No drawback of duty shall be allowed on spirits, cordials, liquors, betters, tobacco, cigars, cigarettes, snuff, opium, wine, coffee, tea, chicory, spices, perfumery, and jewellery; nor shall drawback be allowed on any goods which shall be of less value than the amount of drawback claimed in respect thereof."

8.—Drawback shall only be allowed upon articles covered by Class A, when the same are goods known to have been produced or manufactured outside of the Colony of New Zealand or of its dependencies.

9.—At the time of passing export entry for drawback on goods included in Class A the proper officer may at his discretion require a summary, in such form as he may demand, of the particulars appearing on the invoices connected with any entry, and shall also require to be produced the invoice or invoices which were produced at the time when the goods were entered for duty, except (1) when the amount of drawback on any one item on any entry amounts to less than one pound sterling, or (2) where the goods have changed hands in New Zealand or otherwise lost their identity with the invoice produced upon importation; in which cases the Collector may at his discretion dispense with the production of such invoice or may require such evidence of quantity or value, or such summary of particulars as he may deem necessary.

10.—In respect of goods manufactured in New Zealand upon which drawback is allowed, the following certificate shall be made upon the export entry by the examining officer:

"I hereby certify that I have examined the goods specified in this entry, and find that it contains a true account of the said goods, and that they are to the best of my knowledge and belief, goods of New Zealand manufacture, and that the claim for drawback made in respect thereof is genuine."

11.—The debenture for payment of drawback shall be in the form numbered 10 in Schedule A to "The Customs Laws Consolidation Act, 1882," and shall be made out in duplicate, signed, declared to, and presented to the Collector for payment by the person entitled to the drawback.

12.—No debenture shall be paid until the expiration of seven days after the departure from New Zealand of the vessels upon which the drawback goods were shipped, nor unless the proper officer has in every case satisfied himself, and certified on the entry for drawback, that such goods are of

the number, quantity, or value set forth in the entry, and that the laws and regulations in respect thereof have been duly complied with.

13.—Upon completing the packing of goods for drawback of duty the packages shall be secured and sealed by an officer of Customs, and be forthwith conveyed to the place of shipment by a carrier licensed under the Customs Acts, there to be shipped in the presence of the proper officer, or, if not so forthwith conveyed and shipped, the packages shall be removed to some place of security approved by the Collector.

14.—For the purposes of this Order in Council goods cleared from the warehouse for home consumption shall be deemed to have been duty paid on importation.

15.—Nothing in this Order in Council shall be deemed to authorize any allowance of drawback upon any goods which are of less value than the amount of drawback claimed in respect thereof, or to allow any drawback in excess of the amount of duty paid.

#### NEW ZEALAND AND SOUTH AFRICAN CUSTOMS DUTIES RETROACTIVE ACTS.

Table of duties chargeable on goods being the produce or manufacture of and being imported from the Provinces of the Cape and Natal, the Orange Free State, the Transvaal, and Southern Rhodesia.

Furthers, 15% <i>ad val.</i>	
Fish, 10% <i>ad val.</i>	
Fruits, green and dried, Free.	
Maze, 6% <i>per cent.</i>	
Sugar, Free.	
Tobacco (manufactured), 2s. 6d. <i>per lb.</i>	
Tax (not otherwise exempt), 1d. <i>per lb.</i>	
Wines (other than sparkling), 3s. <i>per gall.</i>	
Wines (sparkling), 5s. <i>per gall.</i>	
All other goods (except spirits), 2% <i>less than the duty which would otherwise be payable.</i>	

## ISLANDS IN THE PACIFIC THE FIJI ISLANDS

MONEY, WEIGHTS AND MEASURES. Same as Great Britain.

1. This Ordinance may be cited for all purposes as "The Customs Duties Ordinance, 1912," as amended by the Customs (Extra Duties Ordinance (No. 7 of 1916)).

2. On and after the commencement of this Ordinance the Customs Duties contained in the Schedule hereto shall be collected and paid in lieu of the Customs Duties heretofore payable under the above repealed Ordinance.

3. Where any article subject to specific duty is imported in any bar, box, tin, jar, bottle, or any other package intended for retail sale and marked or labelled or commonly sold as containing a specific quantity of such article, such article shall be deemed as against the importer to contain such specific quantity.

4. In all cases where any duty is imposed on the value of goods, such value shall be understood to be the value as ascertained in accordance with the provisions of the "Customs Regulation Ordinance, 1881," with 10% *ad val.*

#### TARIFF OF CUSTOMS DUES.

Aerated and mineral waters, quarts	per doz.	0 1 0
" " " " " " " "	"	0 0 9
" " " " " " " "	"	0 0 6
Ale, beer, porter, cider, perry, hop, ginger or other beers, quarts	per doz.	0 4 0
" " " " " " " "	"	0 2 0
" " " " " " " "	"	0 1 0
" " " " " " " "	"	0 2 0
" " " " " " " "	"	0 0 0
Anchors, black or galvanized	per lb.	0 0 0
Arrowroot	ad val.	12 1/2 %
Asbestos and asbestos manufactures	"	12 1/2 %
Bacon, hams, and cured pork	"	12 1/2 %
Which are second-hand or which have been used	ad val.	12 1/2 %
Bags and sacks over 2 bushels, not otherwise enumerated, including those which are second-hand or which have been used	per doz.	0 1 0
" " " " " " " "	"	0 3 0
Bags, paper	per cwt.	12 1/2 %
Baking powder	ad val.	12 1/2 %
Barley	"	12 1/2 %
Bath-tubicks	"	12 1/2 %
Beans	"	12 1/2 %
Beeswax	per lb.	0 0 2
Benzine, benzoline, gasoline, naphtha, and other liquid products of petroleum not otherwise enumerated, and crude petroleum	per gall.	0 0 2
Bicycles, tricycles, and similar vehicles not otherwise enumerated	ad val.	12 1/2 %
Biscuits, sweetened or fancy	per lb.	0 0 1
" " " " " " " "	"	0 0 0
" " " " " " " "	"	12 1/2 %
Blacking	ad val.	12 1/2 %
Blue	"	12 1/2 %
Boats, launches, and yachts, imported in any vessel, or which have been put out of any vessel off the coast of Fiji and are subsequently brought into Fiji	ad val.	12 1/2 %
Boilers, steam, and component parts thereof, and boiler plates	ad val.	7 1/2 %
Bolts and nuts not otherwise enumerated	"	12 1/2 %
Bons, shoes, slippers, and gaiters	"	12 1/2 %
Bottled fruits	"	12 1/2 %
Boxes and trunks not otherwise enumerated	"	12 1/2 %
Brass	per 100 lb.	0 0 10
Bricks	ad val.	12 1/2 %
Butter and ghee	per lb.	0 0 1
Calcium and other optical lenses, including slide and all accessories	ad val.	12 1/2 %
Candles	per lb.	0 0 1

Canvas, sail	ad val.	12½ %
Caps, percussion	per 100	0 0 1
Cards, playing	per pack of 51 cards or under	0 0 1
Carriages and carriage seats, not otherwise enumerated	ad val.	12½ %
Carts and carriages, not otherwise enumerated	"	12½ %
Cement	per cwt.	0 0 8
Cheese	ad val.	12½ %
Cigarettes, including wrappers	per lb.	0 0 6
Cloaks, including wrappers	"	0 0 6
Coffee, chicory, cocoa and chocolate	"	0 0 3
Coin, not otherwise enumerated	ad val.	12½ %
Confectionery, including cakes, plum pudding, comfits, liquorice, liquorice paste, lozenges of all kinds except medicated, sugar-candy, saccharine, icing sugar, sweetmeats, mince-meats, caramel and crystallized fruits and peels	per lb. or pint	0 0 3
Coriand and syrups, not medicinal	per gall.	0 2 0
Crockery, earthenware, chinaware, glass and glassware, not otherwise enumerated	ad val.	12½ %
Dhal and gram, whole or split, of all kinds	per ton	3 0 0
Doors, sashes, shutters and Venetian blinds	ad val.	12½ %
Drapery, including cottons of all kinds, undershirts, other shirts, blankets, rugs and shawls, apparel and shoes, and all materials composed wholly or in part of cotton, linen, silk, wool, jute, ramie, or other textile fabric, not otherwise enumerated	ad val.	12½ %
Drugs and medicinal substances, including patent and proprietary medicines, unless prohibited by order of the Governor, containing not more than 8-7625 per cent. of proof spirit; chemicals and dysaltries (except those otherwise enumerated); and tinctures of the British Pharmacopoeia except those containing opium	ad val.	12½ %
Dynamite, lithofracture, blasting powder and similar explosives, including ingredients for making such goods	per lb.	0 0 0
Enamelled ware and hollow ware	ad val.	12½ %
Fancy goods and toys not otherwise enumerated	"	12½ %
Ferrous	"	12½ %
Fireworks	"	12½ %
Fish, dried, salt, preserved or chilled	"	12½ %
Floor and oil cloth and linoleum, carpets and matting	"	12½ %
Flour, including seconds, thirds and fourths, sharps, and pollard	per ton of 2,000 lb.	1 0 0
Fruit and vegetables, dried or preserved, not otherwise specified	ad val.	12½ %
Furniture, not otherwise enumerated	"	12½ %
Fuse	"	12½ %
Galvanised manufactures, not otherwise enumerated	"	12½ %
Glass, in iron cylinders	"	12½ %
Gelatine	per lb.	0 0 2
Ginger	"	0 0 1
Ginger wine, containing not more than 5 % of proof spirit	per gall.	0 2 0
Gins	per lb.	0 0 1
Golden syrup	ad val.	12½ %
Grain and pulse, not otherwise enumerated	per bushel	0 0 6
Grease, including dripping, fat, lard and tallow	ad val.	12½ %
Grindstones, including emery wheels	per inch diameter	0 0 1
Hardware, including all metals and manufactures of metals in whole or in part, and ironmongery, not otherwise enumerated	ad val.	12½ %
Hats and caps, not otherwise enumerated	"	12½ %
Hay and chaff	"	12½ %
Honey	"	0 0 1
Hops	per lb.	0 0 3
India-rubber and gutta-percha manufactures, not otherwise enumerated	ad val.	12½ %
Ink	"	12½ %







Spirits, methylated .....	gall.	£ s. d.
Spirits of all kinds not otherwise enumerated, the strength of which can be ascertained by Sykes' hydrometer, and is over proof .....	per gallon	0 2 0
Spirits of all kinds not otherwise enumerated, the strength of which can be ascertained by Sykes' hydrometer, and is under proof .....	per gallon	1 0 0
Spirits and spirituous compounds, unless otherwise enumerated, and scented waters, the strength of which cannot be obtained by Sykes' hydrometer .....	per fluid gallon	0 0 0
Case spirits.—Reputed contents of 2, 3, 4 or more gallons shall be charge 1/2 .....	per fluid gallon	1 0 0
2 gallons and under, as 2 gallons; over 2 gallons and not exceeding 3 gallons, as 3 gallons; over 3 gallons and not exceeding 4 gallons, as 4 gallons, and so on for any greater quantity contained in any case.		
For 1860 .....	per lb.	0 2 0
Wine.—Reputed contents of 2, 3, 4 or more gallons .....	per gallon	0 2 0
Australian, New Zealand and South African, in bulk .....	per gallon	0 2 0

Bordeaux (claret), French, Australian, New Zealand and South African, in bottle, for 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities	0	2	6
Other kinds, in bulk	0	5	9
Other kinds including Vermouth, for 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities	0	5	9
Sparkling, for 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities	0	12	6

## ARTICLES EXEMPT FROM DUTY.

All articles imported into the Protectorate by religious bodies, to be used solely for the erection, equipment, maintenance or repair of any place of divine worship, or school, or in connection with the celebration of divine worship, or for the purposes of instruction in any school, but so that in every case it shall be proved by the Importer to the satisfaction of the Resident Commissioner that the particular article or articles in respect whereof the exemption aforesaid is claimed has or have been imported solely for the purposes and uses above mentioned.

## NORFOLK ISLAND

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

## IMPORT DUTIES

Beer, in wood .....	Per gal. liquid	0	9
Beer, in bottle .....	"	0	9
Bonitas .....	Per lb.	0	1
Candies .....	"	0	1
Chicory .....	"	0	3
Coffee .....	"	0	3
Confectionery .....	"	0	1
Fruits, dried .....	"	0	1
Jams, jellies and preserves .....	"	0	1
Molasses .....	Per cwt.	0	1
Q. S. Kerosine, naphtha and gasoline .....	Per gal.	0	3

Opium	.....	Per lb.	20	d.
Spirits	.....	Per gal. proof	14	0
Sugar	.....	Per cwt.	5	0
Tea	.....	Per lb	0	3
Tobacco, manufactured and unmanufactured Aus- tralian leaf	.....		2	0
Dos., do., other leaf	.....		3	0
Cloves and cigarettes	.....		3	0
Wine, still	.....	Per gal. liquid	5	0
Wine, sparkling	.....		10	0

\* The strength shall be ascertained by Sykes' hydrometer and Fahrenheit's thermometer, the hydrometer to be forwarded half-yearly, to the Custom House, Sydney, for the purpose of adjustment.

## TONGA

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

The following is the Tariff for Imports:—

Beer, ale, porter .....	Per gal.	£ s. d.
Benzine or gasoline .....	.....	0 1 6
Bugs (percussion) .....	Per 100	0 0 4
Cigars, cigars .....	Per lb.	0 0 1
Cider .....	Per gal.	0 1 0
Dynamite caps & detonators .....	Per 100	4 0 0
Dynamite, lithofractor .....	Per lb.	0 1 0
Firearms .....	25 % <i>ad val.</i>	0 2 0
Fire-arms, including shot, slugs, bullets or corrugated .....	Per ton	0 0 0
Jewellery, including watches .....	25 % <i>ad val.</i>	0 0 0
Kerosene, 150° test & over .....	Per gal.	0 0 3
Kerosene under 150° test .....	.....	0 1 6
Lead (for industrial purposes only) .....	.....	0 0 3
Lead (shot and bullets) .....	Per cwt.	0 5 0
Methylated spirits .....	Per gal.	0 0 0
Opium (including all ware containing opium) .....	Per lb.	1 0 0
Powder (sporting) .....	.....	0 1 0
Palms .....	Per 1,000	0 2 0
Shingles .....	.....	0 2 0
Spirits (on all kinds imported) the strength of which can be ascertained by Sykes' hydrometer to be over proof .....	Per proof gal.	1 0 0
Spirits (on above which are under proof) .....	Per liquid gal.	0 17 0
Spirits (the strength of which cannot be ascertained by Sykes' hydrometer) .....	Per liquid gal.	0 17 6
Timber, dressed .....	Per 100 feet superficial	0 0 6
Timber, dressed or surfaced .....	.....	0 2 0
Tobacco, manufactured .....	Per lb.	0 4 0
Tobacco, unmanufactured .....	.....	0 2 0
Wax vestas .....	25 % <i>ad val.</i>	0 0 0
Wine, bulk or bottle .....	Per gal.	0 2 0
Wine, sparkling .....	.....	0 0 0
All other articles .....	12½ % <i>ad val.</i>	0 0 0

(printed), beer plates, coin, copper sheathing, iron cables (black) over  $\frac{1}{8}$  of an inch in diameter, casks for whale oil, coal, coke, copper rods, flour, fish, fruit cases and shoos, ice, garden seeds, gunns, horns, hules, lead for lining tin chests, lime, moccasins, muskets, needles, oil of all kinds for lubricating purposes, living oysters, luggage (trunks, suitcases, etc.), tools, cultural, mining, sawing, steam engines and boilers, meat (preserved and salt), manures, metals (oil), metal (yellow for sheathing), nailing for ship's dunnage, mats for sugar, meat for export, molasses, musk, nutmeg, oil, paint, paper, hats, stones, pitch, plants, powder (blasting), shell (turtle and pearl), skins, slating for (roofing), South Sea Islands produce, tar, water pipes, out-side packages, sulphur, tin (cut) for exterior work, tin plate, tin solder, tin wire, tinned iron, tinned wires, bags, rice, pepper, salt, saltpetre, soap, mustard.

### EXPORT DUTIES.

	£	s.	d.
Cupras.....per ton	0	15	0
Mares.....each	2	0	0
Stallions and geldings....."	1	0	0
Fags (male and female)....."	0	10	0
Silver or gold coin.....	21		%

PILOTAGE AND HARBOUR DUES.

Vessels of 60 tons register and under .....	5	0	0
Vessels exceeding 60 tons register.....Per ton	0	0	4
Pilotage on any vessel not to exceed .....	50	0	0

For every vessel in ballast and vessels carrying copra only, whose cargo does not amount to half their registered tonnage; if over 200 tons half the above rates shall be charged.

## HARBOUR DUES.

Vessels from any port beyond the kingdom, per registered ton (inwards only).....	0	0	3
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### EXEMPTIONS.

Steam vessels under contracts with His Majesty's Government, vessels put back in distress, vessels holding coasting licences, and sailing vessels shown to the satisfaction of the commissioner of customs to have put in for orders only.

LIST OF ARTICLES EXEMPT FROM DUTY :-

Animals, anchors (black), biscuits (unsweetened), ballast (ship's, pig and scrap iron), bêche de mer, books, periodicals

## NEW HEBRIDES

Proclamation of December 1, 1914, made by His Britannic Majesty's High Commissioner for the New Hebrides and the High Commissioner for France for the New Hebrides, in accordance with the terms of the Anglo-French Convention of the 20th October, 1906, relative to the rates of duty leviable on goods imported into the New Hebrides Condominium.

The articles undermentioned are liable to the following rates of duty :—

[illegible]

Articles.	Rates of Import Duty, £ s. d.
Tobacco and cigars.	0 5 3/4
Dynamite and other explosives used in lieu thereof.	0 4 0
Fibres . . . . . coil of 24 lb.	0 0 10
Detonators . . . . .	100 % <i>ad val.</i>
Arms of precision, rifles and the like, and ammunition for	
. . . . .	10 % "
. . . . .	10 % "
. . . . .	100 % "
. . . . .	10 % "
. . . . .	10 % "
. . . . .	10 % "
. . . . .	10 % "
. . . . .	12 0 0
. . . . .	4 3 2
. . . . .	32 0 0
. . . . .	16 0 0
All other goods, except those exempt from the payment of import duty . . . . .	10 % <i>ad val.</i>

† Importation prohibited except by special permission of the Resident Commissioner.



Coffee, .....	lbal.	1
Coffers, .....	per doz.	0 02
Dyes and chemicals, .....	167 ad val	
Earthenware, crockery and porcelain .....	107 ad val	
Guns, fuzil., &c., old .....	107 ad val	
..... others, new, imitations of above .....	cach	8 00
Pireworks, including squibs, and crackers .....	0 50	
Flour, .....	257 ad val	
Furniture, .....	per ordinary bag	0 20
Glassware, unless otherwise specially taxed .....	107 ad val	
Haberdashery, including all ready-made cloth stuffs, .....	157 ad val	
Hats, boots and shoes, caps or bonnets, artificial flowers, feathers and umbrellas, looking glasses, combs and lacquered ware .....	157 ad val	
Jewellery, watches, chains, rings, clocks, ornaments, gold and silver (not coin) .....	107 ad val	
Lamps and lanterns, European, Chinese and Japanese lanterns, fans, candles, joss sticks, and papers .....	107 ad val	
Leather, .....	per piece	1 50
..... Leather new, imitations thereof, unless other- wise specially taxed .....	65 ad val	
Machinery worked by steam or water power .....	107 ad val	
Machines, Labour saving, and not worked by steam power .....	107 ad val	
Matches or lights .....	per packet of 10 boxes	0 06
Musical instruments, .....	107 ad val	
Models, manufactured .....	107 ad val	
..... unmanufactured .....	65 ad val	



## SARAWAK.

MONEY. 1 Dollar (100 cents).

WEIGHTS AND MEASURES.—A picul = 135 lbs.; a kati = 14 lbs.; a cayan = 40 piculs (5,385 lbs.); a cayan of salt = 60 piculs (8,000 lbs.); a sar = 2 of a catty (1½ lbs.); British and Mexican dollars are current in Sarawak.

RATES OF DUTY leviable on Articles imported into the Territory of Sarawak direct from a foreign port.

Articles.	Dut. c.
Beer, each &c. .... per dozen quarts	0 25
Fine and other fire-arms .... per barrel	2 00
Jar Gusti .... per case of two catty	0 12
Kerosene oil .... per case of two catty	25 00
Spirits, liquors and cordials:—	
Brandy, whisky, rum, and other spirituous liquors	1 00
Brandy, whisky, rum, and other spirituous liquors (inferior)	1 00
Cherry cordial .... per doz. quarts	0 30
Genever (in stone bottles) .... per doz. (large)	2 00
" (small) .... per doz. quarts	1 00
Gin, Old Tom and do. .... per doz. quarts	1 00
A. V. H. &c. (in square black bottles) .... per case of 15 bottles	4 00
Liquors of all kinds .... per doz. quarts	1 00
Ginger wine .... per doz. quarts	0 25
Tobacco (Chinese) .... per case of 140 bundles	9 00
" (Java) .... per doz. quarts	4 00
Palm-bam and other kinds .... per picul	20 00
" in tin, cigarettes and cigars .... per lb.	0 16
" (Bao) for agricultural purposes .... per picul	10 00
Wine, Champagne, and all sparkling wines .... per doz. quarts	1 00
Marsala, Madeira, port, sherry, claret, &c. ....	0 50
and other articles	Free.

## IMPORT DUTIES IN FORCE AT "OUT-STATIONS."

Erisee gams, Lalalis .... per picul	4 00
Brassware, brass wire, &c. ....	Free.
Brassware and copper sheathing (of iron) ....	Free.
Iron and steel ....	Free.

\* Furnaces can only be imported when a written permission is obtained from H.H. The Rajah or the officer administering the Government.

† Time must be enclosed in cases. The equivalent to be paid if imported in casks or drums.

\* By "inferior spirits" is meant brandy retailed at less than 10 dols., and whisky at less than 8 dols. per doz. quarts.

It is stated by the Sarawak Government that the "Out-stations" are the chief towns of the various districts or sub-districts of Sarawak, and receive most of their foreign imports, duty paid, from Kuching, the capital. Those foreign dutiable imports landed by the first instance at an "Out-station" pay the ordinary foreign import tariff. The above specified duties are levied when any of the articles named are imported into an "Out-station" from Kuching, from another "Out-station" or from another port, but such duties are not leviable in Kuching.

Jars, Tapass (new) .... each	5 00
Salt Nipa .... under 10 dols. value	1 00
Salt Nipa .... per 100 garis	0 18

## EXPORT DUTIES.

Bees' wax .... per picul	4 00
Bees' wax .... per kati	2 00
" black (from Niah) ....	0 10
" (all other kinds) ....	0 25
Campol ....	3 50
Canes—Malacca, &c. .... 1,000	1 00
Damar—Mat, Kuching (white) .... picul	2 00
" Dagang ....	1 00
" Darat or Laut ....	0 15
Fish—Malang and Benong ....	1 00
" Trubok, &c. .... ad val.	10%
" No. 1 .... per kat	0 15
" No. 2 ....	0 10
" No. 3 ....	3 50
" Fine ....	1 00
" Dried prawns (Sesar) ....	10%
" Fish ....	0 40
" Blah ....	1 50
" Guttu—Jelutong .... per picul	8 00
" Jangkar ....	1 00
" All other kinds ....	1 20
India rubber ....	0 20
Kuh Tenggur .... cayan	1 00
Pah .... ad val.	10%
Pigs .... per head	0 60
Rattans—Soga, Slang, &c. .... per picul	0 35
" Temud, Blah, &c. ....	4 00
" Telom ....	2½%
Sago—Raw .... cayan	10%
" manufacture flour .... ad val.	10%
" Pearl ....	10%
Sugar—Nipa ....	10%
Timber, biltan and other .... per ton (40 cubic ft.)	2 00
Vegetable fat, oil or oil .... per picul	0 80
" nuts (Hilpe nuts) ....	10%
Kayu Baku, Garo and Laka, Bezoar stones (Gulliga) .... ad val.	10%
Kaljangs, Nilongs, bamban and other jungle produce	0 12
Cultivated produce, &c.—	0 10
" gambier ....	0 85
" Pepper—black ....	1 75
" white ....	0 10
Pinnace .... ad val.	2½%
Spice—Raw ....	5%
" Sugar and Bamban mate ....	5%

## BRUNEI.

MONEY.—1 dollar (100 cents).

WEIGHTS AND MEASURES.—A picul = 135 lbs.; a kati = 14 lbs.; a cayan = 40 piculs (5,385 lbs.); a cayan of salt = 60 piculs (8,000 lbs.); a sar = 2 of a catty (1½ lbs.).

RATES OF DUTY leviable on various goods imported into and exported from the State of Brunei, in force Jan. 1, 1913:—

Articles.	Dut. c.
Imports.	
Aerial waters .... per case of 6 dozen	9 72
Arms and ammunition (if permit previously obtained)	5 00
Rifles and guns .... each	5 00
Pistols and revolvers ....	1 00
Cartridges, loaded or empty .... per 100	10% ad val.
Beads, buttons, toys and trinkets ....	10% ad val.
Brass and brassware .... per catty	0 02
Building (house) materials of all kinds, including door fittings	5% ad val.
Baskets ....	5%
Candles ....	5%
Chemicals, except for use in agriculture ....	10%
" for use in agriculture ....	5%
Cloth-baiting, flax, grass, hair or fibre of any nature	10%
Coffin oil ....	5%
Copper and copperware ....	5%
Drapery and tape ....	5%
Cutlery, domestic ....	10%
" Crockery and earthenware ....	10%
Explosives, gunpowder, dynamite, squibs, crackers &c. (if permit previously obtained)	15%
Fancy goods, including watches, clocks, cameras, jewellery, and sporting goods ....	10%
Furniture ....	5%
Glassware ....	10%
Hamper ....	5%
Ground nut ....	5%
Haberdysh—ready-made clothing, boots, shoes, hats, etc., umbrellas, looking-glasses and combs not exceeding 10 dols. in value imported by the owner thereof or part of his personal baggage	10%

Articles.	Dut. c.
Exports.	
Iron and ironware, including agricultural implements ....	5% ad val.
Lamps and lanterns ....	5%
Lead ....	10%
Leather goods ....	5%
Machines, labour saving and not worked by steam power ....	10%
Matches .... per tin of 144 packages	1 00
Oils, not otherwise specified ....	10% ad val.
Paint and painting materials ....	10%
Petroleum .... per tin	0 16
Sacks .... each	0 01
Silk stuffs ....	10% ad val.
Spices, including curry stuffs .... per catty	0 02½
Sugar, manufactured, including all sweet stuffs ....	0 02
Spiritous liquors:—	
If containing 70% alcohol or more .... per gall.	3 60
If containing more than 20% alcohol but less than 70% alcohol .... per gall.	2 40
Sparting wine ....	1 50
Still wines ....	1 00
Liquors containing less than 20 per cent. alcohol ....	0 24
Sulphur .... per head	2 00
Tea .... per catty	0 08
Telegraph, surveying and optical instruments ....	10% ad val.
Timber, except house building material ....	10%
Tinned or preserved provisions of all kinds ....	5%

Exemptions.—Tinned biscuits; tinned milk of the following brands: Milkmaid, Nestlé's, and Sledge.

Tobacco, Chinese, per case of 140 packages of 8 tins each

  " 200

  " if less than one case

  Sumatra, Palembang, or other native (tobacco) per picul

  Waste, for agricultural purposes

  Cigars and cigarettes imported in tin

BRITISH GULANA

\* Subject to a maximum allowance of 5 % for breakage.

Articles.	Rates of Duty.		Articles.	Rates of Duty.	
	British Preferential Tariff. Dols. cts.	General Tariff. Dols. cts.		British Preferential Tariff. Dols. cts.	General Tariff. Dols. cts.
(c) Stacks of Land-sheep, pickled, per barrel not exceeding 100 lbs.	0 10	1 00	50 Spirits and strong waters		
(d) All other sorts enumerated, per barrel not exceeding 200 lbs.	0 10	0 50	For every gallon computed by Sykes' hydrom- eter at proof of spirits of any description (except petroleum spirits) including wood naphtha or methyl alcohol, purified so as to be potable; and mixtures and prepara- tions containing spirits.		
Fruit and Currants, ..... per lb.	0 01	0 01	Enumerated spirits:		
(a) Nuts used in the manufacture of the Com- pounds of a nutmegs as fruit, ..... per lb.	0 00	0 00	Brandy, ..... per gallon	3 55	4 55
(b) Other, dried, whole or preserved, includ- ing crystallized ginger, ..... per 100 lbs.	1 40	2 00	Gin, ..... per gallon	3 55	4 55
26 Clay, ..... per 100 lbs.	2 00	2 00	Whisky, ..... per gallon		
27 Gold bullion, bulion, rubies and other sub- stances of a like nature, Venetian, per lb., being,			Unenumerated spirits:		
an amount equal to the royalty for the fine			Sweetened, ..... per gallon	5 55	3 55
28 Grain and flour, and preparations thereof			(Being in the opinion of the Comptroller of other preparations containing spirits; if tested.)	1 55	2 55
(a) Flour of wheat or grain other than corn, per barrel of 196 lbs.	0 30	1 15	Not sweetened, ..... per gallon		
(b) Grain, cornmeal, and all kinds and mixtures and preparations thereof, enumerated, ..... per 100 lbs.	0 20	0 25	Including liquors, cordials, mixtures and other preparations containing spirits; provided such spirits are both unenumera- ted and unsweetened; if tested.)		
(c) Beans, peas and pulse, all kinds, ..... per 100 lbs.	0 20	0 25	Liquors, cordials, mixtures and other pre- parations containing spirits in bottle, entered in such a manner as to indicate that the strength is not to be tested	1 55	1 60
(d) Rice, ..... per 100 lbs.	0 50	0 50	Perfumed spirits, not over proof (Being in the opinion of the Comptroller of Customs not potable), ..... the liquid gallon	2 00	2 00
(e) Other farinaceous preparations such as arrowroot, cornstarch, macaroni, sago and tapioca, and not being animal feeding stuffs, ..... per 100 lbs.	0 80	1 00	Bay rum, not over proof, ..... the liquid gallon (Being in the opinion of the Comptroller of Customs not potable),	0 50	0 50
29 Grasses, including all herbaceous, whether of animal, vegetable, or mineral origin, per lb.	0 02	0 02	Perfumed spirits including bay rum, over proof, ..... the liquid gallon (Being in the opinion of the Comptroller of Customs not potable),	4 00	4 00
30 Hay and chaff, ..... per 100 lbs.	0 08	0 10	Wood naphtha or methyl alcohol, not puri- fied so as to be potable, ..... the liquid gallon	0 25	0 25
31 Jams and jellies, ..... per 100 lbs.	0 06	0 06	Methylated, rectified by the Government Analyst, containing not less than 10% of wood naphtha and three-eighths of 1% of Dipon's oil or of mineral naphtha the liquid gallon	0 50	0 50
32 Lard and lard compounds and substitutes, ..... per 100 lbs.	0 80	1 00	Spirituous compounds, being medicines composed of preparations recognized by the British Pharmacopoeia, and which the Comptroller of Customs is satisfied are to be used in the compounding of medicines only the liquid gallon	0 60	0 60
33 Lard, all kinds, ..... per 100 lbs.	1 00	1 00	Other spirituous medicinal preparations con- taining not more than 50% of proof spirit, ..... per gallon	15 7½	15 7½
34 Matches			Containing more than 50% of proof spirits are to pay duty at the rate of unenumerated spirits.		
(a) In boxes containing not more than 100 matches each, ..... per gross of boxes	0 80	0 80	51 Starch, ..... per 100 lbs.	0 80	1 00
(b) Matches in boxes containing any greater quantity than 100 matches each to be charged in proportion.)	1 10	1 10	52 Sugar		
(c) Other than in boxes, ..... per 14,000	0 75	0 75	(a) Refined, ..... per cwt.	0 35	0 45
(d) Vestas, ..... per 100 lbs.	0 75	0 75	(b) Unrefined, ..... per cwt.	0 40	0 40
(e) Match spirits, in cases containing each equal to ten gross of matches of the ordinary length, ..... per cwt.	1 00	1 00	53 Tar, per barrel, not exceeding 30 gallons of oil.	15 7½	16 7½
(f) Meats: (a) Beef and pork, pickled or salted, per barrel not exceeding 200 lbs.	1 50	2 00	54 Tea—Manufactured, viz., ..... per lb.	0 16	0 16
(b) Canned, ..... per 100 lbs.	1 50	2 00	Cigars and cigarettes, ..... per 100 lbs.	1 50	1 50
(c) Fresh, including poultry and game, ..... per 100 lbs.	1 50	2 00	Snuff, ..... per 100 lbs.	1 50	1 50
(d) Other kinds, including bacon, hams and tongues, ..... per 100 lbs.	1 50	2 00	Other sorts, ..... per 100 lbs.	1 00	1 00
35 Metals: iron and steel			In leaf		
(a) Bolts, chains and nuts, ..... per cwt.	0 15	0 15	(b) In packets containing not less than 100 lbs.,		
(b) Hoop, ..... per cwt.	0 50	0 50	Containing not less than 25 lbs. and not more than 28 lbs. of moisture in every 100 lbs. weight thereof, ..... per lb.	0 50	0 50
(c) Galvanized, in bars, rods, sheets, or com- pounded, ..... per cwt.	0 40	0 40	Containing less than 25 lbs. of moisture in every 100 lbs. weight thereof, ..... per lb.	0 77	0 77
(d) Black, in bars, rods, sheets, or plates, other than boiler plates, ..... per cwt.	0 25	0 28	In packets containing less than 100 lbs., Containing not less than 25 lbs. and not more than 28 lbs. of moisture in every 100 lbs. weight thereof, ..... per lb.	0 60	0 60
(e) Nails and spikes, ..... per 100 lbs.	0 80	1 00	Containing less than 25 lbs. of moisture in every 100 lbs. weight thereof, ..... per lb.	0 87	0 87
36 Milk, condensed or otherwise preserved, per 100 lbs.			56 Tripentine		
37 Oil: (1) Petroleum, shale oil and their products when tested in the U.S.-Pensky appar- atus in the manner laid down in the Schedule to the Proclamation of the 22nd day of December, 1908, under the Petroleum Ordinance, 1872—			(a) Crude, ..... per barrel	0 50	0 50
(a) Refined petroleum, kerosene, lamp oil, Fulbright and upvar, ..... per gallon	0 25	0 25	(b) Spirits of, ..... per gallon	0 18	0 18
(b) Petrol, including gasoline, mineral naphtha, benzine and petroleum spirit, per gallon	0 60	0 65	(c) Tallow and polish, ..... per lb.	0 02	0 02
(c) Oil fuel, distilled, including gas oil and intermediate oils, ..... per 100 gallons if imported in bulk for storage in tanks	0 75	0 75	(a) Not containing spirits, ..... per gallon	0 09	0 12
(d) Crude petroleum, including residual oils, per 100 gallons	0 78	0 76	(b) Containing spirits, ..... per gallon	0 50	0 65
If imported in bulk for storage in tanks	0 33	0 33	57 Vegetables		
(e) All other, essential, medicinal, other than castor oil, and petroleum oils excepted, per gallon	0 25	0 25	(a) Dried, except onion, ..... per 100 lbs.	1 60	2 00
38 Opium and ranges			(b) Garlic, ..... per 100 lbs.	0 75	0 75
(a) Extract of opium, ..... per lb.	12 00	12 00	(c) Onions, ..... per 100 lbs.	0 80	1 00
(b) Official tincture of opium, or camphis indica, ..... per gallon	0 80	0 80	60 Wine—(a) Sparkling, ..... per gallon	1 50	1 50
(c) Including mixtures and preparations thereof unenumerated, ..... per lb.	6 00	6 00	(b) Still—		
39 Plants, except animal, including colors and pigments, ..... per cwt.	0 01	0 75	(1) In bottle, and containing not more than 20% of proof spirit, as verified by Sykes' hydrometer, ..... per gallon	0 60	0 60
40 Pitch, ..... per barrel, not exceeding 200 lbs.	0 50	0 50	(2) In bulk, and containing not more than 3½% of proof spirit, as verified by Sykes' hydrometer, ..... per gallon	0 55	0 55
41 Pickles and sauces, ..... per prepared quart	0 06	0 06			
42 Pipes, etc., for smoking tobacco, per gross	1 00	1 00			
43 Rosin, ..... per barrel, not exceeding 200 lbs.	0 50	0 50			
44 Salt—					
(a) That is packed, ..... per ton	2 50	2 50			
(b) Fine, including table salt, ..... per 200 lbs.	1 50	1 50			
45 Seeds except seeds for propagation, ..... per lb.	0 02	0 02			
46 Silver, raw, ..... per 100 oz. Troy	9 12	12 12			
47 Soap, common, ..... per 100 lbs.	0 50	0 75			
48 Spices					
(a) Ginger, raw, ..... per lb.	0 01	0 01			
(b) All other kinds (in hiding ground ma- terial and pepper), ..... per lb.	0 04	0 04			

† Subject to a maximum allowance of 20% for breakage.

‡ And 10% thereof in addition.

§ Subject to an allowance of 12½% for deterioration on voyage in lieu of any allowance for survey.

¶ For each successive fraction of a degree of strength of wine in excess of 30% of proof spirits as aforesaid, an additional duty of 10 cents per gallon until the strength reaches 42% of proof spirit.

Articles.	Rates of Duty.	
	British Preferential Tariff. Dols. etc.	General Tariff. Dols. etc.
(c) Wood and timber—		
(a) Lumber, dressed—		
per 1,000 feet board measure	2 40	3 00
(b) " " " " " "	1 00	3 00
(c) Shingles, wooden, of all kinds, per 1,000	1 00	0 70
(d) Shooks for making pancheons, hogsheds, or barrels for boiling rum or molasses, per pack or packs containing shooks for 1 pancheon, or 2 hogsheds, or 3 barrels..... per pack or packs	0 32	0 40
(e) Staves and headings—		
White oak..... per 1,000	6 40	8 00
Of every other description (excepting staves and headings for biscuit barrels)..... per 1,000	4 80	6 00

And in addition to each of the duties enumerated in the above Schedule, 5% thereof, provided that the additional 5% shall not be charged on articles.

And that these rates upon any greater or less quantity of such goods, wares and merchandise respectively.

Provided that the following articles shall not be allowed to be entered for consumption or use within the Colony:

(a) Lateral and mineral waters containing lead, copper, arsenic or other toxic substances in the opinion of the Comptroller of Customs is injurious to health.

(b) Dynamite and preparations (other than blasting gelatine, gelatine dynamite and gelignite) containing more than 75% of nitro-glycerine.

(c) Butter and butter substitutes where the proportion of fat is less than 75%.

(d) Lard and lard compounds and substitutes containing more than 1% of water.

(e) Oil (other than gasoline, petrol and crude petroleum) which gives off an inflammable vapour at a temperature of less than 85 degrees Fahrenheit when tested in the Abel-Pensky apparatus in the manner laid down in the Schedule to the Proclamation of the 22nd day of December, 1908, under the Petroleum Ordinance, 1872.

(f) Spirits of a lower strength than 25 under proof, except such as may be passed by the Comptroller of Customs as liquors.

(g) Tobacco in leaf containing more than 38 lbs. of moisture in every 100 lbs. weight thereof.

Where in any case in the schedule reference is made to any article as packed in a particular way, or imported in a particular form, the same duty shall be imposed on such article if packed in any other way or in any other form imported; and the amount of duty payable in any such case shall be computed by the Comptroller so as to equal as nearly as may be, but he not less than, the amount of duty payable in the like case if the article had been packed in the usual way, or imported in the usual form.

Bottles not measured on importation shall be taken to contain as follows:

Imperial quarts—a quarter of a gallon.  
Imperial pints—an eighth of a gallon.  
Reputed quarts—a sixth of a gallon.  
Reputed pints—a twelfth of a gallon.

Bottles of wines and spirits measured merely on importation to be measured up to 900 of a gallon.

## THE SECOND SCHEDULE.

TABLE OF AD VALOREM DUTIES.

Articles.	Rates of Duty.	
	British Preferential Tariff. Dols. etc.	General Tariff. Dols. etc.
Bicycles and tricycles and their parts.....	13% ad val.	10% ad val.
Brushes and brushes.....		
Boots, shoes and slippers.....	12% ad val.	15% ad val.
Cash registers, coffers, desks, chest boxes, and other articles of iron, brass, and metal hardware.....		
Doors, sashes and blinds.....		
Electrical dental appliances of all kinds.....		
Glass bottles, lamps, lamp chimneys and table glassware.....		
Houses, office, cabinet or store furniture of wood, iron, or other material.....		
Machinery, including electric, not particularly exempted in the Third Schedule.....		
Manufactures of India rubber.....		
Sticker-plated, gilt or electro-plated ware.....		
Paper of all kinds and manufactures of paper.....		
Patent or proprietary medicines gazetted as such by order of the Medical Board, not containing more than 50% of proof spirit.....	25% ad val.	25% ad val.
Planes and organs.....	12% ad val.	15% ad val.
River and clinch saws.....		
Tallow, rosin, caustic soda, soda ash and sulphate of soda, which the Comptroller of Customs is satisfied are imported for the manufacture of soap.....	13% ad val.	15% ad val.
Trunks, valises, travelling and van bags, and trunks of all kinds.....	12% ad val.	15% ad val.
Vehicles, including automobiles and motor cars.....		
Wire (including barbed wire), woven wire fencing and metal grates.....		
All other articles not in this or the First Schedule particularly mentioned or in the Third Schedule particularly exempted.....	15% ad val.	16% ad val.
And in addition to each of the duties enumerated in the above Schedule, 10% thereof.		

1 Spruce and white pine lumber not grooved, tongued or dressed, to be subject to a reduction of 5% for splits.

## SCHEDULE I.

### CERTIFICATE OF ORIGIN FOR ENTRY UNDER THE CANADA-WEST INDIES PREFERENTIAL TARIFF OF ARTICLES CONSIGNED DIRECT FROM THE COUNTRY OF ORIGIN OR MANUFACTURE.

I hereby certify that I am (1) the Exporter(s) of the articles included in this certificate, and that I am duly authorised to make and sign this certificate on behalf of the said Exporter(s). I have the means of knowing and I do hereby certify that the merchandise designated below is of (2) growth, produce or manufacture, which merchandise is to be shipped to (3) consigned to merchant at (4). And I further certify that I have the means of knowing, and do hereby certify that in the case of manufactured goods a substantial portion of the labour of (5) has entered into the production of every manufactured article included in this certificate of origin, to the extent in each article of not less than one-fourth of the value of every such article in its present condition.

Name and address of exporter.

Port of shipment.

Marks.	Numbers.	Number and description of packages and description of goods.	Quantity.	Value.

So certified under my responsibility.

Date at this day of 192

(This Certificate ceases to be valid after six months from date of issue.)

(1) Insert the word Partner, Manager, Chief Clerk or Principal Officer, giving rank as the case may be. (2) Country of origin or manufacture.

(3) Port of ultimate destination. (4) Address. (5) Country of manufacture.

## SCHEDULE II.

### CERTIFICATE OF ORIGIN FOR ENTRY UNDER THE CANADA-WEST INDIES PREFERENTIAL TARIFF OF ARTICLES NOT CONSIGNED DIRECT FROM THE COUNTRY OF ORIGIN OR MANUFACTURE.

(To be attested to in British Colonies by a Collector or other principal Officer of Customs, a Notary Public or other official authorised to administer oaths, and in other countries before a British Consul.)

I hereby certify that M being a duly authorised representative of M

(A Producer or Manufacturer) (A Merchant or Trader)

of has declared before me on his responsibility that the merchandise designated below is of (1)

growth, produce or manufacture as shown by reliable invoices presented to me by the exporter, which merchandise is to be shipped to (2)

consigned to merchant at (3) and he further declares that in the case of manufactured goods a substantial portion of the labour of (4) has entered into the production of every manufactured article included in this certificate of origin, to the extent in each article of not less than one-fourth of the value of every such article in its present condition.

He also declares that the undermentioned goods are in the original packages in which they were exported from and that such goods have been under continuous Customs supervision whilst in and have not been altered in nature, quality or value since their exportation from

Name and address of exporter.

Port of shipment.

Marks.	Numbers.	Number and description of packages and description of goods.	Quantity.	Value.

So declared under my responsibility.

Date at this day of 192

(This Certificate ceases to be valid after six months from date of issue.)

(1) Country of origin or manufacture. (2) Port of ultimate destination.

(3) Address. (4) Country of manufacture.

## THE THIRD SCHEDULE.

### TABLE OF EXEMPTIONS FROM DUTY.

Any matter of no commercial value passed as such by the Comptroller of Customs; agricultural implements and machines passed by the Comptroller of Customs as such; all cement, ironwork, ferro-concrete and building materials for construction of the Roman Catholic Cathedral, Georgetown, to the satisfaction of the Comptroller of Customs, to an amount of duty not exceeding 6,000 dols. for the period of reconstruction; animal charcoal articles not exempt from duty which in any particular case may be exempted by order of the Governor in Council, provided that the list of all such special exemptions be laid before the Combined Court each year at its annual session; and less passed by the Customs authorities as the personal baggage of passengers arriving in the Colony from abroad; artificial limbs; articles passed by the Comptroller of Customs subject to the sanction of the Governor, as imported for the official use of the Consulate of any foreign country or place, provided that a similar privilege in respect of similar articles is accorded by the laws and customs of such foreign country or place to His Majesty's Consulate therein; articles sent to the Colony for repair or improvement when passed by the Comptroller of Customs; Bank notes (signed); bee culture, implements and supplies used to be passed by the Comptroller of Customs as such; retelling of machinery; bottles, casks, boxes, by the Comptroller of Customs, as suitable for preservation; bullion and coin, other than raw silver, Mexican dollars and Venezuelan gold bullion; Chemicals and other substances, which the Comptroller of Customs is satisfied are imported for the





Articles.	Unit.	Rate, cts. & d.
Cigarettes, including the weight of cases and accessories (contained in inside packages).....	1000	0 8 2
Fel.....	100 lb	0 9 2
Turpentine.....	gallon	0 1 0
Toys.....	10% ad val.	
Hardware.....	"	
Beams and lines for fishing, clothes, leek, and similar lines.....	"	
Umbrellas and parasols.....	gallon	0 1 0
Vinyl.....	"	0 6 6
Whiting.....	10% ad val.	
Wine, sparkling.....	gallon	0 15 0
" Australian.....	"	0 5 0
" (i. e., including medicated and vermouth);		
(a) Containing not more than 10% of proof spirit.....	"	0 10 0
(b) Containing more than 10% of proof spirit.....	"	0 17 0
Woolenware.....	10% ad val.	
Wire rope.....	ton	0 10 0

[illegible]

The above ordinance provides that all goods the property of the Commonwealth of Australia are exempt from duty on importation into Papua.

On all goods not enumerated or comprised in the preceding lists or parts, *ad valorem* duty of 5%.

## PART III.—GENERAL DUTY.

On all goods not enumerated or comprised in the preceding lists or parts,  
*ad valorem* duty of 5%.

[illegible]

† The importation into the Colony by land or by sea of firearms and ammunition is prohibited, except in accordance with a special permit signed by the officer administering the Government.

† The importation into the Colony by land or by sea of firearms and ammunition is prohibited, except in accordance with a special permit signed by the officer administering the Government.







- (2) Costs of carriage from the place at which an importer purchased to the place of shipment shall not be included in market value, but where the cost of goods at the place of purchase includes costs of carriage and other charges to such place of purchase such costs of carriage and other charges shall be deemed to be a portion of the market value.
- (3) The declaration by this section required shall in every case be made by the importer, except only when he may be absent or otherwise unable to make such declaration for cause to be deemed sufficient by the Chief Officer of Customs at the port of importation, and then it shall be made by his agent, and such declaration shall be signed in English characters and attested by a witness whose signature is known to the Collector or other proper officer of Customs. Such declaration shall be attached to the invoice and produced to the Collector or other proper officer at the time of paying the duty on such goods; and such Collector or other proper officer is hereby empowered and required to demand such invoice, with such declaration thereunto attached, previous to the entry of any goods on which an *ad valorem* duty may be due, or may attach under any Law imposing the same, or for the regulation of the Customs of this Island. The invoice hereinbefore required to be produced shall distinctly and clearly set forth and describe the mark and number of each package containing the goods detailed in such invoice. The contents of each package must also be shown, and the value of each item forming the contents of the package and such values shall not be subject to any deductions on account of freight or other charges.

## INVOICE DECLARATION.

I, \_\_\_\_\_ of \_\_\_\_\_ in this Island, do hereby declare that the Invoice now produced and marked with the letters \_\_\_\_\_ and amounting to the sum of \_\_\_\_\_ is the original invoice received in this Island which was forwarded by \_\_\_\_\_ of \_\_\_\_\_ the shippers of the goods contained in \_\_\_\_\_ packages marked and numbered \_\_\_\_\_ respectively and imported by \_\_\_\_\_ in the \_\_\_\_\_ Master, from \_\_\_\_\_ and set forth in the said Invoice and that I verily believe that the value set down in the said Invoice apposite to such Goods respectively is the market value of the Goods at the Market where or in the Principal Markets of the country whence the same were imported and that such Invoice includes the value or cost of all packages, receptacles, covering and wrappers in which such Goods are packed or contained, together with all charges due or payable in respect of the preparing, packing and putting up of the goods in condition ready for shipment, and that there has not been to my knowledge or belief any erasure or alteration made in the said Invoice: And I further declare that there has not been on my part or to my knowledge on the part of any person, any concealment or suppression of any Invoice, Bills of Lading, letters, documents, or communications, facts, information or charge whatsoever whereby the Revenue of the Island may be defrauded of any portion of the duties lawfully due in respect of the said goods.

As witness my hand this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_  
(Signature of Importer.)

Witness to signature of Importer.  
(Signature of Witness.)

## TURKS AND CAICOS ISLANDS

## MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

An Ordinance of the Legislative Board of the Turks and Caicos Islands to repeal the Tariff Ordinance, 1884, and to make other provision in lieu thereof.

Whereas it is desirable to make provision for the payment of duties of Customs on goods imported into the Turks and Caicos Islands, other than that now in force:

Be it enacted by the Legislative Board of the Turks and Caicos Islands as follows:—

1. This Ordinance may be cited as "The Customs Tariff Ordinance, 1906."

2. So much of the Tariff Ordinance, 1884 (No. 8 of 1884), as has not already been repealed is hereby repealed:

Provided that such repeal shall not affect any act or omission that has already taken place, or any right, liability or right of procedure, civil or criminal, or any proceedings commenced or to be taken in respect of any such act or omission.

3. On and after the coming into operation of this Ordinance there shall be raised, levied, collected and paid unto His Majesty, his heirs and successors, for the use of the Government of the Turks and Caicos Islands upon the several articles imported into the said dependency and enumerated in Schedule 1. to this Ordinance, the several duties therein set forth.

The several articles enumerated in Schedule II. to this Ordinance shall, on importation into this dependency, be admitted free of duty.

All and every article or part or parts thereof not enumerated in either Schedule I. or Schedule II. to this Ordinance as subject to any other rate of duty, or declared free from duty by this or by any other Ordinance or regulation for the time being in force, and not being articles or goods, the importation of which is by any Ordinance, regulation or Government notice prohibited into this dependency, shall on importation be subject to and pay a duty of ten pounds sterling (£10) on every one hundred pounds sterling (£100) in value, and after these rates for any greater or less quantity of such goods imported respectively.

4. Every package or covering, whether containing goods liable to Customs duty or not, apparently designed for use other than in the importation of the goods contained therein, shall be subject to the same rate of duty as would thereon be levied if imported empty, or separate from the goods contained or imported therein.

5. Whenever it shall appear to the Commissioner that the interests of the dependency may be advanced thereby, he may, by regulation, publish as a Government Notice the consent of the Governor-in-Chief, exempt from the payment of duty, either in whole or in part, any article or articles which may be imported and retained for exclusive use in connexion with any local industry, or in the preparation of any native product or otherwise, subject nevertheless to such conditions and for such period as the Commissioner may see fit.

## SCHEDULE 1.

Articles.	£.	s.	d.
Alc, beer, stout and porter, clear and stout . . . . .	Per gall.	0	6
Bay rum and bay water . . . . .	"	0	2
Biscuits of all kinds, including pilot and navy bread . . . . .	Per 100 lbs.	0	1
Butter and butter substitutes . . . . .	Per lb.	0	1
Cocoa . . . . .	Per lb.	0	0
Flour, whole or mixed . . . . .	Per barrel of 196 lbs.	0	3
Lard and lard substitutes . . . . .	Per lb.	0	0
Meats, wet, dried, salted, smoked or cured (including hams and bacon) . . . . .	Per lb.	0	0
Oil, mineral, petroleum or kerosine . . . . .	Per gall.	0	6
" all other . . . . .	"	0	6
Rice . . . . .	Per 100 lbs.	0	1
Soap, all kinds and soap substitutes . . . . .	"	0	3
Spirit, whiskey . . . . .	Per gall.	0	6
" brandy . . . . .	"	0	6

Articles.	£.	s.	d.
Spirits, cordials, liquors, liquors containing spirit, and spirituous beverages not otherwise provided for . . . . .	Per gall.	0	5
" rum . . . . .	"	0	7
" gin . . . . .	"	0	6
" of wine and alcohol not otherwise provided for . . . . .	"	0	5
Sugar . . . . .	Per 100 lbs.	0	0
Tobacco . . . . .	Per lb.	0	6
" cigars . . . . .	Plus 20% <i>ad val.</i> per 100	0	2
" manufactured . . . . .	Per lb.	0	6
" plug " or " cake," leaf and unmanufactured tobacco . . . . .	Per lb.	0	4
Wine . . . . .	Plus 10% <i>ad val.</i> per gall.	0	2
Wood, all kinds of lumber in rough or sawed, by superficial measurement of one inch thick . . . . .	Per 1,000 ft.	0	7
" all kinds of lumber planed, smoothed, grooved or tongued, but not otherwise manufactured, by superficial measurement of one inch thick . . . . .	Per 1,000 ft.	0	10
" shingles, all kinds . . . . .	Per 1,000	0	1
Wrecks, hulls and materials of vessels wrecked, derelict, stranded or condemned, not otherwise exempted . . . . .	10% <i>ad val.</i>		
And after these rates for any greater or less quantity of such goods respectively.			

## SCHEDULE II.

Articles admitted free (arranged alphabetically).

Agricultural implements, viz., hoes, carriages, agricultural forks, axes, bill hooks, mattocks, pickaxes, spades and shovels; apparatus and appliances of all kinds for generating, storing, conducting, converting into power or light, and measuring gas or electricity; articles the property of any foreign Government imported into this dependency for the sole purpose of munitioning, decorating or equipping the Consulate of such Government, provided that the like concession is granted to British Consulates by such foreign Government and is certified to by the Consul or Consular Agent; bags and sacks for exporting sale or other production of the dependency; beans and peas not prepared in tin or glass; boats and boat spars; books, printed, bound or unbound, pamphlets, magazines, newspapers, letters and cards; bran, pollard, oilmeal, oats and feed; bullion and coin; carts, carriages, and all other wheeled vehicles and parts thereof; cement; clocks and watches; coal of all kinds; coffee and cocoa; copper coils; corlugs; corn and all other grain, the meal and other preparations thereof; rice, wheat and rye flour excepted; fertilisers of all kinds, including guano and other manure; fire engines and appliances for extinguishing fire; fish, fresh, dried, smoked, pickled or salted (other than preserved in tin or glass); fruit and vegetables, fresh; hay and other grass fodder; ice, iron, bar and sheet; live animals of all kinds, including poultry and other birds; locomotives, railway rolling stock and parts thereof, rails, ties and all materials and appliances to be used exclusively for construction, equipment and operation of railways and railways; lymph for vaccination; machinery of all kinds, including sewing machines; nut, fresh, of all kinds; nutmegs, honey and syrup; musical instruments; oars; paper of all kinds; stationery and printing materials; passengers' personal baggage; salt; school slates and slate pencils; stores imported for or for the use of the Imperial or Colonial Services; telegraph and telephone instruments, lines, switchboards and fittings; timepieces; trees, plants, vines, seeds and grasses; uniforms; watches; writing instruments; and any other articles, uniform, articles of, naval, military or civil, imported by any member of those services, for their personal use; waters, mineral or aerated; weather service articles imported for the use of the weather service of the United States of America, being the property of the United States Government.

## EXPORT DUTY.

On every living sial plant, slip, sucker or seedling of the sial plant exported, a duty of one halfpenny sterling.









for the use of the public service or imported by any board constituted by law and which in the opinion of the treasurer are for the use of the public service only; and all goods imported by or supplied for the use of the Governor or Administrator; provided always that there are any goods so imported which are liable to import duty, such duties shall nevertheless be subsequently supplied to or for the use of the Governor or Administrator as to or for the use of His Majesty's land or sea forces the amount of liability on the goods so supplied shall be repaid to the Government by the person who has received the goods or his legal representatives or by any medical practitioner and not exceeding £100 in value; tripling effect for manufacturing sugar, all multiple effect machinery and other articles used in the manufacture of sugar, all tools, dies, cutters, rollers and improved factory plant therein a multiple effect is included.

Consular article imported for the special use of the Consulate of any foreign country or place, provided a similar privilege in respect of similar articles is allowed by the laws and customs of such foreign country or place to His Majesty's Consulate therein: naval stores for the use of the Admiralty; public worship and education, articles specially imported for, viz.: musical instruments of all kinds, lamps, bells, and other articles used in religious worship; articles of religious or historical denomination in the celebration of shrine worship and all goods admitted by the treasurer as imported for the use or repair of churches and chapels: of recognised denominations and only certified school books; steam engines and steam pipes, boilers and boiler tubes, fire bars and machinery whether stationary or portable for agriculture, irrigation or mining and all necessary parts and appliances for the erection or repair thereof; for the use of the consular office and not for sale; tools and instruments for sawing, including all saws and all description of machinery or parts of machinery and all every kind or description of apparatus or parts of any name whatsoever for, in or towards the manufacture of sugar and rum when not imported for sale or for or towards the manufacture or in the making ready for market of any of the products or by-products of the cotton plant when not imported for sale; stores of every description imported by a supply vessel or a ship or a boat or a lugger or a schooner or a military or military uniforms intended for the personal use of the imperial states, of every description imported by the Government.

ORDINANCE NO. 10 OF 1916, ENTITLED "THE EXPORT DUTY ORDINANCE, 1916."		£ s. d.
Sugar crystals .....	ton	0 6 8
" miscellaneo .....	"	0 3 1
Crystall molasses .....	100 galls.	0 0 9
Miscellaneo molasses .....	"	0 1 6
Syrup .....	"	0 1 0
Rum .....	"	0 3 6

## IMPORT DUTIES

	Articles.	$\pounds$ s. d.
Aerated and mineral waters .....	Per doz. reputed pints	0 0 6
Alcoholic liquors, viz.:		
Ale, beer, porter, stout, perry and cider .....	doz. reputed quarts	0 2 0
" " " " " " " " " " " "	in casks..... Per gallon	0 0 9
Bitters, of all kinds .....	Per doz. reputed pints	0 2 6
Cordials, liqueurs and sweetened spirits... Per gal.		0 5 0
Spirits not sweetened and not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater strength, viz.:		
Brandy .....	Per gallon	0 5 0
Gin and rum .....	" "	0 4 2
Whisky .....	" "	0 4 6
All other—except methylated spirits ..	" "	0 4 2
Methylated spirits .....	" "	0 2 6
Wine, claret, in wood or other packages containing more than one quart, the declared value of which does not exceed £5 for 45 gallons... Per gallon		0 0 6
All other, including flavoured or medicated wine .....	Per £100 value	25 0 0
Animals, viz.: Asses .....	Each	0 4 0
Cattle, horned .....	" "	0 8 0
Horses .....	" "	2 0 0
Mules .....	" "	1 0 0
Bricks and tiles .....	Per 1,000	0 6 3
Cement .....	Per barrel	0 2 0
Coal, coke and patent fuel .....	Per ton	0 1 0
Drugs &c. viz.: Opium, bang and gänge .... Per lb.		0 10 0
Patent and proprietary medicines Per £100 value		20 0 0
Other drugs (vegetable or mineral), chemicals and medical and surgical instruments and appliances not specially exempted..... Per £100 value		12 10 6
Grain, viz.: Corn .....	Per bushel	0 0 6
Oats .....	" "	0 0 6
Pears, beans, barley and cereals .....	" "	0 0 6
Rice .....	Per 100 lbs.	0 2 6
Guns and ammunition .....		
Firearms of all kinds .....	Per £100	25 0 0
Gunpowder and explosives .....	Per lb.	0 0 6
Fireworks, percussion caps, cartridges and cartridge cases .....	Per £100	20 0 0
Lime for building .....	Per barrel	0 0 7
Matches... Per gross of 12 doz. ordinary boxes or packets		0 1 0
Oil meal, oil cake, hussel meal and cotton seed meal .....	Per 100 lbs.	0 2 1
Perfumery and perfumed spirits, hair oil, hair washes, pomades, powders, soapers, scented or fancy soaps, and all similar toilet accessories .....	Per £100	20 0 0
Packages (empty), for produce, including cocoa bags and sugar bags .....	Per £100	5 0 0
Provisions:		
Arrowroot, sago, tapioca and all similar starches, and all preparations of the same .....	Per £100	12 10 0
Beef, salted or in pickle .....	Per 100 lbs.	0 4 2
Bread (plot or navy), crackers and soda biscuits .....	Per barrel not exceeding 100 lbs.	0 3 0
" " " " " " " " " " " "	Per box not exceeding 20 lbs.	0 0 9
Bread and biscuits (fancy) and cakes ..	Per £100	20 0 0

Butter and butterine	Per 100 lbs.	0 10 3
Cheese	" "	0 3 4
Corn, cream and salted	" "	0 10 3
Coffee	Per barrel	2 3 0
Corn meal	Per cwt.	0 2 0
Fish, dried or smoked	Per cwt.	0 2 0
Fish, pickled, viz.:		
Salmon	Per barrel not exceeding 200 lbs.	0 3 1
Mackerel	" "	0 4 2
Herring and other	" "	0 3 0
Flour, of wheat or rye	Per barrel	0 6 0
Fruits, fruit jams and fruit jellies:		
Canned, tinned or bottled	Per repated lb.	0 0 2
Almonds, currants, citron and raisins	Per lb.	0 0 3
Hams and bacon	Per 100 lbs.	0 8 4
Lard and its compounds	" "	0 5 0
Macaroni and vermacelli	" "	0 5 0
Margarine, oleomargarine and similar compounds	Per 100 lbs.	0 10 3
Pork	" "	0 4 2
Sausages and tongues, not in tins	" "	0 10 0
*Sugar, muscovado and melado	" "	0 5 3
All other	" "	0 10 0
Tea	Per lb.	0 0 4
Vinegar	Per gallon	0 0 0
Tallow and oils:		
Candles, tallow	Per 100 lbs.	0 4 2
All other	" "	0 8 4
Oils: castor and cod liver	Per gallon	0 1 0
Kerosene and rock oil	Per case of 8 imp'l gals.	0 2 5
" " in other packages	Per gallon	0 0 4
Olive and cotton seed (refined)	" "	0 1 0
All other, not being essential oils	" "	0 0 3
Soap, not being scented or fancy	Per 100 lbs.	0 4 2
Tallow, comb, axle or machine grease	" "	0 4 2
Turpentine	Per gallon	0 0 3
Tobacco, viz.:		
Cigars, except those known as "Long Toms"	Per lb.	0 5 2
" " Long Toms	" "	0 1 0
Cigarettes	" "	0 2 0
Leaf, in outer packages containing less than 500 lbs.	Per lb.	0 2 4
" " In other packages	" "	0 0 3
Manufactured, including snuff	" "	0 2 0
Wood: Humps, coil or straight	Per 1,200	0 3 1
Hoops, truss	Per set	0 2 0
Houses of wood, complete for erection with the necessary fittings	Per 100	10 0 0

\* Ordinance No. 8 of 1902, assented to 25th September, 1902, to reduce the import duties on sugar and all other analogous products containing, in a notable proportion, sugar artificially incorporated.

1. This ordinance may be cited for all purposes as "The Sugar Law Ordinance 1993."

2. From and after the coming into operation of this Ordinance, not withstanding anything in the Tariff Act, 1896, or any other Act or Ordinance to the contrary contained, there shall be paid into the Treasury of the United States, by the importer of any refined sugar (other than for the use of the Presidency as duties of customs upon refined sugar) and upon refined sugar, the sum of one penny for every 100 lbs. or 25¢ per lb. and upon unrefined sugar the sum of one shilling and eightpence for every 100 lbs. or 20¢ per lb. and upon sugar products such as preserves, chocolate, sugar biscuits, condensed milk, and all other analogous products containing, in a notable proportion, sugar artificially incorporated the sum of 2¢ per lb.

4. This Ordinance came into use again on the first day of October, 1993.



## LEeward ISLANDS—MONTserrat.

[illegible]

Regulations have been issued for the purpose of governing the entry of goods under the British Preferential Tariff. The regulations, including forms of certificates of origin, are generally similar to those issued for other West Indian Colonies, which see under British Guiana, p. 117.

The Preferential Tariff for goods the produce or manufacture of the United Kingdom, Canada and Newfoundland is four-fifths of the duties imposed on similar goods the produce of other countries.

(Alphabetically arranged.)

[illegible]

## ordinance (No. 5 of 1905).

The importation, sale or manufacture of matches made with white or yellow phosphorus.

## VIRGIN ISLANDS

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

Ordinance (No. 1 of 1905, proclaimed April 1, 1905).

## IMPORT DUTIES.

Articles.	£	s.	d.
Aerated and mineral waters..... Per doz. reputed pints	0	0	6
Alcoholic liquors:			
Ale, beer, porter and cider..... Per doz. reputed quarts	0	1	8
"                                    " in casks..... Per gallon	0	0	6
Bitters of all kinds..... Per doz. reputed pints	0	2	0
Cordials, liqueurs and sweetened spirits..... Per gallon	0	2	6
Spirits not sweetened, not exceeding the strength of proof by Sykes' hydrometer and so in proportion or any greater strength of proof, viz.:—			
Brandy..... Per gallon	0	2	0
Gin..... " "	0	2	0
Rum..... " "	0	2	0
Whisky..... " "	0	3	0
All other spirits..... " "	0	3	0
Wine, including all flavoured or medicated wine			
Per £100 value	15	0	0
Animals:			
Cattle..... Each	0	8	0
Horses..... " "	0	10	0
Mules..... " "	0	5	0
Cement..... Per barrel	0	2	0
Coal, coke and patent iron..... Per ton	0	2	6
Drugs, viz.: Corn, wheat, oats, peas, beans, barley and			
"                                    "                                    "..... Per bushel	0	0	6
Rice..... Per 100 lbs.	0	2	1
Salt and ammunition:			
Firearms of all kinds..... Each	1	0	0
Explosive powder and all explosives..... Per lb.	0	0	6
Fireworks and percussion caps, cartridges and cartridge cases..... Per £100 value	15	0	0
Matches..... Per gross	0	0	3
Medical and surgical instruments and appliances			
Per £100 value	10	0	0
Oil meal and linseed meal and similar preparations			
Per 100 lbs.	0	1	6
Provisions:			
Arrowroot, sago, tapioca and all similar starches and all preparations of the same..... Per 100 lbs.	0	2	1
Beef in pickle or salt..... " "	0	4	2
Bread and biscuit, not in tin..... Per barrel	0	1	0
Butter..... Per 100 lbs.	0	5	0
Cheese..... " "	0	4	2
Coffee, cocoa and chocolate..... " "	0	4	2
Corn meal..... Per barrel	0	2	0
" in quantities of less than 50 lbs. Per lb.	0	0	½
Fish, dried or smoked..... Per 100 lbs.	3	4	2
Pickled salmon..... Per barrel	0	8	0
" mackerel..... " "	0	3	0
" herring and other..... " "	0	2	6
Flour of wheat, oatmeal or rye meal..... " "	6	3	0
" in quantities of less than 50 lbs. Per lb.	0	0	½
Fruits and vegetables:			
Canned, tinned or bottled..... Per reputed lb.	0	0	1
Almonds, currants, citron, figs, raisins and nuts			
Per lb.	0	0	2
Lard and its compounds..... Per 100 lbs.	0	8	4
Margarine and vegetable..... " "	0	4	2
Macaroni and vermicelli..... " "	0	5	0
Pick in pickle or salt..... " "	0	1	2
Sausages and tongues..... " "	0	5	4
Sugar (muscovado and melado)..... " "	0	1	8
All other..... " "	0	2	1
Tea..... Per lb.	0	0	5
Vinegar..... Per gallon	0	0	3
Beef and pork preserved in cans..... Per cent. ad val.			
Tallow and oils:			
Candles, other than tallow..... Per 100 lbs.	0	16	8
Candles, tallow..... " "	0	4	2
Oils, olive..... Per gallon	0	1	0
All other (except castor and cod liver)..... " "	0	0	9
Petroleum and its products..... Per case of 8 imp. gals.	0	1	6
Soap (not being scented or fancy soap)..... Per 100 lbs.	0	4	2
Tallow, coconut, axle or machine grease..... " "	0	4	2
Tobacco:			
Cigars except those known as "Long Toms"..... Per lb.	0	1	6
" Long Toms..... " "	0	1	0
Cigarettes..... " "	0	1	3
Leaf..... " "	0	0	6
Manufactured (including snuff)..... " "	0	1	6
All articles or things not hereinbefore specified and not included in the table of exemptions..... Per £100 value	10	0	0

## EXPORT DUTIES.

Articles.	£	s.	d.
Animals: Asses..... Each	0	2	0
Bulls, cows, oxen or calves over 12 months old ..	0	8	0
Calves not more than 12 months old ..	0	3	6
Goats or kids..... " "	0	0	2
Hogs, pigs (not being sucking pigs)..... " "	0	1	0
Pigs, sucking..... " "	0	0	5
Horses, mules, or foals of either sex..... " "	0	6	0
Sheep or lambs..... " "	0	0	5
Charcoal..... Per barrel	0	2	0
Lime, building..... " "	0	0	3
Sweet potatoes, yams and tanniers..... Per 100 lbs.	0	0	5
All hardwoods per 1,000 ft. by superficial measurement of 1 inch thick.....	0	6	3
Wreckage..... 10 % ad val.			

## FREE LIST.

(Arranged alphabetically.)

Articles to be admitted free:—Animals alive, to include only asses, sheep, goats, hogs, poultry, turtle and all sucking animals; Baggage (personal) of passengers containing apparel and articles of personal use and all professional apparatus and workman's tools brought in by a passenger for his own use; belting for machinery, of leather, canvas or india rubber; boats and lighters; bones and horns; books, printed, bound or unbound, pamphlets, newspapers and printed matter in all languages; bottles of glass or stone ware; bran, middlings and shorts; bricks and tiles; bridges of iron or wood, or of both combined; building materials imported for the construction or repair of any church or chapel; carts, waggons, cars and barrows with or without springs for ordinary roads and agricultural use, not including vehicles of pleasure; canvas and cordage when imported for use on boats and ships; crucibles and melting pots of all kinds; Eggs; Fertilizers of all kinds, natural and artificial; fish, fresh or on ice; fruits and vegetables, fresh and dried, when not canned, tinned or bottled; furniture in use, the property of and imported by persons coming to reside in the Presidency; Gas fixtures and pipes; gold and silver coin and bullion; Hay and straw for forage; houses of wood, complete; Ice; Locomotives, railway rolling stock, rails, railway ties and all materials and appliances for railway and tramways; Maps, charts and music; marble or alabaster, in the rough or squared, worked or carved, for building purpose, or monuments; medicinal extracts and preparations of all kinds, quinine and preparations of quinine, castor and cod liver oil and epsom salts, but exclusive of opium, gage, blang, and proprietary or patent medicines; Nails when imported for use on new boats; Packages or coverings in which goods are actually imported if usual and proper for the use; paper of all kinds for printing; pictures and engravings; plants, shrubs and seeds of all kinds for planting; printers' ink of all colours; printing presses, types, rules, spaces and all accessories for printing; public worship and education, articles specially imported for, viz. musical instruments of all kinds, lamps, bells and ornaments, and wine and all furniture to be used in the celebration of divine worship; articles imported for the repair of churches, chapels and duly certified school houses; Quick-silver; Salt; specimens illustrative of natural history; steam engines, boilers and pipes and machines, machinery and apparatus, whether stationary or portable, worked by power or by hand, for agriculture, irrigation or mining, and all necessary parts and appliances for the erection or repair thereof or the communication of motive power thereto; sulphur; surgical instruments imported for the use of the importer; Tan bark of all kinds, whole or ground; telegraphic wire, telegraphic, telephonic and electrical apparatus and appliances of all kinds for communication or illumination thereby; trees, plants, vines and seeds and grains of all kinds for propagation or cultivation; Water pipes of all classes, materials and dimensions; wire for fences, with the hooks, staples, nails and the like appliances for fastening the same; Wood, cedar and pine shingles, cypress and walrus shingles, hoops, staves, shooks, pitch pine, white pine, spruce and all hard woods.

Stores of every description imported or supplied for the use of His Majesty's land and sea forces and all things imported or supplied for the use of the Governor. And if any goods on which duty has been paid at the time of importation be subsequently supplied as above mentioned, the amount of the duty upon the article or thing so supplied shall be repaid out of the Treasury on the warrant of the Governor; all samples not of saleable value, of manufactured and other goods and all articles intended for exhibition only, and not for sale, which the Treasurer, in his discretion, and subject to the rules made under "The Tariff Ordinance, 1905" may allow. Goods being the growth, produce or manufacture of, or raised in, any of the islands comprising the colony of the Leeward Islands, and goods upon which duty shall have already been paid in any presidency of the said colony, except Dominica.



after the first importation thereof, provided no drawback had been claimed thereon on exportation: hulls, boats, masts, spars, apparel, tackle and furniture of vessels condemned by survey, and on which tonnage duty shall have been paid: Ice: Kids and sucking lambs: Leeches: lemon and

time juice; lime (building and temper); limestone; live and dead stock (not enumerated in table A); logwood; machinery and apparatus imported for the purpose of manufacturing bricks, tiles, cements, pipes and other articles of the like nature, and for renewing the same as it shall from time to time become worn and useless; Machinery and apparatus to be used for the gaining or manufacture of sugar or rum and for the control of such manu-

facture, provided such machinery and apparatus be not imported for sale, on the certificate to that effect of the person so importing, the certificate also stating the plantation, factory or sugar company for which such machinery or apparatus is imported; machinery and apparatus to be used in the construction and establishment of ice factories and for the manufacture

or petroleum or for mining asphalt (commonly called manjak) or other minerals; machinery and apparatus imported for the purpose of refining

oil or petroleum or for manufacturing any article of commerce from oil obtained in this colony or for manufacturing fuel from manjak; machinery and apparatus to be used in the manufacture of matches; machinery, implements and apparatus and all other articles and materials required for the construction and working of their system by the Burmah Telephones and Cables Company; machinery, implements and apparatus required for manufacturing tobacco, or coals; machinery, implements and apparatus required for the purpose of manufacturing and manipulating cotton, cotton seed, and all the by-products of cotton seed (the term "cotton" shall mean the soft

downy substance attached to, or separated from the seed of the cotton plant; and the term "cotton seed" shall mean the seed of the plant pro-

TABLE B.  
EXAMPLES FROM DEBY

rinkers, vases, doghouses and pup houses; puppets, puppets' heads, puppets' bodies and wrapping paper; passengers' baggage containing papers and articles of personal use and professional apparatus; patterns and samples of no intrinsic value; personal effects of individuals belonging to this island drifting abroad; printing presses, printing ink and type; puzzloons; Rags; raw hides and skins; Sawdust; specimens illustrative of natural history, seeds, bulbs and roots, and cuttings of plants or shrubs of all kinds; straw; T-boards and tombstones and all the appendages thereto, imported specially for immediate erection and not for sale, on certificate of the person for whom imported; tar, pitch and resin; turtle and tortoise shell.

There are also Exempt duties:

Under Act No. 16, of 1899.

The following articles the product of the soil and industry of the United States of America, of Great Britain and the British Possessions, and of such other countries as shall be entitled by convention with Great Britain to the benefit of the most-favoured nation treatment, imported into this Colony, or which may be in bond when this Act comes into operation, shall be admitted free of duty, namely:—Asses, brans, caudles of tallow, carts and vehicles, clocks, corn brooms, corn or maize, corn meal, cotton seed oil, cycles and parts, eggs, lay, horses, lamps, machinery for agricultural use, mules, pig and swine, resins, tallow and suet, fencing, machinery and parts imported for the purpose of manufacturing hard wood and mugs from imported flour.

The following articles shall be admitted at a rate of duty of five per centum on the value, namely:—Fruits and vegetables, fresh, dried, canned, or preserved; fish, tinned or canned; clothing and wearing apparel made of cotton; earthen and glass ware, hardware and cutlery, furniture and upholstery, wooden and willow ware and wooden hoops.

The following articles shall be admitted at the following rates of duty, namely:—

Quantity	Unit	Price
Beef or pork, salted or pickled	Per 200 lbs.	0 1 6
Beer, lager only	Per gallon	0 0 3
" "	Per dozen quarts	0 0 8
Bread and biscuit, not fancy or in tin	Per 100 lbs.	0 0 8
Butter, fancy	" "	1 1 6
Cheese	" "	0 4 0
Cod	Per ton	2 6
Flour, of wheat	Per barrel	2 6
Lard, and its compounds or substitutes	Per 100 lbs.	0 8
Lard, salt, pickled or in tin	Per 100 lbs.	1 2
Meats: ham, bacon, tongue, canned or preserved meats	Per 100 lbs.	0 2 6
Maple	" "	0 0 6
Oilseed or cake	" "	0 1 0
Shingles	Per 1,000	1 6
Tobacco, unmanufactured, in packages of not less than 50 lbs.	Per lb.	0 11
" "	Per lb. (wholesale)	0 8

The provision hereinbefore made in favour of such countries as shall be entitled by convention with Great Britain to the benefit of the most favoured nation treatment, shall cease to apply when the said conventional rights shall be terminated, and the provisions of Tables A and B, in the schedule to this Act, shall thereupon apply to articles imported from such countries.

## REFERENCES

Under an Act dated Feb. 13, 1911, the importation of opium is prohibited except by medical practitioners, dentists, practising druggists, veterinary surgeons, the Barlado General Hospital and parochial dispensaries. The importation of the following goods is also prohibited: Doors, sashes and blinds; furniture (house, office, cabinet or store); motor cars; pianos and organs; toys and games; trunks, valises, travelling and food boxes, and baskets of all kinds; vehicles of pleasure.

## WINDWARD ISLANDS

ST. LUCIA

MONEY, WEIGHTS AND MEASURES. Same as Great Britain.  
AN ORDINANCE TO FIX A TARIFF OF DUTIES ON GOODS IMPORTED

(No. 1. - Assented to 25th March, 1912.)

26. It enacted by the Governor, with the advice and consent of the Legislative Council of Saint Lucia, as follows:—

This Ordinance may be cited as the Customs Tariff Ordinance, 191

2.- In this Ordinance unless the context otherwise requires - "Goods" and "Articles" include any live stock, goods, wares, merchandize or

3.—There shall be raised, levied, collected and paid unto His Majesty, for the use of this Colony, the several duties set forth in the first Schedule to this Ordinance upon all goods enumerated in the said Schedule which shall be imported into this Colony or which may be warehoused at the time of























boats, charcoal, church furniture, and articles intended to be used in the building and fitting up of churches and mosques, and vestments and other articles necessarily used for religious services, and certified to be so intended or used, as the case may be, by the proper ecclesiastical authority. Coals, empty casks and sacks, fresh fish, gold bullion and specie, ice, lime, medicines, and medical appliances, pitch and tar, printed books, sawdust, manures and fertilizers, guano, bone dust, and all chemical manures and preparations to be used as manures, silkworms' eggs, sponges taken by licensed boats, stationery, printing paper (whether white or coloured), printing ink, printers' type and printing materials, resin, sulphur, wheat, barley, oats, vetches, flour, bran, chopped straw, cotton seed, fodder for cattle, and all mechanical appliances for use in the manufacture and examination of wine; sulphur syringes, tombstones and memorial tablets, and tools and implements used in agriculture and handicraft; machinery and parts of machinery and their fittings, connections and gearing; dutiable articles that have previously been exported from Cyprus, provided they are re-imported not later than one year after exportation; hospital appliances and equipments certified under the hand of the chief medical officer to be imported for the use of any hospital; motor cars, parts of motor cars and their fittings.

#### IMPORTATION OF DYNAMITE.

Order of the High Commissioner in Council, No. 415, dated June 22, 1906, respecting the importation of Gunpowder, Explosives and Ammunition. (The "Cyprus Gazette" No. 853 of June 29, 1906.)

Gunpowder, shot, percussion caps, cartridges (ball and shot), dynamite, nitro-glycerine, gun-cotton, blasting powder, fulminate of mercury or other metals, and every other substance or preparation used or manufactured for explosive or pyrotechnic purposes, fog signals, rockets, fireworks, fuses, detonators and ammunition of all descriptions, including empty cartridge cases, may be imported at the Port of Famagusta by such person or persons as may be authorized in that behalf by special permission of the High Commissioner given under the hand of the Chief Secretary to Government, and subject to such limitations as to quantity as the High Commissioner may see fit to impose; and upon such importation the said articles shall be landed at

such place and in such manner as the Commissioner and Principal Officer of Customs of the District of Famagusta shall appoint.

#### IMPORTATION OF FIREARMS.

By Law No. VII. of 1891, it is provided that from and after the passing of this law it shall not be lawful for any person to import into Cyprus any firearms unless he shall have previously obtained a special licence under the hand of the Chief Secretary to the Government authorizing him to import such arms.

Provided always that no licence shall be given to any person under the provisions of this clause unless he shall be in the opinion of the Commissioner of the district in which he resides a fit and proper person to import firearms.

#### DRAWBACK.

A drawback of the full duty paid is allowed on all articles of food, wine, spirits, malt liquors and cigars supplied for the use of any mess on board any of H.M. ships of war.

#### PROHIBITIONS.

By an order in Council, dated 9th February, 1901, orders were made prohibiting or restricting the importation of certain goods, and making additions to those in force at the time. The list reads—

"The importation of silver and copper coins, pre-Victorian sovereigns and half-sovereigns, light sovereigns and half-sovereigns, hashish and salt (other than table or rock salt) is prohibited absolutely, whilst firearms, &c., gunpowder, shot, percussion caps, cartridges (other than ball cartridges), silencers, dynamite and kindred substances, cattle, horns, hoofs, bones, fodder, litter, dung, hides, skins, and rugs are subject to certain restrictions. From and after 1st December, 1903, the importation into this Island of old or used clothes for the purposes of sale or commerce is absolutely prohibited.

By order dated 16th March, 1901, it is provided that all direct arrivals from any port in the Persian Gulf be subjected to five days' quarantine at Larnaca; the importation from Persia of very susceptible goods, such as rugs, worn clothing and empty used sacks is prohibited. (This latter prohibition also applies to Turkish goods.)

## EGYPT

MONEY, WEIGHTS AND MEASURES.—£E1 = 1,000 millîmes; kilogramme = 2·2046 lbs.; oke = 2·5 lbs.

#### IMPORT DUTIES.

Import duties are levied at the uniform rate of 8% *ad val.* on their valuation, excepting only tobacco which pays as below. In addition to the 8% *ad val.* a municipal tax of 1% is levied, also a quay tax of 1% which is levied at Alexandria alone. The Valuation Tariffs are fixed by agreement between the Customs Administration and the principal merchants concerned, and they may be denounced by the Customs Administration, or by the merchants (or any one of them), not less than 15 days before the lapse of the period for which they were framed. If not so denounced they remain in force for a further term.

Decree of August 20, 1915, fixing the duties on alcoholic liquors, building wool, tobacco, cigars and cigarettes.

	Rate of Import Duty. Millîmes.
Alcoholic liquors .....	<i>ad val.</i> 10 7/8
Building wool .....	8 1/2
Cigars of any kind or origin .....	600
Tobacco in the leaf:	
The produce of countries which have not concluded special arrangements with Egypt .....	520
Accompanied by a certificate of origin from a country having a special arrangement with Egypt .....	500
Tobacco in leaves stripped of their stems, stalks or median ribs, also cut, pressed and powdered tobacco, and cigarettes:	
The produce of countries which have not concluded special arrangements with Egypt .....	620

Rate of Import Duty. Millîmes.

Accompanied by a certificate of origin from a country having a special arrangement with Egypt .... per kilog. 600

Ordonnance of 1904, relating to the Treatment in Sudan of gum, ostrich feathers, ivory, rhinoceros horn, India rubber and gutta-percha.

(Official communication dated September 13, 1904.)

The Sudan Gazette for September contains an Ordinance levying further duties on gum, ostrich feathers, ivory, rhinoceros tusks, India rubber and gutta-percha, coming from any part of the Sudan or imported into the Sudan.

These duties are as follows:

Gum, ostrich feathers, India rubber and gutta-percha.... *ad val.* 20 %  
Ivory and rhinoceros horn ..... 15 % |

The Governor-General is authorized, on giving previous notice, to modify the rates of the foregoing duties, but the same shall in no case exceed 20% or be less than 10%.

For the purposes of the collection of these duties the Governor-General will cause to be duly published valuation tables for the above mentioned goods.

The duties shall be paid in cash and at certain specified stations.

The exportation of the goods in question shall only take place in packages bearing the Government Seal.

NOTE.—The system of notification of the arrival in Egypt of consignments of wheat and flour is abolished, and all wheat and flour cleared from Customs before 1st June, 1920, shall be free of import duty.

## SUDAN

#### CUSTOMS ORDINANCE, 1913.

Subject to certain special provision of this Ordinance, the Customs duties specified below are to be collected on goods imported into or exported from the Sudan and on the transshipment of goods in the Sudan:—

#### IMPORT DUTIES.

Articles.	Rate of Duty.
Alcohol and all liquids containing more than 50% of alcohol (other than alcoholic beverages) .....	10 % <i>ad val.</i>
Coal, mazut, charcoal and firewood .....	4 % "
Unwrought timber (except mahogany and other rare woods) .....	1 % "
Petroleum .....	1 1/2 % "
Oxen, cows, sheep and goats, and the fresh meat of these animals .....	4 % "
Tobacco (whatever the country of origin):—	
In leaf .....	500 Millîmes.
In leaf, stripped of its stalks or in cigarette and tobacco manufactured, cut or powdered, or in cigarettes .....	kilog. 600 "

Articles.	Rate of Duty.
Cigars, whatever their quality .....	kilog. 600 Millîmes.
Tobacco, in leaf .....	500 "
" stripped of its fibre .....	600 "
All other goods (except as otherwise stated in this Schedule or provided for in this Ordinance) .....	8 % <i>ad val.</i>
All goods, the products of the Italian Colony of Erythra, or of the Uganda Protectorate, or of the Belgian Colony of the Congo, or of the French Congo, intended for consumption in the Sudan, and not otherwise chargeable at a lower rate .....	5 % "
Goods, the products of the Italian Colony of Erythra, or of the Uganda Protectorate, or of the Belgian Colony of the Congo, or of the French Congo, or of Abyssinia, on which, if produced in the Sudan, a royalty or tax is levied .....	
but in no case less in amount than the Customs duty levied on the import into the Sudan of other products of those countries respectively.	

Ordinance No. 3 of 1914, establishing a duty on alcoholic beverages as follows:—

Beer and stout .....	10 % ad val.
Champagne and sparkling wines .....	25 % "
All other wines .....	15 % "
Spirits and liquors .....	40 % "

EXPORT AND TRANSHIPMENT DUTIES.—All goods exported from the Sudan or transhipped in the Sudan, except as otherwise provided in this Ordinance. 1 % ad val.

The Royalty on Sukaran Order, 1918, provides that on and after May 1, 1918, royalty shall be collected on sukaran in whatever form exported at the rate of 10 %.

NOTE.—Goods exported from the Sudan to a destination in Egypt or transported by sea from one place to another in the Sudan are exempt from export duty (subject to special regulations laid down in this Ordinance).

If goods of foreign origin not similar to goods of Sudan origin, and capable of being easily identified, and re-exported, they shall be exempt from export duty provided that they are identified to the satisfaction of the Chief Customs Officer by the production of the detailed receipt for the import duties (*keshi*), proving the identity of the goods, and the date of the payment of the import duty thereon, or by such other means as the Chief Customs Officer may consider sufficient, but this exemption shall not extend to goods upon which drawback is allowed.

The following goods are exempt from the payment of import or export duties:—

- (a) the personal apparel, articles of toilet and similar effects of travellers visiting the country, including new articles of apparel and the like brought in their personal luggage and intended for their personal use, if they are duly declared; but not including bicycles, phonographs, gramophones, sewing machines and other such articles;
- (b) samples, provided they are not such as can be sold as merchandise;
- (c) samples of the products of the soil of the Sudan, or Egypt, provided the value of the whole consignment does not exceed £500;
- (d) gold or silver money (except coins of any metal which are no longer current in any country and have a value greater than their nominal face value by reason of their rarity or antiquity);
- (e) gold or silver bullion;
- (f) provisions and stores consigned from abroad for shipment on board of some particular ship in a Sudan harbour and intended for use or consumption on board the same ship elsewhere than in the Sudan;
- (g) printed books, pamphlets, magazines, newspapers, and other printed documents;
- (h) wrecked goods are also exempt from the payment of import and export duties under certain conditions, as also (subject to special regulations) are foreign goods which are transhipped in the Sudan, or which

pass in transit through the Sudan to a destination outside Egypt and the Sudan. Exemption from import duties is also accorded in respect of certain personal effects of persons who come to the Sudan for the first time for the purpose of establishing a residence there.

Subject to certain regulations, goods imported into the Sudan from Egypt are exempt from import duty.

If goods, of which the country of origin is Egypt or the Sudan, after being exported to a foreign country are brought back into the Sudan, they shall be subject to import duty like goods of foreign origin, unless it is proved by the production of a certificate from the Customs authorities of the port to which they were originally consigned that they have not been taken out of bond there. If any goods are exported abroad without any drawback or refund of the duties already paid (if any) being obtained, and be there repaired or altered, and notice of such exportation be given at the time thereof to the Director of Customs, then upon re-importation such goods shall be liable to import duty, on the cost of the repairs or alterations together with freight and all charges inward and outward.

**Valuation of Goods for Tariff purposes.**—The Ordinance empowers the Director of Customs to cause the value of the principal articles of commerce imported at the various Customs stations to be from time to time determined, and such valuations from time to time to be revised, and for that purpose it shall be lawful for him, from time to time to summon a conference of such of the principal merchants engaged in the trade of the said articles as he may think fit in order that they may consult with them for the purpose of settling or revising a tariff of the value of the said principal articles. When settled, such tariff shall be official and published, and shall come into force and be binding on all persons and all other persons, provided always that no such tariff shall remain in force for more than twelve months from the date of its official publication.

**Declarations on import and export.**—The Ordinance contains provisions respecting the form of declaration which must be presented on the import into and export from any Customs station of any goods, whether liable to duty or not, and gives particulars as to the contents of such declarations and the various documents (invoices, assurance policies, bills of lading, &c.) which must be presented with the declaration. The value of the goods, to be stated in the Customs declaration, is the price of the goods at the place of purchase, with the addition of the cost of transport to the Customs station, the charges for insurance, and all other charges and expenses. Goods included in a Valuation Tariff shall be described in the declaration by the name given them in such Tariff. The Customs Department shall not be bound to accept the value of goods as shown by the invoices, &c., and, in case of uncertainty as to the true value, the goods may be valued by the Customs officers. If the merchant refuses to pay on the Customs valuation, the Department is empowered to take the duties in kind, if such a course is not impracticable. Consignees are allowed to examine the contents of packages consigned to them before presenting their declarations in respect of such packages.

**Drawback.**—When any foreign goods are brought into any Customs station, which have been paid to the Sudan Customs on import, are re-exported abroad, the difference between the amount of the import duties already paid on the goods and the amount of the export duties which would be payable if the goods were of native origin shall be repaid, provided that the re-exportation be effected within six months from the date of the portation as shown by the records of the Customs Department.

## FALKLAND ISLANDS

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

### IMPORT DUTIES.

Articles.	£.	s.	d.
Spirits not exceeding the strength of proof as ascertained by Sykes' hydrometer, and in proportion for any greater strength than strength of proof, per gallon .....	0	15	0
Wine in casks, per gallon .....	0	2	0
Wine in reputed quart bottles, per dozen .....	0	4	6
Wine in reputed pint bottles, per dozen .....	0	2	3
British wines and all other unenumerated and unexempted beverages not liable to duty as spirits in reputed quart bottles .....	0	3	0
Malt liquor, muni, spruce, cider and perry, in casks, per gallon .....	0	0	0
" in bottles, per dozen reputed quarts .....	0	1	0
" in bottles, per dozen reputed pints .....	0	0	6
Cigars, per lb. ....	0	5	0
Cigarettes, cut and manufactured tobacco, and snuff, per lb. ....	0	3	0
All other unexempted tobacco, per lb. ....	0	2	0

An order by the Governor in Council, dated 13th June, 1904, provides that from and after 13 June, 1904, there shall be charged a duty of 10s. in respect of every seal skin imported into the Falkland Islands for the purpose of transshipment or exportation, as to which the Governor-in-Council shall not grant a certificate that he is satisfied that such skin was not taken in the months of November, December, January, or February, and a

duty of 1s. in respect of every other seal skin imported into the Colony.

### EXEMPTIONS.

Perfumed spirits and cologne water, lemonade, ginger ale, ginger beer, soda water, potash, and all other mineral waters, all articles imported or taken out of bond for the use of the Governor of the colony and for the use of His Majesty's Army and Navy; if any articles are imported on duty paid, by the Governor, Military and Naval departments and in cases the duty shall be refunded out of the Treasury on certificate of the competent authorities; naphtha or potable spirit or for admixture with a potable spirit; tobacco forming an ingredient in sheep wash or hop powder manufactured in bond in the U.K.; official goods for the *bona fide* use of consulates of foreign countries in which a similar privilege is accorded.

### EXPORT DUTIES.

Articles.	£.	s.	d.
Hides .....	0	0	0
Wool, each .....	0	0	0
Wool, per 100 lbs. ....	0	1	0
Seal Oil, barrel of 40 galls. ....	0	1	0
Meats, canned or preserved, case of 72 lbs. ....	0	0	0
Sheep .....	0	0	0
Sheepskins .....	0	0	0
Guano (of all kinds) .....	0	1	0

The above export duties are applicable only to produce raised within the limits of the Colony.

## GIBRALTAR

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

### IMPORT DUTIES.

Articles.	£.	s.	d.
Liquours or cordials, irrespective of strength .....	0	4	0
Malt liquor .....	0	0	0
Wine or strong waters, of any strength not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater strength than the strength of proof, per gallon .....	0	4	0
A similar duty shall be payable whether the spirits introduced are for the purpose of being infused into liqueurs of any kind, or not, or for the purpose of being infused into champagne or other matter or			
No anasar or yeast, or any additions or sacharine or other matter or			
thing shall be mixed or added to any spirits whereby the gravity thereof shall be increased, or so as to prevent the strength thereof from being ascertained by Sykes' hydrometer, under a penalty not exceeding 1,250			
pesetas. All spirits so mixed or added to shall also be forfeited.			

All spirits, the introduction of which is not hereby prohibited, that may be introduced for the purpose of being infused into liqueurs of any description or for making into liqueurs of any kind, shall be liable to pay the same duty as other spirits admitted for consumption in Gibraltar.

Articles.	£.	s.	d.
Tobacco, chopped, cut, roll, cake, or other manufactured tobacco, pressed or packed .....	0	0	0
Cigars, per 100 lbs. ....	0	0	0
Cigars, per 100 lbs. ....	0	0	0
Wines, in ordinary wine bottles .....	0	0	0
" in other vessels, when the invoice price does not exceed 1s. per gallon .....	0	0	0
" when the invoice price exceeds 1s. per gallon .....	0	1	0
All other articles .....	Free		

## PROHIBITIONS AND RESTRICTIONS.

## SCHEDULE C.

No spurious liquors of any kind, as defined by this Ordinance, shall be introduced or kept for consumption in Gibraltar, or for infusion into wine, spirits, or mix liquors, and any person so introducing or keeping such spurious liquors shall be liable for every such offence to a penalty not exceeding 2,500 pence.

Deleterious ingredients.—Coccalius induratus, chloride of sodium, otherwise common salt, copperas, opium, Indian hen, p. strychnine, tobacco, damask seed, extra t. of logwood, salts of zinc or lead, alum, and any extract or compound of any of the above ingredients, or any spurious liquors as defined by this Ordinance.

It shall be lawful for the Governor, with the previous consent of the Secretary of State, by a rule made for that purpose, from time to time to

add to the Schedule to this Ordinance annexed marked C any ingredient which may be deemed to be deleterious to health, and to remove any ingredient from the said schedule, and to revoke or alter any rule or rules previously made by the Governor in manner aforesaid.

Every such rule shall be published in the *Official Gazette*, and shall take effect at the expiration of seven days from the date of such publication or at any later date mentioned in the rule, and shall have effect as if it were enacted in this Ordinance.

The following articles shall not be imported into Gibraltar except with the express licence of the Collector in less quantities than—

(i.) Wine—One dozen bottles in each separate package or six gallons in bulk.

(ii.) Spirits—Ten gallons.

(iii.) Beer—One dozen bottles or one firkin in bulk.

## HONG KONG

## MONEY, WEIGHTS AND MEASURES.

## 1 dollar (100 cents).

## WEIGHTS AND MEASURES.—Same as Great Britain.

## GOVERNMENT NOTIFICATION (No. 91 of 1916).

The following duties shall be levied upon tobacco, and upon intoxicating liquors imported into, or distilled, made or prepared in the Colony\* :—

Articles.	Rates of Duty.
Tobacco cigars valued at not less than 2 1/2 pence per lb., and small cigars of what ever value .....	1 50
Cigars valued at less than 2 1/2 pence per lb., but not less than 1.60 pence per lb. ....	0 70
Tobacco and cigarettes valued at not less than 1.60 pence per lb. ....	0 70
Tobacco, cigars, and cigarettes, valued at less than 1.60 pence per lb., and not less than 1.10 pence per lb. ....	0 30
Tobacco, cigars, and cigarettes valued at less than 1.10 pence per lb., and not less than 0.60 pence per lb. ....	0 20
Tobacco, cigars, and cigarettes of any other kind not otherwise provided for .....	0 10
Brandy and liqueurs .....	6 00
Whisky, gin, and other spirituous liquors .....	4 00
Champagne and other sparkling wines .....	4 00
Port, sherry, and madeira .....	3 00
All other still wines—	
In bottle .....	2 00
In wood .....	1 50
All other intoxicating liquors, excepting spirits of wine and native wines and spirits .....	0 30
Spirits of wine and brandy .....	1 00

\* Including the New Territories, as defined by the "New Territories Extension of Laws Ordinance, 1907."

Articles.	Rate of Duty.
Native wines and spirits—	
Containing not more than 25 % of alcohol by weight .....	0 40
" " " " 35 % .....	0 50
" " " " 45 % .....	0 60
Native liquor known as Fan Tsau—	
It containing 50 % or under of alcohol by weight .....	0 80
(With the addition of 2 cents for every 1 % between 50 % and 55 % of alcohol by weight.)	
Containing above 55 % of alcohol by weight .....	1 00
(With the addition of 8 cents for every 1 % above 55 % of alcohol by weight.)	
On intoxicating liquors other than spirits of wine, brandy and native wine and spirits, imported into, distilled, made or prepared in the Colony above proof strength there shall be paid an additional duty of 4 cents for every degree above proof in the case of brandy, 3 cents for every degree above proof in the case of whisky, and 2 cents for every degree above proof in the case of any other liquor.	
It shall be lawful for the Legislative Council at any time by resolution to alter or amend all or any of the foregoing duties.	
NOTE.—The term "gallon" is held to mean the imperial gallon or 6 repeated quart bottles or 12 repeated pint bottles.	
In the case of Chinese wines and spirits, 7/4 cutties shall be deemed to be the equivalent of the imperial gallon.	
The master, owner or agent of any ship by which dutiable liquors are imported must within four hours, or as soon thereafter as the office of the Superintendent of Imports and Exports be open, furnish to the Superintendent a true and correct statement of all dutiable liquors imported therein.	
No person may import or export dutiable liquors, or denatured spirits, except into and from such ports or places of the Colony as may be specified by the Governor and notified in the "Gazette."	

## PROHIBITION.

The importation and circulation is prohibited of all kinds of copper or bronze coin—other than those specified in the Order-in-Council of Feb. 2, 1903, and Chinese cash in the Colony. (Ordinance No. 11 of 1912.)

## MALTA

## MONEY.—Same as Great Britain.

Ordinance No. 14 of 1911, as amended by Ordinance No. 6 of 1918.)

## DUTIES ON IMPORTS.

NOTE.—Duties will be levied according to the Maltese weights and measures, i.e., Barrel=94 lbs., bush=44 imp. qts.; Salin=1 imp. quarter; Cantar=175 lbs. avoirdupois; Rotolo=1 7/4 lbs. avoirdupois.

Articles.	Import Duties.
Beer: Containing more than 1 % of proof spirit .....	per Imperial gallon 0 4 1/2
Containing not more than 1 % of proof spirit .....	per Imperial gallon 0 1
(The duty on beer is levied in every age-bushel (54 gallons, English barrel 36 gallons, kilofin 18 gallons, firkin (9 gallons) as if the said casks contained 48, 32, 16 and 8 gallons respectively, unless the importer prefers to have the actual quantity of beer gauged, in which case the beer shall be gauged and charged on the actual quantity imported, and an allowance of 5 % shall be made for waste liquid.)	
Cattle, sheep, and other animals of the kind .....	per cantar, or fraction not less than 1 lb. in proportion 4 0
Grain: Wheat .....	per salin 10 0
Indian corn .....	6 0
Barley .....	4 0
Sesamum .....	3 0
Other inferior grains .....	5 0
Wheat, Indian corn, barley, or other inferior grain, if damaged so as to be unfit for the food of man (commonly called frumentazzo) .....	per salin 2 0
Manufactured grain, including all kinds of manufactured grain, or preparations containing manufactured grain .....	per cantar 6 0
Manufactured grain, if damaged so as to be unfit for the food of man .....	per cantar 2 0
Horses .....	20 0
Malt .....	10 0
Meat (all kinds), fresh, frozen or preserved, other than meat preserved by salt only .....	per cantar 10 0
Wool .....	per head 20 0
Synthetic or artificial silk, or any other material .....	per cantar 6 0
Methylated spirits, if denatured to the extent of satisfaction .....	per Imp. gallon 1 0
Cotton-seed oil, or other seed oil containing any mixture of cotton-seed oil or other seed oil .....	per caullio 1 0
Other oils, with the exception of oil used as kerosene, and of linseed oil and other oils intended for industrial purposes, being unfit for the fuel of man .....	per caullio 0 1
Petroleum and petrol spirit .....	per Imp. gallon 0 1
For kerosene .....	per cantar 0 10

Articles.	Import Duties.
Pulse: Beans, calavances, chickpeas, kidney beans, lentils, lupins, peas and vetches and flour of pulse .....	per salin 2 0
NOTE.—The duties payable by the salin on pulse (except large Sicilian beans), to be charged by the strict measure. The duties on large Sicilian beans to be charged by the heap measure.	
Saccharin: Including mixtures containing saccharin and substitutes of a like nature or use .....	per oz. 1 3
NOTE.—Subject to such restrictions as to importation, warehousing and release as may be imposed by the Governor by regulation.	
Seeds: Carob-beans and cotton-seed .....	per cantar 0 6
Sheep .....	4 0
NOTE.—The word "sheep" includes ram, ewe, wether and lamb.	
Spirits or strong waters of any strength not exceeding the strength of proof by Sykes' hydrometer (London proof), and so in proportion for any strength greater than that of the said proof .....	per Imperial gallon 5 0
NOTE.—Spirits and strong waters, whether perfumed or not, though mixed with any ingredient or ingredients and thereby coming under some other designation, shall be deemed to be spirits and be liable to duty as such.	
Spirits: Methylated .....	per gallon 1 0
NOTE.—Spirits shall be deemed to be "methylated" provided that such spirits contain 40 % of wood naphtha and half of 1 % of pyridine-bases, and the Collector of Customs is satisfied that they are not potable.	
Sugar: Refined .....	per rotolo 0 01
Raw .....	0 006
Tobacco: Cigars (not including cutters) .....	5 0
Cigarettes (not including wrappers) .....	3 0
Cavendish or negro-head .....	3 0
Other manufactured tobacco .....	3 0
Unmanufactured tobacco, except ordinary leaf tobacco imported for the local manufacture of common cigars .....	per rotolo 2 0
Ordinary leaf tobacco, unmanufactured, imported for the local manufacture of common cigars .....	per rotolo 1 3
Snuff .....	3 0
Vanish containing spirit .....	per Imperial gallon 1 0
NOTE.—Vanish containing spirits shall be deemed to be vanish for duty purposes, provided that it contains 10 % of wood-naphtha and half of 1 % of pyridine-bases and the Collector of Customs is satisfied that it is not potable. Where, in special cases, the Collector of Customs is satisfied that for trade reasons there are serious objections to the admission of pyridine-bases with vanish, he may sanction the substitution of not less than 10 % by weight of shellac or other resin.	

21	Cannphor: Crude	100 kilos.	13
	Refined and in powder	"	15
22	Caulis: Wax	"	12
	Other soft	"	4
23	Cavaas	"	4
24	Caps (percussion)	1,000 caps	0
25	Capsules (hotting)	100 capsules	0
26	Cardamoms (common)	100 kilos.	5
	small	"	60
27	Cards, playing	"	ad vol.
28	Cartridges: Empty	100 cartridges	0
	Loaded	"	0
29	Casks, empty, new or old	"	0
30	Cement	100 kilos.	9
	Older (see ash).	"	
	Cinnamon (see spices).	"	
31	Charcoal	"	
32	Cheese	"	
	Chillies (see spices).	"	
	Chocolate (see cocoa).	"	
33	Choorah	"	
	Cloves (see spices).	"	
34	Clay, pipe and fire	"	
35	Coads, coke and patent fuel	"	
36	Cocoa and chocolate (unsweetened)	"	16
37	Cocconuts	100 cocconuts	0
38	Cocaine and cocotine (see under Hogs' lard)	"	
39	Coffee (raw)	100 kilos.	
	Colr fibre (see fibre).	"	
40	Copper, old, sheets, bars, bolts, nails, nuts, pipes, rivets and washers	100 kilos.	12
	(yellow), sheets, bars, bolts, nails, nuts, pipes, rivets and washers	100 kilos.	
41	Copra or Ponce	"	
42	Cordage or rope	"	
	" oiled	"	
	Hemp	"	
	" oiled	"	
	Manilla and others	"	
43	Cotton: Wool	"	
	Wooling	"	
	Waste	"	
	Cutch (see gambier).	"	
44	Detonators	100	
	Dholl (see grain).	"	
	Dye wood (see bark).	"	
45	Dynamite	100	1
46	Eggs	100	
47	Enamelled ware	ad sheet	2
48	Felt-shedding	100 kilos.	
49	Fibre of all sorts	100 kilos.	
50	Firewood	ad vol.	
51	Fireworks	ad vol.	
52	Fish: Dried or salted	100 kilos.	
	Pickled	"	

Articles.	Rates of Duty. Rs. c.	Articles.	Rates of Duty. Rs. c.
13 Fruits: Dried ..... <i>and val.</i>	20 %	Pistachio ..... 100 kilos.	1 50
(Fresh) and vegetables (fresh) ..... 100 kilos.	0 50	Walnuts and all other nuts in the shell .....	5 00
14 Gamboir or catch ..... 100 kilos.	4 00	Nutmegs (see spices) .....	4 00
15 Gaudia ..... 100 kilos.	10 00	86 Oakum (see grain) .....	5 00
16 Ghee ..... 100 kilos.	6 00	87 Oils: Castor, singly, mustard, colza, pistachio, .....	5 00
Ginger, dry (see spices).		Coconut (when not imported from the Oil Islands) .....	2 00
17 Glasses: Bottles, empty ordinary ..... per 100 bottles	0 15	..... (when imported from the Oil Islands) .....	0 07 1/2
special for aerated water, higher plain or		Linseed ..... 100 kilos.	3 00
decorated ..... per 100 bottles	0 15	Neatsfoot ..... 100 kilos.	8 00
18 Gine ..... 100 kilos.	1 00	..... (or any other salad oil, in cases ..... per case, not	0 07 1/2
19 Grain: Rice ..... 100 kilos.	0 62 1/2	olive ..... 100 kilos.	1 00
Barley ..... 100 kilos.	0 62 1/2	In casks and demijohns ..... exceeding 12 litres	1 00
Barley in husk ..... 100 kilos.	1 20	Petroleum ..... 100 kilos.	1 00
Grain and oats ..... 100 kilos.	1 32	Petrol spirits ..... 100 kilos.	6 00
Bran and maize ..... 100 kilos.	0 96	All other oils (except perfume) ..... 100 kilos.	1 00
Wheat ..... 100 kilos.	0 72	88 Spices: Cloves ..... 100 kilos.	40 00
Wheat flour, polished, and maize flour .....	0 41	..... 100 kilos.	50 00
Grapevines (see anachars).		89 Paper, cigarette, any brand or mark and number or	25 %
90 Grease, cast ..... 100 kilos.	1 50	paper in any shape or form .....	25 %
91 Gum: India (not powdered) ..... 100 kilos.	3 00	Peas (see grain) .....	5 00
Opal, raw ..... 100 kilos.	2 00	Pepper, unground (see spices).	
92 Gunpowder: ..... 100 lbs.	10 00	Petrol spirits (see oil).	
Blasting ..... 100 lbs.	1 50	Perry (see ale).	
Hams (see Bacon).		90 Pitch and coal tar ..... 100 kilos.	0 70
93 Hay and straw ..... 100 kilos.	0 20	91 Plaister of Paris ..... 100 kilos.	5 00
94 Hemp, undressed ..... 100 kilos.	3 30	Pockets (empty) (see bags).	
95 Hessian cloth ..... 100 kilos.	0 72	Pockets (filled) (see grain).	
96 Hides: Raw and tanned ..... 100 kilos.	1 00	Potatoes (see copra).	
Tanned ..... 100 kilos.	6 00	Pork, salted (see beef).	
97 Hogs' lard ..... 100 kilos.	5 00	Porter (see ale).	
Coccoline, coccoline ..... 100 kilos.	5 00	Prussian Blue (see indigo).	
98 Honey ..... 100 kilos.	3 00	92 Rattans ..... 100 lbs.	0 70
99 Horns ..... 100 lbs.	0 10	Rice (see grain).	
100 Horse hair ..... 100 kilos.	6 00	Rope (see cordage).	
101 Vegetable hair ..... 100 kilos.	3 00	93 Roin ..... 100 kilos.	0 80
102 India rubber and caoutchouc ..... 25 00		91 Sago ..... 100 kilos.	1 20
103 Indigo, Prussian blue, ultramarine blue ..... 100 kilos.	2 00	95 Salt (common) ..... 100 kilos.	3 00
104 Iron, wire netting and wire netting ..... 100 kilos.	4 00	96 Sand, moulding ..... 100 kilos.	1 00
Iron, pig ..... 100 kilos.	0 30	Sausages (see bacon).	
Iron bars, hoops, pipes, wire, nails, plates, sheets, rigging,		97 Seeds: Aulseed and Coriander ..... 100 kilos.	5 00
nuts, bolts, rivets, washers, and tubes, &c., galvanized		Gaugely, linseed, mustard, mottly, millet, poppy and	
100 kilos.	1 50	all others ..... 100 kilos.	2 00
Not galvanized ..... 100 kilos.	1 00	98 Shingles, not exceeding 12" x 5" or 15" x 4" .....	1 00
105 Iron pipes with vitrified joints ..... 100 lbs.	1 00	..... 15" x 3" .....	1 00
106 Lead, sheets and pipes ..... 100 lbs.	2 00	..... larger sizes ..... 100 lbs.	1 00
107 ..... shot ..... 100 lbs.	5 00	99 Shooks, per bundle containing not more than sufficient to	
108 Leather, sole ..... 100 lbs.	10 00	make one barrel, cask or tierce (tierce), and a proportion	
Leather (see grain).		of duty on each bundle containing more than the above	
109 Lique ..... 100 lbs.	0 25	..... bundle ..... 100 lbs.	0 75
100 (a) Machinery or apparatus, by whomsoever imported, for		100 Skins, sheep and goat tanned ..... 100 kilos.	0 30
the manufacture of sugar, rum, alcohol, pistachio oil, or		101 Slates and stones for building and paving ..... 100	0 30
for the preparation of tea, vanilla pods, or of any such		102 Soap (ordinary, not scented) ..... 100 kilos.	1 75
other produce of the Colony which may be added to this		103 Soda, caustic ..... 100 kilos.	1 00
item by Proclamation of the Governor in Executive		104 Solier ..... 100 kilos.	4 00
Council ..... 1,000 kilos.	1 32	105 Spices: Cloves and nutmegs ..... 100 kilos.	4 00
(b) Parts of machinery or apparatus, when imported by or		Cinnamon ..... 100 kilos.	4 00
on behalf of the local manufacturer or the owner of a mill		Cloves ..... 100 kilos.	4 00
for the manufacture of sugar, rum, alcohol, pistachio		Ginger, dry ..... 100 kilos.	6 00
oil, or for the preparation of tea, vanilla pods, or of any		Nutmegs (unground) ..... 100 kilos.	6 00
such other produce of the Colony which may be added to this		Pepper ..... 100 kilos.	12 00
item by Proclamation of the Governor in Executive		..... black ..... 100 kilos.	15 00
Council ..... 1,000 kilos.	1 32	Tamarind ..... 100 kilos.	2 00
(c) Lique, when the crane is used ..... 100 kilos.	2 32	106 Spirits, plain or compounded, of any strength not exceeding	
101 (a) Manures and fertilizers of all sorts, when imported for		proof according to Sykes' hydrometer, and a further	
use in the Colony ..... 100 kilos.	0 16	proportional duty for any greater strength ..... 100	1 67
(b) Fish and other substances contained by the Sanitary		Spirits, methylated ..... 100 kilos.	0 10
Authority or the Customs Sanitary Inspector as unfit for		Spirits of wine (see alcohol).	
human food, which may be used as manure or as fertilizer		107 Starch ..... 100 kilos.	1 50
100 kilos.	0 04	108 Steel, unwrought ..... 100 kilos.	2 75
(c) Disinfectants: ..... 100 kilos.		Stones, for building and paving (see slates).	
The following substances when imported for the purpose		Straw (see hay).	
of being used as disinfectants in the Colony:		109 Sugar: Raw ..... 100 kilos.	2 00
a. Bichloride of mercury; b. Carbolic acid; c. Chloride		Refined and sugar candy ..... 100 kilos.	1 50
of lime; d. Permanganate of potash; e. Sulphuric		110 Sulphate: Of iron ..... 100 kilos.	0 70
and Hydrochloric acid; f. Copper sulphate; g. Sulphate		Of copper ..... 100 kilos.	2 00
of iron; h. Formaline; i. Creosote; j. Lysol; k. Bleach; l.		111 Talow ..... 100 kilos.	3 00
Flax; and any other substance which may be Proclama-		Tamarind (see spices).	
tion of the Governor in Executive Council be added		112 Tea ..... 100 kilos.	0 60
to this list ..... 100 kilos.	6 05	..... (see bricks).	
(d) The following substances when imported for use in		113 Tin plates and sheets ..... 100 kilos.	2 00
local manufactures:		114 Tin slabs ..... 100 lbs.	11 00
a. Sulphate of lime; b. Silicate of soda; c. Canstic soda;		115 Tincture: ..... 100 lbs.	11 00
d. Hydrochloric acid; e. Carbonate of ammonia; f.		When not prepared according to formulae of British Phar-	
Muriate of ammonia; g. Sulphuric acid; h. Ether; i.		maceutics or French Codex; per litre of any strength	
Salts of baryta; j. Carbonate of soda; k. Bloomer; l.		not exceeding proof according to Sykes' hydrometer,	
Phosphoric acid; m. Phosphate of phosphorus; n. Carbonic		at a further proportional duty for any greater strength	
acid; o. Gaster potash; p. Chloride of potassium; q.		116 Tobacco: Manufactured ..... 100 kilos.	1 67
Carbonate of potassium; r. Hydrochloric acid; s. Hydro-		Unmanufactured, not bottled or stemmed ..... 2 40	
chloric acid; and any other substance which may, by		Unmanufactured, bottled or stemmed ..... 3 00	
Proclamation of the Governor in Executive Council be		Grown and produced in any of the Dependencies	
added to this list ..... 100 kilos.	0 05	of Mauritius (unmanufactured) ..... 100 kilos.	0 15
(e) Substances imported by Agriculturalists to be used in the		Pigto, manufactured ..... 100 kilos.	0 50
destruction of animals, vermin, insects or other parasites		Cigars, cigarettes and snuff ..... 100 kilos.	5 00
prejudicial to agriculture ..... 100 kilos.	0 05	Tongues (see bacon and beef).	
102 Margarine or other substitutes for butter ..... 100 lbs.	0 00	Treacle (see molasses).	
103 Matches: In boxes not exceeding 50 matches ..... per gross	1 50	117 Turmeric, common, in spirits of ..... hectolitre	3 00
In boxes not exceeding 100 matches ..... 1 50		118 Twines: Hemp and all sorts ..... 100 kilos.	2 00
And no intermedial duty on boxes containing			
more than 100			
104 Mosses and trache ..... 100 kilos.	1 50		
105 Nuts: Almond ..... 100 lbs.	0 00		
..... (balled) ..... 100 lbs.	10 00		
Almonds, hard, shell ..... 100 lbs.	4 00		
..... soft shell ..... 100 lbs.	5 00		
Brazil ..... 100 lbs.	5 00		
Cast ..... 100 lbs.	5 00		
Cast ..... 100 lbs.	5 00		

Ord. No. 10 of 1872 defines petroleum (and Ord. No. 51 permits, subject to Regulations, the importation and sale thereof) as Rock oil, kerosene oil, burning oil, any product of them, and any oil made from petroleum, schist shale, or other bituminous substance and any product of them as Rock Oil, No. 27 of 1872 gives off an inflammable vapour at a temperature of less than 73 degrees of Fahrenheit's thermometer.

Articles.	Rates of Duty.
110 Vanilla: Unprepared ..... kilos.	2 00
111 Vanilla: Prepared ..... kilos.	3 00
120 Vanilla (all kinds) ..... hectolitre	7 00
Vegetables, fresh (see fruits, fresh).	
121 Vinegar, not exceeding 8° strength, according to sellon's acidimetre and 18 cts. per degree per hectolitre above 8°	1 70
122 Wax: Bees ..... 100 Kilos.	8 00
Bottling ..... 100 Kilos.	3 00
Wheat (see grain).	
123 Wines: ..... lrs. 9 per hectolitre on all wines containing 14 degrees of alcohol or less, according to Gay Lussac's alcoholometer. A further duty of R. 1.67 per degree of alcohol per hectolitre and a proportional duty per fraction of a degree on all wines containing above 14 degrees of alcohol, according to Gay Lussac's alcoholometer.	
In casks or in any vessel not bearing a bottle of one litre or less.	2 00
In bottles, doz. bottles, not exceeding one litre each.	1 00
doz. bottles, not exceeding 3 litre each.	1 00
124 Wines—Sparkling: Champagne and others, doz. bottles not exceeding two	10 00
each	3 00
Champagne and others, doz. bottles, not exceeding one litre each	2 50
125 (i) Articles, not otherwise enumerated, landed from vessels carrying coals or live animals, being surplus stores or stores, or from vessels in distress, or wreckage, and sold by public auction on the sale price, shall be liable to <i>ad val.</i>	12 %
(ii) All goods, wares and merchandise not otherwise charged with duty, and not mentioned above, or not specially exempted, shall be liable to <i>ad val.</i>	12 %
(iii) All goods, wares, imported through the parcel post (excepting samples of no commercial value and parcels, the contents of which are of less value than 50 cts. of those, the duty on which, according to their weight or capacity, does not exceed 5 cts.), shall be liable to a limiting charge of ..... per parcel	0 25

## EXEMPTIONS.

- 1 Ballast when the same consists of sand or stone.
- 2 Glass bottles, imported full (except for beer or liquors).
- 3 Instruments and accessories for regimental bands.
- 4 Regimental plate, cutlery and mess requisites belonging to a regiment.
- 5 Ice.
- 6 School materials for the use of free schools.
- 7 Articles of civil, Naval, and Military Uniform, or materials for same, intended for the personal use of the Importer.
- 8 Articles for the official use of foreign Consulates.
- 9 Provisions and stores of every description imported by or issued from bond for the Colonial Government or for the use of His Majesty's ships of war, or under special authority from the Governor, for the ships of war of foreign nations.
- 10 Wearing apparel (arriving as baggage by steamers, but not by parcel post), luggage, or any instrument intended for professional use, if it be the property of a person coming to the Colony, and for his personal use, and if it arrives within three months before or after the arrival of such person.
- 11 All goods upon which the full amount of duty shall have been paid on their first importation into Mauritius, legally exported hence and afterwards returned: provided such goods shall be returned within two years from the date of their exportation, and if it be proved to the satisfaction of the Collector of Customs that the goods are the identical goods exported from Mauritius; and provided the property of such goods continue in the person by whom or on whose account the same were exported.
- 12 Objects and specimens (animal, mineral and vegetable) illustrative of natural history, including live plants and vegetable productions connected with the study of botany.

- 13 Animals and goods (except oils, spirits and tobacco) the produce of any of the dependencies of Mauritius.
- 14 Printed books of general and scientific literature and music.
- 15 Coin.
- 16 Seeds and bulbs intended for agricultural and horticultural purposes.
- 17 Poultry and birds.
- 18 Goods imported into Mauritius by the proper Naval and Military authorities for the public use of His Majesty's land and sea forces.
- 19 Goods in transit transhipped direct from vessel to vessel.
- 20 Sugar, molasses and alooe fibre, the produce of Mauritius, if re-imported within one year.
- 21 Copper on which duty has been paid on importation, stripped of its vessels.
- 22 Quinine and its simple salts, but not patent drugs containing same.
- 23 Quinine and its official preparations as defined in the British and French pharmacopœias.
- 24 Samples of no commercial value arriving by parcel post.
- 25 Family photographs not framed.
- 26 Contents of postal packets of less than 50 cents value, or those, the duty whereon, according to their weight or capacity, does not exceed 5 cents.
- 27 Private and commercial documents or registers.
- 28 Medals and decorations offered by any Government or scientific body.
- 29 Articles re-imported after repairs, upon proof that they were sent from the Colony (duty to be levied on the repairs, value only).

## PROHIBITIONS.

- Vine plants and cuttings under Ordinance No. 14 of 1882.
- Base or counterfeited coin.
- Articles of foreign manufacture, and any package of such articles, bearing any names, brands or marks, being or purporting to be the names, brands or marks of manufacturers resident in the United Kingdom.
- Incent, obscene, seditious or inflammatory prints, paintings, books, carls, lithographs or other engravings or other intaglio, obscene, seditious or inflammatory articles.
- Infected cattle, sheep, or other animals.
- Cast-off clothes.
- Goods referred to in Article 14 of the Merchandise Marks Ordinance 1888.
- Any animals, birds, reptiles, goods or articles which may be prohibited by Proclamation issued under Ordinance No. 10 of 1905.
- The importation, sale and manufacture of white or yellow phosphorus matches (Ord. No. 5 of 1911).

## RESTRICTIONS.

- The shell of the "tortue de mer" or "green turtle," known as "kahouane" and turtle oil, cannot be landed removed or imported into Mauritius from any of its dependencies, except in virtue of a special permit issued by the Collector of Customs in Mauritius, Ordinance No. 22 of 1871.
- Foreign reprints of copyright works are admitted under His Majesty's Order in Council dated 1st April, 1853, but they are liable to the drawback of 20 per cent. upon their estimated value. Ordinance 24 of 1881 in force from 18th December 1885 by Proclamation dated 13.12.85.
- Articles liable to be excluded from the Colony under Chap. VI. of the Quarantine Regulations made under Ordinance No. 24 of 1901.
- [NOTE.—If any goods are imported or brought into Mauritius contrary to any of the prohibitions or restrictions mentioned in the above tables, the same shall be forfeited.]

## EXPORTS.

Articles.	Rates of Duty.
Sugar the produce of Mauritius	Rs. 0 29
Goods exported from bond	1000 kilos, (Additional) 0 02
Goods landed at this port in transit for other ports	per 100 kilos, 1 00
Goods landed from vessels in distress and re-shipped	per ton met-ric measure 1 00
Molasses, per cask of 300 kilos, gross and a proportional duty on casks weighing less or more	1 00
Alooe fibre	1000 kilos, 1 00

## CRANE DUES.

- For the use of the crane for lifting heavy goods (except in the case of machinery imported and paying duty when the charge is R. 1 per 1000 kilos, 1000 Kilos, 2 00

## SEYCHELLES ISLANDS

## MONEY, WEIGHTS AND MEASURES.

1 Rupee (100 cents).

Weights and Measures.—The metrical system has been adopted.

- An Ordinance to amend and consolidate the Customs tariffs on Imports and Exports (No. 3, assented to 15 April 1913).
- Be it enacted by the Governor in Council of Seychelles with the advice and consent of the Legislative Council thereof, as follows:—
1. The law mentioned in Schedule A hereto appended are hereby repealed.
  2. Instead of the Customs Import and Export duties payable under the laws referred to in the preceding Article, there shall be levied the several Customs duties set forth in Schedules B, E, and F hereto appended.
  3. The goods enumerated in Schedule C of this Ordinance shall be exempted from Customs duties.
  4. (1) For the purpose of levying the *ad valorem* Customs duties on the value of goods coming from countries in which a gold standard of currency prevails, the rate of exchange with regard to the value of such goods expressed in the currency of such countries shall be fixed as set forth in Schedule D.
  2. (Provided that it shall be lawful for the Governor in Executive Council on or before the 31st December in every year, by Proclamation to amend Schedule D of this Ordinance and to alter the rate of exchange at which the value of goods coming from any or all of the countries in which a gold standard of currency prevails, shall be declared for the purpose of levying the *ad valorem* Customs duty thereon in virtue of and under this Ordinance or any Ordinance hereafter to be passed.
  5. (1) It shall be lawful for the Governor in Executive Council, upon the report of the Collector of Customs, to remit or refund the whole or any portion of the duties set forth in schedule B of this Ordinance in case of any goods imported under special circumstances, or for any object or enterprise beneficial to the Colony.

- (2) Provided that whenever any goods upon which the whole or any portion of the Customs duties have been remitted or refunded under the preceding section shall be sold the person selling the same shall be bound under penalty of a fine not exceeding one thousand rupees (Rs. 1,000) to appraise the Collector of Customs of the quantity, weight, description, and value of such goods at the same time, pay into the hands of the Collector the amount of Customs duties leviable or remaining due on the sale price of the said goods.
6. The Governor in Executive Council may by notice published in the Gazette add to or amend Schedules B, C, E and F of this Ordinance.
7. Provided that any such addition or amendment shall be laid before the Legislative Council at its next meeting who may by way of resolution confirm, amend or disallow the same.
8. All export duties, royalty and Harbour dues shall be paid to the Treasurer and Collector of Customs, and no vessel containing any of the substances mentioned in Schedule E hereto appended shall receive a clearance until such duties have been paid, unless otherwise authorized by the Governor.
8. This Ordinance may be cited as "The Customs Tariff Revision Ordinance, 1913."

SCHEDULE A.  
(SECTION 1.)

No. of Law.	Title.	Extent of Repeal.
Ordinance No. 37 of 1905	To revise the Customs Tariff and to fix the rate of exchange for the purpose of fixing the <i>ad valorem</i> duties	The whole

SCHEDULE A.—continued.		
No. of Law.	Title.	Extent of Relief.
Ordinance No. 1 of 1945	To amend the law relating to Customs (Import) duties on certain articles	The whole
Ordinance No. 8 of 1906	To amend the law regarding the export duty upon opium	"
Ordinance No. 11 of 1908	To levy an export duty on Mangrove bark	"
Ordinance No. 8 of 1908	To levy an export duty on Dinanion bark	"

## SCHEDULE B.

NOTE.—It is provided under the "Surtax (Amendment) Ordinance, 1916," that there shall be levied on all goods imported into the Colony a surtax not exceeding 10% on the amount of duties now payable on the said goods under Ordinance No. 3 of 1917, with the exception of wines and articles of millinery (*articles de mode*), which shall not be liable to the surtax.

Description of Goods.	Rate of Duty.
1 Ale, beer, porter, cider and perry :	
In casks, .....	10 00
In bottles, dozen bottles, each bottle not to exceed one litre, .....	1 50
In bottles, dozen bottles, each bottle not to exceed five decilitres, .....	0 75
2 Animals—Dogs (imported from the United Kingdom), .....	3 00
Horses, ponies, donkeys and mules, .....	8 00
3 Dogs imported from elsewhere, .....	0 05
4 Bags (empty, new or old), Gunny, Yacca, Madagascar, or of any other straw, .....	1 25
5 Biscuits (ships), not sweetened or fancy, .....	100 kil. 12 50
6 Bacon, ham, cures and tongues, not in tins, .....	100 kil. 12 50
7 Bran, pollard, oats and grain, .....	100 kil. 0 75
8 Beans and peas (not tinned), .....	1 25
9 Barley and wheat (in bags or casks), .....	0 50
10 Boilers, vats, cisterns and tanks (not forming component part of machines or machinery), .....	0 05
11 Bottles (empty of all sizes except fancy bottles or decanters), .....	0 01
12 Butter and margarine, .....	12 50
13 Beef and pork, salted (not in tins), .....	100 kil. 1 00
14 Cakes (empty, old or new), .....	0 05
15 Cement, .....	100 kil. 1 00
16 Cheese, .....	12 50
17 Coals, coke and patent fuel, .....	1,000 kil. 1 00
18 Coffee, .....	100 kil. 6 00
19 Oil and lentils, .....	0 60
20 Gunia, .....	100 kil. 10 00
21 Machinery or apparatus (and the component parts thereof) for the manufacture of sugar, rum, fibre, essential oils, coprah, citrate of lime; for the preparation of vanilla, guano or rubber; or machinery and apparatus used for motor boats or lathes, .....	3 00

DEFINITION.—Machinery, i.e., prime movers and component parts thereof, including boilers and component parts thereof; does not include machinery worked by manual or animal power.

The component parts of machinery are those articles which, owing to their shape or to other special quality, are not adapted for any other purpose.

22 Matches in boxes not exceeding 75 matches per gross of boxes

For every additional 75 matches or part thereof

22 Opium : crude or refined, .....	per gross of boxes 1 25
23 Pipes, .....	per gross of boxes 0 00
24 Pitch, .....	100 kil. 1 50
25 Rice, .....	0 75
26 " Saddy, .....	0 50
27 Salt, .....	1 00
28 Spirit, plain or compounded, of any strength not exceeding proof, according to Sykes' hydrometer, and a further proportional duty for any greater strength, .....	1 litre 1 50
" methylated, .....	1 00
" perfumed, .....	1 50
29 Snooks, per barrel containing sufficient to make one barrel, cask, or tierce, .....	buale 0 05
30 Sugar, refined, and sugar candy, .....	100 kil. 0 50
" other than refined and sugar candy, .....	2 00
31 Tar, coal, .....	2 00
" Stockholm, .....	0 25
32 Tea, .....	100 kil. 0 25
33 Tobacco : Manufactured, .....	3 00
" unmanufactured, .....	2 50
34 Cigars, cigarettes and snuff, .....	3 00
35 Turmeric, .....	100 kil. 2 00
36 Wheat, flour, .....	1 00
37 Wine : In casks, .....	hectol. 9 00

A further duty of Rs. 3 per degree or fraction of a degree of alcohol, and per hectolitre, above 16 degrees, according to Dujoardin Salomon's ebullioscopic, contained in wine of the proper strength and nature, whatever be the country of their origin.

Wines in bottles : dozen bottles, each bottle not to exceed 1 litre, ..... 2 00 || " dozen bottles, each bottle not to exceed 5 decilitres, ..... | 1 00 |
" in bottles, each bottle not to exceed 2 ½ decilitres, .....	0 50
" in any vessel whatever not being a cask or a bottle, or one litre or less, .....	0 09
And a further duty of Rs. 0.02 per degree or fraction of a degree of alcohol, and per litre, above 16 degrees, according to Dujoardin Salomon's ebullioscopic, contained in wines of the proper strength and nature, whatever be the country of their origin.	

Description of Goods.	Rate of Duty.
Wines : Champagne (and other sparkling wines) : Bottle, exceeding 1 litre, but not exceeding 2 litres, .....	0 50
" Bottle, not exceeding 1 litre, .....	0 30
" Half bottle, not exceeding 5 decilitres, .....	0 15
" Quarter bottle, not exceeding 2 ½ decilitres, .....	0 08
37 Articles of millinery ( <i>articles de mode</i> ), i.e., bonnets, hats for ladies trimmed or untrimmed; braids, trimmings, embroidery, ribbons, entro-doux (insertions), artificial flowers, feathers; collars, and cuffs for ladies; shoes and hankies (metal), not exceeding 2 decilitres, .....	5 00
38 All goods, wares and merchandise, not otherwise charged with duty, and not mentioned above or specially exempted, shall be liable to an <i>ad valorem</i> duty of, .....	12 50

## SCHEDULE C.

## EXEMPTIONS.

- Animals and other live stock, except such as are enumerated under Schedule B.
- Animal charcoal.
- Articles of civil, naval and military uniforms, intended for the personal use of the importers, and also articles imported by the clergy for use in or decoration of a church, but not for sale.
- Ballast, when the same consists of sand or stone.
- Printed books (exclusive of account-books), stationery, albums of any description, visiting cards, pictorial post-cards and cards of greeting; printed music, including discs or records for gramophones and pianola; paintings and pictures (exclusive of frames).
- Bread.
- Dullion.
- Charcoal.
- Coins not prohibited by law (see Customs Ordinance No. 7 of 1899, Schedule I, as amended in Ordinance No. 8 of 1907, Article 3, Ordinance No. 25 of 1903, Ordinance No. 4 of 1910, Ordinance No. 2 of 1912).
- Consular effects, i.e., official stores such as seals, coat of arms, flags, and official printed matter or forms sent by a foreign Government for the use of the Consulate (S.S. Cir. 125/1910) on the basis of reciprocity.
- Eggs.
- Firewood.
- Fruits and vegetables, fresh (except onions, potatoes, ginger and garlic).
- Glass bottles, when imported full, except fancy bottles or decanters.
- Goods exported from bond : goods loaded at Victoria in transit for other ports; goods landed from vessels in distress and re-shipped; and goods in transit, transhipped direct from vessel to vessel; also stores imported for the use of foreign going ships not registered in Seychelles.
- Hay and straw.
- Ice.
- Instruments for regimental or collegiate bands and electrical instruments for the Eastern Telegraph Company.
- Leeches.
- Lines.
- Maize.
- Surgical instruments and appliances.
- Objects and specimens (animal, mineral and vegetable), illustrative of natural history, including live plants and vegetable productions connected with the study of botany.
- Poultry and birds.
- Provisions and stores of every description imported or supplied from bond for the use of His Majesty's land and sea forces or for the Colonial Government, or (under special authority from the Governor) for the use of ships of war of foreign nations.
- School materials and chemicals for use of schools when imported through the manager, head master or mistress, and not for sale.
- Seeds intended for agricultural and horticultural purposes.
- Slates, tiles and bricks for building purposes.
- Stones for building and paving.
- Wearing apparel, arriving as baggage by steamers, but not by Parcel Post, baggage (exclusive of furniture), or any instrument intended for professional use, if it be the property of a person coming to the Colony, and for his personal use, or if it arrive within three months before or after the arrival of such person.
- All goods (except books and casks) upon which the full amount of duty shall have been paid on their first importation into the Colony and not returned, legally exported thence and afterwards returned; provided such goods shall be returned within three years from the date of their exportation, and if it be proved to the satisfaction of the Collector of Customs, that they are the identical goods exported from the Colony; and provided that the property of such goods continue in the person by whom or on whose account the same were exported.
- Manner of all sorts.
- The following substances, when imported for the sole purpose of being used in the manufacture of soap :—
  - Soda caustic.
  - Silicate of potash.
  - Silicate of soda.
  - Potash caustic.
  - Talc.
- Colouring matter.
- Articles (other than tobacco) not intended for sale, except those of spirits and tobacco.
- Articles exported for repair or alteration, and subsequently re-imported, provided that notice of export is given to the Collector of Customs at the time of exportation.
- Surveys, or *surveys* (i.e., *surveys*) imported by agriculturists for the cultivation of rubber; also substances imported by agriculturists to be solely used in the destruction of animals, vermin, insects, or other parasites prejudicial to agriculture.

## SCHEDULE D.

## (SECTION 4.)

Rate of exchange under Section 4.  
The equivalent of the Pound sterling shall be Rupees Fifteen, and with regard to the value of goods expressed in the currency of other

## STRAITS SETTLEMENTS.

SCHEDULE E.

EXPORTS.

No.	Description of Goods.	Duty how Chargeable
1	Gumco, coral saturated with gumco (known as platinum) and all phosphate rock exported from Seychelles	A fixed export duty of one rupee (R. 1) per ton or part of a ton.
2	Prepared fertiliser	" " " "
3	Mangrove bark	A fixed export duty of two rupees (Rs. 2) per ton or part of a ton.
4	Whale oil	A fixed export duty of one rupee (R. 1) per hectolitre or part of a hectolitre.

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

4. One half of the foregoing wharfage dues to be charged on £ s. d.

goods landed from ships or vessels discharging for repairs; on whale oil and bone landed for reshipment into any vessel; and on empty casks and tanks landed from vessels which are to be broken up.

Copper ore, coals, patent fuel and sand may for convenience be landed in bags or other packages, paying wharfage on bulk, if so stowed on board the importing ship. For every bulk lying within three miles of the Island, after

the first twelve calendar months	per original registered ton, per month	0 0 0
For the use of the Government anchors on the beach for		
vessels originally measuring 500 tons and upwards....each		3 0 0
Originally measuring 200 tons and under 500 tons .... ..		1 10 0
		1 0 0

For any boat which shall be landed on the wharf so long as the same may remain .....	at per week	0	0	6
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If any goods shall be left on the wharf for a longer period than forty-eight hours, additional wharfage dues shall be charged for the same for every subsequent additional seven days or part of seven days at the same rate as originally imposed.

All vessels including hirel Transports, bringing cargo for this Port or obtaining cargo at this Port, shall pay upon all cargo so landed or shipped at the rate of 1s. per ton, the number of tons to be ascertained either by the total upon bills of lading or by the actual weight of the cargo, whichever freight has or has not been charged, or otherwise by weight or measurement of the cargo landed or shipped.	1	0
All vessels bringing live-stock shall pay upon horses, oxen, mules, and asses imported..... per head	5	8
Sheep, and asses imported..... "	1	0

Store- and clothing intended exclusively for use on His Majesty's Service; the regulation allowances of baggage of officers and others in His Majesty's Service; and passengers' clothing in actual use; goods cleared from bond as cargo, or for ship's stores; tins, plants, shrubs, seeds, birds, natural curiosities; oil and whalers' catchings transhipped; books, beads and staves, and goods other than wines, beer, spirit, and tobacco for vessels engaged in the whale fishery; empty cases, casks and tins landed for the purpose of being filled for immediate reshipment on board the vessel from which they were landed, and manures for Island use collected on the coasts.

## MONEY, WEIGHTS AND MEASURES.

Weights and Measures.—Same as Great Britain.

Notification No. 1,334 amends the duties on tobacco imported into the Straits Settlements, with effect from the 14th October, 1918. The import duties previously imposed on tobacco by the Tobacco Duties Ordinance, 1916, and the additional duties thereon imposed by the Tobacco (Amendment) Ordinance, 1917, are cancelled by the present Notification.

The duties now operative in accordance with the above Notification are as follows:—

Containing not less than 85 % of proof-spirit . . . per gall.	4 80
Containing less than 85 % but not less than 70 % of proof-spirit . . . per gall.	3 84
Containing less than 70 . . . but not less than 40 % of proof-spirit . . . per gall.	2 40
Containing less than 40 % of proof-spirit :	
(1) All sparkling wines . . . . .	2 10
(2) All still wines excepting claret containing less than 20 % of proof spirit . . . . .	1 60
(3) Claret containing less than 20 % of proof spirit and no beer, stout, or cider and perry . . . per gall.	0 48
(4) All other intoxicating liquors . . . . .	1 60

(a) Cigars and snuff .....	per lb.	0 80
(b) Cigarettes .....	"	0 60
(c) Unmanufactured tobacco and native tobaccos, other than cigars, cigarettes and snuff .....	per pikul	10 00
(d) Manufactured tobacco, not above provided for.....	per lb.	0 60
(All other goods .....		Free.

NOTE.—The importation of saltpetre and sulphur, whether by sea or by land, is prohibited without special license from the Governor or some officer authorised by him.

The importation of reprints of British copyright works is prohibited.  
The importation of morphine and cocaine is prohibited.  
The importation and manufacture of sand-crackers is prohibited.  
The importation of motor cars, component parts and accessories is prohibited, except under licence.

Order No. 67, dated January 16, 1905, of the Governor in Council,  
prohibiting the exportation of Straits Dollars.

Whereas by Section 3 of "The Coin Import and Export Ordinance 1903," it is provided that subject to the approval of the Secretary of

State it shall be lawful for the Governor in Council to prohibit the exportation from the Colony of such coins whether legal tender within the Colony or not, in such Order as may be specified:

Now I, the Governor and Commander-in-Chief of the Straits Settlements, in virtue of the powers vested in me by the said Ordinance, with

the advice of the Executive Council and subject to the approval of the Secretary of State do hereby prohibit the exportation from the Colony to

any place outside the Malay Peninsula, Netherlands East Indies and Borneo of the coin known as the Straits Dollar from after the sixteenth



Weights.—*lihara*=about 4 cwt. ; *Pukul*=133½ lbs. avoirdupois; *Kati*=1½ lbs. avoirdupois.

*Export Duties.*  
1. AGRICULTURAL PRODUCTS.

parks, hides, bones and tallow..... "

The Notification of October 26, 1947 (No. 3,223), prohibits the importation (except under licence) into the Federated Malay States of motor cars, traction engines, chassis and parts and accessories of motor cars including motor tyres.

1	Sugar .....	per pikul	10
	Sugar-cane .....	91	10
the	Tapioca .....	ad val.	

FOREST PRODUCTS

METALS AND METALLIFEROUS ORES.

Wolfram .....	per pikul	2 10
All other metals and metalliferous ores .....	ad val.	10%

MISCELLANEOUS.		
Blackum.....	per pikul	0 50
Fish, dried or salted .....	<i>ad rat.</i>	10%
Fish maws, fish refuse, ikan gelama, prawns (dried) ....	"	10%
Oysters, fresh.....	per pikul	5 00

## CUSTOMS DUTIES ENACTMENT, 1898.

(Federated Malay States Government Gazette—Extraordinary  
of Dec. 29, 1910, No. 52.)

1.—On and after January 1, 1911, duties are imposed upon the articles specified in Table A and Table B appended to this notification at the rates therein severally specified, provided that no such articles which have paid import, export or excise duty in any other State of the Federated Malay States shall be liable to pay duty under this notification unless brought into or conveyed through the State in contravention of the provisions of the rules, if any, from time to time made in that behalf by the Resident.

2.—For the purpose of assessing the amount of *ad valorem* export duty payable under this notification, the value of articles shall be ascertained as follows :

(1) Gold—

(a) The value of gold obtained by any cyanide process shall be taken at the time of payment of duty to be £2 per ounce, and if the amount of duty so paid exceeds or falls short of 2½% of the true value as evidenced in such manner as the Resident may approve, such excess shall be refunded to or such deficit paid by the exporter, as the case may be;

(b) The value of gold obtained otherwise than by a cyanide process shall be taken at the time of payment of duty to be £1 per ounce, and if the amount of duty so paid exceeds or falls short of  $2\frac{1}{2}\%$  of the value as declared in a written certificate from a bank or other authority approved by the Resident, such excess shall be refunded to or such deficit shall be paid by the exporter, as the case may be.

(iv) Tin and tin ore —

The value of tin shall be taken at the time of payment of duty thereon at the latest ascertained market price of tin in Singapore, and the value of tin-ore shall be calculated upon such latest ascertained market price.

(iii) Other articles

The value of any other articles shall be taken at the time of payment of duty to be the value fixed by notification in the *Gazette*, provided that, with the approval of the Resident, the value of sugar may, when the year's crop has been sold by contract, be taken to be the price payable under such contract.

TABLE 3

*Import Duties.*

Description of Article.	<b>Duty, Dollars.</b>
(i) Containing more than 100% of proof spirit . . . per proof gall. <b>Intoxicating Liquors—</b>	18 60
(ii) " " " less than 85% of proof spirit and not more than 40 % of spirits . . . , per proof gall.	12 00
(iii) Containing less than 85%, but net less than 70% of proof spirit . . . . .per gall.	1 80
(iv) Containing less than 70% but not less than 40 % of proof spirit . . . . . per gall.	3 00
(v) Containing less than 40 % of proof-spirit . . . . .	3 00
(a) Sparkling wines . . . . .	1 60
(c) Still wines . . . . .	0 48
(e) Beer, cider and perry . . . . .	2 00
(f) Other intoxicating liquors . . . . .	
(vi) Liquors purporting to be made from human excrement, which are not proved to have satisfied the Com- missioner of Trade and Customs, Federated Malay	

	Duty.
Oysters, dried, mother-of-pearl shell, beche-de-mer and sharks' fins, <i>ad val.</i>	10%
Horns, tusks, hides, bones and tallow	10%

AN ENACTMENT TO PROHIBIT THE IMPORTATION OF OPIUM AND TO VEST IN THE GOVERNMENT THE SOLE RIGHT OF IMPORTING AND DEALING IN CHANDU.

(No. 11 of 1910. —Passed by the Federal Council on November 3rd, 1910.)

It is hereby enacted by the Rulers of the Federated Malay States in Council as follows:—

1. (i) This Enactment may be cited as "The Opium and Chand Enactment, 1910," and shall come into force on January 1, 1911.

2. In this Decree and in all rules, notifications and orders made thereunder the following terms shall, unless the context otherwise requires, have the meanings assigned to them respectively in this section.

"Opium" means any kind of opium not prepared for smoking, chewing or swallowing, and includes the coverings in which opium has been

"Chunda" means any preparation of opium or any preparation in which opium forms an ingredient which preparation is used or intended to be used for smoking, chewing or swallowing, and includes chanda dross, but does not include any of the alkaloids or salts of alkaloids of opium.

\* 'Chandu dross' means the refuse of chandu which has been used for smoking whether or not prepared for use or not.

3. Subject to the exceptions specified in section 24 no person shall import into or have in his possession in any State any opium.

4. Subject to the exceptions specified in section 24 no person other than a Superintendent shall import into any State any chandu or have in his possession in any State any chandu other than Government chandu; provided that it shall not be an offence for any person to bring into any State or to have in his possession in any State Government chandu lawfully acquired by him in any other State.

21. (i) Nothing in this Enactment shall apply to the importation, preparation, sale or possession of opium or charoan for medical purposes only by or on behalf of the Government or by any person licensed to sell poisons under any Enactment to regulate the possession and sale of poisons or deleterious drugs.

The importation, manufacture or possession of sand-crackers is prohibited.

For the prohibition of import of motor cars and accessories see **Pahang**

## PERAK

	Duty. Dollars.
States, to have been effectually and permanently rendered unfit for human consumption .... per proof gall.	20 00

*Exceptions:* Still wines, red or white, containing less than 26% of proof spirit, and toddy.

*Definitions:* In this table the words "liquor," "intoxicating liquors," "beer," "toddy" and "gallon" have the meanings assigned to them in "The Excise Enactment, 1903."

"Proof spirit" means a liquid containing 49.24% by weight of alcohol and 50.76% by weight of distilled water and having a specific gravity at 60° Fahrenheit of .91854.  
 "Proof gallon" means a gallon of proof spirit. A duty payable on any liquor "per proof gallon" means a duty payable upon the maximum number of proof gallons which the alcohol contained in such liquor, when mixed with water, is capable of forming.

Tobacco—any kind, except in preparation for smoking.		
(a) Cigars and snuff (any kind).....	per lb.	0 60
(b) Cigarettes (any kind).....	"	0 40
(c) Javanese, Chinese, Siamese, Sumatran and Indian tobaccos other than cigars, cigarettes and snuff.....	per lb.	10 00
(d) Manufactured tobacco, not included in class a, b, or c.....	per lb.	0 40
(e) Tobacco leaf.....	per pikul	10 00
Matches.....	per case of 7,200 boxes	60 00
Motor spirit, hezöl, benzoline, benzine, petrol and other in- flammable liquids with a flash point of less than 73° Fabren- heit, used for propulsion of motor vehicles.....	per gallon	0 15
Motor bikes, bicycles and cyclopes, bicycles, tricycles and parts of the same, including types of motor cycles with pneumatic tires are exempted from import duty.....	ad val.	10 %
Petroleum.....	per gallon.	0 05

TABLE B  
Export Duties

## AGRICULTURAL PRODUCTS

Accounts, copra and coconut oil.....	ad val.	14%
Coffee other than dry cherry or parchment coffee—		
When the value is—		
Less than \$ 22 per pikul .....	Nil.	
Not less than \$ 22 per pikul or more than \$ 24 .....	ad val.	1%
More than \$ 24 per pikul, but not more than \$ 26 .....	"	12%
More than \$ 26 per pikul, but not more than \$ 28 .....	"	20%
More than \$ 28 per pikul.....	"	24%
Dry cherry coffee.....	The above duty calculated on 3 of the gross weight.	
Parchment coffee.....	The above duty calculated on 3 of the gross weight.	
Pepper.....	per pikul	0. 15

TARIFF.]	Description of Articles.	Duty. Dollars.	Description of Articles.	Duty. Dollars.
Gutta-percha (cultivated), meaning gutta-percha, as defined in the Forest Rules, 1909, produced from trees which have been cultivated on alienated land to the satisfaction of the Resident	ad val. 2½%		Tin slag and hard-head of tin... at the rate prescribed for tin ore, unless the consignment is accompanied by a certificate of assay granted by the Government Geologist, or approved by the Warden of Mines, in which case the duty shall be at the rate prescribed for tin melted or manufactured on the amount of tin estimated to be contained in such consignment.	
Pepper	per pikul 0 30		Scheelite ..... per pikul 2 00	
Cultivated rubber, including latex. (Latex: a gallon of latex being taken as equivalent to 1 lb. of cultivated rubber of the best quality)—			Wolfram ..... ad val. 10%	
When the price as notified for the time being in the "Gazette" of first-grade rubber is 50 cents per lb. or over, but is under 1 50 do. per lb.	2½% of the value of the rubber calculated at the price as notified for the time being in the "Gazette" of first-grade rubber.		All other metals and metalliferous ores.....	
When the price as notified for the time being in the "Gazette" of first-grade rubber is 1 50 do. per lb. or over	3% of the value of the rubber calculated at the price as notified for the time being in the "Gazette" of first-grade rubber.		MISCELLANEOUS.	
			Blackan..... per pikul 0 50	
			Fish, dried or salted..... ad val. 10%	
			maws, fish refuse, ikan gellama, prawns (dried)..... per pikul 5 00	
			Oysters, fresh..... ad val. 10%	
			rice, mother-of-pearl shell, beche-de-mer and sharks' fins..... ad val. 10%	
			Horns, tusks, hides, bones and tallow.....	10%

Additional Export Duty.

(a) 2½% of the value of the rubber, calculated at the prescribed price, when the price of cultivated rubber is 50 cents per lb. or over, but is under 1 50 do. per lb. ;

(b) 2% of the value of the rubber, calculated at the prescribed price, when the price of cultivated rubber is 1 50 do. per lb. or over.

Sugar.....	per pikul 100 00
Tapioca.....	ad val. 2½%
Tea.....	per pikul 100 00
Yuteong.....	ad val. 9 50

FOREST PRODUCTS.

Ataps (except nipah and remba ataps), akar paku, bambusa, bakau (mangrove) bark, beeswax, Malayan camphor, charcoal (except mangrove charcoal), chinlinda, damar, damar kening, gajau, jiruang, kalangs, mayang kening (or king), mayak haru, pinang, rotans, getah (except getah rambong) and getah tabau merah leaves.....	Free
Nipah ataps.....	10%
Getah rambong (india rubber).....	10%

METALS AND METALLIFEROUS ORES.

Tin smelted or manufactured.....	ad val. 2½%
When the price of tin does not exceed \$ 41 (per pikul).....	10 00
When the price of tin exceeds \$ 41 but does not exceed \$ 42.....	10 50
When the price of tin exceeds \$ 42 but does not exceed \$ 43.....	11 00
and so on, the duty per bhara being increased by 50 cents for every dollar by which the price of tin exceeds \$ 41.	
Tin ore exported under such guarantee as the Resident may require that it will be smelted in the Colony of the Straits Settlements, Australia, or in the United Kingdom.....	7½% of the duty on tin.
Tin ore exported without such guarantee.....	7½% of the duty on tin, plus an additional duty of \$ 30 per pikul.

The Federated Malay States Government Gazette.

## SELANGOR

### CUSTOMS DUTIES ENACTMENT, 1908.

(Federated Malay States Government Gazette—Extraordinary of Dec. 29, 1910, No. 52.)

1.—On and after January 1, 1911, duties are imposed upon the articles specified in Table A and Table B appended to this notification at the rates therein severally specified, provided that no such articles which have paid import, export, or excise duty in any other State of the Federated Malay States shall be liable to pay duty under this notification unless brought into or conveyed through the State in contravention of the provisions of the rules, if any, from time to time made in that behalf by the Resident.

2.—For the purpose of assessing the amount of ad valorem export duty payable under this notification, the value of articles shall be ascertained as follows:

- (a) Gold—
- (i) The value of gold obtained by any cyanide process shall be taken at the time of payment of duty to be 2½ per ounce, and if the amount of duty so paid exceeds or falls short of 2½% of the true value as evidenced in such manner as the Resident may approve, such excess shall be refunded to or such deficit paid by the exporter, as the case may be;
- (ii) The value of gold obtained otherwise than by a cyanide process shall be taken at the time of payment of duty to be \$ 4 per ounce, and if the amount of duty so paid exceeds or falls short of 2½% of the value as declared in a written certificate from a bank or other authority approved by the Resident, such excess shall be refunded to or such deficit shall be paid by the exporter, as the case may be.
- (b) Tin and tin-ore—
- The value of tin shall be taken at the time of payment of duty thereon at the latest ascertained market price of tin in Singapore, and the value of tin-ore shall be calculated upon such latest ascertained market price.

(c) Other articles—

The value of any other articles shall be taken at the time of payment of duty to be the value fixed by notification in the Gazette, provided that, with the approval of the Resident, the value of sugar may, when the year's crop has been sold by contract, be taken to be the price payable under such contract.

### TABLE A.

Import Duties.	Description of Articles.	Duty. Dollars.
Intoxicating liquors—		
(i) Containing more than 100% of proof spirit.....	per proof gill.	18 00
(ii) Containing not less than 85% of proof spirit and not more than 100% of proof spirit.....	per proof gill.	12 00

Description of Articles.	Duty. Dollars.
(iii) Containing less than 85% but not less than 70% of proof spirit.....	per gill. 1 80
(iv) Containing less than 70% but not less than 40% of proof spirit.....	per gill. 0 60
(v) Containing less than 40% of proof spirit.....	3 00
(a) Sparking wines.....	1 60
(b) Still wines.....	0 15
(c) Beer, cider and perry.....	2 18
(d) Other intoxicating liquors.....	
(v) Liquors purporting to be unfit for human consumption which are not proved to the satisfaction of the Commissioner of Trade and Customs, Federated Malay States, to have been effectually and permanently rendered unfit for human consumption.....	per proof gallon 20 00
Exemptions.—Still wines, red or white, containing less than 20% of proof spirit, and toddy.....	
Interdiction.—In this table the words "liquor," "intoxicating liquors," "beer," "toddy" and "gallon" have the meanings assigned to them in "The Excise Enactment, 1908."	
"Proof spirit" means a liquid containing 24 2½ by weight of alcohol and 75 7½ by weight of distilled water and having a specific gravity at 60° Fahrenheit of "1084."	
"Proof gallon" means a gallon of proof spirit. A duty payable on any liquor "per proof gallon" means a duty payable upon the maximum number of proof gallons which the alcohol contained in such liquor, when mixed with water, is capable of forming.	

Tobacco—		
(a) Cigars and snuff (any kind).....	per lb.	0 60
(b) Cigarettes (any kind).....	per 40	0 40
(c) Javanese, Chinese, Siamese, Sumatran and Indian tobacco—other than cigars, cigarettes and snuff.....	per pikul	10 00
(d) Manufactured tobacco not included in class a, b or c.....	per lb.	0 40
(e) Tobacco leaf.....	per pikul	10 00
Matches.....	per case of 7,200 boxes	50 00
Motor spirit, benzol, benzoline, benzine, petrol and other inflammable liquids with a flash point of less than 73° Fahrenheit, used for propulsion of motor vehicles.....	per gall.	0 1
Motor bicycles, tricycles and cycle cars, bicycles, tri-cycles and parts of the same, including tyres, canvas cover, for pneumatic tyres are exempted from import duty.....	ad val.	10
Petroleum.....	per gall.	0 15



TARIFF.]

	Dol. C.	Timber—	Dol. C.
Cattle (buffaloes and bullocks).....	head 1 25	Large bamboos (for rafts).....	per 100 2 52
Copra.....	pikul 0 25	Medium.....	" 0 15
Bedetins.....	" 0 25	Small.....	" 0 08
Hides and horns (buffalo &c).....	2 00	Rattan, ribu.....	" 0 04
Rubber (wild).....	ad val. 15 5/8	Seag bulat.....	" 0 60
(plantation).....	" 10 5/8	Mata.....	" 0 40
Tin, tin ore and amalg.....	1,000 0 75	Kertas.....	" 0 80
Coconuts.....	ad val. 25 7/8	Taliikat raga.....	" 0 08
Bricks, large.....	per 10,000 1 00	Charcoal, large sack.....	per sack 0 12
small.....	" 3 00	small.....	" 0 08
Timber—.....	per ton 6 00	Sea fish.....	ad val. 20 7/8
Cheong.....	5 00	Imported river fish.....	" 10 1/2
Merbau.....	per log 1 00	Sheep.....	head 1 00
Meranti, squared.....	20 7/8	Pigs.....	10,000 2 00
" rounded.....	ad val. 20 7/8	Eles (Kuala Muda).....	per head 3 7/8
Bekau and soft woods.....	20 7/8	Tapoca (Kuala Muda collected by farmer).....	ad val. 3 7/8
Sawn planks and building timber.....	0 52	Fins.....	" 20 7/8
Large fishing stakes.....	0 12	Isinglass.....	" 20 7/8
Fishing stakes from 4ft. up to 45ft. ....	0 08	Fish spawn.....	" 10 7/8
" 30ft. " 42ft. ....	" 0 08	Bees-honey.....	" 10 7/8
" 15ft. " 24ft. ....	" 0 32	Boues.....	" 20 7/8
Cross bars for fishing stakes.....	0 28	Elephants.....	" 20 7/8
Kayu Rimbat.....	" 0 28		

# PERLIS

	Dol. C.		Dol. C.
IMPORT DUTIES.		(3) Containing less than 70 % proof spirit and not less than 40 %.....	per gall. 2 40
Cigars and snuff.....	per lb. 0 80	Morphia and cocaine may be imported by permit only.	
Cigarettes.....	" 0 60	The importation of ganja, except by licence, is prohibited.	
Unmanufactured tobacco and native tobacco, other than cigars, cigarettes and snuff.....	per pikul 10 00		
Manufactured tobacco, not provided for above.....	per lb. 0 20	EXPORT DUTIES.	
Kerosene oil.....	tin of 4 gallons 0 13	Tin ore.....	10 % ad val. on 70 % of Penang price of tin.
Coconut.....	tin 0 50	Padi at Kangar.....	coyau 5 00
Other coconut and Kachang oil.....	" 0 50	" Sanglang.....	" 5 00
European liquors—.....	per gall. 3 84	Rice.....	" 10 00
Whisky, brandy, gin, rum.....	" 3 84	Fowls at Kangar.....	each 0 01
Sparkling wines—.....	" 2 10	" Sanglang.....	" 0 03
Chateauagne, moselle, hock.....	" 2 10	Ducks at Kangar.....	" 0 02
Still wines—.....	" 1 60	" Sanglang.....	" 0 02
Sherry, port, moselle, hock, madeira, marsala, vermouth, burgundy, ginger wine (Crabtree), ribrona, claret, Hall's coca wine.....	1 60	Geese.....	" 0 04
Liqueurs—.....	" 3 84	Pigeons.....	" 0 01
Angostura bitters.....	" 4 61	Eggs.....	per 100 1 00
Pomegranate bitters.....	" 4 61	Cattle and swine.....	each 0 25
Orange bitters.....	" 2 40	Sheep and goats.....	pikul 2 00
Absinthe (Pernod).....	" 5 09	Hides.....	" 2 00
Green chartreuse.....	" 4 79	Horns.....	" 2 00
Yellow chartreuse, kummel D.O.M.....	" 3 84	Fat and tallow.....	" 5 00
Apricot, blackberry and cherry brandy, creme de menthe, Anisette, sloe gin, maraschino.....	per gall. 2 10	Lilio lobah.....	" 5 00
Beer, stout, cider and perry.....	0 18	Rubber (cultivated), coconuts, coconut oil, copra and areca nuts.....	ad val. 25 7/8
Chinese liquors—.....	1 80	Elephants.....	20 7/8
(1) Lignor containing not less than 85 % proof spirit.....	per gall. 1 80	Timber, bark, rattans, ataps, bamboos, getals, damar, beeswax and mannan.....	10 % of the price fixed from time to time
(2) Containing less than 85 % proof spirit and not less than 70 %.....	per gall. 3 84	Fresh water fish.....	" 10 7/8
		Sea fish, fresh and dried, prawns, blachan, shell-fish and fish roffish.....	20 % of the price fixed from time to time
		Tabacco, grown in Perlis and exported from the State.....	ad val. 25 7/8

# TRENGGANU

	Dol. C.		Dol. C.
IMPORT DUTIES.		Copra.....	pikul 0 40
Tinned.....	ad val. 3 7/8	Coconuts.....	1,000 1 50
Piece goods and kain kaschi.....	100 pieces 3 00	Kajangs.....	200 1 50
Tobacco bakul.....	basket 0 50	Sacks made of matting.....	1,000 3 00
in tins (Javanese).....	tin 3 00	Grass mats (small).....	" 6 00
pikul.....	0 15	" (large).....	" 1 50
Kerosene oil.....	case 0 15	Spice rattans.....	100 rolls 1 50
Opium and chandu may be imported by permit only (Ord. No. 2 of 1911).		Rottan gosok.....	1,000 pieces 1 00
The importation of ganja, except by licence, is prohibited (Enactment No. 2 of 1911).		Rottan batu.....	" 0 70
		White mats.....	ad val. 10 7/8
EXPORT DUTIES.		Minerals and jungle produce.....	" 1 5/8
Dried fish.....	pikul 0 10	Cotton and sago.....	" 3 7/8
Fried kemplong fish.....	20 jars 2 00	Copra.....	" 25 7/8
krisi fish.....	" 2 00	Other agricultural produce.....	" 25 7/8
Bilis fish.....	pikul 1 00		
Buttle fish.....	" 0 40		
Belachan.....	jar 0 15		
Budu (pickled fish).....	pikul 0 20		
Miscellaneous fish.....	" 0 20		

† The farmer of revenue in Trengganu has the right to charge on copra an export duty of 40 cents per pikul, but certain concessions of land for coconut plantation contain a condition that a duty of 5 % ad val. shall be charged on copra. The cocoons on these concessions are not, however, yet in bearing and copra from them will not be charged with both duties as an arrangement on the subject will be made between the farmer and the Government (Official communication of March 5, 1915).

# KELANTAN

	Dol. C.		Dol. C.
IMPORT DUTIES.		Arns, ammunition, &c.....	ad val. 10 7/8
Raw silk, white.....	Free.	Bamboo and rattan ware.....	" 10 7/8
Vegetable dyes.....	"	Boats.....	" 10 7/8
Books, printed matter and stationery.....	"	Brass and copper ware.....	" 10 7/8
Rubber seeds.....	"	Chillies.....	" 3 7/8
Puli.....	"	Jewellery.....	" 10 7/8
Copra and coconuts.....	"	Motor cars, cycles and accessories.....	" 3 7/8
Parboiled rice.....	"	Sago stems.....	" 10 7/8
Mining and agricultural implements and machinery.....	"	Silk goods, manufactured.....	" 3 7/8
Gunny bags.....	"	Stationery.....	" 10 7/8
Horses.....	"	Woolen ware, furniture and cabinet ware.....	" 10 7/8
Vehicles of all kinds.....	"	Tobacco—.....	
Steamers and motor launches.....	"	Unmanufactured and manufactured (including cigars and cigarettes).....	ad val. 25 7/8
Articles which cannot be produced in the State.....	"	Gin, A.V.H., and similar varieties.....	per gallon 3 00
Dig wire fencing.....	"	" or case of 15 bottles or 5 gallons.....	15 00
Medicines.....	"	Other spirits, liquors and scents.....	per gallon 3 00
Surgical appliances.....	"	Vermouth, port, sherry and sparkling wines.....	" 2 00
Aerated mineral waters.....	"		
Ice.....	"		

	Dol. Cts.	Jungle produce:		Dol. Cts.
Shariat and other still wines, not mentioned above	1 00	Tree cotton	..... pikul	0 50
or per case of 12 quart bottles	2 00	Wax	..... " "	1 50
Toddy	0 12	Timber	..... ad val.	10 %
Beer, ale, stout, and other liquors made from malt, per case	1 00	Matan	..... " "	10 %
of not less than 8 doz. pint or 4 doz. quart bottles	0 50	Damar nuts (aching)	..... pikul	0 50
Chlor	0 50	" data	..... 100 gantangs	0 50
Java, arrack, and any spirituous liquors not otherwise specified	1 50	Sago	..... pikul	0 12 1/2
per gallon, or per doz. reputed pints or 6 reputed quarts	0 10	All other kinds of jungle produce	..... ad val.	3 %
Methylated spirit	0 10	Live stock, &c.:		
Sauces	3 75	Bullocks (if exported by sea)	..... head	3 00
Buta	0 06	" (otherwise)	..... " "	3 00
Sugar	2 00	Birds	..... " "	1 00
Gambier (Tengganu)	0 50	Hides	..... pikul	0 50
" (ordinary)	0 50	Horns	..... " "	0 50
Kerosene oil, benzine and other inflammable oils	0 10	Tallow	..... " "	0 50
salt	1 00	Fowls	..... each	0 10
All other articles, unless specially exempted	3 %	Ducks	..... " "	0 10
		Cats and sheep	..... head	1 00
		Pigs	..... " "	1 00
		All other kinds of live stock	..... ad val.	3 %

## EXPORT DUTIES.

Agricultural produce:	
Cardamoms	1 50
Pepper	1 00
Rice	0 60
Padi	0 50
Cotton	0 50
Durian cake	0 50
Betel nuts (perish, smoked or fresh)	0 50
" (dried)	0 25
Copra	0 25
Cocoanuts	0 12 1/2
Coconut oil	0 60
Sago	0 12 1/2
Beans	0 50
Molasses	0 50
All other kinds of agricultural produce	3 %

Notification No. 56, which has been issued under the "Customs Duties Enactment, 1917" (Johore), and which imposes the following import duties on intoxicating liquors and tobacco as from August 7, 1916.

## IMPORT DUTIES.

	Dols. Cts.
1. Intoxicating liquors containing not less than 55% of proof spirit	1 80
2. Intoxicating liquors containing less than 55% but not less than 70% of proof spirit	3 84
3. Intoxicating liquors containing less than 70% but not less than 40% of proof spirit	2 10
4. Intoxicating liquors containing less than 40% of proof spirit:	
(a) All sparkling wines	2 40
(b) All still wines, excepting claret, containing less than 26% of proof spirit	1 10
(c) Claret containing less than 26% of proof spirit and	
ale, beer, stout, port, claret and porty	0 48
(d) All other intoxicating liquors	1 60

NOTE.—"Proof spirit" means a liquid containing 49.24% by weight of alcohol and 50.76% by weight of distilled water and having a specific gravity at 60° Fahrenheit of 91.04. "Proof gallon" means a gallon of proof spirit. A duty payable on any liquor 1 per proof

gallon means a duty payable upon the maximum number of proof gallons which the alcohol contained in such liquor, when mixed with water, is capable of forming.

5. Cigars valued at not less than \$2 per lb., and snuff of whatever value	1 50
6. Cigars valued at less than \$2 per lb. and not less than \$1.40 per lb.	0 75
7. Tobacco and cigarettes valued at not less than \$1.40 per lb. and Egyptian, Russian and Turkish cigarettes of whatever value	0 75
8. Javanese, Chinese and Indian tobacco other than cigars or cigarettes	10 60
9. Tobacco, cigars and cigarettes of any kind not otherwise provided for	0 40

NOTE.—The valuation hereinbefore referred to shall be that contained in the invoice relating to the imported tobacco, unless there is no such valuation or the propriety of such valuation is questioned, in which case the valuation hereinbefore referred to shall be that which may be put upon the tobacco by the Commissioner of Customs.

## JOHORE

## TRINIDAD AND TOBAGO

## MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

"ORDINANCE NO. 10, ASSENTED TO APRIL 12, 1913; AS AMENDED BY ORDINANCE NO. 21 OF 1917.

Be it enacted by the Governor of Trinidad and Tobago with the advice and consent of the Legislative Council thereof as follows:

1. This Ordinance may be cited as the Customs Duties Ordinance, 1913.
2. There shall be raised, levied, collected and paid, for the public use of this Colony, the several duties set forth in the First Schedule to this Ordinance, upon all goods, wares, and merchandise, enumerated in the said Schedule, which shall be imported into this Colony, or taken out of bond for consumption in this Colony.
3. There shall be raised, levied, collected and paid, for the public use of this Colony, upon all goods, wares, and merchandise not enumerated in the First Schedule to this Ordinance, and not hereinafter exempted from the payment of duty, which shall be imported into this Colony, or taken out of bond for consumption in this Colony, an *ad valorem* duty of 10% of the actual cost of such goods, wares, and merchandise.
4. The goods, wares, and merchandise, enumerated in the Second Schedule to this Ordinance, which shall be imported into this Colony, or taken out of bond for consumption in this Colony, shall be exempted from the payment of duty.
5. (1) The cost of goods, for the purpose of ascertaining the amount of the *ad valorem* duty payable thereon shall be calculated, if the goods have been purchased by the importer or consignee thereof, on the price charged for the said goods by the vendor thereof as verified by the genuine invoice of such goods, and, if procured otherwise than by *bona fide* purchase, calculated on the actual market value or wholesale price of such goods at the time of exportation to this Colony in the principal markets of the Country whence such goods were imported: Provided always that the Collector of Customs or the proper Officer is satisfied in the case of goods alleged to be purchased of the fact of purchase, that the entries in such invoice are true, and that the invoice is genuine in every particular, and also in the case of such goods or of goods obtained otherwise than by purchase that the price charged for the said goods as represented by the invoice aforesaid or by the entry appears to be a fair market value for such goods, at the place and at the time that the same were purchased by the importer or consignee thereof.

(2) No discounts or deductions from the value of any goods chargeable with *ad valorem* duty shall be allowed unless such discount or deduction be clearly shown to the satisfaction of the Collector or other proper Officer on the original invoice or unless the same be verified by the signature of the manufacturer, or merchant, or person from whom the goods set forth or described in the invoice were purchased, and by whom such discount or deduction has been or purports to have been actually allowed.

6. When any invoice for goods purchased in a foreign Country expresses the value of such goods in the coinage of that Country, such value shall be assessed by the Customs authorities in the Colony at the constant exchange value (based on the relative values of the precious metals) of such foreign coinage for sterling money, and the importer shall pay duty, when duty is payable at an *ad valorem* rate, on the amount calculated at such value.

7. If any article subject to the payment of specific duty is imported in any bag, box, tin, jar, bottle, or any other package intended for retail sale and marked or labelled or commonly sold as containing or commonly reputed to contain a specific quantity of such article, such bag, box, tin, jar, bottle, or any other package as aforesaid, shall be deemed, as against the importer, to contain such specific quantity. In all cases where such package is not so marked or labelled or commonly sold or reputed, the duty, if payable on weight, shall be calculated on the gross weight of such package and its contents.

8. Goods not prohibited to be imported into the Colony composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or, if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

9. (1) No liquor containing more than 42% of proof spirit as verified by Sykes' Hydrometer, or as certified by the Government Analyst, shall be deemed wine, and no liquor containing more than 20% of proof spirit as verified by Sykes' Hydrometer or as certified by the Government Analyst, shall be deemed malt liquor. All liquor, with the exception of medicinal spirits admitted as such by the Collector of Customs, containing more than 42% of proof spirit as verified or certified as aforesaid and all liquor other than such medicinal spirits containing more than 21% of proof spirit as verified as aforesaid shall be deemed spirits.

<sup>a</sup> Certificates of origin are generally similar to those issued for other parts of the Indian Colonies, for which see under British Guiana, p. 117.



FIRST SEMINOLE continued.

FIRST SCHEDULE (continued).		Preferential Tariff. £ s. d.	General Tariff. £ s. d.
Others: Including caskets, casket cases and linings and casket hardware..... <i>ad val.</i>		8 %	10 %
Sauces: Including sweetmeats of all kinds, chocolates and other creams..... <i>ad val.</i>	100 lbs.	0 0 2	0 0 2
Vegetables..... <i>ad val.</i>		8 %	10 %
Wool: Piece goods, printed, dyed or bleached..... <i>ad val.</i>		10 %	10 %
Fish: Salmon, dried, salted, smoked or pickled..... 100 lbs.		0 1 7	0 2 0
All others, dried, salted, smoked or pickled..... 100 lbs.		0 0 9½	0 1 0
Fresh, imported in cold storage..... 100 lbs.		0 4 2	0 4 5
Canned, concentrated or otherwise preserved..... 100 lbs.		0 3 4	0 4 2
Grain and nuts:			
Dried or preserved, including currants, figs, prunes and raisins, other than candied or crystallised fruits, and fruits in liquid..... <i>lb.</i>		0 0 1	0 0 1
Nuts, other than peanuts and coconuts..... 100 lbs.		0 0 1	0 0 1
Furniture:			
House, office, cabinet or store, of wood, iron or other material, including cash registers..... <i>ad val.</i>		8 %	10 %
Glass and glassware:			
Glass bottles, lamps, lamp chimneys, and table glassware..... <i>ad val.</i>		8 %	10 %
Grain and flour:			
Grain:			
Oats.....100 lbs.		0 0 9½	0 1 0
Other kinds, including wheat, barley, rye, maize, but excluding grain in bottles or cans.....100 lbs.		0 2 2	0 2 2
In bottles or cans.....100 lbs.		0 1 0	0 1 0
Flour and meal: Wheaten, in barrels or bags per 196 lbs.		0 4 2	0 4 2
Maize or corn meal, in barrels or bags..... 100 lbs.		0 2 4	0 3 4
Bran and pollard.....100 lbs.		0 1 2½	0 1 6
Pulse: Beans and peas..... 100 lbs.		0 0 6	0 0 7
Other kinds, including dhal, lentils, gram, but excluding pulse in bottles or cans.....100 lbs.		0 0 9½	0 1 0
Beans and peas in bottles or cans..... 100 lbs.		0 1 0	0 1 0
Other kinds in bottles or cans..... 100 lbs.		0 3 4	0 4 2
Farinaceous preparations:			
All kinds, including arrowroot, corn flour, macaroni, oatmeal, rolled oats, sago, tapioca, vermicelli, and other cereal foods.....100 lbs.		0 4 2	0 4 2
Grasses:			
Stearine and tallow..... 100 lbs.		0 5 0	0 5 0
Other kinds..... 100 lbs.		0 1 0	0 1 0
Hay and chaff:			
Hay..... 100 lbs.		0 0 6	0 0 7
Chaff..... 100 lbs.		0 0 7½	0 0 7
India rubber and manure of all kinds..... <i>ad val.</i>		8 %	10 %
Jams, jellies and preserved fruits:			
Including marmalade, candied or crystallised fruits or peel.....100 lbs.		0 8 4	0 8 4
Canned and bottled fruits..... 100 lbs.		0 6 8	0 8 4
Lard and lard compounds:			
Lard..... 100 lbs.		0 6 8	0 8 1
Lard compounds..... 100 lbs.		0 8 4	0 8 1
Leather, dressed partly or wholly..... 100 lbs.		0 0 2	0 0 2
Undressed..... 100 lbs.		0 0 1	0 0 1
Machinery:			
Including motor and other engines, steam boilers, electric machinery not hereunder specified, and electric dental appliances..... <i>ad val.</i>		8 %	10 %
Machines or sets of machines, worked by steam, water or other power, and parts thereof, passed by the Collector of Customs as com- ponent parts:			
For agriculture, manufacturing and refining purposes, and for the distillation of spirit..... <i>ad val.</i>		2 %	2½ %
For waterworks, and sewage works, including pipes, hydrants and other waterworks and sewage fittings..... <i>ad val.</i>		2 %	2½ %
For the irrigation or drainage of lands..... <i>ad val.</i>		2 %	2½ %
For sawmills, foundries and factories, and for steam and other vessels..... <i>ad val.</i>		2 %	2½ %
For electric lighting and power plant..... <i>ad val.</i>		2 %	2½ %
For railways and tramways, including rails and rolling stock..... <i>ad val.</i>		2 %	2½ %
For mining purposes, including derricks and pipes for the sinking of oil and artesian wells, and tanks for storing petroleum, and parts thereof..... <i>ad val.</i>		2 %	2½ %
All other machinery, including sewing machines, printing presses and types, steam boilers and steam rollers..... <i>ad val.</i>		2 %	2½ %
Matches, in boxes containing not more than 52 matches each.....gross		0 1 6	0 1 6
Meat:			
Salted or cured, not including bacon and ham 100 lbs.		0 1 8	0 2 1
Bacon and ham..... 100 lbs.		0 3 1	0 4 2
All other, including canned, potted or concen- trated meats and extracts.....100 lbs.		0 3 1	0 4 2
Metals:			
Barrels and drums..... <i>ad val.</i>		2 %	2 %
Iron and steel nails, spikes, rivets, clinches, wire including barbed wire, woven wire fencing and metal gates..... <i>ad val.</i>		8 %	10 %
Milk, condensed or otherwise preserved, containing not less than 7 % of butter fat, the case containing 48 lbs. of butter fat, the case containing less than 7 % of butter fat, the case containing less than 48 lbs. of butter fat, the case containing less than 48 lbs. of butter fat, the case		0 0 9½	0 1 0
Others..... 100 lbs.		0 8 0	0 10 6

[illegible]

## TABLE OF EXEMPTIONS FROM DUTY.

Cotton, raw.  
Divi divi.

Customs Ordinance, and in every other Ordinance in force in this Colony relating to the Customs or otherwise, shall include asphalt and pitch.

## SIERRA LEONE

the sanitary service of the colonies of Sierra Leone and the Gambia, bags, and twine for sewing up bags, intended to be used in the exportation of West African produce; knives, hammers, and axes, with their requisite tackle and fittings, materials for use in construction of the same, when admitted as such by the Comptroller of Customs; bread and trade biscuits, in barrels; bulbs and roots; bullion; carbolic and kail powder, for commercial; coal, coke, cinders; cartridges; official goods imported for the use of consuls or consular officers; hand saws, hand axes, axes, hatchets, shovels, hoes, pick-axes, rakes, hammers, and all materials in connection therewith; all instruments, Sundials and other; fish, fresh, of all kinds, not preserved in any way; fishing nets and gear; quinine; educational establishments; books, stationery and school apparatus generally for use, when certified, by the head of the establishment; such articles are solely intended for educational purposes; all printed literary matter, including scientific and technical works in all languages, and printed music; potatoes, onions, fruits not preserved; flour, in barrels or half barrels, bags or half bags, or in other packages; fuel, patent; game and poultry; game; Government articles of every description for the use of the Government; articles of every description for the use of the Governor or officer commanding the Government; guns for sporting purposes as imported, which have previously been stamped, licensed, and duty paid under the laws of the Colony, and have remained in the possession of the original importer; live and all edible provisions kept or preserved on ice in refrigeration chambers; meat of all kinds not preserved in any way, other than upon ice or in refrigeration chambers; specimens of natural history, mineralogy or botany; kerosene, tin, empty; live stock; printing machines and all appliances (except printing paper) used in the process of printing, and printing; machinery, tools, and apparatus (not all parts and appliances, thereof, consisting of moving parts or mechanical elements which may be put in motion by physical or mechanical force, and admitted as such by the Comptroller of Customs, of the following descriptions: agricultural, industrial, electrical, manufacturing, marine, mining and all other kinds of machinery, tools, and apparatus, when admitted in connection with the production of any natural product of the Colony or the development of any industry in connection with such product; mathematical, scientific and surgical instruments; solder and soldering tools; memorial tablets and tombstones, together with their necessary accessories; mosquito netting; hammocks; and any other articles, not exceeding a mesh not larger than 8 x 18 to the sq. in.; motor vehicles and engines—used for industrial or commercial purposes and all accessories thereto, and if imported at the same time) tools and implements for use in connection therewith when admitted as such by the Comptroller of Customs; newspapers, oil, greases, petrol and other inflammable liquids, for use as fuel for motor vehicles, or for motor vehicles and engines, used for industrial or commercial purposes, and imported by or on behalf of the owners of motor vehicles and engines, when admitted as such by the Comptroller of Customs; outer packings in which goods are packed and imported, such as packing cases, crates or other covers, and both immediate or inner packings as may, in the opinion of the Comptroller of Customs, be of no commercial value; passenger's baggage consisting of wearing apparel and personal effects such as jewelry, brushes and combs intended for the personal use of such passenger, but not spirits, wines, liquors, tobacco, provisions, sent and other articles included in his baggage, provided always that duty shall not be levied on such baggage, except on exceeding one bottle of each, or on any cigars or cigarettes not exceeding 100 of each, or any tobacco not exceeding one pound in weight, included in a passenger's baggage; railway; light railway rolling stock and plant, and other appliances used solely for the development of the palm oil trade and other local industries in the Colony and Protectorate; when admitted as such by the Comptroller of Customs; tools of all kinds, including machines; ships, whether propelled by steam or sails; shrubs and trees imported for planting; steam, electric or other launches with their requisite tackle and fittings, and materials for use in construction of same, when admitted as such by the Comptroller of Customs; telegraph materials; all goods, including telegraph materials, intended for the use of the African Wireless Telegraph Company; tools, implements, and materials imported by miners or prospectors for their *bona fide* use in mining or prospecting; trade catalogues, price lists and printed commercial advertising matter, when imported for free distribution only; turtles; typewriters; vegetables, fresh, not preserved in any way; War Department and Admiralty articles of every description for the use of His Majesty's army and navy, under regulations prescribed; all non-combustible articles such as furniture, plate, glass or cutlery for the sole use of any mess or canteen belonging to officers or sergeants of His Majesty's army when imported by the officer commanding the corps having such mess of

canteen and such certificate is countersigned by the officer commanding the troops that the same are imported solely for the use of any such mess or canteen and that they or any of them will not be sold or applied for any other purpose save as hereinbefore provided under regulations prescribed; arms, accoutrements and uniforms, the property of officers of His Majesty's army or navy, imported by such officers for their use on duty as such officers and because and according as required by the regulations of their respective services, under regulations prescribed; articles of every description imported for the sole use of any mess or officer or any of the crew of any of the ships of His Majesty's squadron on the coast of Africa, upon proof being made to the satisfaction of the Government that the same are *bona fide* imported for the sole use of any such mess, officer or crew, under regulations prescribed; West African produce.

## EXPORT DUTIES.

Palm kernels	.....	ton of 20 cwt.	£ 5 0 0
.....	.....	.....	4 3 4
.....	.....	.....	0 4 8
Gum copal	.....	.....	0 0 0

In calculating the duty on palm kernels, any fraction of a quarter of a hundredweight shall be taken as a quarter of a hundredweight.

(Ordinance No. 16, of 1908.)

1. This Ordinance may be cited for all purposes as "The Firearms, Ammunition, Gunpowder, and Munitions of War Ordinance, 1908."

## IMPORTATION AND EXPORTATION.

2. All firearms, ammunition, and gunpowder imported by sea shall be deposited at the cost, risk, and peril of the person or persons importing the same in such public warehouse or warehouses as shall be appointed by the Governor by proclamation for that purpose.

3. It shall not be lawful to introduce into the Colony or Protectorate, or land any firearms, ammunition, or gunpowder from neighbouring countries in which His Majesty has no jurisdiction, but the Governor may on special request grant licences for the introduction by land of specified firearms, ammunition, or gunpowder.

(a) To persons affording sufficient guarantees that the firearms, ammunition, or gunpowder in question will not be given, assigned or sold to third persons.

(b) To travellers provided with a declaration of their Government stating that the firearms, ammunition, or gunpowder are destined exclusively for their personal defence.

If such firearms, ammunition, or gunpowder are not exported from the Colony within one week after reaching the coast, they shall be deposited in a public warehouse as prescribed in the preceding section and be subject to all the provisions of this Ordinance.

4. Any person contravening the provisions of either of the two preceding sections shall on summary conviction before a Magistrate who may order the firearms, ammunition, or gunpowder to be forfeited to His Majesty be liable to a penalty not exceeding £100 or to imprisonment with or without hard labour for any period not exceeding twelve months.

5. It shall be lawful for the Governor by proclamation to prohibit the exportation of all or any of the following articles: Arms, ammunition, military and naval stores, and other articles which the Governor shall judge capable of being converted into or made useful in increasing the quantity of arms, ammunition, or military or naval stores, to any country or place therein named whenever the Governor shall judge such prohibition to be expedient in order to prevent such arms, ammunition, military or naval stores being used against His Majesty's subjects or forces, or against any person or persons with whom any he engaged in military or naval operations in co-operation with His Majesty's forces.

6. If any person shall export or attempt to export any of the articles mentioned in the last preceding section in contravention of such proclamation, such article or articles shall be forfeited to His Majesty, and the person so acting shall be guilty of an offence and be liable upon conviction before a Magistrate to a penalty not exceeding £100 or to imprisonment with or without hard labour for a period not exceeding twelve months.

## PROHIBITIONS.

The importation, sale or manufacture of white or yellow phosphorus matches from Jan. 1 1911.

\* The export duty on palm kernels is inclusive of the duty of 62 per ton, which is levied on the exportation of palm kernels from the West African Colonies to any destination other than a port in the British Empire for crushing within the Empire.

## GOLD COAST

MONIA, WEIGHTS AND MEASURES.—GIVEN AS GREAT BRITAIN

ORDINANCE No. 7 OF 1911; AS AMENDED BY ORDINANCE No. 13 OF 1918.

## 1. TABLE OF DUTIES.

	£	s.	d.
1. All beer and porter of all kinds, other than pure, strong, gall. <sup>1</sup>	0	1	0
2. Beer and porter (weak), do.	0	0	9
3. Bread (loaf, cabin or ship's) ..... cwt. <sup>2</sup>	0	1	6
4. Candles, do. .... 25 lbs.	0	2	9
(a) Filled, for rifles and guns, ..... 1000	0	5	0
(b) Filled, for revolvers and pistols, ..... 1000	0	2	0
(c) Unfilled, ..... 1000	0	1	0
5. Cement (Portland or Roman) and lime hydraulic or water, ..... cwt. <sup>3</sup>	0	0	5
6. Coffee (not of West African origin) ..... cwt. <sup>4</sup>	0	0	2
7. Cordage (not of West African origin) ..... cwt. <sup>5</sup>	0	8	0
8. Creams and parts thereof:			
(a) Bifles and guns, other than flint-lock, ..... each	1	0	0
(b) Revolvers and pistols, other than flint-lock, ..... "	0	10	0
(c) Flint-lock guns and pistols, ..... "	0	2	0
9. Flour in barrels or bags, ..... 36 lbs. <sup>6</sup>	0	1	0
10. Gunpowder, ..... lb. <sup>7</sup>	0	0	0
11. Kerosene and all other lamp oils, ..... gall.	0	0	3

<sup>1</sup> Here read "all" or "part thereof."

<sup>2</sup> Here read "or part thereof."

12. Lead in any form ..... cwt. <sup>8</sup>	0	0	0
13. Matches, ..... per gross of boxes, each containing not more than 84 matches	0	1	6
And in addition, ..... per gross of boxes for every additional 10 matches per gross, part thereof, ..... "	0	0	6
14. Percussion caps, ..... 1000 <sup>9</sup>	0	1	0
15A. Provisions, ..... ad val. <sup>10</sup> 12 1/2 %			
16. Rice, ..... cwt. <sup>11</sup>	0	1	0
17. Salt, (fishery or coarse, not being refined), ..... cwt. <sup>12</sup>	0	1	0
18. Soap, ..... cwt. <sup>13</sup>	0	1	6
19. (a) Brandy, whisky, gin, rum, liqueurs and miscellaneous spirits or strong waters, not being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Traill's alcoholometer, of the strength of 50 degrees per cent. of pure alcohol by alcoholometer, ..... imp. gall. <sup>14</sup>	0	2	4
(b) And if of greater strength, for each degree or part of a degree over 50 degrees per cent. by such alcoholometer an additional duty ..... imp. gall. <sup>15</sup>	0	0	2 1/2
(c) And if of less strength, for every degree below a strength of 50 degrees per cent. by such alcoholometer a reduction of duty ..... imp. gall. <sup>16</sup>	0	0	1 1/2

Provided always that the duty shall in no case be less than 8s. 6d. per imperial gallon.

(d) Alcoholic bitters, gin and liqueurs, being sweetened or mixed with any article so that the degree of strength cannot be ascertained as aforesaid.....	Imp. 241. <sup>9</sup>	6	8	3	
(e) Brandy, rum and miscellaneous spirits or strong waters, being sweetened or mixed with any article so that the degree of strength cannot be ascertained as aforesaid.....	Imp. 241. <sup>9</sup> aforesaid	0	17	0	
The duty on methylated and other non-potable spirits, admitted to entry as such by the Compromise of Customs shall be calculated at an <i>ad valorem</i> rate.					
20. Sugar	.....	ext. 7.	0	1	6
21. Sugar and sugar products (except sweets of native West African manufacture).....	Each lb.	1	0	0	
22. Tea.....	.....	lb.	5	0	
23. Tobacco:					
(a) Manufactured tobacco or snuff.....	.....	lb.	0	1	6
(b) Unmanufactured tobacco.....	.....	lb.	0	0	3
(c) Cigars.....	.....	100	0	1	6
(d) Cigarettes.....	.....	100	0	1	6
24. Wine:					
(a) Still wines (other than medicated).....	.....	Imp. 241. <sup>9</sup>	0	2	
(b) Sparkling wines.....	.....	.....	0	2	
25. All other goods not specially exempted from duty.....	.....	ad val.	20	0	
(The <i>ad valorem</i> duty is leviable on the value of the goods at the port from which the same shall have been imported.)					

## II.—TABLE OF EXEMPTIONS.

## Arranged alphabetically

[illegible]

\* Have read "or part thereof."

[illegible]

## GAMBLA

MONEY, WEIGHTS AND MEASURES. Same as Great Britain.		
CUSTOMS TARIFF (CONSOLIDATION) ORDINANCE		
(No. 21 of 1915), in force January 1, 1916.		
IMPORT DUTIES.		
		£ s. d.
Ale, beer and porter in barrels	..... per Imp. gall.	0 1 0
" " bottles	..... per doz. rep. quarts.	0 2 0
" " " " " "	..... " " pints	0 1 0
Boots and shoes	.....	10% <i>ad val.</i>
Cartridges		
(a) Filled for rifles and guns	..... per 100	0 2 6
(b) " " " " " " " " " "	..... " " " "	0 1 3
(c) Unfilled	.....	0 0 8
Firearms		
(a) Rifles and guns, other than flint-lock	..... each	1 0 0
(b) Revolvers and pistols	..... " " "	0 10 0
(c) Flint-lock guns and flint-lock pistols	..... " " "	0 5 0
Food. All edibles, groceries, provisions and other articles of food and drink for human consumption, except such as are specifically mentioned in this Schedule or in Schedule B to this Ordinance	.....	5% <i>ad val.</i>
Gunpowder	..... per lb.	0 0 1
Jewellery	.....	10% <i>ad val.</i>
Kola nuts	..... per lb.	0 0 5
Matches		
Boxes, each containing not more than 50 matches	..... per gross	0 1 0
" " " " " " " " " " " " " " " "	..... " " "	0 0 6
additional 50 matches or part thereof in each such box	..... per gross	0 0 6
" " " " " " " " " " " " " " " "	..... " " "	5 0 0

Motor cycles, including, side cars when imported therewith	each	1	0	0
Oils, cooking and edible, in bulk, in packages of not less than one gallon	per gal.	1	0	0
Paint and turps and other oils not being edible, except kerosene or petroleum	per gal.	0	0	0
Kerosene or petroleum	"	10	7	1/2
Perfumery	per cent.	0	0	0
Pice	per ton	5	0	0
Salt, other than table	per ton	0	0	0
Spirits, other than perfume, non-potable spirits and drugs and medicines containing spirits	per imp. gall. or part thereof	0	5	0
Of or under standard strength	per imp. gall. or part thereof	0	5	0
Of strength greater than standard strength: For each degree or part of a degree above standard strength an additional	per imp. gall. or part thereof	0	0	0
[Provided that in the case of spirits other than brandy or whiskey under standard strength an abatement shall be allowed at the rate of 1 lb. for every degree of strength below 20 deg. and 1 lb. for a minimum of 20 deg. after which no further abatement shall be allowed.]				
All other kinds of spirits sweetened or mixed with other substance, so that the degree of strength cannot be ascertained by Traill's alcoholometer	per imp. gall. or part thereof	0	0	0

\* It is provided that the amount of alcohol in spirits shall be ascertained by Traill's alcoholometer and method of computation. Spirits of standard strength shall mean spirits so ascertained to contain 50 degrees of alcohol and no more.

## IMPORT DUTY—continued.

	per lb.	£	s.	d.
Sugar	.....	0	0	1
Tobacco	.....	0	0	1
Manufactured	.....	0	2	3
Unmanufactured	.....	0	0	6
Shells and concretes	.....	0	3	0
Wines, claret and white wines in bulk, in packages of not less than 20 Imperial gallons	..... per Imp. gall. or part thereof	0	1	0
Still wines in bottles or other packages less than 20 Imperial gallons	..... per Imp. gall. or part thereof	0	2	0
Sparkling wines in bottles	.....	0	3	0
All other goods not specified in Schedule B	.....	7½	%	ad val.

## EXPORT DUTY.

There is further charge and paid an export duty at the rate of 4s. 6d. and eightpence per ton of 2,240 lbs. net weight, on ground nuts exported from the Colony or Protectorate, except ground nuts imported from places beyond the seas and exported.

**DRAWBACK.**—A drawback shall be allowed upon all wines, brandies, spirits, other than sweetened spirits, tobacco, guns or gunpowder exported from the Colony on which duties shall have been either paid, or bond been given for the payment of the same, to the full amount of the duty which has been paid or secured upon the article exported, payable by the Colonial Treasurer after the expiration of six calendar months from the date of the exportation of the goods upon which it is claimed, subject to the provisions contained in the "Customs-Tariff Ordinance, 1899."

## TABLE OF EXEMPTIONS.

Articles of agricultural and gardening implements and appliances.

Arms, accoutrements, equipments and uniforms, the property of Officers of His Majesty's Imperial Forces or Civil Service or of any Colonial Force, imported by such Officers for their personal use as required by the Regulations of their respective Services.

Books, printed or manuscript, newspapers, maps, charts, plans and printed matter (not being account books or stationery) and printed music.

Boats, boats and sinkers for mooring vessels, and rope and patent fuel being composed of coal, imported from the Colony.

Books of government, articles of every description imported for the use of His Majesty's Consulates, Official goods imported exclusively for the use of His Majesty's Consulates.

Drawings, paintings, engravings and photographs.

Editorial apparatus and appliances, imported by the Manager of a School or by a person having been specially intended for the use of such School for educational purposes.

Filters, and parts thereof.

Fish, fresh, not preserved in any way.

Fresh, fish, not preserved in any way.

Fruit, fresh, not preserved in any way.

His Majesty's Imperial Forces or His Majesty's Ships, all goods officially imported for the use of.

Ice, ice-chests and refrigerators.

Lights, other than wooden, steam and other launches with their necessary stores and tackle, if imported at the same time.

Machinery, and

Machinery for the following purposes:

(a) Agricultural.

(b) Generation and use of electrical current.

(c) Industrial.

(d) Manufacturing.

(e) Marine.

(f) For use in connection with the preparation of any natural product of West Africa.

(g) For use in connection with the preparation of any natural product of West Africa.

(h) For use in connection with the preparation of any natural product of West Africa.

(i) For use in connection with the preparation of any natural product of West Africa.

(j) For use in connection with the preparation of any natural product of West Africa.

(k) For use in connection with the preparation of any natural product of West Africa.

(l) For use in connection with the preparation of any natural product of West Africa.

(m) For use in connection with the preparation of any natural product of West Africa.

(n) For use in connection with the preparation of any natural product of West Africa.

(o) For use in connection with the preparation of any natural product of West Africa.

(p) For use in connection with the preparation of any natural product of West Africa.

(q) For use in connection with the preparation of any natural product of West Africa.

(r) For use in connection with the preparation of any natural product of West Africa.

(s) For use in connection with the preparation of any natural product of West Africa.

(t) For use in connection with the preparation of any natural product of West Africa.

(u) For use in connection with the preparation of any natural product of West Africa.

(v) For use in connection with the preparation of any natural product of West Africa.

(w) For use in connection with the preparation of any natural product of West Africa.

(x) For use in connection with the preparation of any natural product of West Africa.

(y) For use in connection with the preparation of any natural product of West Africa.

(z) For use in connection with the preparation of any natural product of West Africa.

(aa) For use in connection with the preparation of any natural product of West Africa.

(ab) For use in connection with the preparation of any natural product of West Africa.

(ac) For use in connection with the preparation of any natural product of West Africa.

(ad) For use in connection with the preparation of any natural product of West Africa.

(ae) For use in connection with the preparation of any natural product of West Africa.

(af) For use in connection with the preparation of any natural product of West Africa.

(ag) For use in connection with the preparation of any natural product of West Africa.

(ah) For use in connection with the preparation of any natural product of West Africa.

(ai) For use in connection with the preparation of any natural product of West Africa.

(aj) For use in connection with the preparation of any natural product of West Africa.

(ak) For use in connection with the preparation of any natural product of West Africa.

(al) For use in connection with the preparation of any natural product of West Africa.

## SCHEDULE.

United States of America, Mexico, Cuba.

## PROHIBITIONS.

By "Customs (Munitions of War) Ordinance, 1902" (No. 2 of 1902), assented to 19th February, 1903, the Governor may, by Proclamation, prohibit the importation or exportation of "munitions of war" and prohibited goods.

The importation, sale or manufacture of white or yellow phosphorus matches.

## "Sale of Firearms and Gunpowder Ordinance, 1912."

This Ordinance empowers the Superintendent of Police or any Travelling Commissioner to issue a permit, in prescribed form, to purchase or otherwise obtain firearms or gunpowder to any person applying for the same.

No person may purchase or otherwise obtain firearms, ammunition or gunpowder in Gambia without having previously obtained the requisite permit, nor may any person sell or transfer such firearms &c. to any person, other than a licensee or permit holder.

An Ordinance to make provision for giving effect to a Convention signed March 5, 1902, in relation to Sugar.

(No. 5.—Passed and assented to on May 11, 1909.)

Whereas, His Majesty the King and divers foreign powers have entered into a Convention signed March 5, 1902, in relation to sugar; and it is expedient to give effect to that Convention in this Colony and in the Protectorate.

Be it enacted by the Governor of the Colony of the Gambia, with the advice and consent of the Legislative Council thereof, as follows, viz.:

1. All sugar imported or brought into the Colony or Protectorate from any place outside the same shall be accompanied by such evidence of origin as hereinafter required; and all such sugar imported or brought into the Colony or Protectorate not accompanied by such evidence shall be deemed to be so imported or brought in contrary to a restriction contained in Section 41 of the Customs Ordinance, 1882, and subject as hereinafter provided, shall be dealt with accordingly, as if the same were goods enumerated and described in the table to the said Section.

2. All sugar shall be accompanied by a Certificate of Origin indicating (a) the kind and quantity of the sugar; (b) the kind, number, and marks of the packages; (c) the country of production, of origin, or of manufacture, and the country of destination of the goods; and (d) the mode of carriage by land or water.

3. The Certificate must be signed, and issued, by the fiscal authority having jurisdiction in the country of production, of despatch, or of transformation, such fiscal authority being only empowered for that purpose by the Government of the State.

4. When the country of origin of any sugar the subject of a Certificate is a State not party to the Convention of the 5th of March, 1902, the Certificate must, in addition to the particulars required above, state if the goods are derived from a factory which works sugar coming from one of the countries mentioned in the schedule hereto, or added thereto as hereinafter provided or any particular description of sugar therein specified in respect of any such country, and if so the name of such country; and any such Certificate must, as a guarantee of the signature and issue, be visé by the proper British Consul or Vice-Consul.

5. No Certificate is to be deemed valid after the expiry of twelve calendar months from the date of its issue, or such less time (if any) as may be mentioned in the Certificate by the fiscal authority issuing the same.

6. Inasmuch as it is possible that sugar may occasionally reach the Colony before the arrival of the Certificates of Origin relating to the same, and it would be inconvenient and expensive to importers if such sugar were not delivered from Customs charge until the arrival of the Certificates, it shall be competent for the Collector of Customs to authorise the delivery of such sugar, on the security of a deposit of such amount, or of a bond in such penalty as he may think fit, for the due production of the necessary Certificate within a prescribed period, provided that he sees no reason for suspecting that the sugar emanates from a country in respect of which such sugar is mentioned in the schedule hereto, and is intended to be imported into a country a party to the Convention of the 5th of March, 1902.

7. When the Governor shall be informed through one of His Majesty's principal Secretaries of State that any direct or indirect bounty is granted in any foreign country on the production or export of sugars, the Governor may, by Order-in-Council, add the name of such country, and the description of sugar in respect of which such bounty is granted, to the schedule hereto, and may when so informed that any bounty has ceased to be granted by any country delete therefrom the name of such country or description of such sugar in respect of which such bounty has ceased to be granted.

8. Nothing in this Ordinance shall apply to molasses, glucose, or sugar-sweetened products.

9. The Collector of Customs shall be the fiscal authority for the purpose of signing and issuing Certificates of Origin of sugar exported from the Colony or Protectorate.

10. The Sugar Convention Ordinance, 1901, is hereby repealed.

11. This Ordinance may be cited for all purposes as "The Sugar Convention Ordinance, 1909."

## SCHEDULE.

	All sugars.
Roumania	.....
The Argentine Republic	.....
Chile	.....
Costa Rica	.....
Brazil	.....
Mexico	.....
Nicaragua	.....
Japan	..... Refined and molasses.

TARIFF.]

## THE NIGER TERRITORIES

SOUTHERN AND NORTHERN NIGERIA AND EGBA TERRITORIES

## SOUTHERN NIGERIA

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

CUSTOMS TARIFF ORDINANCE, 1906.

(In operation on July 3, 1916.)

## SCHEDULE I.

DUTIES OF CUSTOMS.

	£	s.	d.
Trade spirits.....	prohibited.		
Brandy, whisky, rum and gin, other than trade spirits, at a strength of 50 degrees as ascertained by Traill's hydrometer	Imp. gall.	0	15 0
	per gall.	1	0 0
Liquors.....		1	10 0
Perfumed or medicated spirits.....		1	10 0
Tobacco:			
Cigars.....	50	0	2 0
Cigarettes.....	100	0	1 3
Manufactured or snuff.....	lb.	0	1 3
Unmanufactured.....	lb.	0	1 3
Ale, beer, cider, perry or porter containing not more than 10% of alcohol.....	Imp. gall.	0	6 0
Any such liquor containing more than 10% of alcohol shall be charged duty as spirits.			
Beads, other than real pearls.....	lb. gross	0	2 0
Fireworks which, in the opinion of the Comptroller, are manufactured with a view to produce a pyrotechnic effect.....	lb. gross	0	1 0
Kerosene and all other lamp oils and fuel oils not otherwise specified.....	Imp. gall.	0	3 0
100 lbs.	0	10 0	
Rods into.....	lb.	0	2 0
Lead in any form.....	lb.	0	2 0
Matches, each box containing not more than 50 matches.....	gross of boxes	0	2 0
And in addition for every additional 50 matches or part thereof per box.....	gross of boxes	0	1 0
Salt.....	cwt.	0	1 0
Trunked spirituous liquors.....	each	0	1 0
Wines containing not more than 20% of alcohol:			
(a) Still wines, including vermouth and ginger wine.....	gall.	0	6 0
Any such liquor containing more than 20% of alcohol shall be charged duty as spirits.			
Thread and yarn of all kinds.....	ad rat.	12 1/2	0 0
Soup.....	cwt.	0	5 0
Umbrellas.....	each	0	5 0
Cartridges, loaded:			
(a) For rifles or shot guns.....	100	0	5 0
(b) For pistols or revolvers.....	lb. gross	0	2 6
Grey buff.....	lb. gross	0	6 1
Other goods not elsewhere included, woolen goods, silk goods, linen goods, earthenware, furniture, hardware (including cutlery), and wearing apparel (say an <i>ad valorem</i> duty of 10% on the value of the goods ascertained as prescribed by Customs Ordinance, 1905.)			
Swords and bayonets.....	each	1	0 0
Parol and other refined motor spirits.....	Imp. gall.	0	5 0
Enamware, brassware, beads and beading, bristles, filters of all kinds, forks and spoons, gloves, knife cleaners, lamps of all kinds, paper (wall), pocket goods, trimmings (women's).....	ad rat.	10	0 0
With an additional charge of 25% on the amount of duty leviable at the rate given.			
In case goods dutiable by gross weight are packed together with other goods or with goods of different kinds dutiable by weight, the <i>net weight</i> of such goods shall be increased by 20% for the purpose of assessing the amount of duty leviable on the gross weight, at the discretion of the Provincial Collector or other proper customs officer.			

## SCHEDULE II.

EXEMPTIONS.

- All goods certified to be the property of the French Government imported in transit to territories beyond Nigeria by way of the Nigerian railway.
- All goods officially imported for the use of His Majesty's Troops or Navy.
- All goods imported in special circumstances for objects of a general public character, or an enterprise deemed to be beneficial to Nigeria, with the approval of the Governor in Council.
- All goods imported by the Inspector-General of the West African Frontier Force and his Staff Officers for their private use when on tour of inspection.
- All goods imported with the sanction of the Governor by Boundary and other Special Commissioners and their assistants for their private use while executing their duties.
- All goods imported for the service of any public department of Nigeria.
- All goods in transit under the Niger Transit Order in Council, 1903, and by inland navigation to Dahomey.
- All goods not specified as dutiable.
- Arms, accoutrements, equipments and performs the property of His Majesty's Army, Navy, or Civil Service, imported by such officers for their personal use on duty as required by the regulations of the service.
- Nothing imported immediately before embarkation which the collector is satisfied is intended for the importer's personal use on a voyage to a place outside the tropics.
- Mineral oils and non-potable spirits other than petrol, and refined motor spirits imported solely for fuel for commercial purposes.
- Net cord.

13. Packages in which goods are ordinarily imported unless duty is charged on gross weight.

14. Passengers' baggage, including wearing apparel and personal effects, provided always that duty shall not be charged on any spirits or scent not exceeding one bottle of each, or on any cigars or cigarettes not exceeding 100 of each, or any tobacco not exceeding one pound in weight included in a passenger's baggage.

15. Patterns, samples and advertisements passed as such by the Comptroller of Customs.

16. Stores sent by a Foreign Government for the official use of consular officers of that government in Nigeria, provided that equally favourable treatment is accorded by that government to British Consular Officers.

SCHEDULE III.  
GOODS PROHIBITED.

Coin, viz: false money or counterfeit sterling; coin of the palm, or any money purporting to be such, or to be of the established standard in weight or fineness; all coins known as Maria Theresa dollars of whatever weight and fineness; cowries (except by land from Northern Nigeria in conformity with the "Importation of Cowries Ordinance"; indecent or obscene prints, paintings, books, cards, lithographic or other engravings, or any other indecent or obscene articles; infected cattle, sheep or other animals, and hides, skins, horns, hoofs or any other part of cattle or other animals which the Governor may by Order in Council prohibit in order to prevent the introduction of any contagious disease or other animals which the Governor may by Order in Council prohibit in order to prevent the introduction of any contagious disease; provisions, meat and vegetables unfit for human food; these if imported, shall be destroyed or otherwise disposed of as the Governor may direct; arms of precision, fire-arms, guns, ammunition, cartridges, darts or missiles, percussion caps, and powder, except in conformity with "The Firearms Proclamation, 1902"; explosives, except in conformity with the "Explosives Ordinance"; brass rods and manillas, except in conformity with "The Native Currency Proclamations, 1902"; folded cloths with the "Spirit Licence and the Trade Spirits Regulation (of Receipts) Ordinance"; petroleum, except in conformity with the "Petroleum Ordinance"; uniforms, except in conformity with the "Uniforms Ordinance"; matches made with white phosphorus; gold coin current in the United Kingdom, provided that any person arriving in Nigeria having in his possession any such coin shall, on his arrival, declare and deliver the same to the Collector of Customs, be entitled to receive current silver coin in exchange at the rate of twenty shillings to the £ sterling; raw cocoa.

## II.—PROCLAMATION No. 6, of 21st FEBRUARY, 1901, PROHIBITING THE IMPORTATION AND SALE OF SPIRITUOUS LIQUORS IN THE INLAND REGIONS OF THE SOUTHERN NIGERIA PROTECTORATE.

This Proclamation, which came into operation on the 1st April, 1901, prohibits the importation and sale of spirituous liquors (1) in the inland regions (2) of the Protectorate, except as provided in the following Sections V., VI. and VII. thereof:

V.—Government officials, civil and military, missionaries, traders, travellers and other persons, not being natives, may import reasonable quantities of spirituous liquors into the inland regions for consumption by themselves and their agents, companions and subordinates (not being natives), on making a declaration thereof at a liquor declaration port (3) before the Customs officer (4), and obtaining a certificate of approval in the form "A."

VI.—Every importer shall produce such declaration and certificate for examination by a Customs officer, when so required, from time to time.

VII.—Any person authorised under a permit from the Secretary to the Government of Northern Nigeria to import into the said Protectorate wine and spirituous liquors for his own use or for the purpose of sale under licence to persons other than natives, on producing the said permit, and where the permit authorizes the importation for the purpose of sale and licence, the licence of the High Commissioner of Northern Nigeria, may import wine and spirituous liquors (except liquors known as "trade liquor") into inland regions for transit to Northern Nigeria.

## RESTRICTION OF THE IMPORTATION OF SPIRITS.

Southern Nigeria Spirit Licence Amendment Proclamation which came into operation on 1st January, 1903. This Proclamation provides that no person, other than the holder of a Southern Nigeria spirit licence granted under the "Spirit Licence Proclamation of 1901," shall import spirits into the Protectorate of Southern Nigeria.

## FURTHER PROHIBITIONS.

The "Uniforms Proclamation, 1903" (No. 16 of 1903) prohibits the importation into the Protectorate of Southern Nigeria of uniforms for sale in the Protectorate to be worn by or for the use of any persons, other than persons who belong to H.M. Military or Naval Forces, or to the Marine or Military Forces or Police or Civil Service of the Protectorate.

(1) "Spirituous liquors" include rum, brandy, gin, whisky, port, liqueurs and all other distilled liquors.

(2) "Inland regions" means all places in the Protectorate north of the junction of the River Niger and the River Anambra, which was formerly under the jurisdiction of the Royal Niger Company, Chartered and Limited.

(3) "Liquor Declaration Port" means any Customs Station or Port of Entry.

(4) "Customs Officer" means a Commissioner or the Senior Customs Officer in charge of any Customs Station.

The following prohibitions shall, as regards all parts of such uniforms except belts, come into operation from the date of the publication of this Proclamation in the "Gazette," and shall, as regards belts, come into operation from the 1st day of January, 1905.

Proclamation No. 2 of 13th February, 1905. The exportation of cotton seed from the Protectorate of Southern Nigeria is prohibited as from the 1st March, 1905.

Not in force since Oct. 19, 1908. Notice is hereby given to the public that the importation, sale and delivery of every kind of firearm, ammunition and powder to natives, will be suspended from the 15th day of February, 1909.

Under an order, No. 27, of 24th July, 1913, the importation of the following articles is prohibited:

"Skins of seals taken in contravention of the Order of His Majesty in Council (referred to) The Seal Fisheries (Tropical Colonies and Protectorates) Order in Council, 1913."

## NORTHERN NIGERIA

### THE CUSTOMS TARIFF ORDNANCE, 1910.

(In operation on July 3, 1910.)

This Ordinance may be cited as The Customs Tariff Ordinance, 1910.  
1. There shall be raised, levied, collected and paid into His Majesty's Exchequer for the use of the Government of Northern Nigeria, upon goods imported into Northern Nigeria, or taken out of bond, for consumption in the Protectorate, the several duties of Customs as the same are respectively inserted, described and set forth in the First Schedule to this Proclamation.

2. In goods imported and described in the second schedule may be imported or taken out of bond free of the duties of Customs as aforesaid.

3. The importation and bonding of the goods enumerated and described in the Third Schedule are prohibited save as therein excepted, and if any goods so enumerated and described shall be imported contrary to the prohibitions and restrictions contained therein, such goods shall be forfeited and shall be disposed of as the Governor may direct.

4. In the case of goods which have been imported into the Protectorate and upon which the duties of Customs herein set forth have been paid, and which have been exported for repairs or alterations and upon which no duties have been paid, and which are re-imported within six months from the time of such repairs or alterations and of the transport of such goods from the Protectorate to the country where the repairs or alterations have been made, subject to proof being given to the satisfaction of the proper Officer of Customs that such goods are the same as were previously imported and upon which the full duty was then paid.

5. It shall be lawful for the Governor by Government notice to make any addition to or to vary or revoke the whole or any part of the Schedule herein.

### SCHEDULE I.

#### DUTIES OF CUSTOMS.

Trade description.	Duty.	£ s. d.
Brandy, whisky, rum and gin, other than trade spirits, at a rate not exceeding 50 degrees as ascertained by Traill's hydrometer.	Imp. gall.	0 15 0
Liquors, other than the above.	Imp. gall.	1 0 0
Perfumes, or medicated spirits.	Imp. gall.	1 10 0
Tobacco.	Imp. lb.	0 2 0
Wool.	Imp. cwt.	0 2 0
Manufactured or semi-manufactured goods.	Imp. lb.	0 1 6
Unmanufactured goods.	Imp. lb.	0 1 3
Alie, beer, cider, perry or porter containing not more than 10% of alcohol.	Imp. gall.	0 6 0
Beers, stout and real ale.	Imp. gall.	0 2 0
Cord (other than for fishing).	Imp. lb.	0 1 0
Gunpowder.	Imp. lb.	0 1 0
Firearms.	Each	0 12 6
Flint, lock guns and pistols.	Each	0 10 0
Other than flintlock guns.	Each	0 1 0
Fireworks which, in the opinion of the Comptroller, are manufactured with a view to produce a pyrotechnic effect.	Imp. cwt.	0 1 0
Heroin and all other poisons and food oils not otherwise provided for.	Imp. gall.	0 3 0
Gold coins.	Imp. lb.	0 10 0
Gold in any form.	Imp. lb.	0 2 0
Matches: each box containing not more than 50 and not less than 25.	Gross of boxes	0 2 0
And in addition for every additional 40 matches or part thereof per box.	Gross of boxes	0 1 0
Salt.	Imp. cwt.	0 1 0
Refined oil of sassafras.	Imp. cwt.	0 1 0
Wine containing not more than 20% of alcohol.	Imp. gall.	0 1 0
(a) Still wines, including vermouth and ginger wine.	Imp. gall.	0 6 0
(b) Sparkling.	Imp. gall.	0 7 6
Any such liquor containing not more than 10% of alcohol shall be chargeable duty.	Imp. gall.	0 6 0
Tin, iron and lead of all kinds.	Imp. cwt.	12 6
Sisal.	Imp. cwt.	0 3 0
Umbrellas.	Each	0 8 0
Cartridges, loaded.	Each	0 1 0
(a) For rifle and shot guns.	Each	0 5 0
(b) For pistols and revolvers.	Each	0 2 6
Grey hair.	Imp. cwt.	0 1 0
Other goods not elsewhere included, woolen goods, silk goods, linen goods, earthenware, furniture, hardware (including cutlery) and articles of apparel, at a reduced duty of 10% of the value of the goods at the port from which the same shall have been imported.	Imp. cwt.	1 6 0
Swords and bayonets.	Each	0 6 0
Perforated and other refined metal spirits.	Imp. gall.	0 1 0
Handwoven, brassware, beads and beading, braids, filters of all kinds, fells and skins, glass and glassware, lamps of all kinds, paper (other than paper goods, trimmings (excepted).	Imp. cwt.	0 1 0

With an additional charge of 25% on the amount of duty payable at the rate given.

"Skins of seals identified as being of the species known as Callorhinus leucurus, Callorhinus ursinus, and Callorhinus kurilensis, and belonging to the American, Russian, or Japanese herds, except such as are taken under the authority of the respective Powers to which the breeding grounds of such herds belong, and have been officially marked and certified as having been so taken."

### OPIMUM ORDINANCE No. 1 OF 1913.

Under this Ordinance the importation of prepared or any opium except by sea is prohibited. All opium imported must be deposited in such store as shall be appointed by the Governor for that purpose and no opium may be delivered or withdrawn therefrom except on the written authority of the Principal Medical Officer or other authorised person and then only upon the receipt of the respective Powers to which the breeding grounds of such herds belong, and have been officially marked and certified as having been so taken."

### SCHEDULE II.

#### EXEMPTIONS.

- All goods entitled to be the property of the French Government imported in transit to territories beyond Nigeria by way of the Nigerian railway.
- All goods imported by the Inspector-General of the West African Frontier Force and his Staff Officers for their private use when on tours of inspection.
- All goods officially imported for the use of His Majesty's Troops or Navy.
- All goods imported in special circumstances for objects of a general public character or an enterprise deemed to be beneficial to Nigeria with the approval of the Governor in Council.
- All goods imported with the sanction of the Governor by Boundary and other Special Commissioners and their assistants for their private use while executing their duties.
- All goods imported for the service of any public department of Nigeria.
- All goods in transit under the Niger Transit Order in Council, 1903, and by inland navigation to Dahomey.
- All goods not specified as dutiable.
- Arms, accoutrements, equipments and uniforms, the property of officers of His Majesty's Army, Navy or Civil Service, imported by such officers for their personal use on duty as required by the regulations of the service.
- Clothing imported immediately before embarkation which the Collector is satisfied is intended for the importer's personal use on a voyage to a place outside the tropics.
- Mixed oils and non-potable spirits, other than petrol, and refined motor spirits imported solely for use for commercial purposes.
- Net coal.
- Packages in which goods are ordinarily imported unless duty is charged on gross weight.
- Passenger's baggage, including wearing apparel and personal effects, provided always that duty shall not be charged on any spirits or scent not exceeding one bottle of each, or on any cigars or cigarettes not exceeding 100 of each, or any tobacco not exceeding one pound in weight included in a passenger's baggage.
- Patents, samples and advertisements passed as such by the Comptroller of Customs.
- Stores sent by a Foreign Government for the official use of Consular Officers of that government in Nigeria, provided that equally favourable treatment is accorded by that government to British Consular Officers.

### SCHEDULE III.

#### GOODS PROHIBITED.

Gold, silver, false money or counterfeit sterling, such of the realm, or any money purporting to be such, not being of the established standard in weight or fineness; all coins or forms of native currency which may be prohibited by the Governor in virtue of the powers conferred on him by any order of His Majesty in Council in force for the time being; obscene or obscene prints, paintings, books, cards, lithographic or other engraved or printed matter or obscene articles; infected cattle, sheep or other animals, and hides, skins, horns, hoofs, or any other part of cattle or other animals which the Governor may by order prohibit in order to prevent the introduction of any contagious distemper; provisions, meat, and vegetables unfit for human food—these, if imported, shall be destroyed or otherwise disposed of as the Governor may direct; armed or precision firearms, guns, ammunition, cartridges, filled or unfilled, percussion caps and powder except in conformity with "The Firearms and Ammunition Proclamation, 1901"; explosives, except such as may be imported with the sanction of the Governor; spirituous liquors and wines, except in conformity with "The Liquor Prohibition Proclamation, 1901"; folded or woven goods, unless folded and marked in compliance with "The Folded Woven Goods Proclamation, 1901"; matches made with white (yellow) phosphorus; uniforms, except in conformity with the uniforms proclamation; cowries; raw or prepared opium; gold coin current in the United Kingdom, provided that any person arriving in Nigeria having in his possession any such coin shall, if on his arrival he declares and delivers the same to the Collector of Customs, be entitled to receive current silver coin in exchange at the rate of twenty shillings to the £ sterling; raw cocoa.

### "THE EXPLOSIVES PROCLAMATION, 1912."

This proclamation, which came into force on July 1, 1912, provides that no explosive shall be landed within or imported, or brought into, or sold in the Protectorate without the written permit of the Governor or any person authorised by him for that purpose.

The Governor is empowered to make rules and regulations for the landing, conveyance and storage of explosives and the sale thereof, and for the further or better carrying into effect the purposes of this Proclamation.

The term "explosive" is held to mean nitro-glycerine, dynamite, gun-cotton, blasting powder, fulminate of mercury or other metals, and every other explosive substance being any compound of, or having any ingredients in common with any of the above, and not being gunpowder, percussion caps, rockets or fuses.

TARIFF.]

## EGBA TERRITORIES.

SCHEDULES SHOWING CUSTOMS DUTIES PAYABLE FROM AND AFTER 1ST AUGUST, 1900, UPON GOODS IMPORTED INTO AND EXPORTED FROM THE EGBA TERRITORIES FROM AND INTO THE COLONY OF LAGOS.

(Approved by Regulations approved by the Alake and Council of the Egba Territories on the 19th July, 1900.)

## SCHEDULE 1.

TABLE OF DUTIES OF CUSTOMS UPON GOODS IMPORTED.

No.	Articles.	Tolls.
1	Animal traps (large size)	dozen 0 6
2	" (small size)	dozen 0 3
3	Amused	each 0 3
4	Barrels, ball shots	barrel 0 6
5	" sugar	dozen 0 6
6	" tobacco	dozen 0 3
7	Bags, camwood	bag 10 strings 5
8	" kola-nuts	bag 0 6
9	" salt	bag 5 strings 1
10	" cloth (Ajase bag)	bag 1 3
11	" (large bag-ordinary)	bag 0 3
12	" (small)	bag 0 6
13	Lubricant	dozen 0 6
14	" rice	dozen 0 6
15	" tobacco (small)	dozen 0 3
16	" (large)	dozen 0 6
17	Baskets, crockery	basket 0 3
18	Bundles, iron	bundle 0 6
19	Case, beer	case 1 0
20	" clay pipes	dozen 0 6
21	" biscuits	dozen 0 3
22	" ginger ale, ginger beer	dozen 1 0
23	" gin, Old Tom	dozen 1 6
24	" gin	dozen 2 3
25	" guns	dozen 2 18
26	" paraffin	dozen 0 6
27	" scum	dozen 0 6
28	" soap	dozen 0 6
29	" sugar	dozen 2 6
30	" sundries (small)	dozen 3 0
31	" (large)	dozen 2 0
32	" tobacco	dozen 2 0
33	" whiskey &c	dozen 2 0
34	" brandy	dozen 2 0
35	Crates, crockery	crate 0 3
36	" Casks, rice	crate 0 3
37	" Cassada iron plates	plate 0 3
38	" Casks, rubber	each 0 3
39	" Guinea fowls	each 10 strings 5
40	Hopsheds, tobacco	hopsherd 10 0

• i.e., strings of cowries.

No.	Articles.	Tolls.
41	Kegs, gunpowder	1 keg 10 strings 5
42	" matches	tin 0 3
43	" Packages	package 0 3
44	" Pieces, cloth	piece 5 strings 5
45	" Sewing machines	machine 2 6
46	" Bales, cloth	bale 2 6
47	" Pieces, printed cotton	piece 25 strings 5
48	" Puncheons, rum	punccheon 10 0
49	" Demijohns	demijohn 1 0
50	" Mediums	bale 2 0
51	" Bales, rum	bale 2 0
52	" Great cotton	tin 0 2
53	" Tins, biscuits	tin 0 3
54	" Kegs, flat stones	keg 0 3

## SCHEDULE II.

TABLE OF DUTIES OF CUSTOMS UPON GOODS EXPORTED.

1	Baskets, ashes	basket pair 10 strings 5
2	" native soap	bag 5 5
3	Bags, benised	bag 5 5
4	" boats	5 5
5	" corn	5 5
6	" egusi	5 5
7	" flour	5 5
8	" Gari	5 5
9	" ginger	5 5
10	" ground nuts	5 5
11	" liver	5 5
12	" kernels	5 5
13	" native rice	5 5
14	" onions	5 5
15	" raw cotton	bale 0 3
16	" Bales, cotton	coop 0 3
17	" Coops, ducks	coop 0 3
18	" fowls	dozen 0 6
19	" Dozen grinding stones	10 0 6
20	" jades	ordinary bundle 5 strings 5
21	" Guinea corn	each 0 3
22	" Goat	each 0 3
23	" Loads, calabashes	load 10 strings 5
24	" country pots	10 0
25	" indigo	pair 1 0
26	" Lubricant	punccheon 0 3
27	" 2 Palm oil puncheons	5 strings 5
28	" pots or calabashes	10 strings 5
29	" Figs, sheep	10 strings 5
30	" Shea butter	bag 0 3
31	" Coffee	10 strings 5
32	" Cocoa	10 strings 5

• i.e., strings of cowries.

## AUSTRIAN-HUNGARIAN TERRITORIES

The correctness of the information given in the following Tariff cannot be assured.

## INDEX

ARRANGED ALPHABETICALLY

	No.		No.		No.		No.
Acetate of alumina	601	Boilers	444, 502	Caviar	123	Cows	58
Acid, arsenious	597	" steam	526	Celoid	111	Crayons	429
" carbonic	597	Books	417	Cermet	25-34	Crock dishes	463
" hydrochloric	598	Boots and shoes	311, 310	Ceresine	38	Crochets	420
" nitric	598	Borax	520	Chain	349	Curtain	196
" oleic	597	Bracelets, glass	653	Chalk	64, 465	Cutlery	479
" oxalic	598	Brass	653	Charcoal	115	Cycles	550-552
" sal ammoniac	597	Brew	113	Chemical products	696-622	Dates	14
" stearic	595	Bricks and tiles	411-414	China	67	Dynamite extracts	163
Accumulators	516	Bronze powder	218, 232	Chloride of lime	600	Dynamite	156-159
Alabaster	391	Brush-makers' wares	315, 375	Chloroform	619	Earthenware	111, 427
Almonds	601	Buckles	658	Chlorine	125	Earths, coloring	118-160
Alum	139, 361	Buttons	88, 90	Christmas tree ornaments	388	Eggs	79
Ambegris	152	Button-makers' wares	192, 218	Cinnamon	5	" silk worms	87
Ammonia, liquid	597	Buttons	361, 458	Cisterns of lead	502	Embroidery	198, 212
Ammonium	616	Cabage	42	Citrate of lime	600	Emery, steam	528
Amusel	510, 511, 513	Cables, electric	635, 134, 635	Citrons	589-591	Engraving plates	650
Archil	162	Candle	375	Clothing	211	Epon salts	61
Arnot	160	Candles	301-396, 319	Clothing, and fittings of	211	Espresso	648
Arsenic	596	Cane	152	Cochineal	162	Espresso	629
Art metal work	473	Capets	516	Cocoa	128-127	Explosives	649
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Asphalte	171	Carling teels	218, 237, 280	Colloidum	135	Fans	472
" paving stones	653	Carpets	518, 519	Colophony	125	Farmhouse furniture	10, 101
Automobiles	553	Carriages	356, 557	Copper	484	Fats	271
Axle	161	Cartridge cases	613	" 188, 491, 492, 196, 197	571	Felts	201, 238
Base metal & wares thereof	488-525	Cartridges	517	Coral	201, 219	Figs	457, 459
Basket-makers' wares	282, 293	Carts	556	Cork	363-373	Firearms	478
Bread, glass	107	Casks	516	Curat	180	Firewood	13
Beer	107	Cattle	160	Cotton	181	Fireworks	81
Belts, transmission	201, 239, 320, 344	" railway	63-67	Coverlets of wool	228	Fish	75, 76, 121, 122, 131
Biscuits	113, 114						
Blacking, boot and shoe	608						
Blasting materials	445, 646						
Blinds, window	356						

TARIFF 67





AUSTRIAN-HUNGARIAN TERRITORIES.

Nos.	Goods.	Conv.-	
		General Tariff.	Home Tariff.
		Kr.Heller.	Kr.Heller.
30	Malt .....	5 40	—
31	Peas, lentils, beans .....	4 50	2 40 R
32	Lupines, vetches .....	3 00	2 40 R
33	Meal and meal products (crushed, braned, and hasked grain; bulled barley, groats, and grits) of corn and pulse .....	15 00	—
34	Rice, husked or not, also broken rice .....	6 00	—
	" also husked or broken .....	—	3 00 I

Fruit.			100 kilo.	40 00	—
35	Grapes, fresh, also pressed grapes	100 kilo.	40 00	—	—
	" fresh, for the table, by parcel post	"	—	Free B. B.	—
36	Nuts and hazel nuts, ripe	"	20 00	—	—
	Nuts, ripe	"	—	3 60	1
	Hazel nuts, ripe	"	—	2 50	1
37	Fruit not specially mentioned, fresh:—				
	Fine table fruit:				
	Apples	"	20 00	Free	1
	Peaches	"	20 00	2 40	1
	Cherries	"	23 00	1 20	1
	Strawberries	"	39 00	10 00	1
	† Apples, pears, and quinces:—		Free	Free	B 14
	In bulk				
	In sacks only				
	Of at least 50 kilos, gross weight —				
	From Sept. 1 to Nov. 30	"	2 00	Free	B 14
	From Dec. 1 to Aug. 31	"	2 00	2 00	B 14
	Of less than 50 kilos, gross weight		2 00	2 00	B 14
	In other packing:—				
	In single wrappings	"	5 00	3 70	—
	In double wrappings	"	5 00	5 00	—

Plums:—			
Common plums ( <i>hauszwetschen</i> ):			
From Sept. 1 to Nov. 30 .....	3 00	Free B4	
From Dec. 1 to Aug. 31 .....	3 00	2 40 B4	
Other .....	3 00	2 40 B4	
Other fruit not specially mentioned .....	{ 3 00	Free B4	
	{ 35 00		
All fresh fruit imported through the post in packages of not more than 5 kilos. in weight .....			
	—	Free B4	
38 Plums, dried or <i>kila-dried</i> (prunes):—			
(a) In barrels, cases, sacks, or similar packing weighing 30 kilos. or more gross weight, or in bulk .....	14 00	—	
(b) Other .....	25 00	—	
Ex 38 Plums dried ( <i>prunes seches</i> ):			
(a) In casks or in sacks weighing more than 50 kilos. gross weight, and in cases of at least 10 kilos. gross weight, or in bulk .....	—	8 00 B4	
(b) Other .....	—	14 00 B4	
39 Fruit, not specially mentioned, prepared (dried, <i>kila-dried</i> , pressed, cut up, powdered, or otherwise reduced): preserved in brine or vinegar, in casks; plant jam, without the addition of sugar .....			
	—	20 00	—
Ex 39 Marmalade of plums preserved without the addition of sugar .....			
	—	5 50 B4	

Vegetables.			
40	Truffles .....	100 kilos.	4000
41	Onions and garlic .....	"	6000
42	Cabbage, fresh .....	"	200
43	Vegetables, not specially mentioned, and other kitchen-garden produce, fresh :—		
	(a) Vegetables for table use .....	100 kilos.	2000
	(b) Other .....		Free
44	Vegetables of all kinds (except truffles), and other kitchen-garden produce, prepared (dried, kiln-dried, pressed, cut up, powdered, or otherwise reduced) :—		
	(a) Kiln-dried vegetables, salted or not .....	100 kilos.	2500

1. Melons, mushrooms, artichokes, rhubarb and asparagus .....	100 kilos.	—	—
2. Tomatoes .....	"	—	—
3. Other .....	"	—	—

mill are suitable under No. 33.

§ Apples, pears and quinces, fresh, imported in bulk or in sacks of at least 100 lb (45 kg) each, shall be divided into compartments, with each compartment considered as a fruit in bulk or fruit in sacks respectively, on condition that the trucks have not more than 5 compartments. The compartments may be covered with straw or paper or prepared with bolts of straw ( $B_1$ ), ( $B_2$ ) or ( $B_3$ ). Apples, pears and quinces imported in bulk or in sacks of at least 100 lb (45 kg) each, in ships divided into sections, will be considered as fruit in bulk or fruit in sacks respectively. The sections may be covered with straw or paper or prepared with bolts of straw ( $B_1$ ), ( $B_2$ ) or ( $B_3$ ).

§ In bulk or sacks.

§ In other packing.

‡ In bulk or sacks.  
§ In other packing.

## VII.—FRUIT, VEGETABLES, PLANTS AND PARTS OF PLANTS.—(cont.)

Nos.	Goods.	General Tariff.		Nos.	Goods.	General Tariff.	
		Kr. Heller.	Kr. Heller.			Kr. Heller.	Kr. Heller.
	(b) Other, salted or not; and those preserved in brine or vinegar, in casks:—100 kilos. other, salted or not; and those preserved in brine or vinegar, including olives and preserved tomatoes in casks:—100 kilos.	12-00	4-00 I 4-70 I	68	Sheep (also rams, wethers and bucks) . . . . .	each	2-50 2-50 Rou
	1. Preserved tomatoes . . . . . 100 kilos.	—	4-00 I	69	Goats . . . . .	"	2-50 2-50 Rou
	2. Other . . . . .	—	4-70 I	70	Lambs and kids . . . . .	"	1-50 1-50 Rou
	<i>Note.</i> Fruit and vegetables in tins, bottles, and the like, hermetically closed, or prepared in any manner other than above described, shall be dutiable as comestibles.				(a) Weighing up to 10 kilos, (sucking pigs) . . . . .	each	1-50 —
45	Rape seed and colza seed, turnip seed, also hedge mustard seed, radish seed, wild mustard seed, and other similar oleaginous seed . . . . . 100 kilos.	3-50	—		(b) Weighing over 10 kilos, and up to 120 kilos, (inclusive) . . . . .	each	12-00 —
	Colza seed, rape seed, hedge mustard seed, and oleaginous radish seed . . . . . 100 kilos.	—	3-00 R		(c) Weighing over 120 kilos, . . . . .	"	22-00 —
	Colza seed and rape seed . . . . . 100 kilos.	—	3-00 R	ex. 70	Swine subject to veterinary regulations and control specially determined by the Administration:—		
46	Poppy seed and rape poppy seeds . . . . .	14-00	3-00 R		1. Weighing over 10 kilos, and up to 110 kilos, inclusive . . . . .	each	— 11-00 Rou
	<i>Note.</i> —The above, for the manufacture of poppy seed oil, by permission and under control . . . . . 100 kilos.	3-00	—		2. Weighing over 110 kilos, . . . . .	"	— 10-00 Rou
47	Lined and hempered, oil seed not otherwise tariffed . . . . .	Free	Free R Rou		<i>Note.</i> —It will be optional for the importer to apply for clearance at the rate of 22 Kronen each in the case of swine exceeding 120 kilos, live weight (Rou).		
48	Mustard seed (also ground, in casks:—100 kilos not ground, in casks:—	3-00	Free III	71	Horses: (a) Over two years old . . . . .	each	100-00 30-00 R
49	Clover seed:—				(b) Up to two years old . . . . .	"	50-00 30-00 R
	(a) Esparet seed . . . . .	10-00	8-00 GR	72	Mules and asses . . . . .	each	Free 5-00 Free I
	(b) Other . . . . .	30-00	8-00 GR				
50	Onion seed, coriander seed, and aniseed . . . . .	30-00	Free GI				
51	Aniseed, coriander seed, and aniseed . . . . .	6-00	—				
	<i>Note.</i> —The above, for the manufacture of essential oils, by permission and under control . . . . . 100 kilos.	1-00	—				
52	Seeds, not specially mentioned . . . . .	15-00	Free GI				
	<i>Note.</i> —The above, for the manufacture of essential oils, also sown seed for sowing purposes, by permission and under control . . . . .	Free	—				
53	Seeds of all kinds, in envelopes and the like, for sowing . . . . . 100 kilos.	50-00	15-00 G				
	<i>Ornamental Flowers and Leaves, also Living Plants.</i>						
54	Ornamental flowers (also branches with ornamental fruit), cut, loose, or tied together, wired or not:—						
	(a) Fresh . . . . . 100 kilos.	50-00	Free I				
	(b) Dried (also natural "everlastings"), whether or not coloured, impregnated, or otherwise prepared for preservation . . . . . 100 kilos.	12-00	—				
55	Leaves, grasses, branches (without ornamental fruit or blossoms), cut, loose, or tied together, wired or not:—						
	(a) Fresh . . . . . 100 kilos.	25-00	Free I				
	(b) Dried, whether or not coloured, impregnated, or otherwise prepared for preservation . . . . .	12-00	—				
	Dried, not coloured, not impregnated, or otherwise prepared . . . . .	—	Free I				
56	Living plants (in ordinary pots, tubs, or the like, or not):—						
	(a) Flowering plants . . . . . 100 kilos.	20-00	8-00 GI				
	(b) Trees or shrubs . . . . .	16-00	7-00 GI				
	(c) Bulbs and roots of flowers, and root stocks . . . . . 100 kilos.	6-00	4-00 GI				
	(d) Vines . . . . .	2-00	1-00 I				
	(e) Other, also shoots, slips, grafts and cuttings . . . . .	Free	Free GI				
ex. 56	(a) Palm trees; laurels; Indian acazins; rose hedges . . . . .	Free	Free B				
	<i>Other Plants and Parts of Plants.</i>						
57	Chicory root, dried (not roasted), cut up, or not . . . . . 100 kilos.	5-00	3-50 G				
58	Carding twines . . . . .	4-00	—				
59	Hops . . . . . 100 kilos, gross weight	70-00	24-00 GR				
60	Hop meal (diploids) . . . . .	100-00	24-00 R				
61	Sea weed, e-parto grass, pinus, and other vegetable material for upholstery, plaited work, brushes and brooms; bast raffia; reed; straw; hay; all these dried or not . . . . .	Free	Free I				
62	Corn and pulse in the straw . . . . .	Free	—				
	Plants and parts of plants not specially mentioned:—						
	(a) Fresh . . . . .	Free	Free				
	(b) Dried or prepared (powdered or otherwise reduced or coloured) . . . . . 100 kilos.	12-00	Free I				
	<i>Note.</i> —If imported by sea . . . . .	Free	—				

## VIII.—CATTLE AND DRAUGHT ANIMALS.

63	Oxen . . . . .	each	60-00 19-40 I Rou
64	Bulls . . . . .	"	30-00 30-00 Rou
65	Cows . . . . .	"	30-00 30-00 Rou
66	Young cattle . . . . .	"	18-00 18-00 R
67	Calves . . . . .	"	5-00 5-00 I Rou

† 100 kilos, live weight.

Nos.	Goods.	General Tariff.	
		Kr. Heller.	Kr. Heller.
68	Sheep (also rams, wethers and bucks) . . . . .	each	2-50 2-50 Rou
69	Goats . . . . .	"	2-50 2-50 Rou
70	Lambs and kids . . . . .	"	1-50 1-50 Rou
	(a) Weighing up to 10 kilos, (sucking pigs) . . . . .	each	1-50 —
	(b) Weighing over 10 kilos, and up to 120 kilos, (inclusive) . . . . .	each	12-00 —
	(c) Weighing over 120 kilos, . . . . .	"	22-00 —
ex. 70	Swine subject to veterinary regulations and control specially determined by the Administration:—		
	1. Weighing over 10 kilos, and up to 110 kilos, inclusive . . . . .	each	— 11-00 Rou
	2. Weighing over 110 kilos, . . . . .	"	— 10-00 Rou
	<i>Note.</i> —It will be optional for the importer to apply for clearance at the rate of 22 Kronen each in the case of swine exceeding 120 kilos, live weight (Rou).		
71	Horses: (a) Over two years old . . . . .	each	100-00 30-00 R
	(b) Up to two years old . . . . .	"	50-00 30-00 R
72	Mules and asses . . . . .	each	Free 5-00 Free I

## IX.—ANIMALS, OTHER.

73	Poultry of all kinds, but not feathered game:—		
	(a) Living . . . . . 100 kilos.	8-00	—
	(b) Dead . . . . .	—	Free I Rou
	2. Other . . . . . 100 kilos.	—	4-00 I Rou
	<i>The Government is empowered to order, in agreement with the Royal Hungarian Government, the duty to be reckoned per piece instead of by weight.</i>		
	(b) Dead, also cleaned, plucked, or with their extremities cut off . . . . . 100 kilos.	25-00 16-00 B Rou	
74	Game, furred or feathered:—		
	(a) Living . . . . .	Free	—
	(b) Dead, cut up or not . . . . . 100 kilos.	20-00 15-00 R	
75	Fish, crayfish, land snails, "scampi," . . . . .		
	fresh . . . . .	20-00	—
	Fresh fish (except carp), "scampi" . . . . .	—	Free I Rou
76	Mussels and sea crustaceans (e.g., oysters, lobsters, sea spiders, crabs, turtles), fresh, boiled or not, but not taken out of the shell . . . . . 100 kilos.	60-00	—
	(a) Oysters . . . . .	—	40-00 R
	(b) Lobsters . . . . .	—	50-00 R
77	Animals, not specially mentioned . . . . .	Free	Free
	<i>Note.</i> —Mussels and crustaceans ( <i>granchi, mantarce, etc.</i> ), not fit for food, used for fishing bait, e.g., crabs chopped up and the like, if there is no doubt as to their quality and use, are admitted free under this heading (f).		

## X.—ANIMAL PRODUCTS.

78	Milk . . . . .	Free	—
	Milk and cream, fresh . . . . .	—	Free
79	Birds' eggs, also yolk and white of egg, liquid . . . . . 100 kilos.	8-00	Free R
	<i>Note.</i> —Yolk of egg for industrial purposes (albumen manufacture, tanning, &c.), denatured by permission and under control . . . . .	Free	Free I
80	Honey, also artificial honey . . . . . 100 kilos.	23-00	—
	<i>Note.</i> —1. Honey in the comb, in beehives, without living bees . . . . . 100 kilos.	20-00	Free
	2. Beehives with living bees, with or without honey in the comb and wax . . . . .	Free	Free
81	Animal wax:—		
	(a) In natural condition . . . . . 100 kilos.	11-00	—
	(b) Prepared (bleached, coloured, moulded into tablets or balls), mixed with other materials or not, e.g., grating wax, sticking wax, wax, cement and the like . . . . . 100 kilos.	28-00	—
82	Sponges:—		
	(a) Fine and common sponges (bath and horse sponges) in a natural condition, not worked, not washed; horse sponges, washed, further worked but not bleached, . . . . . 100 kilos.	36-00	—
	<i>Note.</i> —Bath and horse sponges in a natural condition, not worked nor intended for use, entered to be prepared, imported by sea, by permission and under control . . . . .	Free	—
	(b) Other sponges . . . . . 100 kilos.	115-00	—
83	Hides and skins, raw (green or dried, salted or limed or not, but not further worked) . . . . .	Free	Free GI
84	Hair of all kinds, raw or prepared (combed, boiled, dyed, stained, curled or not); bristles of all kinds, raw or prepared (combed, boiled, dyed, stained, whether curled or not, except crisp horse hair); bristles . . . . .	Free	Free
85	Feathers, not specially mentioned (also feathers for beds and quilts); ornamental feathers, not dressed . . . . .	Free	—
	Feathers for beds . . . . .	—	Free
86	Bladders and gut, fresh, salted or dried; gold beaters' skin; gut strings . . . . . 100 kilos.	8-00	3-00 G
87	Animal produce, not otherwise mentioned . . . . .	Free	—
	Silkworms' eggs . . . . .	—	Free I

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[illegible]

## XIV. COMESTIBLES continued.

N <sup>o</sup> .	Goods.	General Tariff. Kr.Heller.	Conven- tional Tariff. Kr.Heller.
	(b) Liquid milk-chocolate, even in air-tight tins, containing not more than 10 percent. of cocoa ..... 100 kilos.	—	25-00 s
128	Preserves of fish, meat, and shell-fish, ..... 120-00	120-00	—
129	Preserves of vegetables (except kiln-dried vegetable, No. 442) ..... 100 kilos.	120-00	—
130	Fruit preserves, inspissated must, inspissated juices of fruits and berries, tamarinds 100 kilos.	120-00	—
	(a) Juices of fruits prepared with sugar, mar- malade, ..... 100 kilos.	—	5-00 l
	(b) Candied peel of Southern fruits ..... "	—	6-00 l
	(c) " " fruits ..... "	—	5-00 l
131	All comestibles in tins, bottles, and similar her- metically sealed receptacles (except those mentioned in Nos. 114, 126 and 127), 100 kilos.	120-00	—
	(a) Olives, ..... 100 kilos.	—	8-00 l
	(b) Preserved tomatoes ..... 100 kilos.	—	4-00 l
	(c) Fruits, vegetables and other garden produce, prepared ..... 100 kilos.	—	8-00 l
	(d) Fish in oil or marinated ..... 100 kilos.	—	8-00 l
	(e) Condensed milk or dried milk, without ad- dition of sugar, in air-tight tins ..... 100 kilos.	—	10-00 s
	(f) Sterilised milk and cream in air-tight tins 100 kilos.	—	Free s
	Note.—Tins in which sterilised milk and cream is imported are admissible duty free subject to the condition that they are re- exported within six months (8).		
132	Comestibles, not specially mentioned 100 kilos.	120-00	—
	(a) Meat extract: Solid ..... "	—	72-00 n
	(b) " " Liquid ..... "	—	36-00 n
	(c) Chops, ..... 100 kilos.	—	15-00 l
	(d) Milk in blocks weighing at least 10 kilos, even with an addition of sugar ..... 100 kilos.	—	35-00 s
	Note.—In assessing the duty on milk in blocks no account will be taken of a coating of cocoa butter or other substance serving as a protection to the blocks (8).		
ex. 131, 132	(1) Children's foods, with or without addition of sugar ..... 100 kilos.	—	48-00 s
	(2) Spices and condiments, liquid, in tins of more than 50 kilos, weight ("monogramme" and similar arti- cles) ..... 100 kilos.	—	36-00 s
	Soup extracts of all kinds, meat soups in a solid state ..... 100 kilos.	—	30-00 s
	Note to Nos. 114, 127, 131, 132.—No surtax over and above the fixed con- ventional rates shall be imposed during the duration of the treaty upon articles mentioned under these numbers as con- taining sugar, on the ground of their sugar contents (8).		
XV.—WOOD COAL AND TURF			
133	Firewood, also bark, brushwood, fagots, osiers, copse-wood, used tanning bark, and tanning cakes ..... 100 kilos.	Free	—
134	Timber: (a) European, hard or soft, rounded, hewn, sawn, cut, split, except veneers, not further worked, also railway sleepers ..... "	—	—
	(b) Extra European, rounded or in rough logs hewn with the axe, also sawn, cut, split, except veneers, not further worked ..... "	—	—
135	Charcoal, turf, and turf charcoal, high quality coal, coke and all hard artificial combustible material prepared from these substances ..... "	—	—
XVI.—MATERIALS FOR TURNERY AND CARVING.			
136	Chair cane, raw, not split; sticks, canes, of a better quality, raw ..... 100 kilos.	—	—
137	Cocoa and coquina nuts and coconut shells, araca and ivory nuts ..... "	—	—
138	Horns, horn in slabs, horn points, claws, feet, hoofs: bone, split, stretched or cut ..... "	Free g	—
139	Amber [also amber pulp ("masse")]; jet; ivory and other animal teeth; tortoiseshell; meers- schinn; mother-of-pearl and other mussel shells ..... "	—	—
	(Materials included under Nos. 138 and 139 may be raw, or merely split, stretched or cut.)		
140	Whalebone, raw; coral, raw (also perforated, but not cleaned nor smoothed) ..... "	—	—
141	Celluloid in sheets, sticks or tubes, also polished and bucked (dined); not further worked; artificial materials for turnery and carving not specially mentioned, not further worked, ..... 100 kilos.	3-50	—

## XVII.—MINERALS.

N <sup>o</sup> .	Goods.	General Tariff. Kr.Heller.	Conven- tional Tariff. Kr.Heller.
142	Stone, in building marble, alabaster and serpen- tine, rough or only roughly hewn or sawn or not more than three sides; slabs, not split nor sawn ..... 100 kilos.	Free	Free l
143	Pyrites ..... 100 kilos.	0-30	Free l
144	Ores, not specially mentioned, treated or not ..... "	Free	Free l
145	Gypsum (sulphate of lime):—		
	(a) Raw, ground or not ..... "	—	—
	(b) Roasted:—		
	(1) For use as manure, or for moulding purposes in the ceramic industry, by per- mission and under control ..... 100 kilos.	0-60	Free g
	(2) Other ..... "	0-60	0-60 g

N <sup>o</sup> .	Goods.	General Tariff. Kr.Heller.	Conven- tional Tariff. Kr.Heller.
146	White chalk, heavy spar (natural sulphate of barites):—		
	(a) Raw ..... 100 kilos.	Free	Free l
	(b) Ground, washed:—		
	(1) White chalk ..... 100 kilos.	1-00	Free g
	(2) Heavy spar (natural sulphate of barites) ..... 100 kilos.	1-00	0-80 g
147	Emery: (a) Raw ..... 100 kilos.	Free	Free
	(b) Ground, washed ..... 100 kilos.	2-00	—
148	Colouring earths: (a) Raw ..... 100 kilos.	Free	Free
	(b) Burnt, ground, washed, compressed 100 kilos.	3-00	1-20 g l
	(c) Refined ..... 100 kilos.	12-00	5-50 g
149	Other earths and stones, artificially coloured ..... 100 kilos.	12-00	6-00 g
150	Earths and mineral substances, not specially mentioned, raw, burnt, ground, washed ..... "	Free	—
	Ditto, raw ..... "	—	Free l
	Note.—All the above articles are du- tiable as stated, so far as they are not included in other classes of the Tariff.		

## XVIII.—MEDICINAL WARES AND PERFUMERY.

N <sup>o</sup> .	Goods.	General Tariff. Kr.Heller.	Conven- tional Tariff. Kr.Heller.
151	Liquorice, inspissated in boxes (even in the shape of rods or sticks) or moulded into tablets ..... 100 kilos.	24-00	9-50 l
	Note.—Liquorice in small tins, strips and the like, is not included under this No. (1).		
152	Ambergria; castoreum; musk; civet; cantha- rides; musk seeds; cubebis; opium; muscat balsam; cherry laurel water ..... 100 kilos.	36-00	—
153	Camphor: (a) Raw ..... 100 kilos.	Free	—
	(b) Refined ..... 100 kilos.	36-00	—
154	Fragrant waters (without alcohol), such as orange blossom, rose, lavender, fennel, pepper- mint and "mille-fleurs" waters and the like:—		
	(a) Weighing at least 10 kilos, gross weight 100 kilos.	7-00	—
	(b) Weighing less than 10 kilos, gross weight 100 kilos.	15-00	—
155	Essential oils: (a) Laurel, rosemary and juniper oils, also light camphor oil ..... 100 kilos.	24-00	—
	(b) Scented oils, not specially mentioned ..... 100 kilos.	60-00	—
	(1) Essential oils from the fruits of the kind "citrus" (oil from oranges, lemons, bergamots, &c.) ..... 100 kilos.	—	35-00 l
	(2) Bitter almond oil; cajuput oil; balm oil; oil of peppermint; sandal-wood oil; sassafras oil; oil of nutmeg; cedar-wood oil ..... 100 kilos.	—	36-00 g
	(3) Other, not specially mentioned ..... "	—	60-00 g
ex. 155 (b) (3)	Essential oil of roses ..... 100 kilos.	—	Free Bul

## XIX.—DYEING AND TANNING MATERIALS.

N <sup>o</sup> .	Goods.	General Tariff. Kr.Heller.	Conven- tional Tariff. Kr.Heller.
156	Dye-woods: (a) In blocks ..... 100 kilos.	Free	—
	(b) Broken up (cut, rasped or ground up) 100 kilos.	2-50	2-00 g
	(c) Decomposed (fermented) ..... "	5-00	3-00 g
157	Quebracho wood and other tanning wood ..... 100 kilos.	1-00	0-20 g
	(a) In blocks ..... 100 kilos.	3-00	1-20 g
	(b) Broken up (cut, rasped or ground up) 100 kilos.	0-60	—
158	Oak and pine tree bark and rind ..... "	—	—
159	Other bark, also roots, leaves, buds, fruit (e.g., myrobala, ralonin, gall-ants and the like), whether or not cut, ground or otherwise broken up, for dyeing or tanning ..... "	Free	Free
160	Catechu (terra japonica); kino; kermes, lac-dye, arnotto ..... 100 kilos.	Free	—
161	Madder extract; garancine and garancinette; litmus; sepia, raw, in small bladders ..... 100 kilos.	3-50	—
162	Archil, persis; indigo, cochineal; chestnut- wood extract; quebracho-wood extract; tan- ning extracts not specially mentioned 100 kilos.	8-00	—
	(a) In blocks ..... 100 kilos.	—	Free g
	(b) Gall-not extract pure, not mixed with other materials, liquid; chestnut-wood extract; sumach extract ..... 100 kilos.	—	3-60 g l s
	Quebracho-wood extract; tanning extracts not specially mentioned neither above nor in the general tariff:—		
	(1) Liquid ..... 100 kilos.	—	4-25 g
	(2) Solid ..... 100 kilos.	—	1-50 g
	Note.—(1) Extracts of 28° Beaumé or less are to be regarded as liquid. (2) Sulphuric indigo, dry or in the form of paste, is dutiable as natural indigo; it is distinguished from indigo preparations (indigo solution, indigo extract, indigo carmine, purple blue) of No. 626, by the fact that the indigo always gives a colourless filtrate, the indigo prepara- tions always a blue filtrate (7).		
	Note.—Indigo and cochineal imported by sea ..... "	Free	—

\* Note 1.—Ground colouring earths which contain only accidental traces of inorganic or organic pigments, coal-tar colours, &c., that do not communicate an appreciable colour shade, are dutiable under No. 148 (c) (g). (2).—Coal powdered by mechanical means is dutiable under No. 148 (b) (2).

§ Only refined colouring earths which contain not more than 5 per cent. of added inorganic or organic pigments, coal-tar colours, &c., are dutiable under No. 148 (c) (g).

## TARIFF.]

Nos.	Goods.	General Tariff.		Conven-
		Kr. Heller.	Kr. Heller.	tional Tariff.
163	Dyeing extracts, not specially mentioned: 100 kilos.	8-00	—	—
	(a) Liquid: other like natural, also for use in printing and dyeing textiles. .... 100 kilos.	—	4-25 s	—
	(b) Solid .....	—	7-50 s	—
	<i>Note.</i> —Unimportant additions of a mordant have no effect on the tariff classification (8).			
XX.—GUMS AND RESINS.				
164	Tar, except lignite and schist tar. .... 100 kilos.	9-30	Free	G
165	Resin, common; copalony; pitch, not specially mentioned .....	1-20	Free	G
166	Coal-tar pitch, lignite-tar pitch, schist-tar pitch, petroleum pitch, and slate-tar pitch. .... 100 kilos.	1-20	0-50	G
	<i>Note.</i> —Dephlegmated coal-tar also pays duty at the "conventional" rate established for No. 166 (8).			
167	Coopers', brewers', brush and rope makers' pitch .....	2-50	1-50	G
168	Bituminous earths and stones, raw, ground up or not .....	0-30	—	—
	Bituminous earths and stones (including asphalt stones and bituminous marl), raw .....	—	Free	I
169	Asphalt bitumen .....	5-00	2-50	G
170	Asphalt cement; asphalt mastic; resin (wood) cement .....	7-00	3-00	G
171	Asphalt paving stones and squares .....	10-00	—	—
172	Oakert (mineral wax), raw .....	Free	—	—
173	Turpentine, turpentine oil, pitch oil (resinous oil), raw oil of amber, hartshorn and caoutchouc oil, also coal tar oil, of the benzol class; bird lime .....	3-50	—	—
	(a) Turpentine, turpentine oil, raw oil of amber, hartshorn and caoutchouc oil, also coal tar oil, of the benzol class; bird-lime. .... 100 kilos.	—	3-50	—
	(b) Pitch oil (resin oil) .....	—	2-10	—
174	Copal resin, damar resin, shellac, gum arabic, Jeddah gum, senegal gum, gumabere, gum tragacanth, gums, resins, resinous gums, natural balsams and juices of plants, not specially mentioned .....	3-50	—	Free
	<i>Note.</i> —Articles mentioned in No. 171, if imported by sea .....	Free	—	—

XXI. —MINERAL OILS, ALSO COAL TAR  
AND SCHIST TAR.

175	Raw, except those mentioned in No. 176, or those which are not adapted for illuminating purposes without being previously re-refined or purified by distillation . . . 100 kilos, net weight	8-30	--
	<p><i>Note.</i>—Raw mineral oil, not adapted for illuminating purposes without previously refining by distillation, the density of which exceeds 730 degrees at a temperature of 12° R. (15° C.), by permission and under control, to the annual maximum extent of 200,000 quintals . . . 100 kilos, net weight</p> <p>This annual maximum amount is divided that Austria receives 10,000 and Hungary 19,000 quintals.</p>		
176	Raw, suitable for illuminating purposes without previous refining by distillation . . . 100 kilos, net weight	11-00	--
177	Refined or half-refined, light, the density of which amounts to 880 degrees or less . . . 100 kilos, net weight	11-00	--
	<p><i>Note.</i>—On mineral oils of the two preceding numbers, in addition to the duty, the consumption tax of 13 ounces per 100 kilos, net weight is to be levied. The consumption tax is always henceforward to be levied on all mineral oil refined in the kingdom (except in the free territories of Trieste and Fiume), the density of which does not exceed 881 degrees at a temperature of 12° R. (15° C.).</p>		
178	Refined or half-refined, heavy, the density of which exceeds 880 degrees, also lubricating oils, mixed or not with animal or vegetable oils or greases . . . . . 100 kilos, net weight	12-00	--
	<p><i>Note.</i>—Heavy oils, the density of which exceeds 880 degrees, for petroleum refineries (lubricating oil factories) for production of lubricating oil, by permission and under control . . . 100 kilos, net weight</p>		
179	Residues from the distillation of mineral oils, not further intended for use as lubricating oils or greases, except solid residues . . . 100 kilos, net weight	7-00	--

XXII.--COTTON, YARN AND WARES THEREOF,  
MIXED OR NOT WITH OTHER VEGETABLE TEXTILE MATERIALS, BUT  
NOT MIXED WITH WOOL OR SILK.

180	Cotton, roughly carded, bleached, dyed, milled	Free	—
	Cotton waste	—	Fr

Nos.	Goods.	General Tariff. Kr. Heller. Kr. Heller.	Con- ditional Tariff. Kr. Heller.
181	Cotton wool, excepting that intended for medicinal purposes; threads prepared for cleaning machinery, &c. .... 100 kilos.	12-00	12-00
182	Slubbing, unbleached, bleached, dyed, printed:— (a) Single or twofold ..... 100 kilos. (b) Three or more fold. .... "	12-00 24-00	—
183	Cotton yarn: Single, unbleached:— (a) Up to No. 12 English ..... 100 kilos. (b) Over No. 12 and up to No. 39 English ..... 100 kilos. (c) Over No. 39 and up to No. 50 English ..... 100 kilos. (d) Over No. 50 and up to No. 70 English ..... 100 kilos. (e) Over No. 70 English ..... 100 kilos. 1. Over No. 70 and up to No. 80 English ..... 100 kilos. 2. Over No. 80 and up to No. 90 English ..... 100 kilos. 3. Over No. 90 and up to No. 110 English ..... 100 kilos. 4. Over No. 110 English ..... "	14-00 19-00 33-00 38-00 43-00 — — — —	14-00 19-00 33-00 38-00 43-00 — — — —
	<i>Notes.</i> —(1) Cotton worst yarns for manufac- ture of half silk tissues, single, unbleached, in the form of picots, or short bobbins, or on bobbins running through their whole length, which are not more than 13 cm. long or 22 mm. thick, with permission and under control: Ex. (c) Over No. 29 and up to No. 50 English ..... 100 kilos. Ex. (d) Over No. 50 and up to No. 70 English ..... 100 kilos. (2) Single unbleached cotton yarns for the manufacture of tulie, curtains or lace, with permission and under control: Ex. (c) Over No. 29 and up to No. 50 English ..... 100 kilos. Ex. (d) Over No. 50 and up to No. 60 English ..... 100 kilos. Ex. (d) and Ex. (e) Over No. 60 and up to No. 80 English ..... 100 kilos. Ex. (e) Over No. 80 and up to No. 90 English ..... 100 kilos. The single yarns included in these notes may also be imported in a bleached condition, and in that case pay, in addition to the above rates, the surtax of 8 kronen per 100 kilos. provided for in No. 181a (8). Cotton worst yarns over No. 29 and up to No. 50 and over No. 50 and up to No. 70 English will be admitted at the above con- ditional rates even if the bobbins are over 13 cm. long ( <i>Scr.</i> ). 184 Of two threads, unbleached:— (a) Up to No. 12 English ..... 100 kilos. (b) Over No. 12 and up to No. 29 English ..... 100 kilos. (c) Over No. 29 and up to No. 50 English ..... 100 kilos. (d) Over No. 50 and up to No. 70 English ..... 100 kilos. Over No. 60 and up to No. 70 English ..... 100 kilos. (e) Over No. 70 English ..... "	19-00 24-00 35-00 45-00 — — 40-00	— — — — — 28-00 —
	<i>Notes.</i> —Unbleached yarns of two threads, for the manufacture of half silk tissues, and of tulie, curtains or lace, with permission and under control: Ex. (c) Over No. 29 and up to No. 50 English ..... 100 kilos. Ex. (d) over No. 50 and up to No. 60 English ..... 100 kilos. 185 Of three or more threads, single twist, un- bleached: (a) Up to No. 12 English ..... 100 kilos. (b) Over No. 12 and up to No. 29 English ..... 100 kilos. (c) Over No. 29 and up to No. 50 English ..... 100 kilos. (d) Over No. 50 English ..... 100 kilos. Yarn of three or more threads, over No. 60 English, for maculocording, with permission and under control ..... 100 kilos.	24-00 29-00 43-00 50-00 — —	— — — — — 35-00
186	Of three or more threads, cable twist, unbleached: (a) Up to No. 12 English ..... 100 kilos. (b) Over No. 12 and up to No. 29 English ..... 100 kilos. (c) Over No. 29 and up to No. 50 English ..... 100 kilos. (d) Over No. 50 English ..... 100 kilos.	29-00 33-00 50-00 57-00	— — — —
	<i>Notes to Nos. 183—186.</i> Steam- ed yarn is considered as unbleached yarn (S). 187 Cotton yarn if bleached, mercerised, dyed (also printed), is subject to the following additional duties on the corresponding class of raw yarn respectively:— (a) Bleached ..... 100 kilos (b) Mercerised ..... " (c) Dyed (also printed) ..... " (d) Bleached and mercerised ..... " (e) Dyed (also printed and mercerised) .....	8-00 3-00 14-00 14-00 6-00	— — 14-00 14-00 16-00

## XXII.—COTTON, YARN AND WARES THEREOF, &amp;c. continued.

No.	Goods.	General Tariff.	Conven- tional Tariff.
188	Yarn, prepared for retail sale:—		
(a)	Of one or two threads of three or more threads, single twist, ..... 100 kilos.	83-00	83-00 G
(b)	Of three or more threads, cable twist, ..... 100 kilos.	80-00	80-00 G
<i>Cotton cloths.</i>			
189	Common, i.e., tissues made of No. 50 yarn and under, having in a square of 5 mm. 38 threads or less:—		
(a)	Plain, simply twilled or not:—		
1.	Unbleached, ..... 100 kilos.	80-00	70-00 G
2.	Bleached, ..... 100 kilos.	140-00	95-00 G
3.	Dyed, ..... 100 kilos.	130-00	100-00 G
4.	Printed in one, two, three, or four colours, or woven in two colours, 100 kilos.	170-00	113-00 G
5.	Printed in five or more colours, or woven in more than two colours, 100 kilos.	180-00	133-00 G
(b)	Figured:—		
1.	Unbleached, ..... 100 kilos.	110-00	95-00 G
2.	Bleached, ..... 100 kilos.	130-00	100-00 G
3.	Dyed, ..... 100 kilos.	155-00	143-00 G
4.	Printed in one, two, three or four colours, or woven in two colours, 100 kilos.	190-00	167-00 G
5.	Printed in five or more colours, or woven in more than two colours, 100 kilos.	200-00	177-00 G
190	Common, close woven, i.e., tissues made of No. 50 yarn and under, having in a square of 5 mm. more than 38 threads:—		
(a)	Plain, also simply twilled:—		
1.	Unbleached, ..... 100 kilos.	151-00	120-00 G
2.	Bleached, ..... 100 kilos.	155-00	113-00 G
3.	Dyed, ..... 100 kilos.	190-00	167-00 G
4.	Printed in one, two, three or four colours, or woven in two colours, 100 kilos.	215-00	190-00 G
5.	Printed in five or more colours, or woven in more than two colours, 100 kilos.	230-00	205-00 G
(b)	Figured:—		
1.	Unbleached, ..... 100 kilos.	126-00	125-00 G
2.	Bleached, ..... 100 kilos.	160-00	150-00 G
3.	Dyed, ..... 100 kilos.	155-00	172-00 G
4.	Printed in one, two, three or four colours, or woven in two colours, 100 kilos.	220-00	200-00 G
5.	Printed in five or more colours, or woven in more than two colours, 100 kilos.	235-00	215-00 G
191	Fine, i.e., tissues made of yarns over No. 50 up to and including No. 100:—		
(a)	Unbleached, ..... 100 kilos.	105-00	100-00 G
	Fine tissues unbleached, undyed, also scoured tissues, for embroidering, with permission and under control, ..... 100 kilos.		85-00 G
(b)	Bleached, dyed, printed, woven in colours ..... 100 kilos.	235-00	—
1.	Bleached, dyed, ..... 100 kilos.	—	245-00 G
2.	Printed in one, two, three or four colours, or woven in two colours, ..... 100 kilos.	—	260-00 G
3.	Printed in five or more colours, or woven in more than two colours, ..... 100 kilos.	—	270-00 G
192	Very fine, i.e., tissues made of yarn over No. 100 ..... 100 kilos.	55-00	30-00 G
(a)	Unbleached, ..... 100 kilos.	—	30-00 G
	Note.—Fine tissues of cotton, unbleached, undyed, also scoured tissues, for embroidering, with permission and under control, ..... 100 kilos.	—	170-00 G
(b)	Bleached, dyed, ..... 100 kilos.	—	245-00 G
(c)	Printed in one, two, three, or four colours, or woven in two colours, ..... 100 kilos.	—	260-00 G

† The following will be considered as yarns prepared for retail sale: (a) Yarns made up in various small ways, (e.g., on cardboard, discs, reels, bobbins, star shaped pieces of cardboard, yarns arranged or packed in cardboard boxes or fancy paper, including the weight of these packages); yarns in small hanks and in balls. (b) Hanks of yarn, put up in more elaborate fashion than that necessary for merely weaving, with loose transverse threads running through them, which do not fasten the hanks tightly but keep them together by means of knots. In such a way that if the knots are pulled the hanks fall into small independent hanks. The fact of two or more yarns in hanks being knotted in a more elaborate manner than the skeining necessary for weaving, does not form any reason for the application of the rates of No. 188. Nevertheless Customs Houses with full customs powers are empowered to levy duty on made-up yarns if the same are made up in such a way that they are evidently prepared solely for industrial purposes, (e.g., for the manufacture of lace and trimmings or for covering ropes, &c.), and the importer declares himself in writing on the invoice, as ready to permit temporary official inspection of his factory for the purpose of proving the actual use of the yarn (&c.).

See Note 1 to No. 192.

‡ Note to Nos. 189 to 192.—In the case of tissues of which are alternating open and close woven, duty will be calculated upon the average total number of threads. The average total number of threads will be obtained by counting the threads of both warp and weft between two regularly recurring points in the design (counting from repeat to repeat, and by reducing the number of threads so obtained to an average per square of 5 millimetres, adding together the product for warp and weft, in the case of tissues of which the threads are of different thickness, the single strands should be counted. No account is taken of fractional parts, establishing the net result of the calculation (&c.).

No.	Goods.	General Tariff.	Conven- tional Tariff.
(d)	Printed in five or more colours, or woven in more than two colours, ..... 100 kilos.	—	370-00 G
(e)	Flat-stitch tissues of all kinds, ..... 100 kilos.	—	290-00 G
193	Velvet and tissues resembling velvet, also velvet ribbons, ..... 100 kilos.	230-00	215-00 G
	Note.—Cut "Mancheters" are to be cleared as velvets.		
194	Ribbons (except velvet ribbons), ..... 100 kilos.	220-00	—
(a)	Ribbons for advertisement purposes, of cotton threads stuck together, even dyed or printed, ..... 100 kilos.	—	140-00 G
(b)	Other, ..... 100 kilos.	—	215-00 G
195	Stale and netted materials resembling tulle:—		
(a)	Plain:—		
1.	Unbleached, ..... 100 kilos.	370-00	370-00 G
	Note.—Plain tulle unbleached, also scoured, for embroidery, with permission and under control, ..... 100 kilos.	—	45-00 G
(2)	Bleached, dyed, printed, woven in colours, ..... 100 kilos.	390-00	370-00 G
	Note.—Stiff nets, similar to bobbinet, ..... 100 kilos.	181-00	—
(b)	Figured, except with lace-like designs:—		
(1)	Unbleached, ..... 100 kilos.	400-00	370-00 G
(2)	Bleached, dyed, printed, woven in colours, ..... 100 kilos.	440-00	400-00 G
196	Curtains resembling bobbinet or lace (blinds, window hangings and the like) and nets for furniture, woven with indication for cutting ..... 100 kilos.	140-00	—
197	Lace, including embroidery lace (chemical mordanted), ..... 100 kilos.	750-00	600-00 G
198	Embroidery:—		
(a)	Trimmings (strips, insertions):—		
1.	Merely embroidered in the centre, ..... 100 kilos.	330-00	150-00 G
2.	Other (also embroidered in the centre), ..... 100 kilos.	800-00	450-00 G
(b)	Tulle and lace, embroidered, ..... 100 kilos.	750-00	600-00 G
	Stuffs for curtains and furniture covers of smooth tulle, embroidered in chain-stitch, or with other stitches resembling chain-stitch, also with spun-stitch, long-stitch, braid-stitch, or hollow-stitch, or with applique work of embroidery, muslin, and similar tissues, as well as with articles seen on such as rings, nozzles, balls, &c., ..... 100 kilos.	—	340-00 G
(c)	Not specially mentioned, ..... 100 kilos.	750-00	450-00 G
	Note.—Chain-stitch tissues, even in combination with spun-stitch, long-stitch, or half-stitch, ..... 100 kilos.	—	550-00 G
199	Passanterie and button-makers' wares, ..... 100 kilos.	220-00	215-00 G
200	Knitted wares and hosiery:—		
(a)	Knitted materials and hosiery in the piece (to be sold by the metre):—		
1.	Unbleached, ..... 100 kilos.	220-00	—
2.	Bleached, dyed, printed, knitted or netted in colours, ..... 100 kilos.	240-00	—
(b)	Stockings and socks:—		
1.	Weighing over 1 kilo. per dozen pairs:—		
	With needlework, ..... 100 kilos.	220-00	220-00 G
	Other, ..... 100 kilos.	220-00	150-00 G
2.	Weighing 1 kilo. or less per dozen pairs:—		
	With needlework, ..... 100 kilos.	285-00	245-00 G
	Other, ..... 100 kilos.	285-00	220-00 G
(c)	Gloves:—		
1.	Weighing over 300 grammes per dozen pairs:—		
	With needlework, ..... 100 kilos.	200-00	200-00 G
	Other, ..... 100 kilos.	200-00	240-00 G
2.	Weighing 300 grammes or less per dozen pairs:—		
	With needlework, ..... 100 kilos.	100-00	400-00 G
	Other, ..... 100 kilos.	100-00	500-00 G
(d)	Not specially mentioned:—		
	With needlework, ..... 100 kilos.	300-00	300-00 G
	Other, ..... 100 kilos.	300-00	240-00 G

† Under this heading are included all flat-stitched tissues (even dyed, printed or woven in colours, without regard to the condition or quality of the yarns used for their manufacture), worked with figures resembling embroidery on which the weft threads of the pattern lie flush with the rest of the texture, at least altogether on one side and partly on the other. They are distinguished from other tissues by the fact that the figure-threads always bind the same threads of the foundation-tissue when the figure is turned over and appear to be woven with it, which is not the case with embroideries. Flat-stitched tissues of which the foundation-tissue is made of yarn of No. 100 or less, may be assessed for duty according to the rates of the foundation-tissue. Tissues of which the figure threads have been removed from the cutting required for the assessment of the weight of the main tissue (&c.).

‡ Note 1.—Strips serving for tying up packages, not more than 5 mm. wide, made of cotton threads stuck together, even of different coloured threads, are included under ribbons for advertisement purposes. They may have the name of the firm, &c., printed on them (&c.).

§ Note 2.—Mercerized tissues or tissues made wholly or partly of mercerized yarn, as also velvet and ribbons of the same kind, are subject to a duty of 18 kronen per 100 kilos, (i.e. 7½ p. cent.), in addition to the duties to which they are already respectively liable (&c.).

¶ Note 3.—The duty of 18 kronen also applies to the conventional tariff, in calculating the conventional surtax, the conventional rates applying to the different tissues are to be taken into consideration.

§ Note 1.—Tulle and netted materials resembling tulle figured with lace-like designs are dutiable as lace. Note 2.—Tulle worked with lace-like designs, similar to the samples deposited on the occasion of the signing of the Treaty, is dutiable, not as lace, but as figured tulle under No. 196 (&c.).







AUSTRIAN-HUNGARIAN TERRITORIES.

1. Note 1.—Women's hats and girls' hats, shaped and finished in the same way as hats for men and boys, are to be dutiable as the latter (C. 1, No. 2).

2. Note 2.—For the purpose of classifying untrimmed women's hats (No. 1), the following are to be taken into consideration: (a) The material, e.g., straw, felt, etc., wire (wrapped round with yarn or not), attached to the crown of the hat, above or below, or sewn on to the latter either (b) directly, to give effect to the crown and eventual shape, or (c) indirectly, to trim the crown and the brim.

3. Note 3.—Women's hats shaped and trimmed like men's and boys' hats will be dutiable as the latter (see Note 1 to No. 26b).

4. Note 4.—Caps and similar head gear, except "fez," are to be dutiable as hats, if they are made of the same material as hats and are not hat caps.

5. By trimming is meant fitting with lining, aede, cord and the like, or with simple cording with or without material, cord and the like, or with only one of these components.

6. Note furnished with ordinary buckles, buttons, and tassels, are to be regarded as ornamented (G).





Nos.	Goods.	General.		Nos.	Goods.	General.	
		Tariff.	Conventional Tariff.			Tariff.	Conventional Tariff.
		Kr. Heller.	Kr. Heller.			Kr. Heller.	Kr. Heller.
297	Paper and cardboard, with foundation or internal layer of linen or cotton canvas; hat linings of paper covered with tissues or not	100 kilos.	36-00	30-00 G	(i.) In combination with silk, lace, embroidery, artificial flowers or feathers; also toys in combination with very fine materials	100 kilos.	— 200-00 G
	<i>Paper Wares.</i>				(ii.) All other articles included under this heading	100 kilos.	— 240-00 G
298	Printed matter, advertisements and placards:—			301	Moulded wares of carton pierre, asphalt, and similar materials:—	20-00	12-00 G
	(a) Printed in two or more colours, or with gold or silver, or produced by photo-mechanical process	100 kilos.	72-00		(a) Sealtier painted not lacquered, combined or not with wood or iron	100 kilos.	40-00
	(i.) of several colours, printed with gold or silver, with photo-type pictures or reproductions produced by means of photographic rapid-copying machines, or with forcing-press prints	100 kilos.	—		(b) Other, combined or not with common materials	100 kilos.	—
	(ii.) Other, of two colours	100 kilos.	—		<i>Note.</i> —Moulded wares combined with lac and very fine materials are to be classed under No. 300 (c) and (d); toys, games and the like, of carton pierre, &c., under No. 299.		
	(b) Other	24-00	—	302	Playing cards.	100 kilos.	145-00
	(i.) Price-lists, catalogues, not illustrated	100 kilos.	—		<i>Note.</i> —Playing cards are also subject to the stamp duty according to the existing regulations, and the declaration must also indicate the quantity and quality of the packs and the number of cards each pack contains.		
	(ii.) All other articles under the heading	100 kilos.	—	303	Wares of this class with mounting of precious metal:—		
299	Fancy paper wares, products of the picture printing industry, not specially mentioned; toys; all these combined or not with common or fine materials; paper collars, cuffs, &c.; flowers and parts of flowers of paper 100 kilos.	100-00	—		(a) Of gold	100 kilos.	850-00
	(a) Fancy paper wares:—		55-00 G		(b) Of silver	100 kilos.	600-00
	(i.) Toys and games: (1.) Balls and parts thereof of paper pulp (ready made), painted, varnished, also in combination with common materials	100 kilos.	—	XXX.—CAOUTCHOUC AND GUTTA PERCHA AND WARES THEREOF.			
	(ii.) Other toys and games, combined or not with common materials	100 kilos.	—	304	Caoutchouc, gutta percha (also balata gum), raw or refined; waste thereof; old and pieces of wares manufactured therefrom; caoutchouc re-generated from caoutchouc waste (Mitchell's gum)	Free	—
	(iii.) Toys and games in combination with fine materials	100 kilos.	—	305	Caoutchouc, dissolved	100 kilos.	6-00
	(c) Paper collars, cuffs, &c., even with tissues	100 kilos.	—	306	Caoutchouc, paste.	100 kilos.	10-00
	<i>Note.</i> —Paper collars, cuffs, &c., are dutiable under No. 299 (c), even when they are covered with tissues on one or both sides or are provided with imitations of embroidery			307	India rubber threads, not covered with yarn (also flat, not more than 5 mm. wide), 100 kilos.	3-60	—
	(d)			308	Sheets, not vulcanised, cut, smoothed, rolled (patent sheets).	100 kilos.	10-00 40-00 G
	(i.) Paper flowers and parts thereof, 100 kilos.	—	50-00 G	309	Wares made of patent sheets, not specially mentioned, vulcanised or not, combined or not with fine or common materials, 100 kilos.	130-00	100-00 G
	(ii.) View cards, and products of the picture printing industry:—			310	Toys and games of soft india rubber, combined or not with fine or common materials, 100 kilos.	100-00	80-00 G
	(i.) Of one or two colours, including children's picture books in one or two colours, with little or no letterpress	100 kilos.	—	311	Boots and shoes, combined or not with textiles of all kinds or with other materials, 100 kilos.	120-00	—
	(a) Photo-type pictures or prints produced by the forcing press, or reproductions turned out by photographic rapid-copying machines	100 kilos.	—	312	Wares of soft india rubber, not specially mentioned, combined or not with fine or common materials	100 kilos.	100-00 80-00 G
	(b) Other, in one or two colours	100 kilos.	—	313	Hardened india rubber (solid or hard, as leather) in sheets, rolls, and tubes, polished or not, but not further worked	100 kilos.	30-00 30-00 G
	(ii.) In more than two colours, with little or no letterpress	100 kilos.	—	314	Wares of hardened india rubber, not specially mentioned:—		
	(a) Children's picture-books with little or no letterpress	100 kilos.	—		(a) Rough pressed, the pressing seams being visible	100 kilos.	84-00 84-00 G
	(b) View cards	100 kilos.	—		(b) Other, combined or not with fine or common materials	100 kilos.	135-00 100-00 G
	(c) Other	75-00	—	315	Woven and knitted materials covered, impregnated or coated with india rubber or with internal layers of india rubber, if the yarns so used consist:—		
	(d.) Children's picture sheets; children's picture books other than those with little or no letterpress; modelling sheets and fretwork tracing papers	100 kilos.	—		(a) Wholly or partly of silk, floss-silk, or artificial silk	100 kilos.	200-00
	<i>Note.</i> —Wares included under this number, combined with the finest materials, pay duty under No. 300 (d) (6).				(b) Of other textile materials, also felt	100 kilos.	130-00
300	Wares of paper, pasteboard, or paper pulp, not specially mentioned:—			316	Elastic tissues, knitted wares and haberdashery, if the yarn used therein consists:—		
	(a) Of paper pulp, cardboard, paper, except paper included under Nos. 290 (b), 294, or 296 (c)	100 kilos.	36-00		(a) Wholly or partly of silk, floss-silk, or artificial silk	100 kilos.	200-00
	(i.) Paper in rolls	100 kilos.	—		(b) Of other textile materials	100 kilos.	180-00 S
	(ii.) Paper tubes for cigar and cigarette holders, yarn wrappers and the like, all these out of hard paper	100 kilos.	—		(1) Shoe elastic	170-00	165-00 G
	(iii.) All other articles included under this heading	100 kilos.	—		(2) Other	185-00	190-00 G
	(b) Of or with paper included under Nos. 290 (b), 294, or 296 (c), and all with pictures or painting	100 kilos.	72-00	317	Clothing and other articles made with buck or sewn additions of the materials mentioned in Nos. 315 and 316 are dutiable as these with an addition of 20 per cent. (6).		
	(c) Paper belonging to Nos. 290 (b) and 296 (c)	100 kilos.	—		In calculating the surtax relating to the conventional treatment, the basis will be the conventional duty applicable to the portion of the article involving its classification.		
	(i.) In rolls	100 kilos.	—	318	Wares of caoutchouc combined with very fine materials	100 kilos.	240-00
	(ii.) All other articles included under this heading	100 kilos.	—		Toys and games of soft caoutchouc, combined with very fine materials	100 kilos.	— 200-00 G
	(a) With pictures or paintings	100 kilos.	—	319	Wares of caoutchouc with mountings of precious metals:—		
	(b) Other	100 kilos.	—		(a) Of gold	100 kilos.	850-00
	<i>Note.</i> The above wares under both (a) and (b) may be combined or not with common materials (6).				(b) Of silver	100 kilos.	600-00
	(c) Combined with fine materials or bookbinders' cloth	100 kilos.	120-00	320	Articles for technical purposes:—		
	(i.) Not in combination with textile materials	100 kilos.	—		(a) Tissues for cards for carding factories, by permission and under control	100 kilos.	7-00
	(ii.) All other articles included under this heading	100 kilos.	—		(b) Tubing of or combined with india rubber, with or without layers of tissues or island wire	100 kilos.	70-30 65-00 G
	(d) Combined with very fine materials	100 kilos.	240-00		<i>Note.</i> —Tubing made of patent sheets is to pay duty under No. 299 (c).		

\*Note 1.—To this class belong especially cardboard and bookbinders' wares (ban-boxes, cases, portfolios, covers for binding books and albums, covers of albums, finished albums, ornamental or fine calendars, note books, &c., &c.), except bound books, maps, periodicals, and music belonging to No. 617. The ruling or silvering of the covers has without effect on the tariff classification of albums. Note 2.—Small bands of yarn of all kinds with which letter paper, post cards, or envelopes are tied, also insignificant ornaments on the receptacles tied up with cord bands, are without effect on the tariff classification (6).

(c) Packing (engine packing) 100 kilos. 100-00 80-00 G  
(d) Transmission belts 100-00 80-00 G  
(e) Pneumatic tyres (inner or outer tubes), 150-00 —  
(f) Insulating material of patent sheets, vulcanized or not, 130-00 100-00 G  
(g) Frames for technical and electro-technical purposes, for instruments, &c., of

Nos.	Goods.	General Tariff. Kr.Heller.	Conven- tional Tariff. Kr.Heller.	Nos.	Goods.	General Tariff. Kr.Heller.	Conven- tional Tariff. Kr.Heller.
	hardened india rubber, except such as are included under No. 314 (a) ..... 100 kilos.	135-00	115-00 g		Notes.—Rolled and stretched sheep and lamb skins, which have not undergone any further process of manufacture, are dutiable under No. 332 (7).		
	(a).—For telephone and microphone construction, by permission and under control ..... 100 kilos.	100-00	90-00 g	333	Black, goat, and kid skins, prepared, except glove-leather and lacquered (patent) leather ..... 100 kilos.	60-00	43-00 g
	(b) India rubber press cloths and other technical articles not specially mentioned ..... 100 kilos.	120-00	—	334	Sheep and lamb skin leather, prepared, except glove-leather and lacquered (patent) leather ..... 100 kilos.	60-00	43-00 g
XXXI.—OIL CLOTH AND WARES THEREOF.				335	Glove-leather of all kinds ..... 100 kilos.	60-00	43-00 g
321	Oil cloth, coarse, not printed; asphalted cloth ..... 100 kilos.	1-00	—		Notes.—Glove leather, exported for dyeing, on reimportation after dyeing, by permission and under control ..... 100 kilos.	20-00	20-00 g
322	Tarpanalis and other coverings of coarse materials, chemically prepared in the tissue or in the yarn, or covered or impregnated with oil, tar, or greasy compositions, 100 kilos.	60-00	—	336	Lacquered (patent) leather of all kinds:—	60-00	45-00 g
323	Floor-cloth of oil cloth, linoleum, camptulion and similar compositions:—			(a) Cowhide leather ..... 100 kilos.	60-00	20-00 g	
	(a) Up to 2 mm. in thickness ..... 100 kilos.	75-00	70-00 g	(b) Other ..... 60-00			
	(a) Over 2 mm. .... 100 kilos.	80-00	55-00 g	337	Leather not specially mentioned; parchment:—		
324	Bookbinders' cloth:—			(a) Bronzed leather ..... 100 kilos.	43-00	35-00 g	
	"Tokko" and "Sabura" cloths, made of cotton or fax tissue, impregnated or smeared with a colorless or bronze only paste, with printed or pressed patterns ..... 100 kilos.	72-00	60-00 g	(b) Pig-skin (not bronzed) ..... 43-00	35-00 g		
	Notes.—These cloths when of one colour and without patterns are dutiable according to the tissue (8).			(c) Other leather; parchment ..... 43-00	10-00 g		
325	Oil cloth not specially mentioned; also waxed muslin and waxed taffetas (oiled silk):—				Notes.—Leather cuttings, and cuttings and strips of leather which have been worked by piecing, cutting out of ornamental pieces, piecing, stitching, sewing and the like, are so far as the tariff does not contain provisions to the contrary, to pay duty as leather wares not specially mentioned under No. 342.		
	(a) Imported in the piece, to be sold by the metre, with no design, for cutting into lengths ..... 100 kilos.	75-00	—	338	Saddlers' and harness makers' wares, combined or not with other materials:—		
	(b) With indication for cutting into lengths; or goods in the piece, to be sold by the metre with designs, for cutting into lengths ..... 100 kilos.	85-00	—	(a) Without component parts of metal, or with fittings, buckles, rings, loops, and other parts of iron and steel (except if nickel-plated or coated with other metals) 100 kilos.	90-00	30-00 g	
	(c) Imported in the piece, to be sold by the metre, with no design, for cutting into lengths ..... 100 kilos.	—	70-00 g	(b) With fittings, buckles, rings, loops, and other parts of brass, nickel, and other base metals, or coated therewith (including those of iron and steel) ..... 100 kilos.	120-00	100-00 g	
	(d) With indications for cutting into lengths; or goods in the piece, to be sold by the metre, with designs, for cutting into lengths ..... 100 kilos.	—	80-00 g	(c) With silver, silver-plated, silvered or gilt fittings, buckles, rings, loops, and other metal parts ..... 100 kilos.	240-00	—	
326	Wares of oil cloth, waxed muslin and waxed taffetas (oiled silk), except saddlers', harness makers' and trunk makers' wares:—			(i) Harness with fittings, &c., and parts of silver ..... 100 kilos.	—	240-00 g	
	(a) Combined with fine or common materials ..... 100 kilos.	100-00	—	(ii) Other ..... 130-00 g			
	(b) Combined with very fine materials ..... 240-00	—	—	339	Trunk makers' wares of leather, oil cloth, and textile material:—		
327	Wares of this class with mountings of precious metals:—			(a) With fittings of iron and steel (except that nickel-plated or coated with other common metals) combined or not with other fine or common materials ..... 100 kilos.	110-00	35-00 g	
	(a) Of gold ..... 100 kilos.	850-00	—	Notes.—To this heading belong also wares of oil cloth, leather cloth only, carpeting only, and the like.			
	(b) Of silver ..... 600-00	—	—	(b) With fittings of metals other than those enumerated under (a) (except precious metals) combined or not with fine or common materials ..... 100 kilos.	175-00	—	
XXXII.—LEATHER AND LEATHER WARES.				(i) School satchels, cartridge cases, knapsacks, pistol cases, and gun cases ..... 100 kilos.	—	120-00 g	
	Leather.			(ii) Other ..... 140-00 g			
328	Cow and horse hide, worked like sole leather (also for transmission belts):—			Notes.—To this heading belong also similar wares of leather only, weighing 1 kilo. and over each (1).			
	(a) In back pieces:—			(c) Combined with very fine materials; leather fancy wares, weighing less than 1 kilo. each, of leather only ..... 100 kilos.	240-00	—	
	1. Bark-tanned ..... 100 kilos.	50-00	45-00 g	1. Combined with very fine materials ..... 200-00			
	2. Mineral-tanned ..... 100 kilos.	60-00	50-00 g	2. Fancy wares, of leather only, weighing 1 kilo each:—			
	(b) Other (except waste leather):—			(a) School satchels, cartridge cases, knapsacks, pistol or gun cases ..... 100 kilos.	—	120-00 g	
	1. Bark-tanned ..... 43-00	38-00 g		(b) Other ..... 165-00 g			
	2. Mineral-tanned ..... 50-00	45-00 g					
	3. Waste leather ..... 35-00	35-00 g		340	Boots and shoes of all kinds, with or without leather, combined or not with textile materials or with other materials, weighing per pair:—		
	Sole leather produced in Venetia and in the neighbouring provinces of Brescia and Mantua, by provision of the treaty with Italy, is to have the privilege of the frontier traffic up to a maximum quantity fixed therein and pays, 100 kilos.	—	10-00 l	(a) More than 1,200 grammes ..... 100 kilos.	100-00	70-00 g	
329	Cow and horse hide, not worked like sole leather, dressed (finished) or not, but not lacquered:—			(b) More than 600 grammes and up to 1,200 grammes ..... 100 kilos.	125-00	90-00 g	
	(a) Natural colour, or dyed black, ..... 100 kilos.	20-00	30-00 g	(c) 600 grammes or less ..... 100 kilos.	145-00	105-00 g	
	Notes.—Horsehide waste (e.g. claws, scraps, &c.), merely tanned and not further manufactured, for leather-dressing factories, by permission and under control ..... 100 kilos.	—	25-00 g	(d) Slippers and shoe soles, without regard to weight ..... 100 kilos.	—	70-00 g	
	(b) Other ..... 43-00	43-00 g		341	Gloves of leather (also merely cut out or combined with textile materials), embroidered or not ..... 100 kilos.	150-00	150-00 g
	Notes.—(1) Carding leather for carding factories, as also card backs and card ribbons for the manufacture of cards, by permission and under control ..... 100 kilos.	20-00	20-00 B	Notes.—Gloves of leather, provided with trimming, covering, or lining of the fur, are to be treated as furriers' wares under No. 346 (b).			
	(2) Kip leather (hides of the zebu and other Indian cattle), tanned, not worked like sole leather, on which the back-cracks are still discernible, without regard to the weight per piece, or which, when the back-cracks are not visible, reach a weight exceeding 3 kilos. per piece, are dutiable as cowhide under No. 329. The same weighing 3 kilos. or less each are dutiable as calf leather under No. 330 (a).			342	Leather wares, not specially mentioned:—		
330	Calf leather, except lacquered (patent) leather:—			(a) Of leather only, or combined with fine or common materials:—			
	Natural colour ..... 100 kilos.	80-00	40-00 g	(i) Horsehide cut out ..... 100 kilos.	110-00	50-00 g	
	Other ..... 60-00	50-00 g		(ii) Hat leathers; toys and games covered with leather or fur, or with feathers of			
331	Black, goat, and kid skins, tanned, not dyed, not further prepared ..... 5-00	—	—				
332	Sheep and lamb skins, tanned, not dyed, not further prepared:—						
	(a) Split on the fleshy side ..... 100 kilos.	14-00	5-00 g				
	(b) Other ..... 30-00	5-00 g					

\* Note to Nos. 328 to 337.—Leather in quarters or still smaller pieces\* not manifestly intended for some definite purpose is not dutiable as "leather cuttings" in the sense of the note to No. 337, but under Nos. 328 to 337 according to kind (1).

Note to Nos. 329 to 337.—Dyed leather with patterns, including those with artificially impressed grain, is dutiable under No. 329 (a), 330, 333, 334, 335, or 337, according to the kind of animal of which it belongs.

Lacquered (patent) leather, on the other hand, is dutiable under No. 336, and bronzed leather under No. 337 without regard to kind (1).

\* Note to Nos. 328 to 337.—Leather in quarters or still smaller pieces not manifestly intended for some definite purpose is not dutiable as "leather cuttings" in the sense of the note to No. 337, but under No. 328 to 337 according to kind (a).

\* Note to Nos. 329 to 337.—Dyed leather with patterns, including those with artificially impressed grain, is dutiable under Nos. 329 (b), 330, 333 to 335, or 337, according to the kind of animal from which it belongs. Lacquered (patent) leather, on the other hand, is dutiable under No. 336, and bronzed leather under No. 337 without regard to kind (6).

XXXII	LEATHER AND LEATHER WARES continued	General Tariff. Kr. Heller.	Conven- tional Tariff. Kr. Heller.	Nos.	Goods.	General Tariff. Kr. Heller.	Conven- tional Tariff. Kr. Heller.
	common birds glued on to or into them, combined or not with fine materials 100 kilos.	110-00	100-00 G		3. Coated with pulp or with ornaments of pulp, with beaded or impressed decoration . . . . . 100 kilos.	36-00	—
	(iii.) Other . . . . . 100 kilos.	110-00	110-00 G		4. Bronzed, gilt, silvered, finely painted . . . . . 100 kilos.	50-00	—
	(b) Of leather, combined with very fine materials . . . . . 100 kilos.	240-00	200-00 G		Entirely bronzed, gilt or silvered . . . . . 100 kilos.	—	40-00
	Note to Nos. 342 (b) Toys and games covered with leather or fur, in combination with very fine materials are included here (G).				(b) With fine fretwork or carving, also with inlaid work . . . . . 100 kilos.	70-00	—
	Note to Nos. 338 and 342.—Silk articles do not affect the tariff classification of trunk makers' wares of leather, oilcloth, or textile material (No. 339); or of leather wares not otherwise mentioned (No. 342) (G).				583 Frames (for pictures, mirrors, &c.), so far as not included under No. 342.—		
					(a) Of wood mouldings of the kind enumerated in No. 352 (a) 1 and 2 . . . . . 100 kilos.	23-00	—
					(b) Of wood mouldings of the kind enumerated in No. 352 (a) 3 . . . . . 100 kilos.	48-00	—
					(c) Of wood mouldings of the kind enumerated in No. 352 (a) 4 and (b) . . . . . 100 kilos.	50-00	—
					Of wood mouldings, flat or cut in profile, entirely bronzed, gilt, or silvered . . . . . 100 kilos.	—	60-00 G
34.	Wares of Class XXXII with mountings of precious metal:—				584 Sticks of wood or cane:—		
	(a) Of gold . . . . . 100 kilos.	550-00	—		(a) Coarsely worked, rough with or without ferrules . . . . . 100 kilos.	7-00	—
	(b) Of silver . . . . . 100 kilos.	600-00	600-00 G		(a) Coarsely worked, stained, dyed, varnished, lacquered or polished, with or without ferrules . . . . . 100 kilos.	18-00	—
344	Articles for technical purposes:—				(c) Finely worked, and all articles combined with common materials (except ferrules) . . . . . 100 kilos.	36-00	—
	(a) Welting leather for boots and shoes; saddle leather cut out for bicycle saddles; blacked rawhide, "Rohhautstücke," not further worked . . . . . 100 kilos.	60-00	—		(c) Combined with fine materials . . . . . 100 kilos.	60-00	—
	Note.—Bicycle saddles are included under No. 338.				(d) Wound round with thread or gut-strings . . . . . 100 kilos.	120-00	—
	(b) † Transmission belts, flat; also shuttle-driving belts:—				(f) Combined with very fine materials . . . . . 100 kilos.	240-00	—
	1. Of bark-tanned leather . . . . . 100 kilos.	70-00	58-00 BS		355 Wooden toys and games:—		
	2. Of oil-dressed or mineral-tanned leather; also of raw hide . . . . . 100 kilos.	80-00	68-00 BS		(a) Coarse, merely planed, carved, or turned, in the rough, not combined with other materials . . . . . 100 kilos.	15-00	12-00 G
	(c) Transmission belts of leather, round or cornered, also twisted . . . . . 100 kilos.	80-00	—		(b) Finely worked, in the rough, and all wooden toys and games, stained, dyed, lacquered, polished, painted, combined or not with common materials . . . . . 100 kilos.	55-00	40-00 G
	Transmission belts of cut leather, not rounded, twisted or not . . . . . 100 kilos.	—	70-00 B		(c) Combined with fine materials . . . . . 100 kilos.	120-00	100-00 G
	(d) Articles for technical purposes, not specially mentioned, of leather or raw hide, such as travelling buckets, weavers' picker bands, cogged wheels, sockets, wheels and rings, for picking, and the like . . . . . 100 kilos.	75-00	—		(d) Combined with very fine materials . . . . . 100 kilos.	210-00	300-00 G
	Muds for carding machines or spooling wheels, weavers' picker bands, fly-wheel plates for spinning and weaving, with permission and under control . . . . . 100 kilos.	—	65-00 B		Note.—Toys and games of other materials for carving belonging to this class pay duty as wares of such materials (G).		
	Note to Class XXXII.—With the exception of the articles included under Nos. 328 and 341 (b), no distinction between bark-tanned and mineral-tanned leather is to be introduced during the term of the Treaty, in regard to leather wares (G).				356 Wares, not specially mentioned, of common wood, whether or not planed (flat or in profile), roughly turned or roughly carved, also glued, rabbetted, or otherwise joined together:—		
					(a) In the rough, not combined with other materials:—		
					1. Of soft wood . . . . . 100 kilos.	8-00	—
					(a) Coopers' wares, including casks . . . . . 100 kilos.	—	3-60 I
					2. Of hard wood or veneered (with common wood) . . . . . 100 kilos.	15-00	—
					(a) Coopers' wares of hard wood, including casks . . . . . 100 kilos.	—	3-60 I
					(b) Other . . . . . 100 kilos.	—	18-00 R
					(b) In the rough, with fittings, or otherwise combined with iron or other base metal:—		
					1. Of soft wood . . . . . 100 kilos.	12-00	—
					(a) Coopers' wares including casks . . . . . 100 kilos.	—	7-20 I
					(b) Roller blinds ("Rollad-n"), even with facing-edges of hard wood . . . . . 100 kilos.	—	11-00 G
					2. Of hard wood or veneered (with common wood) . . . . . 100 kilos.	20-00	—
					(a) Coopers' wares including casks . . . . . 100 kilos.	—	7-20 I
					(b) Roller blinds ("Rollad-n") . . . . . 100 kilos.	—	17-00 G
					(c) Other . . . . . 100 kilos.	—	20-00 R
					(c) Stained, dyed, varnished, lacquered, polished, and all articles combined with leather or common materials, except those included under (b):—		
					1. Of soft wood . . . . . 100 kilos.	16-00	—
					(a) Casks . . . . . 100 kilos.	—	12-00 G
					(b) Furniture and parts thereof; roller blinds ("Rollad-n"), even with facing-edges of hard wood . . . . . 100 kilos.	—	13-00 G
					2. Of hard wood or veneered (with common wood) . . . . . 100 kilos.	24-00	—
					(a) Casks . . . . . 100 kilos.	—	12-00 G
					(b) Furniture and parts thereof; roller blinds ("Rollad-n") . . . . . 100 kilos.	—	18-00 G
					Note.—The conventional rates for casks apply even to those with bottoms only (casks open at one end) (G).		
					357 Wares, not specially mentioned, of fine wood, or veneered with such wood, planed or not (flat or in profile), roughly turned or roughly carved; also glued, rabbetted, or otherwise put together:—		
					(a) In the rough, with or without fittings, or otherwise combined with iron or other base metal . . . . . 100 kilos.	20-00	—
					(a) Furniture and parts thereof . . . . . 100 kilos.	—	13-00 G
					(b) Other . . . . . 100 kilos.	—	14-00 G
					(b) Stained, dyed, varnished, lacquered, polished, and all articles in combination with leather or common materials except those tariffed under (a) . . . . . 100 kilos.	34-00	—
					(a) Stained, dyed, varnished, lacquered, polished:—		
					1. Furniture and parts thereof . . . . . 100 kilos.	—	18-00 G
					(b) Other . . . . . 100 kilos.	—	20-00 G
					2) In combination with leather or common materials, except those tariffed under (a) . . . . . 100 kilos.	—	24-00 G

\* Except saddle-bags and harness included under No. 338 (G).

† Note 1.—Transmission belt strips (for the manufacture of transmission belts) are to be tariffed at the rates established for transmission belts (G). Note 2.—Sewing things and things for shuttle-driving belts and carding machines are dutiable under No. 344 (G) (B).

§ Note to Nos. 315 and 316.—Imitations of fine skins made from common skins by special treatment or by dyeing, are to be regarded as common skins in the sense of Nos. 345 (a) and 346 (a), provided they are recognisable as imitations or are proved to be such (G).

Nos.		Goods.	General Tariff. Kr. Heller. Kr. Heller.	Conven- tional Tariff. Kr. Heller. Kr. Heller.	Nos.		Goods.	General Tariff. Kr. Heller. Kr. Heller.	Conven- tional Tariff. Kr. Heller. Kr. Heller.
365		Wares, not specially mentioned, of wood newly turned, and all with ornamentation burnt in, or moulded, combined or not with leather or common materials; upholstered wares not covered.	40-00	40-00 G			<i>General Note to Class XXXIV.</i> Browned, roughly painted, smoked, impregnated, or otherwise chemically treated wooden wares are to be regarded as stained, dyed, varnished, lacquered, or polished. On the other hand, wooden wares smoothed with oil, wax, black-lead, grease, stearine or the like, or furnished with a coating of tar, are to be treated as wares in the rough (6).		
366	(a)	Wares, not specially mentioned, of wood with fine fretwork or carved work; gilt, silvered, or bronzed wares (except mouldings and frames); finely painted wooden wares.	30-00	40-00 G			XXXV.—GLASS AND GLASS WARE.		
		<i>Note.</i> —This heading includes breadplatters, penholders (except those which are merely souvenir articles), cases for scientific instruments, clothes-stands, umbrella stands, crackerets, liquor-cases, salad spoons and forks. Fitting with inset mirrors, or with hinges or small locks of common metals or alloys, neither gilt nor silvered, has no effect on the classification (5).			368		Glass in the lump; enamel and glazing in the lump; ground glass (glass powder).	3-00	—
	(b)	Wares of wood, not specially mentioned, combined with fine materials, except with leather or with coverings of textiles.	50-00	50-00 G	369		Small glass rods, plates, and tubes without distinction as to colour (such as those used for the manufacture of beads, for art blown glass and for button making).	3-00	—
	(c)	Wooden type for printing placards, &c.	—	10-00 S			<i>Hollow Glass.</i>		
260		Wares, not specially mentioned, of wood with inlaid work (build-work, tarsa work, marquetry); wares, not specially mentioned, of wood, with coverings of all kinds.	72-00	72-00 G	370		Hollow glass, common, i.e., neither smoothed, figured, enery ground, nor moulded:— (a) Natural colour, but not white.	5-00	2-00 G
		<i>Note.</i> —Wares of wood, not specially mentioned, combined with very fine materials, are to be treated as articles included under No. 362 (b).					(b) White, or semi-white (transparent).	10-00	7-20 G
361		Wares, not specially mentioned, of materials other than wood, for turning and carving:— (a) Of vegetable materials for carving, not elsewhere mentioned (except buttons of arena or ivory mate and the like), combined or not with common materials.	18-00	—	371		Hollow glass, with only the stoppers enery ground, or with smoothed edges or bottoms:— (a) Natural colour or white (transparent).	10-00	10-00 G
	(b)	Of bone, horn, and other animal material for carving, not included under (a), combined or not with fine or common materials:— 1. Horn-whalebone (imitation whalebone made from horn).	150-00	120-00 G			(b) Coloured (coloured in the lump or flashed).	10-00	10-00 G
		2. Other.	120-00	—	372		Hollow glass, fine: (a) Etched, smoothed, figured, enery ground, or cut:— 1. Natural colour or white (transparent).	20-00	15-00 G
		Buttons of horn, horn-paste, or bone, with or without eyelet holes, pressed, drawn, or cut out.	—	35-00 G			2. Coloured (coloured in the lump or flashed).	20-00	18-00 G
		<i>Note.</i> —Buttons of arena or ivory nut and the like are to pay duty at the conventional rate under No. 361 (b) 2 (7).					(b) Painted, gilt, or silvered.	30-00	24-00 G
	(c)	Of meerschaum, lava, celluloïd, and similar artificial materials for carving (except imitations of materials mentioned under (d) and (e)), combined or not with common or other fine materials.	120-00	—	373		With spun glass or with applications of glass.	30-00	20-00 G
	(d)	Of amber, jet, real or imitation, combined or not with common, fine or other very fine materials.	240-00	—	374		Matresses (bulbs) for electric incandescent lamps.	20-00	—
	(e)	Of ivory, tortoise-shell, real or imitation, combined or not with common, fine, or other very fine materials.	270-00	—			Moulded and massive glass, not specially mentioned:— (a) Rough, annealed or not, with or without smoothed edges or bottoms, natural colour or white (transparent).	20-00	15-00 G
	1.	Of mother-of-pearl (except pearl buttons), combined or not with common, fine, or very fine materials other than ivory or tortoise-shell, real or imitation.	—	270-00 G			(b) Other coloured, painted, &c.	20-00	—
	2.	Of fresh water shells, combined or not with common or fine materials.	—	120-00 G			(i) Painted, gilt, silvered.	—	24-00 G
		<i>Note.</i> —1. Pieces of the mother-of-pearl, belonging to No. 361 (b) 2 and 361 (d) and (e) prepared for further working.	24-00	—			(ii) Other.	—	20-00 G
		2. Wares included under No. 361 (a), if combined with fine materials, will be tariffed under (b) 2; if combined with very fine materials, under (d); this latter heading is also to cover wares included under No. 361 (b) and (c) if combined with very fine materials.					<i>Sheet and Plate Glass.</i>		
362		Fine fancy wares (knick-knacks and toilet articles):— (a) Of wood or materials for carving included in No. 361 (a), combined or not with common or fine materials.	120-00	—	376		Mirror, sheet, and plate glass, not specially mentioned, rough, not smoothed, polished, foliated, nor coloured:— (a) Mirror glass, cast or blown, rough cast glass more than 5 mm. thick.	4-00	—
		(b) Of rough wood (fine smooth-wrought cases, boxes, cups, levers, cutters, razor knives, photographic frames, and similar souvenir goods) for poker-work, painting, or other forms of decoration:— (i) With design printed or glazed on.	—	50-00 G			(b) Sheet and plate glass and rough cast glass not more than 5 mm. or less thick, the perimeter of each sheet being:— 1. 240 cm. or less.	10-00	10-00 G
		(ii) Other.	—	36-00 G			2. Over 240 and up to 400 cm.	11-00	11-00 G
		(b) The above, combined with very fine materials.	240-00	—			3. Over 400 cm.	12-00	12-00 G
363		Cork cubes, cork dust, and cork powder.	4-00	—	376		Mirror, sheet, and plate glass, not specially mentioned, coloured, not smoothed, polished, figured, nor foliated.	24-00	24-00 G
364		Cork in sheets and slabs.	8-00	—	377		Mirror, sheet, and plate glass, not specially mentioned, smoothed, polished, figured, curved, coloured, or flashed or not:— (a) Not cut in facets, not foliated.	28-00	28-00 G
365		Cork paving blocks.	17-00	—			(b) Cut in facets, but not foliated; cathedral glass, white or not.	30-00	29-00 G
366		Stoppers, corks, and other wares of cork, combined or not with common materials.	30-00	—			(c) Foliated.	33-00	30-00 G
367		Wares of this class with mountings of precious metals:— (a) Of gold.	850-00	—			<i>Note.</i> —Mirror, plate, and sheet glass, painted, gilt, or silvered, whether or not figured by means of colours applied or burnt in, is to be tariffed under No. 377 (c).		
		(b) Of silver.	600-00	—	378		Etched mirrors.	40-00	—
		<i>Note 1.</i> —Wares of cork combined with fine or very fine materials are tariffed according to No. 362 (a) or (b) respectively. <i>Note 2.</i> —Corks, new, cut through lengthwise, also used, obtained by producers for use in vine-grafting, by permission and under control (Free).			379		Wire glass (cast glass or plates with infold wire).	24-00	—
					380		Dry plates for photographic purposes, sensitive.	30-00	—
					381		Optical glass, crude, not ground for lenses, in lumps, sheets, or lens-shaped, cast, machined, or cut, even if ground here and there for testing the quality, white or coloured.	3-00	—
					382		Watch glasses, spectacle and other optical glasses, ground or not.	14-00	—
							(a) Spectacle glass, polished.	14-00	14-00 G
							(b) Watch glasses and other optical glass, polished.	12-00	12-00 G
					383		Glass beads:— (a) Of white or coloured glass, but not painted, gilt, or silvered.	5-00	4-00 G
							<i>Note.</i> —Articles known as Venice glass ware, such as beads, souvénirs, &c., are liable under No. 383 (a), even if they are threaded to facilitate package or transport (1).		
							(b) Painted, gilt, or silvered.	30-00	18-00 G
							(c) Imitations of pearls.	20-00	240-00 G



XXXV.—GLASS AND GLASS WARE continued.				Nos.	Goods.	Convenc	
Nos.	Goods.	General Tariff.	Conventional Tariff.			General Tariff.	Conventional Tariff.
		Kr.Heller.	Kr.Heller.			Kr.Heller.	Kr.Heller.
384	Glass pendants, solid, for lustres, &c., coloured, smoothed or not, with or without loops, spun glass, coloured or not, . . . . . 100 kilos.	5-00	4-80	1			
385	Glass buttons, with or without eyelet-holes, glass coral, glass balls, glass drops, whether of coloured glass or not :— (a) Neither painted, gilt, nor silvered . . . . . 100 kilos. (b) Painted, gilt, or silvered . . . . . 100 kilos.	30-00 30-00	18-00 18-00	0			
386	Imitation gems, not set . . . . . 100 kilos.	30-00	18-00	0			
387	Bracelets and necklaces of glass; works of glass beads (except imitation pearls); of imitation gems, glass tablets, spun glass, and the like, combined or not with common or fine materials . . . . . 100 kilos. Works of glass beads (except imitation pearls), of imitation gems, glass tablets, spun glass and the like, not combined with other materials . . . . . 100 kilos.	120-00	—				
	Note. Venice centre (enamel, glass drops, pearls, spun glass) are dutiable under No. 387 at the rate of 28 Kronen, whether or not combined with india rubber, leather, and base metals neither gilt nor silvered (f).	—	28-00	1			
388	Glass and enamel wares not specially mentioned :— (a) Combined or not with materials other than those mentioned in (b), (c), or (d) . . . . . 100 kilos.	35-00	28-00	0			
	Note. —(1) Venice centre (enamel, glass drops, pearls, spun glass) are dutiable under No. 388 (a) at the rate of 28 Kronen, whether or not combined with india rubber, leather, and base metals, neither gilt nor silvered (f). (2) Christmas tree ornaments and toys, combined or not with materials other than those mentioned in (b), (c), and (d), are dutiable under No. 388 (a) (f).						
	(b) Combined with india-rubber, leather, or with non-nickelled parts of iron or base metal . . . . . 100 kilos.	72-00	—				
	1. Christmas tree ornaments . . . . . 100 kilos.	—	28-00	0			
	2. Toys and games . . . . . 100 kilos.	—	72-00	0			
	(c) Combined with other fine materials . . . . . 100 kilos.	120-00	—				
	1. Christmas tree ornaments . . . . . 100 kilos.	—	28-00	0			
	2. Toys and games . . . . . 100 kilos.	—	100-00	0			
	(d) Combined with very fine materials . . . . . 100 kilos.	240-00	—				
	1. Christmas tree ornaments . . . . . 100 kilos.	—	28-00	0			
	2. Toys and games . . . . . 100 kilos.	—	200-00	0			
389	Artificial teeth not mounted with precious metals . . . . . 100 kilos.	24-00	—				
390	Wares of this class with mountings of precious metals :— (a) Of gold . . . . . 100 kilos. (b) Of silver . . . . . 100 kilos.	850-00 600-00	—				
	General Note to Class XXXV.—All glass which shows in the mass an uniform colour, or a non-uniform colour produced by special treatment in the manufacture of the glass, is to be treated as coloured glass, approximately to tinge glass and iridescent glass. In the other hand, this glass is included under the head of painted glass, when designs or pictures are added upon the surface after completion by means of colours (even glass-colours). Such glass is also included under the heading of painted glass when it has been given an iridescent painting. The addition of a surface layer of glass of another color is not reckoned as painting (d).						
XXXVI.—WARES OF STONE.							
Wares of Stone, Unburnt Clay, Cement and Compositions of Stone.							
391	Stone blocks, sawn on more than three sides, but otherwise rough, or merely rough hewn; stone slabs more than 16 cm. thick, merely sawn or split . . . . . 100 kilos.	1-00	—				
	Slabs of alabaster, marble, or serpentine, more than 16 cm. thick; rough (merely split or sawn) . . . . . 100 kilos.	—	Free	1			
392	Slabs of "d'Ecausseins", see note to No. 409. Fireproof blocks of quartz, hewn or sawn into the shape of bricks :— (a) Weighing up to 5 kilos, each . . . . . 100 kilos. (b) Weighing over 5 kilos, each . . . . . 100 kilos.	2-00 3-00	—				
393	Slate :—(a) Merely cut in slabs . . . . . 100 kilos. (b) (i) Roofing slates . . . . . 100 kilos. (ii) Slates in sheets . . . . . 100 kilos.	2-50 2-50 2-50	0-80 0-80 1-00				
	Note.—More cutting, hewing, or sawing of the edges is without influence on the tariff treatment of roofing slates and slates in sheets (d). (c) Further worked, whether or not smoother, blackened, or ruled, or in rough wooden frames . . . . . 100 kilos. (i) Slate pendants cut from natural slate, neither painted, lacquered, nor bronzed,	1-00	—				
	nor in combination with other materials; slabs 1-40 metres in height and 50 cm., or more in breadth 100 kilos. (ii) Other . . . . . 100 kilos.	—	4-00	0			
394	Stone slabs 16 cm. or less in thickness (except slabs of slate and lithographic stones) :— (a) Rough (hewn, split, sawn) :— 1. Of stone, not mentioned under 2 and 3 . . . . . 100 kilos. Of calcareous slate ("Kohlestein sheets") . . . . . 100 kilos. 2. Of alabaster, marble, or serpentine . . . . . 100 kilos. Note.—Slabs of limestone called "d'Ecausseins" are dutiable according to this number, see note to No. 409. 3. Of granite, porphyry, syenite, and similar hard stone . . . . . 100 kilos. (b) Further worked, whether smoothed or polished or not :— 1. Of stones not mentioned in 2 or 3 . . . . . 100 kilos. Micaceous slates not fitted for any definite use . . . . . 100 kilos. 2. Of alabaster, marble, or serpentine . . . . . 100 kilos.	3-00 — 6-00 5-00 7-00 — 20-00	— — Free — — — —				
	Slabs of limestone capable of taking a polish, called "d'Ecausseins", for billiard tables, merely smoothed on one side, of a length of at least 2 metres, and of a breadth of at least 1 metre, by permission and under control . . . . . 100 kilos.	—	4-00	0			
	3. Of granite, porphyry, syenite, and similar hard stone . . . . . 100 kilos.	20-00	—				
395	Wares, not specially mentioned, of stones not mentioned in Nos. 396 and 397 :— (a) Hewn, sawn, or broken off ("gestockt") :— 1. Plainly cut in profile or plainly worked, not turned . . . . . 100 kilos. 2. Otherwise cut in profile, ornamented or turned . . . . . 100 kilos. (b) Wholly or partly smoothed, polished, gilt, or silvered . . . . . 100 kilos.	1-20 3-60 8-00	— — —				
396	Wares, not specially mentioned, of alabaster, marble, and serpentine :— (a) Hewn, sawn, or bushhammered ("gestockt") :— 1. Plainly cut in profile or plainly worked, not turned . . . . . 100 kilos. 2. Otherwise cut in profile, ornamented or turned . . . . . 100 kilos. (b) Wholly or partly smoothed, polished, gilt, or silvered . . . . . 100 kilos.	5-00 3-60 20-00	3-60 — —				
397	Wares of "d'Ecausseins", see note to No. 409, not specially mentioned, of granite, porphyry, syenite, and similar hard stones :— (a) Hewn, sawn, or bushhammered ("gestockt") :— 1. Plainly cut in profile or plainly worked, not turned . . . . . 100 kilos. 2. Otherwise cut in profile, ornamented or turned . . . . . 100 kilos. (b) Wholly or partly smoothed, polished, gilt, or silvered . . . . . 100 kilos.	3-60 7-20 30-00	— — —				
	Note.—Wares mentioned in 395 (a) 2, and 395 (b), and in Nos. 396 and 397, may be combined or not with wood or coarsely-worked iron or other base metal. Wares mentioned in No. 395 (a) 1, combined with the materials mentioned above, come under (a) 2 of the same No.						
398	Heat-insulating substances of infusorial earth, combined with asbestos, hair, chips, and the like . . . . . 100 kilos.	4-00	—				
	Note.—Moulded heat-insulating substances of infusorial earth pay under No. 365, like cork paving blocks.						
399	Cement . . . . . 100 kilos.	1-80	1-00				
	Hydraulic lime . . . . . 100 kilos.	1-80	1-00				
400	Wares of cement or gypsum, not specially mentioned, combined or not with wood or coarsely-worked parts of iron or other base metal :— (a) Neither smoothed, coated with paint, nor lacquered . . . . . 100 kilos. (b) Smoothed, coated with paint, or lacquered . . . . . 100 kilos.	3-60 7-00	— —				
401	Wares of asbestos :— (a) Asbestos paper and asbestos cardboard, not shaped . . . . . 100 kilos. (b) The same, shaped or perforated; shaped or not with inland wire . . . . . 100 kilos. (c) Asbestos yarn, combined or not with other textile materials or wire . . . . . 100 kilos. (d) Tissues of asbestos, combined or not with other textile materials or wire . . . . . 100 kilos.	12-00 30-00 30-00 48-00	— — — —				
	(e) Other wares of asbestos, combined or not with other materials, so far as they are not included under No. 409 (c), 100 kilos.	72-00	—				
402	Mill stones, with or without iron hoops or metal casing; lithographic stones, 100 kilos.	1-20	Free	0			
	Note.—Mill stones manufactured from separate pieces, or the use of cement as joining material or for smoothing, are also included under No. 402 (d).						

† Glass buttons with a base of common metals, neither gilt nor silvered, in which the metal does not appear on the face, are to be classified under No. 385; if the metal base is visible on the face the buttons are to be included under No. 388 (f).

† Under insulating fittings and mountings for electro-technical purposes are included insulating materials, frames, tables for catch-plates ("Schalttafel"), contact mechanism, reels, hooks, and the like, for electric lighting and for other electrical apparatus of porcelain, stoneware, majolica, and of other baked earthenware of all kinds, not in combination with other materials (6).

## XXXVII. EARTHENWARE: continued.

XXXVII. EARTHENWARE. (continued).				XXXVIII.—IRON AND IRON WARES.			
Nos.	Goods.	Conventional Tariff.		Nos.	Goods.	Conventional Tariff.	
		General Tariff.	Kr. Heller.			General Tariff.	Kr. Heller.
426	Earthenware, not specially mentioned:— (a) Stoneware for technical and hygienic purposes, so far as not included under No. 423:— 1. Of one colour, ..... 100 kilos. 2. Of two or more colours, edged, painted, printed, silvered, gilt, ..... 100 kilos. (b) Other:— 1. Of one colour, ..... 2. Of one or more colours, edged, painted, printed, silvered, gilt, ..... 100 kilos. (Common earthenware from Venetia or Apulia, whether glazed or glazed or not even with rough ornamental work representing flowers &c. in various colours, as a favour for the frontier zone trade, and subject to production of certificates of origin from the preparatory office, 100 kilos. Note to Nos. 424 and 425.—Trade marks not representative ornamentation, do not involve the classification as "of several colours" or "of one colour" of earthenware which is of one colour or white as the case may be in itself (G).)	15-00	10-00 G	427	Wares of this class with mountings of precious metals:— (a) Of gold, ..... 100 kilos. (b) Of silver, ..... 100 kilos. General Note to Class XXXVIII.—Earthenware vessels which show a different color on the outer surface from that of the inner surface, and articles of earthenware which show only one outer color. Less than the natural color of the baked earth, are not on that account to be treated as of several colors (G).	35-00	30-00 G
428	Earthenware, other (not otherwise tariffed), combined:— (a) With common materials, ..... 100 kilos. (b) With fine materials, ..... 100 kilos. (c) With very fine materials, ..... 100 kilos. (d) Toys and games combined with fine materials, ..... 100 kilos. (e) Toys and games combined with very fine materials, ..... 100 kilos.	36-00	30-00 G	429	Bloom iron; ingots ..... 100 kilos.	3-80	3-40 G
429	Bloom iron; ingots ..... 100 kilos.	3-80	3-40 G	430	Billets of cast iron, and billets of puddled iron, puddled bars and puddled blooms, ..... 100 kilos.	4-50	4-50 G
431	*Iron and steel in bars or rods, numbered, rolled or drawn:— (a) Not shaped ..... 100 kilos. (b) Shaped, ..... (c) Ornamental iron, ..... (d) Finished ("appretiert"), not mentioned under (c), ..... 100 kilos. (e) Nickelled, plated with copper, copper alloys or aluminium, or polished, ..... 100 kilos.	8-50	6-00 G	432	Sheets and plates:— (a) Rough (black plates) of a thickness of:— 1. 2 mm. or more ..... 100 kilos. (a) 5 mm. or more ..... (b) Less than 5 mm. and down to 2 mm. .... 100 kilos. 2. Less than 2 mm. and down to 1 mm. .... 100 kilos. 3. Less than 1 mm. and down to 0.6 mm. .... 100 kilos. 4. Less than 0.6 mm. and down to 0.4 mm. .... 100 kilos. 5. Less than 0.4 mm. and down to 0.25 mm. .... 100 kilos. 6. Less than 0.25 mm. .... Note.—Band iron 100 mm. broad and over, and at least 1 mm. thick, in rings for cold rolling works, by permission and under control, ..... 100 kilos. (b) Dressed ("dressirt") or pickled, of a thickness of:— 1. 1 mm. or more ..... 100 kilos. 2. Less than 1 mm. and down to 0.6 mm. .... 100 kilos. 3. Less than 0.6 mm. and down to 0.4 mm. .... 100 kilos. 4. Less than 0.4 mm. ....	8-50	6-00 G
432	Sheets and plates:— (a) Rough (black plates) of a thickness of:— 1. 2 mm. or more ..... 100 kilos. (a) 5 mm. or more ..... (b) Less than 5 mm. and down to 2 mm. .... 100 kilos. 2. Less than 2 mm. and down to 1 mm. .... 100 kilos. 3. Less than 1 mm. and down to 0.6 mm. .... 100 kilos. 4. Less than 0.6 mm. and down to 0.4 mm. .... 100 kilos. 5. Less than 0.4 mm. and down to 0.25 mm. .... 100 kilos. 6. Less than 0.25 mm. .... Note.—Band iron 100 mm. broad and over, and at least 1 mm. thick, in rings for cold rolling works, by permission and under control, ..... 100 kilos. (b) Dressed ("dressirt") or pickled, of a thickness of:— 1. 1 mm. or more ..... 100 kilos. 2. Less than 1 mm. and down to 0.6 mm. .... 100 kilos. 3. Less than 0.6 mm. and down to 0.4 mm. .... 100 kilos. 4. Less than 0.4 mm. ....	9-50	9-50 G				
433	Sheets and plates, pierced, perforated, punched or cut out:— (a) Black plate, ..... 100 kilos. 1 mm. or more in thickness ..... (b) Dressed ("dressirt") or pickled ..... (c) Other ..... 434 *Wire:—(a) Of a thickness of:— 1. 1.5 mm. or more, ..... 100 kilos. Rolled wire over 4 mm. thick for wire drawers' use, by permission and under control, ..... 100 kilos. 2. Less than 1.5 mm. and down to 0.5 mm. .... 100 kilos. 3. Less than 0.5 mm. .... Carding factories; steel wire without regard to thickness, for the manufacture of knitting needles; iron <i>popen</i> wire (dentated or not, without regard to thickness, for textile factories and spinning factories; all these by permission and under control, ..... 100 kilos. Rolled steel wire, without regard to thickness, for umbrella-rib and corset-steel factories, by permission and under control, ..... 100 kilos. (b) Coated with tin, zinc, lead, copper, brass, varnished, of a thickness of:— 1. 1.5 mm. or more ..... 100 kilos. 2. Less than 1.5 mm. and down to 0.5 mm. .... 100 kilos. 3. Less than 0.5 mm. .... (c) Nickelled, plated with copper, copper alloys or aluminium, or polished, ..... 100 kilos.	17-00	14-00 G				
434	*Wire:—(a) Of a thickness of:— 1. 1.5 mm. or more, ..... 100 kilos. Rolled wire over 4 mm. thick for wire drawers' use, by permission and under control, ..... 100 kilos. 2. Less than 1.5 mm. and down to 0.5 mm. .... 100 kilos. 3. Less than 0.5 mm. .... Carding factories; steel wire without regard to thickness, for the manufacture of knitting needles; iron <i>popen</i> wire (dentated or not, without regard to thickness, for textile factories and spinning factories; all these by permission and under control, ..... 100 kilos. Rolled steel wire, without regard to thickness, for umbrella-rib and corset-steel factories, by permission and under control, ..... 100 kilos. (b) Coated with tin, zinc, lead, copper, brass, varnished, of a thickness of:— 1. 1.5 mm. or more ..... 100 kilos. 2. Less than 1.5 mm. and down to 0.5 mm. .... 100 kilos. 3. Less than 0.5 mm. .... (c) Nickelled, plated with copper, copper alloys or aluminium, or polished, ..... 100 kilos.	9-50	8-00 G				
435	Hardened (tempered) wire:— (a) Rough ..... 100 kilos. (b) Polished, or otherwise further worked, ..... 100 kilos. Note.—By hardened wire is to be understood elastic wire (wire for piano strings &c.). Hardened umbrella wire is also included (G).	16-00	38-00				
436	Granulated steel (steel sand), ..... 100 kilos.	7-20	—				
437	Cylinders of non-malleable cast iron:— (a) Rough, scoured or not ..... 100 kilos. (b) Otherwise ordinarily or finely worked, ..... 100 kilos.	8-25	21-00				
438	Pipes of non-malleable cast iron, including joints for the same:— (a) Rough, scoured or not, covered with asphalt or tar:— 1. With walls 7 mm. or more in thickness ..... 100 kilos. 2. With walls less than 7 mm. in thickness ..... 100 kilos. Pipes of unworked non-malleable cast iron, covered with asphalt, without regard to thickness of walls ..... 100 kilos. (b) Otherwise ordinarily worked; with walls of a thickness of:— 1. 7 mm. or more ..... 100 kilos. 2. Less than 7 mm. .... (c) Finely worked; with walls of a thickness of:— 1. 7 mm. or more ..... 100 kilos. 2. Less than 7 mm. ....	7-20	10-50				
439	Pipes of wrought iron, rolled or drawn, or of malleable cast iron, with or without bored, soldered, or welded flanges, except joints for the same; corrugated piping:— (a) Rough, scoured or not, with screws or with bored flange flanges ..... 100 kilos. (b) Otherwise ordinarily worked ..... (c) Finely worked ..... 440 Pipes made from plates and sheets, rivetted, soldered or bolted ("verdräht"):— (a) Rough or ordinarily worked ..... 100 kilos. 1. Stove pipes and elbow joints of black sheet iron, ..... 100 kilos. 2. Other ..... (b) Finely worked ..... 441 Pipe joints (flanges) and flanges of wrought	15-50	20-00				
440	Pipes made from plates and sheets, rivetted, soldered or bolted ("verdräht"):— (a) Rough or ordinarily worked ..... 100 kilos. 1. Stove pipes and elbow joints of black sheet iron, ..... 100 kilos. 2. Other ..... (b) Finely worked ..... 441 Pipe joints (flanges) and flanges of wrought	17-00	20-00				
441	Pipe joints (flanges) and flanges of wrought	21-00	20-00				

\* Under No. 434 (a) is also included wire which has a bright appearance, produced by the actual process of drawing; also wire which shows a thin coating of copper, produced solely by the use of solutions of copper salt in the drawing process (G).

Nos.	Goods.	General Tariff.	Conventional Tariff.	Nos.	Goods.	General Tariff.	Conventional Tariff.	
442	Structural iron (finished articles or finished parts thereof of iron and steel, in bars, sheets, or plates, rivetted, screwed, &c., coarsely primed or not, ..... 100 kilos.	17-00	15-00 g		(bb) Over 3 to 6 kilos, ..... 100 kilos.	—	27-00 g	
443	Iron castings:— (a) Rivetted, pressed, soldered, welded, lap-welded, roughly primed or not ..... 100 kilos.	21-00	18-00 g		(cc) Over 4 kilos, ..... 100 kilos.	—	24-00 g	
	(b) Otherwise ordinarily or finely worked, combined or not with common materials ..... 100 kilos.	36-00	30-00 g		(7) Tong, avvil-blocks, forge-saws ..... 100 kilos.	—	30-00 g	
444	Wrought iron boilers (except those belonging to Class XL), forged, rivetted, pressed:— (a) Ordinarily worked, ..... 100 kilos.	21-00	20-00 g	2.	Finely worked ..... 18-00	—	—	
	(b) Finely worked, combined or not with common materials ..... 100 kilos.	29-00	29-00 g		(a) Hammers, sledge-hammers, anvils ..... 100 kilos.	—	24-00 g	
446	Wares of sheet iron, not specially mentioned:— (a) Of rough black sheet iron ..... 100 kilos.	18-00	—		(b) Hatchets, axes, choppers, weighing each— (i) From $\frac{1}{2}$ to 3 kilos, ..... 100 kilos.	—	30-00 g	
	(L) 1 mm. or more in thickness, ..... 100 kilos.	—	15-00 g		(ii) Over 3 to 5 kilos, ..... 100 kilos.	—	27-00 g	
	(b) Of black sheet, coarsely primed or of dressed sheet iron coarsely primed or not ..... 100 kilos.	23-00	22-00 g		(c) Over 6 kilos, ..... 100 kilos.	—	24-00 g	
	(c) Smoothed, finely primed, or varnished, coated with lead, zinc, tin (also of tin plate), combined or not with common materials ..... 100 kilos.	38-00	35-00 g		(7) Tong, avvil-blocks, forge-saws ..... 100 kilos.	—	33-00 g	
	(d) Painted, printed, bronzed, lacquered, enamelled or of sheet iron with designs; combined or not with common materials ..... 100 kilos.	66-50	—		(b) Weighing less than 500 grammes each; also all such implements wholly or partly polished, or nickelled, whatever the weight ..... 100 kilos.	00-00	50-00 g	
	(L) Enamelled wares of sheet iron—except the toys included under No. 480 ..... 100 kilos.	—	48-00 g	467	Files and rasps, the working (cut) part of the file being:— (a) Over 250 mm. long, ..... 100 kilos.	30-00	30-00 g	
	(b) Other ..... 100 kilos.	—	55-00 g		(b) From 150 to 250 mm. long, ..... 100 kilos.	60-00	45-00 g	
	(c) Polished, coated with copper or brass, or nickelled, plated with copper, alloys of copper or aluminium, or silvered; combined or not with fine or common materials ..... 100 kilos.	120-00	—		(c) Less than 150 mm. long, ..... 100 kilos.	75-00	45-00 g	
446	Rails, of whatever section, pierced or not, weighing per linear metre:— (a) 15 kilos, or more ..... 100 kilos.	0-00	—		Note.—Forged pieces for files, merely separated or smoothed, but not cut out, are to pay duty according to No. 485 (b).			
	(b) Less than 15 kilos, ..... 100 kilos.	7-20	—	468	Saws and non-toothed saw blades, whether or not wholly or partly polished or nickelled:— (a) Fret saws, ..... 100 kilos.	150-00	—	
447	Fastenings for rails; fish-plates, wedges, spikes, bed-plates, "Führungsringe," &c. (except screws, screw bolts, and screw-nuts), railway sleepers, chairs, ..... 100 kilos.	11-00	—		(b) Other saws ..... 60-00	—	—	
448	Railway axles and wheel hubs, tyres, wheel-bearing parts, wheel discs, whether turned, smoothed or not, ..... 100 kilos.	14-50	12-00 g		1. Felling saws, veneer saws, mill-saws and cross-cut saws ..... 100 kilos.	—	38-00 g	
449	Railway wheels and sets of wheels, finished, with a diameter of:— (a) 36 cm. or more ..... 100 kilos.	14-50	13-00 g		2. Other saws ..... 100 kilos.	—	50-00 g	
	(b) Less than 36 cm. .... 100 kilos.	20-00	—	469	Cutting files, broads (except corner broads), screw and spiral borers, cutting discs, axes; all these wholly or partly polished or nickelled, or not:— (a) Weighing 250 grammes or more ..... 100 kilos.	60-00	—	
450	Shunting appliances, frogs, turntables, sidings, brake apparatus, buffers, and similar heavy railway material:— (a) Rough, scoured or not ..... 100 kilos.	14-00	—		Neither wholly nor partly polished or nickelled, except axes ..... 100 kilos.	—	38-00 g	
	(b) Ordinarily worked in other ways ..... 100 kilos.	20-00	—		(b) Weighing less than 250 grammes ..... 100 kilos.	83-00	—	
451	Axles, axle journals, "Achsenstummeln," axle boxes, and axle guards for street vehicles:— (a) Rough, not further worked ..... 100 kilos.	10-50	—		Neither wholly nor partly polished or nickelled except axes ..... 100 kilos.	—	45-00 g	
	(b) Further worked:— 1. Ordinary axles and parts thereof ..... 100 kilos.	21-00	—		Note to (a) and (b).—Wholly or partly polished or nickelled, without regard for the weight of each article except axes, 100 kilos.	—	50-00 g	
	2. Oil-containing and semi-oil-containing axles, patent axles and parts thereof, combined or not with parts of base metals ..... 100 kilos.	48-00	—	460	Planes and mortise chisels, chisels, gimlets (borers), not otherwise mentioned; dies, stamps, and other tools not specially mentioned, all these articles whether or not wholly or partly polished or nickelled, ..... 100 kilos.	60-00	—	
	Tools and Implements, &c.				(L) Wholly or partly polished or nickelled ..... 100 kilos.	—	50-00 g	
462	Scythes and sickles combined or not with wood ..... 100 kilos.	16-00	—		(ii) Other:— (a) Screw vices weighing more than 20 kilos, each, ..... 100 kilos.	—	30-00 g	
463	Heavy forge tongs, piners, handspikes and stone borer, smoothed or not on the narrow sides, ..... 100 kilos.	12-00	—		(b) Other tools included under this heading ..... 100 kilos.	—	15-00 g	
464	Clamps, hoes and spades (including trowels), combined or not with wood:— (a) Rough, whether or not smoothed on the narrow sides, ..... 100 kilos.	17-50	—	461	Nails and tacks: (a) Shoemakers' nails of all kinds; horse-shoe nails; cut nails not specially mentioned, ..... 100 kilos.	24-00	—	
	(b) Otherwise or finely or finely worked ..... 100 kilos.	22-00	—		(b) Tacks, scoured or not, ..... 100 kilos.	16-00	—	
465	Hay, manure, and other large forks and rakes, combined or not with wood:— (a) Rough, with the points prepared or not ..... 100 kilos.	24-00	—		(c) Nails, other:— 1. Rough, scoured or not, ..... 100 kilos.	18-00	—	
	(b) Otherwise ordinarily or finely worked, polished, nickelled or not, ..... 100 kilos.	35-00	30-00 g		2. Otherwise ordinarily worked; not combined with other materials, ..... 100 kilos.	20-00	—	
466	Hammers, sledge-hammers; hatchets, axes, choppers, tongs, except heavy forge tongs; avvil, avvil-blocks, and forge axes:— (a) Weighing 500 grammes or more each:— 1. Black or ordinarily worked ..... 100 kilos.	33-00	—		(d) Finely worked, and all nails with heads of other common materials ..... 100 kilos.	36-00	—	
	(a) Hammers, sledge hammers, anvils ..... 100 kilos.	—	24-00 g		Note to No. 461 (d).—Nails for furniture with smooth or round heads, polished or not, are dutiable under this heading (S).			
	(b) Hatchets, axes, choppers, weighing each— (a) From $\frac{1}{2}$ to 3 kilos, ..... 100 kilos.	—	30-00 g	462	Nuts and bolts without screw threads; rivets:— (a) Rough, the thickness of the pin (or width of hole) being:— 1. 14 mm. or more, ..... 100 kilos.	12-00	—	
					2. Less than 14 mm. and down to 7 mm. .... 100 kilos.	19-00	—	
					3. " " 7 mm. .... 100 kilos.	24-00	—	
					(b) Ordinarily or finely worked, the thickness of the pin (or width of hole) being:— 1. 14 mm. or more, ..... 100 kilos.	19-00	—	
					2. Less than 14 mm. and down to 7 mm. .... 100 kilos.	24-00	—	
					3. " " 7 mm. .... 100 kilos.	29-00	—	
					463	Screws, nuts and bolts, with screw thread:— (a) Rough, the thickness of the pin (or width of hole) being:— 1. 14 mm. or more, ..... 100 kilos.	21-50	—
					2. Less than 14 mm. and down to 7 mm. .... 100 kilos.	29-00	—	
					3. " " 7 mm. and down to 4 mm. .... 100 kilos.	36-00	—	
					4. " " 4 mm. .... 100 kilos.	43-00	—	
					(b) Ordinarily or finely worked, the thickness of the pin (or width of hole) being:— 1. 14 mm. or more, ..... 100 kilos.	29-00	—	
					2. Less than 14 mm. and down to 7 mm. .... 100 kilos.	36-00	—	
					3. " " 7 mm. and down to 4 mm. .... 100 kilos.	43-00	—	
					4. " " 4 mm. .... 100 kilos.	50-00	—	
					464	Chains, except those of cast metal and flat link chains:— (a) The thickness of the links exceeding 6 mm.:— 1. Rough, also scoured or tarred or not ..... 100 kilos.	12-00	—
† Under No. 462 are included also scythes and sickles wholly or partly varnished, lacquered, bronzed, polished, or with annealing-colours (brides); also those with stencilled letters, with ornamental lines produced by smoothing, or with dots produced by blows of the hammer, even in rows or arranged to form a pattern (b).								

+ Under No. 462 are included also scythes and sickles wholly or partly varnished, lacquered, bronzed, polished, or with annealing-colour (varieties); also those with stencilled letters, with ornamental lines produced by smoothing, or with dots produced by blows of the hammer, even in rows or arranged to form a pattern (7).

## XXXVIII.—IRON AND IRON WARES continued.

Nos.	Goods.	General Tariff. Kr. Heller.	Conven- tional Tariff. Kr. Heller.	Nos.	Goods.	General Tariff. Kr. Heller.	Conven- tional Tariff. Kr. Heller.
	2. Otherwise ordinarily or finely worked 100 kilos. ....	23-00	—	475	Iron safes and strong boxes:— (a) Not finished, merely of iron in plates and rods. .... 100 kilos. ....	24-00	—
	(b) The thickness of the links being from 2 to 6 mm.:— 1. Rough, also scoured or tarred or not. .... 100 kilos. ....	22-00	—		(b) Finished (also "Treasure-chests" of this kind) combined or not with art metal work:— 1. Lined with insulating material. .... 100 kilos. ....	26-00	—
	2. Otherwise ordinarily or finely worked 100 kilos. ....	26-00	—		2. Without insulating material. .... 100 kilos. ....	70-00	—
	(c) The thickness of the links being less than 2 mm.:— 1. Rough, also scoured or tarred or not. .... 100 kilos. ....	26-00	—	476	Iron furniture, except that belonging to the class of locksmiths' artistic work; gymnastic appliances:— (a) Rough or coarsely painted, combined or not with wood. .... 100 kilos. ....	20-00	—
	2. Otherwise ordinarily or finely worked. .... 100 kilos. ....	40-00	—		(b) Otherwise ordinarily or finely worked, com- bined or not with other materials. .... 100 kilos. ....	60-00	—
466	Flat link chains, except bicycle chains belong- ing to No. 552. .... 100 kilos. ....	42-00	—	477	Spurs of all kinds. ....	120-00	80-00 a
466	Wares of wire, not specially mentioned:— (a) Rough or ordinarily worked:— 1. Of wire 1.5 mm. or more thick. .... 100 kilos. ....	22-00	20-00 G	478	Weapons and parts of weapons:— (a) Cutting and thrusting weapons, and parts thereof. .... 100 kilos. ....	75-00	70-00 G
	2. Of wire less than 1.5 mm. thick. .... 100 kilos. ....	38-00	30-00 G		(b) Firearms:— 1. Cannon and parts thereof. ....	60-00	—
	(b) Finely painted, coated with zinc or tin 100 kilos. ....	40-00	34-00 G		2. Saloon guns and arrow guns in pieces or not. .... 100 kilos. ....	72-00	—
	Note.—Wire cable coming under Nos. 466 (a), 2, and 466 (b). .... 100 kilos. ....	36-00	—		Saloon guns (Carabines Florent).	—	50-00 B
	(c) Otherwise finely worked, whether or not polished or nickelled; wire coated with textile threads. .... 100 kilos. ....	60-00	50-00 G		3. Finished firearms (small arms), other, very finely worked or not. .... 100 kilos. ....	150-00	—
467	Weaving cards of all kinds. ....	90-00	65-00 G		(a) Guns. ....	—	120-00 B
	Weaving cards of all kinds; weavers' reeds and reed-beds, in squares or rings or not; weavers' heads of wire; mails ("maillons"); all these nickelled or not. .... 100 kilos. ....	—	65-00 S		(b) Revolvers. ....	—	80-00 B
					(c) Other. ....	—	150-00 G
468	Pins and needles, so far as they are not included under No. 469; pins and penholders; steel beads, gilt or silvered or not; flat rods, hooks and eyes, buttons, thumbles, and similar small articles of use. .... 100 kilos. ....	120-00	—		(c) Parts of small arms:— 1. Barrels, finished or not. ....	60-00	60-00 G
	(a) Crochet-hooks. ....	—	110-00 G		2. Other rough parts of small arms, not hardened, beached or browned. .... 100 kilos. ....	75-00	60-00 G
	(b) Other pins and needles &c. ....	—	75-00 G		3. Other finished parts of firearms, very finely worked or not. .... 100 kilos. ....	150-00	130-00 B
	Note.—(1) Incomplete pens for pen factor- ies, by permission and under control 100 kilos. ....	—	40-00 G	479	Cutlery and parts thereof:— (a) Parts of cutlery, cast, pressed or forged, rough, with or without the seams, &c., smoothed, not further worked. .... 100 kilos. ....	45-00	—
	(2) So-called shafts of pins ("Nadel- schäfte") are to be dutiable as wares of wire not specially mentioned under No. 466.				Note.—1. Parts of cutlery further worked (beached, nickel-hardened, smoothed, &c.) are to be dutiable as finished cutlery. 2. Forks, pressed out of sheet metal for tinner, for the manufacture of tinned steel sets, by permission and under control. .... 100 kilos. ....	36-00	—
469	Sewing needles (including stitching, embroidery- ing and darning needles) with or without gilt eyes. .... 100 kilos. ....	240-00	170-00 G		(b) Case knives and shears for industrial or agricultural purposes. .... 100 kilos. ....	55-00	40-00 G
	Needles for sewing-machines. ....	240-00	160-00 G		Shoemakers' knives, even roughly orna- mented. .... 100 kilos. ....	55-00	40-00 S
	Needles for knitting and embroidering. .... 100 kilos. ....	240-00	—		(c) Shears and scissors (except large ones for industrial and agricultural purposes), very finely worked or not. .... 100 kilos. ....	175-00	—
470	Steel for springs (steel flattened in squares or rings made springy by hardening), polished or not:— (a) 6.5 mm. or more in thickness. .... 100 kilos. ....	36-00	—		(d) Under 20 cm. long (length of either blade from point to handle). .... 100 kilos. ....	—	45-00 G
	(b) Less than 6.5 mm. ....	34-00	—		(e) Other. ....	—	115-00 G
	"Ratchet" springs made from the steel of No. 470 (a) or (b). .... 100 kilos. ....	—	10-00 S		(d) Pocket knives and clasp knives of all kinds, very finely worked or not. .... 100 kilos. ....	150-00	132-00 G
471	Springs: (a) Flat and spiral springs for rail- way and tramway carriages. .... 100 kilos. ....	15-50	—		(e) All other cutlery, finely worked or not. .... 100 kilos. ....	175-00	—
	(b) Other vehicle springs. ....	21-00	—		(i) Cutlery, even though only roughly ornamented (apexes), with handles of wood unpainted or merely painted but not varnished or stained, or with common iron handles. .... 100 kilos. ....	—	130-00 G
	(c) Furniture and other coarse springs:— 1. Rough, also scoured or coarsely painted or not. .... 100 kilos. ....	56-00	—		(ii) Other. ....	—	135-00 G
	2. Otherwise ordinarily or finely worked. ....	60-00	—	480	Fancy wares (knick-knacks, toilet and orna- mental articles, combined or not with common or fine materials. .... 100 kilos. ....	120-00	—
	(d) Springs not specially mentioned, polished or not or combined with common or fine materials. .... 100 kilos. ....	120-00	—		(a) Toys of sheet metal not combined with other materials. .... 100 kilos. ....	—	60-00 G
472	Pasteclips (butt hinges), bolts, strap hinges for doors and windows, knobs and parts of hinges, door, window, furniture and carriage mountings, spumakers' wares; all the foregoing, except art metal work, com- bined or not with other metals:— (a) Rough, scoured or not, bored or enameled painted. .... 100 kilos. ....	24-00	—		(b) Other toys, combined or not with common or fine materials. .... 100 kilos. ....	—	100-00 G
	(b) Smoothed, finely painted, varnished, coated with lead, zinc or tin, or otherwise ordinarily worked. .... 100 kilos. ....	40-00	36-00 G		Note.—Rough parts of wares coming under this number (merely cast, moulded, &c.) are to be taxed according to quality.		
	(c) Otherwise finely worked. ....	50-00	—	481	Wares of non-malleable cast iron, not specially mentioned, with or without combining pieces of wrought iron. ....	—	—
473	Locks, keys and other component parts of locks:— (a) Locks, ordinary, except safety locks and those included under art metal work, weighing per piece:— 1. More than 300 grammes. .... 100 kilos. ....	35-00	30-00 G		(a) Rough or merely scoured, weighing:— 1. More than 100 kilos, each. .... 100 kilos. ....	6-00	—
	2. 300 grammes or less. ....	50-00	38-00 G		(b) Scoured. ....	—	6-00
	3. Safety locks, with or without art metal work. .... 100 kilos. ....	65-00	50-00 G		(1).—The following are included under 479 (b):—Garden shears, hedging shears, vine-cutting shears, tree-clipping shears, cattle and sheep shears, plate-shears, cloth-makers' shears, coarse card-cutting shears with levers, flat-sawing and clasp-knives without springs, single and double crating knives, fruit-crushers and the like, moulding and drawing knives, blades for carving knives, two-handled knives and fleshing knives, leather-dressing knives and sharp-draw-irons, garden knives with handle and ring (tightly attached), paring knives, furriers' knives, saddlers' linettes and crescent knives, wavers' knives, rollers knives with unpainted wooden handles, chopping knives over 20 cm. long in the cutting edge, mauling knives with two or more blades and over 25 cm. in length of cord (Sechselhämpe), skinning knives, beet-root crushers, vine-pruners, straw-cutters (forage cutters), chaff-cutters, stamp knives, machine-knives (for planing, paper, clipping, splitting, and mowing machines, straw-chopping and other chopping machines &c.) included under No. 479 (b) even when they are roughly sharpened (apexes). Such cutting tools are characterized by unmistakably visible parallel lines of sharpening (V).		
	(c) Ordinarily or finely worked locks and parts of locks, except lock springs:— 1. Keys. .... 100 kilos. ....	50-00	40-00 G				
	2. Other. ....	50-00	38-00 G				
	Note.—Unworked lock- and parts of locks are to pay duty according to the nature of the material.						
474	Art metal work with forged, pressed or em- bossed ornamentation, combined or not with base metals. .... 100 kilos. ....	65-00	—				

Nos.	Goods.	General	
		Tariff.	Conventional
		Kr. Heller.	Kr. Heller.
2.	More than 40 and up to 100 kilos, each	7-50	—
	(a) Rough	—	6-00 G
	(b) Scoured	—	7-50 G
3.	More than 5 and up to 100 kilos, each	8-50	—
	(a) Rough	—	7-00 G
	(b) Scoured	—	8-50 G
4.	5 kilos, or less each	10-50	—
	(a) Rough	—	8-00 G
	(b) Scoured	—	10-50 G
(b)	Otherwise ordinarily worked, weighing:—		
1.	More than 100 kilos, each	14-00	14-00 G
2.	More than 40 and up to 100 kilos, each	16-00	16-00 G
3.	More than 5 and up to 40 kilos, each	18-00	18-00 G
	100 kilos, each	22-00	20-00 G
4.	5 kilos, or less each	—	—
(c)	Finely worked, weighing:—		
1.	More than 100 kilos, each	20-00	19-00 G
2.	More than 10 and up to 100 kilos, each	25-00	22-00 G
3.	More than 5 and up to 40 kilos, each	30-00	27-00 G
	100 kilos, each	36-00	32-00 G
4.	5 kilos, or less each	—	—
482	Art castings and other fine non-malleable cast-iron, with or without combining pieces of malleable iron, or combined with wood:—	36-00	32-00 G
	(a) Rough or merely scoured	—	—
	(b) Otherwise ordinarily or finely worked, combined or not with other common materials	30-00	48-00 G
483	Wares of malleable (wrought) iron not specially mentioned, combined or not with wood or non-malleable cast iron:—		
(a)	Rough, or scoured or coarsely painted, weighing:—		
1.	More than 25 kilos, each	10-00	10-00 G
2.	3 and up to 25 kilos, each	12-00	12-00 G
3.	0-5 and up to 3 kilos, each	14-00	14-00 G
	100 kilos, each	16-00	16-00 G
(b)	Otherwise ordinarily worked, weighing:—		
1.	More than 25 kilos, each	20-00	20-00 G
2.	3 and up to 25 kilos, each	22-00	22-00 G
	100 kilos, each	24-00	24-00 G
3.	0-5 and up to 3 kilos, each	28-00	28-00 G
(c)	Finely worked, weighing:—		
1.	More than 25 kilos, each	30-00	28-00 G
2.	3 and up to 25 kilos, each	32-00	32-00 G
	100 kilos, each	36-00	36-00 G
3.	0-5 and up to 3 kilos, each	40-00	40-00 G
4.	0-5 kilos, or less each	—	—
484	Iron wares combined with common materials	10-00	5-00 G
485	Iron wares combined with fine materials	12-00	—
(a)	Nails for furniture, with shaped heads of common metals, nickelled or not 100 kilos, each	—	50-00 S
(b)	Other articles included in this number	—	100-00 G
	Note.—Nails for furniture with gilt or silvered heads are also dutiable under this heading (8.)		
486	Iron wares, gilt or silvered, or combined with the finest materials	20-00	—
	Toys of iron or steel, gilt or silvered, or combined with the finest materials	—	20-00 G
487	Wares of this class but with precious metals:—		
(a)	Of gold	50-00	—
(b)	Of silver	100-00	—

## General Notes to Class XXXVIII.

1.—For the purposes of this tariff malleable (wrought) iron includes steel, soft cast iron and cast steel.

2.—"Worked" articles as opposed to "rough" are divided into three classes as regards iron wares.

These divisions are considered to be as follows so far as in the case of special numbers in this class separate degrees of working are not expressly named nor other exception filed:—

(a) The following are considered as being *ordinarily worked*:—all articles scoured, pierced, bored, or with cut screw threads, and all articles wholly or partly filed, or with the rough cut off, or turned, sand-papered, planed, smoothed or roughly painted; and all iron parts rivetted, screwed and subsequently put together in a similar manner, so far as they are not included under (b) and (c) by reason of further working.

On the other hand the removal of casting or moulding seams by chiselling, filing, or knocking off, smoothing broken surfaces, removing runners, knobs, &c., due to casting, and, in the case of cast-steel, roughly securing for the purpose of testing for freedom from flaws, are not to be considered as working.

Cast steel roughly scoured for the purpose of testing for freedom from flaws, is treated as casted steel only when it is proved that the scoured side requires still another process before the completion of the article.

3. Note to Nos. 484-486.—Gilt or silvered iron wares, expressly named in Class XXXVIII. (iron and iron wares), and all specially mentioned articles which on account of their combination would come under one of the three above mentioned Nos., but are liable to duties of at least 38, 100, or 240 kronen per 100 kilos, respectively, will be treated according to their special number (6).

This proof may take the form:—(a) of a defacing of the scoured side (by chiselling or by reduction of a transverse section) such that a further process of manufacture is manifestly indispensable; (b) of official investigation.

In the absence of proof, roughly scoured cast steel is only to be admitted as crude on the ground of permission for admittance for use in machine factories or machine workshops.

(b) The following are considered as being *finely worked*: all articles wholly or partly coated with tin, zinc, copper or brass oxidised, finely coated, varnished, lacquered, painted, bronzed, or enameled.

(c) The following are considered as being *most finely worked*: all articles polished, engraved or nickelled, or plated with copper, copper alloys, or aluminium.

So far as special regulations do not apply in the tariff, *most finely worked* articles are liable to a surtax on the duty leviable on the articles concerned of 35 per cent. for polished wares, and 60 per cent. for engraved or nickelled wares and for wares plated with copper, copper alloys, or aluminium. If in the case of the articles concerned special rates are provided for ordinary and fine working, the 60 per cent. surtax is to be calculated on the rate provided for the fine working.

In calculating the surtaxes in the case of conventional treatment, the duties under convention are to be taken as basis.

[The whole of Note 2 is conventionalized by the Treaty with Germany.]

## XXXIX.—BASE METALS &amp; WARES THEREOF.

Iron Metals and Semi-manufactured Articles.

Nos.	Goods.	General	
		Tariff.	Conventional
		Kr. Heller.	Kr. Heller.
488	Base metals, crude, scrap or waste:—		
(a)	Lead, alloyed or not with antimony, arsenic, tin, or zinc	4-50	4-80 G
(b)	Tin, alloyed or not with antimony, lead, or zinc; Britannia metal	Free	—
(c)	Zinc alloyed or not with lead or tin, 100 kilos, each	2-40	Free G
(d)	Copper, refined or not, electrolytic copper, cakes of rose copper, and precipitated copper	Free	—
(e)	Nickel	—	—
(f)	Aluminium, magnesium, and inter-alloys of these metals	—	Free G
(g)	Not specially mentioned	—	—
(h)	Alloys of base metals not specially mentioned	—	—
489	Sawn (cut) slabs, &c., slab-cut (sawn) from blocks of raw metal or metal alloy for immediate manufacture by rolling or drawing	7-20	—
490	Nickel anodes	11-50	—
491	Sheets and plates (rolled, hammered (beatrolled), and further worked:—		
(a)	Of lead	12-00	—
(b)	Of tin and britannia metal	9-50	—
(c)	Of zinc	7-20	3-60 G
(d)	Of copper, nickel, aluminium, and other base metals, and metal alloys not specially mentioned, having a thickness of:—		
1.	Over 0-5 mm. in thickness	19-00	19-00 G
2.	0-5 mm. or less	24-00	20-00 G
492	Sheets and plates, hollowed or perforated:—		
(a)	Of lead	12-00	—
(b)	Of tin and britannia metal	9-50	—
(c)	Of zinc	12-00	—
(d)	Of copper, nickel, aluminium, and other base metals, and metal alloys not otherwise mentioned	25-00	—
493	Sheets and plates of all kinds, smoothed, polished, varnished, lacquered, nickelled, with brass or copper or other base metals, coated with designs (in colour or impressed)	20-00	—
494	Sheets or plates, gilt or silvered, or plated with gold or silver	60-00	—
495	Metal drawn out (flattened out), and hammered roller for the manufacture of leaf metal	24-00	—
496	Bars, rods and wire (rolled or drawn):—		
(a)	Of lead	12-00	—
(b)	Of tin and britannia metal	9-50	—
(c)	Of zinc:—		
1.	Bars and rods	7-20	3-60 G
2.	Wire	12-00	8-00 G
(d)	Of copper, nickel, aluminium, and other base metals and alloys thereof:—		
1.	Over 0-5 mm. in thickness	19-00	19-00 G
Note.	Rolls bars and wire, and also strips cut from slabs and the like of the base metals and alloys enumerated under (d), for wire drawing factories, by permission and under control	12-00	—
	Over 0-5 mm. and up to 0-5 mm. in thickness	24-00	22-00 G
	0-5 mm. or less	28-00	26-00 G
497	Bars, rods, and wire, polished, varnished, lacquered, nickelled, coated with brass or copper or other base metals, with impressed designs:—		
(a)	Of lead, tin, britannia metal or zinc	22-00	—
(b)	Of copper, nickel, aluminium, and other base metals and alloys thereof, of a thickness of:—		
1.	Over 0-5 mm. in thickness	20-00	22-00 G
2.	0-5 mm. or less	26-00	24-00 G

3. Thermites are included under No. 488 (f) when they purport to be mechanical mixtures of duty-free aluminium in granular form with another duty-free constituent (natural oxide), i.e., iron thermite containing ferrous scale, manganese thermite containing ground bauxite, and ferro-titanium thermite and manganese-titanium thermite containing serine and rutile (&c.).

## XXXIX.—BASE METALS AND WARES THEREOF—continued.

XXXIX.—BASE METALS AND ALLOYS THEREOF.—Continued.		Conventional Tariff.		General Tariff.	
Goods.		Kr. Heller.	Kr. Heller.	Kr. Heller.	Kr. Heller.
498	Copper wire, cemented, wire of base metal or alloy thereof, silvered or silver-plated, all these flattened or not, but not further worked..... 100 kilos.	72-00	—	110-00	120-00
499	Mannheim-gold wire (copper or nickel wire covered with a coating of pinchbeck) 100 kilos.	—	60-00 G	130-00	110-00
	Wire of base metal or alloy thereof, gilt or gold-plated, flattened or not, but not further worked, of a thickness of:—	72-00	72-00 G	130-00	110-00
	(a) Over 0.5 mm. .... 100 kilos.	72-00	72-00 G	130-00	110-00
	(b) 0.5 mm. or less .....	300-00	260-00 G	—	—
Metal Wares.					
500	Tapes and cylinders, not further worked:	12-00	—	—	—
	(a) Of lead..... 100 kilos.	9-50	—	—	—
	(b) Of tin and bismuth in metal.....	—	—	—	—
	(c) Of zinc.....	12-00	—	—	—
	1. Drawn, cast, or rolled .....	28-00	—	—	—
	2. Of sheet zinc.....	28-00	—	—	—
	(d) Of other base metals or alloys thereof, weighing per linear metre:—	28-00	24-00 G	—	—
	1. 1 kilo and over .....	18-00	13-00 G	—	—
	2. Less than 1 kilo..... 100 kilos.	—	—	—	—
	<i>Note.</i> —Pipes and cylinders further worked, engraved, with designs figured ( <i>à façon d'art</i> ), nickelled, or coated with other base metals, but not gilt nor silvered, are subject, in addition to the above rates, to a surtax of .....	7-00	7-00 G	—	—
	In calculating the surfaces in the case of conventional treatment, the duties under convention are to be taken as basis ( <i>G</i> ).	—	—	—	—
501	Castings, coarse, not further worked, not ornamented, combined or not with wood or coarsely-worked parts of iron:	12-00	—	—	—
	(a) Of lead..... 100 kilos.	20-00	—	—	—
	(b) Of other base metals and alloys thereof (except aluminium and nickel), weighing more than 10 kilos, each..... 100 kilos.	12-00	—	—	—
502	Boilers and boiler-makers' wrought wares, coarse, not further worked (except articles belonging to Class XL):	12-00	—	—	—
	(a) Boilers of lead..... 100 kilos.	21-00	—	—	—
	(b) Boilers of other base metals and alloys thereof (except aluminium and nickel), moulds merely hollowed out; forged or rolled boiler ends and fire boxes; all these weighing more than 10 kilos, each..... 100 kilos.	—	—	—	—
	<i>Notes to Nos. 501 and 502.</i> —Other castings, boilers and boiler-makers' wrought wares, also such articles made of aluminium, will pay duty as metal wares according to quality.	—	—	—	—
503	Soft solder; bullets and small shot of lead .....	12-00	—	—	—
	100 kilos.	24-00	—	—	—
504	Hard solder .....	—	—	—	—
505	Thin-rod and lead ball, polished, figure-coloured or lacquered; equalises for the tops of bottles, tubes and similar wares of a tinned lead or lead alloys..... 100 kilos.	45-00	40-00 G	—	—
506	Printing type (also lines, edgings and ornaments for the same):	—	—	—	—
	(a) Of type metal (an alloy consisting of lead, antimony and tin)..... 100 kilos.	53-00	25-00 G	—	—
	(b) Of brass or other base metal.....	50-00	50-00 G	—	—
507	Wire-cable of base metal or alloys thereof .....	48-00	—	—	—
508	Sieve bottoms, metallic gauze and other wire work:	—	—	—	—
	(a) With from 20 to 10 single warp threads (inclusive) in 2 cm .....	83-00	—	—	—
	(b) Other.....	20-00 G	—	—	—
	<i>Note.</i> —Widely plaited wire wares are to be treated as other wire gauze.	—	—	—	—
	<i>Note.</i> —Widely plaited wire wares are to be included under No. 508 ( <i>G</i> ).	—	—	—	—
509	Metallic beads, gilt or silvered or not, children's toys, pins and needles, hooks and eyes, buckles, clasps, thumbles, and other small articles of use; pens and pen tubes of base metals and alloys thereof; all these so far as they do not come under No. 520 .....	120-00	—	—	—
	Toys, pins and needles, hooks and eyes, buckles, clasps, thumbles, and other small articles of use; all these so far as they do not come under No. 520:	—	—	—	—
	(a) Toys of sheet metal, not combined with other materials .....	—	80-00 G	—	—
	(b) Other toys, also Christmas-tree ornaments, combined or not with common or fine materials .....	—	100-00 G	—	—
	(c) Other articles included under this heading .....	—	80-00 G	—	—
510	Ornaments for men and women, neither gilt nor silvered, combined or not with common or fine materials, so far as they are not included under No. 520 .....	120-00	1-00 G	—	—
511	Fine fancy wares (knick-knacks and toilet articles, neither gilt nor silvered, combined or not with common or fine materials, so far as not included under No. 520 ( <i>b</i> )) 100 kilos.	—	—	110-00	120-00
512	Leaf metal (imitation gold and silver leaf) .....	—	—	130-00	110-00
513	Bronze powder and bronze colours .....	—	—	130-00	110-00
514	Wares, not specially mentioned, of lead or tin, or inter-alloys of these metals, combined or not with common materials:—	—	—	—	—
	(a) Ordinarily worked .....	100-00	—	45-00	45-00
	(b) Finely worked .....	85-00	—	70-00	70-00
515	Wares, not specially mentioned, of zinc and zinc alloys, combined or not with common materials:—	—	—	—	—
	(a) Ordinarily worked .....	100-00	—	60-00	—
	(1) Architectural ornaments, cast .....	—	45-00	—	—
	(2) Other .....	—	95-00	—	90-00
	(b) Finely worked .....	—	—	—	—
516	Castings of copper and other not otherwise mentioned base metals and alloys thereof, combined or not with common materials, except coarse castings belonging to No. 501:—	—	—	—	—
	(a) Rough, filed or not, not ornamented .....	100 kilos.	48-00	—	—
	(b) Further worked or ornamented:—	—	—	—	—
	1. Small castings weighing less than 50 grammes, and all ornamented castings .....	100 kilos.	120-00	100-00 G	—
	2. Other castings ordinarily worked .....	100 kilos.	52-00	48-00 G	—
	<i>Note.</i> —The above articles, finely worked, will be tariffed under No. 517 ( <i>b</i> ) ( <i>G</i> ).	—	—	—	—
517	Articles, not specially mentioned, of copper and other not otherwise mentioned base metals, or alloys thereof, combined or not with common materials:—	—	—	—	—
	(a) Ordinarily worked .....	100 kilos.	55-00	50-00 G	—
	(b) Finely worked .....	100 kilos.	120-00	100-00 G	—
	(c) <i>Rachel</i> springs of base metals .....	100 kilos.	—	10-00	—
518	Wares not specially mentioned of nickel, combined or not with common materials .....	100 kilos.	120-00	100-00 G	—
519	Wares not specially mentioned of britannia metal, combined or not with common or fine materials .....	100 kilos.	120-00	100-00 G	—
520	Wares of all kinds, of aluminium and alloys of the nature of aluminium, combined or not with common or fine materials:—	—	—	—	—
	(a) For technical purposes .....	100 kilos.	120-00	100-00 G	—
	(b) Other .....	100 kilos.	160-00	100-00 G	—
521	Wares of base metals or alloys thereof, combined with fine materials .....	100 kilos.	120-00	—	—
522	Wares of base metals or alloys thereof, wholly or partly gilt or silvered, plated with gold or silver or combined with very fine materials .....	100 kilos.	210-00	—	—
	(a) Toys and Christmas tree ornaments .....	100 kilos.	—	200-00	—
	(b) Other .....	100 kilos.	210-00	—	—
523	Lace, bullion, tinsel (also tinsel foil) and spun thread of base metal or alloys thereof:—	—	—	—	—
	(a) Neither silvered nor gilt .....	100 kilos.	145-00	—	—
	(b) Silvered or silver-plated .....	100 kilos.	240-00	—	—
	(c) Gilt or gold plated .....	100 kilos.	180-00	—	—
	1. Spun threads .....	100 kilos.	—	400-00	—
	2. Lace bullion and tinsel (also tinsel foil) .....	100 kilos.	—	480-00	—
	<i>Note.</i> —Coloured and figured ( <i>à façon d'art</i> ) felts (plate) of cement, gilt or silvered wire, also cut-felts ( <i>schmitzplate</i> ) of all kinds, are included under No. 515 ( <i>G</i> ).	—	—	—	—
524	Imitation ( <i>ironnicks</i> ) wares (lace, gauzes, &c.) of base metals or alloys thereof:—	—	—	—	—
	(a) Of wire, bullion, tinsel and metal thread not gilt or silvered .....	100 kilos.	260-00	—	—
	(b) Of wire, bullion, tinsel, and metal threads, gilt or silvered:—	—	—	—	—
	1. Combined with silk, or set with gold or silver mounting .....	100 kilos.	850-00	—	—
	2. Other, set or not with silver mounting .....	100 kilos.	700-00	—	—
† Articles of use, e.g., coffee and tea sets, and other sets for serving meals; dishes, bottles, and table glass; sugar castors; bread slicers; sets consisting of knife, fork, and spoon; smoking and writing materials; cigar cases, and tobacco boxes; ash-trays and match holders; flat candle-sticks, lamps, and fenders; are not dutiable under No. 511, but according to their nature in other respects ( <i>G</i> ).					
‡ The various kinds of metal-leaf included under this heading (except lead, tin, nickel, and aluminium leaf), comprise only copper leaf (Dutch gold (Dutch metal, brass-foil), Dutch silver (packgold or white metal foil), and foils of other base metals, i.e., thin sheets or leaves of these metals, resembling paper, produced by the line or hammering ( <i>G</i> ). The distinction between foils and the imitation sheet gold or silver included under No. 512 is not affected by this note ( <i>G</i> ).					
* <i>Notes to Nos. 521, 2.</i> —(1) Gilt or silver metal wares, expressly mentioned in Class XXXIX, (also metals and wares thereof) and all specially mentioned articles which, on account of their combination, would come under one of the foregoing numbers, but are tariffed at rates of at least 120 kronen or 240 kronen or more respectively will be treated according to their special numbers. (2) Combination with yarns or tissues (except for the special numbers) is without effect on the tariff classification of wares of base metals, except in so far as the tariff contains special provisions ( <i>G</i> ).					

Nos.	Goods.	Conventional		Nos.	Goods.	Conventional					
		General Tariff.	Kr. Heller.			General Tariff.	Kr. Heller.				
826	Wares of this class so far as they are not included under No. 521 (b), set with mountings of precious metals:— (a) Of gold ..... 100 kilos. (b) Of silver .....	800-000	—			—	—				
<i>General Notes to Class XXXIX.</i>											
1.	The removal of setting and moulding seams by chiselling, filing, or breaking off, and the smoothing of broken surfaces, are not to be considered as working.										
2.	Finally worked articles are all articles painted, bronzed, lacquered, with patina ("patinieren") varnished, with zolbo-cou, coated with brass, copper, nickel, or enamel, and all finely polished in any other way finely worked metal wares.										
3.	On the other hand all metal wares otherwise worked (pierced, bored, or provided with screw threads, wholly or partly filed, turned, planed, smoothed, or plainly polished or coated with tin, zinc, lead, &c.) are to be considered as ordinarily worked.										
<b>XL.—MACHINERY, APPARATUS, AND PARTS THEREOF OF WOOD, IRON, OR BASE METAL, EXCEPT THOSE INCLUDED UNDER THE CLASSES XII. AND XLII.</b>											
526	Steam boilers: distilling, cooling, and cooking apparatus; cylinders and tanks; all these ready for use with or without the fittings belonging to them and fitted on to them:— (a) Of iron ..... 100 kilos. 1. Distilling, cooling, and cooking apparatus ..... 100 kilos. 2. Other ..... 100 kilos. (b) Of iron, with component parts of base metal ..... 100 kilos. (c) Of base metal ..... 100 kilos. 1. Cylinders and tanks ..... 100 kilos. 2. Other ..... 100 kilos.	26-00	—	535	(a) Weaving looms and auxiliary machinery for weaving, except dressing and warping machines:— 1. For silk weaving ..... 100 kilos. 2. Other ..... 100 kilos. (b) Strap, girth, and brace looms ..... 100 kilos. (c) Hosery looms, other than those included under (b); auxiliary machinery for knitting; dressing and warping machines ..... 100 kilos. (d) Sewing and knitting machines:— (1) Stands in pieces or not ..... 100 kilos. (2) Toys, finished parts of machines (except needles) ..... 100 kilos. (1) Toys for flat-stitch or "needle" stitch sewing machines with one needle ..... 100 kilos. (2) Toys for other sewing machines ..... 100 kilos. (3) Finished component parts of toys (except needles) ..... 100 kilos. (c) Parts of machines, unfinished, of crude cast iron or cast steel, sewing and knitting machines with stands ..... 100 kilos. (1) Component parts for toys not finished and ready for use, whether of crude cast iron or otherwise ..... 100 kilos. (2) Sewing machines (flat-stitch or "needle" stitch) with one needle, also knitting machines with stands ..... 100 kilos. (3) Other sewing machines with stands ..... 100 kilos.	26-00	—	20-00	18-00	—	—
527	Locomotive and tenders, and portable engines ..... 100 kilos. Complete portable engines for agricultural purposes ..... 100 kilos.	29-00	—	536	Machines and apparatus, not specially mentioned, of wood, &c., containing 75 per cent. or more of wood ..... 100 kilos.	18-00	15-00				
528	Steam engines and other motors, not specially mentioned (except those belonging to Classes XII. and XLII.); industrial machinery permanently combined with steam motor (steam drills, steam hammers, steam cranes, steam pumps, steam fire engines and the like); weighing each:— (a) 200 kilos. or less ..... 100 kilos. (b) Over 200 and up to 2,500 kilos ..... 100 kilos. (c) Over 2,500 and up to 10,000 kilos ..... 100 kilos. 1. Steam turbines ..... 100 kilos. 2. Other ..... 100 kilos. (d) Over 10,000 and up to 100,000 kilos ..... 100 kilos. (1) Over 10,000 and up to 50,000 kilos ..... 100 kilos. (2) Over 50,000 and up to 100,000 kilos ..... 100 kilos. (e) Over 100,000 kilos ..... 100 kilos.	29-00	—	537	Machines and apparatus, not specially mentioned, of base metals, &c., containing 50 per cent. or more of base metals ..... 100 kilos.	40-00	34-00				
	Notes:—(1) Piston and plunger pump, steam hammers and steam cranes, directly coupled with piston steam engines, weighing up to 50,000 kilos ..... 100 kilos. (2) Water turbines weighing each, weighing up to 100,000 kilos ..... 100 kilos.	20-00	—	538	Machines and apparatus, not specially mentioned, of other weighing each:— (a) 200 kilos. or less ..... 100 kilos. (1) Metal working machines ..... 100 kilos. (2) Other machines included in this No. ..... 100 kilos. (b) Over 200 and up to 1,000 kilos ..... 100 kilos. (1) Metal working machines ..... 100 kilos. (2) Other machines included in this No. ..... 100 kilos. (c) Over 1,000 kilos ..... 100 kilos. (1) Over 1,000 and up to 2,000 kilos ..... 100 kilos. (2) Metal working machines ..... 100 kilos. (3) Other machines included in this No. ..... 100 kilos. (d) Over 2,000 and up to 5,000 kilos ..... 100 kilos. (e) Over 5,000 and up to 10,000 kilos ..... 100 kilos. (f) Over 10,000 kilos ..... 100 kilos.	22-00	—	20-00	—	20-00	—
529	Machine tools ..... 100 kilos. (a) Wood-working machines weighing 10,000 kilos. or more ..... 100 kilos. (b) Wood working machines weighing less than 10,000 kilos; stone working machines weighing 10,000 kilos. or more ..... 100 kilos. (c) Other machine tools ..... 100 kilos.	24-00	—			30-00	—				
530	Agricultural machinery and apparatus, not specially mentioned:— (a) Steam ploughs ..... 100 kilos. (b) Thrashing machines ..... 100 kilos. (c) Other:— 1. Of wood (&c., 75 per cent. or more of wood) ..... 100 kilos. 2. Of iron ..... 100 kilos. Of iron except mowing machines ..... 100 kilos.	10-00	10-00			20-00	—				
531	Machines for the preparation and manufacture of flax, hemp, jute, and other textile materials belonging to Class XXIII., of worsted (combed wool) and silk; also all machines for the purpose of spinning and twisting these textiles; machines with rollers for printing tissues; embroidery machines, card-setting machines ..... 100 kilos.	7-00	7-00			20-00	—				
532	Machines for the preparation and manufacture of cotton and also machines for spinning and twisting it, so far as they are not included in the next No. .... 100 kilos.	15-00	8-00			32-00	32-00				
533	Machines for the preparation and manufacture of and machines for spinning and twisting waste or carded yarn of cotton and wool ..... 100 kilos.	15-00	14-00			40-00	40-00				
534	Weaving and knitting looms and auxiliary machinery for weaving and knitting ..... 100 kilos.	18-00	—			—	—				



## XL.—MACHINERY, APPARATUS &amp; PARTS THEREOF, &amp;c.—continued.

Nos.	Goods	Conventional Tariff.	
		General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
	and apparatus taken to pieces for importation are excluded from the benefit of this provision (10).		
	At the time of taking delivery of the machine and apparatus provided for in these classes of the tariff, which, when destined for a special purpose, are admitted at a specially reduced rate, importers will have to deposit the difference between the general rate and the privilege rate under convention. It within one year, proof is furnished that the machine or apparatus has actually been used for the purpose required, the deposit will be returned (11).		
	Machines and apparatus in respect of which no specified purpose is provided for shall be admitted at the conventional rate, even though they are intended for trade (12).		

## XLI.—ELECTRICAL MACHINES AND APPARATUS AND ELECTRO-TECHNICAL NECESSITIES.

539	Dynamos and electric motors (except motors for automobiles), whether or not permanently combined with mechanical contrivances or apparatus; transformers (rotary or static converters); weighing each:—		
(a)	25 kilos. or less.....	72-00	50-000
(b)	More than 25 and up to 50 kilos. ....	50-00	—
1.	More than 50 and up to 100 kilos. ....	—	10-000
2.	More than 100 and up to 200 kilos. ....	—	32-000
(c)	More than 200 and up to 3,000 kilos. ....	18-00	27-000
(d)	More than 3,000 and up to 8,000 kilos. ....	36-00	25-000
(e)	More than 8,000 kilos. ....	21-00	20-000
	Note.—In the case of transformers no account will be taken of the oil with which they may be filled (13).		
540	Electrical telegraph, ringing, signalling, and railway safety apparatus; telephones, and microphones; apparatus for protection from lightning (except lightning conductors); electrical calculating and measuring apparatus; weighing each:—		
(a)	5 kilos. or less.....	120-00	120-000
(b)	Less than 5 kilos. ....	210-00	—
(1)	Telephones and microphones with the lightning arrestors appertaining thereto.....	100 kilos	110-000
(2)	Other.....	—	200-000
541	Switch and control devices, electrical fuses, and the like, electrical conduction apparatus; all these in holders (boxes and the like) weighing up to 250 grammes each.....	100 kilos	180-00
542	Electrical lamps (arc, incandescent, and similar lamps) mounted on electric lights.....	100 kilos	200-00
543	Electrical apparatus and electro-technical appliances (regulators, resistances, starters, and the like), not specially mentioned.....	100 kilos	120-00
	Weighing each:—		
(a)	10 kilos. or less.....	—	120-000
(b)	More than 10 and up to 25 kilos. ....	—	80-000
(c)	More than 25 and up to 200 kilos. ....	—	10-000
(d)	More than 200 kilos. ....	—	50-000
544	Cables and insulated wire for electric conduction:—		
(a)	With metal casing.....	100 kilos	48-00
(b)	Without metal casing, insulated by means of:—		
1.	Paper, asbestos, and other materials (except caoutchouc, gutta-percha, and textile threads).....	100 kilos	60-00
2.	Caoutchouc or gutta-percha.....	—	95-00
3.	Textile threads, combined with asbestos, paper, gutta-percha, and substitutes therefor.....	100 kilos	145-00
(c)	Silk, combined or not with asbestos, paper, and the like.....	100 kilos	—
(d)	Silk, combined with caoutchouc, gutta-percha, or substitutes therefor; and other textile threads, combined or not with asbestos, paper, and the like, or		145-000

\* In the case of the separate importation of component parts of the dynamos and electric motors, &c., mentioned in No. 539, those finished component parts which, on account of their construction can suitably be recognised as forming part of such machines, may be tariffed according to that number (539), and even under sub-divisions (b) to (e), if the proof necessary for determining that these parts belong to a machine coming under the sub-head (b) to (e) is afforded by the persons interested. If such proof be not afforded, duty will be levied under sub-head (a).

Other part of such machines, &c., to be tariffed separately, are to be treated as separately imported parts of machines under Class XL, as far as they are expressed as separate component parts of machinery, but otherwise according to the nature of the material.

Component parts of other apparatus and electro-technical appliances (belonging to this class, so far as they are not specially mentioned), will be tariffed as the apparatus, &c., to which they belong, if they are shown by their construction to be finished parts of such apparatus, &c.; other component parts (pieces) shall, according to the material of which made. Electric apparatus and electro-technical appliances, not specially mentioned, weighing less than 5 kilos, with mounted electrical regulating and measuring apparatus, will pay duty according to No. 540 (b).

Nos.	Goods.	General Tariff.	
		Kr. Heller.	Kr. Heller.
	with caoutchouc, gutta-percha, or substitutes therefor.....	100 kilos	—
545	Accumulators with lead plates, and lead plates therefor.....	100 kilos	30-000
546	Electric carbons:—		
(a)	Carbons for lighting purposes weighing 1 kilo. or less per linear metre.....	100 kilos	18-00
(b)	Other.....	—	40-000
	Note.—In the case of electric carbons under No. 548, half the duty, and under No. 549, two-thirds of the duty, is to be charged.	24-00	24-000

## XLII.—VEHICLES AND VESSELS.

Vehicles.			
547	Carts and sledges for the conveyance of goods.....	100 kilos	15-00
548	Carriages for passengers, not upholstered and without leather work.....	each	60-00
549	Carriages for passengers, upholstered and with leather work.....	each	180-00
	Note.—Parts of cycles roughly assembled or forged or roughly cast (whether free or not from the casting strains) are to pay duty according to the material of which.		
550	Cycles, complete, in pieces or not; finished cycle frames, combined or not with other parts of cycles; fittings for cycles.....	each	60-00
551	Wheels for cycles, separate, finished, imported singly:—		
(a)	Without pneumatic tyres.....	each	20-00
(b)	With pneumatic tyres.....	—	24-00
552	Cycle parts (tube-tyres, steering-bars, saddle-pillars, coiled wheels, pedals, valves, brakes, hubs, and spoking (in pieces or not), cycle chains, cranks, gears with screws, bored folios, &c.), worked, also spokes-nuts of brass for the manufacture of motor cycles.....	100 kilos	190-00
	Note.—Parts of cycles roughly assembled or forged or roughly cast (whether free or not from the casting strains) are to pay duty according to the material of which.		
553	Automobiles, in pieces or not (also frames, "chassis," including fitted motors), weighing each:—		
(a)	Up to 100 kilos.....	100 kilos	150-00
(b)	Over 100 and up to 1,800 kilos.....	—	120-00
(c)	Over 1,800 and up to 3,200 kilos.....	—	100-00
(d)	Over 3,200 kilos.....	—	60-00
554	Motors for automobiles, imported separately, weighing each:—		
(a)	Up to 60 kilos.....	100 kilos	150-00
(b)	Over 60 and up to 200 kilos.....	—	120-00
(c)	Over 200 and up to 400 kilos.....	—	100-00
(d)	Over 400 kilos.....	—	60-00

§ Railway and Tramway Carriages.			
555	Goods wagons and under frames:—		
(a)	Of iron.....	100 kilos, gross	24-00
(b)	Of iron and wood.....	—	19-00
556	Passenger carriages, not upholstered; also mail, guards', and other service-vans for railways.....	100 kilos, gross	28-00
557	Passenger carriages, upholstered, for railways; passenger carriages, upholstered or not, for tramways.....	100 kilos, gross	32-00

## Vessels.

558	Vessels, wooden (even if sheathed with iron or copper).....	ton	1-00
559	Ships of iron or other base metal; steam ships.....	100 kilos, of metal	11-50

Note.—Navigating appliances (e.g., sails and yards, anchors and anchor chains, corals and small boats) will pay no extra duty so far as their quantity does not exceed what is necessary. Other fittings, including the engines of steam vessels, are subject to the duties specially laid down in the tariff.

## XLIII.—PRECIOUS METALS, PRECIOUS AND SEMI-PRECIOUS STONES, AND MINERALS MADE THEREOF; JEWELLERY AND SPECIES.

560	Gold, silver, platinum, and other precious metals, not specially mentioned, raw, also old and broken, and waste.....	Free	—
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\* On the separate importation of parts of motors, &c., for automobiles, these finished parts which on account of their construction can suitably be recognised as parts of such motors may be tariffed under this number, and even under the sub-divisions (b) to (d), should such proof not be afforded, duty will be levied under the sub-division (a). Other parts of such motors to be tariffed separately are to be treated as parts of machinery, separately imported, under Class XL, so far as they are represented as component parts of machinery; all others according to the nature of the material.

§ Carriages for electric traction may pay duty in either of the following ways, according to the desire of the persons interested:—

(a) If the motor is omitted and presented for assessment separately it is to pay duty under No. 559, and the carriage under that number under which it falls on account of its nature.

(b) If the motor is not imported unfitted, but is connected with the carriage, then the whole is to pay that duty under which the carriage falls on account of its nature, together with an addition for every 100 kilos, of the combined weight of the carriage and motor of 8 kronen (4).

clearance on entrance, the lenses with their cases may be detached and may pay duty at the "general" rate provided for No. 375 (b) 1 of the Tariff; photographic cameras without lenses, on the other hand, are dutiable at the "conventional" rate of No. 375 (c) (6).

1. Other parts for musical instruments (except strings, single-reed instruments, and flutes) are subject to be tariffed as the instrument they belong to. Sounding boards and metal frames do not pay duty as the material of which they are made.

2. All pocket watches, without regard to size, are subject to the conventional rates established under this number, including those provided for in the following rates:

(a) Complete cases for watch cases (so-called *carcasses*) are to be treated as complete cases, even if they are imported without face or backs (8).

\* The exemption from duty guaranteed to instruments of precision for scientific purposes by Art. XI, Section I, of the Customs Tariff Law, is granted not only to public establishments, but also in other circumstances, in trade with Treaty countries, when the applicant satisfies the appropriate officials, by means of certificates, that the imported instrument is intended for scientific work, and not for commercial purposes, or for use in any lucrative occupation or in trade (G).

## XLIV.—INSTRUMENTS, CLOCKS AND WATCHES—continued.

No.	Goods.	General Tariff. Kr. Heller.	Conven- tional Tariff. Kr. Heller.	Nos.	Goods.	General Tariff. Kr. Heller.	Conven- tional Tariff. Kr. Heller.
	(d) Silver or silvered ..... each	0.50	—		nesia, calcined (magnesium oxide, not chemically pure)..... 100 kilos.	1.20	—
	1. Silver .....	—	0.50 S		(d) Barium superoxide.....	12.00	—
	2. Silvered .....	0.25	0.25 S		(e) Artificial alumina (hydrate of alumina, aluminium hydroxide)..... 100 kilos.	9.00	7.00 G
587	(c) Other ..... each	0.25	0.25 S		(f) Arsenious acid (arsenic trioxide).....	1.20	—
	Movements for watches, also works in the rough .....	0.70	0.60 S		(g) Zinc white (white zinc oxide); zinc gray (gray zinc oxide)..... 100 kilos.	9.00	7.20 G
588	Works for watches:—				(h) Artificial stannic oxide (tin ashes).....	11.50	7.00 G
	(a) Neither silvered nor gilt..... 100 kilos.	120.00	110.00 S		(i) Lead ashes.....	3.00	—
	(b) Silvered or gilt.....	240.00	240.00 S		(j) Litharge in flakes and pieces (silver and gold litharge)..... 100 kilos.	4.80	1.50 G
589	Clocks, and works for clocks, not specially mentioned; frames for clocks; pinions with pins set in and wheels rivetted on..... 100 kilos.	275.00	—		(k) Litharge, ground, in the form of powder; yellow and red lead..... 100 kilos.	9.00	3.00 G
	(10) Black Forest clocks.....	—	130.00 G		(m) Carbonic acid, liquefied.....	7.20	—
	(b) Frames for clocks; pinions with pins set in and wheels rivetted on..... 100 kilos.	—	130.00 G		(n) Ammoniacal water, concentrate.....	1.20	—
	(c) Electric clocks of all kinds, except those included under No. 588..... 100 kilos.	—	240.00 S		(o) Spirit of sal ammoniac and of saltpetre..... 100 kilos.	3.00	—
	(d) All other articles included under this No..... 100 kilos.	—	260.00 G		(p) Ammonia, liquid (liquefied ammonia gas).....	11.50	—
590	* Clock fittings of all kinds for clocks included under No. 588..... 100 kilos.	150.00	130.00 G		(q) Peroxide of hydrogen.....	24.00	—
591	Tower clocks and parts thereof.....	10.00	—		Note.—By the decree of April 26, 1904, it is provided that all paints and fillers containing lead must have that fact clearly and conspicuously indicated on the receptacles before they can be admitted into the country and put on the market. The decree affects the following products:—		

## XLV.—SALT.

592 Kitchen-salt, whether in pure condition (rock-salt, spring salt, and sea-salt) or mixed with other material (salt for cattle, brine), so far as such mixtures do not come under the provision of another number (by special permission only)..... 100 kilos.

Note.—1. In addition to the customs duty, a licensing tax of 20 krone per 100 kilos, of the weight paying duty is to be levied.

2. The Minister of Finance may by special permission and under control, authorise the admission, free of duty and licensing tax, of foreign salt for manufacturing and other industrial purposes, provided that under the regulations in force, home-produced salt may be removed from factories in the country.

593 Kitchen salt, chemically pure (*Chloranatrium chemice purum*), also solid spring produce containing salt for medicinal and scientific purposes, by permission and under control..... 100 kilos.

594 Brine and mother-lye, containing salt for medicinal purposes, by permission and under control..... 100 kilos.

595 Sea water in natural condition (i.e., not condensed).....

XLVI.—CHEMICAL AUXILIARY SUBSTANCES AND CHEMICAL PRODUCTS.

596 Primary materials (element) specially mentioned:—

(a) Sulphur (in lumps and sticks), also powdered or not, and flowers of sulphur; phosphorus, metallic antimony (antimony regulus); quick-silver.....

Sulphur (in lumps and sticks), also powdered or not, and flowers of sulphur.....

(b) Arsenic (metallic)..... 100 kilos.

597 Oxides and bases, specially mentioned:—

(a) Caustic potash (caustic potassium hydroxide)..... 100 kil.

Caustic soda (sodium hydroxide), solid.....

(b) Lye of caustic potash or of caustic soda.....

(c) Barium hydroxide (caustic barium); mag-

nesia, calcined (magnesium oxide, not chemically pure)..... 100 kilos.

(d) Barium superoxide.....

(e) Artificial alumina (hydrate of alumina, aluminium hydroxide)..... 100 kilos.

(f) Arsenious acid (arsenic trioxide).....

(g) Zinc white (white zinc oxide); zinc gray (gray zinc oxide)..... 100 kilos.

(h) Artificial stannic oxide (tin ashes).....

(i) Lead ashes.....

(j) Litharge in flakes and pieces (silver and gold litharge)..... 100 kilos.

(k) Litharge, ground, in the form of powder; yellow and red lead..... 100 kilos.

(m) Carbonic acid, liquefied.....

(n) Ammoniacal water, concentrate.....

(o) Spirit of sal ammoniac and of saltpetre..... 100 kilos.

(p) Ammonia, liquid (liquefied ammonia gas).....

(q) Peroxide of hydrogen.....

(r) Nitric acid; pyroboric acid, crude..... 100 kilos.

Hydrochloric acid; 1. Not concentrated.....

2. Concentrated.....

(s) Sulphuric acid; 1. Not concentrated.....

2. Concentrated.....

(t) Boracic acid; 1. Raw.....

2. Refined.....

(u) Oxalic acid (saccharic acid).....

(v) Hydrocyanic acid.....

Note.—Fertilising salts may only be imported under the prescribed regulations.

599 Potassium, sodium, and ammonium salts, specially mentioned:—

(a) Fertilising salts (potassium and sodium salts in their natural condition, so-called natural salts, also artificial mixtures made from mixtures of salts; chloride of potassium (muriate of potassium); Chile saltpetre (nitrate of sodium); raw potash (caustic potash).....

Note.—Fertilising salts may only be imported under the prescribed regulations.

(b) Borax, raw; tartar, raw; wine lees, dried.....

(c) Glauber's salt (sulphate of soda), 100 kilos.

(d) Sulphate of potassium; bi-sulphate (hydro-sulphate) of sodium and potassium; potassium of tartar.....

Potash (carbonate of potassium) containing up to 55 per cent. of carbonate of potassium..... 100 kilos.

(e) Soda (sodium carbonate), raw or crystallised..... 100 kilos.

(f) Potash containing more than 55 per cent. of carbonate of potassium..... 100 kilos.

Silicate of sodium, solid.....

(g) Soda, calcined; silicate of sodium, liquid..... 100 kilos.

(h) Sulphate and hydrochlorate of ammonia, sal ammoniac..... 100 kilos.

(i) Saltpetre (nitrate of potassium).....

(j) Bicarbonate of sodium and potassium; sulphate of sodium; bi-sulphate of sodium, solid; hyposulphate of sodium, solid..... 100 kilos.

Refined borax.....

(k) Sodium nitrite; crude manganate and permanganate of potassium and sodium; oxalate of potassium, tartar, refined; ammonium carbonate..... 100 kilos.

(l) Bisulphate of sodium in aqueous solution..... 100 kilos.

(m) Chromate of potassium and of sodium, yellow, and bichromate of potassium and of sodium, red; ammonium acetate; potassium acetate; sodium acetate..... 100 kilos.

(n) Ferro- and ferricyanide of potassium and of sodium (yellow and red blood-lye salts); ferro-cyanide of lime..... 100 kilos.

(o) Sulphate of potassium and of sodium, also liver of sulphur; sulphide of ammonium; chlorate of potassium and of sodium; phosphide of sodium..... 100 kilos.

1. Liver of sulphur, chloride of sodium and chloride of potassium.....

2. Sulphide of potassium and of sodium; sodium phosphide..... 100 kilos.

3. Ammonium-sulphide.....

Calcium, strontium, barium, and magnesium salts, specially mentioned:—

(a) Chlorate and trihydrate of lime.....

(b) Artificial carbonate of strontium; strontium hydroxide (caustic strontium), 100 kilos.

† By "Black Forest clocks" are to be understood all those in which the clock-fittings belonging to the clock-works (except bells and chains for clock-weights) are set in a wooden frame with wooden back and side walls. The absence of the dial-plate and of the more side walls does not affect the tariff classification (G).

Gilt figures and small gilt strips on the edges on metal dial-plates are without effect on the classification of such clocks. The amount of finish on the face of Black Forest clocks affects the tariff treatment only so far as the face being manufactured wholly or partly of gilt or silvered base metals may preclude the application of the "conventional" rate (G).

Clocks manufactured in the same way as Black Forest clocks are dutiable as clock-works under No. 589, when the back as well as the side walls are absent (G).

The term "wooden frames for Black Forest clocks" includes not only such as have the brass-lined gimlet-holes already present, but also those that display in a greater degree combination with one or more clock-fittings (but not clock-works fitted to them) (G).

As clock-fittings of all kinds for clocks included under No. 589 are to be regarded only the separate component parts which serve for the putting together of clock-works and clocks of the No. in question, i.e., levers, escapements, springs, hook-escapements, potences, frames, verge, pinions, main springs, pendulums, clock keys and parts thereof, dial plates with or without figures, also fittings for the control of pendulum regulators; dial-plate rings (G).

These component parts are distinguished from the watch-fittings of No. 588 of the Tariff, in so far as they are the same for both clocks and watches, chiefly by the larger dimensions, but partly also by being less delicately adjusted to their purpose. In cases of doubt, which cannot be settled by experts, especially in the case of component parts for small clocks and clock-works not otherwise mentioned belonging to No. 589, such doubtful fittings are to be classified under No. 588 of the Tariff (G).

Cases, bells, weights, weight chains, ornamental watch-chains, also ornamentally watch and clock fittings, i.e., fittings of wood, bone, glass, paper, are to pay duty according to material (G).

Free

Free

Free

Free

Free

Free

Nos.	Goods.	General Tariff.		Nos.	Goods.	General Tariff.	
		Kr. Heller.	Kr. Heller.			Kr. Heller.	Kr. Heller.
(c) Chloride of lime, untreated; fine-ground gypsum (artificial sulphate of lime); sulphate of barium, crude carbonate of barium.....	100 kilos.	1 20	1 50 G	616	Yeast, other than wine lees, and compressed yeast.....	24 00	—
(d) Spodium (bone charcoal).....	100 kilos.	2 40	1 50 G		Note.—Yeast ("Mutterhefe") for breweries, by permission and under control.....	Free.	—
(e) Chloride of lime.....	100 kilos.	3 60	1 80 G	617	Phosphates, treated with acids (superphosphates).....	—	Free G
(f) Spent lime already used in gas works.....	100 kilos.	3 60	—	618	Substitutes for soap, not perfumed; polishing pastes, not containing soap; starch elaze.....	24 00	—
(g) Black, white, or lark (artificial sulphate of barium); sulphate of magnesium (Epsom or Seidlitz salt).....	100 kilos.	7 20	—	619	Colloidum chierofano, methyl alcohol (wood spirit), acetone, acetic acid, concentrated.....	100 kilos.	60 00
White of baryta.....	100 kilos.	—	3 00 G			100 kilos.	145 00
(h) Sulphite, bisulphite, and hyposulphite of lime, solid.....	100 kilos.	9 60	—	620	Ethers: (a) Soluburic ether.....	—	—
(i) Sulphite, bisulphite, and hyposulphite of lime in aqueous solution.....	100 kilos.	3 60	—		(b) Other simple or compound ethers, also anesthetic ether:—	—	—
(j) Pyrolignite of lime.....	100 kilos.	14 50	—		1. In casks.....	100 kilos.	200 00
(k) Artificial calcium carbonate; artificial calcium phosphite; calcium carbonate, strontium nitrate, barium chloride; barium nitrate.....	100 kilos.	21 00	—	621	Liquorified cases not specially mentioned.....	100 kilos.	200 00
601	Aluminium, iron, chromium, nickel, and cobalt salts, specially mentioned:—	—	—	622	Schenecl auxiliary materials and products, not specially mentioned.....	16 4	15 0 G
(a) Corrosive iron solutions of all kinds; sulphate of iron.....	100 kilos.	1 20	1 20 G		Note to General Tariff.—If by the use of the above valuation, a tariff rate of more than 120 kronen per 100 kilos, is incurred, then duty is to be levied at the rate of 120 kronen per 100 kilos.	—	—
Zaffer, small, sieving small.....	100 kilos.	1 20	Free G			—	—
(b) Alum; sulphate and hydrochlorate of alumina.....	100 kilos.	3 60	3 60 G			—	—
(c) Aetate and pyrolignite of alumina.....	100 kilos.	14 50	—			—	—
(d) Iron sulphide, artificial; aqueous chloride of iron, solid; nickel sulphate, also nickel ammonium sulphate.....	100 kilos.	21 00	—			—	—
602	Copper, lead, zinc, and tin salts, specially mentioned:—	—	—			—	—
(a) Copper vitriol; vitriol of copper and iron.....	100 kilos.	3 60	3 60 G			—	—
(b) Zinc vitriol.....	100 kilos.	3 60	—			—	—
(c) Verilgrit.....	100 kilos.	7 20	—			—	—
(d) Ceruss (lead white).....	100 kilos.	9 60	3 60 G			—	—
(e) Pyrolignite of lead; tin ashes (chloride of tin) and other preparations of tin; sugar of lead and thence of lead.....	100 kilos.	11 50	12 50 G			—	—
Sulphate of lead and lead precipitate.....	100 kilos.	11 50	10 00 G			—	—
(f) Lithopone and Griffith's white.....	100 kilos.	21 00	10 00 G			—	—
Nitrate of lead.....	100 kilos.	21 00	16 00 G			—	—
Nitrate of copper.....	100 kilos.	21 00	6 00 G			—	—
Sulphate of zinc white and chloride of zinc.....	100 kilos.	21 00	—			—	—
603	Sulphur, selenium, antimony, and arsenic salts, specially mentioned:—	—	—			—	—
(a) Antimony; sulphate of carbon.....	100 kilos.	Free	—			—	—
(b) Sulphide of arsenic, orpiment, realgar.....	100 kilos.	1 20	—			—	—
(c) Selenium depote (from vitriol works).....	100 kilos.	3 60	—			—	—
(d) Chloride of sulphur.....	100 kilos.	24 00	—			—	—
604	Organic compounds, specially mentioned:—	—	—			—	—
(a) Glycerin, crude.....	100 kilos.	3 00	1 50 G			—	—
(b) Glycerine, refined, i.e., colourless, or colored, free from ash.....	100 kilos.	12 00	0 00 G			—	—
(c) Aniline oil; ortho-benzil; anthracene, crude; naphthalene, crude; carbolic acid, crude.....	100 kilos.	3 60	3 60 G			—	—
(d) "Pyridinbase".....	100 kilos.	21 00	—			—	—
(e) Cresol (resolite acid, lye from crystalline pure carbolic acid).....	100 kilos.	9 60	9 60 G			—	—
(f) Creolin, lye, and similar preparations.....	100 kilos.	24 00	—			—	—
605	Other Chemical Auxiliary Materials and Products.	—	—			—	—
(a) Lamp-black, ground charcoal, and charcoal black (except granulated bone charcoal belonging to No. 600 (d)).....	100 kilos.	4 00	4 00 G			—	—
606	Bitum, from wood.....	6 00	3 00 G			—	—
Note.—Walnut mordant is also included under this No. (d).	—	—	—			—	—
607	Prepared blacks.....	15 00	14 00 G			—	—
608	Boot-polishing materials (blackening, &c.):—	—	—			—	—
(a) Black, not liquid.....	100 kilos.	12 00	—			—	—
(b) Other, also so-called cream for leather cleaning.....	100 kilos.	60 00	5 00 G			—	—
609	Mastics.....	7 00	—			—	—
(a) Gelatine (refined and dried animal and vegetable jelly, in powder or not; also wares made thereof).....	100 kilos.	20 00	15 00 G			—	—
(b) Glue of all kinds.....	100 kilos.	14 50	9 50 G			—	—
(c) Casein.....	100 kilos.	14 50	14 50 G			—	—
(d) Albumen and albuminoids; casein glue.....	100 kilos.	14 50	14 50 G			—	—
(e) Starch (also starch meal).....	100 kilos.	14 50	14 50 G			—	—
610	Starch glue (dextrine, isocomo, &c.), and other glue substitutes, not specially mentioned; paste, size, and similar starch containing sticking and dressing substances.....	100 kilos.	18 00	—		—	—
611	Gluten; rheumatics' paste.....	—	16 00 G			—	—
612	Compressed yeast.....	55 00	—			—	—
Note.—This duty includes the consumption surtax, to which spirits distilled from compressed lees are subject.	—	—	—			—	—

\* By the decree of April 26, 1908, it is provided that all paints and fillers containing lead must have their fact clearly and conspicuously indicated on the receptacles before they can be admitted into the country and put on the market.

\* Note 1.—I are carbolic acid, fluid or solid, is included under No. 622; refined under No. 604 (c). Note 2.—Aniline salts also are included under No. 604 (c) (G).

\* The conventional duty is not applicable to wares of gelatine.

§ Notes to Conventional Tariff. 1.—If by the application of the above ad valorem duty a tariff rate of more than 40 kronen per 100 kilos, is incurred, then duty is to be levied at the rate of 40 kronen per 100 kilos. 2.—When the importer declares himself ready to pay the duty of 40 kronen per 100 kilos, he is excused from producing a declaration as to the value of the goods. Note 3.—Crystalline sulphuric acid, anhydrid, is also dutiable under No. 622 (G). See note to No. 597.

\* By the decree of April 26, 1908, it is provided that all paints and fillers containing lead must have their fact clearly and conspicuously indicated on the receptacles before they can be admitted into the country and put on the market.

† Notes to Conventional Tariff. 1. If by the application of the above ad valorem duty a tariff rate of more than 15 kronen per 100 kilos, in the case of azo and sulphur dyes or more than 25 kronen per 100 kilos, in the case of other dyes, is incurred, then duty is to be levied at the rate of 15 kronen or 25 kronen per 100 kilos. (S) Note 2.—If the importer declares himself ready to pay the duty of 45 kronen or 25 kronen respectively, he is excused from a declaration as to the value of the goods (S). Note 3.—As regards the treatment of synthetic indigo, see Note 2 to No. 142 (G). Note 4.—Products derived from dyes by distillation of and for further use in the manufacture of tar colours, by condensation and under control (Free).

No.	Goods.	General Tariff. Kr. Heller.	Conven- tional Tariff. Kr. Heller.	No.	Goods.	General Tariff. Kr. Heller.	Conven- tional Tariff. Kr. Heller.
<b>XIV.</b>	<b>CANDLES, SOAP AND TILES OF WAX.</b>						
634	7½ tapers, ..... 100 kilos.	3 00	—	653	Bran (also almond bran), rice waste; malt germs; chaff; solid residue from the manu- facture of fatty oils, ground up or not.....	Free	Free
635	Tallow candles, ..... 100 kilos.	14 00	—	654	Urege, willow, exhausted beet slices.....	Free	Free
636	Candles and manufactures of tallow, seasses, &c., especially mentioned, of stearine, sperma- cet, palm tallow, paraffin, and similar fatty substances, ..... 100 kilos.	28 00	—	655	Skins, hanks and drags.....	Free	Free
637	Soap: (a) Common, ..... 100 kilos.	12 00	—		(a) Skins and hanks of pressed grapes, 100 kilos.	15 00	—
	1. Turkey-oil ..... "	—	8 00 S		<i>Note.</i> —The above for the production of spirits, by permission and under control....	Free	Free
	2. Other ..... "	—	3 00 G		(b) Other ..... "	Free	Free
	3. Fine, and perfumed or in tablets, balls, cubes or pots, ..... 100 kilos.	36 00	36 00 G	656	Wine lees, in the form of paste, ..... 100 kilos.	3 00	—
638	Wax candles, wax tapers, wax tapers, night lights, ..... 100 kilos.	60 00	—		<i>Note 1.</i> The above for the production of spirits, by permission and under control....	Free	Free
	(a) Wax candles, wax tapers, wax tapers, night lights, ..... 100 kilos.	—	28 00 I		<i>Note 2.</i> —Liquid wine lees are to pay duty as wine.		
	(b) Night lights combined with flowers of cork, cedar-wood, or other materials, ..... 100 kilos.	—	36 00 G	657	Refuse from the manufacture of glass; also slag, cullet, and broken pottery; waste from apogees; gum stock.....	—	—
	(c) Wax and stearine tapers, ..... 100 kilos.	—	7 00 I		Rags and other refuse for paper making, of linen, cotton, woollen, and silk rags, paper		
639	Waxes of embossed wax, ..... 100 kilos.	100 00	—				

## NINE. EXPLORATIONS.

410	Exposures, ordinary, such as thinskis dipped in sulphur, wood matches, friction paper candles; tangle, natural, soaked; timber, artificial; tangle wood (hard as natural); handwoven paper ..... 100 kilos.	17-00	
411	Wooden matches ..... 100 kilos.	17-00	14-00 00
412	Fireworks ..... 72-00		
413	Explosive, of all kinds ..... 60-00		
414	Explosive cases, percussion caps, dynamite, not filled ..... 100 kilos.	100-00	
415	Cartridges, percussion caps, with inflammable contents, of all kinds (loaded or not) 100 kilos.	145-00	00
416	Ammonium, nitrate (solid or liquid and refined); nitric material made of the component parts of powder (saltpetre, sulphur, and potash) ..... 100 kilos.	155-00	
417	Explosives and inflammable materials not in- cluded under the preceding ..... 100		

## L. LITERARY AND ARTISTIC ARTICLES—

037	Books, printed matter, also calendars, with literary matter in addition, newspapers, tracts (scientific), legal documents, and manuscript, printed matter.		
048	Copper and steel engravings, lithographs, woodcuts, art prints in color, and the like; all these with the exception of those productions in pictorial printing belonging to No. 299, lithographs.	Free	Free U.S.
249	Printings on wool or common metals, on linen, stone; original pictures and drawings on "size."	"	Free U.S.
250	Engraving plates of base metals, stone, or wood.	"	Free U.S.
251	Statues (also busts and figures of animals) as well as bas-reliefs and high reliefs of stone or brass weighing more than 5 kilograms, each; also statues, busts, and figures of animals of metal or wood not less than life size.	"	Free U.S.

Notes to Class L.

1. Tools, calendars, pictures (except the products of the picture printing industry belonging to No. 299), music, &c., stitched or bound in paper, cardboard, bookbinders' linen, or leather, are to be admitted duty free under Nos. 617 or 618, as the case may be. The possible presence of glass or fastenings of base metals (even gilt or silvered) does not affect

The presence of gold or silver printing, or of gold or silver edges, is without effect on the tariff classification of bound books (No. 617) and of pictures (No. 618).

pictures, &c., are placed or covered, will be tariffed separately according to the nature of the material, even when it is manifest that they belong to the books, pictures, &c., contained therein (H) (S).

The above does not apply to wrappings of rough cardboard, only serving for protection during transport, with or without labels, nor to cardboard covers of prayer books or devotional books, even though marked with metal or colored paper.

2. Children's picture sheets and other pictures of No. 229, bound, even with sister letterpress, also children's picture books, are to be treated not according to No. 648, but according to the provisions of Class XXIX. of

the tariff. Pictures bound in with books, even when the pictures intrinsically belong to No. 299, also illustrations inserted in the text of books, are without influence on the tariff treatment, and fall under No. 615 (*Q*) (*S*).

According to the nature of the material of the frame. In the case of paintings in frames (No. 619), the latter will be tariffed separately according to their nature; should separation appear impossible, duty is to be paid on half the total weight according to the nature of the frame.

#### 1.1.—WASTE.

52	Artificial manures; other manure, also artificial fertilizers not made of compound salts except (except phosphates, included under No. 61); wood ash; coal-slag; bones; bone-meal; bone-iron; extinct bone charcoal fit only for manure; Thomas slag and other slags; shavings of horns and hoofs; blood, liquid or dried; animal manure; waste meat for manuring purposes; refuse from the manufacture of bloodless salts (guano); fish-bone; ammoniacal waters (guano water) not concentrated	Free	—
	Animal manure; bone dust	Free	Free

\* By special permission only.

No.	Goods.	General Tariff.	Conventional Tariff.
653	Bran (also almond bran); rice waste; malt germs; chaff; solid residue from the manu- facture of fatty oils, ground up or not.....	Free	Free
651	Dress, - silk; exhausted beet slices..... - skins and drags:— (a) Skins and husks of pre-see grapes, 100 kilos. Note.—The above for the production of spirits, by permission and under control.... (b) Other.....	Free 3 00	Free —
655	Wine lees, in the form of cake..... 100 kilos. Note 1. The above for the production of spirits, by permission and under control.... Note 2. —Liquid wine lees are to pay duty as wine.	Free	Free
656	Refuse from the manufacture of glass, also slag, cullet, and broken pottery; waste from sponges; glue stock.....	—	—
657	Rags and other refuse for paper making, i. e., linen, cotton, woollen, and silk rags, paper clippings, waste paper (written or printed), old nets, old cables and old ropes; lint (revelled linen); hat clippings.....	—	—

Note.—Waste not specially mentioned in the tariff, and which is capable of no other use, is to be treated as the raw material from which it originated.

## GENERAL NOTES TO THE IMPORT TARIFF

For the purpose of the classification under the tariff of wares combined with other materials (so far as such combination is not, according to the tariff to be considered as without effect, or so far as no special regulations about such combination are to be found in the tariff itself), the materials used in combination have been divided into three groups, and are distinguished in the tariff as "very fine," "fine," and "common" materials.

According to this division—

(n) "Very fine" materials are: -Ivory, tortoiseshell, mother-of-pearl, amber, jet (real or imitation); silk wares, lace, embroidery on textiles, artificial flowers and foliage, included under Nos. 261 and 262; prepared ornamental feathers; wig makers' wares and other wares of human hair; semi-precious stones; real gilt or silvered base metals (also iron or steel), real gilt or silvered "fench" wire or thread, or wares thereof; also wares of imitation "lemon" wire or thread.

(b) "Faux" materials are: Cambriche; leather; oil cloth not specially mentioned; waxed muslin; waxed taffetas (oil silk), bobkiners cloth; lace or bon; artificial materials for carving (except imitation leather); materials included under (a) ornamented, pickelled (or steel); light materials (not silk) included under (a) imitation aluminium; meesbaum; and its imitation; imitation of imitation; "leimisch" wire and thread; other textile wares (not included under (a)); repe-muslins; wares included under common materials, and coarse tissues included under Nos. 207 (a), 216 (a), and 217 (a); materials in combination with wares of embossed wares (not silk) on materials other than textiles.

(c) "Genuine" materials are:

(c) Common conditions or others which are not specially mentioned under (a) or (b).

Articles mounted with precious metals are to be treated according to the special regulations in the tariff, so far as they do not possess the character of the wares included under Class XLIII.

*Votes to the House Council: Yes*

The provisions of the "General Notes to the Import Tariff" will be modified as follows in the case of the tariff treatment of tanned:

The accessories serving for the putting together of the separate component parts of toys, such as wheels, hinges, cramps, frame, frame, string, little pieces of tissue, strips of paper, and the like, also insignificant accessories of fine or very fine materials, are without effect on the tariff treatment, except in the case of the wooden toys of No. 345 (n), which on account of such accessories, or on account of their combination with common materials fall under No. 355 (a).

In accordance with the above-mentioned provision, the following therefore, for example, are without effect on the classification:—Small strips and trailing accessories of silk or lace; occasional pieces of wire or wire of thread; occasional artificial flowers on dressed dolls; small doll-trunks; small pieces of metal, e.g. small metal buttons, bands for the ornamentation of small figures of animals; trawls, strings, and small bands for working mechanical coils; simple coils of textile threads with tassels for children's toy trumpets; braces for toy drums, etc.; small pieces of glass, e.g. keys of glass, or metal harmonicas; small wheels of iron or metal for toys; small pieces of metal, e.g. single component parts (even though ornamented or nickelled) of iron or base metals, e.g. little doors on iron cooking ranges of sheet brass or copper, etc.; small bells of nickelled sheet brass for woody animals, etc.; small pieces of iron or tin for strips of iron wire or eelichips attached to toy horses in imitation of reins; small rings and metal pieces of iron or tin for toy animals; paper shorts, even stitched together, attached to boxes of bricks; also the pictures pasted on to small boxes

Birds of wood, paper, &c., with ordinary birds' feathers, are dutiable as toys in combination with line materials.

Dolls and dolls' heads belonging to Nos. 282 (c), 299, 300 (d), 318, 343 (b), 355 (d), 388 (d), 424 (c), 426 (c), 486, and 522, in combination with imitation wig-makers' wigs of materials other than human hair acceptable at 100 kronen per 100 kilos. (£2 2s. 4d. per cwt.) (7).

EXPORT DUTIES.

No.	Goods.	General Tariff.	Bonded Tariff.
658	Rags and other waste for paper making, i. e., linen, cotton, silk, and woollen rags, also pulp (half manufactured, solid or liquid paper pulp), paper clippings, waste paper (written and printed), oil nets, oil corlage and oil rope .....	100 kilos	3 60
	All other wares .....		Free

## BELGIUM

## ALPHABETICAL INDEX TO TARIFF

	Nos.		Nos.		Nos.		Nos.
Accessories	34	Confections	60	Knobs, china	54	Products, various, for industries	54
For basket makers' wares	54	Copper	39	Lace	64	Prunes	27
For military equipment	54	Corlage	15	Lambis	4	Purses	2
For soldiers, &c.	51	Cork, articles of	38, 54, 65	Lard	37	Racoonout	18
For shoemakers	54	Cotton	64	Lead	39	Rags	8
	53, 58	tissues of	64	Leather wares	34, 48	Raisins	65
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Albans	31, 53	Counters, boot and shoe	54	Lentils	17	Rattans	67
Alcoholic liquids	25	Coverings	27, 64	Line	30	Reins	51
Almonds	39	Cows	16	Liqueurs	32	Ribbons	64
Aluminium	19, 38	Cream	56	Lithographs	55	Rice	43
Amber, and wares of	13	Crops	51	Lozenges	60	Rigging	54
Anchors and chains	2	Crumble	27	Macaroni	14	Rolls	17
Animals, live	36	Cuffs	72	Macarons	53	Roller cloth	54
Antimony	25	Cumin	38	Machine belting	33	Rollers, steam &c.	54, 64
Apparatus, fruit and vegetable	38	Currants, dried	3	Machines	26	Rushes	25
cutting	25	Cutlery	54	Maize	26	Rye	58
Apples	36	Cycles and parts of	54	Malt	26	Sackcloth	54
Arms	27	Cylinders	51	extracts	22	Saddlery, accessories for	54
Articles of clothing, ready-made	47	Detonators	19	Manures	55	Saffron	22
Art objects	54	Drugs	62	Maps	14	Salt	22
Asbestos	12, 36, 53	Dyes	62	Marchpane	54	Sauces	54
Asies	26	Dye woods	31	Margarine	4	Seeds	6, 65
Asses	26	Eggs	17	Marmales	43	Segment, leather, for combing	54
Barley	17	Embroidery	38, 55	Matches	67	machines	54
Beads, glass	54	Engravings	2	Meads, shipbuilding	38	scolonia	54
Beans	54	Ewos	31	Meat, and preserves of	14	shanks, boot and shoe	54
Beer	62	Fatence	54	Meringues	39	Shaps, millinery	54
Beetroot	54	Fasteners	35, 54	Metlin	32	Shawls, woollen	64
Bells	62	Feathers	1, 17	Methylene	54	Sheep	3
Berries	32	Femine	25	Mica	38	Shells	26
Beverages, distilled	5, 60	Felts	36	Milk	49	Ship and boats	43
fermented	11	Figs	36	Mill-stones	54	Shoemakers' wares	54
Biscuits	57	Flings, iron and steel	34	Molasses	39	Sisk	37
Bituminous substances	38	Filter cloths	23	Money, foreign, prohibited	17	tissues of	24
Blacking	54	Fish	54	Morals	31	year of	38
Black lead for pencils	64	Fishing mounds	54	Morocco leather wares	35, 38	Skins, and mfrs. of	54, 54
Blondes	45	Fittings, fur	42	Mother-of-pearl and articles of	54	Skirts, and mfrs. of	54
Boats	54	umbrella and parasol	54	Mouths, button, &c.	34	Slates, roofing	45
Boldins, woollen	14, 60	watch	37	Mules	54	Slides, lame	36
Bonbons	35, 38	Flax	24	Mushrooms	54	Small wares	59
Bone, and articles of	35	heap and jute, tissues of	24	Music	53	Sponges of gelatine or meta.	54
Books	46	or other vegetable fibres,	19	Muslins	22	Spelt	26
Bottles	64	yarns of	17, 26	Mustard	38	Spices	21
Bran	26	Flint stones	54	Nails	23	Starrel	44
Brandy	32	Flour	54	Needles	29	Statues and statues	54
Bread	26	Flowers, artificial	54	Nets for maritime fishing	26	Statues and statues	54
Bricks	54	Folders	56	Nickel	26	Steels	2
Brooms, common	38	Fruit juices	25	Nougat	26	girts for bottle cleaning	54
Brushware	54	Fruits	18	Oil, animal	35	Stones	54
Buckwheat	26	candied	10	mineral	24	imitation pebbles,	49
Bulls and bullocks	4	Furniture	48	vegetable	64, 64	glass	20
Butter	38	Game, and preserves of	64	Oleiceth	25	Straw	54
artificial	38	Gauzes	64	Olives	36	Strines, gut, for musical instru-	54
Buttons	10, 19	Gingerbread	48	Opes	51	ments	54
Cables	54	Glass and glassware	48	Ornaments (small) of metal	29	Salt-stones animal	26
Candles	10, 19	Glucese	35	Oxen	29	mineral	67
Cantons, and their products	54	Gluestock	39	Packages	38, 46, 55	vegetable	60
Capones	60	Gold, and manufactures of	38, 46, 55	Paper, and mfrs. of	26	Sugar, and preparations of	60
Carbanel	34	Grains	25	Parchment	26	Sulphur	48
Carbon plates for electric	22	Grasses	35	Par-tos, alimentary	26	Syrup	48
batteries	36, 46, 54	Groceries	22	Italian	26	Tackle, ship	48
Cardboard, and articles of, 3x, 46, 54	38	Gums	19	Pastils	67	Tan barks	54
Cards, playing	64	Gum-powder	38	Pates de foie gras	51	Teapetry	64
Carpets	70	Hair, human, and articles of	31	Pearls, glass	38	Tea	54
Carriages	38	Hair, human, and articles of	31	Pears, glass	38	Textile materials	54
Cases, watch	42	Hair, human, and articles of	31	Pens	38	Tiles, paving and building	54
for physicians, &c.	34	Hair, human, and articles of	31	Perfery	22	Tin	54
Cells	6	Hats	25	Perfery	22	Tin-plate	54
Celluloid, and articles of	54	Hat-making requisites	56	Periodicals	54	Tips, boot and shoe	54
Cement	26	Heads, bolt	54	Perry	54	for brilliant ones	54
Cereals and their products	54	Heifers	2	Photographs	54	Biscuits of cotton, wool, &c.	54, 64
Chains, front band	43	Hemp, and manufactures of	37, 64	Piano keys and mechanisms	54	Tobacco	54
marine	29	Hides and skins, and manfrs. of	18	Pictures	54	Tools	54
watch	13	Hops and hopwood	54	Pimento	22	Tortoise-shell, and articles of	54
Charcoal	13	Hops and hopwood	54	Pineapples	25	Towels	54
Charts	14, 17	Hops and hopwood	54	Pins	51	Trees	54
Chemical products	33	Hops and hopwood	54	Pipes, drain	57	Trimings	54
Cherry	17, 19	Horn, and articles of	35, 38, 54	Pipes, cotton or flax	54	Truffles	54
Chocolate	8	Horsehair	35	Plants, cotton or flax	54	Tubes, wooden, &c.	54
Cider	38	Horses	27	Plants, living	39	Tulips, iron or steel	54
Cigar lighters	61	Hosiery	62	Platinum, and manufactures of	36	Turk	64
Cigars and cigarettes	58, 46	Implements	29	Playing cards	34	Turpentine	57
cigarette paper	22	Indigo	29	Pocket-books	51	Twine	11
Cinnamon	49	Instruments and apparatus,	30	Porcelain	17	Type, printing	54
Cloths, purse, &c.	49	scientific	29	Portfolios	35	Typographical products	54
Clocks, table and wall	54	Instruments, musical	39	Potatoes	17	Types, rubber	54
Clothing	27	Instruments, surgical	36, 39	Poultry, and preserves of	14	Umbrellas and parasols	38
Coal	13	Iron, and articles of	35, 38, 44	Preserves, alimentary	50	fittings for	38
Cocoa	8	Jam	14	of fish	50	Utensils, household	54
Coffee	9	Jewellery	39	of meat	67	Valises for maritime fishing	54
Coke	15	Joints, wooden, &c.	54	of poultry	54	Vanilla	22
Collars	27	Joints, fruit	34	of printers, electric	55	Various products for industries	54
Colors	62	liquorice	34	Prints and printed matter	55		



No.	Goods.	Duties. Pcs.
24	Yarns: Cotton yarns, single or twist	
	Unbleached and bleached, measuring to the kilogram of single yarn	
	20,000 metres or less.....100 kil.	10 00
	From 20,000 to 40,000 metres.....	15 00
	From 40,000 to 65,000 metres.....	20 00
	More than 65,000 metres.....	5 00
	Dyed or warped, measuring to the kilogram of single yarn	
	20,000 metres or less.....100 kil.	15 00
	From 20,000 to 40,000 metres.....	20 00
	From 40,000 to 65,000 metres.....	25 00
	More than 65,000 metres.....	5 00
	Yarns of cotton mixed with at least 20 per cent wool, the cotton pre-dominating in weight.....100 kil.	5 00
	Woolen yarn: Carded.....	5 00
	Combed (c)—Single.....	
	Not dyed.....	15 00
	Dyed.....	20 00
	Treated: Not dyed.....	20 00
	Dyed.....	25 00
	(c) Including woolen yarn called "mixed yarn."	
	Yarns of flax or other vegetable fibres not specially classed.....	Free
	Yarns of goat, alpaca, llama, vicuña and camel hair.....100 kil.	5 00
	Yarns of hair not specially classed.....	Free
	Yarns of silk not prepared for retail sale.....	Free
	(a) Including yarns of loss silk.....	
	Yarn prepared for retail sale.....	
	Cotton yarn measuring more than 65,000 metres to the kilogram.....100 kil.	10 00
	(b) This class comprises yarns on spools, bobbins, small skeins, cards, or in any other form for retail sale.	
	(c) Including silk yarn prepared for retail sale.	
Ex 24	From and after Oct. 1, 1912, specific duties as shown will be levied on the goods enumerated in ex 24:	
	Thread and yarn prepared for retail sale:	
	Cotton, measuring not more than 65,000 metres to the kilogram.....	
	Mercedized.....100 kil.	70 00
	Not mercerized.....	60 00
	Woolen.....	55 00
	Linen and ramie:	
	Unbleached.....	30 00
	Bleached or dyed.....	19 00
	Silk.....	360 00
	Spun silk and artificial silk.....	230 00
	Hemp and other, not specified (a).....	20 00
	(a) These yarns are dutiable without allowance for the weight of bobbins, cards &c., on which they are wound.	
25	Fruits: Apples, fresh.....100 kil.	Free.
	Almonds.....	35 00
	Bananas (b).....	5 00
	(b) Including taxanas in bunches or picked from their stalks.....	
	Lemons, oranges and figs.....100 kil.	9 00
	Peaches: Imported in casks of at least 100 kilograms, or in sacks of at least 50 kilograms, gross weight, without interior packages.....100 kil.	15 00
	Imported otherwise.....	25 00
	Raisins.....	25 00
	Other.....	5 00
	Fruits, specifically dried—Peaches.....	30 00
	Grapes (including crushed grapes imported in receptacles of less than 100 kils. gross weight, and grape cake.....100 kil.	30 00
	Crushed grapes, imported in receptacles of 400 kilograms or more, gross weight (aggregate weight of receptacle and goods).....100 kil.	15 00
	(Other (c):	
	Imported in cases, boxes, barrels, baskets, or other packages of a weight of 2 kils. or less.....100 kil.	30 00
	Imported otherwise.....	12 00
	(c) Including fruits preserved otherwise than in their natural state or with sugar or alcohol.....	
	Dried.....	10 00 and val.
Ex 25	On and after July 1, 1911, specific duties as shown will be levied on dried fruits enumerated in ex 24:	
	Apricots.....100 kil.	12 00
	Dates, comestible:	
	Imported in boxes, small cases, baskets, or other packages weighing 10 kilograms, or less (combined weight of contents and receptacle).....100 kil.	8 00
	Imported otherwise.....	2 50
	Dates destined exclusively for distillation or for the manufacture of vinegar.....100 kil.	1 40
	NOTE.—Importers must prove to the satisfaction of the Customs that the dates are actually destined for the purposes indicated.	
	Chestnuts (without their prickly husk).....100 kil.	2 50
	Hazelnuts (in the shell).....	7 00
	(shell).....	14 00
	Walnuts (in the shell).....	5 50
	(shell).....	10 00
	Brazil nuts.....	7 50
	Coconuts (in the shell or partly stripped of their fibrous husk).....100 kil.	2 00
	Kernels of apricots, peaches and plums.....	10 00
	Apples:	
	Peel (single thin apples in slices, quarters, or pieces).....100 kil.	3 00
	The same unpeeled.....	9 00
	Cores and peel (excluding cores and peel destined for distillation).....100 kil.	1 50



For.	Goods.	Duties, Frs. C.	No.
From and after Jan. 1, 1914, specific duties as shown will be levied on the following dried fruits which are included in Ex. 25:			
Peaches and other stone fruits not specially mentioned	100 kil.	12 00	
Particulate nuts	"	50 00	
Pears and other pipped fruits not specially mentioned:			
For the table (comprising fruits for table use proper, for pastry or for confectionery)	100 kil.	12 00	
Other	"	3 00	
Note:—This last category comprises fruits destined for the manufacture of syrups and for other industrial uses. It must be proved to the satisfaction of the customs that the fruits declared under this heading are actually destined for the purpose indicated.			
26 Cereals and their products:			
Oats	100 kil.	3 00	
Flour: Of oats	"	4 00	
Other (a)	"	2 00	
(a) Including semolina.			
Malt	"	1 50	
Malt extracts for industrial purposes shall, upon previously being denatured, be exempt from import duty.			
Alimentary pastes (vermicelli, macaroni, Italian pastes, &c.)	100 kil.	4 00	
Cereals, other, and their products (b)	"	Free.	
(b) This category, more especially, comprises: rice of all kinds; wheat; husked or unhusked spelt, meslin, rye, maize, buckwheat; barley, pearled barley, bran and leaved.			
27 Wearing apparel, linen, and ready-made articles of all kinds (1):			
(1) This number more especially comprises all articles of clothing and body, bed and table linens, made up wholly or in part.			
27 (a) <i>(Lingerie)</i> of all kinds (a):			
Simply sewn, neither ornamented nor embroidered (b)	15% ad val.		
Other, of all kinds	18% ad val.		
(a) Including collars and cuffs of linen.			
(b) Including linen furnished with cords or tapes not having the character of ornaments, and wholly simply plaited or furnished with plaits of the same tissue as that from which the article is made.			
Hats of all kinds not trimmed (c)	10% ad val.		
(c) Including hat shapes, whether prepared or sized or not, for men and women.			
Hats of all kinds trimmed:			
For women:			
Simply sewn, neither ornamented nor embroidered	15% ad val.		
Other, of all kinds:			
Of silk	20% ad val.		
Not specially mentioned	18% ad val.		
For men:			
Simply sewn, neither ornamented nor embroidered	15% ad val.		
From and after Oct. 1, 1912, specific duties as shown will be levied on the following articles:			
Caps, casquettes and berets:			
Of silk	0 40		
Of pure wool	0 20		
Other	0 12		
Clothing for women:			
Simply sewn, neither ornamented nor embroidered	15% ad val.		
Other, of all kinds:			
Of silk (d)	20% ad val.		
Not specially mentioned	18% ad val.		
(d) Including clothing of silk pure or mixed with other textiles, the silk predominating in weight. As pure or mixed silk clothing shall be solely considered clothing of which the outside chiefly consists of pure or mixed silk, irrespective of the lining and ornaments of pure or mixed silk.			
Clothing for men:			
Of wool (e)	13% ad val.		
Other, of all kinds	15% ad val.		
(e) Including clothing of wool pure or mixed with other textiles, the wool predominating in weight.			
Hosiery	15% ad val.		
Articles made up wholly or in part, not comprised amongst those enumerated above (f)	15% ad val.		
(f) Including coverings, tissues which after the process of weaving have been worked up in addition to the ordinary hemming.			
Ex 27 (b) and after September 1, 1913, specific duties as shown will be levied on the goods enumerated in ex 27:			
WEARING APPAREL, LINEN, AND MADE UP ARTICLES OF ALL KINDS:			
Hosiery (1):			
(1) By Hosiery is understood any article of clothing knitted or crocheted by hand or made on stocking frames, except wares coming under the head of "lace," and meshed hosiery tissues in the piece, not cut for a special purpose and not worked up in any way.			
Wares consisting of non-elastic meshes, and, in particular, wares manufactured in net style, i.e., with wide square meshes knotted at the four corners, are not included under the heading of Hosiery.			
In determining the kind of textile regulating the classification of hosiery, no account is to be taken of the materials which, entering into the foundation stuff, do not represent more than 5% of its weight; nor is any notice to be taken of the kind and weight of the linings (notably, the linings of gloves and			

mittens), edgings, cords, tapes, belts, ribbons, passementerie, lace, embroidering or broaching threads, i.e., of all tissues, threads, and accessories employed as trimming or ornament, and which are independent of the foundation stuff, except, however, sewn-on fringes.

In applying the present provisions respecting hosiery, goat-hair, alpaca, llama, vicuña and camel-hair are to be assimilated to wool, and floss silk and artificial silk to silk.

As regards articles of hosiery subject to different rates of duty according as they are or are not ornamented, the following rules are to be observed:—

The following are considered as articles without ornaments:

(A) All plain articles, without patterns, and all figured articles, in which the pattern is produced on the same machine as that which makes the foundation stuff at the same time as the latter.

(B) All articles furnished with added ribbons, passementerie or other ornament (except guipure and lace) of any material of a value equal or inferior to that of the foundation stuff, or furnished with ordinary accessories necessary for the use of the articles (such as: stitching (*piquage*), hems, buttons, sewn button-holes, hooks, buckles, binding latches to prevent the fraying of the stuff, neckbands, ribbons and cords for fastening up, waistbands, belts of leather &c.), whatever be the material of which such accessories are composed.

The following articles are considered as un-ornamented:

(a) Shawls, scarves and fichus furnished with fringes, even sewn on;

(b) Cotton gloves simply furnished with cotton or silk points (*baguettes*), embroidered by chain stitch or otherwise, except the same gloves with non-retention points (*baguettes*) of silk;

(c) Gloves, mittens, stockings, socks, and other articles simply open-worked, either with regular spaces or with spaces forming a design, provided that the spaces are not produced by the use of a thread of special effect independent of the continuous thread constituting the foundation stuff;

(d) Underclothing of cotton or of wool simply furnished with common lace (*dentelles*), not having the character of ornaments.

The following are considered as articles with ornaments:

(a) All articles furnished with chain stitch or other embroideries (except cotton gloves with embroidered gussets points (*baguettes*), which are to be considered as without ornaments under letter (b) above), as also articles furnished with patterns produced by the use of a thread of special effect independent of the continuous thread constituting the foundation stuff;

(B) All articles furnished with guipure or lace (except underclothing of cotton or wool referred to in letter (d) above), without regard to the nature of the material of which the guipure or lace is composed;

(C) All articles furnished with ribbons, passementerie or other trimmings not coming under the category of ordinary accessories necessary for the use of the articles, when such trimmings are of a material of higher value than that of the foundation stuff.

Knitted articles with the addition of leather or of ordinary tissues are to be dutiable as hosiery, according to kind, when the knitting constitutes the principal portion in the surface and externally by the different materials occurring in the articles present.

Hosiery tissues cut out for the manufacture of gloves or mittens, but not sewn, are to be dutiable as *Hosiery articles not specially mentioned*, according to kind.

Hosiery of cotton (2):

(2) Cotton hosiery includes articles of pure cotton or of cotton mixed with other textile materials (except silk), the cotton predominating in weight:

Gloves and mittens of pure cotton, weighing per doz. pairs:

More than 300 grammes:

Unornamented ..... 160 kil. 200 00

Ornamented ..... 300 00

300 grammes or less:

Unornamented ..... 200 00

Ornamented ..... 150 00

Stockings and socks, weighing per doz. pairs:

More than 700 grammes:

Unornamented ..... 100 kil. 120 00

Ornamented ..... 180 00

700 grammes or less:

Unornamented ..... 140 00

Ornamented ..... 210 00

Underwear (3), weighing per doz. articles:

Including, in particular, drawers, vests, shirts and chemises, boleros, corset covers "gilette," combinations, jerseys, sleeved waistcoats called "gilets de chasse," under waives and petticoats, bathing costumes &c.:

More than 3 kilos, 500 grammes:

Unornamented ..... 100 kil. 35 00

\* According to the treaty with Austria-Hungary, underclothing of net tissue with open-worked hem, machine made, without other ornament or embroidery, is included in this class.

No.	Goods.	Duties. Frs. C.	No.	Goods.	Duties. Frs. C.
	Ornamented ..... 100 kil.	80 (0)		Brands of all kinds :	
	3 kilos, 500 grammes and less :			In casks, of 50° strength or less, of Gay-Lussac's	
	Ornamented ..... "	100 (0)		alcoholometer, at a temperature of 15° centi-	300 (0)
	Ornamented ..... "	125 (0)		grade (b) ..... doctol.	18 (0)
	Articles not specially mentioned (4) :			In casks, for every degree above 50° (b) ....	350 (0)
	(4) Including, in particular, gloves of cotton and			In bottles, irrespective of strength ..... "	
	wool, cotton predominating, shawls, scarves,			(b) The duties on brands of all kinds in cask, shall	
	neckties, capes, outer waists, petticoats and			be calculated per degree and per fourth of a degree;	
	skirts &c. :			fractions inferior to one-tenth of a degree shall be	
	Ornamented ..... 100 kil.	110 (0)		neglected.	
	Ornamented ..... "	160 (0)		Brands are further liable to an additional tax at	
	Hosiery of wool (5) :			the rate of 18% on the amount of import duty.	
	(5) Woollen hosiery includes articles of pure wool or			Liquors, irrespective of strength (c) ..... doctol.	1,800 (0)
	of wool mixed with other textile materials (except			(c) All brands having been prepared in a	
	silk), the wool predominating in weight. This			manner shall be considered as liquors. Prepared	
	treatment is also to be applied to articles composed			brands, other than astringent preparations, imported	
	in equal quantity of wool and of another textile			otherwise than in bottles, the real alcoholic strength of	
	material (except silk) :			which does not exceed by more than 2 the apparent	
	Gloves and mittens, ornamented or not, weighing			alcoholic strength, may, however, be admitted or	
	per doz. pair :			brands of all kinds, in casks, provided the importer	
	More than 100 grammes ..... 100 kil.	210 (0)		declares, in addition to the apparent degree, the real	
	100 grammes or less ..... "	260 (0)		degree of strength, which shall serve as a basis for	
	Articles not specially mentioned :			calculating the duties. The importation of absinthe	
	Of pure wool :			is prohibited. This prohibition does not apply to	
	Ornamented ..... "	150 (0)		consignments in direct transit under Customs control.	
	Ornamented ..... "	200 (0)		Liquors shall further include beverages manufac-	
	Of wool mixed with other textile materials,			tured from dried fruits (raisins, dates, figs &c.), with	
	except silk :			or without addition of grape juice, and beverages	
	Ornamented ..... 100 kil.	120 (0)		manufactured from alcohol, water, sugar, coloring	
	Ornamented ..... "	180 (0)		substances &c. with or without addition of fruit	
	Hosiery of pure silk (6) :			juice, exceeding 12° alcoholic strength by Gay-	
	(6) Articles composed entirely of silk or containing			Lussac's alcoholometer at the temperature of 15	
	at least 95% of silk are to be regarded as "Hosiery			degrees centigrade; liquors, irrespective of strength,	
	of pure silk" :			are further liable to an additional tax at the rate of	
	Gloves and mittens, ornamented or not, 100 kil.	1,100 (0)		16% on the amount of import duty, at the rate of	
	Articles not specially mentioned :			artificial essences (extracts or bouquets) destined for	
	Ornamented ..... "	650 (0)		the preparation of brandy or liquors, containing	
	Ornamented ..... "	850 (0)		alcohol, such as essence of rose, of gin, of rum, &c.	
	Hosiery mixed with silk (7) :			Beverages manufactured from dried fruits (raisins,	
	(7) Hosiery mixed with silk includes articles contain-			dates, figs, &c.) with or without addition of grape	
	ing silk in a proportion greater than 5% but less			juice, and also beverages manufactured from alcohol,	
	than 95% of their weight, also hosiery containing			water, sugar, coloring substances &c. with or	
	silk and 50% or less of indiamber :			without addition of fruit juice, not exceeding 15°	
	Gloves and mittens, ornamented or not, 100 kil.	450 (0)		alcoholic strength by Gay-Lussac's alcoholometer at	
	Articles not specially mentioned, containing :			the temperature of 15 degrees centigrade ..... doctol.	
	Up to 20% of silk :			Other alcoholic liquids (d) :	
	Ornamented ..... 100 kil.	200 (0)		Containing 20° of alcohol or less ..... "	360 (0)
	Ornamented ..... "	300 (0)		" more than 20° and not more	
	More than 20% of silk :			than 50% ..... "	900 (0)
	Ornamented ..... "	400 (0)		" more than 50% ..... "	1,400 (0)
	Ornamented ..... "	500 (0)		(d) Methylene and methylic alcohol, anhydrous	
	Other hosiery (8) :			alcohol and similar spirits, are assimilated to other	
	Other hosiery includes all articles not coming			alcoholic liquids. This also applies to preparations	
	under any of the preceding categories, and, in			containing the above spirits or common alcohol, and	
	particular, wares of linen, ramie, <i>brachne</i>			which cannot be employed as beverages, alcoholic	
	(liquorous turf) &c., yarns, mixed or not with			periphery excepted.	
	cotton or wool, as well as hosiery of all kinds			Products containing ethylic alcohol, distillable as	
	(except that mixed with silk) containing indig-			other alcoholic liquids, except vanilla, are further	
	ber in a proportion not exceeding 50% by weight :			liable to an additional tax at the rate of 16% on	
	Ornamented ..... 100 kil.	140 (0)		the amount of import duty.	
	Ornamented ..... "	180 (0)		33 Machines, implements and tools (e) :	
	Ornamented ..... "	Free.		(e) Component parts of machines are dutiable as	
	28 Oil. (g) ..... doctol.	Free.		machines. Machines or parts of machines, subject	
	(g) Including olive, colza, rapeseed, palm-kernel			to different duties, are classified according to the	
	(palm oil, copra oil) and palm oil (copra) and			material predominating in weight. The declarant	
	other vegetable oils except those comprised in <i>per-</i>			are required to place the Customs in the position to	
	<i>centage or duties</i> .			ascertain the predominating material under heads	
	29 Scientific instruments and apparatus (h) ..... doctol.	Free.		of paying duty on the basis of the material of the	
	(h) Instruments, optical, mathematical, computing,			machine or component part thereof under examina-	
	observation and of precision; surgical instruments;			tion.	
	physical and chemical instruments for laboratories,			Electric submarine and underground cables, and	
	photographic instruments and apparatus constructed			railway and tramway carriages of all kinds, are	
	specially for scientific research (astronomy, meteor-			included in machines.	
	ology, micrography, &c.) are included under the			The denomination Tools only refers to such tools	
	heading scientific instruments and apparatus; this			as are used in the exercise of a trade.	
	number also includes apparatus known as "De-			The following are admitted free of duty under the	
	pression indicators" used in controlling the air			denomination Machines, Implements and Tools :	
	pressure in boiler furnaces or in controlling the ven-			Steam rollers for rolling road and track	
	tilation in mines, whether or not imported in wooden			impregnated with caoutchouc, whether lined or not	
	boxes or cases.			with felt, specially manufactured for making card	
	30 Musical instruments ..... 10% ad val.			fillets. Imports of these tissues can only take place	
	31 Yeast or leaven ..... 100 kil.	10 (0)		through the Customs-houses designated for the	
	32 Alcoholic liquids (i) :			purpose by the Minister of Finance, and subject to the	
	(i) The duties on distilled beverages apply to the			imports proving to the satisfaction of the Customs	
	net quantities, without prejudice to the rates, if any,			that the tissues are really intended for the above-	
	chargeable in respect of the alcoholic strength.			mentioned use.	
	The importation, manufacture, transport, purchase for resale, sale by			TREATMENT OF MACHINES AND IMPLEMENTS IM-	
	wholesale or retail, or exposure for sale, of the following products is			PORTED IN SEVERAL CONSIGNMENTS.	
	prohibited:—			Machines and implements imported in an un-	
	1. Distilled alcohol, and all liquids containing it, subject to a tolerance			condition shall be dutiable according to the material	
	of 2 per cent. of distilled alcohol of 50 degrees strength in the case			predominating in weight in the fitted machine or	
	of wines :			implement, subject to compliance with the following	
	2. Liquors, aromatic wines and other wines, of an alcoholic strength			rules :	
	exceeding 15 degrees :			The component parts of the machines and imple-	
	3. Liquids made from dried fruits, of an alcoholic strength exceeding			ments may enter at one time or successively in	
	15 degrees :			different lots. All the various partial consignments	
	4. Beers, ciders, and other similar liquids, of an alcoholic strength			must be presented to the same Customs-house within	
	exceeding 8 degrees.			a period, not exceeding two months, to be fixed by	
	except when destined:—			the importer at the time of entry of the first lot.	
	1. For medicinal, veterinary or pharmaceutical purposes, or for			At the time of introducing an unmounted machine or	
	the drug trade :			implement, or any component parts thereof, the	
	2. For scientific purposes :			importer shall produce, together with the declaration,	
	3. For industrial purposes :			the plans and drawings of the complete machine or	
	4. For exportation :			implement, as also a list of the main parts, according	
	5. For transit.			to the kind and weight of each with number thereon,	
	The importation, sale, manufacture or transport of absinthe is pro-			and state approximately the aggregate weight of the	
	hibited (Law of Sept. 25th, 1906).			minor accessory parts.	

No.	Goods.	Duties. Frs. O.	No.	Goods.	Duties. Frs. O.	
	If, after shipment of some component parts, the others are not presented to the Customs within the specified time, the parts which have already been imported will be liable to the rates of duty levied on component parts of machines and implements. The absence of a few minor accessory parts will not, however, prevent the duties being levied at the rates established for the complete machine or implement.					
	Pending final shipment of all the parts of the equipment, the Customs shall be entitled to require a security for the highest rates of duty which might be payable, and to affix an identification mark to the parts imported by lots; they may also satisfy themselves at the expense of the person paying duty, after the machine or implement has been fitted together, that the various component parts making up the partial shipments actually belong to the machine or implement in question. Spare or duplicate parts shall always pay duty separately.					
	<b>Machine heating:</b>					
	Of leather, rubber or like materials ..... 100 kil.	30 00				
	Of any other material ..... "	20 00				
	Other: Of aluminium ..... "	40 00				
	Of cast iron ..... "	2 00				
	Of iron or steel ..... "	4 00				
	Of wood ..... "	10% ad val.				
	Of copper or any other material (*) ..... 100 kil.	12 00				
	(f) The heating machines and implements of copper or any other material includes more particularly gold-leather's skin, as well as caoutchouc combined with other materials for use in the printing of stiffs; cables of electrolytic copper wire covered with a cotton sheath, exclusively required for dynamo and transformer coils; graphite plugs for stopping the tap hole of furnaces in steel works and foundries; carbon plates for electric batteries provided with a copper connection, are also included in this number.					
	The machines, or parts of machines, and tools of copper, caoutchouc &c. can be declared as <i>manufactures of copper, manufactured caoutchouc &amp;c.</i> in case the importer considers this declaration more favourable than the heading <i>machines, implements and tools</i> .					
14	Morocco leather wares (a) .....	15% ad val.				
	(a) This number includes articles manufactured by leather wares makers ( <i>antiquaires</i> ) and the principal component parts of which is skin (unroasted or not), such as portfolios for advocates, bladders, cases for physicians (not including the surgical instruments which they may contain), cases or travelling necessities, hand-bags; small and medium sized valises; purses, albums, pocket books, office portfolios &c. most of which were formerly classed in Hides and skins, manufactured.					
15	Animal substances, raw, not specially classed (a) .....	Free.				
	(a) Under this heading the following products can be more especially classed: raw whalebone; fresh, salted or dried intestine; dried calf skin; unmanufactured human hair; crude wax; shells; coral in the rough or cut, sea-egg; cowrie; horns and horn tips of every description; elephants' or narwhals' tusks; tortoise shells in the rough; greases; fish oils; crude mother of pearl; gusseted and barbed of all kinds; quills in the rough; bell and other raw feathers; hair of oxen, cows, goats, horses, rabbits, "ragonnins," musk rats, badgers, and beavers; hogs' bristles and hair of every other description, including raw horse hair; tails of horned animals; parings of hides and skins; parchment parings; hoofs and hoof bones of cattle and horses; cattle bladders, liquid, dried or boiled; raw bladders; old shoes. This number also includes bird skins of coloured, bleached or dyed, not otherwise dressed or made up, and birds' feathers simply freed from the grease, discoloured, washed, or not, not scraped.					
16	Mineral substances, crude, not specially classed (b) .....	Free.				
	(b) This number more especially includes the following products: Antimony; brown and red arsenic, ground or not; cassimite; tin and lead ashes; lime; cement; cobalt; chalk, ground or not; red ochre, ground or not; crude rock crystal; emery, even ground or in boxes or like small receptacles; jet; manganese; ores of all kinds except gold and silver including iron ore and iron and steel filings; unmanufactured minerals; talc; talc, ground or not; gem stones; plumbago; sand, gravel and refuse; sulphur; leather soil; china clay; potter's clay &c.; terrate (mixture of pulverized aluminium with oxides); trass or tufa stone, ground or not; quicksilver or mercury.					
17	Textile materials, raw (a) .....	Free.				
	(a) This class includes wool, cotton, wool, flax, hemp, silk and vegetable textile materials, not dyed.					
18	Small wares, hardware and hardware (a) .....	13% ad val.				
	(a) This category more especially includes needles; pins; buttons; brushware; playing cards; blacking without alcohol; sealing wax; cutlery; pen-knives; framed engravings and photographs; toys; paper-horns covered with tissue; marbles and parabolos; pens; hand paste called "Giletaine" imported in small cylindrical boxes and used in smoothing the edges of collars and cuffs; cigar lighters of copper, in the shape of little lamps, composed of a tank on a stand, and fitted with a tube containing the wick; crank apparatus used in peeling or cutting fruit and vegetables; steel grates imported in small boxes or other like packing, used in clearing hearths; hooks for staves, stools of which					
	have been substituted by interwoven wires forming the spring; small apparatus called "Jupiter" for sharpening pencils; cigarette paper in packets, printed upon, some of which are also covered at the ends with a cork tip; also cigarette paper merely cut out or contained in small booklets, and tubes of paper for cigarettes, with or without cardboard tips, whether printed on or not; bicycle chain lubricator, consisting of a mixture of grease and plumbeo contained in a small tin; films for cinematograph projections, not exposed; pole sticks or clubs; the "rapid" folding binoculars without visual tubes, furnished with a compass and a small mirror; small barbs coated with an emery paste and used for sharpening knives and other cutting instruments; powder, coloured, for ornamenting certain parts of pictures, chromos &c.; collar supports of celluloid for stiffening boloe collars; artificial flowers, leaves &c. of paper; artificial fruit of cotton wool coated with gum or gelatine; ornamental plants composed of natural leaves, sterilized and dyed, mounted on wire and wooden stalks; natural leaves of ferns, palms &c. sterilized or dyed; manufactures of amber, whalebone, cardboard, paper, human hair, horn, bone, tortoise-shell, ivory, cork, mother-of-pearl &c.; small comets and fancy boxes for buttons of chocolate.					
	Hardware comprises all household utensils and objects which are not included in furniture, with the exception of articles of gold and silver, and those coming under Earthenware and Glassware.					
	<b>2438 Matches:</b>					
	Wax vestas ..... 100 kil.	20 00				
	Other matches ..... "	9 00				
	The dutiable weight of matches shall include the weight of the boxes, bags ( <i>sacks</i> ) envelopes, &c. in which they are contained.					
	Cork stoppers ..... 100 kil.	40 00				
	Other articles ..... "	13% ad val.				
	Note.—Cork stoppers with wooden, rubber or metal attachments are not included.					
38	Metal: Aluminium (a) .....	Free.				
	Raw ..... "					
	Hammered, drawn or rolled; flat and plain ( <i>plates &amp; anodes</i> ); alloy, and plain ( <i>brillants &amp; anodes</i> ), in pieces simply cast ..... 100 kil.	20 00				
	In sheets cut to round shapes or according to specification ..... 100 kil.	5 00				
	Manufactured; goffered ( <i>gauffrés</i> ); coloured on one side and plain; coloured on one side and goffered; printed sheets (e) ..... "	10% ad val.				
	(e) Not including manufactures of aluminium used in <i>small wares and hardware, furniture, carriages</i> , nor those which by reason of their destination may be taxed more favourably ( <i>scientific instruments, machines, implements and tools, watch &amp;c.</i> ).					
	<b>Copper and nickel:</b>					
	Rough (a) .....	Free.				
	(a) Including copper in pigs, cakes, lumps, blocks or ingots, and old copper such as scrap, parings, filings &c.					
	Hammered, drawn or rolled ..... 100 kil.	10 00				
	Manufactured (a) ..... "	10% ad val.				
	(a) Metal articles coming under the category of <i>small wares and hardware, or of furniture</i> are not included, nor those which, by reason of their destination, can be classed under a more favourable number ( <i>scientific instruments, machines, implements and tools, watches &amp;c.</i> ).					
	<b>Foreign money ..... Prohibited.</b>					
	<b>Iron and steel:</b>					
	Old iron (scrap iron or steel) .....	Free				
	Cast iron, crude ..... 100 kil.	0 20				
	" Iron, wrought (b) ..... "	2 00				
	(b) Metal articles coming under the category of <i>small wares and hardware or of furniture</i> are not included, nor those which, by reason of their destination, can be classed under a more favourable number ( <i>scientific instruments, machines, implements and tools, watches &amp;c.</i> ).					
	Iron, puddled ..... 100 kil.	0 30				
	Steel, rough cast ..... "	0 20				
	Steel, cast ..... "	0 40				
	Slabs and blooms (c) ..... "	0 40				
	(c) Blooms of less than 40 centimetres of contour shall be considered as billets. Blooms and billets having measuring over 40 centimetres in length are included in this number.					
	Billets and targets (d) ..... 100 kil.	0 60				
	(d) Lorries exceeding 25 centimetres in width and 2 metres 25 centimetres in length shall be classed under hammered or rolled iron and steel, in bars or sheets.					
	Hammered or rolled iron and steel, in bars or sheets (e) ..... 100 kil.	1 00				
	(e) This heading includes hot-hammered or hot-rolled iron in bars, and steel in bars, of every description, whatever be the form and mode of manufacture, provided that same have not been otherwise wrought than the hot hammering or rolling, by any kind of process, including the shafts, rough shaped or the beam hammer, and bars corrugated by hot rolling but not polished; sheets, slabs or plates, whether perforated or not with holes for the bolts, nuts or rivets; hoop iron and steel; beam bolts measuring over 150 metres in length; beams merely rolled, whether or not provided with holes, but not bent; wheel tyres rough forged, <i>iron</i> , simply hot hammered or rolled, including those obtained by					

No.	Goods.	Duties. Frs. C.	No.	Goods.	Duties. Frs. C.
	circular rolling; wheel hubs, rough forged, or simply trimmed on the circumference; rough forged axles, whether or not provided with notches for the wheels, and railway sleepers. The fact that the above-mentioned goods are coated with tar or minium will not alter their classification.			Tin and lead:	
	(a) Conical or cylindrical steel bars, diameter and length of which duly prove that they are intended for the manufacture of gun barrels, are admitted duty-free when imported under the denomination <i>Arms</i> . In order to receive the benefit of this treatment, the bars referred to must be over 10 centimetres but not over 1 metre 10 centimetres in length, and from 18 to 35 millimetres in diameter; they may only be imported duty free by manufacturers of arms and by merchants well known as being engaged in the trade of arms for the requirements of the arm industry (Customs Circular of April 5, 1904).			Unwrought	Free.
	steel wire for umbrellas, trams and card clothing (f) (f) Under this denomination are solely classed hollow steel or paragon wire, cut not to size for making umbrellas and paragon frames, and other steel wire cut to size for the same purpose, as also steel wire of less than 3/10 of a millimetre in diameter for the manufacture of card clothing.	Free.		Unwrought (c) ..... 100 kil.	1 50
	Steel wire for the manufacture of cables and ropes (a) ..... 100 kil.	1 00		(c) Including more especially tin and lead sheets and pipes, spun tin or lead, tin foil, and strips for windows.	
	(a) This class solely includes bright or galvanized steel wire, of less than 5 millimetres in diameter, and of a resistance of at least 120 kilos per square millimetre.			Zinc, unwrought (d) ..... Free.	
	The admission of products under this category is, moreover, subject to the conditions laid down by the Minister of Finance.			(d) Including drawn or rolled zinc.	
	Wire or rods of iron or steel (b):			Tin, lead and zinc, manufactured (c) ..... 10 % ad val.	
	Of 5 millimetres or more in diameter or thickness (c) ..... 1 00			(c) Metal articles coming under the category of small wares and hardware, or of furniture, are not included, nor those which by reason of their destination can be classed under a more favourable number (scientific instruments, machines, implements and tools, watches &c.).	
	Of less than 5 millimetres in diameter or thickness (c) ..... 2 00			Gold, silver and platinum:	
	Of any diameter or thickness, coppered, nickelled, tinned, lead coated or zinc-plated (galvanized) ..... 3 00			Unworked (f) ..... Free.	
	(b) Of whatever section. The fact that the wire or rods are cut to units in length for any particular purpose or coated with tar or minium will not alter their classification.			(f) Including gold and silver powder, bars, ingots or pigs, hammered sheets, gold and silver, drawn or rolled, and broken-in-pieces, including also brackets or ornaments of stamped silver, imported in a rough condition, i.e. without being burnished or polished.	
	(c) Not including wire or rods coppered, nickelled, tinned, lead-coated or zinc-plated (galvanized). Tubes and pipes of iron or steel (d):			Coined ..... Free.	
	With lap welded edges (e) ..... 100 kil.	2 00		Jewellery (g) ..... Free.	
	Drawn, of an external diameter of more than 25 millimetres ..... 100 kil.	2 00		(g) Including small chains of whatever length employed in the manufacture of jewellery and goldsmiths' wares, and bags of gold or silver setting, whether or not polished for the manufacture of purses and money bags, of a width not exceeding 5 centimetres; those above that width are dutiable as goldsmiths' wares.	5 % ad val.
	Drawn, of an external diameter of 25 millimetres or less (d) including joints, also tubes of elliptic section measuring 25 millimetres according to the major axis and 16 millimetres according to the minor axis. The fact that the tubes, pipes and joints are corrugated and coated with tar or minium, but not otherwise wrought, will not alter their classification.	4 00		Goldsmiths' wares (h) ..... 5 % ad val.	
	(e) Including also flanged conical tubes, of the Galloway and other systems, and conical tubes for iron or steel posts.			(h) Including all articles of gold, silver or platinum, with the exception of jewellery and articles which, by reason of their destination, can be classed under a more favourable number (scientific instruments, &c.).	
	Iron and steel wrought (f) ..... 100 kil.	2 00		40 Furniture (i) ..... 10 % ad val.	
	Manufactures not specially mentioned (f) ..... 100 kil.	2 00		(i) Including all kinds of furniture of wood or metal, with the exception of those coming under the head of <i>Art objects and articles for collections not specially classed</i> . Clocks are also dutiable as furniture.	
	(f) This denomination includes steel rough shaped or wrought for the manufacture of files; of simply bent in arch shape for garden borders; perforated strips for hoopings cases; polished bars of 10 centimetres or less in diameter whatever be their shape and mode of manufacture; columns in the form of pipes, except those for interior or garden ornamentation; sheets, slabs, or plates, stamped or punched in round sections, or according to specification; curved boiler bottoms, provided or not with apertures for adapting the furnace or the boiler to their destination, up by hammering or otherwise, but neither finished nor perforated; bent beams, whether or not perforated with holes, and superposed sheets of double metal, viz., iron or steel and aluminium, obtained direct by rolling. The fact that the above goods are coated with tar or minium will not alter their classification.			41 Honey ..... 100 kil.	18 00
	Other manufactures (g) ..... 100 kil.	4 50		42 Watches and fittings for watches:	
	(g) Including manufactures of iron or steel not specially mentioned, <i>inter alia</i> , nails and bars or shafts of all kinds, polished, of a diameter exceeding 10 centimetres, and chain imported in pieces of unspecified length, for the manufacture of cycles, except articles coming under the heading of small wares and hardware, or the heading furniture and except those which by reason of their destination can be classed under a more favourable number (scientific instruments, machines, implements and tools, watches &c.).			Watches and watch cases:	
	Tin-plate, tinned iron, unwrought ..... Free.			Of gold ..... each	1 50
	Do. do. worked (a) ..... 10 % ad val.			Of other metal ..... 0 50	
	(a) Except manufactures of metal which come under the heading small wares or the heading furniture, and except those which by reason of their destination can be classed under a more favourable number (scientific instruments, machines, implements and tools, watches &c.).			Note.—Watch case rims ( <i>corpus</i> ) are liable to the same duties as complete watch cases.	
	Iron coppered, nickelled, lead coated or zinc-plated (galvanized), unwrought (b) ..... 1 00	1 00		Fittings for watches (j) ..... Free.	
	(b) Including sheets, slabs or plates varnished, lacquered or bronzed, as well as tubes and pipe coated with copper lining the rolling, the iron or steel pre-eminant in weight.			(j) Including works, detached parts of works, &c.	
				43 Ships and boats (k) ..... Free.	
				(k) This number also includes:	
				(a) Rigging and tackle purchased abroad by Belgian vessels, in actual use on board, appropriated for the purposes of the ship, and being indispensable to the navigation thereof, provided it appear from the ship's papers that said articles were bought to supersede others of like nature, shown in the vessel's inventory and lost at sea from some uncontrollable cause; (b) anchors; (c) chains and parts of chains for marine use fulfilling the following requirements:	
				1. They must be 16 millimetres and upwards in diameter, and at least 25 metres in length;	
				2. One end must be furnished with a connecting link, movable or not, the other end being contrived so as to be attachable to the connecting link;	
				3. Out of 5 chains, one at least must be provided with a screw or revolving link.	
				Materials intended for the building, equipment, rigging and furnishing of vessels and boats, not being free from import duty under the customs tariff, may be admitted in temporary free store, the conditions to be determined by the Minister of Finance and Public Works.	
				By application of this disposition, Art. 1 of Ministerial Decree dated May 25, 1904, authorizes freetrading of the materials and articles hereinafter specified, provided Customs examination shall show that same can only be used in building, equipping, rigging and furnishing vessels, namely: Rudder posts; stems; screw propellers; screw frames and twin screw supports; bolms with their tillers; and telegraphs; the appliances, steering gear, indicators and their appurtenances; servo-motors for steering and steering gear, with appurtenances; servo-motors for altering speed; marine regulators; capstans and windlasses with appurtenances; shears and winches; hawse-pipes; coils and ladders; buoys; balls of cork; rope, &c., for use as fenders; masts and yards, complete; oars and rowlocks; made-up sails; copper bolts and nails for sheathing vessels and boats.	
				When the Customs doubt the destination of the articles aforesaid, the same shall be dealt with in terms of Articles 2 to 5 of above-named Decree.	
				44 Art objects and articles for collections not specially classed (w) ..... Free.	
				(w) This class principally includes metal statues of all sizes; statues and statuettes of marble, alabaster, stone, plaster and cement; hand-painted, unframed pictures and unframed photographic films for cinematograph projections, exposed, are included in this number.	
				45 Gingerbread ..... 100 kil.	18 00



No.	Goods.	Duties. Frs. C.	No.	Goods.	Duties. Frs. C.
	for the manufacture of mechanical stoppers; metal fittings intended to be attached to saddles for holding the stirrup leathers; balls of celluloid for the manufacture of combs, pins &c; tips for billiard cues; doll heads with wigs; porcelain buttons used in making footwear; fasteners, knobs and rivets of common metal for the manufacture of toy houses; book covers of gilded silver, gilt &c. paper; photograph spring; of steel and photograph movements; canals' hair tissues simply cut out, named "industrial filter cloth"; cork sheets for use in lining tissues, leather, paper &c.		(b) Including oil-printed pictures. . . . .	100 kil. 18 00	
	Articles classed under the heading <i>Small wares and Hardware</i> and necessary for the completion of other products may, in the interests of industry, be included in the denomination <i>Various products for industry</i> , under the decision of the Minister of Finance and Public Works. This measure has been applied to the goods hereinafter described, namely:		(c) Including all matter printed with the aid of movable type called <i>printing type</i> , with or without stereotypes, excluding, however, labels or other printed matter produced by the Concrete system, by photo-engraving or by any other similar process, which shall be comprised in lithographs &c. Are also classed under typographical impressions, however printed, pictures in sheets of the Epinal kind ( <i>genre line de l'Epinal</i> ), also pocket maps, including pocketing paper in rolls, bags or corsets, printed on, in one or two colours.		
	Accessories of cardboard and compressed wood pulp for shoemakers, such as counters, skanks, tips &c.; accessories of leather destined for trimming basket-maker's wares; small accessories of common metal for making harness garters, hip suspenders, and sock fasteners, exclusive of eyelets and toggles or swivel buckles; accessories for cravat pins composed of a glass lamella, to which adheres a thin leaf of mother-of-pearl covered with designs and inscriptions; rings with bone joints, serving to mount sewing tests; twisted bands of paper intended to be used in lieu of cords, twines, double threads &c. in hosiery, trimming, bookbinding and like trades; slides and clasp buckles for the manufacture of boots and shoes; wooden capsules for cork; wood, bone or porcelain joints and rings of bone or porcelain, used for mounting feeding bottles; capsules of tin, lead, or of an alloy of tin and lead, for bottles, jars or other receptacles; cards of gelatine for the manufacture of pictures; clasps with or without frames, of metal, metal and bone &c. for book covers; tie clips; common metal tips for stay busts, boxes or dress springs; wooden pieces for shoemakers; wooden moulds for buttons and trimmings; mica in sheets or slabs cut out for ornamental stoves, lamp shades, fans &c.; small articles, consisting of stamped pieces, punched mountings ("clashes"), and samples of metal intended for the manufacture of millinery ornaments; small ornaments of glittering metal intended for combs; black lead for the manufacture of pencils; tin fittings; small ornaments of metal destined to be imbed in plates of horn, celluloid &c. in the manufacture of purses, book covers, or other like articles; small wooden tubes used for mounting musical balloons; wooden skipping rope handles; wheels of cork for glass polishing; cardboard uppers for galoshes.		On cardboard . . . . .	per 100 kil. 18 00	
	The Minister of Finance and Public Works is authorized to class under category <i>Various products for industry</i> , such articles as, being dutiable as belonging to another tariff heading, are intended to be adapted to machines, implements or tools, or used as accessories for said apparatus. This measure has been applied to the goods hereinafter described, namely:		On paper (d) . . . . .	" 35 00	
	Panels of woollen tissues for filter presses; felt rolls for affixing to brick in glazing machines; felts for use in the manufacture of electric accumulators; mantles of wool, cotton or leather for covering spinning or combing machine rollers; leather segments for combing machines; cotton tissues impregnated with cresote or a heavy oil proceeding from the distillation of petroleum, for working the factories; felt-wool in tissues for use in finance and porcelain works; woollen tissues called <i>roller cloth</i> for covering machine rollers; felted tissues and mantles of felted tissues for paper mills, round metal spool-grooves for affixing to wooden reels, &c. &c. used in spinning and weaving mills; plaits of cotton or flax for plying mill spindles for Jacquard looms or other industrial purposes; metal articles entering into the manufacture of diaphragms and diaphragm holders of talking machines.		Of more than two colours . . . . .	" 30 00	
55	Typographical products:		On paper (d) . . . . .	" 60 00	
	Books (a); journals and periodicals: maps and charts; music, engraved or printed; artistic prints, engravings and lithographs (b) . . . . .		(f) Impressions on paper weighing more than 200 grammes per square metre are considered as impressions on cardboard, table centres of paper with impressions or figures of more than two colours, whether or not made from seven sheets of paper, and ornamented or not with a tissue of ribbon are included in this sub-division.		
	(a) Including stitched or bound catalogues of firms trading abroad, intended to offer goods, even containing samples, provided the catalogues show, printed thereon, the name of the foreign firm, only without indicating any other mercantile establishment or agent's name.		Albums and picture or drawing books:		
			Typographic, coloured or not with the brush or on the plate (e) . . . . .	per 100 kil. 25 00	
			(e) Pictures in albums or in sheets, of the Epinal kind, however printed, are classed in this sub-division.		
			All other (f) . . . . .	per 100 kil. 60 00	
			(g) Including clean, uncoloured and photo-typographed albums and books.		
56	Crops and foliage (g) . . . . .	Free.	(g) Including more especially grains and seeds in sheaves or ears, hay and straw.		
57	Resins and bitumens (h) . . . . .	Free.	(h) Comprising more especially, copalony, tar, turpentine oil, Venetian and other turpentine, pitch and ceresin.		
58	Saccharin (i) . . . . .	Prohibited.	(i) The importation, manufacture, transportation, detention and sale of saccharin and of products assimilated thereto as well as products containing saccharin or like substances are prohibited.		
			By products assimilated to saccharin shall be understood those of a chemical synthesis having a sweet taste but possessing no alimentary property.		
			Exception to the prohibition contained in the first paragraph hereof may be made in the case of saccharin and products assimilated thereto when imported by chemists for medicinal purposes. The Minister of Finance and Public Works will determine the requirements and formalities to be complied with by chemists permitted, on their application, to avail themselves of the third paragraph hereof.		
59	Perfumed or toilet soaps: . . . . .	100 kil. 7 00			
	Common soaps . . . . .	" 7 00			
	This heading includes only common, unscented soaps in bars or cakes, roughly shaped, which are employed for toilet as well as for other purposes (soaps called "Sunlight" and the like).				
	Soap creams and liquid soaps, imported in receptacles which, with their contents, weigh more than 250 grammes . . . . .	100 kil. 63 00			
	Soap creams and liquid soaps, imported in receptacles which, with their contents, weigh more than 250 grammes . . . . .	100 kil. 30 00			
	Medicinal soaps, including medicinal soaps in balls, bars or cakes, also in powder . . . . .	100 kil. 10 00			
	Sapin balls, bars or cakes, imported in boxes containing not more than three pieces; wrapped soap in leaves . . . . .	100 kil. 60 00			
	Note.—The description "wrapped soaps" applies to toilet soaps which are not included in the preceding categories and are wrapped in metal foil (tinfoil, &c.), embossed, coloured, gilt, silvered or bronzed paper, or paper furnished with ornaments in relief or printed designs.				
	Articles not specially mentioned . . . . .	100 kil. 15 00			
	Other soaps . . . . .	" 10 00			
60	Sugar: . . . . .	20 00			
	Refined sugars (a) . . . . .	20 00			
	(a) This item includes refined sugar entirely refined in boxes, lumps or powder, refined sugars called: varicose, ca-sanade or bastard, sugars known as white powders from the factory; melasses, syrups of all kinds except those proceeding from the refining of sugar and other products which the Customs tariff assimilates to refined sugars.				

These products shall be instable without deduction of tare for receptacles or packings, such as boxes, cartons, cases, tubes, bottles, flasks, pots, sachets, papers, tinfoil, &c., which enclose, envelop or protect the goods. Nevertheless, the weight of rough, uncoloured wood cases which form the receptacles of certain soaps is not to be included in the dutiable weight.

\* Over and above the duty of 20 frs. per 100 kil., a surtax of 5 frs. per 100 kil. is levied on raw beet and cane sugars and on refined sugars.

† Importers must prove, to the satisfaction of the Customs officials that these tissues are really intended for the above-mentioned purpose.

‡ Importers must prove, to the satisfaction of the Customs officials, that these wool grows are really intended for the above-mentioned purpose.

§ Importers will have to prove, to the satisfaction of the Customs, that the articles in question are really intended for the above-mentioned purpose.

No.	Goods.	Duties. Pcs. C.	No.	Goods.	Duties. Pcs. C.
	Sugars the origin of countries which grant bounties either on production or export, shall, in addition to the usual duty and surtax, be charged with a special duty in accordance with the provisions of Art. 4 of the International Convention of March 6, 1902, sanctioned by the law of the 23rd May following:			Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....	100 kil. 75 00
	Syrups and molasses proceeding from the manufacture or refining of sugar.....			2nd class.	
	Of a total saccharin richness, not exceeding 50%.....	10 00		Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....	100 kil. 46 00
	Of a total saccharin richness exceeding 50%.....	15 00		Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....	100 kil. 57 50
(1)	Tobacco, not manufactured (b):			Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....	100 kil. 69 00
	Stripped.....	120 00		Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....	100 kil. 80 50
	Other (c):	50 00		3rd class.	
	(a) Foreign manufactured tobacco shall be subject to an excise duty of 80 frs. per 100 kilos			Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....	100 kil. 57 50
	(c) Including tobacco stalks and substitutes for tobacco.			Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....	100 kil. 69 00
	Manufactured tobacco.			Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....	100 kil. 80 50
	Cigars and cigarettes.....	100 kil. 1,200 00		Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 27 threads and less.....	100 kil. 80 50
	Other (including extract of tobacco (prases)).....	250 00		Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....	100 kil. 103 50
(2)	Dyes and colours (d):	Free		Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 threads and more.....	100 kil. 115 00
	(d) The following products are more especially named in this number: Valonia nuts, azore or saff; yellow berries; indigo blue and other unenumerated blues; dyo wood; catechu and terra japonica; English ashes; cochineal; colorators; coppers; turmeric; ground or not; madder; wood; indigo; lac in balls and leaves; liquid wine and beer loss; litharge; animal and Spanish black; gallinies; orchiil; pastels (other than drawing pencils); copper, iron, arsenic, sulphur or carbonates; zaffer; sunnec; Cologne earth; litmus; vermillion; Bremen green; Friesland green; Brunswick green and other unenumerated greens; blue and white vitriol; zinc white. Artificial dyes obtained by any chemical process, <i>intra alia</i> with oil indigo, are included in this number.			4th class.	
(3)	Tea.....	Free		Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....	100 kil. 80 50
(4)	Tissues (e):			Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....	100 kil. 103 50
	(e) All mixed tissues shall, according to kind, be distributable as to the material predominating in weight. Tissues shall only be considered as mixed when they contain more than 5 % of textiles other than the predominating material.			Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 threads and more.....	100 kil. 115 00
	Tissues of cotton:			1st class.	
	Tissues, plain, twilled, and ticks, unbleached:			Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....	100 kil. 55 00
	1st class.			Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....	100 kil. 69 00
	Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....	100 kil. 35 00		Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....	100 kil. 76 00
	Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....	100 kil. 40 00		Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....	100 kil. 85 00
	Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....	100 kil. 55 00		2nd class.	
	Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....	100 kil. 65 00		Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....	100 kil. 60 00
	2nd class.			Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....	100 kil. 70 00
	Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....	100 kil. 49 00		Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....	100 kil. 80 00
	Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....	100 kil. 50 00		Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....	100 kil. 90 00
	Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....	100 kil. 60 00		3rd class.	
	Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....	100 kil. 70 00		Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....	100 kil. 70 00
	Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....	100 kil. 50 00		Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....	100 kil. 80 00
	Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....	100 kil. 90 00		Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....	100 kil. 120 00
	Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....	100 kil. 100 00		4th class.	
	Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....	100 kil. 80 00		Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....	100 kil. 116 00
	Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....	100 kil. 70 00		Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....	100 kil. 120 00
	Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....	100 kil. 80 00		1st class.	
	Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....	100 kil. 30 00		Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....	100 kil. 60 00
	Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....	100 kil. 40 00		Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....	100 kil. 60 00
	Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....	100 kil. 50 00		Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....	100 kil. 80 00
	Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....	100 kil. 10 00		Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....	100 kil. 90 00
	Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....	100 kil. 30 00		2nd class.	
	Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....	100 kil. 40 00		Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....	100 kil. 60 00
	Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....	100 kil. 50 00		Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....	100 kil. 70 00
	Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....	100 kil. 80 00		Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....	100 kil. 90 00
	Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....	100 kil. 90 00			

Fr.	Goods.	Duties. Fr. C.	No.	Goods.	Duties. Fr. C.
76	Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....	00		With admixture of them, the ap. ....	
85	Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....	00		Vegetable textile materials:	
95	Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....	00		Plain, twilled, and ticked, unbleached:	
	3rd class.			First class: Weighting 15 kilos. or more per 100 square metres, and having in warp and weft in a square of 5 mm. side:	
	Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....	75	00	Less than 20 threads.....	40 00
	Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....	85	00	20 to 29 threads.....	45 00
	Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....	105	00	30 threads or more.....	65 00
	Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....	125	00	Second class: Weighting from 10 to 15 kilos. exclusive per 100 sq. metres, and having in warp and weft in a square of 5 mm. side:	
	4th class.			Less than 20 threads.....	45 00
	Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....	95	00	20 threads or more.....	55 00
	Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....	115	00	Third class: Weighting from 5 to 10 kilos. exclusive per 100 square metres, and having in warp and weft in a square of 5 mm. side:	
	Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 threads and more.....	125	00	Less than 20 threads.....	75 00
	Cotton velvets made in silk velvets:			20 threads or more.....	120 00
	Dobblechel.....	75	00	Fourth class: Weighting less than 5 kilos. per 100 square metres, and having in warp and weft in a square of 5 mm. side:	
	Dyed or printed.....	95	00	Less than 30 threads.....	120 00
	Other kinds (card, nettings etc.).....	50	00	30 threads or more.....	130 00
	Unbleached.....	70	00	Plain, twilled and ticked, bleached, creased, dyed or printed:	
	Tissues of cotton:			First class: Weighting 15 kilos. or more per 100 square metres, and having in warp and weft in a square of 5 mm. side:	
	Wicks, woven or plaited.....	35	00	Less than 30 threads.....	55 00
	Menlin, figured (broché) etc.			30 threads or more.....	75 00
	1. Articles in which the patterns, apart from the foundation tissue, are obtained by means of the weaving of a supplementary weft extending over the whole width of the piece (tissu figuré) are excluded from this class.			Second class: Weighting from 10 to 15 kilos. exclusive per 100 square metres, and having in warp and weft in a square of 5 mm. side:	
	Tamoured tissues (2):			Less than 30 threads.....	75 00
	Unbleached, not dressed.....	300	00	30 threads or more.....	110 00
	Dressed, bleached or dyed.....	300	00	Third class: Weighting from 5 to 10 kilos. exclusive per 100 square metres, and having in warp and weft in a square of 5 mm. side:	
	2. Figured (broché) tissues in imitation of embroidery on silk, and in which the figuring threads occupy, as a rule, as much space on the reverse as on the face of the tissue.			Less than 30 threads.....	90 00
	Other: Tulle, not dressed.....	90	00	30 threads or more.....	150 00
	Dressed, bleached or dyed.....	140	00	Fourth class: Weighting less than 5 kilos. per 100 square metres, and having in warp and weft in a square of 5 mm. side:	
	Carpets (3).....	75	00	Less than 30 threads.....	150 00
	3. Excluding articles containing silk.			30 threads or more.....	260 00
	Bobbinets for furniture (4) having in the warp in a width of 25 mm. (5):			Figured or manufactured with dyed yarns, weighing per 100 square metres:	
	Unbleached, not dressed:			15 kilos. or more.....	55 00
	5 or 10 threads.....	40	00	From 10 to 15 kilos. exclusive.....	80 00
	9 or 10 threads.....	60	00	Less than 10 kilos.....	110 00
	11 or 12 threads.....	80	00	With admixture of combed wool, weighing per square metre:	
	More than 12 threads.....	100	00	Less than 200 grammes.....	100 00
	Other: 8 threads and less.....	50	00	From 200 to 400 grammes, exclusive.....	120 00
	9 or 10 threads.....	75	00	500 grammes or more.....	80 00
	11 or 12 threads.....	100	00	With admixture of carded wool, weighing less than 500 grammes per square metre.....	50 00
	More than 12 threads.....	125	00	7. The following are not included in this category: machine-made embroideries, shawls and scarves, corcomones and blankets (or covers), bags and gumpies, felts, carpets and tapestries, tulle and other meshed tissues, hushy tissues, elastic tissues, velvets, plushes and tissues of the <i>nappe</i> class, and trummings and ribbons.	
	4. Under this category are included bobbinets for curtains, bed covers, elder-down quilt covers, covers for sofas and other articles of furniture, except articles of this kind imported in the form of galloons, insertions, bands, or widths ( <i>laines</i> ), which are dutiable as "laine."				
	As bobbinets are considered articles produced on the bobbinet loom which have a conspicuous warp, parallel to the selvage along the whole width of the piece, or at least for the greater part of the width.				
	5. The counting of the threads is effected in the plain parts of the tissue, i.e., in the close-woven parts, each warp thread, whether single or twilled, being counted as one thread. The width of 25 mm. is measured from the centre of the space between the first counted thread and the thread which precedes it.				
	Mixed tissues of cotton, silk and another textile material, the cotton predominating in weight (6):				
	Elastic tissues.....	320	00		
	Other tissues.....	260	00		
	6. The tissues fixed under this heading are applicable to all tissues, ribbons, trummings, tapestry and other articles of cotton mixed with silk and another textile material other than cotton, except articles such as embroidery, fairs, tulle, etc., which would be subject to higher duties in virtue of the provisions in the Tariff applicable to them.				
	Tissues "mixed with silk" solely include those containing more than 5 % of silk.				
	The term "silk" is applicable to silk properly so called, to floss silk, and to artificial silk.				
	Tissues for clothing or for furniture, not specially mentioned (7):				
	With admixture of less than.....	100	00		



No.	Goods.	Duties, Frs. C.	No.	Goods.	Duties, Frs. C.
	or the like, with patterns in relief, planted (plais), piped (squares) or with tubular bands, and counting more than 60 threads in a square of 5 millimetres side.			From 25 to 50 grammes exclusive.....	100 kil. 140 00
	(3) Including tissues dressed, bleached, dyed, mercerised, printed, or manufactured wholly or in part with dyed or mercerised threads.			From 50 to 75 " " " " " "	85 00
	Articles not specially mentioned:			From 75 to 100 " " " " " "	65 00
	Unbleached, not dressed:			100 grammes or more " " " " " "	50 00
	First class, weighing 30 kilos, or more per 100 square metres, and having in warp and weft in a square of 5 millimetres side:			Other:	
	25 threads or less " " " " " " " " " " " "	30 00		Less than 25 grammes " " " " " "	380 00
	26 to 35 threads " " " " " " " " " " " "	45 00		From 25 to 50 grammes exclusive " " " " " "	180 00
	36 to 45 threads " " " " " " " " " " " "	60 00		From 50 to 75 " " " " " "	110 00
	46 threads or more " " " " " " " " " " " "	75 00		From 75 to 100 " " " " " "	80 00
	Second class, weighing from 18 to 30 kilos, exclusive, per 100 square metres and having in warp and weft in a square of 5 millimetres side:			100 grammes or more " " " " " "	65 00
	25 threads or less " " " " " " " " " " " "	35 00		5. Under this heading are included tissues and other mesh tissues not specially mentioned in the Tariff, which, in their texture, present only one series of completely regular meshes, without brocheing or figuring.	
	26 to 35 threads " " " " " " " " " " " "	50 00		The category of "plain tissues" also includes plain gauze, the material composed entirely of gauze stitches ( <i>points de gaze</i> ), without figuring or brocheing.	
	36 to 45 threads " " " " " " " " " " " "	65 00		Articles not specially mentioned (6) weighing per square metre:	
	46 threads or more " " " " " " " " " " " "	95 00		Unbleached, not dressed:	
	Third class, weighing from 12 to 18 kilos, exclusive, per 100 square metres and having in warp and weft in a square of 5 millimetres side:			Less than 25 grammes " " " " " "	120 00
	25 threads or less " " " " " " " " " " " "	40 00		From 25 to 50 grammes exclusive " " " " " "	210 00
	26 to 35 threads " " " " " " " " " " " "	50 00		From 50 to 75 " " " " " "	100 00
	36 to 45 threads " " " " " " " " " " " "	65 00		From 75 to 100 " " " " " "	75 00
	46 threads or more " " " " " " " " " " " "	120 00		100 grammes or more " " " " " "	55 00
	Fourth class, weighing from 8 to 12 kilos, exclusive, per 100 square metres and having in warp and weft in a square of 5 millimetres side:			Other:	
	15 threads or less " " " " " " " " " " " "	45 00		Less than 25 grammes " " " " " "	520 00
	16 to 25 threads " " " " " " " " " " " "	70 00		From 25 to 50 grammes exclusive " " " " " "	260 00
	26 to 35 threads " " " " " " " " " " " "	100 00		From 50 to 75 " " " " " "	125 00
	36 to 45 threads " " " " " " " " " " " "	140 00		From 75 to 100 " " " " " "	80 00
	46 threads or more " " " " " " " " " " " "	140 00		100 grammes or more " " " " " "	70 00
	Fifth class, weighing from 3 to 8 kilos, exclusive per 100 square metres, and having in warp and weft in a square of 5 millimetres side:			6. Under this heading (Articles not specially mentioned) are included tissues and other mesh tissues not specially mentioned in the Tariff, <i>broché</i> or figured, not included in the category of "broché" tissues for furniture," except articles with lace-like designs and articles imported in the form of galloons, insertions, bands or widths, which are dutiable as "lace."	
	15 threads or less " " " " " " " " " " " "	45 00		Hosiery tissues weighing per square metre:	
	16 to 25 threads " " " " " " " " " " " "	70 00		Less than 150 grammes " " " " " "	100 00
	26 to 35 threads " " " " " " " " " " " "	100 00		From 150 to 250 grammes exclusive " " " " " "	75 00
	36 to 45 threads " " " " " " " " " " " "	140 00		250 grammes or more " " " " " "	50 00
	46 threads or more " " " " " " " " " " " "	140 00		Velvets and plushes not specially mentioned in the tariff (7) " " " " " " " " " " " "	90 00
	First class, weighing 30 kilos, or more per 100 square metres, and having in warp and weft in a square of 5 millimetres side:			7. This category includes velvet and plush of cotton mixed with textile material other than silk, the cotton predominating in weight, except such articles as are included in the categories "Carpets and tapestry," "Tissues of the moquette kind" and "Trimmings and ribbons."	
	25 threads or less " " " " " " " " " " " "	45 00		From and after August 1, 1912 the import duties on the undermentioned goods are fixed as follows:	
	26 to 35 threads " " " " " " " " " " " "	60 00		Tissues of cotton designated below:	
	36 to 45 threads " " " " " " " " " " " "	75 00		Table and like covers and tapestry (1):	
	46 threads or more " " " " " " " " " " " "	90 00		1. Excluding articles mixed with silk.	
	Second class, weighing from 18 to 30 kilos, exclusive, per 100 square metres, and having in warp and weft in a square of 5 millimetres side:			Mixed with wool " " " " " " " " " " " "	90 00
	25 threads or less " " " " " " " " " " " "	55 00		Of pure cotton or mixed with textile materials other than wool " " " " " " " " " " " "	55 00
	26 to 35 threads " " " " " " " " " " " "	70 00		Trimmings and ribbonmakers' wares (2):	
	36 to 45 threads " " " " " " " " " " " "	85 00		2. Not including trimmings and ribbonmakers' wares mixed with silk.	
	46 threads or more " " " " " " " " " " " "	115 00		The term ribbonmakers' wares is applied to narrow tissues, with warp and weft, employed as borders, connections, ornaments, &c., but not to bands produced by cutting wide pieces of tissue.	
	Third class, weighing from 12 to 18 kilos, exclusive, per 100 square metres, and having in warp and weft in a square of 5 millimetres side:			Fringes for blinds and curtains " " " " " " " " " " " "	65 00
	25 threads or less " " " " " " " " " " " "	65 00		Plated braids and stripes for the manufacture of sandals and list shoes (3) " " " " " " " " " " " "	20 00
	26 to 35 threads " " " " " " " " " " " "	90 00		3. Excluding laces used for fastening sandals and list shoes.	
	36 to 45 threads " " " " " " " " " " " "	115 00		Ribbons and plaits, not figured (1) " " " " " " " " " " " "	30 00
	46 threads or more " " " " " " " " " " " "	145 00		4. Excluding ribbons, plaits and plated braids specially tariffed, and more especially articles mixed with India rubber threads.	
	Fourth class, weighing from 8 to 12 kilos, exclusive, per 100 square metres, and having in warp and weft in a square of 5 millimetres side:			Plaids, round or flat, which do not exhibit either figuring or figure-weaving, are regarded as not figured. The duty on unfigured plaits is also applicable to curtain-loops or curtain-cords.	
	25 threads or less " " " " " " " " " " " "	75 00		Other articles (2) " " " " " " " " " " " "	100 kil. 200 00
	26 to 35 threads " " " " " " " " " " " "	100 00		5. This category includes velvet ribbons, figured or machine-embroidered ribbons, figured plaits, and other trimmings not elsewhere specified or included.	
	36 to 45 threads " " " " " " " " " " " "	150 00		By figured ribbonmakers' wares is understood ribbons exhibiting designs, letters, emblems, flowers or other ornaments obtained either by machine figure-weaving with threads independent of the foundation tissue, or by the interplay of the warp and weft or of two warps combined and one weft.	
	46 threads or more " " " " " " " " " " " "	170 00		Tissues of wool:	
	Fifth class, weighing from 3 to 8 kilos, exclusive, per 100 square metres, and having in warp and weft in a square of 5 millimetres side:			Blankets (a):	
	20 threads or less " " " " " " " " " " " "	75 00		Of pure wool (b) " " " " " " " " " " " "	60 00
	21 to 27 threads " " " " " " " " " " " "	140 00		Of wool with admixture of other textile materials, except silk " " " " " " " " " " " "	45 00
	28 to 35 threads " " " " " " " " " " " "	170 00		(a) Including blankets simply hemmed.	
	36 threads or more " " " " " " " " " " " "	170 00		(b) Articles consisting mainly of wool with admixture of silk not exceeding 5 % are liable to duty as articles of pure wool, as also are articles of mixed wool containing not more than 10 % of textile materials other than wool or silk.	
	Tissues of cotton:			The term "silk" is applied to silk properly so-called, to floss silk, and to artificial silk.	
	Shawls and scarves (1) " " " " " " " " " " " "	70 00		Laces and guimpes; tulle and netted mesh tissues	100 kil. 150 00
	1. Excluding embroidered or made-up articles, knitted articles, and articles of tulle or lace.				
	Counterpanes (2) of figured tissues of the goffered, pique, rep and similar styles, having in warp and weft in a square of 5 millimetres side:				
	27 threads or less " " " " " " " " " " " "	45 00			
	From 28 to 35 threads " " " " " " " " " " " "	75 00			
	36 threads or more " " " " " " " " " " " "	110 00			
	2. Including counterpanes simply hemmed.				
	Blankets (3):				
	3. Including blankets simply hemmed.				
	With a nature of wool:				
	75 bleached (1) " " " " " " " " " " " "	35 00			
	Bleached, dyed, printed, &c. " " " " " " " " " " " "	50 00			
	Other:				
	Unbleached (1) " " " " " " " " " " " "	30 00			
	Bleached, dyed, printed, &c. " " " " " " " " " " " "	10 00			
	1. Blankets manufactured with threads of waste of various shades are considered as "unbleached," & also are blankets consisting in the main of such threads or of unbleached threads.				
	Sets not specially mentioned in the Tariff " " " " " " " " " " " "	45 00			
	Tulle and other mesh tissues not specially mentioned in the Tariff:				
	Plain (5) weighing per square metre:				
	Table cloth, not dressed:				
	Less than 25 grammes " " " " " " " " " " " "	300 00			

No.	Goods.	Duties, Frs. C.
Hosiery tissues (c):		
Of pure wool	100 kil.	120 00
Of wool with admixture of other textile materials, except silk	100 kil.	80 00
(c) Except hosiery tissues weighing less than 200 grammes per sq. metre which are dutiable under the heading "Tissues of wool weighing less than 200 grammes per sq. metre."		
Lastings Serge de Berry for the manufacture of boots and shoes (d):	100 kil.	60 00
(d) In this class are included only lastings with woollen warp and cotton weft, weighing 200 grammes or more per sq. metre, and obviously intended for the manufacture of boots and shoes.		
Strips and bands of felt for the manufacture of boots and shoes	100 kil.	20 00
Shawls and scarves of wool (1):		
Of pure wool (2):		
Weighing less than 250 grammes per sq. metre	150 00	
Weighing 250 grammes and over per sq. metre	140 00	
Mixed with silk, the wool predominating in weight (3)	300 00	
Other (4)	80 00	
Carpets and table covers of wool:		
Floor carpets (5):		
With knotted or twisted pile ( <i>à points noués ou enroulés</i> ), weighing per sq. metre (6):		
Less than 3 kil.	150 00	
3 kil. or more	100 00	
Printed (7)	50 00	
Other	70 00	
Table covers (5) (8):		
Mixed with silk (3)	300 00	
Other	150 00	
Tissues of cotton, plain or twilled, weighing less than 3 kil. per 100 sq. metres:		
Having in a sq. of 5 millimetres side:		
Unbleached, unsized:		
20 threads or less	100 kil.	20 00
21 to 27 threads	170 00	
28 threads or more	100 00	
Bleached, unsized:		
20 threads or less	15 00	
21 to 27 threads	150 00	
28 threads or more	115 00	
Other (2):		
20 threads or less	80 00	
21 to 27 threads	220 00	
28 threads or more	150 00	
Rugs of jute and wool, the jute predominating, with or without admixture of other textile materials:		
Printed	100 kil.	30 00
Note.—At this rate are dutiable only moquettes with uncut pile, on which the designs or shades are obtained by printing on the warp.		
Other	100 kil.	10 00
Oilcloths of all kinds:		
Linoleum:		
For floors:	100 kil.	10 00
With printed designs	12 00	
With inlaid designs	13 00	
For tapestry (1)	18 00	

(1) Excluding Indian cashmere shawls and scarves.

(2) The following shall be assimilated to articles of pure wool specified in this category:

(a) Articles composed in greater part of wool and a proportion of silk not exceeding 5%, even if they contain textile materials other than wool and silk.

(b) Articles of wool mixed with textile materials other than silk, if the proportion of such textiles does not exceed 10%.

(3) Only articles containing more than 5% of silk are regarded as being mixed with silk.

By "silk" is understood silk properly so-called, floss silk and artificial silk.

(4) This category comprises shawls and scarves of mixed wool, the wool predominating in weight, not specially mentioned or included elsewhere.

(5) Including articles hemmed, bordered or furnished with fringes, plain or not.

(6) Under this head are included carpets with knotted or twisted pile, of any origin, including imitation thereof. Carpets with a "knotted" pile are those in which the threads of the pile (*pile de laine*) form a knot; those which are fixed by means of a knot; the pile is called "twisted" when the threads of wool completely surround the foundation thread.

In measuring the surface to determine the weight per square metre, only the surface occupied by the body of the carpet is taken into account, to the exclusion of the fringes.

(7) This category comprises only "Brussels" (*moquettes bruxelloises*) in which the designs or tints are obtained by printing on the warp.

(8) Covers for card and other tables manufactured in the same way as carpets, and weighing 1,200 grammes or more per square metre, shall be dutiable as carpets.

(9) Including sized, dyed, or printed tissues, and tissues manufactured wholly or in part with dyed threads.

(10) Under the head of linoleum for tapestry is included only linoleum stamped or gilded in relief, specially destined for the decoration of the walls of rooms. Linoleum with plain surface, without relief, is included under the heading "linoleum for floors," whatever be the purpose for which it is intended.

"Lacustrine" lined with tissues shall be dutiable as "linoleum for tapestry"; the same article simply lined with paper or parchment does not come under that heading.

No.	Goods.	Duties, Frs. C.
Pegamod and similar products (including adhesives to imitation of leather, such as "leather cloth," "moskin leather," &c.)	100 kil.	75 00
Oilcloths ( <i>toiles cirées</i> ):		
For packing (1)	18 00	
For floors (2):		
Of one colour	10 00	
With printed designs	12 00	
For tapestry	100 00	
Not specially mentioned	25 00	
Ex 64 From and after July 1, 1913, the import duties on the undermentioned goods are fixed as follows:		
Tissues of wool mentioned below:		
Tissues of wool mixed with silk, not specially mentioned (1):		
Trimmings and ribbon makers' wares	100 kil.	225 00
Other articles, weighing per square metre:		
From 200 to 500 grammes exclusive	225 00	
300 grammes or more	250 00	
(1) This class includes all tissues of wool mixed with silk, the wool predominating in weight, with the exception of shawls and scarves, carpets and tapestry, and of tissues weighing less than 200 grammes per square metre.		
Only tissues containing more than 5% of silk are regarded as "mixed with silk."		
The term "silk" is applied to silk properly so-called, to floss silk, and to artificial silk. It does not, however, include artificial silk entering into the tissue only in the form of nap or "waste" incorporated in the woven fabric.		
Trimmings and ribbon makers' wares:		
Of pure wool (2)	100 kil.	50 00
Of wool mixed with other textile materials except silk	100 kil.	30 00
Felts not specially mentioned, weighing per square metre:		
Of pure wool (2):		
Less than 700 grammes	100 kil.	50 00
700 grammes or more	100 kil.	25 00
Of wool mixed with other textile materials except silk:		
Less than 700 grammes	100 kil.	40 00
700 grammes or more	100 kil.	25 00
(2) Articles consisting of the greater part of wool, but also in part of silk, the latter not exceeding 5%, are subject to duty as articles of pure wool. The same regime is applicable to articles of mixed wool which do not contain more than 10% of textile materials other than wool and silk.		
The term "silk" is applied to silk properly so-called, to floss silk, and to artificial silk. It does not, however, include artificial silk entering into the tissue only in the form of nap or "waste" incorporated in the woven fabric.		
Velvets and plushes (3):		
For furniture	100 kil.	80 00
Other	100 kil.	75 00
(3) Including (tissues manufactured in the same way as velvets and plushes, and especially fine-velveted moquettes or nonquetts with curled nap ( <i>bouclées</i> ) destined for furnishing (door-curtains, curtains, furniture trimmings, &c.), as well as plushes to imitation of furs, astrakhan, ermine, and similar styles.		
Stuffs for furniture (4):	100 kil.	10 00
(4) This heading includes stuffs of close texture weighing 200 grammes or more per square metre and evidently intended for the making-up of curtains, door-curtains, furniture covers, &c., but does not include articles mixed with silk or furnished with embroidery, nor felts, velvets, plushes, carpets and tapestries.		
Tissues of pure wool, not mentioned or included elsewhere (5), weighing per square metre:		
From 200 to 350 grammes exclusive:		
Tissues of one colour having less than 40 threads in weft and warp to the square centimetre, except articles having more than 24 double threads in the same space	100 kil.	70 00
Other	100 kil.	125 00
From 350 to 550 grammes exclusive:		
Tissues of combed wool with less than 31 single threads in warp and weft to the sq. centimetre	100 kil.	60 00
Other	100 kil.	105 00
550 grammes or more:		
Tissues of combed wool with less than 31 single threads in warp and weft to the sq. centimetre	100 kil.	50 00
Other	100 kil.	85 00
In determining the number of threads, cotton threads, twisted or not, threads of wool are not counted.		
(5) To tissues of pure wool of this class are assimilated:		
1. Tissues of combed wool or of combed wool mixed with textile materials other than silk, when the proportion of these materials does not exceed 10%.		
2. Tissues of wool mixed with more than 10% of textile materials other than silk, when these tissues contain threads of combed wool in a proportion of at least 10%.		
(1) This heading includes only coarse cloths, with rough surface, of which the threads are sunk in a coating with linseed base, as well as oilcloths or only one cloth, with plain surface, presenting at most 11 spaces thread in a sq. of 5 millimetres side.		
(2) Including strong jute cloths, oilcloths, which are not oilcloths or for packing or for tapestry.		
Excluding tissues containing threads of combed wool.		

No.	Goods.	Duties, Frs. C.
	portion of at least 25 % of the total number of warp and weft threads combined;	
	3. Tissues of wool, mixed or not, containing silk in a proportion not exceeding 5 % of their weight.	
	The term "silk" is applied to silk properly so called, to <i>fil de soie</i> , and to artificial silk. It does not, however, include artificial silk entering into the tissue only in the form of an open "waste" incorporated in the woven yarns.	
	From and after Nov. 1, 1913, the import duties on the undermentioned goods are fixed as follows:	
Ex 61	Tissues of wool hereinafter specified:	
	Machine made emboîssures, weighing 200 grammes or more per sq. metre, ..... 100 kil.	Duty applicable to the un-embroidered tissue increased by 50 %
	Tissues of shoddy, weighing 200 grammes or more per sq. metre (1) ..... 100 kil.	30 00
	(1) Under this heading are dutiable only tissues containing at least 7 % of shoddy (regenerated wool, artificial wool).	
	For the purposes of the present Note, wool, which, resulting from the reduction of rags, is mixed with less than 10 % of cotton or of some other material, is regarded as shoddy. The yarn of shoddy may not contain more than 10 % of some other kind of wool, or of some other textile material, cotton excepted, nor be mixed with silk in a proportion exceeding 2 %.	
	The heading "tissues of shoddy" is not applicable to articles belonging to the category of smooth-surfaced cloths (" <i>draps à surface lisse</i> "), i.e., those which have undergone the operations of leveling and shearing.	
	All other tissues (2) weighing per sq. metre:	
	From 200 to 350 grammes, exclusive ..... 101 kil.	70 00
	From 350 to 550 grammes, exclusive ..... "	60 00
	550 grammes or more ..... "	50 00
	(2) This class includes tissues of mixed wool, neither mentioned nor included elsewhere.	
62	Vegetables, and vegetable substances, n. s. m. (g) ..... Frs. C.	
	(g) The following are, more especially, classed under this head: Live trees and plants; bedstraws; heather; moss and brambles; empty calabashes; husks of coconuts, of cocoanuts and other similar products; teakle; tan bark; sear; hard seeds for carving; bones; European reeds and rushes; wood pulp; foreign rattans, fushes and bamboos, raw and unprocessed; crude cork; flower bulbs; marine plants and oil cake.	
66	Glassware and glassware:	
	Broken glass or cullet ..... Frs. C.	
	Bottles, vials, demijohns and carboys:	
	Of white or semi-white glass ..... 100 kil.	2 00
	Other ..... "	1 50
	Demijohns and carboys of other glass ..... "	1 00
	(a) Including demijohns or carboys in baskets of osiers or other like material.	
	Glassware, common (b) ..... 100 kil.	1 00
	Or, at the option of importer, ..... 10 % <i>ad val.</i>	
	(b) Including all kinds of articles of green glass, except bottles, vials, demijohns or carboys.	
	Glassware, other; plate and window glass (a) ..... 10 % <i>ad val.</i>	
	(a) Glass decanters filled with olive oil and accompanied by a glass stopper attached to the neck with a string are included in this sub-division.	
67	Meat: Fresh butcher's meat (c) ..... Frs. C.	
	(c) Fresh butcher's meat, other than mutton, shall only be admitted in whole, half or fore-quarter carcasses, and on condition that the lungs be still attached; meat of horses, asses, large or small mules can only be imported when all the respiratory organs are adhering.	
	Other fresh meat:	
	Game, dead ..... 100 kil.	25 00
	Poultry, dead ..... "	30 00
	Pêches de foie gras (c) ..... "	60 00
	(c) Including the weight of the receptacles containing the goods. Importers may, however, claim for such receptacles a legal tare allowance of 15 %.	
	Preserves (d):	
	(d) The importation of meat of horses, asses, large and small mules <i>preserved or prepared</i> , is prohibited.	

No.	Goods.	Duties, Frs. C.
	In tins, pots, urns, or in similar receptacles (e):	
	Of game or poultry ..... 100 kil.	30 00
	Of meat: Simply cooked, smoked or salted ..... Free.	
	Otherwise prepared ..... 100 kil.	15 00
	(e) Including the weight of the receptacles wherein the goods are contained. Importers may, however, claim for such receptacles a legal tare allowance of 15 %.	
	Preserves imported otherwise than in tins, pots, urns, or other similar receptacles, and prepared with substances subject to a Customs or Excise duty:	
	Of game or poultry ..... 100 kil.	12 00
	Of meat ..... "	12 00
	Meat not specially enumerated ..... Free.	
68	Vinegar and acetic acids (f):	
	(f) Foreign acetic acids intended for industrial uses can be admitted free of import duty by complying with the formalities to be determined by the Minister of Finance and Public Works, and provided the same be first adulterated so as to be rendered unfit for human consumption.	
	Vinegar, and liquid acetic acids, containing:	
	8 % or less of pure acetic acid (g) ..... hectol.	15 00
	Above 8 % and less than 10 % of pure acetic acid ..... "	75 00
	40 % and above of pure acetic acid (g) ..... "	187 50
	(g) The duties on such liquids apply to the net quantities.	
	Acetic acid, crystallized ..... 100 kil.	187 50
69	Wines (h):	
	(h) Wines are subject to the following Excise duties:	
	In bottles ..... hectol.	60 00
	Imported otherwise than in bottles ..... "	20 00
	The provisions of Art. 3, §1 of the Law dated Dec. 30, 1898, relating to the Excise duties on wines shall only apply to the products of the alcoholic fermentation of grape juice or must.	
	The duties on wines apply to the net quantities, without prejudice to the rates, if any, chargeable in respect of the alcoholic strength.	
	Wines containing more than 24 % of alcohol are considered as liquors.	
	Wines prepared with aromatic plants, cinchona or other medicinal substances as well as those having been prepared for the manufacture of sparkling wine, are imposed as <i>Wines in bottles</i> , whatever be the receptacle in which they are contained.	
	Besides paying the rate of 20 fr. per hectolitre, wines of a strength exceeding 15 degrees by Gay-Lussac's alcoholometer imported otherwise than in bottles, shall for every degree of alcohol exceeding 15 degrees, be liable to the same duty as is payable on foreign brandies.	
	Sterilized and non-alcoholized wine-must (unfermented grape juice) in bottles shall be dutiable as <i>Wines imported otherwise than in bottles</i> (Excise duty of 20 frs. per hectolitre, provided the importer produces such proof and complies with such regulations as the Minister of Finance and Public Works may deem necessary for the prevention of fraud).	
70	Carrriages (i) ..... 12 % <i>ad val.</i>	
	(i) Including cycles and parts, cycle wheels, provided with solid rubber tires or with pneumatic tires, also articles of india rubber, steel and tissue, called bicycle "frame protectors," and bicycle hubs in the form of advanced rough bearings, steel chains composed of several cycle chains simply joined together at the ends by means of the small bolts and nuts to be used subsequently in mounting the extremities of each of the chains, metal racks to be fixed permanently to motor cycles, parts of motor cars, i.e., articles composed of two or several spare pieces fitted together.	
	From and after May 1, 1914, the import duties on the following goods are fixed as follows:	
Ex 70.	Automobile carriages: chassis, with or without motor, with or without body ( <i>carrosserie</i> ), weighing:	Frs. C.
	Less than 2,000 kilos. .... 100 kil.	80 00
	From 2,000 to 4,000 kilos, exclusive:—	
	Passenger carriages ..... "	80 00
	Other ..... "	60 00
	1,000 kilos, or more ..... "	30 00
	Motor cycles ..... "	120 00
	EXCISE DUTIES ON IMPORTATION.	
1	On unmanufactured tobacco ..... per 100 kil.	80 00
	On native tobacco (harvested in estates with more than 1,000 plants) ..... per kilo, of dry tobacco	0 80
	On native tobacco (harvested in estates where the number of plants does not exceed 1,000) ..... per kilo, of dry tobacco	0 05
2	On wines: In bottles ..... per hectol.	60 00
	Imported otherwise than in bottles ..... "	20 00

## BELGIUM CONGO

The current metric is the franc—100 centimes. For weights and measures the metric system has been adopted.

Decree of March 2, 1914.

IMPORT DUTIES.	Duties, Frs. C.
Articles.	
Matches ..... 100 kil.	5 00
Starch and non-alimentary fecula ..... "	1 00
Butter:	
Natural butter, fresh or salted ..... "	30 00
Margarine and other ..... "	15 00
NOTE.—All substances or preparations suitable for alimentary purposes, which are similar to butter as regards external characteristics, are to be regarded as margarine. This term also includes alimentary fats other than butter which are similar to butter as regards external characteristics, such as appearance, consistency, color, smell, taste,	

Articles.	Duties, Frs. C.
By artificial butter is understood all edible mixtures of fats (stearine, oleine, margarine) and of oil, such as artificial lard, mixture of oleo-margarine and oil &c.	
Steel rollers ..... 100 kil.	7 00
Cocoa, prepared:—	
Chocolate ..... "	30 00
Other products ..... "	30 00
Coffee:	
Not roasted ..... "	15 00
Roasted or ground ..... "	20 00
Chicory, burnt or ground ..... "	6 00
Common glue ( <i>colle forte</i> ) and other glue ..... "	8 00
Mineral waters ..... bot.	0 08
" ..... half-bot.	0 06
Essence of turpentine ..... 100 kil.	10 00

Articles.	Duties, Frs. C.	Articles.	Duties <sup>a</sup> Frs. C.
Flour, alimentary:		1st class (weighing less than 8 kilograms per 100 square metres, having in warp and weft, in a square of 5 millimetres side:	
Of wheat.....100 kil.	3 50	25 threads or less.....100 kil.	55 00
Other....."....."	3 00	26 to 35 threads....."....."	70 00
Cheese of all kinds....."....."	20 00	36 threads or more....."....."	95 00
Tar:			
Mineral tar.....100 kilogr., gross weight	1 00	NOTE.—The class of "plain or figured tissues" includes all tissues in the piece or in cut lengths, even simply hemmed or provided with fringes not sewn or otherwise fastened on ( <i>non rapportées</i> ), but excludes special weaves, such as blankets ( <i>couvertures</i> ), embroideries and lace, felts, trimmings and ribbon makers' wares, carpets, velvets and plushes, hosiery tissues, tulles, and other meshed tissues.	
Vegetable tar....."....."	2 20	The counting of the threads of tissues of single class is performed by taking as the base the total number of single threads contained in warp and weft in a square with a side of 5 millimetres. Double, treble &c. threads, and twisted threads, count for as many units as they contain single threads. In the case of tissues in which close-woven and open-woven parts alternate, the classification is decided by the average number of threads.	
Coal:		Swags down blankets ( <i>couvertures malleonnées</i> ) not figured (including blankets in the piece or cut, even hemmed, bordered, or provided with fringes), weighing per square metre:	
In the natural state (*), or agglomerated briquettes and boulets.....100 kil.	0 12	Less than 325 grammes:	
Carbonised (coke)....."....."	0 15	Unbleached.....100 kil.	12 00
Mineral oils:		NOTE.—Blankets manufactured with threads of various materials (silk, shawls) are regarded as "bleached"; as are also blankets of this kind, or blankets made of unbleached threads, even if they have on two of their edges a band composed of colored stripes.	
Petroleum schist, an lighter crude oils (*):	0 25	Bleached, dyed, printed, or manufactured with bleached or dyed threads.....100 kil.	26 00
Motor oil refined (light oils) (*):	0 60	325 grammes or more:	
Lamp oils (spirit petroleum):	2 60	Unbleached....."....."	16 00
Mineral oils, other than the above, for use in sprinkling ("épandage") or as fuel.....100 kil.	0 20	NOTE.—(See Note above.)	
Vegetable oils:		Bleached, dyed, printed, or manufactured with bleached or dyed threads.....100 kil.	23 00
Olive oil....."....."	14 00	Blankets, other (including blankets woven on Jacquard loom, chequered blankets ( <i>traces quadrillé</i> ), and also blankets of tissues other than swags' down ("non malleonnées"), or of figured tissues of the goffered, pique, reps, and similar classes.....10 % ad val.	
Linseed oil....."....."	9 00	All other tissues....."....."	10 %
Other....."....."	8 00	Ordinary window glass.....100 kilogr., gross weight	3 00
Milk and cream:		Wines:	
Milk, liquid....."....."	2 00	In casks.....".....".....hectolitre	5 50
Milk, condensed, without sugar or with sugar added....."....."	9 50	In bottles (including wines imported in demijohns, bonbonnets, jars, and other similar receptacles having a capacity not exceeding 8 litres):	
Cream....."....."	13 00	Sparkling wines.....".....".....hectolitre	80 00
Butter and ships' biscuit....."....."	1 50	Other....."....."....."	20 00
Gingerbread....."....."	9 00	NOTE.—Under the heading "wines" are included only wines manufactured from the juice of fruits and containing not more than 24 per cent. of alcohol.	
Beads of glass and porcelain....."....."	19 00	Wines containing more than 24 per cent. of alcohol are regarded as liquors.	
Potatoes.....100 kilogr., gross weight	1 00	Alcoholic beverages, distilled or containing distillate alcohol per litre and per centesimal degree of alcoholic strength:	
Vegetable resins....."....."	3 00	Beverages containing fermented alcohol:	
Husked rice....."....."	3 00	1. 15 centesimal degree of alcohol and less.....10 % ad val.	
Soaps:		2. Above 15 centesimal degrees of alcohol....."....."	0 10
Toilet soaps.....100 kil.	18 00	Potable alcohol....."....."	0 10
NOTE.—This heading includes soaps, scented or not, in balls, in cakes, in paste, in powder &c., used for toilet purposes or having the ordinary form of toilet soaps, and medicinal soaps in any form.		The importation and sale of alcoholic beverages, of an abstinence basis, are prohibited throughout the whole territory of the State.	
Hard soap.....100 kil.	7 00	The importation and sale of distilled alcoholic beverages in that portion of the State territory situated above the river Poto, are prohibited, save the exceptions resulting from the application of the following article:—	
Soft....."....."	1 00	"The Governor-General or an official designated by him may, on their application, authorise non-atives, residing or travelling in the region situated above the river Poto, to introduce or receive into these regions distilled alcoholic liquors intended for their personal use, or for consumption by persons of non-African origin."	
Salt:		The importation of all kinds of firearms, ammunition and powder, destined for the natives, as well as the sale and delivery of all kinds of firearms, ammunition and powder to natives, is prohibited.	
Refined, white.....100 kilogr., gross weight	0 50	The establishment of manufactories of distilled beverages, or the installation of distilling apparatus capable of producing alcohol, are prohibited.	
Crude or refined, other than white....."....."	0 60	Ordinance of the Governor-General of Nov. 22, 1912, as to flint guns and common gunpowder.	
Refined sugar.....100 kil.	15 00	The importation, transport, sale and detention of non-rifled flint guns and common gunpowder called table powder, are authorized from this date in the district of the Kasai and in that portion of the district of the Kwango situated on the right bank of the Kwango river, and from Feb. 15, 1913, in the other portions of the Belgian Congo territory.	
Tea:		The importation, transport, sale and detention of small arms and powder are only authorized upon compliance with the regulations, and more particularly, subject to issue of the permits provided for by Art. 4 of the Decree of Jan. 6, 1912.	
Tissues of cotton, pure (tissues containing not more than 5 per cent. of textile materials other than cotton are assimilated to "tissues of cotton, pure"):		EXPORT DUTIES.	
Plain or figured:		Subject to the provisions hereinafter appearing in regard to ivory, all goods and products exported from the Belgian Congo are liable to a duty of 3 % on their value at the time of going out of the territory.	
Unbleached:		* The present of values duty is temporarily maintained in force.	
1st class (weighing 17 kilograms or more per 100 square metres), having in warp and weft, in a square of 5 millimetres side:			
25 threads or less.....100 kil.	20 00		
26 to 35 threads....."....."	30 00		
36 threads or more....."....."	40 00		
2nd class (weighing 12 or more, but less than 17 kilograms per 100 square metres), having in warp and weft, in a square of 5 millimetres side:			
25 threads or less.....100 kil.	25 00		
26 to 35 threads....."....."	40 00		
36 threads or more....."....."	55 00		
3rd class (weighing 8 or more, but less than 12 kilograms per 100 square metres), having in warp and weft, in a square of 5 millimetres side:			
25 threads or less.....100 kil.	30 00		
26 to 35 threads....."....."	45 00		
36 threads or more....."....."	60 00		
4th class (weighing less than 8 kilograms per 100 square metres), having in warp and weft, in a square of 5 millimetres side:			
25 threads or less.....100 kil.	40 00		
26 to 35 threads....."....."	55 00		
36 threads or more....."....."	80 00		
Other than unbleached (comprising tissues dressed, bleached, dyed, mercerised, or manufactured in whole or in part with dyed or mercerised threads):			
1st class (weighing 17 kilograms or more per 100 square metres), having in warp and weft, in a square of 5 millimetres side:			
25 threads or less.....100 kil.	30 00		
26 to 35 threads....."....."	40 00		
36 threads or more....."....."	50 00		
2nd class (weighing 12 or more, but less than 17 kilograms per 100 square metres), having in warp and weft, in a square of 5 millimetres side:			
25 threads or less.....100 kil.	35 00		
26 to 35 threads....."....."	50 00		
36 threads or more....."....."	65 00		
3rd class (weighing 8 or more, but less than 12 kilograms per 100 square metres), having in warp and weft, in a square of 5 millimetres side:			
25 threads or less.....100 kil.	45 00		
26 to 35 threads....."....."	60 00		
36 threads or more....."....."	75 00		

\* This duty is reduced by half in the case of coal in the natural state which is proved to be intended for metallurgical use. The necessary proof shall be furnished under conditions to be determined by the Minister for the Colonies.

† All oils which cannot be used for lighting purposes without being previously refined, so as to render them fit for use in ordinary lamps, are regarded as crude oils.

‡ Including, particularly, benzine, gasoline, motoroline, and other hydrocarbons of the same kind.

Rate of duty  
per 100 kilograms  
Fr. c.

very . . . pieces ("pilos") &c . . . . .	100 00
tusks weighing less than 6 kilograms . . . . .	100 00
tusks weighing more than 6 kilograms . . . . .	210 00

The following duties are established on rubber, except plantation rubber, collected in the territory of the colony: a tax of 0.75 fr. per kilo. of rubber produced from trees or lianas; a tax of 0.50 fr. per kilo. of rubber called "des heras." The tax is levied at the same time as the export duties. It is payable by the exporter according to the weight of the product ascertained on exportation.

Annexment of Regulations for the collection of export duties established by the Decree of July 22, 1897.

Bull. in officiel de l'Etat Ind. pendant la Camp. Nos. 2 and 3.)

By Decree of the 26th March 1902, entering into effect on the 1st July of the same year, the third paragraph of Article 6 of Regulations for the collection of export duties, annexed to the Decree of the 22nd July, 1897, is modified as follows:—

For all products not exported in bulk, the declaration must state the gross weight of the packages and the collector will calculate the net weight subject to duty by deducting from the gross weight the following rates:—

For packages of canvas:	
on cantechine . . . . .	3 % of gross weight.
on other products . . . . .	2 % " "

† For quantities inferior to 100 kilograms—the duties shall be collected in proportion to the above rates.

• The exportation, trade or detention of elephants' tusks weighing less than two kilograms are prohibited.

For packages of mats:

on cantechine . . . . .	6 % of gross weight
on other products . . . . .	4 % " "

For packages of wool:

on cantechine . . . . .	20 % " "
on other products . . . . .	16 % " "

All goods passing through Leopoldville in transit, whether up or down the river, shall pay for handling and warehousing, irrespective of duration, a side tax fixed at the rate of 0.06 fr. per 10 indivisible kilos, except in the case of rubber and ivory, which shall pay 0.12 fr. and 0.25 fr. per 10 indivisible kilos, respectively.

#### EXEMPTIONS.

The following are exempt from import duties:—Locomotives, railway wagons and materials during the period employed in the construction of the lines and until they are opened for traffic; instruments for science and precision; also articles used for public worship; wearing apparel and luggage for the personal use of travellers and of persons coming to reside in the territory of the State; live animals of all kinds; seeds for agricultural purposes; organic and chemical manures.

#### PROHIBITIONS.

ART. 1.—The importation, manufacture, transport, detention, and sale of saccharine and similar substances are prohibited. Products containing saccharine, or sweetened by means of other alimentary substances than cane, beet, milk and glucose sugar, and particularly those sweetened with glycerine, are subject to the same prohibition.

ART. 2.—Substances similar to saccharine are held to be those of a chemical synthesis having a sweetening power but of no nutritive value.

ART. 3.—The prohibition specified in Art. 1 and 2 shall not apply to substances imported for medicinal or pharmaceutical purposes.

## BULGARIA

The correctness of the information given in the following Tariff cannot be assured.

#### INDEX TO THE PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF.

	Nos.		Nos.		Nos.		Nos.
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Aluminium, manufactures of . . . . .	110	Butter . . . . .	25	Crochets . . . . .	555	Glycerine . . . . .	116
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Amber . . . . .	116	Campior . . . . .	139	Crochets . . . . .	555	Glycerine . . . . .	116
Amber, live . . . . .	116	Candles . . . . .	133	Crochets . . . . .	555	Glycerine . . . . .	116
Amber-wood . . . . .	178	Candlesticks . . . . .	261	Crochets . . . . .	555	Glycerine . . . . .	116
Amber . . . . .	178	Cane . . . . .	201	Crochets . . . . .	555	Glycerine . . . . .	116
Arms and accessories . . . . .	184, 530	Caps for firearms . . . . .	527	Crochets . . . . .	555	Glycerine . . . . .	116
Articles of aluminium . . . . .	543	Carbonates . . . . .	190	Crochets . . . . .	555	Glycerine . . . . .	116
Articles of brass . . . . .	433	Carbons, for electric lamps . . . . .	178	Crochets . . . . .	555	Glycerine . . . . .	116
Articles of copper . . . . .	433	Carbonyl . . . . .	282, 286, 332	Crochets . . . . .	555	Glycerine . . . . .	116
Articles of gold and silver . . . . .	415	Carbonyl . . . . .	282, 286, 332	Crochets . . . . .	555	Glycerine . . . . .	116
Articles of ivory &c. . . . .	329	Carpet . . . . .	213, 215	Crochets . . . . .	555	Glycerine . . . . .	116
Articles of lead . . . . .	531	Carpet . . . . .	311, 351, 492	Crochets . . . . .	555	Glycerine . . . . .	116
Articles of leather . . . . .	438	Carriages . . . . .	197-500	Crochets . . . . .	555	Glycerine . . . . .	116
Articles of tin . . . . .	532	Cart and wheelwrights' work . . . . .	212	Crochets . . . . .	555	Glycerine . . . . .	116
Articles of wood . . . . .	446	Cartridges . . . . .	255, 328	Crochets . . . . .	555	Glycerine . . . . .	116
Articles of zinc . . . . .	543	Carts . . . . .	502	Crochets . . . . .	555	Glycerine . . . . .	116
Asbestos, manufactures of . . . . .	535	Cast Iron wares . . . . .	155-157	Crochets . . . . .	555	Glycerine . . . . .	116
Antennae . . . . .	505	Cavlar . . . . .	37	Crochets . . . . .	555	Glycerine . . . . .	116
Axes, iron or steel . . . . .	155, 439	Cellulose . . . . .	276	Crochets . . . . .	555	Glycerine . . . . .	116
Bacon . . . . .	39	Cement . . . . .	246	Crochets . . . . .	555	Glycerine . . . . .	116
Bags . . . . .	285, 304, 351, 100	Ceramics . . . . .	182	Crochets . . . . .	555	Glycerine . . . . .	116
Balsams . . . . .	59	Chains . . . . .	163, 479	Crochets . . . . .	555	Glycerine . . . . .	116
Barley . . . . .	59	Chalk . . . . .	177	Crochets . . . . .	555	Glycerine . . . . .	116
Baskets . . . . .	130, 177	Charcoal . . . . .	165	Crochets . . . . .	555	Glycerine . . . . .	116
Basket work . . . . .	227	Cheese . . . . .	21	Crochets . . . . .	555	Glycerine . . . . .	116
Bath chairs . . . . .	501	Chemical products . . . . .	187-192	Crochets . . . . .	555	Glycerine . . . . .	116
Batteries, electric . . . . .	261, 270, 128	Chemicals . . . . .	193	Crochets . . . . .	555	Glycerine . . . . .	116
Beads . . . . .	516	China-ware . . . . .	258, 261	Crochets . . . . .	555	Glycerine . . . . .	116
Beats, transmission . . . . .	296, 327	Chlorides . . . . .	190	Crochets . . . . .	555	Glycerine . . . . .	116
Bicycles . . . . .	503	Chocolate . . . . .	113	Crochets . . . . .	555	Glycerine . . . . .	116
Best and, iron . . . . .	105, 400	Chronometers . . . . .	121, 422	Crochets . . . . .	555	Glycerine . . . . .	116
Beer . . . . .	37	Cigarette cases . . . . .	291, 321, 532	Crochets . . . . .	555	Glycerine . . . . .	116
Bees, live . . . . .	434	Cigarette holders . . . . .	216, 233, 311, 528	Crochets . . . . .	555	Glycerine . . . . .	116
Bells . . . . .	531	Cinches . . . . .	430	Crochets . . . . .	555	Glycerine . . . . .	116
Bells, transmission . . . . .	296, 327	Clocks and fittings for . . . . .	123, 121	Crochets . . . . .	555	Glycerine . . . . .	116
Birds . . . . .	511	Clothing & made-up articles 105-110	71	Crochets . . . . .	555	Glycerine . . . . .	116
Birds . . . . .	511	Clothes . . . . .	192, 163	Crochets . . . . .	555	Glycerine . . . . .	116
Black lead . . . . .	553	Cocoa . . . . .	78	Crochets . . . . .	555	Glycerine . . . . .	116
Bucklers . . . . .	508, 500, 511	Coconuts . . . . .	70	Crochets . . . . .	555	Glycerine . . . . .	116
Buts . . . . .	122, 435, 106	Coffee and substitutes for . . . . .	76, 77	Crochets . . . . .	555	Glycerine . . . . .	116
Butlers . . . . .	315, 343	Cognac . . . . .	100	Crochets . . . . .	555	Glycerine . . . . .	116
Buts . . . . .	51	Coin and coins . . . . .	193	Crochets . . . . .	555	Glycerine . . . . .	116
Buts . . . . .	297	Collars and cuffs, paper . . . . .	283	Crochets . . . . .	555	Glycerine . . . . .	116
Buts . . . . .	267, 203	Colophony . . . . .	136	Crochets . . . . .	555	Glycerine . . . . .	116
Buts . . . . .	311, 435, 532, 323	Colours and dyes . . . . .	171-176	Crochets . . . . .	555	Glycerine . . . . .	116
Buts . . . . .	270, 115	Combs and teeth for textile . . . . .	215	Crochets . . . . .	555	Glycerine . . . . .	116
Buts . . . . .	309	Compass . . . . .	480	Crochets . . . . .	555	Glycerine . . . . .	116
Buts . . . . .	314, 393	Confectionery . . . . .	111	Crochets . . . . .	555	Glycerine . . . . .	116
Buts . . . . .	56	Copiers' wares . . . . .	210	Crochets . . . . .	555	Glycerine . . . . .	116

24 Milk, fresh or curdled .....	Free	—
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II. ALIMENTARY ANIMAL PRODUCTS.							
Nos.	Goods.	General	Conventional	Nos.	Goods.	General	Conventional
		Tariff, Lev. St.	Tariff, Lev. St.			Tariff, Lev. St.	Tariff, Lev. St.
26*	Cheese:			63	Pastry of all kinds, containing neither sugar nor spices, including bread, ship's biscuits, "peccari," crackers, biscuits, and other bakers' produce of a like nature, not containing sugar	20 00	—
(a)	Ordinary and "coush-coush" .....	20 00	—	54	Fermentaceous pastes:		
(b)	Other .....	75 00	60 00 F		Macaroni, vermicelli, pastes known as "farfalle," "caviar," "galuchio," &c.	25 00	8 00 F
	Camembert, Gouda, Emmentaler, Roquefort, Pont-l'Évêque .....	75 00	40 00 F	55	Saltp. in roots or in powder .....	50 00	—
	Parmesan, gorgonzola, pecorino, fontina, provolone, and stracchino .....	75 00	30 00 F	56	Ram and meslin for cattle fodder .....	Free.	—
26	Edible fat, known as "tchiriche" .....	10 00	—				
27	Margarine and other edible artificial butters .....	100 00	—				
28	Goose fat, lard, and other fats not specially mentioned .....	50 00	—				
29	Eggs and yolks of eggs .....	10 00	—				
30	Honey, liquid or in the comb .....	10 00	—				
III. FISH, AQUATIC ANIMALS, AND FISH PRODUCTS.							
31	Fish, fresh, of all kinds .....	10 00	—	V.—FRUITS, VEGETABLES, AND OTHER PLANTS AND SEEDS.			
32	Fish, salted:			57	Lemons and oranges .....	5 00	1 50 F
(a)	Salmon, cod ("huse"), tunny, sterlet, and in general all fish of the sturgeon and trout kind .....	50 00	—		Mandarin oranges, cedrat, pomegranates and other Southern fruits .....	5 00	—
(b)	Others, not specially mentioned .....	20 00	—	58	Figs of all kinds, including green figs .....	15 00	—
33	Fish of all kinds, dried, smoked, marinated, preserved or otherwise prepared (including the weight of the immediate receptacle) .....	75 00	—	59	Dates of all kinds .....	20 00	—
1.	Sardines and tunny in oil, in boxes .....	—	22 00 F	60	Fresh grapes for making wine or for dessert .....	20 00	—
2.	Dried fish salted .....	—	25 00 F	61	Italiane of all kinds .....	30 00	—
3.	Other .....	—	35 00 F	62	Apples, pears, medlars, plums, apricots, strawberries, dogberries and other fruits:		
				(a)	Fresh .....	5 00	—
				(b)	Dried .....	15 00	—
				63	Melons & water-melons .....	1 00	—
				64	Walnuts: (a) In the shell .....	5 00	—
				(b)	Without the shell .....	5 00	—
				65	Hazle nuts: (a) In the shell .....	10 00	—
				(b)	Without the shell .....	10 00	—
				66	Pistachio nuts of all kinds .....	25 00	10 00 F
					Earth nuts .....	25 00	5 50 F
				67	Almonds and apricot kernels:		
				(a)	In the shell .....	20 00	10 00 F
				(b)	Without the shell .....	40 00	20 00 F
				68	Carob beans .....	3 00	—
				69	Nutmeats .....	50 00	—
				70	Cocoanuts, with or without the palm nuts .....	15 00	—
				71	Clove, cinnamon, cassia-lignea, roots of the pepper plant granulated or in powder; ginger, groins of paradise, cardamom, annamum, coriander seeds, cummin, and other similar products not specially mentioned .....	50 00	—
				72	Black pepper: (a) In corns .....	30 00	—
				(b)	In powder .....	15 00	—
				73	Red pepper (capsicums) .....	50 00	—
				74	Mustard: (a) In powder .....	50 00	—
				(b)	Prepared (including weight of immediate receptacle) .....	75 00	25 00 F
				75	Vanilla, saffron, and mace .....	1,200 00	—
				76	Coffee: (a) Raw .....	30 00	—
				(b)	Roasted, in beans, or ground .....	30 00	—
				77	Frank coffee and other coffee substitutes, including all roasted vegetable products used as coffee substitutes, such as beetroot, figs, beans, barley, &c. ....	60 00	40 00 A
					Note is deducted for weight of immediate receptacles .....	—	—
				78	Cocoa: (a) In beans, with or without the shell .....	20 00	—
				(b)	Ground or in paste, in tablets or in powder, without addition of sugar .....	100 00	—
				79	Tea (including weight of immediate receptacle) .....	100 00	—
					Ad. No. 79.—Tea from Alps, so called "chiest tea," comes under No. 133.		
				80	Tobacco: (a) In the leaf .....	258 00	—
				(b)	Manufactured for the cigarette .....	800 00	—
				81	Tobacco, manufactured:		
				(a)	Cut .....	2,980 00	—
				(b)	Cigarettes .....	2,980 00	—
				(c)	Cigars .....	580 00	—
				(d)	Snuff and chewing tobacco .....	2,980 00	—
				82	Olives: (a) Ordinary, salted .....	6 00	—
				(b)	Otherwise, preserved or marinated (including weight of immediate receptacle) .....	13 00	—
					Ad. No. 82.—Preserved and marinated olives shall not only include those salted, but also those otherwise prepared, such as in vinegar, olive oil, laurel leaves, &c., in receptacles hermetically sealed or not.		
				83	Oleaginous seeds, not specially mentioned .....	6 00	6 00 F
				84	Amberseed, fennel seed, and allspice .....	10 00	—
				85	Thyme .....	15 00	—
				86	Seeds (for sowing) and flower bulbs and tubers, not specially mentioned .....	Free	Free F
					Note. The importation of these products will be effected in accordance with the provisions of the law relating to phylloxera (F.).		
				87	Vegetables and kitchen-garden produce of all kinds, edible:		
				(a)	Fresh .....	5 00	—
				(b)	Dried .....	15 00	—
				(c)	In brine .....	20 00	—
				(d)	Preserved in vinegar, oil &c. (including weight of immediate receptacle) .....	50 00	17 00 F

\* Cheese merely salted and put up in kegs, tin cans or other receptacles is treated as ordinary cheese. Fresh unsalted soft cheese in strainer or bag is included in this No.

Goods.	General Tariff. Lev. St.	Conven- tional Tariff. Lev. St.	Nos.	Goods.	General Tariff. Lev. St.	Conven- tional Tariff. Lev. St.
Vegetable sources of all kinds for table use 100 kilos.	50 00	—	98	Alcohol having an alcoholic strength of 80 degrees or more .....	30 00	—
Mushrooms of all kinds:			99	Spirits: spirit distilled from the residue of pressed grapes, known as "kaidin," in "ploms," "maras," and other similar beverages, in casks, bottles, or other receptacles .....	50 00	—
(a) Fresh or salted .....	10 00	—	100	Cognac, rum, arrack, poem, bitters, "fernet," absinthe, and other similar beverages in casks, bottles, or other receptacles 100 kilos.	100 00	—
(b) Dried or preserved, in oil, vinegar, &c. (including weight of immediate receptacle) .....	50 00	—		Cognac, Armagnac, and other natural brandies from wines .....	—	0 80 F
Dried or preserved with truffles .....	50 00	50 00 F		In casks and other recipients .....	—	0 45 F
Preserved in oil, vinegar &c. ..	50 00	35 00 F		In bottles .....	—	0 45 F
Hops .....	50 00	40 00 A				
Shrubs, vine-shoots and nursery-garden plants of all kinds .....	Free	Free F				
Flowers, leaves, moss, and other plants for decorative purposes:						
(a) Living, with roots .....	0 50	0 40 F				
Note.—The importation of these products will be effected in accordance with the provisions of the law relating to phylloxera (F.).						
(c) In bouquets or wreaths .....	50 00	—				
(c) Dried or prepared .....	30 00	—				
Hay, straw, and all plants and green stuff for cattle-feed, including vetches of all kinds	Free	—				

# VII. BEVERAGES.

Note.—No tare allowance is made for immediate receptacles under Tariff Nos. 94-102.		
Wine of all kinds in casks, leather bottles, demijohns, and other large receptacles:		
(a) Up to 12 degrees of alcohol in volume 100 kilos.	30 00	30 00 F
(d) From 12 to 20 degrees .....	30 00	60 00 F
(c) 20 degrees and over .....	75 00	75 00 F
Ad. No. 94.—Grape must, partially fermented, is also dutiable under this heading.		
Note Ex (a) and (b).—Grape wines the produce of the Bordeaux, Burgundy, Roussillon, Beaujolais, Telle; of the basins of the Garonne, Rhone, Loire, seine, Aude, Herault, Arzens, and Var, testing up to 14 degrees inclusive, imported in casks or barrels, will pay a duty of 12 lev. 80 stotinki per 100 kilos. These wines must be accompanied by certificates of origin issued by the public authorities of the place of origin and cited by the Chief Customs Officers at the place of exportation, which will be chosen by the French Government and notified to the Bulgarian Government.		
(a) (b) Grape wines, the produce of certain (named) districts in Austria-Hungary, testing up to 14° inclusive, imported in casks or barrels .....	—	12 80 A
Note.—To take the benefit of this rate of duty, these wines must be accompanied by certificates of origin.		
Wine of all kinds, in bottles or jars 100 kilos.	75 00	75 00 F
Note Ex (a).—Wines imported in bottles, the produce of the Bordeaux, Burgundy, Beaujolais, Roussillon, and Telle; of the basins of the Garonne, Rhone, Loire, Seine, Aude, Herault, Arzens, and Var, will pay a duty of 25 stotinki per bottle of 75 centilitres		
Ex (b).—Sparkling wines will pay 50 stotinki per ordinary bottle (F.).		
Ad. No. 95 and 96.—See Ad. No. 101.		
Ad. No. 97 and 98.—Fruit wines other, raspberry wine &c., are also dutiable under these Nos.		
Ad. No. 99. Wines imported by persons residing near the frontier, in bags, bottles, receptacles of tin, wood &c., for personal consumption, and unsealed, are dutiable at value in casks.		
100 (a). Wines imported in bottles, the produce of certain (named) districts in Austria-Hungary .....	—	6 25 A
Vinegar, containing up to 8 per cent. of acetic acid .....	25 00	—
Ad. No. 106. Aromatic (perfumed) vinegar is dutiable under Tariff No. 109, and vinegar containing more than 8 degrees of acetic acid under No. 180.		
Beer: (a) In casks .....	10 00	—
(b) In bottles or jars .....	15 00	—
Note.—German beers shall enjoy all Customs and other duty facilities accorded to foreign beers of every kind (G.).		

98 Alcohol having an alcoholic strength of 80 degrees or more .....	100 kilos	30 00	—
99 Spirits: spirit distilled from the residue of pressed grapes, known as "kaidin," in "ploms," "maras," and other similar beverages, in casks, bottles, or other receptacles .....	100 kilos	50 00	—
100 Cognac, rum, arrack, poem, bitters, "fernet," absinthe, and other similar beverages in casks, bottles, or other receptacles 100 kilos.	100 kilos	100 00	—
Cognac, Armagnac, and other natural brandies from wines .....	—	—	0 80 F
In casks and other recipients .....	—	—	0 45 F
In bottles .....	—	—	0 45 F
Note.—In order to be entitled to these duties, natural brandies enumerated above must be accompanied by the special documents issued for these articles by the French Indirect Taxation Department, cited for the purpose of identification by the Chief Customs Officer at the place of exportation.			
Rum and tafal:			
In casks and other recipients .....	—	—	0 45 F
In bottles of 75 centilitres .....	—	—	0 45 F
101 Liqueurs of all kinds .....	100 kilos.	120 00	—
(a) In bottles of 75 centilitres .....	—	—	0 60 F
(b) In other recipients .....	—	—	0 70 F
Note to Nos. 95, 100, 101 and 102.—Bottles of a capacity of one-half bottle, or of one-half litre will pay half the duty applicable to whole bottles and whole litres respectively (F.).			
Ad. No. 101.—All spirits, flavoured or sweetened, such as chartreuse, "aracoe," maraschino, benedictine, ratafia, of raspberries or cherries &c., are considered as liqueurs.			
102 Mineral waters, natural or artificial 100 kilos.	5 00	—	—
Ad. No. 102.—When imported in bottles with mechanical stoppers the bottles will be tariffed separately. Bottles with unmechanical stoppers are dutiable according to their real weight. In order to ascertain the gross weight of mineral waters, the actual net weight of the bottles shall be deducted from the total gross weight.			

# VII. SUGAR AND SUGAR PRODUCTS.

103 Refined sugar, in all forms .....	100 kilos.	27 50	—
104 Raw sugar (unrefined) .....	25 00	—	—
105 Molasses .....	20 00	—	—
106 Glucose from fruit and potato syrup ..	20 00	—	—
107 Sugar candy and so-called "pepale" sugar 100 kilos.	30 00	—	—
108 Fruit syrups with addition of sugar or honey .....	100 kilos.	50 00	—
109 Fruit jams, compotes, or marmalades, so-called "marmelade" fruit paste, of all kinds of fruit, with addition of sugar or honey 100 kilos.	50 00	40 00 F	—
110 Sweetmeats of all kinds and preserved fruits .....	100 kilos.	75 00	60 00 L
111 Rahat-loucoum .....	50 00	—	—
112 Halva (so-called "tahla" and other) ..	50 00	—	—
113 Cocoa and chocolate in powder or in tablets, with addition of sugar .....	100 kilos.	100 00	—
114 Fine confectionery, with addition of sugar or honey, such as "pain d'angelique," cream bread, "bûche," small dessert cakes, and other similar sweetened pastry ..	100 lbs.	75 00	30 00 F
115 Sweet biscuits of all kinds .....	50 00	30 00 F	—
116 Nestle's flour and other prepared flour for infants' food .....	100 kilos.	40 00	—
117 Fruit, cooked or preserved, without sugar or honey, such as "raisins," prune pastilles, "petanex," &c. ....	100 kilos.	25 00	—
118 Raisins and pastilles prepared with sugar, most of grapes, of honey, &c. ....	100 kilos.	40 00	—
119 Condensed milk, with addition of sugar or otherwise prepared .....	100 kilos.	50 00	—
120 Sweet delicacies not specially mentioned ..	50 00	—	—

Ad. No. 100.—The following are included under this heading:—Sugar obtained from cereals, fruit, and ferns, exhausted syrups (molasses) from refining, and all thick liquids containing sugar, not otherwise mentioned. Fruit syrups are included under No. 108, and mellelasi syrups under No. 185.

Tare is allowed only on the weight of the net bottle packing. No tare is deductible in bottles or other immediate receptacles.



No.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.	No.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
VIII.—OILS, FATS, WAX AND PRODUCE THEREOF.							
121	Olive oil:			143	Gum arabic:		
(a) In barrels, jars, or other receptacles containing more than 10 kilograms, 100 kilos.		15 00	10 00 F	(a) In powder or grains. .... 100 kilos.	15 00	—	—
(b) In bottles or other receptacles containing 10 kilograms, or less. .... 100 kilos.		25 00	18 00 F	(b) Dissolved. .... 30 00	—	—	—
122	Essence and nut oil:			Ad. No. 113. — No tare is deducted for bottles.			
(a) In barrels, jars, or other receptacles containing more than 10 kilograms, 100 kilos.		20 00	20 00 F	144	Lao (gum lac), in sticks, grains, leaves, shells, &c. .... 100 kil a.	15 00	—
(b) In bottles or other receptacles containing 10 kilograms, or less. .... 100 kilos.		30 00	30 00 F	145	Vegetable juices and resins: not specially mentioned. .... 100 kilos.	15 00	—
123	Edible vegetable oils, not specially mentioned:			146	Vegetable glue. .... 10 00	—	—
(a) In barrels, jars, or other receptacles containing 2 over 10 kilograms, 100 kilos.		30 00	10 00 F	147	Glue and goldbeaters' wax. .... 20 00	—	—
(b) In bottles or other receptacles containing 10 kilograms, or less. .... 100 kilos.		40 00	18 00 F	148	Dextrine, in powder. .... 25 00	20 00 A	—
124	Lined oil. .... 100 kilos.	25 00	—	149	Sealing wax, red or of other colour. .... 30 00	—	—
Ad. No. 121. This number includes linseed oil, sunflower oil, and other oil.				150	Sealing waxes. .... 200 00	—	—
125	Cotton seed oil, edible:			151	Alumina (egg white). .... 120 00	—	—
Ad. No. 125. — Cotton seed oil can only be imported for use in industries after denaturation in the Customs House.				152	Adhesive substance, not specially mentioned. .... 100 kilos.	50 00	—
Ad. No. 125. — Cotton seed oil imported for industrial purposes, after having been denatured, shall be dutiable under No. 128.				X.—MINERAL RESINS AND OILS.			
126	Almond oil, sweet butter and coconut oil (huile de coco) (comestible vegetable oil). .... 100 kilos.	10 00	10 00 F	153	Mineral tar (coal tar). .... 100 kilos.	5 00	—
Ad. No. 126. — Coconut oil imported for industrial purposes shall, if it be obtained by any process, be dutiable under No. 128.				154	Asphalt and other mineral resins:		
127	Cod liver oil. .... 100 kilos.	20 00	—	(a) Asphalt stone in lumps. .... Free	—	—	—
Ad. No. 127. — Edible fish oils are also dutiable under this No.				(b) Asphalt stone, powdered. .... 2 00	—	—	—
128	Oils, not specially mentioned, for use in industries, and for other purposes, but not for human consumption, excepting aromatic oils. .... 100 kilos.	5 00	—	(c) Asphalt, liquid; mineral tar resin; coal resin and naphtha resin; asphalt mastic. .... 10 00	5 00	—	—
(a) Palm and coconut oils. .... 5 00 F				(d) Articles of asphalt and of other mineral resins. .... 100 kilos.	7 00	—	—
(b) Castor oil. .... 5 00 F				155	Paraffin. .... 10 00	10 00 G	—
129	Fish fats and other fats for use in industries. .... 100 kilos.	5 00	4 00 Del	156	Ozokerite, raw and refined (ceresine). .... 50 00	—	—
Ad. No. 129. — Degrees used for the preparation of chamois leather are included under this heading.				157	Naptha (or mineral turpentine). .... 15 00	—	—
130	Tallow, tallow and other non-edible animal fats. .... 100 kilos.	10 00	—	158	Petroleum and other mineral illuminating oils, raw or refined. .... 100 kilos.	5 00	—
131	Spermaceti, stearic, glycerine, palmitic and lanolin. .... 100 kilos.	20 00	—	159	Heavy mineral oils and residues from the refining of naphtha (crude petroleum) and other mineral oils. .... 100 kilos.	5 00	—
132	Beeswax, vegetable wax, tallow in the comb. .... 100 kilos.	50 00	—	Ad. No. 160. — Residues from the refining of petroleum, known as "pachou", and serving for heating purposes, are exempt from duty.			
133	Candles (a) Of tallow. .... 50 00	—	1 00 Del	161	Vaseline. .... 5 00	—	—
(b) Of stearic, spermaceti, palmitic and lanolin. .... 50 00				Ad. No. 161. — Vaseline imported in small receptacles, such as small boxes or bottles, capsules, &c., for use as performed or not, is dutiable under No. 162.			
(c) Of wax and ceresine. .... 100 00				XI.—FUEL.			
Ad. No. 133. — No tare is deducted for the weight of immediate receptacles.				162	Coal and coke for heating. .... Free	—	—
134	Soap: (a) For washing. .... 100 kilos.	15 00	12 00 B	163	Coal or mineral fueling. .... Free	—	—
(b) For greasing and in industrial use. .... 10 00				164	Firewood. .... 0 20	—	—
Soft soap (potash soap). .... 7 50 Del				165	Charcoal. .... 1 00	—	—
IX.—VEGETABLE JUICES, RESINS, AND ADHESIVE SUBSTANCES.				166	Other fuel not specially mentioned. .... 2 50	—	—
135	Pine resin. .... Free	—	—	XII.—AROMATIC OILS, ESSENCES, PERFUMERY, AND TOILET ARTICLES.			
136	Colophony. .... 5 00	—	—	167	Essence of roses. .... Free	—	—
137	Vegetable liquid pitch and tar oil. .... 2 00	—	—	168	Volatile oils of all kinds and natural or artificial aromatic preparations, such as pomades and perfumes, oils not containing alcohol and not mixed; essences of fruits, nutmeg oil, and others used in confectionery and in the manufacture of liquors. .... Prohibited	—	—
138	Vegetable essence of turpentine. .... 15 00	—	—	Note. — Essences and volatile oils, natural or artificial, used for medicinal purposes, and for use in perfumery and drinks. .... Prohibited G	—	—	—
139	Camphor, manna, mace (piliangum), myrrh, aloes, and liquorice juice. .... 300 00	—	—	All other essences and volatile oils not specially mentioned for use in industries. .... 100 kilos.	—	500 00 G	—
140	Gum mastic. .... 50 00	—	—	No tare is deducted for the weight of immediate receptacles.			
141	Gum benzoin. .... 100 00	—	—	169	Perfumery of all kinds, plain (extracts, dyes, infusions); compound (champan, flowers, &c.), scented waters, dry perfumes (pastilles, sachets), coloriferous preparations for burning, fumigation, &c.; cosmetic preparations of all kinds. .... 500 00	—	—
142	Natural balsams of all kinds. .... 100 00	—	—	Perfumery of all kinds:			
Ad. No. 142. — Balsams of Peru, copaiba, Mecca, Mucosa, Tolu, and other medicinal balsams are included under this heading.				(a) Perfumes (extracts and essences), face paints, solid or liquid, perfumed silk sachets. .... 100 kilos.	—	300 00 F	—
Ad. Nos. 121-123. — Edible oils imported by persons residing near the frontier for their own consumption, in unsealed receptacles of small capacity, such as bottles, jars, tins, &c., are dutiable under letter (a) of Nos. 121-123. — Edible oils imported for use in industries are dutiable under No. 128 after denaturation in the Customs House. Ad. No. 123. — Groundnut oil, poppy oil, &c. — Tare is allowed only on the weight of the exterior packing. No tare is deducted for bottles or other immediate receptacles.				(b) Alcoholic essences, eau de Cologne, toilet waters, washes for the face, toilet vinegars, elixirs, powders and pastes for the teeth, hair dyes, brilliantries, oils and pomades, hair dyes, and other articles not specially mentioned. .... 100 kilos.	—	250 00 F	—
Ad. No. 124. — Perfumed and toilet soaps are dutiable under No. 150. Soap powder, and the various kinds of soda and lye intended to replace soap for washing purposes, are dutiable as ordinary washing soaps. Soap cakes or powder for removing stains on clothes, skins, cloth, &c., are also dutiable under No. 151.				Note. — (1) Alveoliferous, phacelia, framuliferous, accompanying consignments are admitted free of duty (F.).			
Ad. No. 131 (C). — The following are included under this number: (a) Soft soap, called "sapon doux", "sapon blanc", and also soap for dyeing wool called "sapon noir".				(2) The liquidation of customs duty will be effected on the same time as the liquidation of excise duty, i.e., the weight of the receptacles will be deducted (the weight of the vessels, and of other articles will be established by the production of the same receptacles empty (F.).			
				Note. — No tare is deducted for immediate receptacles. The following are included under this heading: All elixirs, tooth or mouth pastes or powders, all scented waters, pomades, pastes, creams, powders, and colours, for the toilet and hair.			

Nos.	Goods.	General Tariff. Lvs. St.	Conven- tional Tariff. Lvs. St.
170	Toilet soaps, medicinal and cosmetic soaps of all kinds, perfumed or not. .... 100 kilos.	100 00	70 00 G F
172	Vegetable tanning materials: (a) Oak and fir bark ..... 100 kilos.	—	3 00 F
	(b) Vegetable extracts for tanning and tinctorial lakes ..... 100 kilos.	5 00	5 00 F
	(c) Indigo, natural or artificial <sup>1</sup> ..... 100 kilos.	100 00	60 00 G
	<i>Note.</i> —Synthetic indigo shall not be subjected to other or higher duties than natural indigo (G.).	—	—
	(d) Henna ..... 100 kilos.	15 00	—
	(e) Animal colours and tinctorial lakes; carmine, kermes, &c. .... 100 kilos.	30 00	30 00 F
175	Artificial organic colours (derived from coal tar) of all kinds, aniline, murexide, &c. .... 100 kilos.	15 00	50 00 G
176	Mineral colours, natural or artificial, not specially mentioned: (a) Colours not prepared for immediate use (solid, in powder, &c.) ..... 100 kilos.	10 00	—
	(1) White lead ..... 100 kilos.	—	10 00 Bel
	(2) Ultramarine and common blue, in barrels, cases, or packages over one half kilo. .... 100 kilos.	—	8 00 Bel
	(3) Ochre, raw or in pieces ..... 100 kilos.	—	3 75 F
	(b) Colours prepared for immediate use ..... 100 kilos.	25 00	—
	(1) Ultramarine and common blue, in packages of one half kilo. and under ..... 100 kilos.	—	20 00 Bel
	(2) Ochre, washed or powdered ..... 100 kilos.	—	5 75 F
	(c) Lead oxide ..... 100 kilos.	5 00	5 00 F
	<i>A. L. No. 176b.</i> —All colours prepared with oil, water, size, &c., are considered as colours prepared for immediate use.	—	—
177	Chalk: (a) Black for drawing ..... 100 kilos.	12 00	—
	(b) White chalk of carbonate of lime or gypsum ..... 100 kilos.	20 00	—
	(c) Coloured chalk manufactured of the same materials ..... 100 kilos.	25 00	—
	<i>Note.</i> —Under sub-division (a) is included only natural black chalk for drawing. Pastels ( <i>crayons de pastel</i> ), coloured in the paste, prepared with chalk, clay, gypsum and other greasy and glutinous materials shall be dutiable under No. 179 as pencils ( <i>crayons</i> ).	—	—
178	Drawing charcoal and carbons for electric lamp ..... 100 kilos.	25 00	25 00 G
	<i>Note.</i> —Other carbons for electrical purposes are also included under this number (G.).	—	—
179	Pencils: (a) Black, of all kinds ..... 100 kilos.	15 00	60 00 G
	(b) Other colours of all kinds ..... 100 kilos.	100 00	—
179b	Pencils, coloured in the paste, prepared from chalk, clay, plaster, and other greasy and adhesive substances; Spanish chalk for tailors' use ..... 100 kilos.	—	70 00 A
180	Graphite (plumbago) ..... 100 kilos.	2 00	—
181	Black lead for polishing stones ..... 100 kilos.	15 00	—
182	Indian ink of all kinds for writing or drawing: (a) In tablets ..... 100 kilos.	50 00	—
	(b) Liquid (including weight of immediate receptacle) ..... 100 kilos.	30 00	—
83	Inks of all kinds, in powder or liquid: (a) Printing inks (including weight of immediate receptacle) ..... 100 kilos.	35 00	—
	(b) Stamping inks for lithography or autography (including weight of immediate receptacle) ..... 100 kilos.	50 00	—
	(c) All other inks not specified including weight of immediate receptacle ..... 100 kilos.	30 00	—
184	Slate pencils for writing: (a) Plain ..... 100 kilos.	10 00	8 00 G
	(b) Covered with paper ..... 100 kilos.	15 00	8 00 G
	(c) Encased in wood ..... 100 kilos.	25 00	—
185	Lacquers and varnishes: (a) Made with alcohol (including the weight of the bottles, boxes, pots, or other immediate receptacles) ..... 100 kilos.	50 00	—

Nos.	Goods.	General Tariff. Lvs. St.	Conven- tional Tariff. Lvs. St.
	(b) Made with turpentine, &c. (including the weight of the bottles, boxes, pots, or other immediate receptacles) ..... 100 kilos.	60 00	—
	(c) Made with oil or mixed (including the weight of the bottles, boxes, pots, or other immediate receptacles) ..... 100 kilos.	75 00	60 00 A
186	Blacking or polishes of all sorts for boots and other leather articles: (a) Foot polish of all sorts ..... 100 kilos.	20 00	15 00 G
	(b) Coloured pomades and creams for polishing ..... 100 kilos.	50 00	—
	<i>As to tare, see No. 185.</i>	—	—
XIV.—CHEMICAL PRODUCTS AND PREPARATIONS.			
187	Mineral acids: (a) Acetic (nitric) acid ..... 100 kilos.	6 50	—
	(b) Hydrochloric (muriatic) acid ..... 100 kilos.	4 00	—
	(c) Sulphuric acid (vitriol) ..... 100 kilos.	Free	—
	(d) Phosphoric acid ..... 100 kilos.	10 00	—
	(e) Other acids not specified ..... 100 kilos.	5 00	—
188	Organic acids: (a) Gallic, pyrazolic, tannic, oxalic, carbolic acids ..... 100 kilos.	12 00	—
	(b) Tartaric acid ..... 100 kilos.	50 00	—
	(c) Citric acid, crystallised or liquid ..... 100 kilos.	60 00	—
	(d) Acetic acid and essence of vinegar, containing more than 8 per cent. of acid, liquid or crystallised, per degree of acidity ..... 100 kilos.	4 00	—
188a	Acetic acid and essence of vinegar containing more than 13 % of acid, liquid or crystallised, per degree of acidity ..... 100 kilos.	—	5 00 A
189	Anhydrous and hydrated oxides: (a) Hydrate of acetic (acetic acid) ..... 100 kilos.	Free	3 00 Bel
	(b) Hydrate of potash (caustic potash) ..... 100 kilos.	—	—
	(c) Ammonia, anhydrous or hydrated ..... 100 kilos.	5 00	—
	(d) Red lead (minium) ..... 100 kilos.	7 50	—
	(e) Peroxide of manganese (pyrolusite) ..... 100 kilos.	Free	—
	(f) Oxide of magnesium (magnesia) ..... 100 kilos.	30 00	—
190	Other chemical products and preparations: (a) Carbonates: (1) Carbonate of ammonia ..... 100 kilos.	Free	—
	(2) .. of potash ..... 100 kilos.	—	5 00 Be
	(3) .. of soda ..... 100 kilos.	—	1 50 Bel
	(4) .. of magnesium ..... 100 kilos.	1 00	—
	(5) Bicarbonate of soda ..... 100 kilos.	2 00	—
	(b) Sulphates: (1) Sulphate of ammonia ..... 100 kilos.	5 00	—
	(2) .. of alumina ..... 100 kilos.	Free	—
	(3) .. of soda and potash ..... 100 kilos.	3 00	—
	(4) .. of zinc ..... 100 kilos.	Free	—
	(5) .. of copper ..... 100 kilos.	1 00	—
	(6) .. of iron ..... 100 kilos.	Free	—
	(7) Alums of all sorts (of potash, of ammonia, of chromium, &c.) ..... 100 kilos.	Free	—
	(c) Chlorides and other chemical products: (1) Chloride of ammonium (hydrochlorate of ammonia, sal ammoniac) ..... 100 kilos.	10 00	—
	(2) Hypochlorite of lime (chloride of lime) ..... 100 kilos.	3 00	—
	(3) Aluminates of soda ..... 100 kilos.	10 00	—
	(4) Phosphate of soda and phosphate of potash ..... 100 kilos.	Free	—
	(5) Tetrahydrate of sodium (borax) ..... 100 kilos.	5 00	—
	(6) Tartrate of antimony and of potash or of soda (emetie) ..... 100 kilos.	20 00	—
	(7) Nitrate of potassium (nitre or saltpetre) ..... 100 kilos.	7 50	7 50 G
	(8) Nitrate of sodium (saltpetre of Peru or Chile) ..... 100 kilos.	Free	—
	(9) Chlorate of potassium (Berthollet salt) ..... 100 kilos.	10 00	—
	(10) Bichromate of potassium or of sodium ..... 100 kilos.	Free	—
	(11) Permanganate of potash ..... 100 kilos.	15 00	—
	(12) Acetate of copper ..... 100 kilos.	30 00	—
	(13) Acetate of lead ..... 100 kilos.	16 00	—
	(14) Ferricyanide of potassium (red prussiate of potash) and ferrocyanide of potash (yellow prussiate of potash) ..... 100 kilos.	16 00	—
	(15) White and red phosphorus ..... 100 kilos.	50 00	—
	(16) Sulphur fuming and reduced, and flowers of sulphur <sup>2</sup> ..... 100 kilos.	Free	1 50 I
	(17) Alizarine and aniline oils ..... 100 kilos.	50 00	—
	(18) Naphthalene ..... 100 kilos.	2 50	—
	(19) Croceate not purified, crocolite, carbanilum, and uric acid ..... 100 kilos.	10 00	—
	(20) Sulphuret of carbon ..... 100 kilos.	Free	—
	(21) Trichloride of carbon ..... 100 kilos.	—	—
	(22) Petrol ether (essence of petrol), gasoline, benzine ..... 100 kilos.	5 00	—

<sup>1</sup> 70 lvs. also in the Convention with Italy for toilet soaps, perfumed or not, and medicinal soaps.

<sup>2</sup> *Note to No. 175.*—Insignificant additions of organic colours, natural or artificial, not exceeding 3%, shall not affect the tariff classification of mineral colours, natural or artificial. When the addition exceeds 3%, said colours shall be dutiable under No. 175 as artificial organic colours (G.).

<sup>3</sup> Convention with France as regards *indigo* and *litharge*.

<sup>1</sup> A. L. to 1882.—Acetic acid and essence of vinegar containing up to 8 per cent. of acid are considered as vinegar, and will be classed under No. 96. Liquid acid of acetic acid intended for industrial purposes, is free of duty, on condition of its being denatured at the Customs-house at the Importers' expense.

<sup>2</sup> Words in square brackets added by Convention with Italy.

## XIV.—CHEMICAL PRODUCTS AND PREPARATIONS continued.

XIV.—CHEMICAL PRODUCTS AND PREPARATIONS—continued.				XV.—CONVENTIONAL GOODS.			
Nos.	Goods.	General Tariff. Lvs. St.	Con- ventional Tariff. Lvs. St.	Nos.	Goods.	General Tariff. Lvs. St.	Con- ventional Tariff. Lvs. St.
(23) Methylene alcohol (spirits of wood or methylene) .....	100 kilos.	10 00	—	200	Exotic and odoriferous woods of all sorts, even in logs, barks, &c., ..... 100 kilos.	0 50	—
(24) Bitartrate of potassium (cream of tartar) .....	100 kilos.	50 00	—	Ad. No. 200.—The following are com- prised under this heading:—Elony, ma- hogany, cedar, cypress, lignum vi- olive, box, walnut, jasmine, aloe, sandal, violet wood, assafras, citron, orange, camphor, American black walnut, palm, &c.			
(25) Silicate of potassium or of sodium (soluble glass) .....	100 kilos.	50 00	—	201	Cork: (a) Raw or in burls, ..... 100 kilos.	5 00	5 00 (F)
(26) Hydrosilicate of magnesium (talc) and steatite (soap-stone) .....	100 kilos.	50 00	—	(b) Bottle corks and other articles .....	50 00	50 00 (F)	
(27) Carbonate of lime or chalk in powder, natural or precipitated, pure 100 kilos.	5 00	—	—	ex 201 (b)	Slabs, shells and bricks of cork waste (cork stouck, called "Reform," "Emulit" and the like; as also the same articles composed of clay, fossil earth, asbestos, wood shavings, and other similar material ("Thermalit," &c.) for insulating and coating .....	—	20 00 A
(28) Gypsum (sulphate of lime) laked or not, ground or not, ..... 100 kilos.	5 00	1 00 A	—	202	Common bast and raphia .....	4 00	—
(29) Saccharin ("acesul") an artificial saccharine and other sweetening substances obtained by synthetic processes, ..... kilo.	100 00	—	—	203	Wood bark, poles, twigs, osiers for plaiting, rushes, straw for brooms, reeds, rushes, rush roots, cocoanut or palm fibre, ixtle, esparto grass, and other similar materials for wattling, brush making, &c., ..... 100 kilos.	1 00	—
Note.—The importation of saccharin &c. is only permitted under the author- isation of the public health authorities.				ex 203	Wool wool .....	—	Free A
(30) Sulphate of soda .....	Free	—	—	204	Cocoa and palm nut shell and other hard nuts, seeds, &c. for cutting .....	Free	—
(31) Chloride of magnesium .....	2 00	—	—	205	Unworked ivory .....	"	—
(32) "Urzol" .....	Free	—	—	206	Bones, hoofs and horns, animals in pieces, plaques, and other forms .....	—	—
(33) Solutions for spraying vines, fruit trees or cereals .....	"	—	—	207	Coral, rough, or in beads, ..... 100 kilos.	100 00	100 00*
(34) Chloride of potash (cylvin) .....	Monopoly	—	—	Ad. No. 207.—Imitation coral is made according to the material of which it is made.			
191 Rock-salt and sea salt .....	15 00	15 00 B	—	208	Real pearls .....	100 00	—
192 Chemical products and preparations not mentioned .....	15 00	15 00 B	—	209	Other materials, raw or half-worked, for carving, not classified, ..... 100 kilos.	Free	—
This number also includes sheep dip (B.), ex 192 Carbide of calcium .....	—	0 00 A	—	210	Coopers' ware, of oak or other wood, pre- pared, fitted together or not, ..... 100 kilos.	6 00	—

## XV. MEDICINAL MATERIALS, SIMPLE OR COMPOUND MEDICINES.

193	Herbs, flowers, leaves, barks, roots, mosses, and seeds of all sorts employed in medicine 100 kilos.	20 00	—
194	Distilled waters in which are boiled herbs, flowers, leaves, and barks used in medicine: (a) With alcohol .....	50 00	—
	(b) Without alcohol .....	30 00	—
195	Medicaments which figure in the official pharmacopoeia (including the weight of the immediate receptacle) .....	50 00	50 00 G
Note.—Lysol and lysoform shall be admissible under No. 195.			
196	Medicinal wines, liquors, alcohol prepared for medical use? .....	100 00	—
Medicinal wines:			
(1) By the litre .....	—	0 75 F	—
(2) In bottles of 75 centilitres .....	—	0 65 F	—
(3) All other .....	—	0 00 F	—
Note 1.—The following are considered as medicinal wines:—quinine, rhubarb, condurango, camphor, pepsine, and similar wines, employed exclusively as remedies, and recognised as such by the medical department.			
Note 2.—See Ad. No. 101.			
197	Other medicinal preparations (specialities) not mentioned in the official pharmacopoeia 100 kilos.	150 00	100 00 F
Ad. No. 197.—Medicinal specialties are only admitted into the country by permission of the medical department. Taxes for Nos. 191, 195, 196 and 197.— Articles coming under these numbers are dutiable, including the weight of bottles &c.			

XVI.—BUILDING: TIMBER AND MATERIALS FOR WHEEL-  
WRIGHTS', TURNERS', COOPERS', AND BASKETMAKERS'  
USE, AND PRODUCTS OF THEIR INDUSTRIES.

198	Timber of all sorts:		
(a)	Round, with or without bark, of all lengths and thicknesses .....	0 50	—
(b)	Squared .....	0 75	—
(c)	Planks sawn, but not planed, of a thickness of one centimetre or more 100 kilos.	2 00	—
Under 198 (a) are comprised beams, tree trunks for planks, telegraph and telephone poles, ships' masts, and other similar round wood.			
Under 198 (b) are included all squared timber, of three, four, or more sides, such as wooden shuffling, rafters, &c.			
Under 198c.—The same articles, when planed, are classed under No. 211.			
ex 198	Timber of all kinds:		
(a)	Round, with or without bark, of any length and thickness .....	—	0 30 A
(c)	Sawn, but not planed, of a thickness of more than 1 centimetre:		
(1)	Hard .....	1 50 A	—
(2)	Soft .....	2 00 A	—
199	Sheets of wood of various and boards of all sorts of wood of a thickness of less than one centimetre .....	45 00	22 00 A

\* Bottles of a capacity of one half bottle, or of one half litre, will pay  
half the duty applicable to whole bottles and whole litres respectively.

200	Exotic and odoriferous woods of all sorts, even in logs, barks, &c., ..... 100 kilos.	0 50	—
Ad. No. 200.—The following are com- prised under this heading:—Elony, ma- hogany, cedar, cypress, lignum vi- olive, box, walnut, jasmine, aloe, sandal, violet wood, assafras, citron, orange, camphor, Australian black walnut, palm, &c.			
201	Cork:—(a) Raw or in burls, ..... 100 kilos.	5 00	5 00 F
(b)	Bottle corks and other articles .....	50 00	50 00 F
ex 201 (b)	Slabs, shells and bricks of cork waste (cork stouck called "Reform," "Emulit" and the like, as also the same articles composed of clay, fossil earth, asbestos, wood shavings, and other similar materi- als ("Thermalit," &c.), for insulating and coating .....	—	20 00 A
202	Common bast and raphia .....	4 00	—
203	Wood bark, poles, twigs, osiers for plaiting, rusher, straw for brooms, reeds, rushes, rush roots, cocoanut or palm fibre, ixtle, esparto grass, and other similar materials for wattling, brush making, &c., ..... 100 kilos.	1 00	—
ex 203	Wool .....	—	Free A
204	Cocoa and palm nut shell and other hard nuts, seeds, &c., for cutting .....	Free	—
205	Unworked ivory .....	"	—
206	Bones, hoofs and horns, animals in pieces, plaques, and other forms .....	—	—
207	Coral, rough, or in beads, ..... 100 kilos.	100 00	100 00*
Ad. No. 207.—Imitation coral is made according to the material of which it is made.			
208	Real pearls .....	100 00	—
209	Other materials, raw or half-worked, for carving, not classified, ..... 100 kilos.	Free	—
210	Coopers' ware, of oak or other wood, pre- pared, fitted together or not, ..... 100 kilos.	6 00	—
Ad. No. 210.—This heading includes barrels, buckets, pails, and the like, whether fitted together or not.			
211	Joiners' wares, uncarved, fitted together or not:		
(a)	Varnished, but not lacquered 100 kilos.	15 00	—
(b)	Lacquered or painted, ..... 100 kilos.	20 00	—
Note.—This heading includes: doors, windows, balconies, steps, and other similar articles. Metal fittings and other accessories of such articles will be taxed according to the material (and quality) of which they are made.			
212	Cart and wheelwrights' work: such as axles, tyres, spokes, boxes, yokes, wheels, poles, or sundries, and all other wooden accessories for carts and waggons:		
(a)	Plain .....	10 00	—
(b)	Painted, lacquered, or combined with iron or steel, ..... 100 kilos.	20 00	—
Ad. No. 212.—The foregoing articles, if simply squared and without any further work, will be taxed under No. 198 (b).			
213	Common carpenters', turners', and carvers' wares:		
(a)	Not painted and not lacquered .....	30 00	25 00 A
(b)	Painted or lacquered, ..... 100 kilos.	50 00	35 00 A
Ad. No. 213.—This heading includes: pitchforks, spades, rakes, pulleys, handles for tools, troughs, bins, bowls, boxes, spoons, basins, mallets, bands for sieves, wooden shoes, trees for boots and hats, cases, wooden combs, tables called "ajofra," sheaths, and all similar wooden wares.			
214	Boatmakers' pieces .....	10 00	—
215	Combs and teeth for textile materials' .....	Free	—
216	Fine turners' and carvers' wares of wood:		
(a)	Ordinary coloured or lacquered .....	75 00	60 00 A
(b)	The same, combined with other ma- terial, except precious metals .....	100 00	75 00 A
Ad. No. 216.—This heading comprises shoes, tobacco boxes, cigarette holders, handles for umbrellas, knives, and brushes, whip handles, and other similar articles.			
Ad. No. 216 (b).—Under this heading are included whip handles, even covered with cotton and combined with secondary accessories of common metal (A).			
217	Walking-sticks:		
(a)	Wholly of wood, or combined with common metals, ..... 100 kilos.	100 00	—
(b)	Combined with carving or other ma- terials, except precious metals .....	100 kilos.	150 00
(c)	With handles of bone or of precious metals, or silvered or gilt or not 100 kilos.	300 00	—

\* Convention with Italy for coral worked of all kinds, not mounted.

No.	Goods.	General Tariff. Lev. St.	Conven- tional Tariff. Lev. St.
218	Furniture of bent wood, put together or not.....100 kilos.	40 00	30 00 A
	N.B. Ad. No. 218.—Furniture of bent wood, put together or not, is included in this No., even when combined with wood other than bent wood, which may also be veneered, or when combined with articles of straw or reed, &c., plaited, or when the furniture has parts which are turned, perforated or simply hollowed with the saw, or is ornamented by pressing, by the addition of lines (engraved, or produced by other similar processes) crossing each other and forming any kind of pattern, by burning with heated plates, by stamping, by etching, or by the beading machine, provided that the furniture be not carved (A).		
219	Seats, except of bent wood, not carved, not ornamented, not lacquered nor polished: (a) Of common wood.....100 kilos.	50 00	40 00 A
	(b) Combined with other non precious materials.....100 kilos.	100 00	80 00 A
	Ad. No. 219b.—The following are included under this heading:—Seats of cedar wood, ebony, cypress, walnut, box, olive, palm, and other exotic trees.		
220	Seats of all sorts of wood with carving, with or without ornaments of common metal, gilt or not, lacquered or not.....100 kilos.	150 00	100 00 A
221	Furniture (except seats) of all sorts of wood, veneered: (a) Without ornaments or carvings, and not lacquered.....100 kilos.	50 00	40 00 A
	(b) Carved or inlaid, lacquered, combined with common metals, gilt or not.....100 kilos.	100 00	80 00 A
222	Large furniture (except seats) of all kinds of common woods.....100 kilos.	60 00	—
	Ad. No. 222.—Common wood includes pine, oak, beech, lime, cherry, mulberry, ash, acacia, &c.		
223	Furniture of cabinet makers' woods: (a) With or without carvings, but without ornaments or carving, and not lacquered.....100 kilos.	100 00	—
	(b) Carved, with ornaments of common metals, gilt or not, lacquered or not.....100 kilos.	150 00	—
224	Stuffed and covered furniture of all sorts: (a) Combined with common materials, except leather.....100 kilos.	200 00	200 00 A
	(b) Combined with fine materials or leather.....100 kilos.	300 00	250 00 A
	Ad. Nos. 223-224.—Detached parts of furniture and seats are treated as fitted up furniture, seats and furniture of bamboo and cane are treated as those of wood, and are taxed according to the category to which they belong.		
225	Frames, bedsteads, and mouldings of wood: (a) In the rough or simply in plaster or cement.....100 kilos.	75 00	50 00 Bel
	(b) The same, lacquered, smooth gilt.....150 00	—	80 00 Bel
	(c) The same, carved or otherwise ornamented.....100 kilos.	200 00	80 00 Bel
	Ad. No. 225.—Iron-holders, pulleys, frames, &c., for church organs, carved or chiselled, are included under this heading.		
226	Woolen wares not otherwise mentioned.....100 kilos.	100 00	—
227	Basket work of all sorts of materials belonging to the vegetable or animal kingdom: (a) Ordinary hampers, baskets, and similar articles for packing and transport of merchandise made of plaited osier, willow (but not peeled or split), of rush, shaving, or bark, combined or not with other common materials; brooms and ropes of grasses, barks, or fibres of all sorts.....100 kilos.	15 00	—
	(b) Baskets and other articles of basket work (except those mentioned under (a), of split or peeled osier, grass, straw, palm-leaf, used in garbans and in house-keeping, painted or not, combined or not with other common materials: (1) Weighing more than 1 kilo., each.....100 kilos.	40 00	—

\*Ad. No. 227.—Small articles of luxury, plaited of different vegetable materials, which are naturally or by their workmanship fine, or by their combination with other materials, such as stoffs, skins, metals, &c., are classed under section XXX.  
Small Chinese or Japanese mats with warp of hemp or cotton, for decorating rooms, as also gilt, silvered or bronzed articles of basket work, are also classed under section XXX.

No.	Goods.	General Tariff. Lev. St.	Conven- tional Tariff. Lev. St.
(2)	Each.....100 kilos.	80 00	—
(3)	Each.....100 kilos.	100 00	—
(c)	Tresses and plaits of straw, shavings, grass and all other vegetable or animal fibre, for use in hat making, coloured or not.....100 kilos.	5 00	—
(d)	Mats and coverings of rush and other vegetable materials.....100 kilos.	20 00	—
	Note.—This heading (d) includes dormate made only of the materials mentioned, even if coloured.		
228	Hats of straw, shavings, esparto grass, bark, palm fibre, or any other vegetable material: (a) Not trimmed: Of straw and shavings.....each	0 50	0 30 FI
	Trimmed with ribbons.....each	0 50	0 50 FI
	Trimmed with flowers or feathers.....each	1 20	0 70 GP
	Trimmed with flowers, feathers, or other ornaments.....each	3 00	3 00 F
	Note to No. 228.—Hats of straw, shavings, esparto, bark, palm fibre or any other vegetable material, woven in a single piece ( <i>clach-s</i> ) without sewing, unbleached, not dressed ( <i>non apprêtés</i> ) and not trimmed, shall be dutiable at 50% of the rates provided for the same articles, dyed, dressed, but not trimmed ( <i>formés</i> ).		
229	Common saddles for brails, finished or not, each	1 00	—
230	Common wooden brushes, combined with wood or wire, without ornament, not lacquered: (a) Fitted with vegetable fibre 100 kilos.	40 00	—
	(b) Fitted with animal fibres (whalebone, horsehair, pigs' bristles, &c.).....100 kilos.	100 00	—
	(c) Brushes for mops, whitewashers, and house painters, with mountings of common wood.....100 kilos.	—	20 00 G
	(2) Other goods coming under letter (b).....100 kilos.	—	80 00 G
	(c) Fitted with mixed vegetable and animal materials.....100 kilos.	60 00	—
	Ad. No. 230.—The following are considered as common brushes:—Shoe brushes, scrubbing brushes, paint brushes, brooms, doormat brushes, chimney brushes, lamp brushes, and, generally all brushes conforming to the conditions of this heading.		
231	Fine brushes: (a) Mounted on polished wood, bone, or horn.....100 kilos.	150 00	120 00 G
	(b) Mounted on metal, ivory, mother-of-pearl, and similar materials.....100 kilos.	300 00	—
	Ad. No. 231.—This heading comprises India rubber tooth brushes, hair brushes tipped with metal fixed on leather or in India rubber, brushes of pig's bristles or on stalks of Indian millet, with wire bindings, fitted into lacquered or varnished wood, also hair brushes' mechanical brushes.		
	Note to Nos. 230 and 231.—The inter-lacing or binding of the fibres with metallic wire has no effect on the tariff classification (c).		
232	Bags of whalebone or of imitations thereof.....100 kilos.	300 00	—
233	Turnery work of whalebone, horn, hoofs, or bone: (a) Buttons (including weight of immediate receptacle).....100 kilos.	80 00	75 00 F*
	(b) Combs (including weight of immediate receptacle).....100 kilos.	150 00	140 00 F
	(c) Cigarette holders and pipes of wood of all sorts, combined with the above-mentioned materials (including weight of immediate receptacle).....100 kilos.	500 00	—
	(d) Articles of turnery not mentioned under (b) and (c) (including weight of immediate receptacle).....100 kilos.	400 00	—
XVII. MINERALS, CLAYS, AND THEIR PRODUCTS, GLASSWARES.			
234	Diamonds, sapphires, and other precious stones not specially mentioned, in the natural state, polished, cut, but not mounted; semi-precious stones, such as rock crystal, opal, garnet, onyx, jasper, tourmaline, lazuli, malachite, and others not specially mentioned, in the natural state, polished, cut, or engraved, but not mounted.....100 kilos.	75 00	—
235	Marble, slate, and granite: (a) Rough or rough hewn.....100 kilos.	2 00	Free I
	(1) Rough.....100 kilos.	—	1 50 I
	(2) Squared or sawn.....100 kilos.	—	—
	(b) Sculptured, polished, mounted, or otherwise worked, weighing 75 kilos or more on piece.....100 kilos.	5 00	5 00 I

\* A note of 75 lbs. is established in the Italian Convention for buttons of bone, horn and corozo vegetable ivory.

† Words in square brackets added in Italian Convention.

## XVII.—MINERALS, CLAYS AND THEIR PRODUCTS, &amp;c.

No.	Goods.	continued.		Nos.	Goods.	Conventional	
		General Tariff, Lvs. St.	Conventional Tariff, Lvs. St.			General Tariff, Lvs. St.	Conventional Tariff, Lvs. St.
	(c) Wares of marble or alabaster, polished, combined or not with other materials, except precious metals, ivory, mother-of-pearl, &c., weighing from 5 to 75 kilos, each ..... 100 kilos.	10 00	7 50 I	259	Porcelain wares:— (a) Of one colour, without reliefs ..... 100 kilos.	25 00	25 00 I
	(d) Other small articles of marble or alabaster, polished or shaped, combined or not with other materials, except precious metals, ivory, mother-of-pearl, &c., weighing 5 kilos, and less each ..... 100 kilos.	30 00	25 00 I		Insulators for electric circuits, and articles for chemical laboratories ..... 100 kilos.	15 00	—
236	Stones of all sorts not otherwise mentioned, other than marble and alabaster:— (a) Hewn or sawn ..... 100 kilos.	0 50	—		Other articles coming under letter (a) ..... 100 kilos.	—	12 00 G
	(b) Carved, moulded or polished ..... 100 kilos.	3 00	—		(b) Of two or more colours or with reliefs ..... 100 kilos.	25 00	25 00 G
	Ad. No. 236a.—Filtering stones are included under No. 236 (b).				(c) With gilding or otherwise decorated, ..... 100 kilos.	30 00	30 00 G
237	Stones in slabs or flags for paving or roofing (except marble and alabaster), ..... 100 kilos.	2 00	—		Ad. No. 239 (a).—Under (a) is included chinaware ( <i>vaisselle de porcelaine</i> ) with wavy border, but with no other ornaments (so-called English style). Articles of white porcelain, with simple monograms, not gilt and not being in the nature of ornaments, with the mark or name of the factory or of the retail seller, are dutiable under (a) (A).		
238	Lithographic stones ..... 100 kilos.	3 00	3 00 G	260	Wares of ordinary plaster, coloured, glazed, gilt, silvered, or otherwise decorated, ..... 100 kilos.	15 00	—
239	Grindstones:— (a) Millstones for grinding, made of a single piece, or of several pieces of millstone, adjusted or not ..... per millstone.	4 00	—	261	Small wares of clay, porcelain, chinaware, biscuit, earthenware, such as stoneware, figurines, bureau fittings, candlesticks, lamps, matchboxes, and the like, whether plain or decorated by painting or gilding or bronze or carved, or combined with inlaid or painted wood, ..... 100 kilos.	40 00	—
	(b) Hand grindstones ..... each ..... 100 kilos.	1 00	—		Buttons and beads of clay, porcelain or imitation porcelain ..... 100 kilos.	—	30 00 G
240	Whetstones and striking stones (flints) ..... 100 kilos.	2 00	—	262	Enamel and glass, cast in blocks and enameled in the lump, as well as broken glass, ..... 100 kilos.	2 00	—
241	Common building stone, crushed, pebbles, and sand, ..... Free	—	—		Ad. No. 262.—This heading includes enamel of ground glass for glazing and for metal, porcelain or glass decoration.		
242	Emery powder and pumice stone ("Muskovite") ..... 100 kilos.	5 00	—	263	Common glass, cast or moulded, with or without lines, reliefs, or perforations, of any thickness, form, and size, or insulators, roofing, glazing, tubes and paving 100 kilos.	10 00	2 00 A
243	Slates: (a) For roofing, rough, in uncut pieces ..... 100 kilos.	2 50	—		Ad. No. 263.—This heading includes slabs, tiles and square of thick moulded glass for lighting basements, and glass tiles for lighting roofs; cast glass with reliefs or lines for vertical or horizontal lighting of buildings; thick cast glass for in-sulators; large tubes of glass for insulating subterranean telephonic or electric wires or for carrying liquids; thick cast glass, coloured or not in the mass, for signs, tombstones, inventories, &c.; and thick glass with an interior iron network embedded in the glass.		
	(c) Squared, sawn, or polished ..... 100 kilos.	5 00	—		Panes of glass, lighter are taxed under this Article if they are translucent but not transparent; otherwise under No. 264.		
	(c) Unframed or framed, specially made for writing or drawing ..... 100 kilos.	10 00	8 00 G	264	Window glass of all sorts ..... 100 kilos.	10 00	—
244	Kaolin, alumite, calcareous earth (marl) ..... 100 kilos.	1 00	—		(1) Having a total surface of 3,000 sq. centimetres at most, and a thickness not exceeding 2 mm. .... 100 kilos.	—	7 50 Bel.
245	Lime: (a) Ordinary ..... 100 kilos.	1 50	0 31 F		(2) Having a total surface over 3,000 up to 10,000 sq. centimetres inclusive, and a thickness not exceeding 3 mm. .... 100 kilos.	—	9 00 Bel.
246	Cements of all sorts ..... 100 kilos.	2 00	1 25 F		Conventional Note.—Glass which by its size conforms to the conditions provided for in Par. 1, but having 2 to 3 mm. in thickness shall be dutiable according to Par. 2 (Bel.).		
247	Stone and earth not otherwise mentioned, used for arts and crafts ..... Free	—	—		Ad. No. 264.—This heading includes not only ordinary window glass but also coloured, etched, opaque, and ribbed (so-called "English" glass, enamelled or engraved glass, or glass decorated by the lithographic or other process, or hand painted, is taxed under No. 275.		
	Ad. No. 247.—This heading includes asbestos			265	Mirrors of all sorts ..... 100 kilos.	25 00	25 00 G I
248	Bricks, solid or hollow, of every form and size:— (a) Ordinary ..... 1,000	4 00	—		(a) Plain, or moulded, white, or coloured in the mass with a single colour, 100 kilos.	15 00	11 50 A
	(b) Smooth ..... 1,000	5 00	—		(b) Polished, engraved, or decorated with gold, silver, bronze, or other colours ..... 100 kilos.	50 00	—
	(c) Fireproof, varnished or glazed ..... 1,000	20 00	—		or (b) Bowls for lamps, of glass, with metal burners and reflecting glass, and other articles of hollow glass, with ground edges or with single etched rings, 100 kilos.	50 00	30 00 A
249	Tiles: (a) Common ..... 1,000	4 00	—		Ad. No. 266.—Objects in ordinary glass, polished, engraved, &c., if they are combined with common materials, are taxed under (b), so long as these materials do not constitute the principal part of the object; otherwise they are dutiable as the preponderant material.		
	(b) Mechanical, or tiles with sockets and other accessories for roofing ..... 1,000	20 00	12 00 F		Ad. No. 265.—In the case of framed mirrors, the frame is separately taxed under its own category. Mirrors being part of another article, such as frames for pictures, hair brushes, dressing tables, cupboards, wardrobes, are dutiable at the same rate as the articles to which they belong. Convention with Germany.—Plain and common mirrors, framed in common, even varnished wood or in common, even enameled or nickelated metals, are included under this heading, provided their length does not exceed 30 cm.		
	(c) Varnished or glazed ..... 1,000	20 00	—				
250	Drain pipes of clay ..... 100 kilos.	1 00	—				
251	Pottery of all sorts: (a) Common, varnished or not, without reliefs, ..... 100 kilos.	5 00	—				
	(b) Glazed, with decoration in colours with reliefs, or with other ornaments ..... 100 kilos.	10 00	—				
	Ad. No. 251.—This heading includes jugs, pots, pans, flower pots, &c.						
252	Square tiles and other ceramic articles for paving:— (a) Of common or fine clay, neither glazed nor varnished, ..... sq. metre	2 00	—				
	(b) Baked stoneware, plain or of various colours, decorated or perforated, ..... sq. metre	4 00	—				
253	Cement tiles: (a) Of one colour ..... sq. metre	2 00	—				
	(b) Of various colours or mosaic-worked, ..... sq. metre	4 00	—				
	(c) Tiles of "terre-cotta" for roofing houses ..... sq. metre	2 00	—				
254	Pipes and other wares of compressed cement or concrete ..... 100 kilos.	5 00	—				
	Ad. No. 254.—This heading includes all articles moulded in cement or concrete, such as figurines, vases, balustrades, decorative objects, &c.; also tubes and reservoirs made of a wire form, surrounded by a mass of compressed cement, in which the metal can be considered as an accessory in the shaping of the object.						
255	Yarshles, refts, and other fireproof wares of graphite, clay, mixed with silica, magnesite &c., ..... Free	—	Free G				
256	Pipes of stoneware, glazed or not, of all sorts ..... 100 kilos.	10 00	—				
	Ad. No. 256.—This heading includes the different accessories of pipe-making, such as muffs, connecting pipes, siphons, &c.						
257	Vases, apparatus, jars, &c., of stoneware:— (a) Not varnished ..... 100 kilos.	10 00	—				
	(b) Varnished ..... 100 kilos.	15 00	—				
258	Earthen and china wares of all sorts:— (a) Of one colour, without reliefs ..... 100 kilos.	12 00	—				
	White or of one colour, with or without reliefs ..... 100 kilos.	—	10 00 G				
	(b) Of two or more colours, or with reliefs ..... 100 kilos.	20 00	—				
	Of two or more colours, with or without reliefs ..... 100 kilos.	—	18 00 G I				
	(c) With gilding or other decoration						

Nos.	Goods.	General		Nos.	Goods.	General			
		Tariff.	Conv.			Tariff.	Conv.		
Lev. St.	Lev. St.	Lev. St.	Lev. St.	Lev. St.	Lev. St.	Lev. St.	Lev. St.		
267	Bottles, demijohns, covered or not with wood or straw matting, ..... 100 kilos.	6 00	—	282	Cardboard manufactured of one or several sheets and weighing 200 grammes, or more, per sq. metre, dyed or not :— (a) Common cardboard smooth, but not polished, tarred, covered with asphalt, for sheathing vessels, for roofing and other purposes; cardboard resembling slate: <i>carton pierre</i> ..... 100 kilos. (b) Cardboard, covered with white or coloured paper ..... 100 kilos. (c) Cardboard ( <i>carton</i> ) of all other sorts, including that prepared for printers and for photographs ..... 100 kilos. <i>Note.</i> —Under (c) are included: cardboard for photographers and painters bearing impressed or printed ornamentations, firms' names and all other decorations, as also <i>paste-partout</i> . Cardboard weighing less than 200 grammes per sq. metre shall be dutiable as paper.	15 00	—		
268	Lamp glasses, ordinary or crystal, bearing marks or not, ..... 100 kilos.	20 00	15 00 A			20 00	—		
269	Watch glasses; lenses for spectacles and other optical glasses, polished, ..... 100 kilos. <i>Note.</i> —This heading includes curved glass (convex or concave), polished, also prismatic glasses, and the like, flat or curved (oculique glasses). If these glasses are combined or mounted with other materials, they will be taxed under the heading corresponding to their kind and to the degree of manufacture they have undergone.	75 00	—			25 00	—		
270	Other small articles of glass or enamel, such as beads, bracelets, buttons, imitation coral, lustre pendants, ..... 100 kilos. (1) Buttons of glass, enamel, or imitation glass ..... 100 kilos. (2) Beads, bracelets, buttons, lustre-prisms, and pendants, of glass, ..... 100 kilos.	75 00	—	283	Copybooks, notebooks, stitched registers with or without printing, tickets bills, invoices, letters of exchange, waybills, visiting cards, printed or not, address cards, menus, calendars for walls, whether posted on cardboard or not, American calendars, and the like, lithographed, engraved or printed in colours or otherwise, but without gilding or silvering—all these articles manufactured of any kind of paper ..... 100 kilos. Picture post-cards of all sorts ..... 100 kilos. Copybooks, notebooks, registers, stitched, with or without printing, ..... 100 kilos. Dress or embroidery patterns ..... 100 kilos. Shades, fans (even though mounted on common wood), simply varnished or lacquered, bouquet-holders, bags for sweets, collars, cuffs, shirt-fronts of paper, embroidery canvas, flowers and leaves, &c.—all these articles painted, coloured or not ..... 100 kilos.	75 00	—	60 00	—
271	Stones for jewels, of glass, coloured or not ..... 100 kilos.	150 00	—			50 00 G	—		
272	Flowers and ornaments of glass beads or porcelain; thorns, finished or not; other objects of melted glass or porcelain, with or without metal ornaments, ..... 100 kilos.	100 00	50 00 A			40 00 A	—		
273	Small incandescent electric lamps mounted or not ..... 100 kilos.	100 00	100 00 G			Free	—		
274	Sensitized glass plates for photography (including weight of immediate re-plate) ..... 100 kilos.	30 00	—			—	—		
275	Other manufacture of glass not enumerated ..... 100 kilos.	100 00	—			100 00	—		
XVIII.—PAPER, CARDBOARD, AND THEIR PRODUCTS.									
276	Cellulose pulp of all sorts, ..... 100 kilos.	1 00	—			—	55 00 F		
277	Paper, excepting fancy paper ( <i>papier de luxe</i> ) :— (a) Writing, drawing, and printing paper, registers, school copy books, and music paper, white or other colours, ruled paper, glazed or not ..... 100 kilos. <i>Ad. No. 277a.</i> —This heading also includes paper cut into bands for telegraphic purposes. Paper of this category weighing less than 25 grammes per sq. metre shall be dutiable under No. 278b. (b) Packing paper, including parchment paper ..... 100 kilos. <i>Note.</i> —By "parchment paper" is to be understood parchment paper of all kinds except parchment paper used for drawing up documents (G). (c) Blotting paper, filtering paper, test paper (dyer's croton, turmeric, &c.) ..... 100 kilos. (d) Paper, tinted, or covered with bitumen or with black lead ..... 100 kilos. (e) Paper bags or pockets, for packing, including letter envelopes ..... 100 kilos. <i>Note.</i> —Paper or cardboard boxes containing sheets of letter paper or envelopes included under (a) are included under this heading (G). (f) Glass, sand and emery paper, and the like ..... 100 kilos.	12 00	—			100 00	—		
278	Fancy paper ( <i>papier de luxe</i> ) :— (a) Letter paper, with initials, monograms, emblems arabesques, or ornaments of any kind, whether in relief or printed in any colour, or gilt, silver, or bronzed (including the weight of the immediate packing) ..... 100 kilos. <i>Ad. No. 278a.</i> —This heading includes envelopes of the same paper with the same ornaments. <i>Convention with Germany.</i> —Paper or cardboard boxes containing letter paper and envelopes classed in letter (a) shall be dutiable according to No. 278a. (b) All other paper, such as small paper, frilled paper, paper in sheets or loose pieces (borders and the like), so-called "China paper," parchment paper, paper canvas, silk paper, and all other paper of the same kind (including the weight of the immediate packing) ..... 100 kilos.	50 00	40 00 G			50 00 G	100 00 G		
279	Cigarette paper :— (a) In large uncut sheets ..... Monopoly (b) In books or other forms for immediate use ..... " " (c) In tubes for cigarettes ..... " "	—	—			—	—		
280	Wall paper and bookbinding paper 100 kilos.	20 00	—			—	—		
281	Photographic paper, albuminized, sensitized or not, negative paper, asbestos paper, fly paper, or other unspecified paper ..... 100 kilos.	25 00	25 00 G			—	—		
						Free	Free G		

## XVIII.—PAPER, CARDBOARD AND THEIR PRODUCTS—continued.

No.	Goods.	General Tariff. Lex. St.	Conven- tional Tariff. Lex. St.
391	Religious pictures on paper, linen or wool, etc., combined or not with other common materials, even gilt or silvered. . . . . 100 kilos.	25 00	25 00 G
392	Oleographic, lithographic, chromolitho- graphic, or artistic pictures, photographs of all sorts, photogravures and the like, printed on paper, linen, or other tissues, or cardboard, or pasted into albums, 100 kilos. Ad. No. 292.—This heading in- cludes engravings and works for theatres, and theatrical decorations.	50 00	50 00 G

XIX.—HIDES AND SKINS AND MANUFACTURES OF HIDES  
OR SKINS, AND OF LEATHER; FURS.

393	Hides and skins, raw:		
(a)	Large hides (of large cattle), green, salted or not. . . . . 100 kilos.	Free	—
(b)	Large hides (of large cattle) dried, salted or not. . . . . 100 kilos.	Free	—
(c)	Lamb's skins. . . . . 100 kilos.	50 00	—
Ad. No. 293.—Letter (c) includes skins from Australia, Persia, Thibet, Bagdad, Thessaly, and Rome (Itoman); so-called "Spanish" skins, and other lamb's skins for furriers' work.			
(d)	Sheep, goat and kid skins. . . . .	Free	—
(e)	Other skins not specified, entire or cut up. . . . . 100 kilos.	100 00	—
Note.—Letter (e) includes raw skins of all sorts or non-domestic animals.			
394	Hides or skins, tanned, prepared or half pre- pared:		
(a)	Sole leather of all sorts and qualities, entire, in half skins, or in pieces, not specified; imitation leather made from parries. . . . . 100 kilos.	100 00	—
Sole leather, of all kinds and qualities, in whole skins, half-skins, or in pieces not separately mentioned. . . . . 100 kilos.			
Sole leather. . . . .		75 00 A	—
Imitation leather made from parries. . . . .		80 00 B	—
(b)	Back pieces. . . . .	100 00	—
(c)	So-called "white" skins of all sorts and tawed skins, whole or in pieces 100 kilos.	120 00	500 00 F G
(d)	So-called Russia leather of all sorts, hides of young hinds (red deer), moose, and other skins, except those specially enumerated: Weighing 3 kilograms, and more each piece. . . . . 100 kilos.	175 00	120 00 F
	" " less than 3 kilograms each piece. . . . . 100 kilos.	250 00	200 00 F
	" " less than 1 kilogram, each piece. . . . . 100 kilos.	300 00	240 00 F
(e)	Sheepskin and moose-skin of all sorts, half dressed, and. . . . . 100 kilos.	50 00	50 00 F
(f)	Split leather of all sorts. . . . .	250 00	160 00 B
Note.—Split leather (skivers) in the sense of letter (f) means that part of the hides of cows or oxen from the flesh side obtained by the splitting of these hides in the direc- tion of their thickness, and covered or coated with cobblers' wax to re- move the inequalities of the leather and render its surface smooth (etc.).			
(g)	Varnished, glazed, polished, gla- ssed, silvered and gilt leather. 100 kilos.	350 00	—
Varnished leather. . . . .		200 00 G F	—
All other skins coming under letter (g) 100 kilos.		—	250 00 F
(h)	Parmentated, and generally tanned leather, to be made into shoes, and the like. . . . . 100 kilos.	75 00	75 00 F
Note to No. 294. The various tanning processes have no effect on the tariff classification (No. 6).			
395	Saddlers' wares:		
(a)	Saddles of all sorts without neces- saries. . . . . each	20 00	—
Ad. No. 295.—Saddles are free of duty.			
(b)	Accessories for saddles, wheels, wrights and harness makers, wholly of leather, or covered or combined with leather. . . . . 100 kilos.	250 00	—
396	Transmission belts of all sorts of leather, combined or not with other materials 100 kilos.	150 00	120 00 A
397	Boots-makers' wares:		
(a)	Leather cut into soles, or into square or round pieces; cut up strips of skin, curried or not for leather sandals, 100 kilos.	175 00	—
(b)	Boots of shoe uppers and cuttings, complete, only cut out but not sewn complete. . . . . 100 kilos.	350 00	—
(c)	Uppers and quarters of leather, sewn, lined or not, fitted or not with strips of elastic tissue. . . . . 100 kilos.	150 00	—

48 80 lbs. Treaty with Austria-Hungary.

1 125 lbs. German Convention.

2 270 lbs. German Convention.

No.	Goods.	General Tariff. Lex. St.	Conven- tional Tariff. Lex. St.
(d)	Ordinary boots and shoes of common leather, split "pochette" (cowskin), Russia leather, sheepskin, goatskin, and finished animals. . . . . 100 kilos.	250 00	—
(e) Boots and shoes of all other leather. 100 kilos.			
(f)	Boots and shoes of kid, of all tissue and other materials. . . . . 100 kilos.	400 00	380 00 A
298	Gloves of leather, of all sorts, with or with- out lining. . . . . doz.	10 00	—
299	Gloves cut out but not sewn. . . . . 100 kilos.	750 00	—
300	Leather bands for the insides of hats. . . . .	50 00	—
301	Canes, whips, and switches made of skins: (a) Combined or not with other common materials. . . . . 100 kilos.	50 00	—
(b) Combined with fine materials. . . . .		200 00	—
302	Manufactures of raw leather, leather of common sheep-skin, goat skin, transparent skin, combined or not with wool or paper or other common material. . . . . 100 kilos.	120 00	—
303	Manufactures of all sorts of leather not enumerated, even when combined with other materials, with the exception of shell-work, tortoiseshell, &c., ivory, mother-of-pearl, amber, agate, meerschaum, precious stones, silk, velvet, or precious stones. . . . . 100 kilos.	300 00	—
304	Manufactures of fine leather included under Nos. 294 (g) combined with other materials, excepting tissue and knitted stuffs con- taining more than 20 per cent. of silk, and excepting amber, tortoiseshell, mother- of-pearl, ivory, meerschaum, precious stones, and precious stones. . . . . 100 kilos.	500 00	500 00 A
305	Furriers' wares simply prepared by sewing but not made up:		
(a)	Of ordinary furs. . . . . 100 kilos.	100 00	100 00 G
(b)	Of fine furs. . . . .	400 00	100 00 G
306	Furriers' wares made up:		
(a)	Of ordinary furs. . . . .	300 00	—
(b)	Of fine furs. . . . .	600 00	—

\* Ad. Nos. 302 and 305.—These numbers include straps, sword or  
other belts (except these combined with metal threads and except trans-  
mission belts), girdles (strap girdles), excepting for ladies, lined with  
silk or richly ornamented; shoulder belts for military equipment, havers-  
acks and satchels, sheaths and scabbards, pen and stick pouches,  
whips and hunting crops, travelling bags and portmanteaus of hard or  
soft leather, hat boxes entirely of leather or of cardboard covered with  
leather; knapsacks for carrying in the hand or over the shoulder, with-  
out fittings for toilet purposes or for work, whether entirely of leather or  
of stuffs combined with leather, flasks and bottles for hunting or travel-  
ling (of metal or glass) covered with leather, hats of all sorts in which  
leather predominates, and generally all objects in which leather is the  
principal element.

N.B. ad. No. 302.—A lining of tissues or plaid stuffs, not containing  
silk, or of leather of all kinds, as also combination with fitting iron, keys,  
fittings of iron or other common metals, even nickel-plated, does not affect  
the tariff classification of articles included under this No. (A).

\* Ad. No. 305.—This heading includes purses, portfolios, tobacco  
pouches, cigarette cases, pouches for snuff, travelling bags and hand bags,  
dressing bags, and work boxes of all sorts, ladies' belts; boxes and albums  
and all other articles in which fine leather (soft angora) predominates.

If the articles herein enumerated are combined with tissues or knitted  
stuffs containing more than 30 per cent. of silk in weight, or with amber,  
ivory, &c., they are dutiable under category XXX. Steel instruments  
capable of serving as fittings for any of the articles mentioned above,  
such as surgical instruments in cases, scissors, knives, with cases and the  
like, may be separated from the cases and taxed separately according to  
kind, if the importers desire it.

\* Ad. Nos. 305 and 306.—The following are included in the class of  
not made up furriers' wares (No. 305): skins (whole or back pieces)  
of the squirrel or Siberian weasel, beaver, hamster, musk rat, Russian  
rat, and other similar animals (digitigrade quadrupeds), skins (whole  
or belly pieces) of the hare or rabbit, of the domestic or wild cat,  
marten, otter, &c., and those of the hare, rabbit, beaver, hamster,  
badger, opossum, ground squirrel, and Slesian rat; fox and wolf skins  
not skins of the dog, jackal, and sea-dog, North American bear, grey  
brown, or black bear, neckbeard, deer, chamois (antelope), Turanian hyena,  
wolf, ox, buffalo, ass, horse or pig.

Nos. 305 and 306 include the skins of the common otter, squirrel  
(etc.).

As fine fur skins are included in Nos. 305 and 306 (b), sable,  
astrakhan, minervas, martens, others and the like.

All prepared furs are taxed as fine furriers' wares.  
All other fur skins, dressed in imitation of skins dutiable at a higher  
rate, except Astrakhan skins, are dutiable at the rates applicable to the  
skins from which they are made, and not that of the skins which they  
imitate (A).

\* Ad. No. 306.—Fur articles with the face of other materials will be  
taxed under Nos. 445-409.

Nos.	Goods.	General Tariff Lvs. St.	Conven- tional Tariff Lvs. St.	Nos.	Goods.	General Tariff Lvs. St.	Conven- tional Tariff Lvs. St.
<b>XX.—INDIA-RUBBER AND GUTTA PERCHA AND MANU- FACTURES THEREOF.</b>							
307	India-rubber and gutta percha, raw or melted, in masses.	Free	—	321 <sup>2</sup>	Shawls, pocket-handkerchiefs, veils (chubars), scarves, and similar articles of pure or mixed silk:		
308	Unvulcanized india-rubber in sheets, films, slabs, or strips; and vulcanized india-rubber threaded.	100 00	—	(a) Hemmed or not.	15 00	11 00	2
309	Article tissues: not stuffs, carpets, and ribbons.	120 00	—	(b) Embroidered, trimmed with lace, fringes, and other ornament, even with thread of precious metals.	20 00	17 00	2
	(b) Made up articles.	160 00	—	322 <sup>2</sup>	Knitted articles of pure or mixed silk, not sewn:		
	Ad. No. 309.—This heading includes elastic strips for elastic bands or shoes, as well as all articles in which elastic fabrics predominate, even if combined with other materials, such as leathers, cartrage ribbons, corded straps, and the like.			(a) Common.	12 00	12 00	2
	Elastic articles included under (a) and (b) combined with silk, shall pay a surtax of 50 %.			(b) Ornamented with gold, silver, or gilt, or silvered metal threads.	16 00	15 00	2
310	Fabrics impregnated or coated with india-rubber, or with gutta percha, in sheets, in serial.	150 00	—	323 <sup>2</sup>	Trimmings: galloons, cord lines, ribbons, buttons, tufts, and similar articles:		
311	Clothing and other made-up articles and manufactures of india rubber or of tissues impregnated or coated with india rubber.	300 00	—	(a) Of silk, pure or mixed with gold, silver or gilt or silvered metal threads.	10 00	10 00	2
	Ad. Nos. 310 and 311.—Tissues of silk and made up articles of silk, pure or mixed, coated or impregnated with caoutchouc or combined with inserted sheets of caoutchouc, shall pay a surtax of 50 %.			(b) Of silk mixed with other textile materials.	8 00	7 00	2
312	India-rubber boots and shoes:			Ad. No. 323.—This heading includes trimmings prepared with gold or silver or gilt or silvered threads.			
(a)	Gloves.	100 00	—	324 <sup>2</sup>	Laces and embroideries of all sorts:		
(b)	All others.	200 00	—	(a) Of silk, pure or mixed with gold, silver, or gilt or silvered metal threads.	20 00	20 00	2
313	Tubes, bolts, valves, and other manufactures of soft india-rubber or of gutta percha:			(b) Of silk mixed with other textile materials.	15 00	13 00	—
(a)	Pure or combined with tissues or other common materials.	50 00	50 00	325 <sup>2</sup>	Ribbons of all sorts of silk, pure or mixed with other textile materials.	10 00	—
(b)	Mixed with other fine materials.	200 00	—	Ribbons of silk, pure or mixed with other textile materials.	—	8 00	2
314	Manufacture of ebouite (hardened india-rubber), such as buttons, combs, cigarette holders, pins, boxes, and other articles:			Ad. No. 317-325.—Tissues and manufactures of all sorts of artificial pure, or mixed silk will be taxed as if of pure silk. Manufactured articles of silk mixed with other textile materials, if also mixed with gold, silver, or gilt or silvered metal threads, will be taxed as articles of pure silk mixed with such thread.			
(a)	Pure or combined with other common materials.	350 00	—	Ad. Nos. 317-321.—The conventional import duties for the articles of mixed silk included under these Nos. are extended only to articles of silk containing an addition of other textile materials representing at least 25 per cent. of their total weight.			
(b)	Combined with fine materials.	200 00	—	<b>XXII.—WOOLS, HAIR OF GOATS AND OTHER ANIMALS, AND MANUFACTURES THEREOF.</b>			
General Note 9. Section XXII.—Gutta, gutta, percha and ebouite and articles manufactured of these materials are dutiable as manufactures and articles of india-rubber.				326	Ordinary wool (common):		
<b>XXI.—SILK AND MANUFACTURES OF SILK.</b>				(a)	Unwashed.	100 kilos.	Free
315	Silk:	Free	—	(b)	Washed.	100 kilos.	10 00
(a)	In the cocoon.	80 00	—	327	Wool of the alpaca, llama, vicuña, or yak, fine merino and semi-merino wools, goats hair, camels' hair and cashmere wool, washed or unwashed.	—	Free
(b)	Raw silk, or silk unwound from the cocoons, these silks in mass or combed.	—	—	328	Wools of all sorts:		
316 <sup>2</sup>	Silk yarn, single or of several threads, twisted or not, including sewing silk of natural or artificial silk, even mixed with other textile materials (including weight of immediate packings):			(a)	Combined or carded, even in sheets.	100 kilos.	35 00
(a)	Undyed.	8 00	8 00	(b)	Dyed.	100 kilos.	75 00
(b)	Dyed.	12 00	12 00	Note. Wools included under Nos. 326 and 328, imported under the conditions laid down in the Law of the 25th January 1905, on the encouragement of national industry and commerce.	—	Free	2
317 <sup>2</sup>	Tissues and knitted stuffs of pure silk (including foulards, crepes, and tulles) or of silk mixed with gold, silver, or gilt or silvered metal threads.	12 00	10 00	329	Wool waste and artificial wool.	—	Free
318 <sup>2</sup>	Tissues and knitted stuffs of silk (including foulards, crepes and tulles) mixed with any other textile material, except gold, silver, or gilt or silvered metal threads.	10 00	7 00	330	Woolen yarn, pure or mixed with vegetable textiles, single or of several threads up to No. 10:		
319 <sup>2</sup>	Veil and plush of pure silk.	10 00	10 00	(a)	Undyed.	100 kilos.	100 00
320 <sup>2</sup>	Coverings and curtains finished, and tapestry:			(b)	Dyed.	120 00	119 00
(a)	Of silk, pure or mixed with gold, silver, or gilt or silvered metal threads.	15 00	—	331	Woolen yarn, pure or mixed with vegetable textiles, single or of several threads, of No. 40 and above, dyed or not.	100 kilos.	60 00
(b)	Of silk mixed with any other textile material.	12 00	—	332	Goats' hair of all sorts:		
(c)	Of silk mixed with any other textile material, of silk mixed with other textile materials.	—	9 00	(a)	Washed or not.	Free	—
				(b)	Dyed.	100 kilos.	10 00
				333	Pigs' bristles, unmanufactured.	Free	—
				334	Hair of other animals, not specified.	100 kilos.	10 00
				335	Goats' hair yarn, single:		
				(a)	Of mohair, pure or mixed.	150 00	—
				(b)	Other, except of cashmere or camel-hair.	100 kilos.	75 00
				336	Goats' hair yarn of all sorts, dyed:		
				(a)	Mohair, pure or mixed.	100 00	—
				(b)	Other.	100 00	—

Ad. No. 316-325.—Goods specified in these numbers are dutiable by net weight, including the weight of the wrapper, used for packing the same, the small boards on which tissues are rolled, the boxes &c. In determining the net weight, the weight of the external packing used for the transport is not to be deducted from the gross weight, and the remainder is liable to duty.

Ad. No. 322.—This heading includes checkings, socks, gloves, flannels (maillots), drawers, waistcoats, buttoners, chubars, and the like, trimmed or not with buttons, ribbons, and the like, provided that these articles are necessary for the use of the article. Knitted articles if sewn, cut into shape, or ornamented with studs, ribbons, trimmings, &c., are taxed as articles of clothing and have under category XXV.

† 8 lvs. per kilog. Convention with Italy.

‡ Woolen yarn, fine and merino, from No. 10 to 40, is admitted free of duty under certain conditions when required for use in national industries.



XXII.—WOOLS, HAIR OF GOATS AND OTHER ANIMALS, &c.—con.		General Tariff.		Conventional Tariff.		General Tariff.		Conventional Tariff.	
Nos.	Goods.	General Tariff.	Conventional Tariff.	Nos.	Goods.	General Tariff.	Conventional Tariff.	Nos.	Goods.
337	Yarn made from the hair of unspined animals, dyed or not.....100 kilos.	100 00	—	352	Waste of felt, beaver, and other materials except straw:	150 00	150 00 F		
	Ad. Nos. 330, 331, 332, 333 and 337.—				(a) Not trimmed (shape only).....100 kilos.	400 00	—		
	Yarn of wool mixed with silk is dutiable as silk yarn.				(b) Trimmed, but without flowers or other ornaments.....100 kilos.	—	250 00 F I		
338	Tissues, woven and knitted, stuffs, of wool or of other animal hair, mixed or not with cotton and other textiles:				1. Of woollen felt.....	—	400 00 P I		
	(a) Weighing more than 250 grammes per square metre.....100 kilos.	150 00	—		2. Of hair felt.....	—	—		
	3. Weighing more than 500 grammes per square metre:				(c) Trimmed with flowers and other ornaments.....100 kilos.	600 00	—		
	a. Imitating Bulgarian woollen tissues, "Shuyak" and "Aha".....100 kilos.	—	150 00 FGI	353	Tissues and plaited stuffs of horsehair or hair of other animals, pure or mixed with other textile materials.....100 kilos.	200 00	—		
	b. Other tissues and stuffs:		200 00 FGI		Ad. No. 353.—Sieve-cloth of horsehair is included under this heading.				
	1. Conventional Note.—Tissues and stuffs weighing more than 500 grammes per square metre, in which the warp is entirely of cotton, shall benefit by a reduction of 15 per cent. on the duties fixed in letters A. and B. (B.I.F.L.).			354	Articles of goats' hair, such as packing cloth, cords, carpets, bags, wallets, bands, tissues, for friction ( <i>ou-hair</i> ) and similar articles.....100 kilos.	50 00	—		
	2. Conventional Note.—The 15 per cent. reduction on stuffs with cotton warp is not applicable to made-up woollen goods (B.I.F.L.).								
	3. Weighing from 250 to 500 grammes per square metre.....100 kilos.	—	275 00 BGI						
	(b) Weighing 250 grammes and less per square metre.....100 kilos.	300 00	250 00 BGI						
339	Veget and plush of all sorts of wool, pure or mixed with other textile substances except silk and metal thread.....100 kilos.	340 00	230 00 G						
340	Woolen stuffs mixed with threads of common metal.....100 kilos.	250 00	—						
341	Carpets of all sorts (Oriental carpets, knotting, Jacquard), woven carpets ( <i>ou-hair</i> ), wallhangings, &c., of pure or mixed wool.....100 kilos.	250 00	—						
342	Woven shawls and napkins, embroidered, figured, of wool, pure or mixed, including "Turkish" shawls.....100 kilos.	250 00	220 00 G F						
	This heading includes also fichus and shawls, so-called "filles barbares," even with silk warp, with or without fringes (F.).								
343	Articles of hosiery of pure or mixed wool, not sewn.....100 kilos.	350 00	300 00 G I						
344	Trimings: galloons, bands, corls, fringes, tassels, buttons, and all similar articles of wool, pure or mixed, but not containing silk.....100 kilos.	250 00	225 00 G						
345	Laces, tulle, and embroidery of wool, pure or mixed with any material except silk and gold, silver, or gilt or silvered metal threads.....100 kilos.	350 00	—						
346	Coverings and curtains of wool, pure or mixed, embroidered or not, but without admixture of silk, or of gold or silver or gilt or silvered metal threads.....100 kilos.	300 00	250 00 G F						
347	Common (coarse) felt in the piece or in lengths, dyed in a single colour or not dyed.....100 kilos.	100 00	—						
	Ad. No. 347.—Felt hat-shapes, not made-up, are included in this Article. Thick common felt, dyed or coloured in two or more colours, is dutiable under No. 349.								
348	Articles of common (coarse) felt, dyed or not dyed.....100 kilos.	130 00	—						
	Ad. No. 348.—Felt shoes, felt slippers without leather soles, felt filters, arm covers and cases, &c., are dutiable at this rate.								
349	Felt for carpets, dyed or printed, in the piece or in lengths.....100 kilos.	150 00	—						
350	Flax felt of all colours for industrial use.....100 kilos.	75 00	—						
351	Manufactures of fine felt, except hats (F. base metal fibre fine).....100 kilos.	200 00	—						

Ad. Nos. 342-345. Dutiable according to net weight, including immediate wrappers.

Ad. No. 345.—Knitted articles, if sewn, cut, or ornamented with tufts, ribbons, &c., are dutiable as articles of clothing or ornament under Category XXV.

Conventional Ad. No. 342.—The following articles are included under this heading: Socks and stockings, gloves, flannels (*moltois*), drawers, waistcoats, caps, fichus, and the like, even cut to shape and sewn, trimmed or not with buttons, ribbons, cords or other similar accessories, even of silk, provided that these accessories are necessary for the use of the article, and are not merely a decoration (G. I.).

Ad. Nos. 338-346.—Tissues, hosiery, trimmings, shawls, coverings, &c., of wool mixed with silk or with gold or silver or gilt or silvered threads, woven or introduced as an ornament in the form of buttons, flowers, stars, &c., are dutiable under the above numbers with a surtax of 50 per cent. Articles are dutiable in the same way when the admixture of silk, &c., is not more than 20 per cent. of the total quantity of threads in the tissue, trimming, &c. Tissues of wool, hosiery, &c., containing more than 20 per cent. of silk, &c., are dutiable under Category XXI. Articles included under Nos. 342-346, if combined with threads of base metal (fine fibre) are dutiable under the same numbers with a surtax of 50 per cent.

## XXIII.—COTTON AND ARTICLES OF COTTON.

355	Cotton, raw or carded, and cotton waste.....100 kilos.	30 00	20 00 B I
	Cotton, raw, imported into Bulgaria under the conditions provided in the Law of the 25th January, 1905, on the Encouragement of National Industry and Commerce.....100 kilos.	45 00	Free B
356	Cotton wadding of all kinds.....100 kilos.	—	20 00 I
	(a) Carded cotton wadding.....100 kilos.	—	—
	(b) Other cotton wadding, including gummed wadding, except surgical wadding.....100 kilos.	—	40 00 I
357	Surgical wadding, including "Sofina," unbleached and dyed:	40 00	—
	(a) Up to No. 14 English, inclusive.....100 kilos.	25 00	—
	(b) From No. 15 to No. 24, inclusive.....100 kilos.	30 00	25 00 B
	(c) Above No. 24.....100 kilos.	40 00	—
359	Cotton yarns, twisted, unbleached, undyed:	30 00	28 00 I
	(a) Up to No. 14 English, inclusive.....100 kilos.	—	—
	(b) From No. 15 to No. 24, inclusive.....100 kilos.	35 00	30 00 B
	(c) Above No. 24.....100 kilos.	50 00	—
360	Cotton yarns, twisted or not, bleached:	35 00	—
	(a) Up to No. 14 English, inclusive.....100 kilos.	10 00	35 00 B
	(b) From No. 15 to No. 24, inclusive.....100 kilos.	55 00	—
	(c) Above No. 24.....100 kilos.	50 00	45 00 B
362	"Ais de riri" (sewings) and tail-tail yarns in hanks:	65 00	—
	(a) Bleached.....100 kilos.	50 00	36 00 B I
	(b) Dyed.....100 kilos.	65 00	60 00 B I
	Note to No. 362.—"Sewings" and other cotton thread for stockings are included under this heading (L.).		
363	Cotton sewing and crochet thread in balls, on bobbins or cards, in skeins and in other forms, bleached or dyed.....100 kilos.	100 00	90 00 B G
	Note.—No tare is deducted for bobbins, cards, &c. on which the thread is wound.		
364	Twine string, and cord of cotton, of all kinds.....100 kilos.	70 00	60 00 I
	Note 1. Twine or string will be considered as "cord" when it exceeds 6 mm. in diameter.		
	Note 2.—Cotton thread for fishing lines and for the manufacture of nets are dutiable under this number (L.).		
365	Cotton tissues unbleached and undyed.....100 kilos.	70 00	60 00 B I
	Ad. No. 365.—Cotton tissues, unbleached, known as "American," plain or twilled, sub-cloth called "thick, clean, real," imitations of hemp tissue and other similar tissue are dutiable under this number.		
366	Cotton tissues, bleached or dyed after weaving, of one colour, plain or twilled, with the exception of those specially mentioned.....100 kilos.	90 00	—

Ad. No. 352.—Corls and bands for men's hats, and ribbons for sailors' hats are not considered as trimmings, but as accessories for hats (letter b). Hats covered with fur, without having the appearance of a manufactured article of furriers' work, are dutiable as trimmed hats (letter c). Ad. No. 352 c.—Only fezzes with inseparable tassels, like women's or children's ordinary fezzes, are considered as fezzes with tassels. Tassels for men's fezzes are dutiable as trimmings, according to material.

No.	Goods.	General Tariff, Lvs. 84.	Conven- tional Tariff, Lvs. 84.
	Art. No. 366.—The following are included under this number:—Bleached cotton tissues, maculopolans, calico, cotton drills, seriettes and coverings, plain and not sewn, (tiras) (dawn), canvas, tissue called "Cambric," and all other tissues dyed in the piece in one colour. (a) Tiras (dawn), and other tissues of the same kind for linings and "bayettes" ..... 100 kilos. — 55 00 I		
	(b) Cotton tissues bleached or dyed after weaving, without taking into consideration the weight in the case of stout tissues: tissues not of fine quality, such as gauze, tarlatan, bististe, bolting cloth, "sawch" cloths, "filancois," "milans," muslin, "talbent," and other similar classed in No. 369 ..... 100 kilos. — 55 00 I		
367	Tissues of pure cotton manufactured with yarn dyed in one or several colours ..... 100 kilos. 100 00 65 00 I		
	Art. No. 367.—The following are included under this number:—Tissues known as "makotilak," striped calicoes called as "alajpak," Oxford, vocanets, light or heavy, and other similar tissues woven of yarns, dyed in one or several colours. Note to No. 366-7.—All cotton tissues, dyed in one colour, are dutiable under No. 366, whether the tissues are dyed in the piece or manufactured of yarn dyed in one colour (G.).		
368	Cotton tissues known as fustians, "cut-mouks," flannels and quiltings, cotton tissues, printed (calicoes), damasked or not, mercaline and cottons, printed handkerchiefs and coverings in the piece, reps and other similar tissues, printed ..... 100 kilos. 110 00 75 00 I		
369	Flannelettes, printed, weighing from 140 to 200 grammes per square metre ..... 100 kilos. — 70 00 I		
	Cotton tissues, known as "barchents," common, manufactured of coarse yarns and waste yarns, weighing from 200 to 300 grammes per sq. metre; common cotton shirts for lining, the reverse side of which in imitation of the tissues called "barchent"—all these tissues, even if printed ..... 100 kilos. — 70 00 A		
369	*Light tissues, woven, embroidered, bleached or not, dyed or printed, with the exception of tulle and lace ..... 100 kilos. 150 00 100 00 I		
370	Korchiefs (chikus), printed, known as "yushmaka" ..... 100 kilos. 300 00 —		
	Art. No. 370.—Yushmaka with fringes, trimmings, lace or embroidery are dutiable under this heading with a surtax of 50 per cent.		
371	Cotton velvets and plushes of all kinds ..... 100 kilos. 200 00 140 00 I		
372	Curtains finished, coverings, handkerchiefs, towels, sheets, and other similar articles, dyed or not, combined or not with threads of common metals or with threads of other vegetable textiles ..... 100 kilos. 150 00 100 00 I		
373	Shirts, girdles, tartans of all kinds ..... 100 kilos. 175 00 175 00 I		
374	Knitted articles of cotton, not sewn ..... 100 kilos. 300 00 225 00 I		
375	Trimming ..... 100 kilos. 225 00 190 00 I		

\* Art. No. 369.—The following are dutiable under this number:—Gauzes, tarlatan, bististe, lawn, bolting cloth, sawchpours and razouts, makot, muslin, talbent &c., striped tissues known as "Hungarians" (endurak), unbleached or bleached, as well as pocket handkerchiefs, cotton Madras, nantillas, &c., made of the same stuffs, with the exception of printed korchiefs called "yushmaka."

Art. No. 371.—The following are included under this number:—Stockings and socks, caters, gloves, maillets, drawers, knitted vests, caps, hoods, mantillas, shawls, shawls for children, mittens, provided or not with other materials, such as buttons, ribbons, cord, and other similar accessories, even of silk, provided that such accessories are indispensable for the use of the article.

Knitted articles, when provided with stuffs, ribbons, lace, &c., will pay duty as "wearing apparel or articles of adornment" under Category XXV.

Convention with Germany: Note to No. 374.—Stockings and socks, gloves, flannels (maillets), drawers, knitted vests, caps, collars and the like, even cut to shape and sewn, trimmed or not with buttons, ribbons, cords, ruffs and other similar accessories, even of silk, provided that such accessories are indispensable for the use of the article, and not merely a decoration.

Knitted stuff of cotton are dutiable as cotton tissues, according to kind, &c., according as they are unbleached, bleached, dyed or printed (L.).

No.	Goods.	General Tariff, Lvs. 84.	Conven- tional Tariff, Lvs. 84.
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376 Lace, bullie, embroidery of cotton, pure or in combination with other vegetable textile materials, or with threads of common metals, except threads of silk, and gilt or silvered metal threads ..... 100 kilos. 600 00 350 00 B

Art. No. 376.—Tulles ("plumetie" and bobinets, English and French Tulles) are tissues with open mesh, light, transparent. They are made on bobbin or point net looms. The meshes of tulles have usually a hexagonal or other similar form, and cannot be marked. Tissues manufactured like bobinets, used for curtains and for furniture (pompures for furniture) and for other purposes are dutiable as tulles.

Stuffs known as book muslin, tarlatan, smooth crape, &c. are incorrectly called tulles, notwithstanding that the meshes are open and square, because the threads of the warp and weft may be easily unmeshed, which is not the case with bobinets. These transparent tissues are dutiable under No. 369.

377 Lamp wicks of all kinds ..... 100 kilos. 50 00 —

378 Materials for surgical dressings ..... 100 kilos. 40 00 —

Art. No. 378.—Lint, gauze, bandages are included in this number.

General Notes to Class XXIV.

1.—Articles of cotton mixed with silk are dutiable under Category XXI, as articles of mixed silk: the addition of silk exceeds 20% of the total weight. If it does not exceed 20% of the total weight, the said articles are dutiable as articles of cotton with a surtax of 50% if the addition of silk does not exceed 10%, and of 150% if the addition of silk is more than 10% but not more than 20% (G.).

2.—Articles mentioned in this category mixed with other textiles, threads of gold or silver, or of common metals gilt or silvered, will pay duty as articles of cotton if the admixture does not exceed 10%. If the admixture exceeds 10%, they will pay as the most heavily taxed material entering into their composition (G.).

3.—The same articles when combined with silk, and also with gold or silver threads, or threads of common metals gilt or silvered, in any proportion whatever, if these materials serve as decorations to these articles, will be dutiable as articles of pure silk combined with gold or silver or gilt or silver threads.

4.—Articles of cotton mixed with metallic threads (imitation tulle) pay a surtax of 50% in addition to the duty provided in the corresponding article of the tariff.

#### XXIV. FLAX, HEMP, JUTE, AND OTHER TEXTILE MATERIALS NOT SPECIALLY MENTIONED, AND ARTICLES OF THE SAME

379	Flax and hemp raw, bunched, carded, or waste	Free	—
380	Jute, phormium tenax, and other vegetable textiles not specially mentioned, raw or combed ..... 100 kilos.	5 00	—
381	Yarns of flax, hemp, or ramie in bauls: (a) Unbleached ..... 100 kilos.	30 00	—
	(b) Bleached or dyed ..... 100 kilos.	45 00	—
382	Sewing thread of flax, hemp, or ramie on reels or cards, in skeins, or otherwise prepared: (a) Unbleached (without tare deduction for the reels, cards, &c.) ..... 100 kilos.	60 00	—
	(b) Bleached or dyed (without tare deduction for the reels, cards, &c.) ..... 100 kilos.	75 00	—

Art. No. 382.—Shoemakers' thread is also included in this number. Yarns exceeding one millimetre in diameter are dutiable as twine.

Shoemakers' thread, unbleached, bleached or dyed ..... 100 kilos. — 60 00 B

383 Yarns of jute, phormium tenax, and other vegetable textiles not specially mentioned:  
(a) Unbleached ..... 100 kilos. 10 00 —

(b) Bleached or dyed ..... 100 kilos. 15 00 —

384 Sewing thread of jute and other vegetable textiles:  
(a) Unbleached (without tare deduction for the reels, cards, &c.) ..... 100 kilos. 45 00 —

(b) Bleached or dyed (without tare deduction for the reels, cards, &c.) ..... 100 kilos. 60 00 —

385 Twine and cord: Of hemp ..... 100 kilos. 75 00 45 00 I

Of jute and other textiles not specially mentioned ..... 100 kilos. 75 00 65 00 I

386 Rope of hemp ..... 100 kilos. 50 00 40 00 I

Rope of jute and other textiles not specially mentioned ..... 100 kilos. 50 00 —

Art. Nos. 383 and 386.—If twine and cord exceed 6 millimetres in diameter they will be dutiable as rope.

## XXIV.—FLAX, HEMP, JUTE, &amp;c.—continued.

No.	Goods.	General Tariff, Lew. St.	Conven- tional Tariff, Lew. St.	Nos.	Goods.	General Tariff, Lew. St.	Conven- tional Tariff, Lew. St.
387	Articles of ropework not specially mentioned, including halters, girths, bridles, small nets of twine or cord, transmission belts, and the like, even combined with accessories of wood or metal indispensable to their use ..... 100 kilos.	100 00	—	404	Various articles for travelling, camping and hunting, whether in waxed or impregnated cloth or not, even combined with wool, leather, or common metals ..... 100 kilos.	100 00	—
388	Flaxine-arts of all kinds ..... 100 kilos.	150 00	—		Wagon covers made of stout linen, hempen or jute cloth, made waterproof by grease, oil, tar, metallic soap, or chemical products: sewn and provided with cords, or buckles, rings, hooks of wood or metal ..... 100 kilos.	—	20 00 Bel
389	Ticks of all kinds:				<i>General Notes to Categories XXV., XXVI., XXVII., XXVIII., XXIX.</i> —Nature of classification is made for the boards or strips of cardboard on which the shafts, piece, ribbons, &c. are wound.		
	(a) Unbleached ..... 100 kilos.	80 00	50 00 Bel		Plain hems or fringes attached by knotting or weaving are without effect on the tariff classification of tissues, stuffs, hosiery wares &c. prepared of textile materials of all kinds, and shall not involve the classification of these articles as made-up articles (G.).		
	(b) Bleached or dyed ..... 100 kilos.	100 00	70 00 Bel		Tissues are not considered as embroidery except in cases specially mentioned in the tariff, when they have been embroidered upon them only initially, even interlaced and ornamented (monograms, ornamental letters &c., names, figures and the like) (G.).		
390	Tissues of linen or hemp, excepting those specified in Nos. 389 and 391:				In case of doubt or dispute these ornaments will be considered as accessories, if the total extent of the embroidery does not exceed an area measuring 6 cm. each way (G.).		
	(a) Unbleached ..... 100 kilos.	100 00	60 00 Bel		<i>General Note to Category XXV.</i> —Sacks of linen, hemp and other textiles, except jute, are subject to a surtax of 26% of the duty on the tissue of which they are made.		
	(b) Bleached, dyed, or manufactured from dyed yarn ..... 100 kilos.	120 00	80 00 Bel				
391	Tissues of linen, printed or damasked, of any quantity: linen pocket handkerchiefs of all kinds, unbleached, bleached, dyed, printed, clothed, or damasked with printed marks; coverlets, towels, and other table and toilet linen ..... 100 kilos.	175 00	—				
	Ad. No. 391. Pocket handkerchiefs and table and toilet linen, hemmed or drawn ( <i>effilochés</i> ) are dutiable under No. 393.						
392	Batiste, lawn and other light linen tissues, as also handkerchiefs of the same, neither hemmed nor drawn ..... 100 kilos.	400 00	—				
	Ad. No. 392. Under batiste are included any close tissues slightly transparent, made of the finest linen yarns, and which have not usually a lustreous finish; also wares of tissues not close-woven; <i>enter alois</i> straining cloths of fine thread.						
393	Handkerchiefs, coverlets, sheets, serviettes, and other similar articles of linen, finished hemmed, cut-out, or with sides unsewelled:						
	(a) Of stuffs included in No. 391, 100 kilos.	500 00	360 00 A				
	(b) Of stuffs included in No. 392 ..... 100 kilos.	500 00	160 00 A				
	Ad. No. 393.—Under this No. are included the same articles with open work hems, even with so-called " <i>filets d'araignée</i> " in the corners (A).						
394	Coverlets, serviettes, sheets, towels, curtains and other similar articles of hemp, pure or mixed with other vegetable textiles:						
	(a) In the piece ..... 100 kilos.	150 00	—				
	(b) In articles, hemmed, or with selvage ..... 100 kilos.	200 00	—				
395	Knitted articles of flax, hemp and other vegetable textile materials, not specially mentioned, not sewn ..... 100 kilos.	400 00	—				
396	Trimnings of flax, hemp and other vegetable textiles, unbleached, bleached or dyed ..... 100 kilos.	350 00	—				
	Ad. No. 396.—This heading includes braids, edgings, trimmings, ribbons, fringes, buttons, and the like.						
397	Laces, trills and embroidery of linen, hemp or other vegetable textile materials, 100 kilos.	600 00	—				
	Ad. No. 397.—Retriculated tissues in the form of laces are taxed as laces and braids.						
398	Plush of phormium tenax and other textiles ..... 100 kilos.	100 00	—				
399	Jute tassels:						
	(a) For packing, mattresses &c. .... 15 00	12 00 B F					
	(b) Dyed, for furniture ..... 45 00	40 00 F					
400	Bags and sacks of jute tissue ..... 20 00	10 00 B F					
	Sacks for use in the export of cereals	—	Free F				
401	Coverlets and curtains of jute, completed ..... 100 kilos.	60 00	—				
402	Carpets of jute of all sorts, complete, smooth or knotted ..... 100 kilos.	120 00	—				
	Carpets of jute of all sorts, smooth or knotted ..... 100 kilos.	—	65 00 B				
403	Cloths of all textiles, waxed, tanned or impregnated or coated with other materials:						
	(a) For packing, coverings for merchandise, roofing, wagon covers, sheathing for vessels, or of like ..... 100 kilos.	20 00	—				
	(b) Linoleum carpets and the like ..... 100 kilos.	35 00	—				
	(c) Waxed cloths, cambrised for table or furniture covers and for bindings ..... 100 kilos.	70 00	60 00 A				
	(d) For lamp stands, and other similar articles, cut up in pieces of different shapes ..... 100 kilos.	75 00	70 00 A				
	(e) For plans and painting ..... 100 00	100 00	—				
	(f) For medical use, including waxed bandages ..... 100 kilos.	60 00	—				

\* Ad. No. 395.—This heading includes stockings, socks, gaiters, knitted vases (*maillots*), drawers, gloves, night-caps, hosiery, fichus (shawls), hair nets, cuffs, whether combined or trimmed with other materials, such as buttons, ribbons, trimmings (even of silk), and other similar accessories necessary to the article.

## XXV.—CLOTHING AND ARTICLES OF DRESS AND SHOWN ARTICLES, EXCEPTING THOSE WHICH CONTAIN PAPER, LEATHER, INDIA-RUBBER AND WAXED CLOTH.

No.	Goods.	Duties.	Duties.
405	Made-up articles of woollen material	Twice the duty on the material	Twice the duty on the material
406	Made-up articles of cotton material:	Four times the duty on the material	a half times the duty on the material
	For women		
	Others		
407	Made-up articles of flax and hemp material	—	—
408	Made-up articles of jute, alaca, phormium tenax, aloa and other textile materials	—	—
409	Made-up articles of silk (including artificial silk), pure or mixed with other vegetable textile materials, even with metal threads: sacerdotal vestments	Twice the duty on the material	—
410	Neckties of all materials, ready made or in detached pieces	Three times the duty on the material	Three times the duty on the material
411	Articles de mode:		
	(a) Artificial flowers; all sorts of prepared ornamental feathers and manufactures thereof, articles of fashion not enumerated in other categories of the tariff	—	—
	(b) Detached parts for artificial flowers, such as stems, leaves, anthers, buds, &c. .... 100 kilos.	25 00	25 00 F
	The articles specified in Nos. 405-411 will be dutiable according to the real net weight.		

\* Ad. No. 404.—This heading includes valises and travelling bags of wood or parchment, covered with cloth, fitted or not with leather; tents and camping outfit, such as beds, chairs and similar portable articles of wood, bark or twigs, combined with leather, tissues or common metals; travelling or hunting flasks, in glass or metal, covered with a network of twine or straw; luncheon baskets fitted with leather and containing table necessities, made only of common metal. If the above articles are made of more costly materials they are taxed according to the material of which made.

Ad. Category XXIV.—The explanatory notes at the end of Category XXIII. apply also to this category.

\* Ad. Nos. 405-410.—The material which will be taken as a basis in taxing made up articles and ties, is that which forms the exterior part or surface of the article. Laces, embroideries, tulle, ribbons, trimmings &c., with which some articles and ties are ornamented, are taxed with them. Made up articles and ties consisting of different stuffs and materials will be taxed as if of the component stuff or material which pays the highest duty. Articles cut out but not seen are dutiable as the finished articles or ties.

No.	Goods.	General Tariff. Lev. St.	Conven- tional Tariff. Lev. St.	Nos.	Goods.	General Tariff. Lev. St.	Conven- tional Tariff. Lev. St.
XXVI.—METALS AND METAL ARTICLES.							
412	Ores of all sorts.	Free	—		(b) In cases or boxes ornamented with gold, silver, ivory, agate, shell, and other carved or worked ornaments . . . . .	100 kilos.	250 00
413	Metals in ingots, plates, wire, bars, and other different forms, except those specimens denominated "American system" . . . . .	Free	—		(c) Large clocks for buildings. . . . .	25 00	—
414	Alloys of metals: (a) Precious, according to real net weight. . . . .	100 00	10 00		Ad. No. 423. Watch works imported separately from their cases are taxed under No. 424; cases according to component material.		
	(b) Common . . . . .	10 00	10 00		Besides clocks and musical boxes in wooden cases are included in this No.; musical boxes and clocks in cases of papier-mâché or carton-pierre, metronomes and other objects of the same sort, which are worked by clock-work mechanism; also mechanism for Carol and metronome lamps.		
416	Massive articles in gold, silver, platinum, and all their alloys, not ornamented with precious stones: (a) In gold, platinum, and their alloys . . . . .	20 00	20 00 G		Musical boxes combined with articles which would pay a higher tax (albums, sweet boxes &c.) are classed under the higher category.		
	(b) In silver or gilt . . . . .	5 00	5 00 G		Small musical boxes which are children's toys are not included, but are classed as toys.		
416	Jewellery in gold, silver, platinum, and all their alloys, not ornamented with precious stones, for personal ornaments and for the internal decoration of houses: (a) In gold, platinum and their alloys . . . . .	40 00	40 00 G		Parts of tower clocks (c) go under No. 471.		
	(b) In silver or gilt . . . . .	10 00	10 00 G		Watch glasses go under No. 263.		
417	Jewellery in precious metals ornamented with precious stones. . . . .	50 00	50 00 G		421 Clocks and watch fittings except watch glasses and parts of tower clocks: (a) For watches & chronometers. . . . .	5 00	—
418	Imitation jewellery in precious metals, even gilt or silvered, but not ornamented with precious stones: (a) Fine . . . . .	20 00	12 00 G		(b) For clocks . . . . .	30 00	—
	(b) Common . . . . .	10 00	7 00 G		426 Bronze powder . . . . .	50 00	(100) G
419	Very thin sheets (tinsels): (a) Of gold . . . . .	10 10	10 00 G		426 Copper, brass and bronze, in bars or sheets, not gilt or silvered. . . . .	25 00	—
	(b) Of silver . . . . .	2 00	2 00 G		427 Copper and brass wires for telephones, electric connections, and similar purposes: (a) Wound with silk . . . . .	20 00	20 00 G
	(c) Of all other metals . . . . .	1 00	1 00 G		" " other textile materials. . . . .	20 00	20 00 G
	No tare is deducted for the weight of sheets of paper laid between very thin sheets of metal.				(b) Others . . . . .	25 00	25 00 G
420	Metal leaf (tinsels): (a) Of gold or gilt . . . . .	10 00	10 00 G		Articles specified in Nos. 425-427 are dutiable according to their real net weight.		
	(b) Of silver . . . . .	4 00	4 00 G		Note.—Laces, cords, and other similar articles of wire of common metals for telephones or electric connections, are dutiable under this heading (G.).		
	(c) Silvered . . . . .	4 00	2 50 G		428 Imitation tinsel, for sewing, weaving, or other purposes; beads, spangles, and the like, in copper, brass, or other metals, except gold or silver, combined or not with cotton or silk, and not gilt or silvered (no tare is deducted for the weight of bobbins, cards, &c.) . . . . .	200 00	—
421	Watches: (a) With cases of gold or other metals, ornamented with precious stones, pocket chronometers . . . . .	10 00	—		Imitation tinsel, for sewing, embroidery, weaving, or other purposes, even spun upon thread of cotton, silk, or other textile fibre, beads, spangles, and the like; all the foregoing in copper, brass, or other metals, except gold or silver, and not gilt or silvered (without tare allowance for reels, cards &c.) . . . . .	—	125 00 G
	(b) With cases of silver or silvered, not ornamented or fitted with gold or precious stones . . . . .	3 00	—		Note.—If gilt or silvered these articles pay in addition a surtax of 50 per cent. except imitation tinsel, gilt or silvered, which will be taxed under No. 420.		
	(c) With cases of all other metals, not ornamented or fitted with gold or precious stones . . . . .	1 50	—		429 Cables of all sorts (real net weight) 100 kilos. . . . .	50 00	50 00 G
	Ad. No. 421.—Watches under (b) and (c) with gilt cases, or fitted or ornamented with gold, pay, in addition, an extra tax of 50 per cent. on stones which form part of the works of a watch are not to be taken into account in assessing duty.				430 Wares or articles of copper or brass wire, polished or not, painted or not, combined or not with other common materials, but not gilt or silvered, copper or brass wire gauze or plaits. . . . .	150 00	—
	Chronometers, or marine watches, used in nautical services for calculations go under No. 430.				Ad. No. 420. If gilt or silvered these articles pay in addition a surtax of 50 per cent. This heading includes pins, clasps, buttons, buckles for clothes, knitting needles, small rings, small nails, cases, small baskets, and other articles in copper or brass wire coming under the provisions of the present number.		
	Gold watch cases, imported alone, are taxed under 416 (a).				431 Household articles of copper, brass, or bronze (including samovars) . . . . .	120 00	—
	Silver watch cases, imported alone, go under 416 (b); those of common metals or alloys are taxed according to their material and the amount of workmanship.				Ad. No. 421. Samovars, even lacquered, varnished, nickelled, but not silvered or gilt, are included under this No.		
422	Complete movements of watches or chronometers, or parts of movements, not put together into complete movements. . . . .	5 00	—		432 Vessels and utensils of copper, brass, or bronze, for workshops and ships, for steam engines, for use in distilling, refining, dyeing and other industries; reservoirs, tanks, vats, boilers, tubes, bearings, grease boxes, &c. . . . .	50 00	50 00 G
423	Hanging or table clocks and musical boxes with clockwork mechanism: (a) In cases or boxes of common materials. . . . .	75 00	75 00 G		Ad. No. 432.—The presence in these articles of other common metals, also nickelling, bronzing, varnishing, &c., will not be taken into consideration, and will not result in the application of a higher duty.		
	(b) In cases or boxes of common materials. . . . .	75 00	75 00 G		Note.—Even polished goods as well as accessories (armatures, valves, &c.) are included under this heading, provided that the accessories are imported at the same time as the vessels and utensils (G.).		

## XXVI.—METALS AND METAL ARTICLES—continued.

No.	Goods.	General Tariff. Lev. St.	Conven- tional Tariff. Lev. St.
433	Articles of copper, brass, or bronze, cast or turned; articles of sheet copper or other sheet metal, painted or not, polished or not, combined or not with other common materials, but not engraved, varnished, nickelled, silvered, or gilt. . . . . 100 kilos.	100 00	100 00 G
	Ad. No. 433.—Articles included under this No. coated with a transparent and colourless varnish ("Zapon" lacquer and the like) merely to prevent oxidation, are to be taxed under this No. with a surtax of 40 % (A).		
434	Bells, real net weight, including bells weighing more than 15 kilograms (33 lbs. each) . . . . . 100 kilos.	50 00	—
435	Articles of copper, brass, or bronze, engraved, varnished, nickelled, silvered, or gilt, combined or not with other materials, except ivory, tortoise-shell, mother-of-pearl, real agate, amber, and precious metals, fine or semi-fine stones. . . . . 100 kilos.	200 00	—
436	Tin, pure or alloyed with antimony, in bars, plates, or sheets (real net weight) 100 kilos.	40 00	—
	Ad. No. 436.—Sheets of tin having a thickness of 0.25 mm. and above will be taxed under this No.; sheets having a thickness of less than 0.25 mm. called "stannols" will be taxed under No. 435.		
437	Printing type of lead and antimony, plates, blocks, forms, and generally all movable type used for printing. . . . . 100 kilos.	60 00	—
438	Articles of tin, pure or alloyed with lead, zinc, copper, antimony, or other common metals, combined or not with other common materials; all these articles of whatever quality, but not gilt or silvered. . . . . 100 kilos.	100 00	—
	Ad. No. 438.—If gilt or silvered, articles of lead pay in addition a surtax of 50 per cent. This heading includes tea and coffee pots and services, dishes, plates, chandeliers, kitchen utensils, and other fancy articles.		
439	Nickel and german silver, in the raw state, in blocks, hammered, rolled, or drawn into wire (real net weight) . . . . . 100 kilos.	30 00	—
	Ad. No. 439.—Sheets of nickel and german silver having a thickness of 0.25 mm. and above will be dutiable under this No.; those having a thickness of less than 0.25 mm. will be dutiable under No. 440.		
440	Articles of aluminium, nickel, german silver, or other metal alloys, white, gilt or not, silvered or not, combined or not with other common materials. . . . . 100 kilos.	300 00	250 00 A
	Ad. No. 440.—Jewellery of german silver is dutiable under No. 418. When articles specified in this number are combined with ivory, tortoise-shell, mother-of-pearl, amber, real agate, or silk, they shall pay duty according to Category XXX.; if combined with precious metals, they will be assimilated according to kind to goldsmiths or silversmiths' wares.		
441	Mercury (real net weight) . . . . . 100 kilos.	5 00	—
442	Lead in pigs or other forms. . . . . 5 00	—	—
443	Plates, pipes, tubes, large castings, bolts, shot, and generally all articles of lead, merely cast and not otherwise worked (not painted, varnished or polished) 100 kilos.	12 00	—
	Ad. No. 443.—Lead pipes, lined inside with a coating of tin, for water-pipes, and sheets of lead coated and covered with gray for roofing buildings, are included under this heading.		

Ad. No. 443.—This heading includes bell-steads, lustres, lamps, doors and other fittings for stoves, fire screens, furnace and window bars, tables, chandeliers, candle bells, flat irons, kitchen moulds, castors for furniture, door and window handles, hooks, knobs, curtain, sofa, and plates (sculpture, solid ornaments, handles and carriage fittings, frames, seats, curtain arms, toe caps, weights, tools for different trades, and generally all articles of this sort in brass, copper or bronze.

Ad. No. 443.—The above heading includes candle-bras, lustres, carriage or other lamps, girandoles, bureau fittings, furniture ornaments, frames, boxes, coffers and other small fancy articles, such as vases, statuettes, busts, reliefs, medals, medals, etc. It also includes the articles mentioned in Nos. 431 and 432 (with the exception of sawnware) of brass, copper, or bronze, if they are engraved, varnished, lacquered, nickelled, silvered, or gilt. Articles of aluminium bronze are also included. When any of these articles are combined with common materials, charged by themselves at a lower rate of duty than that provided in the present number, such as marble slabs, &c., the importers may, if it is possible to separate them, require them to be separately taxed according to kind.

If these articles are combined with ivory, tortoise-shell, or other fine materials, they pay under Category XXX. according to description; while if combined with precious metals, they are classed, according to their kind, under goldsmiths' wares and jewellery.

No.	Goods.	General Tariff. Lev. St.	Conven- tional Tariff. Lev. St.
444	Articles of lead, of all sorts, painted, varnished or not, but not gilt or silvered, and not combined with materials subject to a higher duty. . . . . 100 kilos.	50 00	—
	Ad. No. 444.—If combined with materials subject to a higher duty, these articles are dutiable as if composed of the most highly taxed material entering into their composition. If the articles included under this heading are gilt or silvered they pay a surtax of 50 per cent. in addition to the above rate. The presence of antimony in lead articles subject to duty under Nos. 443 and 444 will not be taken into consideration in assessing duty.		
445	Zinc in plates, sheets, or any other form. . . . . 100 kilos.	7 50	7 50 B
446	Articles in zinc, painted or not, ornamented with reliefs or other ornaments, combined or not with common metals but not gilt or silvered. . . . . 100 kilos.	75 00	—
	Ad. No. 446.—If gilt or silvered these articles pay a surtax of 50 per cent. in addition to the above rate.		
<i>Iron and Steel.</i>			
447	Iron and steel in bars, plates, or sheets; not shaped. . . . . 100 kilos.	2 50	2 00 B
	Note.—Rectangular or cylindrical bars are included in this number (G).		
448	Rails and sleepers of iron or steel. . . . . 100 kilos.	2 00	2 00 G
	Note.—Frogs and tongue-rails for railway crossings are classed as rails under No. 448 (G).		
449	Iron in tires for wheels and hoops. . . . . 100 kilos.	3 00	3 00 G
450	Iron, in sheets of a thickness of 3 millimetres or less. . . . . 100 kilos.	4 00	3 50 B
	Ad. No. 450.—Rolled iron of a thickness of more than 3 millimetres will pay duty under No. 447.		
451	Iron and steel, rolled in special form (shaped iron). . . . . 100 kilos.	3 00	3 00 G
	Ad. No. 451.—This heading includes T, double T, U, V, Z, L, and other shaped iron (G).		
452	Tin-plate and sheet-iron, tinned, coated with copper, lead or zinc, or only polished or painted. . . . . 100 kilos.	8 00	—
	Tin-plate and sheet iron, tinned, galvanized, or coated with lead or zinc. . . . . 100 kilos.	—	4 00 B
	Coated with copper, polished or painted. . . . . 100 kilos.	—	8 00 B
453	Steel or iron wire with a diameter of 6 mm. or less:— (a) Ordinary (black) or polished; barbed fence wire. . . . . 100 kilos. Ordinary wire, black or polished, even galvanised. . . . . 100 kilos. Barbed fence wire, black or polished, even galvanised. . . . . 100 kilos. (b) Tinned or coated with zinc or lead, including telegraph wires. . . . . 100 kilos.	8 00	— — — 12 00
	Ad. No. 453.—Wire of steel or iron, flat, triangular or quadrangular, with a minimum diagonal of 6 mm. will be dutiable under No. 453. Wire of iron or steel covered with a layer of copper as a result of processes undergone while the wire is being drawn, and especially as a result of the bath of copper salts, is dutiable under sub-division (a) or No. 453.		
454	Wire gauze; plain, painted, varnished, or tarred. . . . . 100 kilos.	16 00	16 00 G
	Ad. No. 454.—This heading includes wire gauze for sieves, for grain, and &c. Iron or steel wire rope is also dutiable under this number (G).		
455	Cast-iron wares, simply moulded, fluted, tarred, or painted with red lead:— (a) Pipes and pieces used in the construction of houses and bridges; columns, wheels and axles for carts, large shafts for machines. . . . . 100 kilos. (b) Pipes and hollow pillars. . . . . 5 00 (c) Common stoves, heaters. . . . . 10 00 Kitchen stoves. . . . . 8 00 B (d) Crucibles and similar articles, not enamelled. . . . . 100 kilos.	8 00 3 00 10 00 — 3 00	— — — — —
	All other articles not specially mentioned. . . . . 100 kilos.	—	9 00 B
456	Cast-iron wares, polished or enamelled, ornamented by casting or tarred 100 kilos.	12 00	—
	Stoves of cast iron, polished, enamelled, or ornamented by casting or tarred. . . . . 100 kilos.	—	10 00 A
	Ad. No. 456.—This heading includes kitchen utensils, household articles, flat-irons, heating stoves, lighting apparatus (lamps), pumps, gratings, wappas, and similar wares.		

## TARIFF.]

Nos.	Goods.	General Tariff. Lev. St.	Conven- tional Tariff. Lev. St.	Nos.	Goods.	General Tariff. Lev. St.	Conven- tional Tariff. Lev. St.
457	Cast-iron wares, chased, lacquered, bronzed, nickled, silvered, or gilt, even combined with other common materials. . . . . 100 kilos.	20 00	20 00 G		Tarred (asphalted) wares are dutiable under the same number (G.).		
458	Stores of cast iron, combined with other common materials. . . . . 100 kilos.	—	15 00 A	472	Wares of iron or steel, tinned, enamelled, lacquered, but not polished:		
459	Iron wares, not otherwise mentioned 100 kilos.	10 00	7 50 G	(a)	Weighting 25 kilos, or more each 100 kilos.	20 00	—
460	Complete axles for trucks or carriages, of iron or steel. . . . . 100 kilos.	4 00	—	(b)	Weighting from 3 to 25 kilos, each 100 kilos.	30 00	—
	Ad. No. 459.—The presence of common metal in some part of the iron and steel axles does not prevent their classification under this No. (A.).			(c)	Weighting from 0.5 to 3 kilos, each 100 kilos.	40 00	—
460	Nails of iron or steel:			(d)	Weighting less than 0.5 kilo, each 100 kilos.	50 00	—
	(a) Iron bolts and rivets. . . . . 100 kilos.	10 00	—		Wares of iron or steel, rough-ground, scoured, tinned, galvanised, painted, enamelled, but not polished:		
	and horse-shoe nails. . . . . 100 kilos.	—	8 00 G	(a)	Weighting 25 kilos, or more each 100 kilos.	—	15 00 G
	Bolts and nuts. . . . . 100 kilos.	—	6 00 Bel	(b)	Weighting from 3 to 25 kilos, each 100 kilos.	—	20 00 G
	Black nails. . . . . 100 kilos.	—	8 00 Bel	(c)	Weighting from 0.5 to 3 kilos, each 100 kilos.	—	30 00 G
	Horse shoe nails. . . . . 100 kilos.	6 00	3 00 Bel	(d)	Weighting less than 0.5 kilo, each 100 kilos.	40 00	G
	(b) Wire nails of all sizes. . . . . 100 kilos.	7 50	—		Notes to Nos. 471 and 472.—The tariff classification of goods under these headings is not affected by combination with wood or cast iron (G.).		
461	Household screws and nuts of iron or steel. . . . . 100 kilos.	10 00	—		Note to No. 472.—Under this heading are included articles of iron or steel varnished with asphalt lacquer. Articles of iron or steel varnished with a lacquer other than asphalt lacquer, are dutiable under No. 476 (A.).		
462	Screws and nuts. . . . . 100 kilos.	—	6 00 Bel	473	Wares of tinplate, or of sheet iron, tin-coated, galvanised, or coppered, even asphalted, but not painted or lacquered, combined or not with wood or other common materials. . . . . 100 kilos.	35 00	35 00 G
463	Anchor and their chain of iron or steel, exceeding 10 mm. in diameter. . . . . 100 kilos.	10 00	—		Ad. No. 473.—This heading includes domestic and kitchen articles of all kinds, spades, hoes, bowls, cups,ainers, graters, small buckets, goblets, pails, funnels, watering cans, basins, refrigerators, domestic apparatus, machines of capacity, lamps, lanterns, trays, troughs, cans, kitchen moulds, and the like.		
464	Pipes and conduits of iron, even tarred. . . . . 100 kilos.	8 00	8 00 G		Wares of tin plate or of tarred (asphalted) sheet iron are included in this number (G.).		
	Joints are dutiable under the same number (G.).			473	Lamps and lanterns of tin plate or of sheet iron, tinned, galvanised or coppered, not painted or lacquered. . . . . 100 kilos.	—	28 00 A
	Ad. No. 464.—Pipes and tubes of iron and steel, even asphalted and wrapped in tarred into tissue to protect them from rust, are classed under this No. (A.).			474	Wares of tin plate or of sheet iron, painted, lacquered, ornamented with paintings, even gilt or silvered, combined with other materials, except ivory, tortoise-shell, mother-of-pearl, and precious metals. . . . . 100 kilos.	50 00	—
465	Iron gratings for all purposes; iron garden furniture, not gilt or silvered (real-net weight). . . . . 100 kilos.	20 00	—		Ad. No. 474.—This heading includes trays, sugar basins, coffee and tea caddies, sweet boxes, hanging or portable lamps, tobacco boxes, match-boxes, flower, wreaths in tin-plate, candle-ticks, snuff-boxes and the like.		
466	Wares of black sheet-iron, not polished, enamelled, or tinned, combined with cast-iron or other common materials. . . . . 100 kilos.	20 00	20 00 G	475	Wares of sheet iron, enamelled. . . . . 100 kilos.	60 00	42 00 A
	Ad. No. 466.—This heading includes engine and machine boilers, kitchen ranges, heating stoves and apparatus, chimney hearths, stove loots, kitchen articles of black sheet-iron, black sheet iron cut to shape, and similar articles of black sheet-iron.				Ad. No. 475.—This heading includes kitchen articles such as saucepans, cooking pots, frying pans, &c. basins, jugs, pails, troughs ( <i>s-fertur</i> ), and the like, of enamelled sheet-iron.		
	This heading also includes rollers of sheet iron, even coated with a layer of red lead or the like (A.).			476	Wares of iron or steel, polished, bronzed, lacquered, nickled, combined or not with other common materials: (1)		
467	Iron or steel safe or chest. . . . . 100 kilos.	30 00	—	(a)	Weighting 25 kilos, or more each 100 kilos.	50 00	35 00 G
468	Common wrought or cast iron fastenings, merely painted, and with ornaments of all kinds, but not gilt or silvered. . . . . 100 kilos.	18 00	—	(b)	Weighting from 3 to 25 kilos, each 100 kilos.	75 00	60 00 G
	Common wrought or cast-iron bedsteads, painted or lacquered, in one colour, and even with ornaments in relief. . . . . 100 kilos.	—	10 00 B	(c)	Weighting from 0.5 to 3 kilos, each 100 kilos.	120 00	80 00 G
469	Wrought or cast-iron bedsteads with ornaments, coloured, lacquered, or bronzed, but not gilt or silvered. . . . . 100 kilos.	30 00	—	(2) <sup>nd</sup> (d)	Weighting less than 0.5 kilo, each 100 kilos.	150 00	110 00 C
	Wrought or cast-iron bedsteads with ornaments, coloured, lacquered, with paintings, treated by "transfer process," hand-worked, bronzed, but not gilt or silvered 100 kilos.	—	20 00 B	477	Articles of iron or steel wire or of wire gauze, plain, polished, painted, tarred, tinned, even combined with other common materials, but not gilt or silvered: . . . . . 100 kilos.	50 00	—
470	Iron furniture for rooms, of all sorts, coloured, varnished, bronzed, uphoistered or not, but not gilt or silvered. . . . . 100 kilos.	35 00	—		Ordinary chains of a diameter of from 2.5 to 10 mm., plain, even rough ground, scoured or tarred (asphalted), not tinned or polished. . . . . 100 kilos.	30 00	G
	Ad. No. 468-470 inclusive.—If the above articles are gilt or silvered, wholly or in part, they will pay, in addition, a surtax of 50 per cent. N.B. ad. No. 470. Under this heading are included dentists' chairs, surgical operation tables and stretchers, when these articles are manufactured of wrought iron combined with other common materials.				All other articles classed in No. 477 100 kilos.	—	50 00 G
471	Wares of iron or steel, plain, only filed, but not ornamented, polished, enamelled or painted:				(1) Iron or steel wares coated with copper are dutiable according to this number (G.).		
	(a) Weighting 25 kilos, or more each 100 kilos.	10 00	9 00 G		(2) Metal pens are classed in this number (G.).		
	(b) Weighting from 3 to 25 kilos, each 100 kilos.	15 00	11 00 G		Ad. No. 476.—Under this heading are included sewing needles of all sizes, including those for sewing machines; watch keys, watch spectacles fittings, corset hooks, fittings for purses and small bags, and bits, stirrups, spurs, buckles, clasps ( <i>apafin</i> ), steel nails with heads of glass or porcelain, &c., and all articles conforming to the conditions of this heading.		
	(c) Weighting from 0.5 to 3 kilos, each 100 kilos.	20 00	16 00 G		Note.—The gilding of the tips of pen-nibs, or of the eyes of needles, will not affect the tariff classification (G.).		
	(d) Weighting less than 0.5 kilo, each 100 kilos.	30 00	22 50 G				

\*Ad. No. 467.—This heading includes lustres, candle-bras, chandeliers, lamps, office fittings, stove accessories, builders' hardware, fancy articles, ornaments, and similar wares. If combined with ivory, shell, mother-of-pearl, real or artificial gems, or silk, these wares will be classed under Category XXX. If combined with precious metals, except to simple gilding or silvering, they will be classed as goldsmiths' wares). Hanging lamps of cast iron shall be taxed under this No. when they are combined with parts of common metal, glass, majolica, or porcelain, as e.g. brass burners, glass or majolica bowls, chains of iron wire coated with brass, &c. (A.).

\*Ad. No. 476.—This heading includes large articles of iron for the construction of houses and bridges: iron mountings for carts, waggon, and carriages (except axles); fish plates and clips for rails, and similar objects in iron, all these articles, not turned, polished, or filed.

## ENVIRONMENTAL FACTORS AND MYCOTIC ALLERGIES continued

No.	Description.	General		Conventional	
		Tariff.		Tariff.	
		Per Cent.		Per Cent.	
	At Nos. 475 and 477. Fish-bone pins, needles, buckles for garments, knitting needles, fish-hooks, eagle, mouse traps, wire-sinks, &c.				
	At Nos. 475 and 477. Gold or silver leaves will pay, in addition, a surtax of 50 per cent.				
475	Leaves of all sorts, of iron or steel, with or without handles				
	(a) Common, 100 kilos, .....	15	00	—	—
	(b) Finely worked, polished, .....	25	00	—	—
	(c) Nickel-plated, .....	10	00	—	—
	(d) Common, red, asphalted, filed, rough ground, 100 kilos, .....			15	00 G
	(e) Finely worked, .....			25	00 G
	(f) Nickel-plated, .....			40	00 G
476	Saddles and stirrups, .....	25	00	15	00 A
480	Chairs of iron, steel, mounted in iron on wood, or wood covered with leather, on iron, brass, or on horn, polished or not, .....	120	00	75	00 G
481	Chairs of iron, steel, mounted in other materials, .....				
	(a) Every day, .....	200	00	150	00 G
482	Scissors of all sorts, except sheep shears, pruning shears, thin-mouths, and black-iron shears, .....	120	00	75	00 G
	(Note to Nos. 482.—The gliding of some isolated parts, or of a relatively small section will not affect the classification.)				
483	Surfaced-to-transmit, .....	200	00	200	00 G
484	Fire and other arms as well as their parts and accessories, except military weapons				
	(a) Common, .....	250	00		
	(b) Arms and parts, sporting, parlor and target, .....	—		150	00 G
	(c) Revolvers, .....	—		175	00 G
485	Military weapons and their accessories, .....	Prohibited.		Prohibited.	
	(Note.—There can only be imported by the State.)				
486	Electromagnetic apparatus, mathematical, for drawing, physics, chemistry, and astronomy, .....	150	00	—	—
	(a) Electric arc lamps, with or without glass globe and water meters, .....			60	00 G
	(b) Electric apparatus for weak currents, telegraphic, telephonic and signal apparatus and accessories and detached parts of such apparatus; electrical apparatus not mentioned in lighting, power transmission and electrolysis; accessories and detached parts of such apparatus, e. g., the lamp switch, lamp holders, safety devices, .....			80	00 G
	(c) Electric meters and registers, .....			100	00 G
	(d) All other instruments and apparatus, .....				
	(e) Every day, .....			150	00 G
487	Sewing and knitting machines, and parts and accessories, .....	40	00	26	50 B
	(a) Typewriters and calculating machines and accessories, .....	100	00	—	—
488	Balance, decimal, and other scales, and weighing machines, of all kinds, with or without counterpoise, with other common metals or with wood, .....	25	00		

\* Ad. N. 278. List of tools: ploughshare, sickle, hoe, spade, axes, chisels, picks, saws, pinners, clinkers, hammers, anvils, planes, irons, sheep-shears, painting-shars, tin-smiths' and blacksmiths' stoves, and generally all cabinet-makers', carpenters', masons', or coopers' tools and instruments. Shovels called "hazari" and mortar-trowels are also included here.

Spectacles, pince-nez, and goggles, mounted in metal, ordinary bone or mother-of-pearl, binoculars, opera glasses, small compasses imported by the dozen, rulers, dividers, bow-pens, squares, protractors, scales, for measuring rules to be used as measures of capacity, &c., are not included under this heading but are classed according to the material of which they are made.

No.	Goods.	General Tariff. Liv. St.	Colonial Tariff. Liv. St.
489	Machines for combing, carding, &c., wool, cotton, and other textile materials (100 kilos.)	25 00	10 00 B
490	Agricultural machines and implements:		
	(a) Ploughs, sowers, and plover levers . . . . .	Free.	—
	(b) Machines for sowing, mowing or reaping, machines for crushing, for cleaning grain, harrows . . . . . 100 kilos.	5 00	—
	1. Machines for crushing, for cleaning grain, harrows . . . . . 100 kilos.	—	5 00 B
	2. Machines for sowing, reaping or mowing . . . . .	—	Free B
491	Fire engines and all other pumps, 100 kilos. At No. 191. Various water-lifting apparatus, common or with pump, and also lever siphons, are not considered as pumps; they will be dutiable as apparatus of the metal of which they are composed.	10 00	—
492	Machines and parts and accessories thereof and apparatus, of cast or wrought iron, or of steel, not specially mentioned . . . . . Motors of all sorts, except water turbines, even combined with machines; boilers for steam engines, electric machinery, machine-tools, including mechanical frameworks; compressing machines; freezing machines; machines for brewing; distilling, sugar refining, paper making, printing and other polygraphic industries except lithographic machines for book-making and other ceramic industries . . . .	Free	Free G
	<i>Note to Nos. 490-492.</i> Machinery imported into Bulgaria under the conditions prescribed by the Law of the 25th January 1905 for the Encouragement of National Industries and Commerce . . . . .	—	Free B
493	Coins: (a) Gold, of arbitrary currency . . . . . (b) Gold, of arbitrary currency (for necklaces) (real net weight) . . . . . (c) Silver, nickel and copper . . . . . At No. 493.—The importation of Bulgarian coins of silver, nickel or copper, legally current in Bulgaria, is prohibited with previous permission accorded by the Minister of Finance.	Free	—
	<i>Notes to Category XXVI. (Metals and manufactures thereof):</i>		
	(1.) Tariff provisions concerning iron will apply equally to steel, except where the tariff has expressly specified a differential treatment.		
	(2.) Articles of malleable cast iron will be taxed as articles of wrought iron or steel.		
	(3.) The classification will be unaffected by the working of the ends of pipes, screws, or nuts, by filing down in order to ensure the absence of flaws, the removal of seams and heads (casters), the smoothing of cracks, the cutting out of the head of the pierce of rivet holes, the drilling of holes with or without threads (in the absence of special regulations for pierced or drilled articles), the cutting of some parts, the application of a rough coat of oil paint or tar, as well as a coating of black lead, &c.).		

## XXVII. -CARRIAGES, WAGGONS, BOATS, &amp;c.

494	Locomotives, tenders, vans, automobile wagons, and wagons of all sorts, for passengers and merchandise	15	ad val.	15% ad val.
<p>Art. No. 494.—Wagons imported by the state Railway Administration are free of duty.</p>				
495	Tramcars ( <i>voitures de tramways</i> ) of all sorts.	15	ad val.	15% ad val.
496	Wagons, trolleys, and similar vehicles that move on rails: locomotive cars, 100 kilos.	(0 00)		
497	Large carriages, such as landaulets, coaches, coupés, travelling carriages, having eight places or more and accommodation for luggage, diligences and omnibuses, hearse, phaetons (victorias), droshkies, all such carriages, covered or not, upholstered or not	150	(00)	—
498	Small open carriages, such as ordinary cabriolets and English chaises, écouverts, and others, upholstered or not, ordinary carriages on springs, covered or not, upholstered or not, such as britchkas, "de Braasov" carriages, post chaises, with or without coupes in front, omnibuses containing less than eight places, and other similar carriages, private passenger-sledges, each	(00 00)		—
<p>Art. No. 498.—Omnibuses intended for private use are exempt under No. 497.</p>				

This heading also includes detached pieces and indispensable accessories of machines, imported simultaneously with the machines of which they form part (G.).

Nos.	Goods.	General Tariff. Lév. St.	Conven- tional Tariff. Lév. St.	Nos.	Goods.	General Tariff. Lév. St.	Conven- tional Tariff. Lév. St.
499	Detached parts of carriages mentioned in Nos. 497 and 498, ..... 100 kilos.	40 00	—	Ad. No. 503.—Military cartridges and munitions of war are imported only for the use of the State.			
500	Carriages not on springs, not upholstered, painted or not, fitted with iron, for the transport of merchandise or of persons; ambulance carriages and military transport wagons, ..... each	50 00	—	526	Cartridges for sporting purposes, and all others, except military: (a) Full or empty, but with their priming ..... 140 00 (b) Empty (cartridge cases), but without their priming ..... 100 kilos.	—	50 00
501	Detached parts (except axles), of carriages mentioned under the preceding heading ..... 100 kilos.	30 00	—	527	Metal and cardboard caps (quick matches of all sorts), and all other explosive and detonating substances, including fireworks and their accessories ..... 100 kilos.	140 00	—
502	Pea-sants' carts and the like, entirely of wood, also wooden sledges, not painted nor combined with iron, except for the usual framework of tyres, screens, and other similar parts of iron, ..... each	20 00	—	<b>XXX. MANUFACTURES AND ARTICLES NOT ENUMERATED IN THE ABOVE CATEGORIES OF THE TARIFF.</b>			
503	Bicycles and tricycles and detached parts thereof, ..... 100 kilos.	200 00	—	528	Articles of amber, combined or not with other materials, even with precious metals and precious or semi-precious stones ..... 50 00	—	—
	(1.) Bicycles and tricycles imported fitted ..... 100 kilos.	—	150 00 G		Ad. No. 528.—This heading includes articles of personal adornment, chaplets, cigarette holders, pipes, and similar objects of black or yellow amber.		
	(2.) Detached parts thereof, ..... each	—	200 00 G	529	Articles of ivory, tortoise-shell, mother-of-pearl, real agate, meerschaum, plain or ornamented with intaglio or inlaid work, combined or not with other materials, and even with precious metals or precious or semi-precious stones ..... 15 00	15 00 F	7 00 A
	Rubber parts for bicycles, separately imported, are dutiable under No. 543 (4). Motor cycles are included in this No. (A.)			530	Buttons of mother-of-pearl, ivory, mother-of-pearl, real agate or meerschaum, with or without intaglio or inlaid work, combined or not with other materials and even with precious metals and precious or semi-precious stones ..... 50 00	—	—
504	Trach chairs for invalids, and all vehicles moved by the hand or foot, ..... each	10 00	—	531	Articles of fine leather, of silk or velvet tissues, ornamented with amber, tortoise-shell, ivory, mother-of-pearl, real agate, meerschaum, precious metals or precious or semi-precious stones, or only of fine leather and of silk or velvet tissues combined together ..... 10 00	—	—
505	Automobiles of all sorts, ..... each	250 00	250 00 F 1	532	Articles of wool, reed, straw, cane, cardboard, papier maché, cartonnage, bronze, steel, glass, porcelain, earthenware, ornamented or combined with amber, tortoise-shell, mother-of-pearl, ivory, real agate, meerschaum, fine leather, silk stuffs, velvet, precious metals, or precious stones, ..... 5 00	—	—
	Notes to Nos. 502 and 503.—Tricycles and type-covers for bicycles and tricycles or for automobiles, separately imported, are dutiable under No. 513 (G.).				The articles specified in Nos. 528-532 are dutiable according to real net weight.		
506	Various apparatus on wheels for watering roads, clearing ditches, disinfecting and the like, ..... 100 kilos.	10 00	—	533	Small wares ( <i>marcure</i> ) of various kinds into the composition of which only common materials enter (including articles of celluloid and casein) ..... 2 00	1 75 G F	—
507	Vessels of all sorts, and dredgers fully equipped; also dozing mills ..... Free.	—	—		Ad. No. 533.—Common materials include everything except amber, ivory, tortoise-shell, mother-of-pearl, real agate, meerschaum, fine leather, silk stuffs, precious metals and precious or semi-precious stones.		
508	Boats made of a single piece of wood, ..... each	5 00	—		This heading also includes combs, buttons of metals, paper knives, boxes, chests, sunshade sticks and whip handles, albums (except those included under Nos. 586, 529 and 531), and		
509	Beats of tonnage of 10 tons and below, ..... 10 00	—	—		Ad. No. 529.—This heading applies to articles in the composition of which tortoise-shell, mother-of-pearl, ivory, or real agate preponderate. The other materials with which they may be ornamented or combined are considered as secondary.		
510	Ships, barges, and wharves in wood of all sorts, rigged, of greater tonnage than 10 tons, ..... each	20 00	—		It includes purses, card cases, snuff boxes, cigar and cigarette holders, fans, paper knives, small bags, sweet boxes, albums, all these articles, when entirely covered with tortoise-shell, ivory, or mother-of-pearl, hair brushes, combs, sunshade sticks, or whip handles, entirely of ivory, tortoise-shell, or mother-of-pearl; articles of personal adornment, smokers' articles of meerschaum, combined or not with amber; claps, buttons, skittles, and billiard balls, and all other similar articles answering to the description given in this heading.		
	Ad. No. 510.—"Wharves" are dutiable according to the material of which they are made.				Ad. No. 531.—This heading includes purses, card cases, portfolios, snuff boxes, cigar and cigarette cases, travelling or hand bags, small cases, satchels and other boxes of all sorts, ladies' belts, and other similar articles answering to the description given in this heading.		
511	Pleasure boats, of wood or metal, or of wood combined with metal, ..... each	100 00	—		Articles of leather combined with tissue or knitted stuffs containing less than 50 per cent. of silk are dutiable under No. 504, but if they are combined with however little of any of the precious materials enumerated above, they are dutiable under the present heading.		
<b>XXVIII.—MUSICAL INSTRUMENTS.</b>					Ad. No. 532.—This heading includes small articles of furniture, <i>daggers</i> , flower-stands, coffers, boxes, various games (dominoes, chess, <i>jeuquet</i> ), chaplets, brushes, umbrellas, knife, whip, or horse-whip handles, knife handles, blotting-books, articles for bureaux, tables or <i>étagères</i> , small articles plated of different vegetable materials, such as cigar and cigarette cases, small and large baskets for all uses, sweet boxes, albums, and other similar articles ornamented or combined with amber, ivory, tortoise-shell, mother-of-pearl, real agate (G.), meerschaum, fine leather, silk, velvet, precious metals and precious or semi-precious stones. Articles of Chinese lacquer, plain or combined with tortoise-shell, ivory, pearl, or other articles are included under this heading.		
512	Grand pianos ..... each	150 00	150 00 G		Ad. No. 533.—The provision for articles of celluloid and casein is contained in the convention with France.		
513	Upright pianos, and small organs with keys, harmoniums and wind-harmonics, ..... each	50 00	50 00 G				
514	Violas, guitars, mandolins, zithers, <i>liras</i> , <i>guitars</i> , cymbals, <i>tambour</i> -mandolins and barge, ..... each	3 00	3 00 G				
515	Violoncello, basses and double-basses, musical wind-instruments of metal, ..... each	5 00	5 00 G				
516	Fifes, clarinettes, flageolets, and other musical wind-instruments of wood, combined with all other materials, harmonicas, accordions, and armons, ..... each	2 00	2 00 G				
517	Street and barrel organs, ..... each	30 00	—				
518	Musical instruments not specially mentioned ..... each	5 00	—				
	Ad. No. 518.—Bird organs for teaching canaries, and small bird organs for use as children's toys are dutiable under No. 534.						
519	Trums, tambourines, and the like, ..... each	5 00	—				
	Ad. Nos. 512 to 519.—All musical instruments serving as toys will fall under No. 534. Mouth-organs will be dutiable as toys, whatever their quality may be (G.).						
520	Detached parts of musical instruments of all sorts, ..... 100 kilos.	10 00	10 00 G				
	Notes to Nos. 512 to 519.—Mechanical and other mechanical musical instruments fall under this head (G.).						
	Ad. No. 520.—Musical boxes worked by clockwork, and boxes with mechanism for gramophones, phonographs, &c., are dutiable under No. 423.						
521	Straps of all sorts for musical instruments ..... 100 kilos.	100 00	—				
<b>XXIX. EXPLOSIVES.</b>							
522	M. case, or all sorts, of wood, wax, or cardboard (G.), ..... Monopoly	—	—				
523	Gunpowder of all sorts ..... 100 kilos.	112 00	—				
524	Trinitite, ..... 140 00	—	—				
525	Military cartridges and munitions of war of all sorts, ..... Prohibited	Prohibited	Prohibited				

† Ad. Nos. 499 and 501.—Detached parts of a carriage imported in complete sets, in such a way that they may be reassembled as a complete carriage, taken to pieces, will be taxed as a complete carriage under Nos. 497, 498, or 500.

‡ Ad. No. 504.—This heading includes hand trucks with one, two, or four wheels used for the transport of goods or baggage or for any purpose in agriculture or industry.

§ Ad. No. 529.—This heading applies to articles in the composition of which tortoise-shell, mother-of-pearl, ivory, or real agate preponderate. The other materials with which they may be ornamented or combined are considered as secondary.

¶ The provision for articles of celluloid and casein is contained in the convention with France.













No.	Goods.	Duty. Kr. pce.	No.	Goods.	Duty. Kr. pce.
<b>Manufactures:</b>					
	Umbrellas and parasols. See Nos. 219 and 220.			rectly given by the alcoholometer (e.g., liquors, punch, extract and the like), they pay duty as spirits of 100° strength.	
	Others. See "Fancy goods."			Note to Nos. 21 and 22:	
	Honeycombs. See under "Animals."			Credit for warehousing: spirit in casks:	
	For blacking and other black polish for leather, also wax for boots. See under "Colouring matters" and "Wax."			Entries ..... 150 litres	
	Bleaching powder, or chloride of lime. See "Druggists' goods."			Withdrawals (but not for export abroad or removal to a duty-free place) ..... 160 litres	
	<b>Artificial flowers, as well as parts of artificial flowers:</b>			Animal, including parts of animals and animal products, not specially tariffed:	
8.	Artificial flowers, leaves, and other parts of plants, made of feathers, hair or textile goods ..... kilo	10 00		To hermetically sealed receptacles, see "Edible goods."	
	(Under this heading there are also included so-called fancy flowers, manufactured of the materials named, as well as imitations of birds, insects and similar objects, for decorating halls, clothing, etc.		23.	Turtles, edible, and flesh of turtles ..... kilo	1 00
	Tare.—According to investigation.		24.	Game, dead ..... kilo	0 20
	Credit warehousing:		25.	Oysters, fresh ..... kilo	0 30
	Entries, 5 kilos.; Withdrawals, 0.5 kilos			Tare.—C. 20	
	Other, including natural flowers prepared artistically, as "Fancy goods."		26.	Oysters and shellfish, pickled or otherwise prepared, also caviar ..... kilo	0 40
	Lead pencils, red and other chalk pencils. See under "Colouring matters."		27.	Spiced anchovies, sprats and other fish similarly prepared: sardines, salmon or trout, dried, smoked, salted, pickled in brine or otherwise prepared ..... kilo	0 20
9.	Ink and ink powder ..... kilo	0 10	28.	All other animals, living or dead, prepared or tanned, also furs, parts of animals, not specially tariffed, such as meat, fat, lard, bacon, liver, intestines, blood, etc., and manumufactured animal products, e.g., honeycombs, ants' eggs, shells, coral, mother of pearl etc. ....	Free
	Printers' ink and all other kinds of ink for impressions. See under "Colouring matters."			Vinegar: Perfumed, see "Perfumery."	
	Cotton. See under "Trees, bushes, etc."		29.	Other: In glass bottles, flasks, or jugs ..... kilo	0 15
	Books, periodicals and music. See "Paper."			Tare.—C. or Ca., 12½; Ba., 6½	
	Brushmakers' wares, such as brushes, bottle-cleaners and the like, of hair, vegetable fibres, filaments of ashbone, rice-straw, reeds, metal wire, etc.: In combination with iron only; or in combination with wood as well as iron, when the wood is not varnished, lacquered, polished, or provided with pressed or other ornaments or the like; or in combination with wood only, provided the wood has not undergone any of the above-named processes ..... kilo	0 20		For other exterior packing: According to investigation.	
	Tare.—According to investigation.			In other receptacles:	
	Other, as "Fancy goods."		30.	Not exceeding a strength of 10% of acid ..... kilo	0 04
11.	Celluloid and other imitations of horn, bone, wood, tortoise-shell, &c., e.g., so-called xyloids, aralite, galalite and the like, so far as not specially tariffed:		31.	Exceeding 10% of acid; also acetic acid, in liquid or solid form ..... kilo	0 20
	Reels, blocks, sheets, tubes, and similar materials for further manufacture ..... Free			Tare (Nos. 30 and 31): Vinegar or liquid acetic acid, C., 25%	
12.	Chicory roots and other roasted roots, etc., used for coffee substitutes ..... kilo	0 01		Extracts and essences:	
	(Chicory and other coffee substitutes. See "Coffee.")		32.	Perfumed, and all essences for toilet use, see "Perfumery."	
	Dextrine. See "Druggists' goods."			Other:	
	Turners' wares. See "Fancy goods." "Umbrellas and parasols," and "Timber and wood."		33.	Spirituous or other, not specially mentioned, and extracts and essences for adding to vine and spirits kilo	1 00
	<b>Beverages:</b>			Tare.—In glass receptacles or jugs: C. or Ca., 12½; Ba., 6½	
13.	Mineral water ..... kilo	0 06		For other exterior packing: according to investigation.	
	Tare.—In glass receptacles or jugs: C. or Ca., 12½; Ba., 6½		34.	Other, so far as they do not fall under any other No. of the tariff ..... Free	
	For other exterior packing: according to investigation.			Ore, see "Earth and clay."	
14.	Other ..... Free			Colouring matters, paints, dye-extracts, varnish and Indian ink, plumbeo, etc.:	
15.	Milk and cream (If in hermetically sealed vessels, as "Edible goods, in hermetically sealed vessels.")		35.	Dye-wood and bark, leaves, flowers, berries, seeds, fruits, roots, stalks, herbs and the like for dyeing, whether whole, crushed, ground, or treated in a similar manner: catechu and gamboge ..... "	
	Beer, meal, and malt extract, beer:			Gold, silver and bronze powder; crayon paints; all paints in paint boxes, or in cups, small boxes, glasses, dishes or tubes, or similar packages used in retail sale, also shaped pieces for paint boxes or the like; all kinds of varnish or polishes, of all kinds of painters' goods ground in oil or varnish or prepared therewith, as well as colour pastes produced in other ways, except annatto, orchil and cochineal; chalk and charcoal for drawing; common lead and red lead pencils, and Indian ink; black polishing and other leather blacking in packages of not more than 1 kilo gross; if in receptacle is a manufacture of sheet metal, the duty on this is 20 ore per kilo, or more; printers' ink of all kinds except black ..... kilo	0 20
16.	In glass bottles, flasks, and jugs ..... kilo	0 42		Tare.—See after No. 36.	
	Tare.—C. or Ca., 12½; Ba., 6½		36.	Indigo, natural and artificial, and extracts of indigo or dyewoods (logwood extract and the like); printers' ink, black, black polishing and other leather blacking in other packages than those named above ..... kilo	0 04
17.	In other receptacles ..... kilo	0 26		Tare (Nos. 35 and 36): Varnish or polish: In glass receptacles or jars: C. or Ca., 12½; Ba., 6½	
	Tare.—C., 50%			Painters' goods ground in oil: C., 12½	
18.	Wine and liquid lees of wine, cider and must; raisin and other fruit wine; liquid fruit juice without the addition of spirit or sugar, or containing not more spirit or sugar than is necessary for their preservation; lemonade:			In metal receptacles, 8½	
	In glass bottles, flasks, and jars of the capacity of two litres or less ..... litre	0 80		Indigo:	
19.	In other receptacles ..... kilo	0 25		In cases entirely of teak or other heavy, non-European wood, with wrapper of gunny or canvas, with or without hoops or the like, 25%; without such wrapper, 30%; in covers of skin, with nut, canvas or similar wrapper. 12½	
	Tare.—C., 15%			Credit warehousing: Indigo:	
	Credit warehousing: Grape wine in cask:			Entries, 150 kilos.; Withdrawals, 25 kilos.	
	Entries ..... 150 kilos.		37.	Blue and green colours other than those named above, all earth colours, lampblack, also mordant and all kinds of pigments ..... kilo	0 03
	Withdrawals ..... 15			Tare.—See after No. 38.	
	Vinous liquids containing more than 20% of alcohol are dutiable as "Spirits."		38.	"Mica," a white, sparkling, greasy powder, known as "mica," used for impressing silver decorations on wall paper, classified as a silver colour; and other colours and painters' goods ..... kilo	0 01
20.	All spirituous liquors, not elsewhere specially mentioned: In glass bottles, flasks and jugs of the capacity of two litres or less ..... litre	1 10		Tare (Nos. 37 and 38): Lampblack and other root colours: C. or Ca., 25% Other colours and painters' goods: C. or Ca., 10%	
	In other receptacles:			Credit warehousing: White lead, zinc white, lithopone and red lead:	
21.	Ordinary brandy, whether containing fusel oil or not, and "Akavit," if the amount of alcohol contained can be ascertained from the weight of the liquid, provided these articles have an alcoholic strength of 47% or less ..... litre	0 23		Entries, 150 kilos.; Withdrawals, 50 kilos.	
	Note.—Only such spirit is included under this No. as does not contain more than 47% of alcohol according to Tralle's alcoholometer, and to which cumulin, oil of cumulin, or other ingredients have been added in such quantities that it does not appear possible that it could be used to blend wine, fruit wine or cider, or to be mixed with spirituous beverages, such as rum, cognac, Swedish arrack, gin, liquors, punch extracts, Swedish "Banks," etc., or to be used in the manufacture of the articles named.			Fat and grease, see "Animals."	
22.	Other: of 50% strength or less, according to Tralle's alcoholometer ..... litre	0 15.5		Feathers and down:	
	Four years after the Law comes into operation the duty is to be increased to 31.9 ore per litre.			For decoration, including stuff d or prepared bris for decoration—initials as "Artificial flowers," which see	
	Spirit of a greater strength than 50% is exempted, after ascertaining the quantity and percentage, into spirit of 50% strength.		39.	All other kinds ..... kilo	0 20
	If it is found that goods have sugar or other substances added, so that the strength is not cor-			Tare.—In canvas packing, 4%	

No.	Goods.	Duty. Kt. or.	No.	Goods.	Duty. Kt. or.
Plaited goods, such as "Textile goods" or "Hides and wood."					
Folder, capable of being used only as such.	Free.		57.	Credit warehousing: Entries, 150 kilos.; Withdrawals, 50 kilos. Other unground glass, also glass with dull surface, produced by etching, sand-blast, or other process. (Framed panes except the frames.)	0 00
Boots and shoes: With uppers of wood, or containing silk, see under "Textile goods," (No. 41) and (42) Other: In combination with leather soles, as boots and shoes of "skins and hides." Other, see the groups of articles under which the materials are included.					
Fruits: Fruit, in form that is sealed, vessels, see "Edible goods." Liquid fruit, juice, without addition of spirit or sugar, or containing no more spirit or sugar than is necessary for their preservation, drinkable as "Wine," or "Beverages." All fruits and fruit manufactures preserved in syrup, spirit or oil; fruit syrup, jams, candied fruit and peel; preserves or pickles in glass jars closed by means of a metal screw cover with a cardboard ring inserted between the cover and the rim, this method of closing not being hermetical.			58.	Credit warehousing: Entries, 150 kilos.; Withdrawals, 50 kilos. Milk pans and bath pans; glass roofing tiles; hollow glassware for builders' use; lenses for dock-lights and cellars, all without reference to color; also common bottles, flasks and the like so far as they do not fall under No. 59.	0 04
All fruits and fruit manufactures preserved in syrup, spirit or oil; fruit syrup, jams, candied fruit and peel; preserves or pickles in glass jars closed by means of a metal screw cover with a cardboard ring inserted between the cover and the rim, this method of closing not being hermetical.			59.	Uncoloured or semi-transparent common bottles, so far as they do not come under No. 60.	0 00
Tare.—Succades or candied orange peel: A, 16%; B, packed in Cn., 22%					
Dried figs, dates, currants, raisins, cherries, whitecherries, plums, prunes, dried orange peel, as well as all dried fruit not specially mentioned.	0 04		60.	Articles of the kinds mentioned under Nos. 58 and 59, if they are provided with fittings or fastenings of metal or other material or with marks of firms produced by etching or sand-blast and are not otherwise ground than at the edges or bottom; other glass recipients, such as medicine, scotch, similar bottles and glasses, and pipe glasses and the like; all these articles, so far as they are uncoloured and without reference to the question whether they are provided or not with such fittings or fastenings, marks of firms or gridding, as described above.	0 12
Currants, raisins, 14 1/2% Dried plums and pines, 14 1/2% Credit warehousing: Fig, dates, currants, raisins, dried plums and prunes, dried apples.			61.	Articles of the various kinds mentioned in No. 60, uncoloured; also siphons; store bottles for chemists' shops; uncoloured, pressed glassware; hollow glassware, blown, smooth, uncoloured; lamp shades of opal glass, all kinds of lamp glass; also all these articles if they are furnished with fittings or fastenings of metal or other materials, or with marks of firms produced by etching or sand-blast, and are not otherwise ground than at the edges or bottom; this number includes colorless glass bottles, whose height, including neck, is 13 1/2 cm. and diameter at the base 3 1/2 cm., used as sample bottles for whiskey.	0 20
Edible shell fruit, not elsewhere tariffed, whether peeled or not, or grated or similarly treated, including ground nut kernels and coconut kernels; all salted fruits and all fruits pickled or preserved in vinegar, mustard or water only, or in some way not previously mentioned; fruit jams, without addition; raw tamarinds and tamarind preserved in sugar or molasses.	0 05				
Credit warehousing: Ground nut kernels, coconut kernels: Entries, 150 kilos.; Withdrawals, 50 kilos.					
Oranges and orange peel, all kinds.	0 06 1/2				
Tare.—Oranges not dried, Cn., 24% Credit warehousing: Oranges, not dried: Entries, 150 kilos.; Withdrawals, 50 kilos.					
Almonds, also apricot and peach kernels.	0 20				
Tare.—See after No. 47. Credit warehousing: Almonds, apricot kernels, peach kernels: Entries, 150 kilos.; Withdrawals, 50 kilos.					
Grapes, not dried.	0 25				
Tare.—See after No. 47.					
All fruits, fresh or dried, in fancy packing; chestnuts proper; pistachio kernels; pineapples, melons, peaches and apricots.	0 35				
Tare (Nos. 45-7): Chestnuts, almonds, apricot and peach kernels, C or 14 1/2% Grapes in barrels, cases or jars, if they are also packed in cork or sawdust, 35% Palmnuts, coconuts and groundnuts, as well as other fruit for expressing oil.					
Carrots, fresh or dried, or other edible fruits of trees and bushes, so far as they do not fall under any other number of the tariff.	0 01				
Tare.—Ba., 12%					
Seeds, which do not fall under any other number of the tariff, especially yellow mustard, rapeseed, and all other seeds for expressing oil.	Free				
Fancy goods, jewellery, and small wares, not specially tariffed; also manufactures of bone, celluloid, ivory and other teeth, shell bones, goat and kid, horn, Indian rubber and gutta serena, mother-of-pearl or imitation shells, nuts, mother-of-pearl, porcupine quills, amber, tortoise-shell, coal and the like, so far as they are not expressly named under other headings; manufactures of these materials in combination with other; all kinds of beads and manufactures of coral; also all goods referred to under various headings of the tariff as being dutiable under this number, as well as similar small articles, composed of different materials.	Free				
Tare: Fancy goods or small wares: In cardboard or wooden boxes, which are not generally sold with the goods in the retail trade, 24% Other: according to investigation.					
Tanning materials and tanning extracts.	Free.				
Glass: In sheets or panes: Silvered, ground or not.	0 70				
Including weight of frames or sashes: Tare.—See after No. 56.					
Not silvered: Ground and brightly polished on both sides (transparent) to ground, but only lightly polished on one side (opaque).	0 55				
Tare.—See after No. 56. Ground, uncoloured mirror glass, of a thickness of at least 1/16 of an inch, if the piece contains more than 0.75 sq. ft. of glass.	0 20				
Other: according to investigation.	0 20				
If the piece contains more than 1.70 sq. metres, Cn., 25%; otherwise, Cn., 20%.	0 20				
Not silvered: Ground and brightly polished on both sides (transparent) to ground, but only lightly polished on one side (opaque).	0 55				
Tare.—See after No. 56. Ground, uncoloured mirror glass, of a thickness of at least 1/16 of an inch, if the piece contains more than 0.75 sq. ft. of glass.	0 20				
Other: according to investigation.	0 20				
If the piece contains more than 1.70 sq. metres, Cn., 25%; otherwise, Cn., 20%.	0 20				
Not silvered: Ground and brightly polished on both sides (transparent) to ground, but only lightly polished on one side (opaque).	0 55				
Tare.—See after No. 56. Ground, uncoloured mirror glass, of a thickness of at least 1/16 of an inch, if the piece contains more than 0.75 sq. ft. of glass.	0 20				
Other: according to investigation.	0 20				
If the piece contains more than 1.70 sq. metres, Cn., 25%; otherwise, Cn., 20%.	0 20				
Not silvered: Ground and brightly polished on both sides (transparent) to ground, but only lightly polished on one side (opaque).	0 55				
Tare.—See after No. 56. Ground, uncoloured mirror glass, of a thickness of at least 1/16 of an inch, if the piece contains more than 0.75 sq. ft. of glass.	0 20				
Other: according to investigation.	0 20				
If the piece contains more than 1.70 sq. metres, Cn., 25%; otherwise, Cn., 20%.	0 20				
Not silvered: Ground and brightly polished on both sides (transparent) to ground, but only lightly polished on one side (opaque).	0 55				
Tare.—See after No. 56. Ground, uncoloured mirror glass, of a thickness of at least 1/16 of an inch, if the piece contains more than 0.75 sq. ft. of glass.	0 20				
Other: according to investigation.	0 20				
If the piece contains more than 1.70 sq. metres, Cn., 25%; otherwise, Cn., 20%.	0 20				
Not silvered: Ground and brightly polished on both sides (transparent) to ground					





Nos.	Goods.	Duty. Kr. re.	Nos.	Goods.	Duty. Kr. re.
<p><i>Note.</i>—Toys of a single material may, at the desire of the importer, be charged with duty as manufactures of that material. If toys dutiable at different rates are mixed together in internal boxes or packages, the whole assortment is dutiable at the highest rate applicable.</p> <p><i>Tare.</i>—Toys in cardboard or wooden boxes, which are not as a rule sold with the goods in the retail trade, 20%.</p> <p>Otherwise: According to investigation.</p>					
106.	Glue, including gelatine and isinglass; Liquid or solid, all kinds, so far as not specially tariffed.....kilo.	0 10	1117.	Of cotton, and twisted woolen cords of not more than 2 mm. in thickness; Dyed, or in combination with glass, metallic wire, tinsel and the like: Of wool or other animal hair.....kilo.	0 30
	<i>Tare.</i> —Glue: 10%; Manufactures—dutiable as "Fancy goods." Candles, see under "Tallow" and "Wax."		1118.	Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.	0 5
107.	Mattresses: bedclothes, stuffed or upholstered; quilts; upholstered furniture or upholstered parts of furniture; carriage-cushions, upholstered sofa-cushions, footstools, and the like:		1119.	Other kinds: Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.	0 16
107.	If any part is made of metal or wood.....kilo.	0 30	1120.	Of felt: Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.	0 04
108.	Other kinds pay duty as the covering material with a reduction of 60%, but in no case less than the duty on the stuffing.		1121.	Of cotton: Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.	0
109.	Paintings, and all kinds of drawings by hand, unframed... Free.		1122.	Of other vegetable material: Polished sail yarn.....kilo.	0 12
<p><i>Note.</i>—If framed, they pay duty as the frames.</p>			1123.	Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.	10
110.	Textile goods of vegetable or animal materials, or of asbestos, spun, twisted, wound, filled, woven, plaited, made into lace, knitted, netted, crocheted, or similarly worked: Articles of clothing and parts thereof, finished or merely cut out: (1.) Of other material than silk: If the lining, including also the sleeve lining, consists of silk or of material mixed with silk—as silk goods paying the lowest rate of duty, with a surtax of 25%. Without lining or with lining other than of silk, and if with silk trimming—as the chief material, with a surtax of 130% of the duty levied thereon. (2.) Of silk or other materials—as the chief material, if not mentioned under (1.): In combination with materials paying higher rates of duty than the chief material—buttons and the like, button holes, edging, straps, (seizures) or stiffenings for buttons, and button holes being left out of account—with a surtax of 130%. Otherwise: Blouse-waists and corsets of vegetable materials—with a surtax of 60%. Others—with a surtax of 50%. The material of which the article principally consists is to be considered the chief material; in cases of doubt as to which of two or more materials, paying different rates, constitutes the chief material, the material paying the highest rate is to form the basis for calculating the duty. If the chief material falls under the heading of "Woolen goods, all other," it is in all cases to be considered as coming under No. 160, "Other kinds." The following are exceptions to the preceding provisions: 1. No surtax is levied in the case of: (a.) Ready-made articles of clothing, crocheted or of knitted material, even if they are sewn or furnished with sewn bands, edging, or selvaige of different material, or buttons; and in the case of underclothing also, in account is taken of stiffening for buttons and button holes—sewn on. (b.) Shawls and kerchiefs, sewn or not. (c.) Hats, bonnets and caps, but of 2 and 3. (d.) Boots and shoes, gloves, braces and garters. 2. On felt hats of wood or other animal hair with silk lining or with silk ribbon beneath the crown the duty is to be increased 10 c. each. 3. On hats, bonnets and caps, trimmed, a surtax of 50% only is charged.	1124.	Of a single thread: Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.	0 04	
111.	Felt, impregnated with tarry materials, e.g., for sheathing ships and covering roofs, as well as felt loosely pressed together for insulating and the like..... Free		<p><i>Tare</i> (Nos. 117-124): Yarn: In canvas, 3%; In canvas bales, fastened with iron hoops, 4%.</p>		
112.	Wax cloth, and textile goods, which have been tarred, puttied, impregnated or varnished, or impregnated, coated or similarly treated with celluloid, gum (India-rubber), gutta-percha or oil, or having sand, emery or the like strewn over them: If the Customs Department can determine the nature of the textile material: If the textile material consists of jute only.....kilo.	0 09	125.	Yarns, thread, and cords of silk, twisted or not, or of silk in combination with other materials, of not more than 1 mm. in thickness.....kilo.	3 00
113.	If the textile material consists wholly or in part of silk.....kilo.	3 00	<p><i>Tare.</i>—According to investigation. Credit warehousing: Entries, 5 kilos.; Withdrawals, 0.5 kilos.</p>		
114.	Other kinds—dutiable as the material. In other cases.....kilo.	0 70	126.	Other textile goods: a. Of bast, rush, straw, leaf fibre and similar fibres, and the like, as well as of picked osium: Mats for packing..... Free Other coarse manufactures, such as: ordinary floor mats and carpets, baskets for fiddler, bottle cases, coarse-plaited work of rush, shoes of rush, sacks and the like, even if they are bound together by means of thread, wire, or yarn, but otherwise not in combination with other textile goods: Ordinary mats and carpets of cocoon fibre, kilo. 0 08 Other kinds..... 0 04 Hats, bonnets and parts thereof: If of plaited sewn together..... 2 40 Other kinds..... 0 80 Credit warehousing: Hats, bonnets and caps, not sewn: Entries, 25 kilos.; Withdrawals, 1 kilo. Plaits, lace, edging, ornamental lacework, and the like: In combination with other textile goods, except silk.....kilo. 0 60 Credit warehousing: Plaits for hats, bonnets and caps: Entries, 25 kilos.; Withdrawals, 1 kilo. In combination with silk.....kilo. 3 00 Credit warehousing: Plaits for hats, bonnets, and caps: Entries, 10 kilos.; Withdrawals, 1 kilo.	
115.	Yarns, thread, corlase, etc.: Yarn of cocoon fibre..... Free.		127.	Ordinary mats and carpets of cocoon fibre, kilo.	0 08
116.	Unspun silk yarn, pack thread, twine, and the like, of other vegetable filaments, of more than 2 mm. in thickness, and all kinds of twisted cord and twisted cord of the materials named, of more than 5 mm. in thickness (cotton excepted in all cases); twisted cord of raw linen yarn, of more than 2 mm. in thickness; as well as strings, cords and ropes of asbestos, shawls, gut, cow hair, pine, bristles and the like.....kilo.	0 04	128.	Other kinds.....	0 04
	All other yarn and cord except that of silk or of its combination with silk and other twisted cords of vegetable materials, than those named above, for lashing.....kilo.	0 04	129.	If of plaited sewn together.....	2 40
			130.	Other kinds.....	0 80
				Credit warehousing: Hats, bonnets and caps, not sewn: Entries, 25 kilos.; Withdrawals, 1 kilo. Plaits, lace, edging, ornamental lacework, and the like: In combination with other textile goods, except silk.....kilo. 0 60 Credit warehousing: Plaits for hats, bonnets and caps: Entries, 25 kilos.; Withdrawals, 1 kilo. In combination with silk.....kilo. 3 00 Credit warehousing: Plaits for hats, bonnets, and caps: Entries, 10 kilos.; Withdrawals, 1 kilo.	
			131.	Not in combination with other textile materials: Other kinds, even if in combination with other textile materials: Floor mats and carpets.....kilo. 0 22 Other manufactures..... 0 70	
			132.	Of other vegetable materials, such as cotton, flax, hemp, jute, Manila hemp, East India grass and the like, also of asbestos: (1.) Goods other than of cotton, raw, unbleached, not dyed: Of jute only.....kilo. 0 05 Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.	
			133.	Other kinds: Goods so woven that the number of threads can be counted, and in which a square of 1 centim. contains less than 19 threads, balers and girths excepted.....kilo. 0 06 Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.	
			134.	Other goods, so far as they are not mentioned under (2) or (3): With woven patterns: round, plaited or woven lines and cord of 4 mm. or more in thickness: knitted tissue; halters or girths; fishing nets and finished fishing lines.....kilo. 0 19 Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.	
			135.	Other kinds: Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.	0 10
			<p><i>Note.</i>—Under the preceding numbers are included only those goods which neither in the threads of which they consist, nor in the goods themselves, bear traces of having been subjected by being bleached, mangle up, etc., to any treatment whatever whereby the natural colour of the material has been altered.</p>		
			† Tare.—See after No. 124.		
			* Tare.—According to investigation.		

Nos.	Goods.	Duty. Kr. ore.	Nos.	Goods.	Duty. Kr. ore.
*140	(2) Goods of vegetable materials, except cotton, not completely bleached, not dyed, not having woven patterns, if they contain less than 32 threads in a square of 1 centim.; all kinds of canvas, sail tarpaulin, multiple-woven, of flax or hemp; multiple-woven cotton canvas, provided 1 square metre weighs 0.5 kilos, or more; floor carpets and floor cloths, if their material or the method in which they are woven does not cause them to be included under No. 136 or 137;— Credit warehousing:— Entries, 50 kilos; Withdrawals, 2 kilos. <i>Note.</i> —By goods, not completely bleached, not dyed, are understood those which without presenting the character of having been completely bleached have evidently undergone some treatment by bleaching, making up, etc., whereby the natural colour of the material has been altered.	0 19		A tissue, partly open and partly close woven, having patterns, is considered open-woven. All other:— Piece goods, not including ribbons, tape and the like or knitted tissue, the length of which in metres is stated in the declaration:— Weighting 750 grammes or more per square metre.....kilo. 0 50 Credit warehousing:— Entries, 50 kilos; Withdrawals, 2 kilos. Weighting from 250 to 750 grammes per square metre.....kilo. 1 20 Credit warehousing:— Entries, 50 kilos; Withdrawals, 2 kilos.	
*141.	(3) Other goods:— Cleaning cloth and cleaning cloths of cotton.....kilo. 0 30 Credit warehousing:— Entries, 50 kilos; Withdrawals, 2 kilos.		*161.	Entirely of silk, as well as all lace, tulle, gauze, crelles, and the like in which silk is present.....kilo. 8 00 Credit warehousing:— Entries, 5 kilos; Withdrawals, 0.5 kilo.	
*142.	Fishing nets and finished fishing line, other than those mentioned above.....kilo. 0 10 Plus 6% ad val.		*162.	Silk hats for men.....each 1 00	
*143.	Hats, caps and bonnets, and parts thereof, except of knitted tissue.....kilo. 2 40 Open goods, having patterns, and ribbonmakers' and buttonmakers' goods—all these goods even if in combination with tincl or metallic thread:— Curtain tissues (so-called curtain nets and the like).....kilo. 1 50 Credit warehousing:— Entries, 25 kilos; Withdrawals, 2 kilos.		*163.	If either the warp or wool, or the face is entirely of silk; all silk goods, wholly or partly woven like velvet, which are not included under No. 161; all kinds of ribbonmakers' and buttonmakers' wares in which silk is present; all other hats, caps, and bonnets, and parts thereof, including cloth coverings, in which silk is present.....kilo. 5 30 Credit warehousing:— Entries, 5 kilos; Withdrawals, 0.5 kilo. Other goods, including made-up articles, in which silk forms a subordinate part, and all boots, shoes, etc., with uppers in which silk is present.....kilo. 3 00 Credit warehousing:— Entries, 10 kilos; Withdrawals, 1 kilo.	
*145.	Other kinds.....kilo. 2 00 Credit warehousing:— Entries, 25 kilos; Withdrawals, 2 kilos. <i>Note.</i> —As open goods having patterns are treated: bobbinet, tulle, and similar open-woven or knitted materials, lace, edging lace or the like, having patterns, as well as such even woven materials, in which an open interval of at least the thickness of one thread both in warp and wool can be distinguished in, or outside of a pattern woven in, seen on or otherwise applied. A material, partly open-woven and partly close-woven, having patterns, is to be considered as open.			<i>Notes.</i> —1. Artificial silk is in all cases treated as silk. 2. The admixture of india-rubber, gutta-percha, tincl, metal wire, and the like, by weaving in or similar process, does not effect any alteration in the assessment of duty, except in cases where it is specially mentioned, and, in the case of silk goods, so that the weaving or similar admixture into the latter of the materials named has the same effect as regards the application of the tariff as the weaving or admixture of other materials. Goods into which silk flock has been woven without running the whole length of the thread pay duty without reference to such admixture of silk. 3. Embroidery on textiles is considered as weaving. 4. Sewing, knitting, or edging with a material other than the chief material, the presence of single threads of such a material at corners, or of silk elastic as a subordinate part of an article, do not render goods subject to a higher duty. 5. Single threads of other materials in silk goods are treated as if of silk, when they do not form part of the pattern. Silk goods pasted together with another material are treated, so far as is not specially provided, as silk goods paying the lowest rates of duty. 6. In the case of admixtures, additions, or combinations of the materials named above, not specially provided for, and other than those for which rules are given above, the whole article is to pay duty at the rate fixed for its most highly treated component. 7. Woolen yarn and felt, when imported to be dyed, are treated as dyed only when the importer declares them to be dyed and the declaration is accepted as valid. 8. No reduction is given for the interior, etc., of button or ribbon makers' wares. 9. Textile goods, woven or otherwise worked, are to be treated as manufactured, unless the work applied causes them to fall under some other number of the tariff, e.g., "Clothing." 10. The opinion of the importer pay:—	
*146.	Woven like velvet; articles in combination with tincl or metal wire, other than those mentioned under Nos. 144 and 145.....kilo. 1 00 Credit warehousing:— Entries, 25 kilos; Withdrawals, 2 kilos.		165.	Margarine (artificial butter)..... Free.	
*147.	Printed; knitted tissue and crocheted work..... 0 96 Credit warehousing:— Entries, 25 kilos; Withdrawals, 2 kilos.			Machines, all kinds, and parts of machines, not specially tariffed:— Machines:— Electric machines (dynamos and electromotors).....ad val. 7 1/2% Other.....ad val. 6% Parts of machines.....ad val. 5% Either according to the opinion of the importer pay:— Or according to description.	
*148.	Of several colours, also having woven patterns..... 0 90 Credit warehousing:— Entries, 25 kilos; Withdrawals, 2 kilos.		166.	Of various components, suitable in part, or of duty-free materials, shaped, including corkstone..... 0 10	
*149.	Of several colours, without woven patterns..... 0 85 Credit warehousing:— Entries, 25 kilos; Withdrawals, 2 kilos.		167.	Other kinds: According to description.	
*150.	Of one colour with patterns, also with woven patterns.....kilo. 0 80 Credit warehousing:— Entries, 50 kilos; Withdrawals, 2 kilos.		170.	Manufactures—in the rough..... Free.	
*151.	Of one colour without patterns..... 0 70 Credit warehousing:— Entries, 50 kilos; Withdrawals, 2 kilos.			Manufactures—in the rough "Fancy goods".....	
*152.	All other goods:— Unbleached, of cotton..... 0 40 Credit warehousing:— Entries, 50 kilos; Withdrawals, 2 kilos.		171.	Metals:— Manufactured, in pigs, grains, blocks and bars, and also in plates, rods, or the like, which have not undergone any further process than smelting; old metal castings, fit only for re-manufacture, and scrap metal.....	
*153.	Other kinds, including wadding and braided wicks for lamps or candles, even if dyed.....kilo. 0 15 Credit warehousing:— Entries, 50 kilos; Withdrawals, 2 kilos.				
*154.	<i>Note.</i> —Textile goods of vegetable materials are not considered coloured or dyed, if treated only with ordinary size or finishing, to which colouring material has not been added. c. Of wool, or other animal hair:— Of cowhair, or of cowhair in combination with wool or vegetable materials, if cowhair is the principal material, and felt, not dyed or woven—all so far as not mentioned below; manufacturers of cloth lists; carpets and floor cloth.....kilo. 0 50 Credit warehousing:— Entries, 50 kilos; Withdrawals, 2 kilos.				
	Other goods:— Hats, caps and bonnets and parts thereof, except of knitted material:— Felt hats.....each 0 30 Other kinds.....kilo. 2 40 Open-woven goods of all kinds, having patterns, and ribbonmakers' and buttonmakers' wares, and all boots and shoes, if the chief material in the upper is of wool.....kilo. 2 00 Credit warehousing:— Entries, 25 kilos; Withdrawals, 2 kilos.				
	<i>Note.</i> —As open-woven goods having patterns are treated: bobbinet, tulle and similar open-woven or knitted tissues, lace, edging lace and the like, having patterns, as well as even-woven tissues in which an open interval, both in warp and wool, of at least the thickness of one thread can be distinguished in, or outside of a pattern woven in, seen on or otherwise applied.				

\* Tariff.—According to investigation.

\* Tariff.—According to investigation.

No.	Goods.	Duty. Kr. ore.	No.	Goods.	Duty. Kr. ore.
172.	Cotes and coin plates, all kinds Typefounders' wares, all kinds, including type and stereo- type plates, as well as ornaments or frames of metal, in combination or not with wood, for printers, bookbinders, calico printers, wall-paper manufacturers, and the like; also metal plates for printing music, maps, charts, pictures, and the like:—	Free.		plates, crowns of pillars, gutter pipes, and coarse wrought or cast articles not elsewhere mentioned weighing more than 2.5 kilos, each, such as rough parts of machines, wheels, anvils, rough hammers, taps and the like—all the foregoing objects without reference to any kind of superficial treatment they may have received; cast-iron slabs, basins, ovens, stoves and ranges, so far as they do not fall under the preceding number; cast-iron pipes, other than those mentioned in No. 176, and all kinds of connect- ing pieces for pipes (fittings); also pressed or only roughly-cast articles destined for further manufac- ture, such as keys, parts of locks, sewing machines, cycles and the like; round pot-shaped iron tanks, more than 1 metre high and 2 metres in diameter, manufactured of single iron plates 15mm. thick, which, after being perforated along the upper edge, are to be placed in connection with other tanks of iron plate, so that the space between the two tanks can be filled with steam and thus form a steam cook- ing apparatus; small bent iron joints for fastening insulation tubes for electrical installations; fasten- ing rings, manufactured of steel and intended for use as supports for bolts in railway rails, similar to rivet discs and clinch rings:—	
173.	Plates (former) for pictures, etched or engraved on whole metal plates of any shape, copper or steel, in combination or not with a wooden support and with- out a moulded support for printing pictures or fine art publications, maps or charts, blocks for printing pictures, without reference to the question as to whether they were, before being etched or engraved, produced by means of rolling or casting, or as to whether the etching represents an actual picture or a title piece or heading:—	0 70		Tare.—Horse-shoe nails: C, 8%; Ca, 12%.	0 01
174.	Other:—	0 10		Tare.—Horse and spikes: C, 8%; Ca, 15%.	
175.	All kinds of wire having paper, textile or other material spun round, woven in or twisted round it, including wire for electric current and cables:—	ad val. 14%		Other: According to investigation.	
176.	A.—Iron and steel: Rings and rods, ordinary or shaped, and roughly rolled wire; plates and sheets, even if channelled or curved including curved bottoms for boilers and the like; welded steam domes and flues (pipes), Galloway's tubes, corrugated pipes, even if with adjusted ends; galvanised iron sheets corrugated; rails and sleepers for railways and tramways, even if riveted or screwed together, as well as all connect- ing pieces therefor, rolled or cast, or even perfor- ated; straight or curved iron and steel, roughly manufactured, for shipbuilding, machine construc- tion, housebuilding and bridge-work; axles for vehicles, tyres, and the like, if these articles have not undergone any treatment after rolling, working (beating) or pressing; kentledge; iron for tools; (anchors); chains and cables and single links and connecting pieces therefor, of 9 mm. or more in thick- ness; drawn tubes, even if wormed, and straight cast tubes of 6.5 mm. or more in thickness of metal if not enamelled or with turned flanges; iron tubes for the manufacture of bicycles, of semi-circular shape along one side, with a flat, straight base, not having undergone any further treatment after being drawn into shape; strips of iron plate, having lengthwise a thickened or raised part, neither soldered nor welded on but made by being rolled out —intended for making bicycle rims and imported in coils; supports for gasworks—all the foregoing articles with the exception of wire, even if they are finished by rolling, painted or similarly treated, or tinned, zinc-coated or otherwise coated even if by galvanic process:—			Nails, tacks, and spikes: Entries, 150 kilos.; Withdrawals, 150 kilos. Anvils Entries, 250 kilos.; Withdrawals, 50 kilos. Cast pipes and all kinds of connecting pieces for pipes: Entries, 150 kilos.; Withdrawals, 50 kilos. Other manufactures of iron and steel:	
177.	B.—Iron and steel: Rings and rods, ordinary or shaped; plates and sheets, even if channelled or curved, including curved bottoms for boilers and the like; welded steam domes and pipes, Galloway's tubes, corrugated pipes; straight or curved iron and steel, roughly manufac- tured, for shipbuilding, machine construction, housebuilding and bridge-work; axles for vehicles, tyres, and the like; herring-line iron and "Trassit" —thin iron sheets, cut and pressed out of a kind of netting—all these articles, if they are provided with bolts, punched or bored:—	0 13		Chanelled, faceted, gilt, silvered, plated, or in com- bination with precious metals ivory, mother-of-pearl, amber, tortoise-shell, or the like; also all fancy wares, jewellers' goods, and knick-knacks:—	0 70
178.	Tare.—Steel in bars: C, 0; Ca, 10%; Plates and sheets: Ca, 10%.			Razors, pocket-knives and table knives, if having handles of bone, horn, india-rubber, celluloid or other material suitably used, or of non-precious metal, ebony or wood impregnated with coloring material:—	0 50
179.	Other: According to investigation.			Manufactures of plates (metal sheet) of less than 1 mm. in thickness, such as service trays, bread trenchers, trays for glass and bottles, boxes for coffee, tea, and the like, pen cases, letter boxes, card boxes, stove-screens and protections, toilet pails, water jugs, and the like so far as they are not specially excepted below—all these articles, if they are lac- quered, painted, bronzed, oxidized, or nickelled; also hand fire-arms and finished parts thereof:	
180.	All corded wire, including wire rope and barbed wire, even if of cut strips of sheet metal, and other similar fencing material, except wire cloth: Tare.—According to investigation.	0 05		Enamelled, lacquered, or painted wares of sheet metal, of one colour only, and without decora- tion other than a single stripe or border, or an edging consisting of most of two parallel stripes:—	0 20
181.	Decimal balances (weighing machines); cast baths, sinks, basins, cooking utensils, ovens and stoves, wholly or partly enamelled, nickelled, bronzed, oxidized or similarly treated; chains and cables, as well as single links and connecting pieces therefor, if less than 9 mm. in thickness; also ordinary accessories for chains, such as rings, swivels, hooks, end rods or spring hooks; vices; iron tools not in combination with other metals; wire nails and tacks:—	0 04		Other kinds:—	0 50
182.	Tare.—Wire nails and tacks: C, 8%; Ca, 15%.			All other manufactures of iron or steel, which do not fall under any of the preceding tariff headings: Finer wrought and cast articles and manufactures of wire, such as flower-vases, flower-pot stand, centre ornaments, busts, fruit dishes, basket- chandeliers and candleabra, etc., metal-lou- pers, paper-holders, trays for visiting cards, ink-stands, ash-trays, match-holders and clock-stands, and the like; pinmakers' and wireworkers' wares, such as bird cages, meat covers of wire, knife- baskets, trays for money, hooks and eyes, and the like—all the foregoing articles if nickelled, cop- perized, oxidized, enamelled, or lacquered; all kinds of pins and needles, even if with glass heads; pens; skates; cycle bells, with dome of either cast iron or steel or iron plate, over 1mm. thick; iron needles for machines:—	0 20
183.	Other: According to investigation.			Pans, trays, cooking utensils, pails, cook boxes and similar manufactures of iron plate, so far as not elsewhere tariffed:—	0 06
184.	Wire nails and tacks; chains: Entries, 150 kilos.; Withdrawals, 150 kilos.			Pans, trays, cooking utensils, pails, cook boxes and similar manufactures of iron plate, if gal- vanized; also rough tools for workshops, hort- culture and agriculture, such as: spades, axes, rakes, scythes, pitchforks, pickaxes, and the like, without regard to any superficial treatment; woven wire:—	0 04
185.	Articles mentioned in No. 172, when riveted together; screws of all kinds and bolts and nuts, wormed or not; rivets, rivet nuts and clinch rivets; spikes; and other tacks and nails than those mentioned above, horseshoes, roughshoes, and spewholes; crutches; "climbies" and the like for ships' use; sewing machine stands not in combination with wood; heavy ironing-boards and irons; very coarse wrought and cast articles, such as boilers, tanks, ploughs, harrows, and other agricultural implements, includ- ing also cast parts of the latter, axles for vehicles without groove box arrangements, gears, shut and other projectiles, church bells, pillars, foundation			Other (including common articles not mentioned above), such as: axles for vehicles with groove-box arrangements (so-called patent axles); plough shares; balances (weigh- ing machines), except decimal balances; knives other than those included under Nos. 183 and 184; garden shears; scissors; spurs, stirrups, and harness fittings; balustrades and the like; safes and money-boxes; sewing machines of all kinds; roughly shaped parts of rifles, such as locks, hammer springs, etc., imported separately; curbs; fire-irons; knitting needles; studs for au- tomobiles and fire-irons; spittoons; gas and petro- leum cooking apparatus, in parts or put together; hollow flat-irons; springs for furniture; auto- matic grain weighing consisting mainly of coarse cast iron wares, which, as well as weigh- ing the grain, fills the sacks and registers the	

\* Tare.—According to investigation.  
† Tare.—See after No. 203.

\* Tare.—According to investigation.

† Tare.—See after No. 203.

Nos.	Goods.	Duty. Kr. ore.	Nos.	Goods.	Duty. Kr. ore.
	number of sacks so filled; egg-beating machines (weighing about 4½ lb. each, iron stand, fly-wheel and cam-wheels, and two egg beaters); railway carriage and wagon springs consisting of 12 pieces of steel, alike in width and shape, but different in length, with a groove running lengthwise, and punch-hole, the pieces of steel being locked together with a piece of round iron—not a part of the spring but temporarily affixed thereto; farmers' narrow-toothed blades weighing less than 2½ kilos; also the following which would otherwise come under Nos. 185 and 187: locks, carriage-bushes, buckles, fittings for furniture and houses, umbrella and parasol frames, and buckles and fittings for saddle-makers' wares .....kilo. 0 10		203.	Laurel berry oil—a greenish, thick, almost pulpy oil, even if intended to be used as an aromatic perfume; all others .....kilo. 30 Tare (Nos. 200 to 203)—C. 18% Glass receptacles and jars: In casks or cases, 12½; In baskets, 6% Credit warehousing: Olive, castor, coccolut and palm oil: Entries, 100 kilos; Withdrawals, 50 kilos. Note.—Vegetable oil for use as fuel enters duty-free under No. 212 as "Edible goods," when it is of the consistency of ordinary fat, and imported in packages of more than 1 kilo, each for retail sale.	
B.—All other metals:			204.	Cheese .....kilo. 10 Tare—Tuis, 6% Packing materials. See under § 2.	
191.	Plates and sheets, even if channelled or curved, rods and bolts, as well as unmanufactured drawn tubes of lead, tin or zinc; rough, rolled wire of lead, tin, zinc, copper, brass or yellow metal and aluminium ..... Free.		205.	Paper money, Government bonds, shares, bills of exchange, and similar documents representing monetary value; manuscript; printed or manuscript books, magazines, weeklies, newspapers, and music, as well as parts or supplements to such printed matter, even if having pictures subordinated in importance to the text, and such pictures are either incorporated therein, or bound, sewn or paged with the text; price lists, catalogues, notices, "directions for use," and the like—all so far as not mentioned below ..... Free	
192.	Plates and sheets, even if channelled or curved, rods and bolts, and roughly drawn pipes of lead; also wire other than that mentioned under No. 191, rivet nuts and clinch rings, rivets, screws, spikes, knots and nails, weights for hanging-lamps, clocks and the like, shot, bullets and similar projectiles, accumulator plates and tubes—all of lead, tin or zinc .....kilo. 0 04 Tare.—Plates and sheets: C. or Cu., 10% Other: According to investigation. Credit warehousing: Plates and sheets; rods and bolts; small shot; roughly drawn tubes: Entries, 150 kilos; Withdrawals, 50 kilos.		206.	Books, magazines, weeklies, and newspapers, as well as parts of, or supplements to, such printed matter—even if having pictures subordinated in importance to the text, and such pictures are either incorporated therein, or bound, sewn or paged therewith—consisting exclusively or to a large extent of Danish text, when imported for sale or circulation provided they have not been published mainly for the use of Danes abroad; price lists, catalogues, notices, "directions for use," and the like, with text exclusively or to a large extent in Danish, even if they are not intended for sale .....kilo. 1 Tare.—According to investigation.	
193.	Coiled wire of lead, tin or zinc; rods and bolts, as well as wire other than that named under No. 191, of copper, brass or yellow metal .....kilo. 0 08 Tare.—According to investigation. Credit warehousing: Rods and bolts: Entries, 150 kilos; Withdrawals, 50 kilos.		207.	Pasteboard in combination with asphalt, tar, pitch, sand, crushed glass, slate, emery or the like .....kilo. 0 14	
194.	Plates and sheets, even if channelled or curved, and wire other than roughly rolled, rods and bolts and roughly drawn tubes of aluminium .....kilo. 0 30 Tare.—According to investigation.		208.	Common pasteboard, even if calendered or with impressed patterns; sheets of asbestos, silk waste or the like, pressed together; very common packing paper, not calendered, or with smooth surface on one side only; paper in combination with asphalt, tar, pitch, sand, crushed glass, slate, emery or the like; so-called wax cloth paper .....kilo. 0 12 Note.—By common pasteboard is understood only pasteboard of natural colour, such as white and brown wood-pulp pasteboard, grey bookbinders' pasteboard, yellow strawboard and coarse board for making cartons for roasting, when formed either into a mass or into layers. Yellow straw cartridge paper, and others, grey and greyish-brown cartridge paper, which can be recognized from the impurity of the pulp and the shortness of the fibres as being produce of common waste materials without added colouring matter, are treated as "very common packing paper."	
195.	Plates and sheets, even if channelled or curved, and roughly drawn pipes, coiled wire, rivet nuts and clinch rings, rivets, screws, spikes, knots and nails—all of copper, brass or yellow metal; also the articles named and wire of metals other than those mentioned in Nos. 191 to 194, except precious metals; rough boiler plates and bottoms; ruled cross-bars for windows and roofs; metal and copper buttons cut out and intended for further manufacture .....kilo. 0 10 Tare.—Plates and sheets of copper, brass or yellow metal: C. or Cu., 10% Other: According to investigation. Credit warehousing: Plates and sheets of copper, brass or yellow metal; roughly drawn pipes of copper, brass or yellow metal: Entries, 150 kilos; Withdrawals, 50 kilos.		209.	Carton-pieces and ornaments or similar coarse manufactures thereof .....kilo. 0 04	
196.	All manufactures of precious metals, viz., gold, silver and platinum, and of white metal, silver, nickel and German silver; manufactures of other metals, if gilt, silvered, plated, nickelled, blanché, oxidized, bronzed, lacquered, painted, or in combination with ivory, mother-of-pearl, amber or tortoise-shell; all kinds of manufactures of gold or silver metal, embroidery; gold leaf, silver leaf and other leaf metal; all kinds of fancy goods, jewellery and knick-knacks .....kilo. 0 70 Tare.—According to investigation.		210.	Common paper for newspapers, not coloured .....kilo. 0 05 Note.—Only ordinary white paper, not calendered, slightly sized and containing at least 60% of wood, which is leached on importation as being intended for printing newspapers, is included in this number.	
197.	All other manufactures (including common braziers, pewterers', zinc-founders' and copper-smiths' wares) .....kilo. 0 30 Tare.—According to investigation. Minerals. See under "Earth and clay," etc. Mineral water. See under "Beverages." Models and samples. See under § 2. Milk and cream. See under "Beverages." Natural history specimens. See under § 2. Oils and olein, and liquids for lighting: Perfume. See "Perfumeries." "Spirituous liquids for lighting—datable as "Spirit,"		211.	Paper and pasteboard other than the above-mentioned, and cardboard, not coloured or coloured in the pulp (coloured right through), even if coated with chalk, kaolin or similar white material, varnished, oiled, or similarly treated, as well as glazed pasteboard and imitation leather board; also common corrugated board, pasted together and corrugated paper for packing or wrapping and the like, and cards for Jacquard machines; also coarse manufactures of paper pulp, such as tabs, pads, bowls, wheels, spoons, and the like; cylindrical cardboard boxes or receptacles (for children's use) with wooden bottoms and with loose lids, all of wood; cigarette paper, being white tissue paper in strips about 2½ cm. broad, provided with a pattern produced by a watermark during manufacture .....kilo. 0 08	
198.	Rock oil, including petroleum (both raw and for lighting); petroleum benzine; lamp-glass oil; waste of rock oil, and other residual products of distillation similar to tar or asphalt, provided they are heavier than water; this number includes burning fuel for sea-miner, etc., with a flash point below 150° C., and a viscosity of under 2½ at 20° C. .... Free. Iskudum oils, tar and resin oils, provided they are not translucent when held in a 1 centim. test tube against the flame of a candle: With a flash point, as declared and tested, of over 150°, but under 200°, and in the open apparatus: turpentine oil, with flash point below 40° C., is included in this number .....kilo. 0 01 Other kinds .....kilo. 0 01 200. Volatile and oleaginous products of the distillation of rock oil, tar and resin oils, <i>not</i> heated (see asphaltum) and the like with flash point below 150° C., in open apparatus .....kilo. 0 01 Credit warehousing: Entries, 100 kilos; Withdrawals, 50 kilos.		212.	Wall paper, wall paper decorations, and others, exceeding 80 grammes per square metre in weight, .....kilo. 0 20 Tare.—According to investigation.	
201.	Other kinds .....kilo. 0 01		213.	Paper and cardboard, without patterns, with surface of one colour, whether the colour has been applied or appears to have been .....kilo. 0 14 Tare.—According to investigation.	
202.	Rapeseed oil and linseed oil .....kilo. 0 05		214.	Paper and cardboard, with surface of several colours, or with surface of one colour with patterns, whether the colour has been applied or appears to have been; gilt, silvered, or bronzed, even on the edges; coated with alabaster, gum or the like; ruled paper, not including so-called watermarked paper; wall paper, wall paper decorations and friezes, other than those mentioned under No. 212; copies for drawing and writing maps and charts, pasted or not on cardboard, linen or the like; patterns and pattern books; globes, with or without blank cards and visiting cards, with or without gilt edges or other ornaments; stationery, including boxes of writing paper; toy playing cards; canvas paper, paper bound with tissue, except of silk; bags and envelopes, all kinds; map-sheds and covers, not	

\*Tare.—See after No. 203.



Nos.	Goods.	Duty. Kr. öre.
	Tallow and other kinds of fat:	
250.	Tallow, raw, melted; oleomargarine .....	Free.
251.	Margarine, stearine, palmistine, paraffin and other kinds of fat and oil, from which the olein has been entirely or partly removed, or in which it has been converted into solid fatty acids (iso-oleic acids); spermaceti in a solid state .....	0 04 0 12
252.	Figures, is-reins and other similar manufactures of stearine or stearine paste—dutiable as "Fancy goods."	
253.	Tea— <i>Cu.</i> , 25% .....	0 70
	Credit warehousing:	
	Entries, 50 kilos.; Withdrawals, 25 kilos.	
	Tobacco and tobacco substitutes:	
254.	Leaves or stalks (not including those sanded, or in rolls, or stemmed roll tobacco) .....	1 00
	Tare.—Cases: Under 700 kilos, gross, 12%; Other, 8%; Cases, 23%.	
	Credit warehousing: Real tobacco leaves:	
	Entries, 150 kilos.; Withdrawals, 25 kilos.	
255.	Cigars .....	2 80
	Tare.—Cases, with over 50 cigars, 25%; Other, 25%.	
256.	Cigarettes .....	1 00
	Tare.—According to investigation.	plus 30% ad val.

## CIGARETTE STAMP TAX LAW OF JULY 8, 1912.

From October 1, 1912, cigarettes, cigarette coverings, and cigarette tobacco manufactured or imported in Denmark shall be subject to a stamp duty at the following rates:

A.—Cigarettes, the cost of which in the retail trade, including the duty, is:

1. Less than 1 öre each .....	per 100 10
2. 1 öre or more, but not more than 1½ öre each .....	20
3. Over 1½ öre, but not over 2½ öre each .....	30
4. „ 2½ öre, but not over 4 öre .....	50
5. „ 4 öre, but not over 6 öre .....	75
6. „ 6 öre, but not over 8 öre .....	125
7. „ 8 öre each .....	200

B.—Cigarette coverings ..... 23 |

C.—Cigarette tobacco, the cost of which in the retail trade, including duty, is:

1. 6 kr. or more, but not above 9 kr. per kilo .....	ore.
2. Above 9 kr. but not above 12 kr. per kilo .....	per kilo. 50
3. Above 12 kr. per kilo .....	120

The term cigarettes, within the meaning of this Law, comprises:—Products of the tobacco leaf, whether covering of paper, maize leaves or the like, as well as other products of finely cut tobacco, the shape and nature of which correspond to cigarettes. The term cigarette coverings includes—besides the genuine finished coverings for cigarettes—cigarette paper and the like, which has been cut for cigarettes, or which by perforation, etc., has been divided or prepared in any other manner for its special purpose; and the tax is to be levied according to the number of cigarettes for which the paper, etc., is intended. The term cigarette tobacco covers the tobacco cut tobacco, which in the retail trade costs 6 kr. or more per kilo, including the duty. Finely cut tobacco is such as has smaller cut breadth than 2 millimetres. As regards imported articles, the tax is to be paid, before they are delivered by the Customs to the importer, by affixing to each package the necessary stamps. Imported articles may not be delivered from the Customs unless they are packed in completely closed packages, in accordance with regulations to be issued by the Board of Customs. So far as cigarettes and cigarette coverings are concerned, the contents of each package shall be a multiple of 5, 8, or 10. Every package shall bear a printed indication of the nature and quantity of the contents, the retail price of the goods, or the price limits of the duty-class under which they fall, and the name and domicile (or, by special permission, the brand) of the manufacturer or importer.

In cases where the required statement as to price for imported cigarettes or cigarette tobacco is not furnished, the goods in question shall be subject to duty at the highest rate, unless the original invoices are produced, in which case the duty shall be calculated according to that price per 100 on the basis of which the import duty is charged, with the addition of the import duty and 50 % of the total of these amounts.

The following articles shall be exempt from the stamp duty:

1. Cigarettes manufactured for private use from duty-paid cigarette tobacco and duty-paid cigarette coverings.
2. Cigarettes, cigarette coverings and cigarette tobacco, exported from Denmark under regulations to be laid down by the Board of Customs.

257.	Other .....	Kilo.
	Tare: Smoking tobacco, in tins, 12% or cases, 12%.	
258.	Ropes and cordage. See under "Textile goods."	
	Fish oil, fish oil lye, spent fish oil (degum), fat lye .....	Free.
	(For grease for wheels (cart grease), see No. 256.)	

Trees, bushes and plants, living; natural flowers, leaves, flower buds, tubers, etc., and other parts of plants, fresh

Nos.	Goods.	Duty. Kr. öre.
	or dried, so far as they do not fall under any other number of the tariff:	
	Natural flowers, leaves and other parts of plants, artistically prepared—dutiable as "Fancy goods."	
259.	All others .....	Free.
	Timber and wood:	
260.	A.—Bark, so far as not specially tarified; cork and cork dust; raffia; willow osiers, hoop poles, juniper stakes, twigs and cane, without having the bark removed and not split; birch and other firewood. If there is no doubt from its nature and from other circumstances that it is imported for burning: waste stumps of timber, planks and boards and the like, not more than half a metre in length; round timber of the oak and cypress that is worked or only rough hewn or hewn, or split or sawn across. ....	
	B.—Timber, so far as not mentioned above:	
	(1) Unworked or only roughly shaped with the saw or axe:	
	a.) Of conifers:	
	Round wood (trunks), timber, sleepers, planks, boards, laths, staves and the like:	
261.	When imported in decked vessels, .... per ton of space under deck .....	4 50
	*Note.—With deduction in the case of steamers of the size of the space occupied by or necessary for the motive power.	
	If the goods are also imported as deck cargo, the cubic contents of the cargo on deck are included in the measurement, and 1-50 cubic metres taken as 1 ton.	
	(If it results from the method of loading that other goods, or masts, deck houses or other fixed objects are included in the measurement, a deduction is allowed for such spaces included.)	
	The preceding method of assessing duty is applied in the following cases:—	
(1)	When the cargo space below deck is entirely occupied by the dutiable kinds of wood named, alone or in conjunction with other goods laden with them—in the latter case, however, only if, so far as can be judged, the goods laden with the wood do not occupy more than one-fourth of the cargo-space below deck. A rebate according to the space occupied is allowed up to one-fourth of the cargo-space for the goods laden with the wood, 1-50 cubic metres being reckoned as 1 ton. If owing to the nature of the goods, they cannot be measured, their cubic content is calculated from their weight, number, or the like, in accordance with the Rules issued on this subject by the Customs Administration.	
(2)	When, on a fully-laden vessel, the goods laden with the wood appear to occupy more than one-fourth of the cargo-space below deck, provided the cargo is discharged at a place where there is no Customs house, or the importer desires to pay duty according to the tonnage of the vessel. In both these cases, however, the rebate in respect of goods laden with the wood may be granted only up to one-fourth of the capacity of the cargo-space.	
(3)	When the cargo-space of the vessel is not fully occupied, provided the cargo is discharged at a place where there is no Customs house, or the importer desires to pay duty according to the tonnage of the vessel. In both these cases duty is to be paid without any rebate for the unoccupied cargo-space or the cargo-space occupied by other goods.	
(4)	When the wood is imported in railway truck loads, and the importer desires this method of paying duty to be applied. In this case the cubic contents of the truck loads are to be measured together and converted into tons at the same rates as determined above for deck cargoes on vessels. No rebate is allowed for other goods packed with the wood.	
(5)	Conversions from cubic metres to tons are to be expressed in decimal fractions, to one place; when the next figure should be 5 or more, the first decimal is increased by 1.	
	Credit warehousing:	
	Entries, 6 tons; Withdrawals, 1 ton.	
	(In the case of withdrawals or of examining the contents of the warehouse, 1½ cubic metres are to be taken as the equivalent of a ton.)	
262.	In other cases .....	2 00
	(b.) Of native foliferous trees:	
263.	Round wood (trunks) and timber, only rough-hewn or hewn, and split wood—all so far as not included under No. 260; sleepers, even if sawn .....	1 65
	*Note.—If the above named goods are imported in decked vessels or in railway truck loads, they may, at the option of the importer, be charged with duty at the rate of 2 kr. per ton, in which case the rules laid down under No. 261 as to assessing duty are to be applied.	
264.	Timber, planks, boards (thick), and squares, all sawn; hewn or sawn staves and other wood for coopers, and parquet staves; straight wood, hewn or sawn, not finished, for furniture makers and carriage builders .....	2 30
	(c.) Of fine exotic woods:	
265.	Round wood (trunks), blocks and timber, all only roughly hewn; sleepers, even if sawn .....	2 00
266.	Timber, planks, boards and squares, all sawn; staves and other wood for coopers, hewn or sawn, not finished, also similarly treated straight wood, for furniture makers and carriage builders .....	3 00
	2. Further worked:	
	(a.) Of conifers:	
267.	Boards, planks and laths, planed or tongued, but not further worked or prepared (such as for house-building and other purposes) together with other similar rough carpenters' work; cut house-shingles .....	3 00



## §2.

Besides the articles designated in the preceding tariff as duty free, the following are also to be exempt from import duty:—

- (a.) All goods, which are shown to be manufactured in the *Færø Islands, Iceland, or in the Danish settlements in Greenland* from products of those lands and are imported directly therefrom.
- (b.) *Travellers' effects*, i.e., articles of clothing and other travelling requisites accompanying passengers, provided that the Customs Administration considers in view of their quantity and nature that they are imported for the passenger's own use. Such travellers' effects are, on arrival, to be declared, and if the said effects do not accompany the passenger himself, the Customs Administration may further require from him a written declaration, on his word of honour, that the articles are his travelling effects and destined only for his own use.
- (c.) *Articles of furniture and other household effects*, which belonged to natives of Denmark who have died outside the Customs limits, provided the articles are deemed to have been used.
- (d.) *Tools, instruments, appliances and the like*, which travelling workmen or artists use for the exercise of their handicraft or art, if such articles are deemed by the Customs to have been used.
- (e.) *Recreational means (e.g., i.e., furniture, bedding, cooking utensils and other household effects, musical instruments, agricultural implements, tools, machines and other appliances*, which appertain to the method of livelihood of the importer, as well as other similar goods, if the owner readily consents from abroad to act on behalf of Denmark, if the articles in question bear traces of use, and if they are imported on account and for the use of the persons who have already made use of them. A written declaration as to these points on word of honour is to be delivered to the Customs.
- (f.) *Articles for packing*, which are imported with goods for their preservation, and cannot, in the opinion of the Customs Administration be regarded as independent articles of trade; also used packing materials, such as receptacles made of sheet metal, bottles, barrels, boxes, chests, trunks, and baskets, if imported without goods, provided such articles cannot in the opinion of the Customs be regarded as articles of trade.
- (g.) *Models and samples of goods otherwise* dutiable, if they are considered unfit for other purposes.
- (h.) *Natural history specimens* for scientific collections.
- (i.) *Works of art, antiquaries, ethnographic objects and the like*, for public collections or other public uses.
- (k.) *Arms, ammunition, etc.*, imported by the military service for their use.
- (l.) *Ships' utensils and articles of equipment for vessels*, which are brought from abroad or from a free port or place by native or foreign vessels for use on board, provided that they are reported to the Customs in view of their description and quantity to form part of the vessel's equipment. Otherwise they are treated according to the general provisions of the Tariff.
- (m.) *Provisions*, which are brought from abroad or from a free port or place by native or foreign vessels, provided such provisions either remain on board the vessel, or are warehoused or consumed on arrival, are exported later by the same vessel or otherwise. Similarly, provisions and other requisites for vessels which are consumed or used on board the vessel which brought them from abroad or from a free port, whilst it remains in Denmark, are exempt from duty, provided the persons concerned observe the regulations laid down by the Customs to prevent fraud.

Provisions which persons on board shipwrecked vessels retain for their own consumption are duty free.

- (n.) *Offices with corpses and arms, such as skeletons of cremated bodies*.

The Customs Administration shall be authorized to admit under such control as may be necessary the duty-free importation:—

- (a.) Of antiquities, ethnographic objects and the like for private scientific collections.
- (b.) Of statuary, which from their nature are evidently works of art.
- (c.) Of small articles which are imported as gifts or presents to indigenous persons, and similarly other articles which are imported as donations for the use of benevolent establishments or institutions. Also of articles forming part of marriage outfits, provided they are intended for foreigners, or for Danes who have been living abroad for at least two years, and returning to Denmark because of a marriage or a person residing in the Customs territory. Articles of food and drink, unmanufactured yarn and textile goods, as well as other products for further manufacture and all kinds of raw materials, are excepted from this exemption from duty.
- (d.) Of insignificant articles which enter over the land frontier for the importer's own use, provided the total amount of duty payable does not exceed 15 ore.
- (e.) Of articles which, as shown by certificate from the Court concerned, are imported for use in connection with judicial enquiries, provided that the articles in question belong to Denmark, are re-exported after the enquiries are ended.
- (f.) Of native goods, or of foreign goods which have passed the Customs, which whilst being conveyed from one inland place to another have passed through foreign territory, or which after being exported are re-imported because they were not sold, or for any other cause.
- (g.) Of articles imported for markets, and exported again unsold.
- (h.) Of such articles as are not intended to remain in Denmark, but are to be exported after being exhibited or used, e.g., industrial or natural products for public exhibitions, wares, furniture, paintings and the like; theories and freights properties, as well as table requisites, tennis, warts and the like, for use in dramatic plays and public entertainments; also of railway vehicles hired abroad and imported for temporary use by railways in Denmark.
- (i.) Of articles imported for repair, washing, bleaching, hair-dressing, and the like, which are to be re-exported, also of articles which, after being exported for the above named purposes are returned; but if such articles are on re-importation included under a tariff heading paying a higher rate of duty than on exportation, they are liable to the difference of duty, and in other cases to duty according to the Tariff for any new portions which may in the course of repair be attachable to the goods.
- (j.) Of articles (for packing, which after being filled in Denmark are to be exported as the receptacles for the contents packed therein; also of sacks of vegetable materials, and of such sacks as new

or used, if accompanied by a declaration on the importer's word of honour that they are to be used only for packing goods, as well as of materials imported under the same conditions to be used in sewing such sacks.

- (k.) Of the goods named in § 2 (a), if they have had to be transhipped or reworked, owing to unforeseen circumstances.
- (l.) Of goods which have been destroyed by accident before they left the custody of the Customs or before they were examined by the Customs; also if the accident occurred whilst the goods, after being delivered, were under Customs seal, or in a private warehouse, or in transit as unexamined goods.
- (m.) Of the printed matter referred to in No. 206 of the Tariff.
- (n.) Of the product of their own catch of oysters which Danish oyster-fishers bring in Danish vessels from the open sea.

## §4.

Sugar and spirituous liquid, shown to be manufactured in the islands of the Danish West Indies from the produce of those islands, and imported directly therefrom, are subject to a rate of import duty equivalent to the taxes imposed on such goods when manufactured in Denmark, but with deduction of the amount of the West Indian export duties, such deduction not to exceed, however, 5% of the value of the goods. All other goods shown to be produced in the islands of the Danish West Indies, and to be manufactured therein from the produce of those islands, and imported directly therefrom, are allowed a rebate of 33 1/3% of the duties as fixed by the present Law.

## §5.

Goods imported from countries which treat Danish vessels or goods from the Kingdom of Denmark less favourably than vessels or goods of other countries, may so far as Treaty stipulations permit, be charged by Royal Decree with a surtax on the tariff rates of duty up to 40% thereof, for a period not exceeding 40 weeks, or, in case the goods are duty free, with duty not exceeding 10% of *value* or 1 ore per kilo. A Royal Decree of this kind may be issued only once in the course of three years as regards the same country and the same goods.

#### RULES FOR THE APPLICATION OF THE TARIFF, a. General Regulations.

If liquid or other goods, for which different rates of duty are fixed in the Tariff, or which are partly duty free and partly dutiable, are mixed together, the whole mixture, so far as it does not fall as such under any one clause of the Tariff, is to pay duty as the most highly taxed article in the mixture. If the mixed article consists of articles which fall under different numbers of the Tariff and are imported packed together, should be assessed for duty as a single article, the duty is similarly to be calculated according to the most highly taxed of the articles packed together.

## §7.

An article which does not consist of one mixture, such as that referred to in § 6, but is otherwise composed of different constituents, and does not in its composite condition fall under any of the clauses of the Tariff, is to pay duty as a whole as the component part which, in the opinion of the Customs, gives the article its character, even if such part cannot be said to be the chief part.

In such cases, this rule is not considered by the Customs to be properly applicable, the whole article is to pay duty as "Unspecified goods."

## §8.

When an article is dutiable *ad valorem*, the importer has to state the purchase price, with the addition of insurance, freight and other costs incurred, in addition to the value, as far as possible be attested by the production of the invoice, bill of lading, or the like. If these are not produced, or the inspecting Customs officers question the correctness of the value as given in these documents or stated by the importer, the value is then either to be fixed by the Customs officers according to the current price, duty paid, in Denmark at the time, by deducting therefrom the duty or to be determined by the Customs by adjudication, as initiated at the request of the Customs by the chief authority in the town where the duty is to be paid, and to be carried out in the presence of the Customs officials by experts appointed for the purpose by such authority. The duty in such cases is to be charged on the value determined by adjudication, and the importer is not entitled to require satisfaction with the value fixed by the Customs by adjudication, but that the value be determined by adjudication, according to the above rules, and in case the value found by adjudication, which is to form the basis of the assessment of duty, is more than 10% below that fixed by the Customs officials, the expenses of the adjudication are to be borne by the State, and the importer is not to be charged by the importer.

If anyone is found to have defrauded or to have sought to defraud the Customs by the production of incorrect invoices, bills of lading or the like, he shall, besides having as already stated to bear the costs of the adjudication of value and to pay duty according to the real value thus determined, be liable to a fine of 10 times the amount of the duty, or the amount of which the Customs has been defrauded, or of which he attempted to defraud the Customs, as well as being subject to prosecution according to the general provisions of law.

The duty on shipwrecked goods is calculated, provided they are sold by public auction after being brought to land, on the amount realized at the auction, less the fee and other cost of the auction being included, which the buyer has to bear in addition to his bid, but with a rebate of the amount corresponding to the duty, if they are sold at duty paid, otherwise the duty is leviable according to the value fixed by the Customs after the goods are brought to land.

## §9.

The weighing, measurement, gauging, and other like examination of the quantity or nature of goods is carried out by the Customs authorities, but the labour required has to be paid for by the importer.

## §10.

Fraction of ore are to be reckoned with in special calculations of duty according to the present Law, and in totals.

Cheques issued by banks, and endorsed bank bills may be accepted in payment at all Customs houses.

Bills of exchange will not in future be accepted, as they have been in the past, in payment of duties.

## §11.

Regulations are fixed by the Crown as to the conditional exemption from duty which is accorded as a matter of custom, either to the representatives of Foreign Powers in Denmark.



As regards the importation, manufacture, and use of playing cards, the Proclamation of June 9, 1847, remains in force, except as regards the amount of the import duty and of the stamp tax, which latter is fixed at 5 c. for each pack of cards.

#### b. Regulations as to Tare.

When, according to the Tariff, goods are dutiable according to weight, net weight thereof is to form the basis for the calculation of duty.

#### § 11.

By net weight is to be understood as a rule the actual weight of the goods without any packing.

The following envelopes and wrappings or articles for the preservation of goods are, however, to be included in the net weight:

- (a.) Glass flasks, bottles, glasses and other glass receptacles and jugs.
- (b.) Single envelopes of paper, bladder, camellion tissue, tin-foil and the like immediately surrounding the separate articles, with view of oil, wax, and the like.
- (c.) Linen bags and the like round clothes and similar articles.
- (d.) Straw envelopes round articles of glass, but this is not to be understood as including the loose straw in which glass goods may be packed.

Boxes containing cotton, linen or woollen yarn, as well as such envelopes and round clothes or wrappings which are usually sold with the goods in retail trade, and for which tare is not specially fixed in the Tariff, *e.g.*, boxes for chocolate, toys, matches, perfumery, steel nibs and the like; cartilage paper, containing chimney, tobacco, *e.g.*, small packages for pomade, soap, brushes, etc.; bottles containing paint, tobacco, etc.; paint boxes, shells, glasses and cups containing paints; cases for instruments, gunmakers' wares, fancy goods, etc.; boxes, glasses, jugs, etc., with combs and the like.

(e.) Internal layers, *e.g.*, of wool, cardboard, or paper, in shoe goods; reek on which yarn, and the like are woven; pieces of paper between gold and silver leaf; wool, cardboard, and similar articles on which certain goods are fastened, and other similar objects.

The removal of the objects named in this paragraph as being included in the net weight, before the goods reach which they are imported are not to be made, but the removal of cardboard or similar thick paper coverings round silk tissues, as well as boxes containing textiles, shall be permitted before weighing, except in the cases expressly mentioned above.

It may be determined by Royal Decree that certain additions shall be made to the ascertained weight of articles which are usually imported in the form of pieces, wrappings and packages specified in (a) to (f), if the latter are absent on importation.

#### § 12.

The net weight is ascertained either by actually investigating the weight of the goods, with the view to a deduction from the gross weight the rates of tare set forth below (§§ 16 to 18).

In cases in which the note "according to investigation" appears in the tariff column in the Tariff, it is to be understood that the net weight is to be determined by actual investigation, with due regard to the provisions laid down in § 11; the Customs Administration may, however, permit in the case of goods whose nature admits of such a proceeding, or which are offered for Customs examination in similar packages in bulk, such a degree of laxity in examination as may be convenient.

The results of investigations already made may, after they have been taken sufficiently often, be recognized by the Customs Administration as a provisional guide instead of investigating every single case.

#### § 13.

When goods are presented in packages other than those mentioned in the tariff provisions of the Tariff, or when the Tariff contains no tariff provisions for an article, and it is not expressly laid down that an investigation of the goods is to be made in place of § 13, the following general rule is to be allowed according to the nature of the packing, except so far as the latter has, as a result of § 11, to be included in the net weight, viz.:

- |   |     |                      |
|---|-----|----------------------|
| (a.) For barrels and boxes  | 16% | of the gross weight, |
| (b.) .. metal receptacles   | 12% | " " "                |
| (c.) .. straw mats  | 4%  | " " "                |
| (d.) .. linen, gauze, cotton, muslin, bust and the like             | 2%  | " " "                |
| (e.) .. woollen furs, paper or the like being provided for the ends | 3%  | " " "                |

If barrels, boxes, or baskets have a single or multiple covering of linen, mats or the like, the tare as fixed is to be increased 2%.

Except in the cases in which tare is expressly fixed for double packing, tare is only allowed, in the case of double packing, for double packing, for a single packing, namely for the packing which gives the greatest tare. The importer may, however, remove the outer packing before weighing, and tare is then allowed for the internal packing.

#### § 14.

No tare is allowed for other articles used in packing, *e.g.*, cords of rope, reek, paper, waxcloth, straw, moss, seaweed, and the like, but the importer is free to remove such objects before weighing, unless they are included in accordance with § 11 in the net weight; if the importer considers that the packing material is entirely homogeneous, a trial weighing of the material may be allowed if circumstances render it advisable.

#### § 15.

In the case of casks containing brands dutiable at net weight, 1½ times the tare is allowed if the cask is less than three-quarters full, and twice the tare if it is less than half full.

In other cases leakage or deficiency of contents is not taken into account in calculating tare. It is, however, open to the importer to fill up the casks before the duty is calculated.

#### § 16.

No reduction of weight is to be allowed on account of the moisture in goods being by accident greater than usual, or for dirt and the like, which goods may be moved, or for deterioration.

In the case, however, of deterioration or breakage, the importer is allowed to separate the damaged or broken goods before weighing, but 2½% of three-quarters must be thrown away or destroyed in the presence of the Customs officials, unless on account of their nature they can be used for other purposes. The Customs Administration may allow goods mixed duty free as waste. The Customs Administration may allow goods for the requisite control, before their weight is determined for the assessment of duty.

#### § 20.

Deviations from the rates of tare fixed in the present Law are allowed only if an actual investigation of the net weight takes place. Such investigation may be demanded by the Customs authorities as well as by the importer. If the goods are unpacked on the demand of the Customs, the tare ascertained shall serve as basis for the duty only if it is at least 20% lower or is greater than the legal tare. If investigation is required by the importer, the tare ascertained is taken into account only in cases where it is at least 10% greater or is less than the legal tare.

In cases where the Customs have the right of the right accorded to them by § 15 to determine a rate of tare as provisional guide, the tare thus determined is to be considered as the legal tare.

Notwithstanding these provisions, the Customs may always require the goods to be unpacked, when they consider it necessary for the examination of the goods, and in such cases the tare ascertained is taken as the basis for the duty.

#### § 21.

When goods for which different rates of duty or tare are laid down, are packed together, the net weight is to be ascertained by actual investigation.

#### § 22.

The preceding provisions as to tare are applicable, not only when the goods are assessed for duty immediately on importation, but also when they are entered for, or withdrawn from, credit warehousing, or are exported with refund of duty; the following provisions are, however, to be observed when goods are exported from credit warehousing or with refund of duty:

(a.) If tare in accordance with the Tariff is calculated in the declaration, it must be seen that the packing corresponds to the similar original packing in which the goods are actually imported with the Tariff, if the Customs officials have any doubts on this head, the net weight is to be investigated.

(b.) As regards internal layers of wood and the like in piece goods and the wrappings, etc., which in virtue of § 11 are included in the net weight, the importer (declarant) has in making his declaration to state on his word of honour that the weight of such layers or wrappings in proportion to the weight of the goods corresponds to the method in which the goods were packed as originally imported; in cases of doubt investigation is to be made by the Customs.

(c.) If the goods are provided with double or multiple packings and no tare for such packings has been expressly provided (§§ 14 and 16), the outer packing is to be removed before weighing, unless the importer (declarant) declares himself satisfied that the legal tare on the heaviest portion of the packings be doubled.

(d.) The packing materials for which no tare is allowed in view of § 14, are also to be removed before weighing, unless the importer (declarant) is satisfied with the weight as determined by the Customs in accordance with their appraisement.

#### c. Regulations as to Credit Warehousing.

#### § 23.

Only those articles for which an amount for credit warehousing is stated in § 1 may be received into a credit warehouse.

The Customs and the Administration are authorized to allow credit warehousing of other goods, both in general and in particular places, when experience may show that necessity therefor exists, and to supplement when necessary the ordinary measures of control which the protection of the Treasury may require.

#### § 24.

On the entry of goods to credit warehousing the person interested is allowed credit for the duty in force at the time when settlement is made on him for the consignment entrusted to him. Besides the ordinary quarterly settlement, the person interested may, at each time the date of quarterly settlement is admitted to credit warehousing is altered or abolished, and the stock of such articles which is found to exist on inspection by the Customs immediately after the alteration comes into force is treated in accordance with the new stipulations as to duty, whilst on the other hand the portion of the warehoused goods which is found on inspection to be in stock, is treated in accordance with the former stipulations as to duty.

The surtax referred to in § 5 is leviable immediately the goods are warehoused.

#### § 25.

In the case mentioned in the preceding paragraph, the duty on the warehoused goods which are not to be in stock on inspection before the end of the year, and the last amount of \$200 of the Customs Ordinances of Feb. 1, 1917, regarding the settlement for goods disposed of since the end of the quarter, is repealed, so that in future in the usual quarterly settlements the duty on warehoused goods which are not found in stock at the time of inspection is to be paid, but is shown to have been deposited in the period between the settling in of the quarterly statement and the inspection, is to be paid at the same time as the amounts due for the quarter ended, unless the owner of the warehoused goods can prove by means of a record of sales, specially authorized for the purpose by the chief of the local Customs, that he disposed of the goods during the period in question in such cases settlement for the goods shall be made only after the conclusion of the current quarter. If the record of sales is incorrectly kept, the penalty imposed by § 227 of the Customs Ordinances (cf. Decree of March 31, 1903) becomes liable, and the owner is liable in respect to Customs credit on the goods he sells from warehouses between the conclusion of a quarter and the time when the Customs examination of the warehouse takes place.

#### § 26.

The entry of goods into warehouse or their withdrawal therefrom, either by importation from exportation to a foreign country, or a free port, or by entry from a transit warehouse, is not permitted in quantities less than those stated in § 1. In cases of transfer from one credit warehouse to another, the quantities fixed for entries are to be followed in the case both of entries and withdrawals.

The quantity fixed for withdrawals of spirits in casks applies only to entries and clearances between credit warehouses in Denmark, as no reduction (withdrawal) is allowed in a credit warehousing account for spirits exported abroad, or to a free port or place (see § 23).

Goods exported from a warehouse to the Faroe Islands, Iceland, Greenland, or the Danish West Indian Islands, may be withdrawn in quantities only half those fixed in the Tariff for withdrawals.

The Customs Administration is also authorized to permit in particular places, where the state of trade requires, the withdrawal of certain kinds of goods in quantities less than those fixed by law.

Only good and warrantable articles of the kind declared may be entered into or withdrawn from credit warehousing or passed as stock on the Customs examination of the warehouse, and if the Customs authorities doubt whether the goods produced are proper goods for credit warehousing, the goods are recognized as entitled to withdrawal or inclusion in stock only if the owner of the warehouse goods produces on demand the evidence at his disposal showing that the goods are entitled to be included in stock or withdrawn.

## § 27.

The Customs Administration is authorized to permit materials and accessories for goods, which are exported after manufacture in the Customs territory, to be written off from the credit warehousing account, allowance being made if necessary for wastage. The Customs Administration shall decide the detailed regulations, and bring them as far as requisite to the knowledge of the public.

The Customs Administration shall be authorized to allow materials and articles used for the repair or alteration of ships, boats, and vessels, and their equipment and engines, whether they are native or foreign, and yards where the materials which is used by the fishing population for preparing nets for the use of native fishers, to be written off in the credit warehousing account, allowance being made if necessary for wastage.

Sail cloth which is sewn into sails for ships' use, even if for native vessels and boats engaged in internal navigation, may be written off from the credit warehousing account.

## § 28.

Sugar refiners shall be entitled to credit for the duty on refined sugar as long as they can produce the same to the Customs in an unrefined or refined condition, but not for a greater period than 14 years, unless security regarded by the Customs as sufficient is given for the proper payment of the duty, and unless the goods are otherwise subject to the control considered necessary by the Customs.

## REFUND OF DUTY PAID.

## § 29.

Import duty, rightly paid, is as a rule not refunded, although the goods may be exported later.

The Customs authorities may, however, permit the refund of import duty paid on articles which are exported, when it is found after investigating each case which arises that there are circumstances in favour of such a course.

The Customs Administration shall similarly be authorized to grant a refund of duty which may for any reason have been paid in the cases of goods falling under §§ 2, 8, and 11.

## § 30.

On candy and sugar in whole or cut loaves, tablets, cakes, or the like, without regard to colour, and also on powdered sugar with a polarisation over 98%, a refund of duty is allowed on exportation, the amount of which refund is arrived at from the ratio between the weight of raw and refined sugar; this ratio is to be determined by the Customs in view of the methods of manufacture in use in Denmark at the time, and is to be made public. Refund is not allowed when exportation takes place in parcels, and when the refund is less than two kroner on each occasion, nor unless application is made within four weeks after the date of exportation.

Refund of duty on syrup exported is allowed on the same conditions. On the exportation of fruit and other vegetable produce preserved in sugar, and of fruit wine, rebates shall be made on the same conditions and provided the goods have been prepared in Denmark; such rebates shall be equivalent to the duty, or the tax, imposed on the sugar used in the manufacture. The Customs Administration is authorized to make the necessary provision on this purpose, including the alteration of the provisions made in virtue of § 2 of Law No. 61 of April 1, 1891, as to the tax on native beet sugar.

Six months' notice shall be given of any alteration in the amount of the drawback, which may in the course of time be considered necessary as a result of changes in the conditions of manufacture.

## § 31.

The Customs Administration shall be authorized to permit, after making investigations in each case and under the necessary control, the refund, when native products are exported, of the import duty paid on the materials or accessories, with allowance for wastage if necessary. The necessary particulars as to concessions of this kind are from time to time to be brought to the knowledge of the public.

Similarly, the Customs Administration shall be authorized to permit refund, with allowance for wastage if necessary, of the duty paid, or the writing off in the transit warehouse account of materials and articles which are used in the repair or alteration of ships, boats, and vessels and their equipment and engines, whether they are native or foreign, as well as of yarn of vegetable materials which is used by the fishing population in preparing nets for the use of native fishers.

In the case of the construction of new ships, boats, and vessels, a refund in respect of the dutiable materials used is allowed up to 2% of the selling price of the vessel, in accordance with detailed regulations of the Customs Administration.

The amounts of import duty which manufacturers prove they have paid on cotton-seed oil, coconut fat, and so-called compound lard (vegetable oil mixed with other fats, stearine and the like), used in the manufacture of margarine, shall be refunded in accordance with detailed regulations of the Customs Administration.

## § 32.

On the exportation of dutiable timber imported under No. 292 the import duty which is proved to have been paid is refundable, when its amount is not less than two kroner for each consignment and when the refund is requested within four weeks from the date of exportation.

## § 33.

The drawback allowed on the exportation of native brandy, with or without the addition of sugar or the like, as the case may be, is also to be allowed on foreign duty-paid spirit, which is exported abroad or to a duty-free port or place.

The same drawback is allowed on all spirit, both imported and native, which is intended for technical use, lighting, cooking and the like, if it is denatured under the requisite Customs control in accordance with the detailed regulations of the Customs.

The cost of denaturing is to be borne by the person at whose request it is carried out, and he is obliged to afford any assistance that may be required.

Denaturation under Customs control is not allowed for a quantity less than 200 litres at 50 % at any one time.

## WAREHOUSE RENT.

## § 34.

For storing goods in the State warehouses (packing houses) in the Customs houses, the following monthly rent is charged:

## A.—Copenhagen Customs house:

1. For articles which pay import duty according to weight:

When the duty does not exceed 10 öre per 100 kilos, gross, 10 öre per 100 kilos, gross.

When the duty amounts to more than 10 öre, but does not exceed 30 öre per kilo, 20 öre per 100 kilos, gross.

Other (including articles dutiable according to their number) 40 öre per 100 kilos, gross.

2. For articles which pay duty according to cubic measurement, 16 öre per cubic metre.

3. For articles dutiable either both according to weight and value or on value only, 1/2 % ad val.

4. For articles which pay duty according to capacity, 20 öre per 100 kilos, gross.

5. Duty-free goods, 20 öre per 100 kilos, gross.

## B.—At other Customs houses in the country:

1. For articles dutiable according to weight, 10 öre per 100 kilos, gross.

2. For articles dutiable according to cubic measurement, 16 öre per cubic metre.

3. For articles dutiable either according to both weight and value or on value only, 1/2 % ad val.

4. Duty-free goods, 20 öre per 100 kilos, gross.

Note 1.—If different kinds of goods, on which warehouse rent is, in virtue of the preceding rules, charged in different ways, the highest rate in the list is to be applied, and the rate is to be calculated with the rent fixed for the goods contained therein which pay the highest rate of rent according to weight.

Note 2.—For parcels, the contents of which are unknown or not known with sufficient accuracy to determine the warehouse rent payable, the rate charged shall be 40 öre per 100 kilos, gross in Copenhagen and 20 öre elsewhere.

If it is found that so considerable a charge has taken place in ordinary storage rent as to necessitate an alteration of the above rates, they can be increased or diminished to an amount not exceeding 25% by Royal Decree.

The increase of the rent provided for in the preceding paragraph has been sanctioned by the Royal Decree of Jan. 15, 1917.

## § 35.

In calculating warehouse rent, both the day of deposit and the day of withdrawal are included in the time. In case of articles imported by sea, the time from the vessel begins to discharge is reckoned as the day of deposit, or, in special circumstances and with the consent of the Customs, the day on which the particular articles were unloaded.

In case articles are stored for only 8 days or less no warehouse rent is charged. If they remain longer warehouse rent is to be paid, including the first 8 days. In calculating warehouse rent a period of 15 days or less is reckoned as half a month, and a period of over 15 days as a whole month. The months are calculated from calendar date to calendar date (e.g., the first month from February 6th to March 5th, two months from February 6th to April 5th, and so on).

## § 36.

If an article is stored for six months or more, the warehouse rent is increased 50% for the whole time it has been stored in the Customs house.

## § 37.

Rent is to be paid when the articles are removed from the warehouse or taken away from the Customs house, if this takes place before the expiry of the calendar month in which they were deposited. If the goods remain longer it shall be paid after the expiry of the period named, and if they remain for several years it shall be paid at the end of each calendar year for the period due.

If the rent thus due is not paid, a notification is to be made in the newspaper of the town or district which is most suitable, as to the goods in question, their quality and kind, with a statement as to the place from which, and the vessel or other means by which, they were imported. The cost of this notice is to be borne by the goods in proportion to the space which each occupied in the whole notification.

If no application is received within three months after this notification, the Customs authorities shall draw up an inventory of the goods and sell them, after previous notice, by public auction, either for export or to remain in the country, according to circumstances. The cost of notification and of the sale, as well as warehouse rent and the Customs duties which may be liable, are to be deducted from the amount realized.

If the surplus is to be placed to the credit of the Treasury. In any case, the owner of the goods may application before the expiry of one year, after the sale, and makes good his right of ownership of the articles sold; he is entitled to have the surplus paid over to him.

## OTHER REGULATIONS.

## § 38.

There shall annually be held before the Riksdag and the Customs Council provided for in the next paragraph a statement of the more important decisions as to the tariff classification of goods given in the preceding year, including especially particulars as to articles considered to be "unspecified goods" in accordance with No. 301, n and b.

## § 39.

A Customs Council is to be established consisting of 12 members elected by the Riksdag (6 elected by each House on proportionate voting) and 12 members selected by the Minister of Finance (including at least 2 representatives of trade and shipping, 2 of manufacture and 2 of agriculture), under the presidency of the Director-General of Taxation. All members are appointed for 6 years, but they may be re-appointed. The first appointments shall be made in the January quarter of 1910.

The functions of the committee shall be to investigate all questions affecting the Customs legislation, Administration, etc., which may be submitted to it by the Minister of Finance or brought forward by the members' own initiative and to propose any modifications considered desirable.

The Customs Council shall meet at least once a year, the first time in the April quarter of 1910. A report of its meetings shall be prepared and published as far as determined by the Council itself.

The Council shall hold its meetings in its method of procedure and employ such assistance as may be necessary.

The members shall receive an allowance of 14 kroner for each day's meeting and for each day occupied in travelling.

## § 1.

On the importation of goods from foreign countries and the exportation of goods thereto, the persons receiving and despatching the goods, whether they are free or dutiable, must communicate to the Customs information as to the kind and quantity of the imported or exported goods, and the country where they were purchased or to which they were sold, and in the case of exported goods a statement as to how far the goods are of Danish or foreign origin. The Customs Administration are to cause the detailed regulations necessary for the execution of this provision to be drawn up, and to make such stipulations as to the style and contents of the forms of declaration.

The Customs Administration is authorized to demand from industrial concerns which are subject to inspection in virtue of Law No. 71 of April 11th, 1901, such information as to the quantity and value of their production each year and as to the raw materials and auxiliary products used, as may serve as a guide in determining the effect of import duties on the price of the goods produced.

Persons failing to supply information or giving incorrect information as to the matters in regard to which they are required by this Article to

furnish statements, are liable to fines of from 5 to 500 kronor, payable to the Treasury. Such fines shall be inflicted by Administrative Order of the Customs Administration, but the person concerned may appeal against them to the Law Courts within three weeks.

## DATE OF ENFORCEMENT OF LAW, REVISION AND APPLICATION.

## § 41.

This Law shall come into force on January 1st, 1901, and shall also be applied to all goods which are in stock in credit or transit warehouses when it enters into operation. As regards "tobaccoes" and "tobacco and tobacco substitutes," however, the Law may be made applicable before the date named by Royal Decree.

From the date the Law comes into operation all provisions of law in conflict therewith are annulled.

The Government shall lay before the Riksdag in October, 1906, a bill revising the present Law.

## § 42.

This Law does not apply to the Faroe Islands.

## ICELAND

## MONEY, WEIGHTS, AND MEASURES.

Money: The monetary unit in Iceland is the *Króna* = 100 *ör*.  
Weight: Kilogramme = 2 $\frac{1}{2}$  lbs. Avordupois. Measure: Liter = 1 $\frac{1}{2}$  pints.

Revenue Law: No. 87 of Nov. 8, 1901, as amended by the Law of July 11, 1901.

	Kr. ore.
1. Beer of all kinds, lemonade, and other similar non-alcoholic beverages intended to be consumed from vessels.....	0 10
2. Bran, rum, corn spirit, whiskey, arrack and all other similar beverages, of a strength of 30 or less.....	1 00
Over 30 and up to 40.....	1 50
Over 40 and up to 45.....	2 00
3. Spirits of a strength of 45, imported as fuel or for industrial purposes, subject to being previously rendered fit for human consumption under the supervision of the authorities.....	1 00
4. Table wine, red or white of all kinds, non-sparkling; common wine, and also non-alcoholic fruit wines, fruit juice and other non-alcoholic liquors not elsewhere specified.....	0 50
5. All other spirituous beverages, including bitter compounds to be consumed pure; acid sugar.....	1 00
6. Mineral waters.....	0 02
7. Bitters (bitter essence, elixir, &c.) of similar kind.....	1 00

And in proportion for larger quantities.

In case beverages specified in Nos 2, 3 and 4 above, are imported in receptacles containing less than 1 liter, the duty leviable shall be the same for each 1 liter as for each liter in larger receptacles.

	Kr. ore.
7. Tobacco of all kinds, whether smoking or chewing, or snuff and unmanufactured.....	2 00
8. Cigars or cigarettes.....	5 20
Cigarettes are dutiable including the paper and the boxes or tins in which they are sold.	
Tobacco in the leaf, imported under the supervision of the authorities and used for the purpose of sheep-wash is exempt from import duty.	
9. Coffee, unroasted, and its substitutes.....	0 30
10. " " roasted.....	0 40
11. Sugar and syrup.....	0 15
12. Tea.....	1 00
13. Chocolate.....	0 50
14. Cocoa powder.....	0 30
15. All kinds of barley sugar, and all other products, prepared with sweetening substances, which are used in the same manner as barley sugar and sweet-meats, including candied fruit.....	0 50

For the goods mentioned under 1-6 fractions of a unit of duty being 1 or more shall be considered one unit, whereas smaller fractions shall be dropped.

For the goods mentioned under 7-15 duty shall be charged on 1 custom unit, so that 1 and over shall be calculated as one custom unit, 1 to 1 as 1, but a smaller fraction shall be dropped.

By a law which came into operation January 1, 1904, the duties on the unmanufactured goods imported otherwise than by parcel post are fixed as follows:

	Kr. ore.
Soda, chalk, fireproof clay, varnish, gasoline, tallow, and butter-salt.....	50 kilos.....

All kinds of material for folder, sail cloth, ready-made sails, sail yarn, twine used for fishing nets, sack cloth, loose packing material, balls of wool, packing mats, tarpaulin whether tarred, coloured or not, lubricating oil, builders' material, board, all kinds of rope, all kinds of fishing lines and fishing

nets, cork, ball for fishing nets together with floats, tackle-blocks, nails, scythe blades, sharpening stones, grindstones, steel crowbars, sledge-hammers, anvils, mowing machines, ploughs, harrows, shovels, spades, pitchforks, motors for boats, anchors and anchor chains, crockets, iron jacks for building construction, stoves, kitchen ranges, iron pipes, steel rail, shingles for rails, bolts for rails, box spikes, gypsum, slavings and sawdust, valkinds, linoleum and oil cloth..... 50 kilos..... |

All kinds of textile goods, articles of clothing, including all kinds of footwear, thread, and all kinds of yarn, except sail yarn and thread for fishing nets..... 10 kilos..... |

Boats..... 1 cubic foot..... |

All other dutiable goods (i.e., other than those specially mentioned in the Tariff and those upon which a special duty is imposed)..... 10 kilos..... |

Law of October 22, 1912, as amended by the present Law in cases where they are packed together with other goods, or so packed that the nature of the goods cannot be determined unless the goods are unpacked.

Goods exempted from import duty: Paper, artificial manures, earthenware pipes, moulding sand, as also ships and boats which put into Iceland, are, in accordance with the present Law, to be exempt from Customs duty.

Fractions of one unit of duty being 1 or more shall be considered one unit, whereas smaller fractions shall be dropped.

A fee of 50 ore is payable on each postal parcel imported into Iceland.

## EXPORT DUTIES.

SECT. 1.—There shall be paid an export duty on fish and fish-oil prepared in the country or shipped in an unprepared state, on exportation of these products upon vessels clearing from an Iceland port or upon vessels engaged in the herring fishery in the fjords or along the coasts, or anchored in territorial waters for purpose of carrying on fishing.

When a fishing boat approaches the coast or comes to fish into the fjords, the master shall immediately report himself to the Sheriff (*Politimesteren*) of the region and deliver him his ship's papers. These documents shall only be returned to him when the vessel goes to sea, either to proceed to other fisheries or clear from the coasts, and finally depart to another country after completing the fishing season.

[NOTE.—Fishes on fish are abolished.]

	Kr. ore.
Walrus, suited and fat fish.....	100 kilos.....
Fish, half-salted, -salted or fresh.....	hundred.....
Maws.....	100 kilos.....
Roe (spawn).....	100 kilos.....
Herring, in bulk or in ship's hold.....	100 (108 to 120 litres).....
Halibut.....	100 kilos.....
Flounders.....	100 kilos.....
Fish oil, not otherwise mentioned.....	barrel (100 = 105 kilos).....
Herring oil.....	100 kilos.....
Whale oil.....	100 kilos.....
Salmon, salted, smoked or preserved.....	100 kilos.....
Preserved fish, other than salmon.....	100 kilos.....
Flesh of whale in powder.....	100 kilos.....
Mano, while.....	100 kilos.....
Whalebone.....	100 kilos.....
" " in powder.....	100 kilos.....
Cattle food, in powder.....	100 kilos.....
Oil cake for cattle food.....	100 kilos.....
Milk.....	100 kilos.....

So quantities less than one-half of those forming above bases shall be taken into account in calculating the duties. Any quantity exceeding one-half shall pay as a full unit.

## FAROE ISLANDS

## WEIGHTS AND MEASURES.

Danish weights and measures must be used when trading in the Faroe Islands.

SECT. 1.—The unit of weight for general trade is 1 lb. The Danish lb. is 550 French grammes.

SECT. 2.—100 lbs. is 1 cwt.

SECT. 3.—The lb. is sub-divided into 100 quints (quint = 5 grammes), and the quint into 10 rets, and into decimals of rets.

## LAW ON VARIOUS TAXES.

Enact of Law No. 41 of March 30, 1902.

## IMPORT DUTIES. SECTION 1.

	Kr. ore.
1) Wines.....	100 kilos.....
2) Casks or other articles of more than one pot, per pot.....	0 15
3) Bottles or other articles of less than a pot, per bottle.....	0 15
4) Spirits, spirit of wine, &c., and solutions of spirits of all kinds.....	100 kilos.....
5) For every pot of 4 strength or less.....	per pot.....
Over 8 and up to 12.....	0 25
Over 12.....	0 35
6) Beer, all kinds.....	0 5

These articles only to be unloaded at Thorshavn or a port where a Sagsmand resides. The master of the vessel is responsible for them and for any fine up to 200 kr.

Duties are levied on vessels' manifest or customs declaration. The master of the vessel must certify in writing that he has not on board for delivery in the Faroe Islands any dutiable goods except those on his papers. Fine 200 kr. The Landfoged may at any time require a declaration from residents of the dutiable goods they have received.

The receiving officer may order an inquiry or inspection if he doubts the reports made to him.

If the strength is not known of spirits on which the duties are graded, the highest rate must be paid or a test made.

If for any reason the quantities on the manifest are not delivered, the persons to whom they were destined need not pay duties on the missing quantities.

Fines are doubled in case of fraud.

The dutiable articles may be charged for duties and fines, and may not meanwhile be disposed of.

The duties levied on dutiable articles landed on the Faroe Islands owing to stranding, or damage or other causes, may be refunded when the goods are re-exported.

Fines may be determined by the Amtmand unless the parties wish to go to law; in the latter case they are ordinary police cases. The Ministry of Justice may, should there be reason, remit the fines.

Articles mentioned in Sec. 1 may not be manufactured on the Faroe Islands except beer, which is not produced by sedimentary fermentation.

Fines 100 to 1,000 kr., and confiscation of implements.

## ESTHONIA

1. Owing to the abnormal economic conditions brought about by the war, the foreign trade of the country has to be conducted under Government control, and the following regulations have been adopted in this connection.

### COUNCIL FOR FOREIGN TRADE.

2. The actual control of trade in accordance with Government regulations of 25th June, 1919, is placed in the hands of a Council for Foreign Trade, consisting of the Ministers of Trade and Industry, Finance, Food, Agriculture, War and Foreign Affairs, or their representatives, who will advise by representatives of cooperative and commercial organizations and financial concerns, invited solely in an advisory capacity to deal with questions in principle.

3. All export and transit without the permission of the Council for Foreign Trade is prohibited within the borders of the Estonian Republic.

4. Export and transit licences are to be issued by the Department of Foreign Trade of the Ministry of Trade and Industry in accordance with the decisions of the Council for Foreign Trade.

5. All Government purchases and sales abroad are to be centralized with the Council for Foreign Trade.

6. Pending the question on foreign money markets of a rate of exchange for Estonian Marks, the rate in every instance will have to be confirmed by the Central Valuta Committee of the Estonian Bank.

### EXPORT.

7. Export licences may be granted to commercial and industrial concerns belonging to the first class. Special regulations apply to the export of flax.

8. All foreign values obtained through export have to be collected through the Estonian Bank, where they will be held under Government control at the disposal of the exporter.

9. The control over the use of the foreign values is centralized in the Central Valuta Committee of the Estonian Bank.

10. If within a month the foreign valuta has not been utilized in accordance with the preceding regulations, the exporter is obliged to sell same to the Estonian Bank at the rate of the day.

11. The exporter is obliged to obtain for every separate transaction an export licence, applying thereto to the Council for Foreign Trade. The application must also give the following particulars: (a) The kind and quantity of goods; (b) the price in foreign currency and the conditions of sale; (c) the country to which the goods have been sold; (d) the name of the buyer or the selling agent.

### IMPORT.

12. The following goods can be imported free of import licence: Iron, steel, nails, agricultural machinery and implements, machinery and plant, grain, sugar, salt, kerosene, benzene, naphtha, muslin, lubricating oils, machine and cylinder oils, coals, boots, boot leather, fertilizers, grass and vegetable seeds, cloth (woolen, cotton and linen).

13. The import of all luxuries and articles not required in daily life, such as, for instance, wines, spirits, &c. is prohibited. A full statement of such articles is printed below.

14. The import of all other articles can only take place with special permission of the Council for Foreign Trade. Application for the issue of such a licence should be made to the Department of Foreign Trade, when all the information required by article 13 should be supplied to the Customs Authorities.

15. On arrival of the goods, the importer furnishes the following particulars in duplicate, one copy of which will be retained, and the other sent to the Ministry of Trade and Industry:

- The kind of goods (in case of food, cloth, &c., samples should also be supplied);
- Quantity;
- The name of the seller;
- The price c.i.f. port of import in foreign currency;
- Sale price.

NOTE.—Foreign currency should be converted into Estonian Marks at the rate of the day as quoted by the Estonian Bank.

16. Anyone guilty of giving false information will be liable to be punished according to criminal law.

17. The goods imported must be sold according to the regulations made under the preceding law.

18. The Ministry of Trade and Industry, assisted by the Ministries of the Interior and of Finance, has to see that these regulations are complied with.

19. Further detailed information will be given by the Ministry of Trade and Industry.

### TRANSIT.

20. The Government of the Estonian Republic permits the transit of goods only to those countries which are not under Allied blockade. Application for the issue of a transit licence should contain the following information:

- The kind of goods;
  - Quantity;
  - The value of the goods in foreign currency;
  - The consignee and consignee, and their full addresses.
21. The goods for transit should be accompanied by a certified copy of the invoice and forwarding documents.

22. The transit of goods through Estonian territory will be controlled by the Customs Authorities in accordance with the late Russian Customs regulations.

23. The goods for transit can be stored at consignee's risk and expense in Estonian harbours and railway yards, where provision has been made for such storage. They can then be re-packed and re-addressed.

24. Goods in transit passing through Estonian territory are exempt from customs and transit duty.

NOTE. (1) The tax on goods exported from Russia has to be paid in the currency of the country of export, or in Russian gold or silver money at the par rate.

(2) Goods imported into Russia by the American Relief Committee are exempt from the war tax.

25. Transit goods are not liable to requisition and sequestration.

Fines go to the State, unless there is an informer, in which case he gets half.

The revenue officer retains 1 per cent. of duties.

On abolition of previous tonnage dues, &c. There is a fee of 5 ore per ton on vessels and the license is fixed at 25 kr. for trading from a vessel.

### "LUXURY" GOODS PROHIBITED TO BE IMPORTED.

(See paragraph 13 above.)

- Artichokes, asparagus, cauliflowers, brussels-sprouts, green peas, green beans, salads, spinach (either fresh or dried), fresh melons and water-melons.
- Fresh or preserved fruit and berries, viz., fresh bitter oranges, lemon juice, dried or preserved orange pulp; fresh grapes; all kinds of dried fruit and berries, such as prunes, grapes, raisins, currants, figs, &c.
- Dried raw oranges; chestnuts and all kinds of nuts.
- Pasties; every kind of ingredient for sauces; pickles in airtight vessels or other receptacles.
- Capers, olives, fruit and berries in vinegar or oil, or pickled in any other way.
- Meat and meat preparations and extracts.
- Mushrooms, fresh, dried or pickled.
- Confectionery of every description such as jams, sweets, pastilles, fruit conserved in spirit, rum or brandy.
- Chocolate with or without sugar.
- "Rahut-loomu," "Halva," "Tšurste-lauks" &c.; fruit, jams and syrups in airtight vessels or other receptacles; all kinds of pastries with or without sugar.
- Arrack, rum, French cognac, brandy, cherry and plum wines, gin, whisky, spirit and methylated spirit.
- Ordinary wines, wines made from fruit and berries, natural and artificial mineral waters.
- Cheese.
- Troat, i.e., in oil or vinegar, caplars, oysters, lobsters, snails &c., either fresh, dried, in salt or pickled.
- Human hair.
- Down and feathers.
- Valuable skins: of fox, black and brown fox, pole-cat, sable, blue fox, ermine, astrakhan &c.
- Sampl and muskrat tails.
- Ladies' boots made partly from silk, and parts of such boots.
- Woodwork, carved, turned, ornamented with paintings, polished, gilt, braided.
- Articles of every description made of papier-mache or any other non-metallic composition, or wood, if ornamented by paintings &c. as well as such articles covered with alabaster or bas-relief which represent men and animals of every description.
- Mirrors and pictures in frames exceeding 50 versts in height, if the frames cannot be used by themselves.
- Articles of carpentry, turned or carved, ornamented with brass, any kind of steel, mother-of-pearl, ivory, tortoise-shell &c.
- Woolen articles covered with cloth or leather.
- Plants and parts of plants, fresh or dried, flowers and leaves, dyed flowers, leaves and any parts of plants in bundles or in the form of wreaths.
- Natural and artificial precious and semi-precious stones, if made to replace precious stones, cut or otherwise: pearls, artificial or real, string or single; garnets; natural or artificial corals, single or string, in buttons or carved.
- Stones of every description other than precious and semi-precious stones, as well as plaster of Paris and plaster, if sculptured, carved, or turned.
- Pottery, hand painted or otherwise ornamented.
- China, hand painted or gilt.
- Brick-ware, made of porcelain, china &c., white or coloured, hand painted, ornamented with gold or brass work.
- Porcelain, hand painted, or with colored or gilt designs.
- Iron or steel tools, if gilt or silvered, or ornamented with gold, silver, tortoise-shell, ivory, mother-of-pearl, or precious stones.
- Spectacles, lunettes, binoculars, with rims of gold, silver, platinum, mother-of-pearl, tortoise-shell, ivory or of any other valuable material, or if adorned with precious stones.
- Cotton velvet and cotton plush.
- Silk materials, viz., knitted scarves, foulards and stuifs, ribbons, gauze and plush, even if only partly of silk.
- Silks mixed with other materials, in the form of scarves, stuifs, foulards and blankets, ribbons.
- Woolen carpets.
- Knitted, crocheted and similar articles partly of silk.
- Lace and similar articles.
- Embroidered articles made of wool, silk, or materials partly of silk.
- Ladies' hats trimmed with ribbons, feathers, flowers, lace &c.
- Ornamental feathers and bird skins; artificial flowers &c.
- Glass pearls and articles made of glass pearls.
- White and coloured articles of glass; frosted glass &c.
- Articles of glass etched with acids, ornamented with enamel, gold, silver, brass work &c.
- Sheet glass over 5 m. in thickness, painted; glass for photographic purposes; glass ornamented in any way and mounted in tin, brass or similar frames.
- Mirror and mirror glasses, polished or cut, blown glass sheets and glass sheets generally exceeding 5 m. in thickness, hand painted or otherwise ornamented as well as framed in tin, brass or similar frames.
- Cosmetic articles, such as white toilet powder, rouge, hair dyes containing spirit or oil, or essence, scents of every description, aromatic oils, scented water, &c.
- Fine wire, gilt or silvered &c., used in articles of luxury.
- Articles made of brass and similar alloys and metals adorned with relief or engravings (other than those impressed), finished or half finished, whole or in parts, as well as ornaments, memorials, medallions &c.



	Nos.		Nos.
Wafers .. .. .	202	Waters .. .. .	110, 173, 200
Wagons .. .. .	274	Wax, and manufactures of	
Walking sticks .. .. .	244	.. .. .	67, 68, 203, 259
War material .. .. .	276	.. .. . sealing, etc.	.. .. . 202
Waste .. .. .	46, 47, 61, 55, 166	Whalebone .. .. .	.. .. . 6, 113
Watches, and parts of .. .. .	65, 258	Whips .. .. .	.. .. . 204

	Nos.		Nos.
Wicks .. .. .	169, 203	Wool, and woollen goods	
Wines .. .. .	75	.. .. .	148, 262, 266, 267
Wire, wire rope, wire-gauze	209, 223, 225	Works of art .. .. .	.. .. . 37
.. .. .		Yarn .. .. .	.. .. . 164, 182
Wood, and manufactures of		Yeast .. .. .	.. .. . 88
.. .. .	64, 140, 167	Zinc wares .. .. .	.. .. . 212

MONEY, WEIGHTS AND MEASURES.—The monetary unit in Finland is the *mark*, which is divided into 100 *penni*. For weights and measures Finland has, in virtue of a decree dated December 22, 1886, adopted the metrical system.

## IMPORTATION.

## PART I.

## GOODS EXEMPT FROM DUTY.

- Nos.
1. Alabaster, unwrought.
  2. Fuses for mines.
  3. Pharmaceutical products and medicines (still the specially mentioned in the tariff) imported by chemists, by persons duly authorised to trade in such products, or by scientists furnished with a certificate of the Board of Medicine (*Direction de Médecine*) or of a Faculty of a University, in case said products are to be employed in the interest of science or in industry; provided the manufacturers show that the products are necessary for their industry and that they have the authorisation of the Board of Trade or of the competent official.
  4. Asphalt, solid.
  5. Ashes, crude, of wood or other vegetables substances; potash and pearl-ash.
  6. Whalebone, raw, neither cleaned nor split.
  7. Bone of all kinds, not wrought, raw, burnt and rasped, also bone powder, shavings and calcined bone.
  8. Leeches.
  9. Cotton, raw.
  10. Books, printed matter, music, manuscripts, bound or not, maps, globes and other similar articles, engravings, photographs, lithographs, prints, drawings and paintings of all kinds, not framed.

*Note 1.*—The importation of these articles is subject to the special regulations applicable to printed matter of foreign origin.

*Note 2.*—If pictures, etc., are imported in their frames, only the latter shall pay Customs duty.

11. Cement, puzzolana, trass, lime of all kinds, lime solution, and soap-stone or talc, in pieces or pulverised.
12. Chisels or roots thereof, not prepared.
13. Lemon juice, not sweetened.
14. Diamonds, brilliants, rubies, emeralds, sapphires, and other precious stones; turquoises, not wrought; glaziers' diamonds, mounted; real pearls, shingle or string.
15. Feathers and down not specially mentioned.
16. Acorns.
17. Enamel in the lump or crushed, except azure and cobalt blues, which are dutiable according to No. 147.
18. Vessels:

Sailing-vessels, of wood, with framework of wood or iron including tackle, and accessories necessary for navigation.  
Sailing or steam, of iron or steel, of a gross tonnage of more than 700 tons, as well as accessory fittings.  
Other vessels are dutiable according to No. 231 c.

19. Instruments of navigation such as compasses and accessories, logs, marine glasses, patent-sounding apparatus and blocks, with or without abases.
20. Tinder of wood, paper or cotton, saturated with sulphuret.

*Note.*—Tinder coated with a combustible substance which can be rendered inflammable by friction shall be dutiable according to No. 257.

21. Articles for archaeological, numismatical and natural-history collections, such as stuffed animals, birds, fishes &c., shells, dried plants affixed to paper, animals and insects preserved in spirits; minerals, petrifications, mummies and other antiquities of Egypt, Greece, Rome, &c.; medals, ancient money, ancient pottery and arms, and other rare articles which cannot be considered as articles of commerce.
22. Jet or black amber, unwrought.
23. Calamine, calcined or not.
24. Tanbark, barks of all kinds with the exception of those classed under "dye woods," tannin, catechu and kino.
25. Gypsum, crude or calcined, and patent plaster.
26. Crayons or black lead of all kinds; red chalk for pencils; black chalk, unwrought, in lumps, and unwashed or raw chalk.

*Note.*—Washed chalk and manufactured chalk in sticks are comprised in No. 139.

27. Garnets, unwrought, real or imitation.
28. Vegetables and pot-herbs of all kinds, fresh, dried or pressed; fresh melons and water-melons.
29. Guano and other fertilizers.
30. Horns and hoofs of all kinds, except those classed in No. 94.
31. Hides and skins, raw, salted or dried, with exception of those classed as peltry (No. 239); fish skins, prepared or not, and parings of unmaned raw skins.
32. Hair, human and animal, bristle and horsehair, of all kinds, unwrought.
33. Hay and straw, cleaned or not, share grass and similar plants; oil cake and oil cake meal.
34. Curbing benches.
35. Dried and almond bran, not scented.
36. Charcoal, coal and turf-charcoal; coke, turf and coal dust.
37. Works of art, such as: sculptures, ancient and modern, of marble, bronze or other metals, as statues, busts, bas-reliefs, vases, monuments, &c.

*Note.*—The works of art mentioned above are only exempt from duty when recognised as such by the Administration on the proposition of a Customs-house.

38. Coral, real or imitation, neither wrought nor perforated.
39. Basketmakers' wares, neither painted nor varnished, of reeds, rushes, bast, straw, bark and shavings, except those mentioned in No. 198; carpets of the same substance, mats and sacks of bast and shoes of rushes.

## Nos. GOODS.

40. Cork, unwrought.
41. Cattle and domestic animals of all kinds, wild animals and birds.
42. Pottery of stoneware and fire-clay, not shaped like ordinary kitchen utensils, employed in metallurgy or chemistry, with or without lids and handles of metal, such as: crucibles, including those of graphite, evaporating vessels, retorts, stills, worms &c., earthenware water-conducts and drainage pipes.
43. Clay of all kinds, for building, manufacturing purposes, and trade, except those specially mentioned; bricks and tiles of fire-clay or of cement, building bricks and roofing tiles.
44. Food-stuffs not specially mentioned.
45. Beer.—Blood, medicinal brains, yeast, not pressed, and reagent are likewise exempt.
46. Linen and hemp, heckled or not, lumps tow, oakum, fibre of fir tree needles, vegetable hair, manilla hemp, jute, and other vegetable substances, raw, employed as substitutes for linen and hemp.
47. Rags of all kinds, parings of paper; papier mâché and carton pierre; paper pulp.
48. Ores and metalliferous stones of all kinds, also scoriae of copper; iron filings, cast iron chippings, and bronzing powder.
49. (Annulled by *Ordinance of May 19, 1886*.)
50. Optical glasses for spectacles and opera glasses, also burning glasses, not mounted.
51. Church organs.
52. Parchment, except the sieve bottoms enumerated in No. 163, and parchment parings.
53. Mother-of-pearl, tortoise-shell, amber, and meerschaum, unwrought.
54. Manufactures of platinum, chemical utensils and apparatus, stills and other similar articles of platinum for manufactories, workshops and trades.
55. Supplies of tissues not exceeding 14½ centimetres in length, even if added to paper or in books, at the rate of one sample for each kind of tissue.
56. Silk waste of all kinds, including floss silk, except the silk wadding enumerated in No. 164, and cocoons.
57. Slate in tablets, slates neither glued nor framed, roofing slates.
58. Sleighs, common, not painted.
59. Greases, in pieces or ground, plumice stone, tripoli and other substances for cleaning and polishing metals, except the greases and pastes enumerated in No. 152.
60. Cereals: rye, barley, oats, wheat, and buckwheat, in the grain, in flour and in groats; also peas, vetches and potatoes.
61. Common stones of all kinds, filtering stone and millstones, whetstones, building stone and slabs for stairs or flooring, marble for mantels, doors and windows, lithographic stones of all kinds; touchstone and silex, in pieces, crushed or burnt; stones, not precious, unwrought, such as malachite, marble, porphyry, granite, serpentine, calcareous spar or calcite, aluminous slate, onyx, cornaline, topaz, rock crystal and paper; mosaics, not mounted, and artificial compositions for mosaics; amiferous and argenteriferous and (sable d'or et d'argent) and cullet.

*Note.*—Lithographic stones with inscriptions or designs are submitted to the control of the Consulate.

62. Sulphur of all kinds, flower of sulphur and paper impregnated with sulphur (papier soufre).
63. Thermometers and barometers, without ornamentation, and microscopes of all kinds.
64. (Annulled by *Ordinance of May 19, 1886*.)
65. Tar, of all kinds, with the exception of coal tar; pitch, oil of cade and acetate of lime.
66. Building wood of all kinds not specially mentioned, except wood sawn into planks of 12 millimetres in thickness or below (see No. 167); carpenters' wares of all kinds, such as axes, hammers, spikes, shafts, and other common manufactures not specially mentioned; wheelbarrows and carts without fittings of iron; coopers' wares, heads of casks, staves of all kinds, firewood, laths for walls, bast, bass ropes, shavings, shingles for roofing, esier for baskets, reeds, brushwood, brooms of grass or brush wood.
67. Astronomical watches and chronometers, astronomical instruments of all kinds, telescopes, manometers, water and air meters of all kinds, also ordinary hour glasses.
68. Vaccine.
69. Wax, paraffin wax, animal fats, stearine, glycerine, spermaceti; fish, whale and other oils, and guttifer wax; train oil in a solid state for use as a substitute for tallow in soap making.
70. Wax figures, not dressed, and anatomical reproductions of wax, plaster or carton-pierre.
71. Plants, live or dried, such as trees, shrubs, flowers, bulbs, seeds and roots, not specially mentioned.
72. Rails, for railways with plates.

## PART II.

## GOODS SUBJECT TO DUTY.

## SECTION I.—ALIMENTARY PRODUCTS.

Nos.	GOODS.	Duty, M. P.
71.	Amixed and fennel, badian seed, in the shell or cleaned, coriander seed, pine seed, and ajouste .. .. .	25 100
72.	Grape juice, "herkemes," and liquorice .. .. .	10 00
73.	Beverages:	
73.	Arrack or rack, rum, cognac, whisky, French brandy, of a strength not exceeding 11 degrees:	
	In casks or other receptacles containing more than 2 litres	100 00
	NOTE 1.—For each degree exceeding 11 degrees, the duty shall be increased at the rate of 10 marks per 100	06

## SECTION I. ALIMENTARY PRODUCTS continued.

Nos.	Goods.	Duty, M. P.
	kilogs, gross; fractions of a degree shall be considered as a degree.	
	NOTE 2.—For a mark in receipt of seal, imported direct from the East Indies, a deduction of 5 per cent. from the gross weight shall be allowed.	
74.	In bottles, regardless of the number of degrees, ... bottle	3 00
	Of all kinds, prepared with arrack, rum, cognac, whiskey, or wines, with the addition of sugar or other sweetening substances, in bulk, ... 100 kil. gross	100 00
	And liquors of all kinds in bottles or jars, ... bottle	3 00
	NOTE 1.—Colouring substances for wines, rum, as well as for beer, with admixture of alcohol, are subject to the above treatment.	
	NOTE 2.—Liquors can only be imported in bottles or jars.	
75.	Grape-wines:	
	1. Of all kinds, in wood, ... 100 kil. gross	45 00
	2. Not sparkling, in bottles, ... bottle	1 00
	3. Sparkling, in bottles, ... bottle	3 60
76.	Meadow-sweet, porters, and beer of all kinds:	
	In wood, ... 100 kil. gross	30 00
	In bottles, flasks, or jars, ... bottle	0 30
77.	Fish:	
	1. Macerated, preserved in oil or stuffed, and ice.	
	In hermetically closed receptacles, ... 100 kil. gross	70 00
	In other receptacles, ... 24 00	
	2. Anchovies, sardines and tunny, ... 100 kil.	70 00
	3. Salted or smoked, except herrings, pilchard and shad, ... 100 kil.	5 00
	4. Dried, except the cod known as "graslin" or "sey", ... 100 kil.	4 00
	5. "Graslin" or "sey", ... 3 00	
	6. Herrings, pilchard, and shad, smoked or salted, ... 5 00	
78.	Grains ("grains"):	
	1. Sage and potato grains, vermicelli and macaroni, ... 100 kil.	15 00
	2. Rice and millet, ... 12 00	
	3. Maize, ... 1 00	
79.	Vegetables, pot herbs, fruits and berries:	
	1. Vegetables and pot herbs in hermetically sealed receptacles, ... 100 kil. gross	100 00
	Vegetables in other receptacles, salted or preserved in water, not specially mentioned, ... 100 kil. gross	7 00
	2. Fruits and berries not elsewhere mentioned, in hermetically sealed receptacles, ... 100 kil. gross	100 00
	In other receptacles:	
	a. Fresh or preserved in water, not specially mentioned, ... 100 kil. gross	7 00
	b. Dried, but not candied, such as figs, raisins, prunes, dates, and other fruits not specially mentioned, ... 30 00	
	NOTE 1.—Including weight of wooden or paper boxes.	
	c. Fruit- and berries, candied; syrup of fruits and berries, ... 100 kil. gross	100 00
	NOTE 2.—Syrup of fruits and berries, with the addition of alcohol, is dutiable according to No. 74.	
80.	Oranges, lemons, and bitter oranges, fresh, ... 100 kil. gross	20 00
81.	Capers and olives:	
	1. Dried, salted, or preserved in oil, ... 20 00	
	2. In hermetically closed receptacles, ... 100 00	
82.	Almonds of all kinds, shelled or not, ... 100 kil.	40 00
83.	Nuts not specially mentioned, coconuts, peach stones, chestnuts and almonds, ... 100 kil.	10 00
84.	Grapes, ... 20 00	
85.	Turkish sweetmeats, ... 100 kil. gross	25 00
	NOTE.—Should the goods mentioned in this number be imported in wooden or cardboard boxes, they shall be dutiable with the weight of the boxes.	
86.	Honey, in the comb or refined (sugar) syrup, ... 100 kil. gross	10 00
87.	Hops and hop extract, ... 100 kil.	22 00
88.	Yeast, pressed, ... 100 kil. gross	12 00
	Colonial produce:	
89.	Cocoa in the bean, and cocoa beans, ... 100 kil.	35 00
	Cocoa in pieces, crushed and chocolate, ... 100 kil.	100 00
90.	Coffee:	
	1. Raw, ... 60 00	
	2. Roasted, in the bean or ground, ... 60 00	
91.	Chicory, roasted, and other roasted root, but not products used as coffee substitutes, ... 100 kil.	40 00
	Sugar beets, dried, not peeled or not roasted, ... 5 00	
91.	Spices: 1. Vanilla and saffron, ... kilogram.	6 00
	2. Cardamoms, nutmeg flowers, and nutmegs, cinnamon, cinnamon flowers, and cassia lignea, ... kilogram.	2 00
	3. Cloves, flower of cloves, and pepper, ... 0 50	
	4. Ginger and other spices not specially mentioned, ... 0 40	
92.	Sugar:	
	1. Raw, or whatever colour, ... 100 kil.	50 00
	2. Refined of all kinds, bar, slabs, or lump, crushed, powdered, candy, ... 100 kil.	60 00
	NOTE.—Refined loaf-sugar is dutiable with the weight of paper and string.	
	Saccharine or aniseed sulphamide, ... kilogram.	150 00
93.	Sweetmeats and nuts, prepared with sugar, honey, or in insect combs and pastilles, "cassia" in jars or tins, ... 100 kil. gross	100 00
	NOTE.—Non-alcoholic substances for colouring beer are dutiable according to this number. When containing alcohol, they shall be dutiable according to No. 74.	
94.	Meat and bone, salted, smoked, or dried; sausages, ... 100 kil.	15 00
	Imported in hermetically closed receptacles, ... 20 00	
	Stag horns and rhubarb of all kinds, rasp, ... 5 00	
	Artificial winter vegetables, ... 94 00	
95.	Lard, lard, and tallow, ... 20 00	
	1. Cheese, milk preserved with sugar consisting of a white, thick, and sweet substance, with an odour of caseine, and containing amongst other ingredients, 62% sugar	

Nos.	Goods.	Duty, M. P.
	and 26% water—used in the chocolate and conical industries, ... 100 kil.	70 00
	NOTE.—Cheese wrapped up in lead or in tinfoil is dutiable with the weight of such wrapper.	
97.	Potted meat and meat extracts in hermetically closed receptacles, ... 100 kil. gross	100 00
98.	Gingerbread and similar pastry, as well as American and English biscuits, sweetened or not, ... 100 kil. gross	60 00
99.	Fruit and berry juice not sweetened and without alcohol, except lemon juice (see No. 13), ... 100 kil.	45 00
	NOTE.—Juice with the addition of 2% or less of alcohol is dutiable as still wines (No. 75). When it contains more than 2% of alcohol it shall pay according to No. 74.	
100.	Salt: 1. Kitchen, coarse or fine, ... hectol.	0 50
	Refined, in packets, ... 100 kil. gross	5 00
2.	Rock salt, coarse, in lumps, ... 100 kil.	0 50
101.	Mustard, dry, ... 4 00	
	Prepared, including receptacle, ... 60 00	
102.	Molasses, not including syrup of limes (No. 80), and syrups of fruits and berries (No. 78, 2), ... 100 kil. gross	20 00
103.	Peel of oranges, lemons, and bitter oranges, dried, without sugar; bitter orange peel, salted, and green bitter oranges dried, ... 100 kil.	25 00
104.	Crustaceans and shell fish: oysters, lobsters, crayfish, mussels, snails, cuttle fish, crabs, and turtles of all kinds, ... 100 kil. gross	40 00
	In hermetically closed receptacles, ... 120 00	
	NOTE.—Live turtles are exempt from duty.	
105.	Soy and other sauces, ... 100 kil. gross	100 00
106.	Cereals: Maize, ... 100 kil.	2 50
	Millet, spelt, lentils, ... hectol.	1 00
	Beans, ... 2 00	
	Rice, not husked, ... 100 kil.	2 50
	Rice, husked, ... 5 00	
	NOTE 1.—For rice grains see No. 78, subdivision 2.	
	NOTE 2.—Flour of maize, millet, spelt, lentils, and of beans shall pay a surtax of 50% on the duties applicable to the corresponding cereal.	
107.	Mushrooms:	
	1. Dried, edible, except those employed for medical purposes, ... 100 kil. gross	10 00
	2. Truffles, ... kilogram.	2 00
	3. Morels and other mushrooms, preserved in oil, vinegar, or brine, ... kilogram.	1 00
108.	Tea: Flowers of tea, green and yellow tea, ... kilogram.	4 00
	Other, ... 3 00	
	NOTE.—Tea imported in packages of paper shall be dutiable with such packages.	
109.	Tobacco:	
	1. Not manufactured:	
	a. In the leaf, with or without sticks, ... 100 kil.	170 00
	b. Sticks, ... 90 00	
	Tobacco waste is dutiable as leaf tobacco.	
	2. Manufactured:	
	a. Smoking, cut, in rolls and in currents, ... kilogram.	4 90
	b. In powder or snuff, ... 6 00	
	c. Cigars and cigarettes of cut tobacco enveloped in tobacco leaf, ... kilogram.	9 70
	d. Cigarettes, paper, ... 9 70	
	e. Tobacco juice, ... 100 kil.	70 00
110.	Aerated waters, such as carbonated or soda water, and mineral water, ... jar or bottle	0 05
111.	Vinegar and acetic acid containing 10% or less of pure acid, except unrefined pyroligneous acid and diluted vinegar (see Nos. 127 and 209), ... 100 kil. gross	25 00
	NOTE.—Vinegar and acetic acid of a greater strength shall pay for each degree in excess 5 marks per 100 kilograms.	

## SECTION II.—RAW MATERIALS, &amp;c., FOR MILLS, MANUFACTURES,

## TRADES AND AGRICULTURE.

112.	Antimony and antimony ore, ... 100 kil.	4 70
113.	Whalebone, cleaned or prepared, in sticks, ... 38 80	
	NOTE.—Caves resembling whalebone are subject to the same duty.	
114.	Bone black, lamp black, and soot of all kinds, ... 100 kil.	5 50
115.	Ink, ink powder, printing ink and blacking, ... 100 kil. gross	18 40
116.	Cotton wadding, ... 100 kil.	5 90
	Dyed cotton and dyed cotton combings, ... 100 kil. net	2 50
117.	Horns, refined or not, ... 2 40	
	Chemical substances and products:	
118.	Alum, crude or purified, ... 2 40	
119.	Ammonia, liquid, and carbonate of, sd ammoniac, and ammoniacal salts of all kinds, ... 100 kil.	3 50
120.	Arsenic, metallic, white arsenic or arsenious acid, or arsenic or red arsenic, red oxide of arsenic, (N.B.—The importation of arsenic is only permitted in double cases or double receptacles), ... 100 kil.	9 40
121.	Phosphorus, ... 94 10	
122.	Cyanide of potassium or yellow and red ferrocyanide, and cyanide of potassa, ... 25 30	
123.	Manure, ... 1 20	
124.	Soda: Nitrate of soda or Chilean saltpetre, ... 0 90	
	Silicate of soda (soda's glass) and bicarbonate of soda, ... 100 kil.	3 30
	Carbonate of soda and caustic soda, ... 1 20	
125.	Chamber's salt (sulphate of soda), ... 1 20	
	Orsate or sugar acid; tartaric, citric, and acetic acids, and sorrel salt in crystals, ... 100 kil.	42 40
126.	Saltpetre, not purified, ... 18 80	
	Saltpetre, purified, ... 87 60	
127.	Hydrochloric and nitric acids, aqua regia, phosphoric acid, ... 100 kil.	2 40
	Sulphuric acid or oil of vitriol, chloride of lime, hypochlorite of lime and weak vinegar not rectified, ... 100 kil.	4 70
128.	Sulphate of baryta or heavy spar, ... 2 40	

Nos.	GOODS.	Duty. M. P.	Nos.	GOODS.	Duty. M. P.
129.	Vitriols: of iron, green or black; of copper, blue (sulphate of copper): of zinc, white (sulphate of zinc), and of Salzbürg .....	100 kil. 4 70 100 kil. 4 70	161.	Oils: 1. Fatty, not volatile: Olive: In casks .....	100 kil. 23 50
130.	Calcium carbide .....	100 kil. 21 20		In bottles or other receptacles, including the weight of recipients .....	100 kil. 35 30
131.	Acids, salts, oxides, and other chemical products, not specially mentioned .....	100 kil. 21 20		Hemp and flaxseed, coconut, palm and spermaceti .....	11 40
	NOTE.—Cases with chemical reactives for laboratories are dutiable according to this number, including the weight of cases.			Boiled, for painting .....	23 50
	Carbolic acid imported by persons other than those specified in No. 3 .....	100 kil. 5 30		Other, not considered as pharmaceutical products, not specially mentioned .....	100 kil. 23 50
132.	Ivory in sheets, for painting and for musical instruments .....	100 kil. 4 70	2.	Vitreous: Perfumed, not specially mentioned, with or without admixture of grease, including the weight of bottles .....	100 kil. 255 30
133.	Colours and dyeing materials: Aniline dyes, picric acid and murexide .....	100 kil. gross 58 80	3.	Fossil and mineral, or oils produced by dry distillation: Not rectified, mineral or combustible resin, brown and black .....	100 kil. 2 40
134.	Avignon and kermes berries, buckthorn, serot, litmus, wool, quercitron, hemm; madder roots: arnotto, turmeric, bastani suffron, alomine roots, gallnuts and albizia .....	100 kil. 0 30		Rectified, colourless or of a yellow colour, such as petroleum, photogene, benzine, and other similar illuminating oils, also machine oils .....	100 kil. 8 20
135.	Lead white and tin putty .....	0 90		Turpentine and turpentine oil .....	100 kil. 4 70
136.	White of lead (ceruse) and zinc white .....	8 20		Coal tar .....	100 kil. 0 80
137.	Cochineal, excepting extract of (dutiable according to No. 138) .....	100 kil. 50 60		Fat-kernel oil, a fatty substance extracted from the kernel of the palm fruit .....	100 kil. 4 00
138.	Extracts of dye and of other colouring materials: 1. Of indigo (indigo carmines), of cochineal (cochineal carmine), of madder (carthamus), cochineal lac (Florence lac), and lac of madder .....	100 kil. 82 40	162.	Cyprian, cyprian or porcelain shells .....	4 70
	2. Gamouine and other products of madder, dry or in powder. (For ground madder see No. 142.) .....	100 kil. 47 10	163.	Paralumin, or paralumin (olive bottom) .....	4 70
	3. Other .....	100 kil. 17 60	164.	Silk, raw, dyed or not, and silk wadding of all kinds .....	9 40
139.	Colouring earths of all kinds, calcined or not, such as ochres, nuber, sienna earth, red ochre, Dutch pink, bole and white chalk, ground or washed, even in sticks .....	100 kil. 0 90		Do., thrown (tram and organine), sewing silk, dyed or not, and yarn of all kinds mixed with silk .....	94 10
140.	Dye woods of all kinds, in trunks or logs, and sunsch wood .....	100 kil. 0 90	165.	Starch, potato meal; powder, not pecked, arrowroot and arrowroot flour .....	100 kil. 5 90
	The same, rasped .....	2 80	166.	Sponges of all kinds .....	35 20
141.	Indigo, with the exception of the extract enumerated in No. 138 .....	100 kil. 58 80		Gamboge, codair, cyprus, madozany, palmarosa, palm, walnut, satin walnut, macaranda, ebony, rosewood, and odoriferous woods of all kinds (for dye woods see No. 140) .....	0 80
142.	Madder, ground. (For madder roots, see No. 133) .....	9 40		Wool of all kinds in veneers or sheets .....	7 10
143.	Lacmadder, containing alcohol .....	100 kil. gross 94 10		NOTE.—Sawn wood of a thickness of 12 millimetres and less shall be considered as wood in veneers.	
	1. Containing oil .....	47 10	168.	Wool: of sheep, washed or not, not dyed .....	100 kil. 3 50
	2. Fluids used for thinning oil paints, such as solutions of turpentine, mineral or coal tar oils which contain a little boiled linseed oil with or without infusion of resin or salts of acidulous resin .....	100 kil. gross 47 10		Dyed, shoddy, and other wastes of wool .....	7 10
144.	Artists' colours, in cakes, crushed, on shells or in bladders: gold purple, red carmine, Indian ink, not in boxes, or in common boxes, including the weight of boxes .....	100 kil. 82 40	169.	Wicks for candles and lamps, of cotton or linen, or of cotton mixed with linen or hemp, also ramie yarn and prepared hair .....	100 kil. 47 10
	In fancy ornamental boxes, including the weight of boxes .....	100 kil. 358 30	170.	Tartar, crude or purified .....	3 50
145.	Minium .....	47 10		SECTION III.	
146.	Verdigris .....	47 10		PRODUCE OF MANUFACTURES, WORKSHOPS AND TRADES	
147.	Colours and colouring materials not specially mentioned, in pieces or balls, crushed, dry, or prepared with water or oil .....	100 kil. 21 20	171.	Ether not exceeding 0.72 of specific weight at a temperature of + 15° centigrade .....	100 kil. gross 176 50
	NOTE.—Mauveine blue, mineral blue, cobalt blue, saffor, emerald, and other colours not specially mentioned, are included in this number.			+ 15°: For ether exceeding 0.72 of specific weight .....	100 kil. gross 176 50
148.	Volatiles (spirit "gaspit") .....	100 kil. 47 10		NOTE.—For ether exceeding 0.72 of specific weight at + 15° see prohibited goods.	
149.	Gums, resins, gum resins, and balsams: 1. Gum arabic, gum tragacanth, gamboge-gum, sheila, rubber or conch elastic; cutters, percha in bladders and pieces, cedar; liquid rubber, alburnine, maoua, camphor, and other similar kinds not specially mentioned .....	100 kil. 5 90		Ether, spirituous (Hoffmann's); ether of camphor (nerve-soothing drops); "nitrous spirituous" (sweet spirits of nitre), acetic ether .....	100 kil. gross 400 90
	2. Iodine .....	17 60	172.	Alabaster, wrought, with or without ornaments .....	100 kil. 21 20
	3. Benzoin, ambergris, balin of India and of Peru .....	82 40		NOTE.—Should articles of alabaster be combined with bronze in such quantity that the bronze constitutes the principal value, such articles shall, unless the bronze can be dismantled and be appraised separately, pay one-half the duty applicable to manufactures of bronze.	
	4. White resin of galipot and copal and coatings for metals .....	100 kil. 1 80	173.	Alcohol and spirits of wine mixed with other substances for medical purposes, such as anti-syphilitic lavender and rosemary waters, "chloroform ferri" tincture, and other analogous preparations the principal taste of which consists of spirits of wine and alcohol .....	100 kil. gross 400 90
150.	Hides and skins, dressed: 1. Small: Sheep, calf, and similar skins, tanned, prepared with alum or tawed; morocco, glazed, chamois, and other leather of all kinds cut for boots or shoes .....	100 kil. 117 60	174.	Aspirated for and roofing felt, tarred .....	100 kil. 2 40
	2. Large: Ox, cow, horse, pig, and other hides, tanned, prepared with alum and tawed; as well as straps of walrus' skins .....	100 kil. 47 10	175.	Toys of all kinds in Indian cards with the alphabet and pictures .....	100 kil. 117 60
	3. Patent leather of all kinds .....	70 60	176.	Artificial flowers, except of paper or leather, including weight of lime-lime receptacles .....	35 30
	NOTE.—Parings of dressed hides and skins are dutiable as entire hides or skins.			Separate parts of artificial flowers .....	17 90
151.	Glycerine, isinglass and gelatine .....	100 kil. 82 40		Flower flowers .....	1 60
152.	Grease, machine and wagon; putty for windows and other uses, compositions (grease) for razor strips and for polishing metals .....	100 kil. 4 70		Leather flow .....	0 80
153.	Mica .....	4 70	177.	Printing type, matrices for moulding type, movable frames of metal or of wood for printers .....	100 kil. 5 90
	Leads in wires, rolls, plates, and piping, of all kinds, lead and silver-tilled .....	0 60	178.	Brushmakers' ware: With fittings of wood or brass, not polished or painted, including pattern brushes of all kinds .....	100 kil. 35 30
154.	Iron and steel: Cast iron .....	1 20		With fittings of varnished or polished wood .....	282 50
	Bloms, ingots, mill bars, and scrap .....	4 10		Other. (Dutiable as Lancy articles, No. 181.) .....	
	Wrought or rolled: a. In bars not exceeding 29.7 centimetres in width; corner and angle iron, T, H, and similar iron .....	100 kil. 6 50	179.	Articles of faience and porcelain: Crockery and other wares of faience: White, or of one colour .....	11 40
	b. In fine iron, of a section of from 6 to 12 millimetres .....	100 kil. 9 40		NOTE.—Including water closets of faience with accessories of copper, brass or iron.	
	c. In plates exceeding 29.7 centimetres in width: Of a thickness of 3 millimetres or more .....	5 30		Of several colours .....	100 kil. 18 40
	d. Of a thickness of less than 3 millimetres .....	6 50		Gilt or silvered .....	32 30
155.	Copper, and other common metals not specially mentioned, as well as their alloys, in ingots, blooms, bars, plates, tubes, pipes, flings and scrap .....	100 kil. 5 90	180.	Crockery, with or without, of one colour, with coloured or other ornaments, but not gilt, with or without gilt or coloured edges or fillets .....	100 kil. 70 60
156.	Mercury .....	23 60		With other gilt ornamentation .....	141 20
157.	Steel, unwrought (see No. 156) .....	2 90		Articles of porcelain or biscuit for household use not coming under crockery, such as vases, statuettes, &c., neither painted gilt, nor otherwise ornamented .....	141 20
158.	Tin, in ingots, rods, sheets, scrap and foil .....	2 90		Do., painted, gilt, and other like ornamented .....	242 30
159.	Zinc or spelter, in ingots, bars, plates, sheets, pieces and scraps .....	100 kil. 2 90		NOTE 1.—Costs of arms and monograms are not considered as ornaments.	
				NOTE 2.—Articles of porcelain not weighing more than 42 grammes, with gilt or silvered ornaments, are dutiable according to No. 181.	
				NOTE 3.—Lead porcelain is recognised by its fracture being white and vitreous and by its being semi-transparent. Faience is altogether opaque and its fracture is not entirely white.	
				NOTE 4.—Cases enclosing articles of faience and porcelain are dutiable according to the component material.	





No.	Goods.	Duty. M. P.	No.	Goods.	Duty. M. P.
206.	Instruments, mathematical and other:— Physical, chemical, optical, surgical and the like, not specially mentioned, as well as photographic apparatus with accessories. This No. includes opera-glasses, of black lacquered aluminium, box, also taximeters for indicating cab fares. .... 100 kil.	105 90		them from rust, and even if they are filed, perforated, planed, or screw-cut to an extent necessary for their destination.	
	Spectacles, monocles, opera glasses, with mountings of gold, silver or platinum (see No. 207). ....			Note 2.—Should the above-mentioned articles be enamelled or coated with a common metal, a surtax of 40 % shall be levied.	
	Spectacles, with mountings of aluminium, mother-of-pearl, tortoise-shell, ivory, enamel, and amber. 100 kil.	732 90	217.	Articles of wrought iron or of cast-iron, filed, tinned, or planed, such as scales of a weight not exceeding 425 kilograms, scale beams, window hinges and fastenings, screw and filing machine vises, file rasps, tongs, springs, carriage springs, ventilators, fans, safes and caskets, poker, damper rests, doors, and handles for stoves, hammers, pincers; frame saws, pit saws, and adjusting saws ("sies a rectifier") with teeth or not, bronzed cast-iron parts for lamps, and other similar articles, neither with decorative painting, gilding, nor otherwise ornamented. .... 100 kil.	29 40
	Note 1.—The cases and boxes enclosing these articles are dutiable according to the component material.			218. Articles of wrought-iron and of cast-iron, polished, such as large edged instruments, common knives, plane-bones, cold-chisels, cross-cut chisels, drills, and 1 b r e r s, common hand saws, pit saws and circular saws, skates, coarse scissars, sprines for bicycle saddles, kickled, also unfinished parts of fire arms, and other articles similar to the above. .... 100 kil.	47 10
	Note 2.—Thermometers and barometers with ornaments of bronze or other material shall be dutiable as fancy articles (No. 181).			219. Fine hardware, finely polished, nicely painted or not, gilt, or otherwise ornamented, or nickelled, with or without handles or fittings of wood, horn, bone, mother-of-pearl or similar materials, such as knives, penknives, razors, scissors, tools and instruments, door knobs, chandeliers, side arms, blades of swords, daggers, and daggers, damasked or not with gold or silver, portable fire-arms with or without engraving or fittings, and other similar articles; hardware, possessing an entirely plain and shiny exterior, so that no streaks are visible—intituble as polished hardware. .... 100 kil.	117 90
207. Metal.				Note 1.—Hardware inlaid or with incrustations or mounted in parts of precious metals shall be dutiable according to No. 181.	
	1. Of gold, silver, or platinum:— 1. Of gold, of all kinds, not specially mentioned, even if set with fine or imitation precious stones or with fine pearls. .... 100 kil.	188 20		Note 2.—Knives with handles of alfenide or German silver shall be dutiable as articles of bronze or as plated articles; if they are fitted with gold handles or with silver or silver-gilt handles, they shall pay as gold or silver wares.	
	2. Of silver, even if set with fine or imitation precious stones or with fine or imitation pearls. .... 100 kil.	14 10		Note 3.—The boxes, casket, or cases in which such articles are imported shall be dutiable as wrought articles of the component material.	
	3. Of platinum. .... 100 kil.	141 20		Cartridges for guns and revolvers:— a. Lead, if imported in quantities under 100 kilos, 100 kil.	17 90
	Note.—Instruments and utensils of platinum employed in manufactures and laboratories shall be exempt from duty, according to No. 33.			b. Not loaded, i. e. consisting of a case, a load of powder and a wad, but without bullet or shot, imported in quantities under 100 kilos, .... 100 kil.	70 90
	4. Imitations of gold, silver or steel, such as spangles, fringes, wallows, carious rhinoceros and similar ornaments. .... 100 kil.	42 40		Note.—The importation of cartridges for guns and revolvers imported in quantities of 100 kilos, and over is only allowed subject to special permission of the Imperial Senate to be applied for in each particular case.	
	5. Gold and silver leaf, real, single or double, in books, including weight of books. .... 100 kil.	9 40		Rockets for signals prescribed for the use of Finnish steamships, and denoting cartridges for railways. .... 100 kil.	9 20
208. Bronze or plated wares:—				220. Nails, forged or cut, of a length of 5 centimetres or more, as well as nails or ship nails, of iron, also and wire nails, forged or cut, less than 5 centimetres in length, as well as tacks, upholsterers' nails and wire nails. .... 100 kil.	17 60
	1. Of bronze or similar alloys (except brass and yellow metal) and detached parts of such articles, varnished or not, neither gilt nor silvered, weighing more than 425 grammes each. .... 100 kil.	235 30		Note.—Nails which are galvanized or coated with another metal shall pay a surtax of 25 % . .... 100 kil.	17 60
	When such articles weigh 425 grammes or less they shall be dutiable according to No. 181.			221. Implements for agriculture and for:— a. Tools, implements, and apparatus not specially mentioned, exclusively employed for agriculture, and parts thereof. .... 100 kil.	19 60
	2. Of bronze and of other non-precious metals, gilt or silvered, as well as plated articles, and articles of alfenide or German silver, weighing more than 425 grammes each. .... 100 kil.	332 90		Note.—Mills, saw-mills and motors pay as machines (No. 231).	
	When such articles weigh 425 grammes or less they shall be dutiable according to No. 181.			b. Instruments, machines and apparatus exclusively employed in dairies, and parts thereof, also recipients for the conveyance of milk. .... 100 kil.	11 40
	3. Knives, forks and spoons of German silver or of alfenide. .... 100 kil.	376 50		222. Sheet iron and steel, tinned (tin plate), or coated with other common metals, in sheets of less than 6 millimetres, not coated with other metals. .... 100 kil.	8 20
209. Copper and brass wares:—				223. Wire of iron or steel of a diameter of less than 6 millimetres, not coated with other metals. .... 100 kil.	14 10
	1. Household utensils, even combined with wood, iron, leather, or other materials, bellows for domestic purposes. .... 100 kil.	58 80		Do., do., coated with other metals. .... 100 kil.	17 60
	2. Tools of all kinds, with or without handles of another material, nails, tacks, saws, wire and wire-rope, tinned or not, also metallic gauze. .... 100 kil.	23 50		224. Articles of sheet iron, varnished or tinned, not painted, gilt, or otherwise ornamented, bicycle wheel rims of wood, covered with lacquered iron, also and covered not elsewhere mentioned of iron or steel wire. .... 100 kil.	47 10
	Note.—Copper wire, in order to be dutiable at the rate of marks 25 20 per 100 kilograms, must be less than 6 millimetres in the section.			Do., do., painted, gilt, or otherwise ornamented. .... 100 kil.	34 10
	3. Articles, other, of wire. .... 100 kil.	56 50		Note.—Bird cages of iron or steel wire are dutiable as the foregoing.	
210. Tins, silver or yellow, also imitation gold and silver leaf, in books, including weight of books; foil of all kinds. .... 100 kil.		94 10		225. Cables of iron or steel wire; also rope and gauze of iron wire coated or not with other metals. .... 100 kil.	20 40
211. Capsules, including weight of capsules. .... 100 kil.		282 30		226. Needles for soldiers and pa k e r s; bodkins, sailmakers' and knitting needles, pins, awis, and hair-pins. .... 100 kil.	188 20
212. Tin and zinc wares not specially mentioned:—				227. Sewing and other needles. .... 100 kil.	376 80
	1. Polished or painted. .... 100 kil.	47 10		228. Hand cards. .... 100 kil.	20 60
	2. Neither polished nor painted. .... 100 kil.	17 60		229. Pipes, drawn, galvanized. .... 100 kil.	3 80
	Note.—Common articles of britannia metal and capsules for bottles are dutiable according to this number.			230. Large manufactures of sheet or plate iron, such as steam-boilers, cisterns, refrigerators, chimneys, bridges, and parts thereof, &c., not being detached parts of machines imported with the same. .... 100 kil.	11 40
	Lead wares not specially mentioned. .... 100 kil.	14 10		231. Machines, motors, apparatus, and tools not specially mentioned:— a. Entire, such as: locomotive, portable steam engines, turbines; spinning, weaving, wool-acking, and paper-making machines; mills and saw-mills, fire-engines, forge hammers, &c. .... 100 kil.	
	Note.—Lead sheets and pipes are dutiable according to No. 164.			b. Parts and accessories of machines, such as: gearing, steam cylinders, and pump chambers, frames, plates, tyres, axles, connecting rods, valves, ventilators, machine rag-cutting knives, gears, friction plates, wheels for lined or hemp, carls (except hand-carls), spindles, grooved and polished cylinders, comp-ssion cylinders, springs, &c. .... 100 kil.	
213. Iron manufactures of cast-iron, not further worked, such as pipes and columns, castings not further worked, for buildings, roads, hydraulic works, &c. .... 100 kil.		11 80			
	Note.—If such wares are further wrought, the duties shall be augmented by 50 %.				
214. Iron manufactures of wrought iron, not further worked, such as: anchors, grapples, and other parts for locomotives and railway carriages, also connecting rods, axes, &c., not further wrought. .... 100 kil.		11 80			
	Note.—Should such articles be finished they will be dutiable as machines and parts of machines (No. 231).				
215. Iron articles of cast-iron and very common articles of wrought-iron, such as: small heating stoves, fire-irons, stove-pipes, tripods, stove-lampers; vessels of cast-iron, such as frying-pans and cauldrons; stove loors, weights, levers, cross-bars, rail-bolts, fencing, gratings and iron clamps, including beam coupling chains, with links exceeding 12 millimetres diameter. .... 100 kil.		11 80			
216. Common articles of wrought iron, such as spikes, shovels, hay forks, scythes, sickles, rakes, horsehoes, anvils, rivets, nuts, screw bolts, fire-places, staves for flat irons, kitchen stoves, axle boxes, wagon axles, hinges, hatchets, axes, choppers, bells, flat irons; wrought iron vessels, such as cauldrons and pots; buckets, iron doors, also iron furniture; seals, decimal and centesimal of a weight of more than 425 kilograms; wood screws of a length of more than 10 centimetres and chains, including beam coupling chains, with links of 12 centimetres or less, as well as with other similar articles; iron, also and covered with leather straps and worn with boots are included in this No.; sheet iron tinned or covered with other common metals, and furnished with figures and inscriptions, painted in colours. .... 100 kil.		17 60			
	Note 1.—The articles specified in Nos. 213 and 216, or analogous articles, are subject to the duties stipulated even if they are painted with the object of preserving				

## SECTION III.—PRODUCTS OF MANUFACTURES, WORKSHOPS AND TRADES.—Continued.

No.	Goods.	Duty.
	bobbins, shuttles, capstans; engraved cylinders and plates, as well as other mechanical parts of machinery.	
1.	Of iron or steel, with intricate parts of copper and other common metals or their alloys, as well as of wood and other materials ..... 100 kil.	14 70
	Note 1.—Transmission belting and rope, and fire-engine hose, pay duty according to the foregoing subdivision.	
	Note 2.—Wheels of locomotives and railway cars of wrought iron or steel are exempt from import duty.	
	Of copper or other common metals, even if iron or steel are combined therewith in a small quantity.	58 80
	Electro-technical machines and apparatus, as well as parts and accessories thereof ..... 100 kil.	17 10
	d. Accumulators and galvanic batteries, including parts and accessories thereof, also insulated cables and conduits for electro-technical purposes ..... 100 kil.	12 00
	Electro-technical machines and apparatus weighing more than 2,000 kil. (thirty centners) of iron, coming under subdivision 1. of this No.	
	Wares of asbestos, except asbestos powder and clothing	12 00
	Note.—The duties on asbestos clothing are increased by 20% if asbestos powder is dutiable under No. 11.	
	Machine packing of asbestos ..... 100 kil.	12 00
	Other ..... 100 kil.	14 70
231a.	Sailing ships of iron or steel of 700 tons gross tonnage, or less; all steamships of wood, as well as all those of iron or steel, of 100 to 700 tons gross tonnage, classed at Lloyd's or registered in the French <i>Bureau d'Etat</i> on price of purchase (b) ..... <i>ad val.</i>	2%
	Other steamships, as well as steam launches, not decked, or half decked, on price of purchase ..... <i>ad val.</i>	4%
232.	Fish hooks with accessories, and fishing lines ..... 100 kil.	282 30
233.	Musical instruments, and accessories:	
1.	Pianos, of all kinds ..... each	100 00
2.	Portable organs, harmoniums, piano-organs; large barrel organs, and harps ..... each	30 00
3.	Other ..... 100 kil.	235 30
	Note.—The boxes or cases in which musical instruments are imported shall be exempt from duty.	
4.	Accessories of musical instruments imported separately, such as boxes, strings of all kinds, tuning forks, key-boards, hammers, metronomes, etc. 100 kil.	117 60
234.	Caps for men, without fur ..... each	0 60
	Note.—Caps trimmed with fur are dutiable according to No. 239.	
235.	Paper: Writing paper, white, coloured, or marbled, white glazed paper ..... 100 kil.	52 90
	Letter paper, white or coloured, as well as paper for playing cards ..... 100 kil.	68 20
	Printing and packing paper, waste paper, blotting paper, and wall paper, white or coloured ..... 100 kil.	41 20
	Surface-coated paper, thick or fine, white or coloured: Labels for bottles, flasks, boxes, &c., without silvered or gilt ornaments, also paper with printed forms, white or coloured, neither gilt nor silvered ..... 100 kil.	117 60
	Paper (except paper hangings), gilt, silvered, printed or embossed, with borders, designs, mottoes, arabesques, monograms and coats-of-arms, in sheets or in books; cigarette paper, tracing paper, rice paper, tissue paper, Japanese paper for wrapping purposes, cardboard blanks for visiting cards; labels for bottles, flasks, boxes, &c., gilt or silvered; letter envelopes, and articles of cardboard or paper, ornamented impishades, and all kinds of paper not specially mentioned ..... 100 kil.	176 50
236.	Boxes of cardboard for papers, and gilt or silvered, printed labels and marks ..... 100 kil.	94 10
	Note.—Paper with pictures, mottoes, music, or text of music, is subject to censorship.	
	Paper hangings of all kinds, and shades ..... 100 kil.	52 90
	Account books, even ruled and bound, also book-binding of all kinds ..... 100 kil.	141 20
	Drawing paper, white or coloured, music paper, ruled or not; patterns for embroidery, coloured or not; card paper, not surface coated ..... 100 kil.	41 20
	Books:	
a.	Published in Finland and reprinted abroad ..... kil.	2 00
b.	Not bound ..... kil.	2 50
c.	Bound in cloth or paper, not gilt-edged ..... kil.	3 00
d.	Otherwise bound, even gilt-edged ..... kil.	3 50
e.	Printed in Finland and bound abroad ..... kil.	0 50
f.	Bound in cloth or paper, gilt-edged ..... kil.	1 00
237.	Articles of paper mache and carton pierre, neither varnished nor painted ..... 100 kil.	4 70
	Deco, deco, varnished, painted, gilt, or silvered, even with enamels or lacquerations ..... 100 kil.	52 90
	Note.—Antiquated reproductions of carton pierre are, according to No. 68, exempt from duty.	
	Press paper, paper for sheeting vessels and for roofing, of all kinds; energy glass, or sand paper, pasteboard for stereotyping, bookbinding, saddlebush, and shoe making ..... 100 kil.	3 50
	Note.—A-plated felt or tarred felt for sheeting, pay according to No. 174.	
	Paper pulp, wood, straw, and vegetable fibre pulp, chemically prepared ..... 100 kil.	5 90
238.	Umbrellas and parasols:	
1.	Umbrellas of silk or half-silk ..... each	2 00
2.	Of wood ..... 100 kil.	1 20
	Of other stuffs, as well as umbrellas frames, finished with handles ..... each	1 00

\* Lifeboats of oiler sail-cloth the masts of which are formed of cushions stuffed with reinder hair and in which wood enters in a very slight proportion shall be dutiable at the rate of 20 marks per 100 kilogs.

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Nos.	Goods.	Duty.	Nos.	Goods.	Duty.	M. P.
2.	Wallclocks of wood, common, with works of copper or wood.....each	0 80	273.	Vehicles:		
3.	Tower clocks.....	40 00	1.	Carriages with four wheels:		
4.	Watches with cases of gold or gilt.....	4 00		With springs, covered.....	300 00	
	Of silver or other metals, with or without gold or gilt edges.....each	2 00		"    half-covered.....	150 00	
	Note.—Astronomical watches and chronometers are exempt from duty according to No. 65.			"    uncovered.....	60 00	
5.	Spring watches, with keys imported separately, with the exception of those considered as fancy articles and classed in No. 181.....100 kil.	70 63		Without springs, covered.....	100 00	
258.	Wax: Articles of white, yellow, or coloured wax, except the wax figures classed in No. 48 and the tapers dutiable according to No. 248.....100 kil.	23 50		"    half-covered.....	50 00	
260.	Scales, with accessories, as well as sets of foreign weights 100 kil.	41 20		uncovered, painted or varnished.....	20 00	
	Note.—Iron weights are classed in No. 215; beams of balances, decimal balances and Roman balances are dutiable according to Nos. 216 or 217.		2.	Carriages with two wheels, of all kinds:		
261.	A. Of Cotton:			With springs.....	30 00	
1.	Bookbinders' cloth.....100 kil.	117 60		Without springs.....	15 00	
2.	Plush and velvet.....	329 40	3.	Sleighs, covered.....	60 00	
3.	Light fabrics: such as muslin, lawn, crepe, &c., of which more than 18 square metres enter into one kilog.....100 kil.	635 30		half-covered.....	50 00	
4.	Other kinds, close-woven:			uncovered, painted or varnished.....	10 00	
1.	Unbleached, bleached, or of one colour.....	200 00		Note.—Common sleighs, not painted or varnished, are, according to No. 57, exempt from duty.		
2.	Printed or woven in several colours.....	305 95	4.	Hand-carts, small, and perambulators:		
5.	With small, less than 18 stripes woven of wool or silk pay an additional 20 %.			With springs.....	5 00	
	Note.—Tissues of cotton in the warp or woof of which wool or silk enters shall be considered as tissues of wool or of half-silk.			Without springs.....	1 50	
262.	B. Of wool, with or without admixture of cotton, linen or other textile materials, with the exception of silk:			5. Carts: With springs.....	20 00	
1.	Fulled:			Without springs.....	8 00	
1.	Cloth, half-cloth, cashmere, and woollen satin.....	588 20	274.	Railway carriages:		
2.	Flannel, buize, frieze, blankets, and travelling rugs, horse cloths.....100 kil.	329 40	1st and 2nd class, also mail vans.....	1000 00		
3.	Other kinds.....	470 60	3rd class.....	800 00		
2.	Not fulled:		Carriages for goods, covered.....	100 00		
1.	Light, of which more than 10 square metres enter into 1 kilog.....100 kil.	847 00	"    uncovered.....	300 00		
2.	Other kinds, close-woven, including plush.....	376 50		PART III.		
	Note.—If with interwoven designs or stripes of silk, the duties shall be augmented by 20 %.			GOODS WHOSE IMPORTATION IS PROHIBITED.		
3.	Should silk enter in the warp or woof, such goods shall be considered as tissues of half-silk.		275.	Ether, exceeding a specific weight of 0.72 at a temperature of 15 Centigrade.		
4.	Turkish shawls, neckerchiefs and shawls; French <i>cravates</i> and <i>denture</i> shawls, and similar shawls, as well as borders, braidings, and the like.....Kilog.	18 80		Brandy, with the exception of French brandy or cognac.		
5.	Woollen tissues, fulled or not, not dyed, for manufactures, such as machine-felt, press cloth, sacks, and cloth lint; cotton cloth, of which three times as much as stiffening for shoes and treated with a solution containing amyline.....100 kil.	70 60	276.	Cannon, mortars, bullets, shells, and other warlike material; also military arms and cartridges for the same.		
6.	Bunting.....	141 20	277.	Cocculus Indicus berries.		
7.	Carpets, woven of wool.....	188 20	278.	Gunpowder; nitro-glycerine and other explosives substituting gunpowder.		
8.	Of felt and Russian felt.....	70 60	279.	Ecclesiastical ornaments of the orthodox faith, provided no permission has been obtained from the competent ecclesiastical authority; should such permission have been accorded, said articles will pay according to the component material.		
263.	C. Of linen, hemp, with or without admixture of cotton:		280.	Air-guns, as well as sticks with swords, daggers or other pointed arms.		
1.	Cambric and lawn.....	705 90	281.	Small Finnish and Russian money, of copper or silver, and all foreign copper or silver money of a low standard.		
2.	Linen tissues of all kinds.....	425 50	282.	Playing cards.		
3.	Damasked linen.....	470 60	283.	Bedding, except that mentioned in No. 251.		
4.	Ticking.....	94 10	284.	Skins and fur of seals.		
5.	Sail cloth and tissues of linen, hemp, or jute.....100 kil.	70 60		Note 1.—A decision of the Council of Ministers, sanctioned by the Emperor on the 1st. Aug. 1910, prohibits until further orders the importation into Finland of rifle guns, of revolvers and pistols of all kinds, also of cartridges and other ammunition for said arms.		
6.	Other kinds.....	425 50		Note 2.—Under various regulations, horned cattle, swine, and the flesh and other raw products of such animals, also horses entering from certain countries, are prohibited to be imported into Finland.		
7.	Carpet tissues of cotton.....	70 60		From this rule are, however, excepted urbane hides and skins, completely dried or salted, which are allowed to be imported subject to compliance with the conditions laid down in the Notification of the Imperial Senate, dated Nov. 29, 1909.		
264.	D. Of silk:		EXPORTATION.			
1.	Transparent, such as gauze, gauze-muslin, crape, &c.....Kilog.	42 40	Nos.	Goods.	Duty.	
2.	Plush.....	18 80	1.	Bacon, unsmoked, even crushed or ground.....100 kil.	1 40	
3.	Other kinds, including those broadened with gold or silver.....Kilog.	23 50	2.	Bags of all kinds.....	17 60	
	Note.—Velvet is dutiable as pure silk tissue, other, if the face is of silk and the reverse of cotton.			The export duties on sawn wood, on seven beams and on three timber are provided for by special regulations.		
265.	E. Of half-silk:		TABLE OF TARE ALLOWANCES.			
1.	Flush.....Kilog.	18 80	A.—Importation.			
2.	Other kinds.....	11 80	Percentage to be allowed.			
266.	II. Ribbons and chenille:					
1.	Of velvet, silk plush, or of pure silk.....	18 80				
2.	Of half-silk.....	9 40				
3.	Of wool or half-wool.....	3 80				
4.	Other kinds.....	2 80				
267.	III. Embroidering cloth (canvas, marly, &c.):					
1.	Of silk.....	8 20				
2.	Of wool.....	4 20				
3.	Other kinds.....	2 90				
	Note.—Tapestry, partly finished, shall pay duty with a surtax of 20 %.					
268.	IV. Oiled cloth:					
1.	Of silk or taffeta.....100 kil.	823 50				
2.	Other kinds, including stuffs impregnated with gutta-percha and prepared canvas for artists.....100 kil.	70 60				
	Note.—Pens and other accessories of oil-cloth for caps pay according to sub-division 2.					
269.	V. Sacks of coarse tissues.....each	0 10				
270.	VI. Hose and buckets of linen or hemp tissues.....100 kil.	7 10				
	Coarse tissues for sacks, of hemp or jute.....	7 10				
	Carpets of filled hair, thickly coated with oil paint (bedstons).....100 kil.	7 10				
271.	VII. Fishing nets of all kinds.....	9 40				
272.	VIII. Bolting cloth, of silk or of wool, and sieves made therewith.....100 kil.	94 10				

\* Surrounded or not with straw.



TARIFF 9

## V. SCHEDULE OF RUSSIAN GOODS, &amp;c.—continued.

Nos. of the Finnish Tariff.	Goods.	Duties in Finnish Marks.
NOTE 1.—Colouring substances for wines and rum, as well as for beer, containing alcohol, are dutiable according to this number.		
NOTE 2.—Liquors can only be imported in bottles or jars.		
15. Grapes, fresh:		
1. Of all kinds, in wood .....	100 kil. gross	25 00
2. Non-sparkling, in bottles .....	1 bottle of one litre	0 30
3. Sparkling, in bottles .....	1 bottle	1 80
16. Molasses ("ipets") porter, and beer of all kinds:		
1. In wood .....	1 hectolitre	11 50
2. In bottles .....	1 bottle	0 10
17. Sugar:		
1. Raw, of any colour, saccharine richness, quantity and destination .....	100 kil.	36 00
2. Refined, also sweetmeats and caramel .....	44 00	
102. Molasses of all kinds, except syrup of honey and syrups of fruits and berries .....	100 kil. (1)	16 00
109. Tobacco:		
1. Not manufactured:		
a. In the leaf, with or without stalks .....	100 kil.	58 50
b. Stalks .....		26 40

(1) In conformity with a decision of the Imperial Senate, dated August 4, 1897, arrack, rum, cognac and French brandy, in casks or other receptacles containing more than 2 litres, beverages of all kinds prepared with arrack, rum, cognac, or with wines, with the addition of sugar or other sweetening substances, in casks, and molasses of all kinds, except syrup of honey, of fruits and of berries, are dutiable according to *note 1*.

Nos. of the Finnish Tariff.	Goods.	Duties in Finnish Marks.
2. Manufactured:		
a. Smoking, cut, in rolls and in cutouts .....	kilog.	2 00
b. In powder or snuff .....		2 00
c. Cigars, and cigarettes of cut tobacco wrapped in tobacco leaf .....	kilog.	2 50
d. Cigarettes, paper .....	100 kil.	34 00
Margarine (artificial butter) .....		
NOTE.—In conformity with a decision of the Imperial Senate communicated to the Customs Department by a notice from the Financial Office dated August 16, 1901, the product known under the name of solidified alcohol may be imported from the Empire into Finland at the rate of 54.10 marks per 100 kilograms, provided it has been denatured under the regulations in force in Finland.		

## SCHEDULE OF GOODS ENJOYING THE BENEFIT OF THE CONVENTIONAL TARIFF ON IMPORTATION FROM A COUNTRY ENTITLED TO THE MOST-FAVOURABLE-NATION TREATMENT.

Goods.	Duties.
Iron ore .....	M. P.
Cork, unmanufactured .....	Free.
Esparto, unmanufactured .....	Free.
(Common salt (kitchen rough or fine salt)) .....	hectolitre 0 25
Cork, manufactured, i.e., corks, bungs &c. ....	100 kil. 36 00
Olive oil: In casks .....	18 80
In bottles .....	28 00
Grape wines, of all kinds, in casks .....	38 00
The same, non-sparkling, in bottles .....	bottle 0 50

## FRANCE

For lists of products and merchandise of the United States of America and the Island of Porto Rico and the Dominion of Canada enjoying the benefit of the Minimum Tariff see Schedules at the end of the Tariff.

## ALPHABETICAL INDEX TO THE GOODS ENUMERATED IN THE TARIFF.

Nos.	Nos.	Nos.	Nos.
Albawa (temp.) ..	141	Bacon ..	17
Accumulators, electric ..	376	Balances, scales ..	525b
Acetates ..	530	Balloon trucks ..	614
Acetylene lighting, articles of ..	530	Balloons, paper ..	610
Acids ..	258	Balls, billiard ..	639
" derived from coal-tar ..	280, 292	" for ball bearings ..	636
" stearic (mfrs. of) ..	322	Balsam ..	117
Advertisements, commercial ..	493	Barb, barberry, rustic, sumac ..	135
Agates ..	530	Barricade line, for rope-making ..	117
Alabaster, and mfrs. of ..	175	Barley (grain and meal) ..	50
Albion ..	327	Basket wares ..	611
Albino, raw parts of ..		Beans and bean-meal ..	80
Alcohol, any kind ..	467, 468, 469, 491c	Beer ..	172c
" no thymine ..	257	Beswax ..	172c
Alcoholometers ..	257b	Belting, transmission, caoutchouc ..	620
Aldehyde ..	257b	" chamo ..	620
Alkali ..	247	" camel's hair ..	476
Alone ..	122, 144	" leather ..	488, 489
Alum of ammonia or of potash ..	258	Berries, juniper, bilberries ..	87, 127
Alumina, anhydrous ..	258	Beryl (concrete) pipes and articles of ..	185a
" hydrate of ..	259c	Beverages, fermented, not specified ..	176a
Alumina and mfrs. of, 203, 579b		Bicycles ..	610
Alumina, mfrs. of ..	170b, 259b	Bird-time ..	125
Autier (emp. wares) of ..	531	Biscuits, ship ..	75
Autier ..	178	" sweet ..	94
Ammonia ..	240	Bismuth ..	230
Ammonium ..	101	Bismuth ..	230
"Ammonia (retuse) (olive) ..	166	Bismuth ..	230
Augeb ..	569-562	Bismuth ..	230
Autob. products and wares ..	15	Bismuth ..	230
" substances used in medicine, proprietary, not specified ..	61	Bismuth ..	230
Animals, live ..	1-15, 605	Bismuth ..	230
Aniseed, green ..	258	Bismuth ..	230
Aniseed, prepared ..	258	Bismuth ..	230
Antimony ..	227	Bismuth ..	230
Antimony, liver of ..	268	Bismuth ..	230
Apprentice, charging, for mfr. ..	525c	Bismuth ..	230
" beating ..	525c	Bismuth ..	230
" refrigerating ..	527c	Bismuth ..	230
" sanitary, of stone ..	310	Bismuth ..	230
" ware ..	310	Bismuth ..	230
" stone-ware for manufacture of chemical products ..	338	Bismuth ..	230
" for water closets ..	570	Bismuth ..	230
Arms, and parts of arms ..	506-582	Bismuth ..	230
Armonites ..	258	Bismuth ..	230
Arson ..	258	Bismuth ..	230
Articles for collections ..	654	Bismuth ..	230
" of fashion ..	650	Bismuth ..	230
" of stone-ware ..	310	Bismuth ..	230
" made up of various materials ..	453	Bismuth ..	230
" plated ..	496	Bismuth ..	230
Artesian (articles of) ..	620b	Bismuth ..	230
Asbes, vegetable ..	213	Bismuth ..	230
Asphalt ..	614	Bismuth ..	230
Automobiles ..	193b	Bismuth ..	230
Avion ..	215-217	Bismuth ..	230

Copper, and manufactures of	No. 221, 572-575	Gallnuts	No. 156	Kermes, mineral	No. 268	Ochres	No. 303
Copper-nibbs' wares	572	Game	14, 186	Keys	559A	Oil of resin	115
Copyright books and infringe-		Garancine	293	" piano	630	Oilseeds	116
ments of	473, 656	Gas meters	593	" gun	125	Ollcloth	385, 450, 451
		Gelatin	376, 326B	Kitchen ranges	557	Olis, fish	31
Coral, natural or artificial		German silver (articles of)	579	Knives and knife blades	549	" mineral	197, 198
	56, 328, 629	Gingerbread	378	" Lac-dye	469	" vegetable, fixed	110, 111
Cordage, of esparto	613	Glass, and manufcs. of 348-352	633A	Lace, cotton	420, 420B	" volatile	112
" of hemp, linen, &c.	367	Glazes, manifesting	637	" linen, hemp or ramie	39	Oleomargarine	31
Cordons, cotton		Gloves, cotton	19	" silk	153	Opals	63
Cork	134, 632, 633	" fur	484	" woollen	418	Opnm	12
Corsets	6475	" silk	459	Laces, cotton	420	Orcel, prepared	281
Cotton	141	" skin	443	Laciate of iron	269	Ores not mentioned	253
" bands for surgical dress-		" woollen	443	Lacine	329	Ostrich	176
ing	4053	Lead, strong	335	" Lamp-makers' wares	536	Ox jaws	274
Couplings	562	Lead, residues of	76	" Lamp-ars	536	Oxalate of potash	274
Cravats	4696	Gluten	267	" Incarnescent, and parts of	361	Oxides	239, 239B, 240
Crocons, mineral	268	Glycerine	467	" Lanterns	6405	Oysters	30
Cruicibles	331, 332	Gold, and manufactures of	295	Lard	30	Ozokerite	10
Crystals, rock	176B	Goldsmiths' wares	495, 496	Latches, iron	30	" Pailcloths, iron	559B
Cups, muffle	175	Grain, peeled or cleaned	76	Leads and mfrs. of	222, 576	Paper, and mfrs. of	461, 475
Quadrin-cotton	424, 425, 425B	Grocks, residues of	84	Leather and mfrs. of	176-191	Paper making machines	521B
Cutlery	549	Graphite	591	" imitation	477	Paper, perforated, for musical	695
" Cutlery bars for reapers	552A	Grasses, cast-iron	133	Leaves, dyeing	157	" instruments	190
Cycles	6146	Grease from hides	32	" medicinal	126B	Paste for pastels	288
Deri (grain and meal)		Greens (colours)	305, 306	Lichens, apd	153	Paste, Italian	77
Designs	469	Grits	176, 79	" medicinal	126B	Pate de foie gras	19
Detectors for mines	585B	Groats	39	Lime	1846	Paving blocks	126
Dextrine	319C	Guano	39	Linen, damasked	386, 387	" stones	342
Dies, engraved	544	Guipure	341	" table	387, 414	" tiles	342
Dog grass	145	" woollen	439	Lindum	385	Peaches	84
Doors, of wood	691	Guns	114	Liquors	1746	Pearls, fine	57
Dregs, olive	1066	Gunpowder	583	Litharge	239	Pest and turf, for fuel	169
Dresses	313	Guts	206	Lithographs	39	Pelometers	592
Dross, of goldsmiths'	292	Gutta-percha, and mfrs. of	119, 620	Lockets	539-558A	Pellets, and bars	126
Dyes, coal-tar	294	Hair	2, 23, 25	Locksmiths' wares	145	Peltries	22, 483, 491
Dynamite	584	" human, and articles of	28, 449	Mace	145	Pencils, and leads for	301-301A
Dynamo-electric machines	301-302	Handkerchiefs	392	" Machinery, and machinery, of	510-536	Penholders	636
Earthware	181A	Handles for agricultural im-	603C	" Machinery, sugar	527	Pens	548
" building	304	plements	446	" Madder	150	" Paper	636
Earths, coloring	179C	Hangings, woollen	186	" Magnesia, calcined	241	Percale for bookbinding	112
" for artificial and manu-	316	Hares	612	" Malice (grain and meal)	71	Perfumery	311
facturing purposes	179C	Hats, of bark, esparto, straw, &c.	626, 627	" Malt	71	Perfumes, synthetic	112
Eggs, and yells of	316	" felt	626, 627	" Manganese	2056, 251	Permanegate of potash	2646
" silkworms	316	" of horsehair	6276	" Manoe	78	Perry	1719
Electric lighting, articles for	317A, 348	" silk	6276	" Manna	121	Petroleum	197
" arc lamps	536A	" twisted cotton	6276	" Manufactures	39, 2816	" products, see note	
" batteries	576A	Held, or twisted cotton	471	" Maps and charts	471	" at end of tariff	
" and electro-technical	521A	thread, for weaving	429	Marble, and manufactures of	175	Phosphoric	114
Electrometers	565	Herbs, dyeing and tanning	137	" Marbles	155, 177	Phosphorus	237
Embroideries, hand or machine	459B	" medicinal	126B	" toy	177C	Photographic apparatus	635A
made	459B	Hides and skins and mfrs.	493, 494	" Margarine	81	Photographs	169
Embossing on tissues of		21, 55, 176, 488, 493, 494	559E	" Mats or plaits	606, 607, 609	Piassava	145
Embroidery on tissues of		Hinge-plate	559E	" Meat	1737	Pickles	314
Emery							





COUNTRIES.	REMARKS.
China .....	Colonial produce, other than sugar and its derivatives and tobacco.
Congo state .....	Ditto
Corea .....	Ditto
Costa Rica .....	Ditto
Danish West Indies .....	Ditto
Dutch Colonies .....	Ditto
Ethiopia .....	Ditto
Federated Malay States (Jelebu, Johore, Pahang, Perak, Selangor, and Negri Sembilan) .....	Ditto
Haiti .....	See the Convention
Hong-Kong .....	Colonial produce, other than sugar and its derivatives and tobacco.
Jamaica .....	Ditto
Liberia .....	Ditto
Makassar .....	Ditto
Nicaragua .....	Coffee, cocoa, pepper, pimento, annamums and cardamoms, colonial produce, other than sugar and its derivatives; palm-nut; palm-nut, coconut, <i>ulu-cuma</i> , <i>ulu-pa</i> , palm-kernel, castor, pulguera and similar oils; balsams, rubber, wool of all kinds, and indigo.
Puerto Rico .....	See the Convention at end of Tariff.
Republic of Honduras .....	Colonial produce, other than sugar and its derivatives and tobacco.
Salvador .....	Pure fixed oils, balsams, crude rubber, indigo, colonial produce other than sugar and its derivatives and tobacco.
Seychelles .....	Colonial produce, other than sugar and its derivatives and tobacco.
Siam .....	Ditto
Straits Settlements (Island of Singapore, Province of Malacca and Dutch Bencoolen, Pinang Island, and Province of Wellesley) .....	Ditto
United States of America .....	See the Convention at end of Tariff.
Zanzibar .....	Colonial produce, other than sugar and its derivatives and tobacco.

## TARE REGULATIONS.

[*Decree of Aug. 27, 1911, amended by Decree of July 13, 1912.*]

1.—GROSS WEIGHT, NET WEIGHT, AND SEMI-GROSS WEIGHT.  
ARTICLE 1. The following definitions of weight are adopted for the application of the import tariff:

By gross weight is meant the weight ascertained by weighing the contents and the containers, *i. e.*, the combined weight of the contents and the packing, both outer and inner.

By actual net weight is meant the weight of the goods separated from the packing, both outer and inner.

By legal net weight is meant the weight obtained by deducting from the gross weight the so-called legal tare, *i. e.*, the tare determined by law or decree in accordance with the character of the packing and the nature of the goods, to be applied in cases where the importer demands liquidation on that basis or fails to request, at the proper time, liquidation on the basis of actual net weight.

By semi-gross weight is meant the combined weight of the contents and the inner packing in the case of the articles specified in article 6.

ART. 2. Outer packages, in the case of double casks, and straw wrappers or covers of casks are excluded from gross weight, provided that the main receptacles are complete, adequate, and of the kind commonly used for the transportation of the merchandise in question.

II.—IMPOSITION OF DUTY ON GROSS, ACTUAL NET, LEGAL NET, AND SEMI-GROSS WEIGHT.

ART. 3. In accordance with the provision of the laws of June 9, 1848, May 16, 1863, January 11, 1892, December 21, 1896, and March 29, 1910, duty is levied on the following articles: fruits, including grapes, unfinished watchcases (minimum tariff), watch fittings (minimum tariff), beer, and all articles (packed or crated) dutiable at not more than 10 francs per 100 kilos., except indigo, machinery and mechanical appliances, crude mineral oils, heavy mineral oils (minimum tariff), gold, crude silver and platinum, and raw silk.

ART. 4. Duty is levied on actual net weight in the case of the following articles: Gold, platinum, and crude silver; fabrics of silk or of floss silk; fabrics of silk or of floss silk combined with real or imitation gold or silver; fabrics of artificial silk; gold and silver coins; articles dutiable at 10 francs or less per 100 kilos., imported without packing or in bulk; and all merchandise dutiable on net weight, in case the legal tare allowance is not applied.

ART. 5. Legal net weight is no basis for the collection of duty on merchandise dutiable on net weight, in cases where the legal tare allowance is applied.

ART. 6. In accordance with the provisions of the laws of January 11, 1892, November 21, 1906, and March 29, 1910, the following articles are dutiable on semi-gross weight: Ox jaw, cooked or pickled; canned meat; preserved game, in cans, tins, or pasty; *pate de foie gras*, in cans, tins, pastry, or in any other form; meat extracts, in tins or in any other form; fish preserved in a natural state, pickled, or otherwise; preserved fruits, not specified (general tariff); volatile oils and essences in small receptacles; preserved vegetables; gold and silver leaf; bandages for surgical dressing and plastered splints; and all articles included under tariff No. 3066, when attached to curls.

ART. 7. The surtaxes on indirect trade (so-called "warehouses" and "entrepôts" surtaxes) are levied on the same basis as the principal duty. In the case of an article admitted free of duty or dutiable otherwise than by weight, the above surtaxes are levied on gross weight, except in the case of mineral oils, indigo, and raw silk, on which the surtaxes are levied on net weight (actual or legal).

## III.—TREATMENT OF FULL RECEPTACLES.

ART. 8. Packing used as containers, wrappers, supports, or in any other manner for the protection of merchandise, are, in principle, considered as of commercial value, and consequently are subject to duty separately, except when imported with merchandise dutiable on gross weight (if the rate of duty on the packing does not exceed by more than 10 % the rate on the contents), or when imported with merchandise dutiable at more than 10 francs per 100 kilos., but for which the law prescribes gross or semi-gross weight as the basis for duty. In such cases the duty applicable to the merchandise is applied to the combined weight of the contents and containers, both outer and inner; in the case of merchandise dutiable on gross weight, and inner only in the case of merchandise dutiable on semi-gross weight.

ART. 9. As an exception to the rule laid down in the preceding article, the following kinds of packing are to be regarded as of no commercial value:

Outer receptacles: Ordinary boxes and barrels of common wood, demijohns or casks of sheet iron or steel, used for the transportation of certain chemical products which cannot be extracted without spoiling the container; receptacles (cans or other) of tin plate, soldered or crimped; boxes or other receptacles of old cardboard, packing cloth, matting, coarse baskets, casks, etc.; common paper and cardboard, and similar articles commonly used for outer covering or receptacles.

Inner packing: Tin cans, soldered or crimped; paper used for wrapping or separating various articles; tin foil and parchment paper used in wrapping purposes; illustrated vignettes used for covering the ends of boxes; rolling boards for fabrics; boxes of couch cardboard not covered with paper, in which books are imported; cotton muslin and similar fabrics used for attaching embroderies; cloth for wrapping litter; mat, etc.; cardboard boxes and other cardboard receptacles in bad condition.

ART. 10. Bags of jute, linen, hemp, ramie, cotton, etc., used for the importation of merchandise, are subject to the provisions of articles 35-47 of the present decree.

ART. 11. The packing enumerated in article 9 is included in the dutiable weight and is subject to the same rate of duty as the contents, when the latter are dutiable on gross weight.

The inner packing, when of no commercial value, is also subject to the duty on contents when the latter are dutiable on semi-gross weight.

In all other cases, the containers mentioned above, other as well as inner, are admitted free of duty, subject to special provisions of articles 43-50.

ART. 12. If the contents are subject to a higher rate of duty than the containers, the latter may be declared together with the contents, and the importer may demand that they be assessed at the same rate of duty as the contents.

ART. 13. Inner or outer packing which is to be included in the dutiable weight and is not subject to any special treatment (temporary admission, re-importation) need not be declared separately as to kind, quality, or weight. It is sufficient in such cases to indicate in the declaration the number and kind of the receptacles, such as "10 cases," "25 casks," "3 baskets," etc.

The same rules apply to packing of no commercial value, whether the contents are declared by actual or legal net weight. If the contents are declared by actual net weight, it is sufficient to give the necessary information required for the purpose of checking up the net weight of the tare.

In all other cases a separate and itemized declaration of the packing is required. The examination of the packing is carried on in accordance with the provisions of articles 16-21 of the present decree.

ART. 14. When receptacles containing merchandise dutiable on gross weight are subject to duty separately, their weight is not included in the dutiable weight of the contents.

ART. 15. Receptacles imported filled and subject to temporary admission are principally those made of sheet iron or steel and used for chemical products, admitted at low rates of duty (not more than 5 francs per 100 kilos.), cylinders of iron or steel containing carbonic acid or other liquefied gases, metallic receptacles for calcium chloride and mercury, carboys for acids, and frames for sealinks and vetres.

The weight of such receptacles subject to temporary admission is included in the dutiable weight in the case of merchandise dutiable on gross weight, the benefit of temporary admission applying in such cases only to the difference between the duty on the contents and that on the container.

The same rule applies to receptacles of French origin re-imported into France free of duty.

## IV.—WEIGHING AND EXAMINATION OF MERCHANDISE.

ART. 16. Merchandise is weighed within a hectogram, regardless of the nature of the goods, when the packages weigh more than 10 and not more than 200 kilos. each, and within a gram when the weight of each package does not exceed 10 kilos. The packages, in any case, may be weighed singly or in groups.

If the weight of each package exceeds 200 kilos, the merchandise is weighed within only a half kilo, but in the final calculations, after the deduction of the actual or legal tare, the dutiable weight is determined within a hectogram.

ART. 17. The provisions of the preceding article apply also to the weighing of salt, subject to the special provisions of article 37 of the law of March 30, 1906, and of article 11 of the law of March 31, 1903, regarding the liquidation of the internal consumption tax.

They also apply to the weighing of sugar.

ART. 18. In weighing by means of platform scales, fractions of kilos, are ignored, both in the weighing as well as in the final calculations after deducting the tare (the actual or legal tare) for the vehicles.

ART. 19. The examination of the imported merchandise may be either complete or partial, *i. e.*, by samples, in respect to quantity or kind and quality, or even both.

ART. 20. The checking of the weight may be done by sample in the case of packages of a uniform weight and bearing the same marks, *i. e.*, having the same dimensions, forms, and marks, and with a deviation of not more than 5 % in weight; if the packages are not uniform, the weighing may still be checked by sample in cases where an itemized statement of the weight of each package or article is submitted with the declaration.

The itemized statement (*note de détail*) must be dated and signed by the importer, but it does not form an integral part of the declaration.

\* Baskets of a kind in use at Marseilles and in the Levant.

Its legal status is merely that of a list (*borderaux*) intended to facilitate the examination of the merchandise.

ART. 21. Samples for the purpose of checking up the weight of imported merchandise must be taken in the following proportions, subject to the discretion of the Customs: where the merchandise in a shipment not exceeding 5 packages, at least 1 package must be checked; in a shipment not exceeding 20 packages, not less than 2 packages must be checked; if the shipment contains more than 20 packages, the weight of at least one-tenth of the number of packages must be checked.

The same proportions would be observed, subject to stipulations of the preceding paragraph, in ascertaining the quantity of merchandise taxable otherwise than by weight.

ART. 22. In the case of merchandise subject to low rates of duty, when the shipment contains a large number of packages, the proportion for checking may be reduced to 1/2, or even 1/3 of the total number, according to circumstances, in the discretion of the Customs.

ART. 23. In the case of direct importation from abroad, the opening or probing of packages for the purpose of verifying the kind and quality of the merchandise must not be confined to a smaller number of packages than the proportions indicated in the preceding articles. In the case of re-exported merchandise, the opening of packages for the purpose of taking samples, at least all packages must be probed for the purpose of taking samples.

ART. 24. In the case of postal parcels, at least 80% of the parcels imported must be examined, and complete examination of all postal parcels arriving by one train or vessel should be made as frequently as possible.

ART. 25. For goods, taken out of a warehouse or those arriving after trans-shipment by land or by sea, which have already undergone a detailed examination, the proportion of samples taken for the purpose of verifying the quantity as well as the kind and quality of the goods may be reduced.

ART. 26. The importer may refuse to accept the results of the examination by sample and may demand a complete examination.

ART. 27. If the result of the examination by sample is uniform weight or capacity in writing, and if the packages involved are of uniform weight or capacity and are not accompanied by an itemized statement, the average weight or capacity ascertained by the examination of the samples shall serve as a basis for the entire shipment. In case, however, the weight or capacity ascertained in the examination of the samples differs from that given in the declaration, a larger number of packages shall be examined, or even a complete examination of the shipment may be made.

As to packages for which an itemized statement has been submitted, if the weight or capacity ascertained by an examination of samples exceeds that given in the statement, the difference should be added proportionately to the rest of the shipment; if, on the other hand, the results of the examination are below the amounts given in the statement, the difference is applied only to the packages actually examined, while the rest of the shipment is cleared on the basis of the figures given in the declaration.

Should the importer refuse to accept in writing the results of the examination, the entire shipment shall be examined.

ART. 28. The above regulations for the examination by sample are to be applied for the purpose of ascertaining:

(a) The gross weight of goods dutiable on that basis and of those subject to a legal tare allowance, or for which the actual tare is to be ascertained.

(b) The net weight (by placing the bare merchandise on the scale) of goods dutiable on net weight and of those dutiable on gross weight, but imported without packing.

(c) The semigross weight of goods dutiable on that basis.

#### V. ACTUAL TARE OR WEIGHT OF PACKING.

ART. 29. In the case the net weight of the goods is to be ascertained or verified by deducting from the gross or semigross weight of the goods the actual weight of the packing, the procedure shall be as follows, except where the special regulations given in VII. apply:

In the case of goods of uniform weight or capacity, the weight of the packing may be ascertained by weighing the packing of certain packages designated for that purpose by the Customs; the number of samples weighed shall be in accordance with the proportions prescribed above for ascertaining the gross or net weight of the packages.

The net weight obtained in this manner shall serve as a basis for entry, provided the result is verified by the importer, the customs officials, however, reserving the right to make a complete examination.

ART. 30. If the packages are not of uniform weight, the actual tare may be ascertained by sample, provided that an itemized statement of the gross weight and of the weight of the packing is submitted. If the weight of the sample packing checked is found to be less than that given in the statement, the difference is applied proportionately to the entire shipment. If the weight of the packing is found to exceed that given in the statement, the difference is applied only to the packing actually examined, while the rest of the shipment is entered on the basis of the declaration.

The interested parties must accept in writing the results of the examination; if such an acceptance is refused, a complete examination of the shipment must be made.

ART. 31. The weight of the packing shall be determined within a gram when it does not exceed 10 kilos, for each package, and within a hectogram when it exceeds this limit. In the usual calculations, after having deducted the weight of the packing calculated within a gram or a hectogram, as the case may be, the net weight for liquidation is calculated within a gram or a hectogram, in accordance with the provisions of article 16.

#### VI. LEGAL TARE.

ART. 32. The legal tare allowances for goods imported on legal net weight are fixed in accordance with the annexed schedule.

ART. 33. The legal tare cannot be applied to goods imported in packing which does not correspond to any of the kinds provided for in the schedule of tare allowances.

ART. 34. The amount of legal tare is calculated, if necessary, to a gram and is deducted from the gross weight on the same unit, but the final amount for liquidation is calculated to a gram or a hectogram, in accordance with the provisions of article 16 of this decree.

#### VII. SPECIAL REGULATIONS FOR CERTAIN KINDS OF PACKING.

##### SECTION I.—BAGS—IMPORTED FILLED.

ART. 35. Bags—viz., containing the diate containers for goods, except nitrate of soda, sulphate of ammonium, superphosphates (sulphates treated with acid), slag, acidulated gypsum and potassium salts (chloride of potassium, kainite, carnallite, nitrate of potassium, sulphate of potassium, and similar products) employed in agriculture, must be declared separately for duty. In the same applies to bags used for outside covering. Bags, serving as inner containers, may be declared for duty on their actual

weight or according to the tare allowance of the contents. If the contents are dutiable on gross weight or are free of duty, the legal tare allowance may still be applied to the bags, at the request of the importer, on the basis of the 2% tare allowance provided for articles not specified. Bags used for outside covering are in all cases subject to the duty provided for them in the tariff on the basis of their actual weight.

ART. 36. The weight of the bags, actual or according to legal tare, is deducted from the weight of the merchandise within a gram, but the net amount for liquidation is calculated to a hectogram, in all cases for the bags and to a gram or a hectogram, according to the scale of the operation, for the merchandise.

In case the merchandise is subject to a higher rate of duty than the bags, either on gross or net weight, the importer may demand that the bags be subjected to the same rate of duty as the contents.

ART. 37. The bags, arriving as immediate containers may be emptied at the time of the customs inspection and re-exported. In such cases they are not subject to duty, but the duty is added to the weight of the contents if the latter are dutiable on gross weight. If the merchandise is imported in double packing and one of the bags (the inner or outer) is re-exported, the one-half of the duty (under No. 398 bis) is collected on the bags remaining in the country, unless they should be subjected to the same rate of duty as the contents, as provided by article 12 for cases where the contents are dutiable at a higher rate than the containers.

ART. 38. Bags imported filled with merchandise are assumed to be of the same origin as the contents, in the absence of competent evidence to the contrary. Those containing merchandise originating in countries not entitled to the reduced rate of duty on bags made of textiles are dutiable under the same tariff (general of minimum) as the contents.

ART. 39. Bags containing merchandise declared as entered for warehousing are entitled to the same treatment as the contents. Those serving for the transportation of merchandise entered for temporary admission, under the provisions of article 6 of the law of July 6, 1836, are entitled to the same treatment as the contents. If the bags are re-exported empty or filled with other (derived) products (such as wheat re-exported in bags in which wheat was originally imported).

ART. 40. Bags filled with merchandise admitted free of duty and a surtax may also be declared separately for temporary admission, to be re-exported in the same condition in which they were imported, i.e., filled with the same products.

ART. 41. For merchandise shipped in transit or for transshipment it is not necessary to declare the bags separately.

ART. 42. Empty bags of unimported French origin may be sent from France to a foreign country, for the purpose of being filled, under the provisions for temporary exportation.

Upon their re-importation into France filled, such bags are admitted free of duty upon their identification by means of a descriptive customs-house permit or of a duplicate of the declaration for export; if the contents are dutiable on gross weight the weight of the bags is included in the dutiable weight and the bags are subject to the same duty as the contents.

#### SECTION II.—INNER PACKING (OTHER THAN BOXES, CASES, OR SIMILAR RECEPTACLES) OF CARDBOARD OR PASTEBOARD USED FOR THE IMMEDIATE PROTECTION OF MERCHANDISE.

ART. 43. In the case of goods dutiable on semigross weight or on gross weight at a rate exceeding 10 francs per 100 kilos, the inner packing (cardboard, spools, drums, and similar articles) of cardboard or of earboard and pastebard, with or without wood, paper, or metal foil, used for the immediate protection of the goods, shall be added to the weight of the goods (as well as to that of the outer packing, if any), and shall be subject to the duty on the contents.

If the goods are dutiable on gross weight at a rate of 10 francs or less per kilo, the inner packing is dutiable separately according to its own classification, and is not added to the weight of the goods, if it has no commercial value it is subject to the duty on the contents.

ART. 44. In the case the inner packing is dutiable at a lower rate than the contents, or at a rate not exceeding the rate on the contents by more than 10%, it may be declared for duty together with the contents and subjected to the duty on the contents.

ART. 45. If the goods are dutiable on net weight, the weight of the inner packing may be ascertained by means of samples, in case of uniform packing, or, in the absence of uniformity, if accompanied by an itemized statement showing the number of the different kinds of packing and their weight by kind and kind. In either case the number of samples tested must, as a general rule, represent 10% of the total of all kinds of packing comprised in each package submitted for inspection.

If the packing is not uniform and no itemized statement of the packing is submitted the weight of the packing is ascertained by means of a sample weighing of the packing contained in each package submitted for inspection.

ART. 46. In the case of merchandise, other than metals or articles of metal, dutiable under the general tariff of 300 francs or more per 100 kilos, if the importer wishes to avoid the weighing of the merchandise in accordance with the provisions of article 44, the following legal tare allowances are applicable:

For cards of cardboard, or of earboard and pastebard, 10%.

For drums, spools, and similar articles of cardboard, or of earboard and pastebard, with or without wood, paper, or metal foil, 5%.

For cards of pastebard, 6%.

For drums, spools, and similar articles of pastebard, with or without wood, paper, or metal foil, 4%.

If the merchandise is arranged on spools, with a continuous strip of paper at least as wide as the merchandise itself inserted between the folds, an extra tare allowance of 8% is applied to compensate for the weight of the paper in addition to the legal tare allowance for the other inner packing.

These tare allowances are deducted from the semigross weight of the merchandise, which is also reduced by the actual weight of the boxes or receptacles, if any, serving as inner containers.

The weight thus ascertained represents the net dutiable weight.

The tare allowances provided by this article are not applicable to cards, spools, drums, or similar articles used for the protection of merchandise subject to different rates of duty.

When the above tare allowances are applied, the cards, spools, drums, and similar articles are admitted free of duty, whether or not they have a commercial value.

#### SECTION III.—INNER PACKING OF PAPER OR METAL FOIL (TIN OR ALUMINUM) USED FOR IMMEDIATE WRAPPING OF MERCHANDISE.

ART. 47. In the case of merchandise dutiable on gross or semigross weight, the packing of the kind mentioned above is included in the dutiable weight.

If the merchandise is dutiable on net weight, such packing, if declared separately, may be deducted from the dutiable weight in accordance with the provisions of article 45. If the packing has a commercial value, it is subject to duty separately. If such packing is not declared separately and checked up according to the provisions of article 45, it is subject to the rates on the contents.

#### SECTION IV.—CLOTH USED FOR WRAPPING BUTTER, HAMS, MEAT, ETC.

ART. 48. The wrapping of the kind mentioned above is not subject to duty separately, and is therefore dutiable at the rates on the contents.

##### SCHEDULE OF LEGAL TARES.

GOODS.	PACKAGE.	TARE.	REMARKS.
Oxalic acid.....	Casks or cases not including crates.....	9%	
Anchovies.....	Small barrels weighing about 3 kilos, each.....	One sixth of their weight.	
Cocoa.....	Barrels or cases not including crates.....	12%	
Coffee.....	Sacks or bales.....	1½%	
	Barrels or cases not including crates:		
	From Foreign Countries.....	Actual net weight.	
	From French Colonies and Possessions.....	12%	
	Sacks or bales:		
	Of jute.....	0.75%	
	Single packing.....	1%	
	Double packing (two separate wrappers).....	1%	The tare of 1½% is indivisible; i. e. that the tare of 0.75% cannot be applied to one of the sacks and the actual tare to the other.
	Of any material other than jute.....	Actual net weight.	
Cinnamon and Cassia lignea.....	Barrels or cases not including crates.....	12%	
	Sacks or bales:		
	Single.....	4%	
	Double.....	5%	
Cotton in the wool:			
From Turkey.....	Bales made of two wrappers of cane mats or of one coarse goat's hair tissue.....	10%	
	Bales of all other kinds.....	Same as for cotton from other countries.	
From other countries.....	Small bales under 50 kilos.....	8%	
	Bales of 50 kilos, and over.....	6%	
Tin-plate in sheets.....	Imported in wooden cases not including crates.....	7%	
Cotton yarn.....	In cases made from thick boards, of the kind of those used on the date of the Decree of September 11, 1892, for cotton yarn on bobbins or spools.....	17%	
	Otherwise packed.....	12%	
Crude oils, refined oils and essences of petroleum or schist.....	Imported in so-called "petroleum barrels".....	20%	
Heavy oil and petroleum tar.....	Imported in so-called "petroleum barrels".....	17%	
Cottonseed oil, dutiable on net weight.....	Oak casks with iron hoops, known as "cotonniers".....	15%	
Indigo.....	Natural unrefined. Barrels or cases not including crates containing:		
	One hide bag (seroon)*.....	22%	
	One bag of cloth.....	14%	
	Goods unwrapped.....	12%	
	Serouns*.....	10%	
	Bags of cloth.....	2%	
Pepper and pimento.....	Barrels or cases not including crates.....	12%	
	Sacks or bales.....	12%	
Lard.....	Barrels or cases not including crates.....	16%	
Crude silk, carded or spun ferret and does silk.....	Bales.....		This tare is applicable to lard oils imported in casks.
	Double of cloth.....	4%	
	Single of cloth.....	2%	
	Cases not including crates.....	12%	

\* "Serouns" solely refer to strongly sewn hide bags sufficient to transport the goods.

GOODS.	PACKAGE.	TARE.	REMARKS.
Sugar <sup>(1)</sup> .....	Unrefined foreign		Imported in packages used for foreign sugar:
	Wooden receptacles (barrels, cases, not including crates, etc.):		
	Wholly of hard wood <sup>(2)</sup> .....	13%	
	Of soft wood <sup>(2)</sup> .....	10%	
	Canisters.....	7%	
	Other receptacles:		
	Doublet.....	12%	
	Single.....	2%	
	Imported in bags or in receptacles other than those generally used for foreign sugar.....	Actual net weight.	
Refined (except candy, in cases or casks).....	Wooden receptacles (barrels, cases not including crates, etc.).....	12%	
	Other packages.....	2%	
Sheet iron, including black iron in sheets, and sheet steel of the kind which is dutiable on net weight.....	Imported in wooden barrels or cases not including crates.....	7%	
Vaseline.....	Imported in so-called "petroleum barrels".....	17%	
Other articles dutiable on net weight.....	Barrels, cases not including crates.....	12%	
	Bales, sacks, baskets, crates, serouns*.....	2%	Same as for indigo.
Products of different kinds, dutiable on net weight and packed in one container.....		Actual net weight.	
Products dutiable on net weight, packed in the same container with products dutiable on gross weight.....			
Products imported with inner packing subject to duty separately.....			

#### LAW RELATING TO THE ESTABLISHMENT OF THE CUSTOMS TARIFF.

The President of the Republic promulgates the following law, the Senate and Chamber of Deputies having adopted the same:

Article 1. The general and minimum Customs tariffs relative to importation and exportation shall be established conformably to Schedules A and B annexed to the present law.  
The minimum tariff may be applied to goods the produce of countries where French goods enjoy corresponding privileges and to which the minimum tariff is applied.

#### Article 2. PRODUCTS OF NON-EUROPEAN ORIGIN IMPORTED FROM A EUROPEAN COUNTRY

shall be subject to the surtaxes specified in Schedule C annexed to the present law.

Foreign sugars shall continue to pay the surtaxes established by the laws of July 13, 1890, and August 3, 1890.

#### EUROPEAN PRODUCTS IMPORTED FROM A COUNTRY OTHER THAN THAT OF ORIGIN

shall be subject to the surtaxes specified in Schedule D annexed to the present law.

#### PRODUCTS IMPORTED INTO THE MOTHER-COUNTRY FROM FRENCH COLONIES.

Article 3. The duties and immunities applicable to products imported into the mother-country from colonies, from French possessions and from countries of the Indo-Chinese Protectorate are established in Schedule E annexed to the present law.

The French territories of the Western coast of Africa (with the exception of Gaboon), Tahiti and Dependencies, the French establishments in India, Obock, Diego-Suarez, Iles de la Reunion, and Sainte-Marie of Madagascar, are exempt from the stipulations of Schedule E. French long cloth proceeding from the French establishments in India shall, however, be free of duty. Exemptions or reductions may, in addition, be granted for other natural products or for those originally manufactured in the above-mentioned establishments; such reductions and exemptions shall be established by means of decrees issued by the Council of State. Natural products, or those originally manufactured in the aforesaid establishments, for which no exemption or reduction has been granted, shall, when imported into France, pay the duties stipulated in the Minimum tariff.

(1) The duty on beet sugar, *vergeoise* and sugar candy in cases or casks is always to be assessed on the actual net weight.

(2) Casks made of oak staves are regarded as casks of hard wood when the heads are of beech or walnut and as casks of soft wood when the heads are of fir or linden (*"Lettre circulaire"* of November 19, 1892).

\* "Serouns" solely refer to strongly sewn hide bags sufficient to transport the goods.

Foreign products imported into colonies, French Possessions, and countries of the Indo-Chinese Protectorate, with exception of the territories enumerated in the preceding paragraph, shall be subject to duty as if imported into France.

Decrees in the form of public administrative regulations, issued on the proposal of the Minister of Commerce, Industry and Colonies, with the advice of the General Councils or the Administrative Colonial Councils, shall designate the products which, in exception to the preceding provision, shall be subject to special duties.

Paragraphs 1 and 3 of the present article shall not be executory for any Colony until the regulations mentioned in paragraph 1 have been issued; the effect of this provision is limited to one year. The Government may, however, immediately grant all or part of the privileges stipulated in schedule E to colonies which at the present time levy on

foreign products the whole of the tariff duties of the mother-country, or who subject colonial goods coming from abroad to the duties stipulated in the said tariff.

Article 1. The General Councils and the Administrative Colonial Councils may also suggest that modifications be made in the tariff of the mother-country. The suggestions shall be submitted to the Council of State, whose decisions thereon shall be issued in the same manner as the public administrative regulations mentioned in the preceding article.

Article 2. Native products of a French colony which are imported into another French colony shall be exempt from Customs duty.

Foreign products imported from a French colony into another French colony shall be subject in the latter to the payment of the difference between the duties of the local tariff and those in tariff of the exporting colony.

## SCHEDULE A.

## DUTY ON IMPORTS.

NOTE.—The letters G and A placed opposite the unit on which duty is levied indicate whether duty is leviable on Gross or Net weight.

A here not otherwise mentioned all goods free are "per 100 kilograms, gross."

For list of countries entitled to the Minimum Tariff and part of the articles specified in the Minimum Tariff, see opening paragraphs of Tariff.

For calculating the duty on all goods specified in this schedule, the amount of the specific duty fixed in the Customs Tariffs shall be multiplied by the coefficient applicable to the article, the result representing the amount to be paid.

By way of exception to the foregoing extract, goods to be returned to foreign countries after being transformed, worked-up, or repaired, shall be admitted under the ordinary tariff conditions.

An Inter-Ministerial Decree will lay down the conditions of the special "temporary importation" regime thus established, on payment of the ordinary duty.

The rates of the "co-efficient of increase" shall be periodically revised. For this purpose, an Inter-Ministerial Commission shall be set up by

Tariff No.		DUTIES (Additional taxes and 4% included).		Coefficient.	Tariff No.		DUTIES (Additional taxes and 4% included).		Coefficient.
		General Tariff Fr. c.	Minimum Tariff Fr. c.				General Tariff Fr. c.	Minimum Tariff Fr. c.	
ANIMAL PRODUCTS.									
1.	Horses:—				175.	Pork butchers' produce	Per 100 kilogs. N		
	1.—LIVE ANIMALS.					or jowl, sliced, cooked			
	Stallions, geldings and mares 5 years of age and above.....	Head	225 00	150 00		or pickled in barrels			
	Under 5 years.....	Head	150 00	100 00	18.	Poultry and pigeons, dead	" "	75 00	50 00
	Foals.....	Head	75 00	50 00	180.	Venison and dead deer	" "	50 00	35 00
2.	Horses destined to be slaughtered (subject to compliance with the measures of supervision to be determined by decrees of the Ministry of Agriculture and the Ministry of Finance).....	Each	90 00	50 00		Other game, dead, rabbits and turtles, dead.....	Per 100 kilogs. N	30 00	20 00
3.	Mules.....	Head	50 00	30 00	180.	Poultry, truffled .....	" "	90 00	60 00
4.	Asses.....	Head	5 00	3 00	180.	Goose liver, fresh or salted.....	" "	10 00	25 00
5.	Cattle:—Oxen.....	Per 100 kilogs. G	20 00	20 00	19.	Meat preserved in tins.....	" "	23 00	20 00
6.	Cows.....	"	30 00	20 00	190.	Preserved game in tins, pots, or pastry.....	Per 100 kilogs. N	75 00	60 00
7.	Bulls.....	"	30 00	20 00	190.	Pâtés de foie gras, in tins, pots, poultry or other forms.....	Per 100 kilogs. N	90 00	60 00
8.	Steers, bullocks and heifers.....	"	30 00	20 00	20.	Extract of meat, in cakes, or otherwise.....	Per 100 kilogs. N	10 00	30 00
9.	Calves.....	"	10 00	25 00	205.	Guts, dried, or salted.....	" "	15 00	*10 00
10.	Lambs, weighing 10 kilograms and less.....	Head	4 00	2 25	21.	Guts, fresh (raw).....	" G	10 00	5 00
11.	Goats.....	"	4 50	3 00	22.	Hides, raw, green, or dry, large or small.....	"	Free	Free
12.	Kids.....	"	2 00	1 50	22.	Peltries, raw.....	"	Free	Free
13.	Pigs.....	"	25 00	15 00	23.	Wool, including alpaca, lama, vicuña wool; also yak, camel and cashmere goat's hair: In the mass and on the skin:			
14.	Suckling pigs, weighing 15 kilograms and less.....	Head	4 00	2 25		From Australia, Cape of Good Hope and India.....	Free	Free	Free
15.	Game and turtles.....	Per 100 kilogs. N	25 00	20 00		Other.....	Free	Free	Free
16.	Poultry and pigeons (including carriers).....	"	30 00	20 00		In the mass dyed and noils dyed.....	Per 100 kilogs. N	32 50	25 00
17.	Rabbits.....	"	30 00	20 00		Combed or carded.....	" "	32 50	25 00
18.	Animals, living, not otherwise mentioned	Free	Free			" dyed.....	" "	35 00	27 50
II.—ANIMAL PRODUCTS.									
19.	Meat, fresh, including meat preserved by freezing:—				24.	Horsehair ("crins"): Raw.....	Free	Free	Free
	Mutton (at).....	Per 100 kilogs. N	50 00	35 00		Prepared or carded.....	Per 100 kilogs. N	15 00	*10 00
	Pork.....	"	40 00	25 00	25.	Hair ("poils"): Raw.....	Per 100 kilogs. G	Free	Free
	All other including beef.....	"	50 00	35 00		Combed or carded:			
20.	Ham, boned and rolled; cooked hams.....	"	60 00	40 00		Mohair goat's hair.....	Free	Free	Free
	Meat, salted:—					Other hair.....	Per 100 kilogs. N	15 00	*10 00
	Pork (ham and bacon, &c).....	"	50 00	35 00		In bunks.....	" G	7 50	5 00
	All other including beef.....	"	50 00	35 00	26.	Feathers, ornamental:			
						In the rough (not finished or mounted), skins and palettes of birds with their feathers, simply dried or cured.....	Free	Free	Free
						Ornamental (dress), prepared or mounted, of ostrich, Indian marabout, storks, birds of paradise, herons' originals and aigrettes.....	1,500 00	1,000 00	
						All kinds, prepared or mounted, other than above.....	Per 100 kilogs. N	1,075 00	750 00
						Bed feathers, raw.....	Per 100 kilogs. G	2 50	Free
						Bed feathers, prepared and down raw or prepared.....	Per 100 kilogs. N	38 00	25 00
					27.	Silk: In cocoons, fresh and dried.....	"	Free	Free
						Raw.....	"	Free	Free
						Worked or thrown.....	Per 100 kilogs. N	300 00	00 00
						Floss, in the mass.....	"	Free	Free
						" combed.....	Per 100 kilogs. G	10 00	10 00
					28.	Hair (human), in the rough.....	"	Free	Free
					29.	"Poil de mouton" (a silk used for fishing-line).....	Free	Free	Free

\* A circular has been issued by the French Customs, notifying that the use of the "sanitary tax" is now imposed on harness and saddle horses imported by strainers temporarily staying in France. Such horses are also to be subjected to sanitary inspection on arrival, but this inspection may be dispensed with if the animals arrive on those days or at those hours when the Custom-house is not open for business of this kind. In such cases, however, the animals must be accompanied by a legally created certificate (available for three days only) furnished by a veterinary surgeon of the place of their origin, giving a description of the animals, and declaring that the locality from which they came was, and had been for six weeks preceding their departure, free from any disease contagious

\* A circular has been issued by the French Customs, notifying that the system of the "sanitary tax" is now imposed on horses and saddle horses imported by strainers temporarily staying in France. Such horses are also to be subjected to sanitary inspection on arrival, but this inspection may be dispensed with if the animals arrive on those days or at those hours when the custom-house is not open for business of this kind. In such cases, however, the animals must be accompanied by a legally attested certificate (available for three days only) furnished by a veterinary surgeon of the place of their origin, giving a description of the animals, and declaring that the locality from which they came was, and had been for six weeks preceding their departure, free from any disease contagious to horses. Race-horses are exempt from sanitary inspection under the same conditions.

† Live weight.

‡ Water fowl. The only water fowl which may be imported into France at all times are exotic birds, i.e., birds of a species which does not exist in France. During the close-season the importation of water fowl of a kind existing in France is only allowed under special authorisation, and this is given only if the birds are to be sent to Departments in which the close-season of game is imported may be shot after the commencement of the close-season for ordinary game.

(a) Fresh mutton can only be imported when cut up into quarters. The pack must be adhering to one of the fore-quarters.

§ Including the weight of the interior packing.

\* Per 100 kilograms, gross.

† Should be dried or dyed or not, neither combed nor carded, and all other un-combed or untyed wools.

‡ Only the following are considered as combed floss, viz., all substances produced from the combing, known as carding or fleeco; in particular substances, however, which have been prepared wholly or in part in any way for spinning are excluded. All combings which have been submitted to a twisting process, and put up in skeins, will be classed under yarns of floss silk.

for frontier people for daily consumption; this exemption is not extended to whole loaves.

Emmenthal (including Bernesean cheese of Appenzel Aargau), Gruyère (Fribourg), for table use or grating, Saanen, Sbrinz, and other Spälen.



Tariff No.		DUTIES		Coefficient
		(Additional taxes and 4% included.) General Tariff Fr. c.	Minimum Tariff Fr. c.	
	The produce of foreign countries . . . . .	0 50	0 20	
	Per 100 kilograms, N		Per degree of absolute saccharine richness (°)	
	Other than for distillation, having an absolute saccharine richness of:			
	50% or less . . . . . Per 100 kilograms, N	30 00†	19 50†	
	Above 50% . . . . .	65 00†	40 90†	
83.	Bonbons, candied fruits:			
	The produce of the French colonies and possessions* . . . . . Per 100 kilograms, N	46 00		
	The produce of foreign countries . . . . .	61 00†	60 00†	
[NOTE.—Glucose of foreign origin pays, as a product assimilated to syrup, the new duty of 68 frs. (including refining tax).]				
84.	Sweet biscuits:			
	The produce of the French colonies and possessions* . . . . . Per 100 kilograms, N	23 00†		
	The produce of foreign countries . . . . .	51 10†	51 00†	
85.	Preserves with sugar or honey, including sherbet:			
	The produce of the French colonies and possessions* . . . . . Per 100 kilograms, N	23 00†		
	The produce of foreign countries . . . . .	33 00†	33 00†	
	Manufactured without sugar or honey . . . . .	10 00	8 00	
86.	Coffee, in the bean . . . . . Per 100 kilograms, G	300 00	136 00††	
	Roasted or ground . . . . .	400 00	400 00†	
87.	Cocoa, in the bean and shells . . . . . Per 100 kilograms, N	104 00	104 00†	
	Crushed in paste, tablets or powder . . . . .	150 00†	150 00†	
	Cocoa butter . . . . .	150 00	150 00†	
88.	Chocolate:			
	Containing more than 5% of cocoa (i.e., more than 27.50% of debuttered and dry cocoa) . . . . . Per 100 kilograms, N	300 00	150 00††	
	Containing 5% of cocoa or less (i.e., 27.50% or less of cocoa debuttered and dry) . . . . . Per 100 kilograms, N	200 15†	—	
	With milk in a liquid condition, containing not more than 10% of cocoa (or 5% of debuttered and dry cocoa), and not more than 25% of sugar. Per 100 kilograms, N	—	18 50†	
	Other chocolate of all kinds . . . . . Per 100 kilograms, N	—	115 20††	
89.	Pepper . . . . .	450 00	312 00††	
100.	Pimento . . . . .	400 00	208 00††	
101.	Anonimus and cardamoms . . . . .	400 00	208 00††	
102.	Cinnamon . . . . .	400 00	208 00††	
103.	Cassia, Bengala . . . . .	400 00	208 00††	
104.	Nutmegs: In the shell . . . . .	400 00	208 00††	
	Other . . . . .	600 00	312 00††	
105.	Mace . . . . .	600 00	312 00††	
106.	Cloves . . . . .	800 00	208 00††	
107.	Vanilla . . . . .	800 00	116 00††	
108.	Tea . . . . .	400 00	208 00††	
109.	Tobacco, leaf or stalk:			
	For the régime (monopoly) . . . . .	Free	Free	
	For private account . . . . .	Prohibited	Prohibited	
	Manufactured:			
	For the régime (monopoly) . . . . .	Free	Free	
	For the personal use of the importer (not above 10 kilograms, allowed per consignor and per annum):			
	Cigars and cigarettes . . . . . Per 100 kilograms, N	18,000 00	18,000 00	
	Snuff and for chewing . . . . .	5,600 00	5,600 00	
	Levant, for smoking . . . . .	15,000 00	15,000 00	
	All other . . . . .	3,000 00	9,000 00	
	All other manufactured tobacco . . . . .	Prohibited	Prohibited	
[NOTE.—The quantities allowed to be imported by passengers for their own use free of duty are: 10 cigars or 25 cigarettes, or 10 grammes of tobacco; this privilege will not be extended to women & children.]				
	Tobacco juice (sauce Piquette) . . . . .	Prohibited	Prohibited	

(\*) Should the declarants, not being satisfied with the test made in the Customs laboratories, obtain a legal appraisal, such appraisal must be effected by chemists entered on the general list prescribed in Art. 9 of the Law of Jan. 11, 1882, and their decisions shall be rendered in accordance with Art. 1 of the Law of May 7, 1881.

† Not including the refining tax.

†† These articles only are considered the products of the French colonies which are imported directly.

‡ The benefit of the minimum tariff is reserved in favour of such products as shall be accompanied by proof of origin in the manner determined by the Customs Administration.

§ Not including the internal consumption duties, for which see end of tariff.

|| Including refining tax.

¶ Exclusive of the refining tax, 50 cts. per 100 kilograms.

‡ Without right of sale, under reserve of the Administration granting permission and on furnishing security for the payment, by way of fine, of a second import duty, should the above stipulations not be complied with.

§ Notwithstanding the provision of the present No. the Government may authorise by decree the importation of tobacco juice (pirats), at the rates fixed in No. 229, subject to the precautions being taken to prevent abuse. The expenses of denaturation, if any, are to be borne by the importer.

Tariff No.		DUTIES			Coefficient
		(Additional taxes and 1% included.)		Minimum Tariff Fr. c.	
		General Tariff Fr. c.			
IX.—VEGETABLE OILS AND JUICES.					
110.	Fixed oils, pure:				
	Olive oil, intended for the manufacture of soap..... Per 100 kilograms, G	10 00		5 00	
	Other..... " N	25 00		10 00†	
	Palm oil..... " G	1 00		1 00	
	Cocunut, <i>lauracum</i> , <i>oliva</i> and palm-kernel ( <i>palmita</i> ) oils. Per 100 kilograms, G	3 00		1 00	
	Castor and <i>purga</i> oils..... " G	7 50		5 00	
	Linseed oil..... " G	6 00		6 00	
	Cotton seed, sesame and earthnut oils intended for soap making. Per 100 kilograms, G	9 00		6 00	
	Cotton seed, sesame and earthnut oils intended for the manufacture of alimentary fat..... Per 100 kilograms, G	9 00		6 00	
	Cotton seed, sesame and earthnut oils, other..... Per 100 kilograms, N	18 00		12 00	
	Soya bean and maize oils intended for soap making..... Per 100 kilograms, G	9 00		6 00	
	Soya bean and maize oils, other..... Per 100 kilograms, N	25 00		15 00	
	Soya beans, sunflower seed and other oils, not specially mentioned, for the preparation of colours and varnish: Per 100 kilograms, N	12 00		6 00	
110b.	Oils, boiled or oxidized..... " "	60 00		20 00	
111.	Fixed oils, scented..... " "	100 00		80 00	
111b.	Alimentary vegetable fat..... " "	35 00		25 00	
112.	Volatile oils, or essence of rose..... " "	3,000 00		2,000 00†	
	Cinnamon rosa and ylang-ylang..... " "	1,000 00		500 00	
	Resinoids, anethol, eugenol, <i>safrol</i> , <i>isossafrol</i> , <i>terpineol</i> , <i>carbidol</i> ..... <i>ad val.</i>	30 %		15 %	
	<i>Santal</i> ..... " "	30 %		15 %	
	Menthol and thymol..... Per 100 kilograms, N	200 00		50 00	
	Natural essences with terpene extracted..... <i>ad val.</i>	30 %		15 %	
112b.	Synthetic perfumes, or artificial, pure or mixed with natural products, or essences..... <i>ad val.</i>	30 %		15 %	
	Vanillin and its derivatives..... " "	30 %		15 %	
But in no case less, as regards products with alcoholic base, than the customs duty on the alcohol, according to the proportion fixed by the Committee of Arts and Manufacturers.*					
113.	Vegetable wax of carnauba, myrica and other..... Per 100 kilograms, N	12 00		8 00	
114.	Gums, crude in the natural state, the produce of Europe, and exotic.....	Free		Free	
115.	Colat resin..... Per 100 kilograms, N	150 00		50 00	
	Other resins, amber or gums melted down, resinous products melted down or precipitated amber or copal, substitutes and all other resinous products artificially prepared..... Per 100 kilograms, N	60 00		20 00	
115b.	Tar..... " "	4 00		3 00	
115c.	Resin oils..... " "	12 00		12 00	
115d.	Resins and other resinous products, exotic (not including those of pine and fir).....	Free		Free	
116.	Essence of turpentine..... Per 100 kilograms, N	24 00		12 00	
117.	Balsams..... " G	10 00		10 00	
118.	Juices of a special kind:				
	Camphor, natural raw, and that known as <i>Formosa</i> and the like, in powder..... Per 100 kilograms, G	2 00		Free	
	Refined..... " "	2 00		6 00	
	Artificial or synthetic..... Per 100 kilograms, N	27 00		25 00	
119.	India-rubber, <i>balata</i> and gutta-percha, raw, or melted in lumps.....	Free		Free	
120.	Bird-lime.....	Free		Free	
121.	Manna..... Per 100 kilograms, G	8 00		8 00	
122.	Aloes..... " "	6 00		6 00	
123.	Opium..... " "	100 00		100 00	
124.	Liquorice-juice..... " "	20 00		10 00	
125.	Sarcocolla, kino, and other dried vegetable juices.....	Free		Free	

## X. VEGETABLE SUBSTANCES OF A MEDICINAL CHARACTER.

126.	Roots: of myrsinaceae and althea:		
	Fresh . . . . . Per 100 kilograms, N	25 00	15 00
	Dried . . . . .	40 00	25 00
	Other . . . . .	Free	Free
126b.	Herbs, flowers and leaves:		
	Flowers, of anemone, wallflower, lily, tulip, poppy, <i>rose de Provins</i> , pansies, camomile, elder:		

\* On condition of its being rendered unfit for human use at the expense of the importer under the supervision of Customs house officials.

† Per 100 kilograms, *gross*.

‡ The expense of the use of the factory being borne by the manufacturer.

§ These duties are charged on the total weights of the essences, and their respective rates in the cases of consignments in small receptacles, such as flasks, tubes, boxes &c.

¶ Subject to denaturing at the expense of the importer under prescribed conditions.

‡ Not including the internal tax on alcohol, as regards products containing alcohol.



# TABLE SUBSTANCES OF A MEDICINAL CHARACTER continued.

Tariff No.	Description	DUTIES (Additional taxes and 4% included).		Coefficient.
		General Tariff Fr. c.	Minimum Tariff Fr. c.	
	Astragalus, pine, myrica, sage, absinth, balm-mint, <i>melissa</i> , mint and hyssop, in leaves or bunches; mint in leaves or bunches; <i>basil</i> ; honey-basil ( <i>camphor</i> ), savory and sorrel, .....	60 00	40 00	
	Other .....	Free	Free	
126	Wells and barks: Cinnamon bark .....	Free	Free	
	Peeled of the orange and lemon and peels of other fruit of the same genus, .....	19 00	7 00	
	Other .....	Free	Free	
127	Fruits and seeds: .....	Free	Free	
	Elaeagnus, myrtle-berries and bilberries .....	150 00	100 00	
	Per 100 kilos, N .....	Free	Free	
	Cassia and tamarind .....	Free	Free	
	Other fruits and seeds not mentioned: .....	Free	Free	
	— <i>See</i> <i>condensed fruits and preserves with sugar</i> , according to kind Nos. 86 and 95.			

## XI.—Woods.

	Common woods: .....			
	Lace-wood, rough, not separated, with or without the bark, of any length, but with a circumference at the thickest end of more than 6 centimetres, .....	1 01	0 85	
	Per 100 kilos, G .....	1 50	1 00	
	Wood sawn or squared, 80 millimètres in thickness or above, .....	1 75	1 25	
	Per 100 kilos, G .....	2 50	1 75	
	Wood sawn or squared, with a thickness of above 35, but less than 80 millimètres .....	2 50	1 75	
	Per 100 kilos, G .....	1 25	0 75	
129	Planks (thicknesses) .....	2 00	1 50	
130	Stave wood (thicknesses) .....	2 50	1 75	
131	Spilates (thicknesses) .....	2 50	1 75	
132	Hoop wood and poles (thicknesses), manufactured .....	0 45	0 30	
	Per 100 kilos, G .....			
133	Perches, poles and staves, rough, of more than 1 metre 10 centimètres in length, and with a circumference at the thickest end of not more than 6 centimètres, .....	0 45	0 30	
	Per 100 kilos, G .....			
134	Woods, saturated, or having undergone any form of chemical preparation, .....			
	The duties on all saturated woods, or on those which have undergone any form of chemical preparation, shall be increased by 20%. (This increase shall not be levied on the surfaces of origin and for warehousing.)			
135	Cork, rough, rasped, or in planks .....	3 00	Free	
	Per 100 kilos, G .....			
136	Logs of 1 m. 10 c. in lengths or less, split in quarters or in round pieces, having a gross circumference at the thickest end of 60 centimètres; brush and fire wood: The same wood if imported directly from the forest by beasts of burden, and not by railway, canal or by sea .....	Free	Free	
	Other .....	0 20	0 20	
137	Wood, resins, in logs, with or without the bark, of no matter what diameter, with a maximum length of 2 m. 50 c. .....	0 03	0 02	
	Per 100 kilos, G .....	1 50	1 00	
138	Charcoal and charred wood .....			
139	Straw or wood of wood ( <i>paillis ou tuteurs</i> ) .....	1 50	1 00	
	Not dyed .....	1 50	1 00	
	Dyed .....	1 80	1 20	
140	All other common woods .....	Free	Free	
141	Exotic woods and box wood: .....			
	Cabinetmakers' wood: .....			
	In logs or sawn, more than 2 décimètres in thickness, of box-wood and mahogany .....	Free	Free	
	Sawn, 2 décimètres in thickness, or less, of cedar .....	Free	Free	
	Sawn, of 2 décimètres in thickness or less, of box-wood .....	1 50	1 00	
	Sawn, of 2 décimètres in thickness or less, of other woods, Per 100 kilos, G .....	1 50	1 00	

The Customs Administration shall have the faculty of determining, through the Advisory Committee of Arts and Manufactures, the mean density of each kind of wood and to levy the duties on this basis, after the cubic measurement has been converted into weight, and when the interested parties do not claim that the duty be levied on the actual weight.

\* Trees which have been squared at the thick end, and exclusively for the purpose of forming part of a raft, come under this category.

\* By "stave wood" is meant split wood which is destined exclusively for re-cupage or packing purposes. The duty fixed for stave wood is, however, exceptionally applicable to sawn chestnut staves clearly destined for the manufacture of casks.

\* Only strips and laths, cut, sawn or split, of a thickness not exceeding 1 centimètre, are included under this head.

\* By "hoop wood" is meant only prepared hoops, either in bundles or in pieces.

\* Rough woods intended for the manufacture of hoops are included in this number.

\* The proof being furnished to the Customs Administration of arrival of the wood in the paper pulp manufacturing, and that such wood is being worked.

The nature of the proof shall be determined by the Minister of Finance, on the advice of the Advisory Committee of Arts and Manufactures.

Tariff No.	Description	DUTIES (Additional taxes and 4% included).		Coefficient.
		General Tariff Fr. c.	Minimum Tariff Fr. c.	
142	Scented wood: .....	Free	Free	
143	Dye woods: in logs .....	Free	Free	
	Ground (taoulus) .....	Free	Free	

## XII.—FIBRES, SKINS, AND FRUITS FOR MANUFACTURING PURPOSES.

144	Cotton: Not ginned .....	Free	Free	
	Ginned ( <i>en masse</i> ): Unbleached .....	Free	Free	
	Washed, freed from grease, purified, bleached .....	7 50	5 00	
	Dyed .....	15 00	10 00	
	Carded, in sheets, gummel or not gummel: .....			
	Raw .....	22 50	15 00	
	Washed, freed from grease, purified, bleached .....	30 00	20 00	
	Per 100 kilos, N .....	37 50	25 00	
	Absorbent, even impregnated, or for pharmaceutical purposes: .....			
	Per 100 kilos, N .....	30 00	20 00	
145	Cotton waste .....			
	as cotton, according to kind .....			
	Cotton waste yarns, raw, bleached or dyed (which cannot be used as yarn), washed, freed from grease or bleached .....	Free	Free	
146	Flax, raw, huddled, combed, or as tow .....	Free	Free	
147	hemp: In the stem .....	Free	Free	
	Dressed, huddled, or as tow .....	Free	Free	
	Combed .....	15 00	10 00	
148	Jute: .....			
	Raw, in the fibre, huddled, twisted, or as tow .....	Free	Free	
	Combed .....	Free	Free	
149	Phormium tenax, abaca, alou, and other vegetable fibres not mentioned: .....			
	Raw, huddled, twisted, or skeins, or as tow .....	Free	Free	
	Combed .....	Free	Free	
150	Ramie or china grass .....	Free	Free	
151	Canes and reeds in the rough, dog grass, passava and istle .....	Free	Free	
	Esparto, cocoa fibre, even twisted .....	Free	Free	
152	Guava: Raw .....	4 00	3 00	
	Stripped .....	6 00	5 00	
	Canes and reeds, known as china rattans, for basket makers' use .....	6 00	5 00	
	Per 100 kilos, G .....			
153	Time bark for rope-making .....	Free	Free	
154	Cocoon shells and empty calasabases .....	Free	Free	
155	Hard seeds for carving .....	Free	Free	

## XIII.—DYES AND TANNING MATERIALS.

156	Madder, in the root, in powder, or in paste (in the straw) .....	Free	Free	
157	Turmeric: In the root .....	Free	Free	
	In powder .....	Free	Free	
158	Quercitron ("quercus tinctoria") .....	Free	Free	
159	Dye lichens for the fabrication of orchil .....	Free	Free	
160	Tan barks, ground or not .....	1 50	1 00	
	Per 100 kilos, G .....			
161	Sumach and fustic, bark, leaves, twigs or grounds .....	Free	Free	
162	Valonia and gall nuts, whole, broken or ground .....	Free	Free	
163	Saffron .....	16 00	1 00	
	Per 100 kilos, N .....			
164	Other roots, herbs, leaves, flowers, berries, seeds, fruit, or to be used for dyeing or for tanning .....	1 50	1 00	
	Per 100 kilos, G .....			

## XIV.—VARIOUS PRODUCTS AND WASTE SUBSTANCES.

165	Vegetables: .....			
	Fresh, imported during the normal period of production in France .....	15 00	6 00	
	Imported beyond the normal period of production in France: .....			
	Cucumbers and French beans, from 1 November to 1 June .....	20 00	12 00	
	Per 100 kilos, N .....			
	Tomatoes and melons, from 1 December to 1 July .....	20 00	12 00	
	Per 100 kilos, G .....			
	Spinach and asparagus, from 1 November to 1 May .....	20 00	12 00	
	Per 100 kilos, N .....			
	Green peas, from March to 1 June .....	20 00	12 00	
	Per 100 kilos, N .....			
	Salted or pickled .....	18 00	12 00	
	Preserved .....	24 00	16 00	
	Dried .....	30 00	20 00	
166	Cabbage for sauerkraut .....	3 00	2 00	
167	Truffles, fresh, dry, or pickled .....			
	Per 100 kilos, N .....	200 00	200 00	
168	Hops .....	30 00	35 00	
169	Lupuline of hops .....	240 00	160 00	

\* Per 100 kilos, gross.

\* In baled cotton pays separately the duty on isoform in the proportion of the latter which it contains.

\* Only the fibres which have received in non-European countries the taxation necessary for their transportation shall be considered as treated.

\* Not including the internal revenue tax for vegetables preserved in vinegar.

\* Including the weight of the receptacles forming the interior packing.

Tariff No.		DUTIES			Coefficient.
		((Additional taxes and 17 included).		Minimum	
		General	Tariff		
		Fr. c.	Fr. c.	Fr. c.	
161.	Wormwood ( <i>gromme</i> ) . . . . .	Per 100 kilogs. G			
162.	Beetroot . . . . .		0 10	0 10	
162bis.	" dried, whole, in sheels ( <i>coassees</i> ), in powder . . . . .	Per 100 kilogs. G	3 00	2 00	
163.	Chicory roots: Green . . . . .	" "	1 00	0 75	
	Dry, not roasted . . . . .	" "	1 00	3 00	
163b.	Beet-root, dried . . . . .	" "	3 00	2 00	
164.	Fodder, turf for litter and pulp of dried beetroot (where the dried pulp has more than 10% of sugar it pays duty under 162b) . . . . .	Per 100 kilogs. G	0 75	0 50	
164b.	Yeast: from distilleries . . . . .	" "	60 00	40 00	
	From breweries . . . . .	" "	Free	Free	
164c.	Broom corn straw . . . . .	Per 100 kilogs. G	6 00	3 00	
164d.	Corn straw, cleaned, bleached or dyed, with or without ears. . . . .	Per 100 kilogs. G	2 00	1 00	
165.	Straw, from any kind of cereal . . . . .	Per 100 kilogs. G	0 00	0 80	
166.	Oilseeds, <i>amarexas</i> and dregs ( <i>grignons</i> ) of olives, containing oil:				
	Less than 12 % . . . . .		Free	Free	
	From 12 % to 16 % . . . . .	Per 100 kilogs. G	0 75	—	
	Above 16 % . . . . .		1 50	—	
	<i>Amarexas</i> and dregs of olives above 16 % are dutiable as olive oil.				
166b.	Other cakes and dregs . . . . .		Free	Free	
167.	Bags, linen . . . . .		Free	Free	
168.	Cellulose pulp:				
	Treated by mechanical pressure, dry ..	Per 100 kilogs. G	1 50	1 00	
	Treated by mechanical pressure, moist	Per 100 kilogs. G	0 75	0 50	
	Treated chemically . . . . .	" "	2 50	2 00	
169.	Peat and turf for burning . . . . .	" "	Free	Free	
170.	Nursery and hot-house plants and shrubs:				
	Arum, amaryllideae, aralias, aspidistra, azaleae, begonias, bromeliaceae, cactaceae, cycadeae, cyclamen, crotons, dracaena, ferns, selaginella, marantia, ophiopogon, orchids, palms, pandanus, phormium . . . . .	Per 100 kilogs. G	5 00	3 00	
	Other (i.e. fruit trees, forest-trees, &c.) . . . . .		Free	Free	
170b.	Other vegetable products and waste thereof not otherwise specified . . . . .		Free	Free	

## XV.—BEVERAGES.

170c.	Mistelas or must of fresh grapes, fermentation of which has been stopped by means of alcohol, also called wines, fermentation of which has been stopped by means of alcohol. Duty of the must calculated on the degree of the areometer of such liquid freed from alcohol. . . . .			
171.	Fermented Beverages: Wines made exclusively from the fermentation of fresh grapes: Up to 12 degrees . . . . .	35 00	12 00	
	" From 12 1/2 degrees and upwards . . . . .	35 00	12 00	
	Per hectolitre of liquid for the first 12 degrees, and for every additional degree or fraction of degree an amount equal to the consumption duty on alcohol shall be exacted. †			
	Wines of a strength of from 12 to 15 degrees shall, for every tenth of a degree, be able to a Customs duty equal to one-tenth of the consumption tax on alcohol. ‡			
	Wines of a strength exceeding 15 degrees shall, for any fraction of degree, be liable to the duty on such additional degree. §			
172.	Vinegar, not perfumed: Up to 8 degrees acetic acid . . . . .	8 00	6 00	
	" Above 8 degrees acetic acid . . . . .	1 00	0 75	
	Excise-duty in addition: Vinegar, containing: Up to 8% of acetic acid . . . . .	—	5 00	
	" From 8% to 12% . . . . .	—	7 50	
	" 13% to 16% . . . . .	—	10 00	
	Acetic acid and rhubarb, containing: From 17% to 20% of acetic acid . . . . .	—	18 75	
	" From 21% to 40% of acetic acid . . . . .	—	25 00	
	" More than 40% . . . . .	—	52 50	
172b.	Cider and Perry: Up to 6 degrees, for each degree of alcohol and for each hectol. of liquid . . . . .	0 75	0 50	
	" Above 6 degrees . . . . .	—	Pay as alcohol †	

† In case of any question arising, the results arrived at by the laboratory attached to the Customs House Commission will be final.

‡ Mistelas other than those for the manufacture of vermouth, quinine wines and the like, are as regards the internal revenue taxes subject to the same *droits* as liquor or imitation wines.

§ Not including the excise duty or internal revenue tax. This tax on spirits and liquors of all kinds is 600 frs. per hectolitre of pure alcohol.

¶ When the difference between the declaration and Customs analysis does not exceed five-tenths of a degree, no proceedings will be taken against dealer. Duty to be paid on Customs analysis.

Tariff No.		DUTIES		Coefficient.
		General Tariff Fr. c.	Additional taxes and 4% included, Minimum Tariff Fr. c.	
172c.	Beer † (including the cask, gross weight) . . . . .	17 00	12 00	
	Per 100 kilogs.			
172d.	Mead . . . . .	20 00	20 00	
	per hectol. of liquid			
173.	Orange wine . . . . .		Pay as wine ‡	
173b.	Wines of raisins, and all other beverages not specified, per degree and per hectolitre, duty equal to the consumption tax but in no case can the duty per hectolitre on alcohol, of liquor be inferior to . . . . .	30 00	15 00	
174.	Distilled Beverages:—			
	Spirits:			
	Brandy (in bottles) † . . . . .	450 00	300 00	

## MINERAL SUBSTANCES.

XVI.—MARBLE, STONES, EARTHS, COMBUSTIBLE MATERIALS, &c.			
175.	Marble, statuary & other marble: Rough or squared .....	Free	Free.
	Sawn, 16 centimetres in thickness or more .....	Free	Free.
	Sawn, from 1 to 16 centimetres in thickness or more (exclusively) .....	2 50	1 50
	Sawn, less than 1 centimetres in thickness .....	5 50	3 50
	Sculptured, polished, moulded, or otherwise worked: Sculptured in chimney pieces, modern statuary, or otherwise .....	23 00	15 00
	" Moulded, turned .....	12 00	8 00
	Clocks, cups, inkstands, bosses, and other turners' articles not weighing more than 75 kilogs, each, to be used in some way as furniture .....	23 00	15 00
	Tiles, sawn, ground or polished on one surface .....	2 50	1 50
	All other .....	9 00	6 00
175b.	Alabaster: Rough or squared .....	Free	Free.
	Sawn, having a thickness of 16 centimetres or more .....	Free	Free.
	Sawn, having a thickness of less than 16 centimetres .....	4 00	2 50
	Sculptured, or otherwise worked, modern statuary .....	18 00	12 00
	Sculptured or otherwise worked, other .....	9 00	6 00
175c.	Precious stones, rough or cut .....	Free	Free.
175d.	Agates and similar stones: Rough .....	Free	Free.
	Wrought .....	18 00	15 00
175b.	Rock crystal: Rough .....	Free	Free.
	Wrought .....	Free	Free.

\* Not including the excise duty or internal revenue tax. This tax on spirits and liquors of all kinds is 600 frs. per hectolitre of pure alcohol.

† Including a surtax equivalent to the Excise duties levied on beer manufactured in France. Importers are obliged to declare the weight and volume of the consignment, and to produce the original invoices indicating the contents of the receptacles.

‡ Not including the internal revenue tax.

§ Provides that the importation of acid mineral waters is not authorized.

¶ *Estuaries* shall be dutiable as Marble when they are sawn to thicknesses of less than 4 centimetres, or are sculptured, polished, or otherwise moulded; and as stone, when they are rough, chiselled, or otherwise chiselled mouldings, cut or sawn in thicknesses of 4 centimetres or more.

\* Per 100 kilogs. *gross*.

Ys MARBLES, STONES, EARTHES, COMBUSTIBLE MATERIALS, &c.  
continued.

TAXES	Description	DUTIES		Coefficient
		(Additional taxes and 1% included.) General Tar. c.	Minimum Tariff Fr. c.	
175	Wares, including worked, sculptured, moulded or polished building stone &c.			
	Cut or sawn with a flat surface and having a thickness of :—			
	In centimetres or more.....	Free	Free	
	From 1 to 18 centimetres (exclusively).....			
	Per 100 kilograms, G	1 00	0 10	
	Less than 1 centimetre.....	2 00	0 80	
	Sculptured, moulded or polished :—			
	For chimney pieces, modern statuary or otherwise and marbles.....			
	Per 100 kilograms, N	15 00	10 00	
	Sculptured monuments, not sculptured.....			
	In porphyry, granite, Per 100 kilograms, G	3 00	6 00	
	Columns, capitals, cornices, entablatures, capitals, piers, bases, socles, buttresses, frames, casings, covers, of porphyry granite.....			
	Per 100 kilograms, G	5 00	6 00	
	Other.....			
	Moulded.....	4 00	5 00	
	Polished.....	4 00	1 00	
	Square slabs, sawn, ground or polished on one surface.....	2 50	1 50	
	Lithographic stones, rough, or shaped.....	Free	Free	
176	Plastic decoration (stucco) and mouldings of plaster, not coloured.....	1 00	2 00	
177	Marbles (toy) of stone.....	22 00	15 00	
178	Moulded.....	Free	Free	
179	Corundum in lumps.....	8 00	1 00	
180	Emery in powder.....	8 00	1 00	
181	Emery when applied on paper, or on tissue, crinoides or whetstones of emery, or emery in any other form.....			
	Per 100 kilograms, N	50 00	30 00	
182	Whetstones : Turkey stone ( <i>Pierre du Levant</i> ) and Arkansas stone for grinding and sharpening tools :—			
	Rough.....	Free	Free	
	Wrought, cut, polished, shaped.....			
	Per 100 kilograms, N	23 00	15 00	
183	Kaolin.....	0 50	0 35	
184	Alumina, in the rough.....	0 75	Free	
185	Stones and earths for artistic and manufacturing purposes not otherwise mentioned.....	Free	Free	
	Serpentine earths :—			
	In stones.....	Free	Free	
	Pulverized.....	0 75	0 25	
186	Lafusorial earth, or Kieselguhr.....	2 50	—	
187	Pumice stone : Rough, in lumps or pieces.....	Free	Free	
	Powdered.....	Free	Free	
188	Slates : For buildings, in the rough.....	Free	Free	
	Slabs, cut or sawn, rough or polished.....			
	Per 100 kilograms, G	4 50	3 00	
	Plain or framed, intended especially for writing or drawing.....	1 50	1 00	
189	Slates with frames of varnished or white wood, with abacus or with metal sheath (ignite) for the pencil.....	5 50	3 75	1 7
	Per 100 kilograms, N	30 00	60 00	1 7
190	Building materials :—			
	Bricks, solid or hollow, of all shapes and sizes, common, not glazed or enameled.....	0 25	0 15	
	Bricks, solid, of all shapes and sizes, fire pressed or glazed, or of bricks.....	0 60	0 40	
191	Tiles, common, not pressed and not for dovetailing.....	0 60	0 10	
192	Tiles, shaped ( <i>encaustiques</i> ) or for dovetailing ( <i>en emboîtement</i> ) and accessories for roofs : hollow common pottery for building purposes, not ornamented, such as stack pipes, soil pipes, chimney pots and cowlings.....			
	Per 100 kilograms, G	1 20	0 80	
193	Bricks, tiles, common pottery for building purposes, baked, of stoneware (grès).....	Dutiable stoneware according to kind, Nos. 339-341		
194	Stone for building purposes, rough.....	Free	Free	
195	Flaking stones of natural stone.....	0 30	0 20	
196	Stone broken up in pieces for road making.....	0 03	0 02	
197	Plaster.....	Free	Free	
198	Lime, common.....	Free	Free	
	hydraulic, in lumps or powder in which water may be added, in sacks or casks.....			
	Per 100 kilograms, G	0 30	0 20	

† *Scassines* shall be dutiable as Marble when they are sawn in thick  
nesses of less than 4 centimetres, or are sculptured, polished, or with  
polished or engravings; and as stone, when they are rough, chiselled, or with  
chiselled moldings, cut or sawn in thicknesses of 4 centimetres, or more.

\* Corundum in grains used in making grindstones is included in this category.

Bricks, tiles and other pottery for building, of common or fine earthenware, glazed, enamelled or coloured, are dutiable under No. 237.

Tariff No.	DUTIES (Additional taxes and 1% included)	General Tariff	Minimum Tariff	Over- tunes.
		Fr. c.	Fr. c.	
185. Cement, slow setting . . Per 100 kilograms, G		0 90	0 60	
" " quick setting . . . . . "		6 60	0 40	
185 <i>bis</i> . Pipes and other moulded articles made of ordinary cement or concrete ( <i>cra béton</i> ) . . . . .				
Per 100 kilograms, G	1 50		1 00	
Of reinforced concrete ( <i>ciment armé</i> ) . . . . .				
Per 100 kilograms, G	2 25		1 50	
186. Tiles of compressed cement :—				
Of one color . . . . . "	1 50		1 00	
Of several colors . . . . . "	3 00		2 00	
Mosaics . . . . . "	6 00		4 00	
186 <i>bis</i> . Slabs and tiles of xyoliths . . . . .	3 00		2 00	
187. All other builders' materials . . . . .	Free		Free	
188. Marl . . . . .	Free		Free	
188 <i>b</i> . Ice (frozen water) . . . . .	Free		Free	
189. Sulphur, not purified (including ore and pyrites, in pieces of various sizes) . . . . .	Free		Free	
Powdered, purified, refined, and flowers and sticks of . . . . .				
Per 100 kilograms, G	3 00		2 25	
190. Coal or coke . . . . .	0 12		0 12	
" " cinders . . . . .	0 12		0 25	
191. Graphite or plumbago . . . . .	Free		Free	
192. Coal tar (from the distillation of coal) . . . . .	Free		Free	
193. Bitumen, of all kinds . . . . .	Free		Free	
193 <i>bis</i> . Bitumen and asphalt . . . . .	Free		Free	
Rock and cement ( <i>mastic</i> ) . . . . .	Free		Free	
Tiles, paving blocks or slabs . . . . .				
Per 100 kilograms, G	1 50		1 00	
194. Mineral wax or ozokerite :—				
Raw . . . . .	12 00		10 00	
Refined . . . . .	50 00		40 00	
195. Jet . . . . .	Free		Free	
196. Yellow amber . . . . .	Free		Free	
197. Petroleum (see Law of 5th August, 1914, at end of tariff), schist, and other mineral illuminating oils :—				
Crude (1) (2) . . . . .	18 00		9 00	
or hectol. (1)	—		2 25	
Refined and essences of (?) . . . . .				
Per 100 kilograms, N	25 00		—	
or hectol. (1)	—		10 00	
198. Heavy oils and residue of petroleum and other mineral oils . . . . .	12 00		9 00	
199. Paraffin and <i>cire de lignite</i> . . . . .	45 00		30 00	
Vaseline . . . . .	42 00		28 00	
XVII.—METALS.				
200. Gold and platinum :				
Ore . . . . .	Free		Free	
Crude, in lumps, ingots, bars, dust, or broken pieces . . . . .	15 00		10 00	
Hammered, in leaves? . . . . .	1,125 00		750 00	
Wire-drawn, rolled, spun, roughed-down ( <i>dégratés</i> ) . . . . .				
of at least 5 millimètres thick, in bands of at least 1 millimètre thick, or in wire of at least 2 millimètres in diameter . . . . .	15 00		10 00	
All other . . . . .	750 00		500 00	
201. Silver : Ore . . . . .	Free		Free	
Crude, in lumps, ingots, bars, dust, or broken pieces . . . . .	1 50		1 00	
Per 100 kilograms, N				

## XVII.—METALS

† Per 100 k'logs, *gross*.

(1) All oils which do not contain more than 30 per cent. of illuminating matter and which, in the condition they are imported, are not fit for burning in ordinary lamps, shall be considered as crude. In calculating the illuminating matter contained in such oils, the illuminating matter shall be considered as not more than 30 per cent. of illuminating matter. Mineral oil containing illuminating oil. A public Administrative regulation, issued in accordance with the advice of the Advisory Committee of Art and Manufactures, will prescribe the manner in which this percentage shall be established. In cases where the declayers, contracting with the Government, are not scrupulous in observing the legal stipulations, such appointment shall be made by the chemists inscribed on the general list mentioned in Art. 9 of the Law of May 7, 1888. The Government shall be required in accordance with Art. 4 of the Law of May 7, 1888.

(4) The duty leviable by weight on crude petroleum may, on the application of the importers, be converted into a duty per hectolitre under the Minimum Tariff. Said duty shall be at the rate of frs. 7.20 per hectolitre.

(\*) The importation and sale of refined mineral oils, other than essences, whose flashing point is inferior to the limits fixed by the decree of May 9, 1873, and for oils of the second category, by the Ministerial ordinance of September 5, 1873, is prohibited. An Administrative regulation shall determine the method of applying this disposition.

(g) The duty per hectolitre is substituted by the duty of frs. 12.50 per 100 kilogs., which is only mentioned in the schedule annexed to the Law as basis for conversion.

According to the Convention with Romania, under the heading of rule mineral oils (No. 137) are to be admitted the distillates answering the following description: Blackish brown liquid not containing products soluble at less than 25% centrifuge and not burning in lamps of current use; specific gravity of the distillate at the temperature of 15° centigrade: above 0.920; paraffin or resinous 10% at least and 20% at most; specific gravity of sediment: after distillation by Regnault's apparatus up to 0.960 centigrade; 0.960 at least at the temperature of 15° centigrade; specific gravity of the distilled liquid, at the temperature of 15° centigrade 0.900.

§ Notwithstanding Art. 24 of the Law of May 16, 1863, the duties on gold or silver leaves shall be collected on the gross weight, including the inside wrappers.

Tariff No.		DUTIES (Additional taxes and 4% included).		Coefficient.	Tariff No.		DUTIES. (Additional taxes and 4% included).		Coefficient.		
		General Tariff. Fr. c.	Minimum Tariff. Fr. c.				General Tariff. Fr. c.	Minimum Tariff. Fr. c.			
	Hammered, in leaves. . . . .	Per 100 kilograms, N	1,000 00		208.	Iron called machine iron, of iron or steel					
	Wire-drawn, rolled, spun, roughed-down ( <i>dérossé</i> ), simply rolled, in bars of at least 5 millimètres thick, in bands of at least 1 millimètre thick, or in wire of at least 2 millimètres in diameter. . . . .	Per 100 kilograms, N	15 00	10 00		Per 100 kilograms, G	7 50	6 50			
	All other. . . . .		750 00	500 00	209.	Hoop iron or steel:					
202.	Goldsmith's dress. . . . .		Free	Free		Hot rolled of 1 millimètre or more in thickness. . . . .	Per 100 kilograms, G	9 75	6 50		
203.	Aluminium: Ore. . . . .		Free	Free	209b.	Cold rolled of a thickness of:					
	Ingot or scrap. . . . .	Per 100 kilograms, N	75 00	50 00		More than 1 millimètre. . . . .	N	12 00	8 00*		
	Rolled, forged or cast. . . . .		112 00	75 00		$\frac{5}{16}$ ths to 1 millimètre. . . . .		13 00	9 00*		
	Hammered in leaves. . . . .		300 00	200 00		$\frac{5}{16}$ ths to $\frac{1}{8}$ ths of a millimètre. . . . .		16 00	11 00		
	Wire. . . . .		150 00	100 00		Less than $\frac{1}{8}$ ths of a millimètre. . . . .	Per 100 kilograms, G	19 00	13 00		
	In powder. . . . .		200 00	150 00	210.	Flat sheet and plate iron or steel:					
204.	Iron ore. . . . .		Free	Free		Not cut and of a thickness of:					
205.	Cast iron (fonder):					More than 1 millimètre. Per 100 kilograms, N	10 50	7 00*			
	Poundry pick and targe pick iron containing less than 15 per cent. of manganese. . . . .	Per 100 kilograms, G	2 25	1 50		$\frac{5}{16}$ ths of a millimètre up to 1 millimètre. . . . .	Per 100 kilograms, N	13 50	9 00*		
	Spiegl iron containing 15 $\frac{1}{2}$ to 25 $\frac{1}{2}$ of manganese. . . . .	Per 100 kilograms, G	3 00	2 00		$\frac{1}{8}$ ths of a millimètre up to $\frac{5}{16}$ ths of a millimètre. . . . .	Per 100 kilograms, N	15 00	10 00*		
205a.	Ferro-manganese containing more than 23% and less than 90 % of manganese; ferro-silicon containing more than 5% and less than 20 % of silicon; rich silico-spiegl iron containing at least 29 % of silicon and of manganese. . . . .	Per 100 kilograms, G	5 25	3 50	3	Less than $\frac{1}{8}$ ths of a millimètre. . . . .	Per 100 kilograms, N	18 00	12 00		
	Ferro-silicon containing 20 % or more but less than 90 % of silicon. . . . .		7 50	5 00	1 9	Flat sheet and plate iron or steel, burnished ( <i>lustrées</i> ), cut or not, of a thickness of:					
	Ferro-chromium containing more than 10 % and less than 90 % of chromium. . . . .	Per 100 kilograms, N	12 00	8 00*		More than 1 millimètre. Per 100 kilograms, N	13 00	9 00*			
	Ferro-titanium containing more than 5 % and less than 90 % of titanium. . . . .	Per 100 kilograms, N	30 00	20 00		$\frac{5}{16}$ ths of a millimètre up to 1 millimètre. . . . .	Per 100 kilograms, N	17 00	11 00		
	Ferro-molybdenum containing more than 5 % and less than 90 % of molybdenum. . . . .	Per 100 kilograms, N	30 00	20 00		$\frac{1}{8}$ ths of a millimètre up to $\frac{5}{16}$ ths of a millimètre. . . . .	Per 100 kilograms, N	20 00	13 00		
	Ferro-tungsten containing more than 5 % and less than 90 % of tungsten. . . . .	Per 100 kilograms, N	30 00	20 00		Less than $\frac{1}{8}$ ths of a millimètre. . . . .	Per 100 kilogram, N	26 00	17 00		
	Ferro-vanadium containing more than 5 % of vanadium, and all other ferro-metallic alloys containing rare elements, other than those mentioned above: silicon, manganese, chromium, titanium, tungsten, molybdenum metals (90 % or more of these elements). . . . .	Per 100 kilograms, N	71 %	5 %		210b.	Flat sheets of nickel steel, cut or not. . . . .	Per 100 kilograms, N	20 00	20 00	
206.	Iron, crude, and crude steel in ingots. . . . .		6 75	4 50		210c.	Bands, hot rolled, called <i>large-plats</i> , more than 20 centimètres in breadth and more than 2 millimètres in thickness. . . . .	Per 100 kilograms, N	10 50	7 00*	
207.	Iron or steel, rolled or forged in blooms, billets or bars. . . . .	Per 100 kilograms, G	7 50	5 00			Of more than $\frac{5}{16}$ ths of a millimètre in thickness. . . . .	Per 100 kilograms, N	14 00	12 00 2	
207a.	Iron or steel rolled or forged in bars of 3 millimètres or less in their thickest parts, plain or ornate couplings, or in intermittent relief worked. . . . .	Per 100 kilograms, G	9 75	6 50			$\frac{5}{16}$ ths of a millimètre in thickness or covered with zinc or lead (except galvanized corrugated sheets):		15 00	13 00 2	
207b.	Fine steel for tools. . . . .	N	22 50	15 00	2 7		Of more than $\frac{5}{16}$ ths of a millimètre in thickness. . . . .	Per 100 kilograms, N	14 00	12 00 2	
207c.	Special steel† containing at least:						$\frac{5}{16}$ ths of a millimètre in thickness or covered with zinc or lead (except galvanized corrugated sheets):		15 00	13 00 2	
	0 5 % of nickel. . . . .	Per 100 kilograms, N	22 50	15 00	1 9		Of more than 2 millimètres in diameter. . . . .	Per 100 kilograms, N	10 50	7 00*	
	0 5 % to 0 6 % of chromium. . . . .	Per 100 kilograms, N	22 50	15 00	1 9		More than 1 and up to 2 millimètres in diameter. . . . .	Per 100 kilograms, N	15 00	10 00*	
	0 5 % to 0 6 % of tungsten. . . . .	Per 100 kilograms, N	22 50	15 00	1 9		More than $\frac{5}{16}$ ths of a millimètre and up to 1 millimètre. . . . .	Per 100 kilograms, N	18 00	12 00	
	0 2 % to 2 % of molybdenum. . . . .	Per 100 kilograms, N	22 50	15 00	1 9		$\frac{1}{8}$ ths or less of a millimètre in diameter. . . . .	Per 100 kilograms, N	30 00	20 00	
	0 1 % to 0 5 % of vanadium. . . . .	Per 100 kilograms, N	22 50	15 00	1 9		From 70 to 175 kilograms, of resistance per square millimètre section:				
	0 1 % to 0 5 % of titanium. . . . .	Per 100 kilograms, N	22 50	15 00	1 9		Of more than 2 millimètres in diameter. . . . .	Per 100 kilograms, N	16 00	10 00*	
207e.	Special steel, containing:						More than 1 and up to 2 millimètres in diameter. . . . .	Per 100 kilograms, N	20 00	13 00	
	More than 6 % of chromium. . . . .	Per 100 kilograms, N	75 00	50 00	1 9		More than $\frac{5}{16}$ ths of a millimètre up to 1 millimètre in diameter. . . . .	Per 100 kilograms, N	23 00	15 00	
	6 % of tungsten. . . . .	Per 100 kilograms, N	75 00	50 00	1 9		$\frac{1}{8}$ ths or less of a millimètre in diameter. . . . .	Per 100 kilograms, N	45 00	30 00	
	2 % of molybdenum. . . . .	Per 100 kilograms, N	75 00	50 00	1 9		More than 175 kilograms, of resistance per square millimètre section:				
	0 5 % of vanadium. . . . .	Per 100 kilograms, N	75 00	50 00	1 9		More than 2 millimètres in diameter. . . . .	Per 100 kilograms, N	25 00	17 00	
	0 5 % of titanium or all other rare elements. Per 100 kilograms, N		75 00	50 00	1 9		More than 1 up to 2 millimètres in diameter. . . . .	Per 100 kilograms, N	35 00	25 00	
							More than $\frac{5}{16}$ ths of a millimètre and up to 1 millimètre in diameter. . . . .	Per 100 kilograms, N	51 00	37 50	
							$\frac{1}{8}$ ths or less of a millimètre in diameter. . . . .	Per 100 kilograms, N	65 00	50 00	
							212b.	Shavings, cuttings from wire-drawing. . . . .	Per 100 kilograms, N	20 00	17 00
							213.	Rails of iron or of steel, ordinary. . . . .	Per 100 kilograms, G	9 00	6 00
								Rails of special steel, <i>etc.</i> , into the composition of which enters more than 0 2 % of manganese. . . . .	Per 100 kilograms, N	16 00	10 00*

† The duty on gold and silver hammered in leaves shall be levied on the weight of the leaves, plus the interior packing.

‡ The Customs authorities have the right to have the scraps (*déchets*) broken up and their character so altered as to prevent their use without further fusion.

§ The articles specified in No. 205 and 205a, the produce of the free zones of Haute-Savoie and Jura, may be imported into the Customs territory free of duty, provided that the primary materials, plant and combustible be the product of the zones, or French, or nationalized by the payment of the duties. The industry shall be subject to official supervision, the expense of which shall be borne by the manufacturers.

|| All metallurgical products coming under these categories, which can neither be rolled nor wrought, are to be considered as ferro-alloys.

¶ Per 100 kilograms, gross.

‡ Under this number are included only special steels containing only one of the most two of the above-mentioned elements, provided that in the latter case the amount of each of the two elements does not exceed the limits put on each one.

\* Hot-rolled hoop iron or steel less than 1 millimètre in thickness pays duty under 209b.

† Per 100 kilograms, gross.

## XVII.—METALS—continued.

Tariff No.	Description	DUTIES (Additional taxes and 4% included).		Coefficient.
		General Tariff Fr. c.	Minimum Tariff Fr. c.	
214.	Tires, wheels and wheel centres (centres de roues) of iron or steel for railway and tramway cars and carriages:			
	Rough ..... Per 100 kilograms, N	12 00	8 00*	2 6
	Worked ..... " "	15 00	10 00*	2 6
	For locomotives: ..			
	Rough ..... " "	12 00	8 00*	2 6
	Worked ..... " "	18 00	12 00	2 6
215.	Straight axles for railways and tramways, axes not specially mentioned of iron or steel:			
	Rough ..... Per 100 kilograms, N	12 00	8 00*	3
	Worked ..... " "	19 00	13 00	3
216.	Crank-axes for locomotives of iron or steel:			
	Rough ..... Per 100 kilograms, N	18 00	12 00	3
	Worked ..... " "	30 00	20 00	3
217.	Axles for automobiles of steel or iron:			
	Rough ..... Per 100 kilograms, N	24 00	16 00	3
	Worked ..... " "	33 00	22 00	3
218.	Iron filings and scales ..	Free	Free	
219.	Scrap iron and waste of old manufactures, only fit for re-smelting:			
	Of cast iron .. Per 100 kilograms, G	2 25	1 50	
	Of iron or of steel ..	1 10	0 75	
220.	Iron waste (fines), not more than 5 millimètres in thickness ..	Free	Free	
220.	Dross and scoria from furnaces ..	Free	Free	
221.	Copper pure or alloyed with zinc, tin, aluminium and manganese:			
	Copper ore and semi-products (roasted, regains, scoria) ..	Free	Free	
	Copper, converted, cast in rough lumps granulated, in ingots, slabs or bars ..	Free	Free	
	Copper alloyed with zinc, tin, aluminium or manganese, cast in rough lumps, ingots or slabs ..	Free	Free	
	Refined or hammered, in bars ..			
	Of all sections of which the largest diameter is 50 millimètres or more .. Per 100 kilograms, N	14 00	9 00*	2 4
	Of less than 50 millimètres .. Per 100 kilogram, N	15 00	10 00*	2 4
	Rolled or hammered in plates:			
	Of a thickness of $\frac{1}{16}$ ths of a millimètre and more .. Per 100 kilograms, N	18 00	12 00	2 3
	Less than $\frac{1}{16}$ th millimètre .. Per 100 kilogram, N	23 00	15 00	2 3
	In wire, polished or not, other than gilt, silvered or nickelled, of a diameter of: $\frac{1}{16}$ th millimètre or more .. Per 100 kilograms, N	18 00	12 00	2 3
	Less than $\frac{1}{16}$ th millimètre .. Per 100 kilogram, N	23 00	15 00	2 3
	Copper, gilt or silvered, in lumps, ingots, hammered, drawn, rolled, or spun on thread or on silk, bronze powder ..	150 00	100 00	
	Copper filings and fragments of old manufactures ..	Free	Free	
222.	Lead: Ores, wastes and slag of all kinds:			
	Containing less than 30% of lead ..	Free	Free	
	Containing 30% and more of lead .. Per 100 kilograms, G	2 50	1 25	
	In crutons, pigs, bars, or slabs:			
	Argentiferous containing 25 grammes and more of silver per 100 kilograms, of pig-lead .. Per 100 kilograms, G	3 00	2 50	
	Not argentiferous containing less than 25 grammes of silver per 100 kilograms, coming from countries where argentiferous lead is exempt from export duty. Per 100 kilograms, G	4 00	3 50	
	Of other origin ..	Same duties, increased by the export duty collected in the country of origin.		
	Alloyed with antimony, in lumps .. Per 100 kilograms, G	7 00	6 50	
	Hammered or rolled ..	7 00	6 50	2 6
	Fillings and fragments of old manufactures .. Per 100 kilograms, G	4 00	3 50	
	Tin: ..	Free	Free	
	In crude lumps, pigs, bars, or slabs, pure ..	Free	Free	
	Alloyed with antimony (Britannia metal) .. Per 100 kilograms, G	1 50	1 00	
	Pure or alloyed, hammered or rolled, or drawn in wire of any dimension and in leaves, weighing more than 500 grammes per square metre. Per 100 kilograms, N	5 00	6 00	
	In leaves weighing 500 grammes or less per square metre .. Per 100 kilograms, N	22 00	15 00	
	Fillings and fragments of old manufactures ..	Free	Free	
	Zinc: ..	Free	Free	
	In crude lumps, pigs, bars, or slabs ..	Free	Free	

\* Per 100 kilograms, gross.

\* Less than 50 millimètres (not gilt) for pigging or for the manufacture of bronze powder pay the duty applicable to copper gilt or silvered.

\* By application of this provision, non-argentiferous lead of Spanish origin is liable to a surtax of 1 fr. per 100 kilograms, in addition to the export duty.

Tariff No.	Description	DUTIES (Additional taxes and 4% included).		Coefficient.
		General Tariff Fr. c.	Minimum Tariff Fr. c.	
225.	Rolled ..... Per 100 kilograms, G			
	Fillings and fragments of old manufactures ..	Free	Free	
	Nickel: Ore ..	Free	Free	
	Produce of direct fusion (cast, matte, speiss) ..	Free	Free	
	Refined, in ingots or crude lumps ..	Free	Free	
	Pure, hammered, in bars, rolled .. Per 100 kilograms, N	15 00	10 00	
	Wire, pure:			
	Of 1 mm. or more in thickness .. Per 100 kilograms, N	23 00	15 00	
	Of less than 1 mm. in thickness .. Per 100 kilogram, N	27 00	18 00	
	Alloyed with copper, with or without zinc, in ingots or in crude lumps .. Per 100 kilograms, N	12 00	7 50*	
	Alloyed with copper, with or without zinc, hammered, rolled, Per 100 kilograms, N	26 00	17 50	
	Wire alloyed with copper, with or without zinc: Of 1 mm. or more in thickness .. Per 100 kilograms, N	27 00	18 00	
	Of less than 1 mm. in thickness .. Per 100 kilograms, N	30 00	20 00	
226.	Mercury, native (quicksilver) ..	Free	Free	
227.	Antimony: Ore ..	Free	Free	
	Dry ore, smelted ..	Free	Free	
	Metallic or regulus .. Per 100 kilograms, G	6 00	6 00	
228.	Arsenic: Ore ..	Free	Free	
	Metallic ..	Free	Free	
229.	Cadmium, crude ..	Free	Free	
230.	Bismuth (certain de glace) ..	Free	Free	
231.	Peroxide of manganese ..	Free	Free	
232.	Cobalt, ore ..	Free	Free	
233.	Gres not mentioned ..	Free	Free	

## MANUFACTURES.

## XVIII.—CHEMICAL PRODUCTS.

234.	Bromine, liquid.....	Per 100 kilograms, N	103 00	200 00	
234bis.	Bromides of: Ammonium, barium, calcium, potassium, sodium and strontium.....	Per 100 kilograms, N	400 00	200 00*	3
	Ethyl, ethylene and methyl.....	Per 100 kilograms, N	600 00	300 00	
	Other.....	ad val.	30%	15%	
234c.	Bromoform.....	Per 100 kilograms, N	600 00	300 00	
	Fluorides, other than of antimony and sodium, of precious metals and of rare earths.....	Per 100 kilograms, N	60 00	20 00	2 7
	Of sodium.....	"	50 00	20 00	
235.	Iodine, crude.....	"	800 00	400 00	1 2
	Refined (sublimated).....	"	800 00	500 00	
236.	Iodides and iodoforms:				
	Iodides of: Ammonium, lithium, potassium, sodium, strontium.....	Per 100 kilograms, N	800 00	400 00	
	Ethyl and methyl.....	"	1,200 00	600 00	
	Other.....	ad val.	30%	15%	
	Iodoform.....	Per 100 kilograms, N	1,000 00	500 00	
237.	Phosphorus: White.....	"	50 00	25 00	
	Red.....	"	150 00	75 00	
238.	Acids: Acetic:				
	Containing less than 10 per cent. of acid crystallisable.....	Per 100 kilograms, G	15 00	5 00	3
	Containing from 10 per cent. to 80 per cent. of acid crystallisable.....				
	Containing more than 80 per cent. of acid crystallisable.....	Per 100 kilograms, N	30 00	10 00*	3
	Arsenous.....	G	5 00	20 00	3
	Natural boric acid from Tuscany, containing 15% and more of impure matter.....		Free	Free	
	Other boric acid.....	Per 100 kilograms, N	24 00	12 00	
	Carbonic liquid.....	"	30 00*	10 00*	
	Hydrochloric:				
	Ordinary.....	G	1 50*	0 50*	
	Commercially pure.....	"	7 50*	2 50*	
	Chloric:				
	Fluid (fume vapor, natural or concentrated).....	Per 100 kilograms, N	20 00	Free	
	Crystallised.....	"	100 00	50 00	
	Hydrofluoric.....	"	15 00	15 00	3
	Galic, crystallised.....	"	24 00	120 00	
	Hydrothiosulfic.....	Per 100 kilograms, G	6 00	4 00	3
	Nitric:				
	Less than 81% of monohydrate.....	Per 100 kilograms, G	3 00	1 00	
	81% and more of monohydrate.....	Per 100 kilograms, N	12 00	4 00*	
	Commercially pure.....	"	24 00	8 00*	

1 Per 100 kilograms, gross.

2 Not including the internal revenue tax on the alcohol employed in the manufacture of iodoforms.

3 These acids must have been treated in such a way as to render them unfit to be made into vinegar.

4 An internal consumption duty of 1 fr. per kilo. of acid is levied on liquid carbonic acid in cylinders or tubes for the preparation of aerated beverages. A consumption duty of 2 cents per 10 grammes (or fractions thereof) of acid impure is also levied on liquid carbonic acid contained in capsules or other mail recipients in such quantity as is requisite for the aeration of a single bottle or siphon of water.

5 Including tax to cover expenses of supervision of the manufacturers of soda.

DUTIES (Additional taxes and 4% included).					DUTIES (Additional taxes and 4% included).					
Tariff No.		General Tariff Fr. c.	Minimum Tariff Fr. c.	Coefficient.	Tariff No.		General Tariff Fr. c.	Minimum Tariff Fr. c.	Coefficient.	
	Oleic, of animal origin, other than fish fats .....	Per 100 kilograms, G	9 00	2 00		be of a uniform and invariable net weight of 50, 75 or 100 kilograms. Exemption will be made in favour of small quantities, the weight of which does not exceed 25 kilograms.				
	Oleic acids will be admitted free only in quantities which remain liquid at a temperature of 20 degrees (including oleic acid containing stearic or palmitic acid, but to be classed under stearic acid for such quantity of solid stearic acid as can be extracted therefrom by filtration and compression)					Salt for exportation is, however, exempted from this provision as to weight.				
	Oxalic .....	Per 100 kilograms, N	25 00	12 50	252	Salts of ammonia:—				
	Phosphoric .....	"	60 00	30 00		Hydrochlorate (sal ammoniac), crude <sup>1</sup> .....	16 00	8 00		
	Stearic .....	"	27 00	9 00		Hydrochlorate (sal ammoniac), refined or commercially pure <sup>2</sup> .....	24 00	12 00		
	Sulphuric .....	"	1 50	Free		Sulphate of ammonia, crude ..	8 00	Free		
	From 65% to 81% of SO <sub>3</sub> ..	G	3 00	0 25		" refined or commercially pure ..	12 00	4 00		
	81% and over ..	"	5 00	1 50		All other, crude ..	15 00	8 00		
	Commercially pure ..	"	8 00	4 00		" refined or commercially pure ..	16 00	8 00		
	Tannic or tannin in any form ..	Per 100 kilograms, N	200 00	100 00	252½	Nicotine, non-alcoholic solutions of nicotine, and non-alcoholic solutions of nicotine salts ..	6 50	0 25		
	Tartaric .....	"	24 00	12 00		253. Hydrated salts of cobalt (40% of water at the least) ..	800 00	150 00		
	Formic and lactic ..	"	50 00	16 00		Other salts of cobalt ..	1 050 00	325 00		
	Containing 60% or less by weight of free acid ..	Per 100 kilograms, N	200 00	100 00	254	Silver compounds ..	1 800 00	930 00		
	Containing more than 60% by weight of free acid ..	"	18 00	6 00	255	Chlorides of ..	40 00	30 00		
	Decomposed oleic containing more than 2% and less than 15% of fatty matter not decomposed ..	Per 100 kilograms, N	9 00	3 00	255½	Sulphate of lead, ground ..	10%, plus 5%, plus frs. 2 40 frs. 2 00			
238b.	Extracts of gallnuts, of samac, of chestnut wood and other tannic juices, liquid or solid, extracted from plants ..	Per 100 kilograms, G	11 00	5 50		Sulphate of lead, artificial ..	25%, plus 13%, plus frs. 2 40 frs. 2 00			
	Extracts of quercuol:—	"	12 00	4 50		Salts of lead, other ..	10%, plus 5%, plus frs. 2 40 frs. 2 00			
	Solid ..	"	11 00	5 50	256.	Acetate of ..	Per 100 kilograms, N	20 00	10 00	
	Liquid ..	"	12 00	4 50		Copper, crude ..	30 00	14 50		
239.	Oxides: Of cobalt:—	"	Free	Free		Refined in powder ..	40 00	21 00		
	Impure, residues from the treatment of silver-bearing ores, containing less than 5% of cobalt ..	"	700 00	350 00		Of iron: Liquid ..	20 00	10 00		
	Other oxides of cobalt (including zaffre and saffet) ..	Per 100 kilograms, N	50 00	20 00		Concentrated ..	20 00	10 00		
	Of chromium ..	"	30%	15%		Of lead ..	20 00	9 50		
	Of tin (metastannic acid) ..	"	Free	Free		Of potash ..	45 00	22 00		
	" brown ..	ad val.	60 00	20 00		Soda: Anhydrous ..	12 00	6 00		
	Of copper (in flakes) ..	"	Free	Free		Crystallised or hydrated ..	10 00	5 00		
	Of iron ..	"	Free	Free	257.	Alcohol: Anylic alcohol ..	25 00	12 50		
	Residues of pyrites in fragments ..	"	Free	Free	257½	Methyl alcohol or wood spirit ..	25 00	11 50		
	Rendered alkaline for gas purification purposes ..	Per 100 kilograms, G	4 00	2 00		" rectified ..	50 00	25 00		
	Of lead ..	"	6 00	3 00		The French Finance Law of 30th March, 1902, provides <i>inter alia</i> , that all alcohol denaturated according to the general formula shall receive an allowance of 9 frs. per hectolitre of pure alcohol.				
	Minimum ..	N	20 00	8 00		Products with a basis of "industrial alcohol" ( <i>i.e.</i> , products in the manufacture of which alcohol other than that of wine, cider, perry, less, less, junia, or fruits has been used) whether produced in French colonies or in foreign countries, are to be subject on importation to the manufacturing tax ("droit de fabrication") on denaturated spirits, amounting to 0 frs. 80 cts. per hectolitre of absolute alcohol used. The tax is leviable in addition to the import proper.				
	Litharge ..	G	20 00	8 00		257½.	Aldehyde, formic:—			
	Of mine-orange and other oxides ..	Per 100 kilograms, N	18 00	6 00		In solution, called <i>formol</i> , containing at most 10% of aldehyde formic ..	50 00	25 00		
	Of uranium ..	"	700 00	350 00		Per 100 kilograms, N				
	Of zinc ..	"	10 00	5 00		In a trioxymethylene state or other polymers of a greater concentration than formal ..	120 00	60 00		
239b.	Perchlorate of barium ..	G	20 00	10 00		258.	Alumina, anhydrous ..	40 00	20 00	
240.	Ordinary ammonia (volatile alkali) ..	Per 100 kilograms, G	6 00	3 00		259.	Alumina alum and potash alum ..	8 00	4 00	
	" commercially pure ..	"	18 00	6 00		Per 100 kilograms, G				
241.	Magnesium, calcined ..	"	75 00	25 00		259b.	Alumina, calcined or ground ..	1 50	1 20	
242.	Caustic potash ..	G	8 00	2 50			Hydrate of alumina ..	22 00	11 50	
243.	Carbonate of potash ..	"	3 00	0 70		260.	Arsenate: Of potash ..	25 00	12 00	
244.	Salts of betroot ..	"	Free	Free			Of soda ..	20 00	10 00	
245.	Soda of varech (kelp) ..	"	Free	Free		261.	Borax: Crude, natural or artificial ..	Free	Free	
246.	Caustic soda ..	Per 100 kilograms, G	8 00	6 50			Refined or half refined ..	15 00	8 00	
247.	Soda, natural or artificial (carbonate of soda): Crude <sup>3</sup> ..	Per 100 kilograms, G	2 85	1 90		262.	Carbide of lead (white lead) ..	16 00	9 00	
248.	Refined, not containing more than 33% of pure carbonate <sup>4</sup> ..	Per 100 kilograms, G	2 85	1 90			Of magnesium ..	30 00	10 00	
249.	Others <sup>5</sup> ..	"	6 15	4 10		262½.	Carbide of calcium ..	12 00	6 00	
250.	Salts of soda, n. o. s. <sup>6</sup> ..	"	2 30	1 90		263.	Citrate of lime ..	20 00	Free	
	Nitrate of soda ..	"	6 00	5 20			Per 100 kilograms, gross ..			
	Hypochlorite of soda ..	"	5 00	4 35			Including tax to cover expenses of supervision of the manufacturer's of soda.			
	Phosphate of soda ..	"	18 00	6 00			Notwithstanding the provision of No. 109, the Government may authorize by decree the importation of tobacco juice or snuff at the rates given in No. 229, subject to proper regulations to prevent abuse. In case of denaturation, the expense thereof shall be borne by the importer.			
	Sulphate of soda ..	"	10 00	4 50			The industry is supervised, and expenses of supervision are to be borne by the manufacturers.			
	Less than 35% of anhydride ..	Per 100 kilograms, G	9 00	4 50						
	35% and more of anhydride ..	"	15 00	7 20						
251.	Sea salt, brine, rock salt:—	Per 100 kilograms, N	2 40	2 40						
	Crude or refined, other than white ..	"	3 30	3 30						
	Refined, white ..	"	2 40	2 40						
	Note. Article 37 of the Finance Law for 1902 provides: that all bases of salt presented for verification at a Customs House or office of indirect taxes must									

<sup>1</sup> Not including the internal revenue tax.

<sup>2</sup> This duty applies to tannins prepared with water, alcohol, or ether.

<sup>3</sup> Per 100 kilograms, gross.

<sup>4</sup> Including tax to cover expenses of supervision of the manufacturer's of soda.

<sup>5</sup> H. Tronchaut of soda in powder, including the alcohol denaturing tax, on the basis of litre 0.500 of alcohol per kilo. of product, comes under 250.

## VIII. CHEMICAL PRODUCTS continued.

Tariff No.		DUTIES (Additional taxes and 4% included).		Coefficient.	Tariff No.		DUTIES (Additional taxes and 4% included).		Coefficient.	
		General Tariff Fr. c.	Minimum Tariff Fr. c.				General Tariff Fr. c.	Minimum Tariff Fr. c.		
264.	Chlorate :					Metasulphite or pyrosulphite of soda				
	Of potash* . . . . . Per 100 kilogs. N	38 00	32 00	3		Per 100 kilogs. N	15 00	7 20 <sup>1</sup>		
	Of soda, of baryta, and other* . . . . . Per 100 kilogs. N	40 00	20 00	3		Sulphite and bisulphite of lime . . . . .	7 00	3 60		
	Perchlorate of ammonia . . . . .	40 00 <sup>2</sup>	20 00 <sup>2</sup>		275b.	Sulphite, bisulphite, or metasulphite of potash . . . . . Per 100 kilogs. N	20 00	10 00 <sup>2</sup>		
264b.	Permanganate of potash . . . . .	70 00	35 00		275c.	Hyposulphite of soda* : . . . . .				
265.	Chloride :					Less than 65% of anhydride . . . . .	8 00	3 60		
	Of aluminium . . . . .	60 00	20 00	2		65% and more of anhydride . . . . .	15 00	7 20 <sup>1</sup>		
	Of lime* . . . . .	8 00	3 50		277.	Sulphuret :				
	Of magnesium* . . . . .	12 00	4 00			Natural sulphide of arsenic . . . . .	6 00	3 00	3	
	Of potassium . . . . .	6 1 50	Free			Pure pharmaceutical sulphide of arsenic <i>ad val.</i>	30%	15%		
265b.	Chlorine, liquefied . . . . .	N	36 00	12 00		Of mercury : . . . . .				
266.	Chromate : Of lead . . . . .	40 00	18 50	2 5		Natural (ore of mercury) . . . . .	Free	Free		
266b.	Of potash of soda . . . . .	30 00	10 00			Artificial, not pulverised . . . . .	62 00	31 00	3	
266b.	Ether, acetic or sulphuric, to any degree of strength (oxide of ethyl)* . . . . .					Artificial, pulverised (vermillion) . . . . .	121 00	62 00	3	
	Per 100 kilogs. N	80 00	40 00			Of zinc . . . . .	G	25 00	10 00	3
266c.	Chloroform* . . . . .	150 00	75 00		278.	Tartrate of potash, and double tartrate of potash and of soda (including lees of wine, pure tartar, tartar crystals, neutral tartrate of potassium) . . . . .				
266d.	Collodion* containing . . . . .					Crude tartar . . . . .	Free	Free		
	Up to 10% of soluble cellulose . . . . .	120 00	10 00			Other . . . . .	Free	Free		
	More than 10% of soluble cellulose . . . . .	120 00	40 00		279.	Ferrate of potash : . . . . .				
	per kilo. . . . . plus frs. 12					Yellow . . . . . Per 100 kilogs. N	40 00	20 00	3	
	for each kilo. of cel- . . . . . plus frs. 4					Red . . . . .	60 00	30 00	3	
	lulose in excess of . . . . . 10% . . . . . 10% . . . . .				279b.	Superphosphate of lime . . . . .	Free	Free		
	10% . . . . . 10% . . . . .				279c.	Cocaine, crude . . . . .	Free	Free		
267.	Glycerine : Crude . . . . .	30 00	10 00		280.	1° Chemical products obtained from coal tar obtained directly from the distillation of coal tar (coal oil, coal essence, benzene carbides, benzene, benzol, toluene, xylene), heavy oil, naphthalene, anthracene, phenic acid or phenol, or carbolic acid, &c. (not giving on distillation any fraction containing more than 60% of one of the isomers) . . . . .	5 00	Free		
268.	Mineral kerases, liver of antimony, mineral crocus, and other oxides and salts of antimony, with the exception of tartar emetic* . . . . .	30 00	25 00			Heavy oils (products distilling below 200° C.) . . . . . Per 100 kilogs. G	5 00	Free		
	Fluoride of antimony . . . . .	30 00	25 00			Benzols (products distilling below 180° C.) . . . . .				
	Lactate of antimony . . . . .	50 00	25 00			For motors and combustion . . . . .	5 00	Free <sup>1</sup>		
	Oxide of antimony . . . . .	50 00	25 00			For industrial manufacture . . . . .	5 00	Free		
	Sulphides of antimony : Liver of antimony, mineral crocus, non-pharmaceutical mineral kerases* . . . . . <i>ad val.</i>	10%	5%		2° Chemical products derived from products of the distillation of coal : . . . . .					
	Pharmaceutical mineral kerases . . . . .	20%	10%			Halogen, nitrogen and sulphonic derivatives of benzene and naphthalene carbides : . . . . .				
269.	Lactate of iron . . . . .	80 00	43 00	2 5		2° Nitrobenzine (essence of mirbane), crude nitrotoluene, mononitro-naphthalenes, sulphonic deriva-tives of benzene, toluene, xylene, naphthalene and their salts . . . . .				
269b.	Lactate of lime . . . . .	30 00	15 00			Per 100 kilogs. N	30 00	15 00		
	Lactates of manganese, strontium, soda and zinc . . . . .	200 00	100 00			Dinitrobenzine, pure orthonitro- toluene, dinitrobenzene, trinitro- toluene, dinitronaphthalene, nitro- naphthalene and sulphonic acids and their salts . . . . . Per 100 kilogs. N	50 00	25 00		
	Lactates, other . . . . . <i>ad val.</i>	30%	15%			Monochlorobenzene, dichlorobenzene, para and ortho-chloronitrobenzene, chlorodinitrobenzene . . . . .				
269c.	Formic acid and formiates . . . . .	30 00	15 00	1 1		Per 100 kilogs. N	30 00	40 00		
	Transformed . . . . .	Free	Free			(Chloride of benzyl) . . . . .	100 00	50 00		
270.	Nitrate : Of potash, natural . . . . .	Free	Free			Paranitrotoluene, orthosulphonic paranitrotoluene, disulphonic di- nitrotoluene and their salts . . . . .				
	Of soda . . . . .	6 00	2 00			Per 100 kilogs. N	100 00	50 00		
	Of lime and calcic cyanamide . . . . .	Free	Free			Dinitroxydisulphonate of sodium, trinitrochlorobenzene . . . . .	160 00	80 00		
270b.	Nitrate of thorium, of cerium and other rare vegetable salts . . . . .	1,200 00	800 00	2 6		Per 100 kilogs. N	200 00	100 00		
271.	Oxalate of potash (salt of sorrel) . . . . .	25 00	12 50			Parabromonitrobenzol . . . . .	200 00	100 00		
271b.	Pyrobenzine : Of lead . . . . .	9 50	5 10			Benzyl cyanide . . . . .	200 00	100 00		
	Of lime . . . . .	9 00	3 00	3		Phenols derived from naphthalene or benzoic carbides, and substituted halogen, sulphated, nitrogen or anilic derivatives : . . . . .				
271c.	Acetone . . . . .	50 00	20 00	3		Pure phenol, cresols, including more than 60% of one of the isomers . . . . . Per 100 kilogs. N	40 00	20 00		
272.	Silicate of soda or potash : . . . . .					Parachlorophenol . . . . .	40 00	40 00		
	Anhydrous* . . . . .	10 00	4 25			Alpha and beta-naphthols, their sulphonic derivatives and their salts . . . . .	60 00	30 00		
	Crystalline* . . . . .	10 00	4 25			Per 100 kilogs. N	60 00	30 00		
	Hydrate* . . . . .	5 00	2 10			Per 100 kilogs. G	8 00	3 60		
273.	Sulphates : Of alumina : at less than 15% . . . . .	10 00	3 50			Less than 55% of anhydride . . . . .	8 00	3 60		
	Per 100 kilogs. G	18 00	6 00			55% of anhydride and more . . . . .	15 00	7 20 <sup>1</sup>		
	Of copper . . . . .	8 00	4 00			Liquide bisulphite of soda . . . . .	G	8 00	3 60	
	Of iron . . . . .	2 00	0 00							
	Double, of iron or of copper . . . . .	5 00	2 40							
	Of magnesium (Epsom salts) . . . . .	6 00	3 00							
	Of potash . . . . .	2 00	Free							
	Of soda : . . . . .									
	Pure, anhydrous, containing naturally not more than 25% of salt* . . . . .	6 00	2 20							
	Pure, anhydrous, containing naturally not more than 25% of salt . . . . .	13 50	9 00 <sup>1</sup>							
	Pure, crystallised or hydrate (Glauber salts)* . . . . . Per 100 kilogs. G	5 00	1 10							
	Impure, anhydrous, containing naturally not more than 25% of salt* . . . . .	6 00	2 20							
	Impure, anhydrous, containing naturally more than 25% of salt* . . . . .	12 35	8 25 <sup>1</sup>							
	Impure, crystallised or hydrate (Glauber salts)* . . . . . Per 100 kilogs. G	3 00	1 10							
	Of zinc . . . . .	6 00	2 00	3						
274.	Sulphate and other salts of quinine . . . . .	2,000 00	1,500 00							
275.	Sulphate of soda* : . . . . .									
	Less than 55% of anhydride . . . . .	8 00	3 60							
	55% of anhydride and more . . . . .	15 00	7 20 <sup>1</sup>							
	Liquide bisulphite of soda . . . . .	G	8 00	3 60						

\* Including tax to cover expenses of supervision of the manufactures of soda.

† Not including the internal revenue tax

: Per 100 kilogs. *gross*.

\* Including tax to cover expenses of supervision of the manufactures of soda.

† A duty of frs. 2 20 will be applied in two years.

\* Products included in this paragraph are at present also subject to the alcohol denaturation tax and to the internal revenue tax on alcohol (if ethyl alcohol enters into their composition).

\* Products included in this paragraph are at present also subject to the alcohol denaturation tax and to the internal revenue tax on alcohol (if ethyl alcohol enters into their composition).

Description.	DUTIES (Additional taxes and 4% included).		Coefficient.	Tariff No.	Description.	DUTIES (Additional taxes and 4% included).		Coefficient.
	General Tariff Fr. c.	Minimum Tariff Fr. c.				General Tariff Fr. c.	Minimum Tariff Fr. c.	
Mononitrophenols, dinitrophenols, trinitrophenols (picric acid), tri- nitroxytol, .... Per 100 kilograms, N	80 00	40 00			Methylacetanilide, . . . Per 100 kilograms, N	200 00	100 00	
Orthonitroanisole, anisole, .... Per 100 kilograms, N	180 00	90 00			Paranitroacetanilide	200 00	100 00	
Sulphonate dinitrophenol, picramic acid and their para and meta cresol salts, pure, and their nitro- gen and sulphonic derivatives, phenetol, chloronitrophenol, .... Per 100 kilograms, N	100 00	50 00			Amines derived from benzenic and naphthalenic carbides, their salts and their halogen, nitrogen, hydroxy, sulphonic, alkyl and acetyl substitu- tion derivatives:			
Resorcinol, ....	120 00	60 00			Aniline, its salts and sulphonic derivatives; crude toluidine, ortho- toluidine, its salts and sulphonic derivatives, .... Per 100 kilograms, N	50 00	25 00	
Ortho and para-nitrophenol, and their nitrogen, halogen and sulphonic substitution deriva- tives; dianilinoaniline, di- nitrochloranilophenol and their sulphonic derivatives; dioxynaph- thalene, their sulphonic deriva- tives and their salts; anilino- naphthols, their sulphonic deriva- tives and their salts, .... Per 100 kilograms, N	140 00	70 00			Betanaphthylamine and its salts, . . Per 100 kilograms, N	60 00	30 00	
* Halogen, nitrogen, acetyl, phenyl and alkyl derivatives of the dioxynaphthalenes, of the anilino- naphthols and of their sulphonic derivatives, .... Per 100 kilograms, N	180 00	90 00			Paratoluidine and its sulphonic derivatives, mono and di-methyl- anilines, paratoluidine, xyl- olines, eumidine, diphenylamine, ditolylamine, . . . Per 100 kilograms, N	80 00	40 00	
Meta amidophenol, meta amido- paracresol and their alkyl deriva- tives, hydroquinone, .... Per 100 kilograms, N	200 00	100 00			Mono and di-ethylamines, ethyl and methyl-orthotoluidines, benzyl aniline, benzylorthotoluidines, chlorine derivatives of aniline and their sulphonic derivatives, chlorine and sulphonic derivatives of para- nitraniline, paratoluidine and its sulphonic derivatives			
Pyrogallol (pyrogallie acid), .... Per 100 kilograms, N	300 00	150 00			Per 100 kilograms, N	100 00	50 00	
Sulphate of monomethylpara- amidophenol, . . . Per 100 kilograms, N	600 00	300 00			Paranitro orthotoluidine and its sulphonic derivatives, phenylethyl- amine, sulphonic derivatives of alpha and beta-naphthylamine and their salts other than naph- thalenic acid; nitrogen and sul- phonic derivatives of diphenylamine and of ditolylamine, metaphenyl- ene-diamine, metatolylene-dia- mine and their sulphonic derivatives			
Naphthol B, medicinal, .... Per 100 kilograms, N	100 00	50 00			Per 100 kilograms, N	100 00	50 00	
Acetylpara- and lophenol, .... Per 100 kilograms, N	200 00	100 00			Benzidine, its salts and sulphonic derivatives; sulphonated benzidine, toluidine, its salts and sulphonic derivatives, .... Per 100 kilograms, N	110 00	55 00	
Pyrocatechine, ....	240 00	120 00			Ortho and meta-nitraniline and their sulphonic derivatives, dinitranilines and their sulphonic derivatives, alkyl and sulphonic derivatives of benzylamine:			
Guaiacol, ....	400 00	200 00			Thioaniline, phenylalphaphthyl- amine, acetyl derivatives of benzyl- aniline and of benzylorthotolu- line; dibenzylamine, alkyl derivatives of diphenylamine and of ditolylamine and their sul- phonic derivatives; paraphenylenes, diamine, and alkyl and acetyl derivatives; nitrobenzidine and its acetyl derivatives; thioparatolui- dine, alkyl and phenyl derivatives of alpha and beta-naphthylamine and their sulphonic derivatives;			
Isobutylthiocresol, ....	450 00	225 00			naphthylene diamines (diamino- naphthalenes) and their sulphonic derivatives, .... Per 100 kilograms, N	160 00	80 00	
Iodophenol, ....	400 00	200 00			Diethyltetrasulphuric acid, hy- droxylic, alpha and amblyoxy- hydroxylic derivatives of diphenyl- amine and of ditolylamine, as well as their nitrogen and sulphonic derivatives; chlorine benzidines; paraphenylene, . . . Per 100 kilograms, N	200 00	100 00	
Iodanisole, ....	900 00	450 00			Sulphonic, tolylnaphthylamine acids, tolylnaphthylene diamines, ethoxybenzidine, dianiline			
Cresotinic acids, 1-3 and 1-4, .... Per 100 kilograms, N	80 00	40 00			Per 100 kilograms, N	280 00	140 00	
Acids derived from benzenic and naphthalenic carbides, their ethers and their halogen, hydroxy, nitrogen, amino and sulphonic substitution derivatives and their salts:					Quinidine, quinine, ....	300 00	150 00	
Salicylic acid, ortho and meta- cresotic acid, . . . Per 100 kilograms, N	80 00	40 00			Methylquinoline, lepidine, .... Per 100 kilograms, N	100 00	50 00	
Benzoic acid, ....	160 00	80 00			Paranitrobenzoate of ethyl			
Nitro and ambio-salicylic acid, phthalic acid and anhydride, .... Per 100 kilograms, N	160 00	80 00			Per 100 kilograms, N	240 00	120 00	
Nitrogen and amine derivatives of benzoic acid, dioxynaphthalene, naphthal-benzoic acid, thio- salicylic acid, . . . Per 100 kilograms, N	240 00	120 00			Orthoanisidine, ....	280 00	140 00	
Dichloro and tetrachlorophthalic acids and their anhydrides, chloride of benzyl, .... Per 100 kilograms, N	240 00	120 00			Phenacetin, ....	300 00	150 00	
Naphthole acetyl, oxynaphtholic acid and their sulphonic deriva- tives, .... Per 100 kilograms, N	240 00	120 00			Chloroacetylphenylamine, . . . Per 100 kilograms, N	600 00	300 00	
Resorcinic acid B, dimethyl-amido- oxybenzylbenzoic acid, cinnamic acid, .... Per 100 kilograms, N	360 00	180 00			Aromatic aldehydes and their substitu- tion derivatives:			
Salicylates not specially mentioned Per 100 kilograms, N	120 00	60 00			Benzaldehyde, . . . Per 100 kilograms, N	120 00	60 00	
Ethyl and methyl salicylates, .... Per 100 kilograms, N	120 00	60 00			Halogen, nitrogen, amine, hydroxy- hydroxylic and sulphonic derivatives of benzaldehyde, acetyl, methyl- and dimethyl-benzaldehyde			
Phenyl salicylate (salol), .... Per 100 kilograms, N	120 00	60 00			Per 100 kilograms, N	280 00	140 00	
Benzoates not specially mentioned Per 100 kilograms, N	160 00	80 00			Quinones and ketones derived from benzenic, naphthalenic and anthra- cenic derivatives:			
Acetylsalicylic acid, ....	200 00	100 00			Tetra-methyl-diaminobenzophenone, alpha-naphthoquinone, beta-naphtho- quinone and their sulphonic derivatives, anthraquinone and its nitrogen and sulphonic derivatives; phenanthrene quinone; anthra- thraquinones; acetamidanthra- quinone and their sulphonic deriva- tives, methylanthraquinones, beta-cyanophanthraquinones			
Anhydrous salicylate of naphthol Per 100 kilograms, N	200 00	100 00			Per 100 kilograms, N	200 00	100 00	
Acetylpara-amido-aniline, .... Per 100 kilograms, N	240 00	120 00						
Paranitrobenzylchloride, .... Per 100 kilograms, N	240 00	120 00						
Methoxynitrophenol, ....	240 00	120 00						
Salicylpara-amidobenzoic acid, .... Per 100 kilograms, N	1,000 00	500 00						
Metaoxy paranitrobenzoic acid, .... Per 100 kilograms, N	1,000 00	500 00						
Meta-amino para-oxobenzoic acid, .... Per 100 kilograms, N	1,000 00	500 00						
Amines and anilides:								
Acetanilide, ....	80 00	40 00						
Phenylacetanilide, ethylacetanilide, . . Per 100 kilograms, N	120 00	60 00						



## XVIII.—CHEMICAL PRODUCTS (continued)

Tariff No.		DUTIES (Additional taxes and 4% included).		Coefficient.	Tariff No.		DUTIES (Additional taxes and 4% included).		Coefficient.
		General Tariff Fr. c.	Minimum Tariff Fr. c.				General Tariff Fr. c.	Minimum Tariff Fr. c.	
	Derivates, not being colours, of di and tri-phenylmethane, leuco-bases, hydrolys:					Fluoridates, other than of lead and cobalt .....	<i>ad val.</i>	10%	5%
	Amide, hydroxylic and anhydroxylic derivatives of di and tri-phenylmethane and its homologues, their substitution derivatives and their corresponding hydrolys: .....	200 00	100 00			Precipitated sulphur .....	15%	5%	5%
	Hydrazine, hydrazones, hydrazones: .....	100 00	70 00			Chloride of sulphur .....	15%	5%	5%
	Phenylhydrazine and its sulphonic derivatives: .....	100 00	70 00			Ligneticul sulphuric acid .....	Per 100 kilograms, N	15 00	5 00
	Phenylhydrazine and its substitution derivatives: .....	100 00	70 00			Per-sulphates of ammonia, of potash, and of sodium .....	<i>ad val.</i>	10%	5%
	Amalgams and its salts .....	600 00	300 00			Salts of gold and of platinum .....	20%	10%	10%
	Nitrosoualdehyde .....	640 00	320 00			Gold, silver, platinum, brilliant, broses and analogous compounds .....	<i>ad val.</i>	20%	10%
	Bromoacetaldehyde .....	800 00	400 00			Phenylcyanide .....	30%	15%	15%
	Dimethylammonium .....	400 00	200 00			Precipitated carbonic acid of baryta .....	Per 100 kilograms, G	2 00	0 50
	Benzylidene ammonium .....	800 00	400 00			Chloride of barium .....	6 00	2 00	2 00
	Urea substitutes: .....	300 00	150 00			Nitrate of barium .....	24 00	8 00	8 00
	Thio-urea, thiocarbamide, urea, sulpho-diamidodiphosphoric, di-amidodiphosphoric and their sulphonic derivatives, metachloro-urea, dithioureas, naphthalene-ureas: .....	300 00	150 00			Salphate of baryta: .....	2 00	0 50	0 50
	Glycines, indigo derivatives, non colouring: .....	300 00	150 00			Precipitated .....	<i>ad val.</i>	2 00	0 50
	Phenylglycine, orthocarbonic phenylglycine and their derivatives: .....	200 00	100 00			Sulphuric acid .....	30%	15%	15%
	Peroxyphenylglycine .....	600 00	300 00			Carbonate, sub sulphate, nitrates, sulphyates, tri-phenylmethane of bis-muth .....	Per 100 kilograms, N	600 00	300 00
	Indoxyl nitrophenylpropionic acid .....	600 00	300 00			Other bis-muth salts .....	<i>ad val.</i>	20%	10%
281.	Saccharin .....	Prohibited	Prohibited			Calcium chloride .....	Per 100 kilograms, G	6 00	2 00
281b.	Chemical manures: .....					Calcium hydride .....	<i>ad val.</i>	10%	5%
	Phosphatic manures: .....					Other calcium salts .....	20%	10%	10%
	Mineral superphosphates .....	0 75	0 25			Chromic acid .....	20%	10%	10%
	Compound or manufactured manures: .....	0 75	0 25			Chromate of baryta .....	40 00	18 50	18 50
	Mixtures of superphosphate with potassic or nitrozeous matters, such as sulphate of ammonia, nitrate of soda, organic matter, or with two of them: .....	0 75	0 25			Chromates and bichromates, other <i>ad val.</i>	30%	15%	15%
	Bone superphosphate and phosphate precipitated from bones .....	0 75	0 25			Chlorides and perchlorides of iron .....	30 00	10 00*	10 00*
	Dephosphorisation slag .....	Free	Free			Benzoate, carbamate, citrate, sulphyate of lithium .....	Per 100 kilograms, N	300 00	150 00
	Various phosphatic manures, such as precipitated mineral phosphate, phosphate of alumina .....	0 75	0 25			Other salts of lithium .....	<i>ad val.</i>	30%	15%
	Double superphosphate, superphosphate of ammonia, superphosphate of potash .....	1 50	0 50			Magnesium .....	30%	15%	15%
	Nitrogenous manures: .....	Free	Free			Citrate of magnesium .....	100 00	50 00	50 00
	Natural organic manures .....	0 75	0 25			Sulphate of magnesium .....	4 00	Free	Free
	Made-up organic manures .....	0 75	0 25			Peroxide of manganese, pure .....	<i>ad val.</i>	30%	15%
281c.	Celluloid, and other similar plastic materials, as-is: .....					Chlorides, nitrates, oxides and sulphates of mercury .....	<i>ad val.</i>	15%	5%
	Crate, in lumps, plates, sheet (not worked), in canes, tubes or sticks: .....	150 00	75 00			Other salts of mercury .....	30%	10%	10%
	In sheets, polished, coloured or worked in any way .....	225 00	150 00			Molybdic acid and molybdates .....	15%	5%	5%
	Chips and waste pieces intended for reworking: .....	24 00	16 00			Oxides of nickel .....	15%	5%	5%
282.	Arsenate of copper .....	60 00	20 00			Sulphates of nickel (single and double) .....	10%	5%	5%
	Sulphuric acid .....	12 00	4 00*			Sodium (metal) .....	30 00	15 00	15 00
	Liquid anhydrous ammonia .....	30 00	15 00			Oxides and salts of strontium, n. s. m. .....	<i>ad val.</i>	10%	5%
	Nitrate of aluminium .....	20%	10%			Tungstic acid and tungstates .....	15%	5%	5%
	Borate of magnesium .....	15%	5%			Salts of uranium .....	700 00	350 00	350 00
	Perborate of soda .....	30 00	10 00*			Radium and radium bearing products .....	<i>ad val.</i>	10%	5%
	Oxychloride of carbon .....	50 00	25 00			Oxide of vanadium (vanadic acid) .....	Per 100 kilograms, N	500 00	200 00
	Sulphide of carbon .....	10%	5%			Carbonate of zinc other than natural .....	<i>ad val.</i>	10%	5%
	Tetrachloride of carbon .....	30 00	15 00			Chloride of zinc .....	10%	5%	5%
	Cyanide of potassium .....	30 00	15 00			Tetrachloroethane .....	20%	10%	10%
	Cyanide of sodium .....	30 00	15 00			Chloral hydrate .....	Per 100 kilograms, N	300 00	125 00
	Sulphocyanide of potassium .....	20%	10%			Other chlorals and derivatives of chloral .....	<i>ad val.</i>	30%	15%
	Hypochlorite of sodium .....	60 00	20 00			Chloride of ethyl .....	Per 100 kilograms, N	100 00	50 00
	Artificial crystalline .....	60 00	20 00			Acetochloroacetic acid .....	70 00	35 00	35 00
	Compressed hydrogen .....	30 00	10 00			Acetyl chloride .....	100 00	50 00	50 00
	oxygen .....	30 00	10 00			Hexamethylenetetramine and derivatives .....	<i>ad val.</i>	20%	10%
	Peroxide of hydrogen .....	30%	15%			Methylacetate .....	Per 100 kilograms, N	50 00	20 00
	Chloride of phosphorus (tri, oxy, penta) .....	50 00	25 00			Solvents with base of acetone and methyl acetate .....	Per 100 kilograms, N	60 00	20 00
	Phosphoric anhydride .....	80 00	40 00			Acetic anhydride .....	50 00	25 00	25 00
	Phosphoric acid .....	10%	5%			Acetate of cellulose, in powder, or small lumps, not plastic .....	300 00	125 00	125 00
	Glycerophosphoric acid and glycerophosphate .....	20%	10%			Valerianic acid (valic), and valerianates of ammonia, iron, magnesia, soda and zinc .....	Per 100 kilograms, N	400 00	200 00
	Other .....	20%	10%			Other valerianates .....	<i>ad val.</i>	20%	10%
	Other .....	20%	10%			Oxalate of iron .....	Per 100 kilograms, N	50 00	25 00
	Other .....	20%	10%			Ammoniacal citrate, and of soda .....	Per 100 kilograms, N	100 00	50 00
	Other .....	20%	10%			Other citrates .....	<i>ad val.</i>	20%	10%
	Other .....	20%	10%			Sulphinate of soda .....	30%	15%	15%
	Other .....	20%	10%			Sulphate of methyl .....	Per 100 kilograms, N	30 00	15 00
	Other .....	20%	10%			Ethyl malonate .....	400 00	200 00	200 00
	Other .....	20%	10%			Ethyl diethylmalonate .....	400 00	200 00	200 00
	Other .....	20%	10%			Cyanacetic ether .....	400 00	200 00	200 00
	Other .....	20%	10%			Chloroacetic ether .....	300 00	150 00	150 00
	Other .....	20%	10%			Hydrochloric ether .....	<i>ad val.</i>	20%	10%
	Other .....	20%	10%			Acetic ether .....	Per 100 kilograms, N	350 00	175 00
	Other .....	20%	10%			Chloroacetic ether .....	200 00	100 00	100 00
	Other .....	20%	10%			Diethylsulphonedimethylmethane (sulphonol) .....	Per 100 kilograms, N	600 00	300 00
	Other .....	20%	10%			Dimethylsulphonedimethylmethane (tri-sulphonol) .....	Per 100 kilograms, N	1,000 00	500 00
	Other .....	20%	10%			Ethylurethane (urethane) .....	Per 100 kilograms, N	700 00	350 00

\* Artificial ivory and tortoise-shell.

The Administration shall have power to break up articles to prevent the entry under this heading of that which is capable of being directly used for articles made of celluloid.

\* Per 100 kilograms, gross.

\* Per 100 kilograms, gross.

\* Per 100 kilograms, *gross*.  
† Synthetic indigo and natural indigo refined pay the same duty as indigotine.

## XX. COLOURS continued

Tariff No.		DUTIES- (Additional taxes and 1% included), general Minimum			Coefficient.
		Tariff Fr. c.	Tariff Fr. c.	Tariff Fr. c.	
	of blue, of silver etc. blue or green ashies.....Per 100 kilograms, N	0 00	0 20	3	
306.	Mountain and Brunswick greens..... Per 100 kilograms, N	0 60	0 20	3	
	Greens, being a mixture of chromate of lead and Prussian blue..... Per 100 kilograms, G	0 60	0 20	3	
306½.	Zinc yellow or chromate of zinc..... Per 100 kilograms, N	10 00	18 50	3	
307.	Fab pulverised.....	1 20	9 40		
308.	Colours, ground in oil, on which the tax is the non-prepared state is at the rate of: 5 francs at the most per 100 kilograms. Per 100 kilograms, N	12 00	6 00		
	More than 5 francs per 100 kilograms. Per 100 kilograms, N				
		Duty on the un- prepared product, plus 2 francs.			
308½.	Carbonate of lead prepared like colours, ground in oil.....Per 100 kilograms, N	11 50	9 00	2-3	
309.	Colours in paste, prepared with water or size (other than ochres, white lead, oxides of iron, of zinc, of lead), having for base a colour less highly taxed in the dry state, including artificial lakes in a water or size paste, formed by an inert matter associated with a colour other than carmine in a proportion not exceeding 3% of aniline colour and having at least 50% of water..... Per 100 kilograms, N	36 00	12 00	3	
309½.	Lithopone.....	25 00	10 00	3	
310.	All other colours, n.o.s., including artificial lakes in a dry state, formed by an inert matter associated with a colouring matter other than carmine in a proportion not exceeding 3%..... Per 100 kilograms, N	60 00	20 10		

## XXI.—VARIOUS COMPOUNDS.

311.	Perfumery: Soap, other than transparent..... Per 100 kilograms, N	12 00	8 00	2-4	
	Transparent soaps: Containing alcohol or sugar.....	60 00	40 00	1-2	
	Other.....	12 00	8 00	1-2	
	Other perfumery: Alcohol.....Per hectol. of pure alcohol	100 00	80 00	2-6	
	Non-alcoholic.....Per 100 kilograms, N	15 00	12 00	2-1	
312.	Soap, all other, not perfumed.....	6 00	6 00	3	
313.	Pressings made from soap, lichen, fenella, and from all other substances, for dyeing thread and preparing tissues (Parment on lichen).....Per 100 kilograms, G	6 00	6 00		
314.	Prepared spices: Mustard.....	6 00	5 00		
	Sauces.....	30 00	25 00		
	All other, including nutritive salt extracted from plants..... Per 100 kilograms, N	30 00	25 00		
315.	Compound medicines: Distilled waters: Containing alcohol.....	Pay as Brandy			
	Not containing alcohol..... Per 100 kilograms, N	12 00	10 00		
316.	Compound medicines, n.o.s., but which are specially named in an official Pharmacopœia.....				
	Terrate of antimony and of potassium (emetic properly so- called).....Per 100 kilograms, N	90 00	20 00		
	Not otherwise mentioned, but which are not in the official Pharmacopœia	Prohibited Prohibited			
317.	Chicory, roast or ground, and chicory extracts scorch in grains or ground.....Per 100 kilograms, N	12 00	8 00		
318.	Starch.....	22 00	18 00		
319.	Fenella, of potatoes, maize, and other..... Per 100 kilograms, N	15 00	12 00		
319½.	Tapioca, of any origin: Raw, in lumps (granules).....	12 00	12 00		
	Broken, or granulated.....	14 00	14 00		
319½.	Leucine and other products derived from fenella, starch, or from other any other substances, not specially mentioned.....Per 100 kilograms, N	19 00	16 50		
320.	Colours in wax.....	35 00	20 00	1-2	
321.	Colours of wax, pure or mixed..... Other than paraffin.....Per 100 kilograms, N	24 00	16 00	2-9	

\* Per 100 kilograms, gross.

† Including the internal revenue tax on the products used in the manufacture of these articles.

‡ Not including the internal revenue tax.

§ These duties are independent of any octroi or Excise duties which may be levied on compound medicines.

|| Specific duties to be fixed by the Superior School of Pharmacy at the rate of 20% of the value.

¶ Specific duties to be fixed by the Superior School of Pharmacy at the rate of 15% of the value.

\*\* Colours, substitutes from their nature liable to a higher duty than chicory, are dutiable at the higher rate.

†† Not including the internal revenue tax on candles.

Tariff No.		DUTIES- (Additional taxes and 1% included), general Minimum			Coefficient.
		Tariff Fr. c.	Tariff Fr. c.	Tariff Fr. c.	
322.	Wax, and all manufactures of stearic acid other than candles..... Per 100 kilograms, N	19 00	16 00	2-4	
323.	Tallow candles: Of which the wicks are woven, twisted, or plated, and chemically treated.....Per 100 kilograms, N	15 00	12 00	1-9	
	All other.....	8 00	6 00		
324.	Linducos, glue manufactured from tendons of whales, and other similar gums.....ad val.	15%	5%		
325.	Glue (colles), made from bones, sinews, skins &c. in slabs, sheets, or in powder ad val.	15%	5%		
	Liquid, in jelly or in paste.....	15%	5%		
326.	Oxalate, in powder.....	15%	5%		
326½.	Gelatin in leaves, or in plates.....	15%	5%		
326½.	Roller composition (printers'), with gelatine or glycerine base, with or without addition of sugar.....ad val.	15%	5%		
327.	Albumen.....	Free	Free		
327½.	Casein, pure or combined with alkalies, in a dry or liquid state..... Per 100 kilograms, N	30 00	20 00		
328.	Gingerbread.....	15 00	10 00	*	
329.	Milk sugar or lactine ( <i>sucre de lait</i> )..... Per 100 kilograms, N	35 00	25 00		
330.	Wax polishes, creams, polishes and pastes for boots and shoes, harness etc.: Blacking, properly so called..... Per 100 kilograms, G	8 00	4 00		
	Other: Containing one or more solvents utilized for varnish.....	Dutiable as Varnish, according to kind.			
	With a base of paraffin or mineral wax.....	Dutiable as Paraffin or Ozokerite.			
	Not mentioned above.....Per 100 kilograms, N	45 00	15 00		

## XXII.—EARTHENWARE AND POTTERY.

331.	Fire-proof pottery of common clay: Crucibles, retorts, sagars, muffle-mills, and hollow wares other than bricks..... Per 100 kilograms, G	2 25	1 50		
	Bricks, solid, of less than 2 cubic decimetres in volume.....Per 100 kilograms, G	0 75	0 50		
	Other bricks of fire-clay, of no matter what form or shape.....Per 100 kilograms, G	1 00	0 75		
332.	Other fire-proof articles: Bricks and wares based on silica, magnesia, alumina, bauxite etc..... Per 100 kilograms, G	1 50	1 00	3	
	Crucibles and wares of graphite, plumbago or other varieties of carbon Per 100 kilograms, G	9 00	6 00	3	
333.	Drain pipes.....	0 60	0 40		
334.	Flower-pots of common clay and common pottery for building..... Per 100 kilograms, G	1 00	0 50	2-6	
335.	Tobacco pipes of clay.....	Free	Free		
336.	Other earthenware and pottery of common clay: Not varnished or enamelled: Without decoration, sculpture, or painting.....Per 100 kilograms, G	0 30	0 40	2-3	
	Decorated or with relief, of one colour.....Per 100 kilograms, G	2 00	1 50	2-3	
337.	Other common pottery ware: Varnished or enamelled: Without decoration, sculpture, or painting.....Per 100 kilograms, G	2 00	50	2-5	
	With decoration in relief, of one or more colours.....Per 100 kilograms, G	6 00	5	2-5	
338.	Stoneware (crautes en grès): Utensils and apparatus for chemical manufactures: Not enamelled.....Per 100 kilograms, G	3 00	2 00	2-8	
	Enamelled.....	5 00	4 00	2-8	
339.	Pipes of all shapes: Not enamelled nor varnished.....	3 00	2 00	3	
	Enamelled varnished.....	5 00	4 00	3	
340.	Other common stoneware of all sorts, sanitary apparatus, household articles, bottles, &c.: Not enamelled.....Per 100 kilograms, G	6 00	4 00	2	
	Enamelled.....	3 00	7 00	3	

\* Per 100 kilograms, gross.

† Articles of gelatine, such as sponges, tubes, capsules, visiting cards, &amp;c., whether or not typographically printed in black or in a single non-metallic colour, are assimilated to small wares of other materials, No. 6115, other thanings on gelatine in leaves pay the duties applicable to designs, chromos, &amp;c., on paper or cardboard according to kind, No. 465. Leaves or plates of gelatine sensitized are dutiable as photographic paper under No. 1614.

‡ Including the internal revenue tax on the sugar employed in the preparation of these products.

§ Pipes of common or fine clay, varnished or enamelled, shall be assimilated to pipes of stoneware, No. 339.

¶ Title of common or fine clay, varnished or enamelled, cannot under No. 337, when neither varnished nor enamelled, they shall be included in No. 1516.

Tariff No.	Description	DUTIES (Additional taxes and 4% included).		Coefficient.	Tariff No.	Description	DUTIES (Additional taxes and 4% included).		Coefficient.
		General Tariff Fr. c.	Minimum Tariff Fr. c.				General Tariff Fr. c.	Minimum Tariff Fr. c.	
11.	Other stoneware, of fine paste, with or without decoration, reliefs, or enamel.....	Dutiable as fine faience according to kind (No. 345 <i>et seq.</i> )			348d.	Plate glass, opaque.....	Dutiable as plate glass according to kind increased by 15 %		
42.	Ceramic paving tiles and blocks: Of common clay, not varnished nor enamelled.....	0 60	0 40	2 6	349.	Glass, rough cast, of all thicknesses, with or without grooves or perforations; glass cast or moulded of any form or size, slabs, tiles, roofing tiles, panes, pipes or paving slabs:† Of ordinary glass.....	6 75	4 50	3
	Varnished or enamelled.....	Dutiable as faience of common and stanniferous paste according to kind (No. 343)			349b.	The same in extra white glass, colored or slightly tinted (the natural tint excepted).....	9 00	6 00	3
	Of fine clay, not varnished nor enamelled.....	2 00	1 00	3	349c.	The same printed or decorated.....	15 00	10 00*	3
	Varnished or enamelled.....	Dutiable as fine faience according to kind (No. 345 <i>et seq.</i> )			349d.	The same wired ( <i>armée</i> ).....	Dutiable as cast glass according to kind increased by 35 %		
	Of baked stoneware: Of one color, without ornament.....	5 00	3 00	3	349e.	Articles for electric lighting, without fittings of metal.....	Dutiable as articles of porcelain for electric purposes (No. 347b)		
	Of many colors, decorated or perforated.....	6 00	4 00	3	350.	Table glass ( <i>gobeleterie</i> ), of glass or crystal: Plain or moulded, white or of natural color.....	6 00	00	3
	Enamelled.....	Dutiable as fine faience according to kind (No. 345)				Dyed in the mass and of one color.....	9 00	6 00	3
43.	Faience of common paste and stanniferous: Of colored paste, with a white or colored coating, with or without reliefs, of one color obtained by moulding or without retouching.....	9 00	6 00	2 1		Etched, cut or engraved except glass cut in order to efface the tracks of the pencil.....	24 00	16 00	2 2
44.	Glazed, of several colors, with design printed or hand-painted, or with reliefs retouched by hand.....	18 00	12 00	2 1		Ornamented with gold or color or otherwise.....	48 00	32 00	2 2
45.	Fine faience and majolica: Pottery of fine paste (en biscuit): Not decorated: Biscuit china.....	10 50	7 00*	2 5	350b.	Articles for lighting purposes: Glasses or chimneys for lighting purposes, perforated with holes or notches on the body of the articles.....	30 00	25 00	3
	Covered with glaze of one uniform color.....	13 50	9 00*	2 5		Glasses or chimneys for lighting purposes, other.....	23 00	15 00	3
46.	Decorated: Biscuit china.....	18 00	12 00	2 5		Reflectors ( <i>abat-jour</i> ), globes or glasses ( <i>verres</i> ) of various colors, with gilt decoration or not.....	45 00	30 00	3
	Glazed.....	24 00	16 00	2 5		Cut or engraved.....	24 00	16 00	3
47.	Porcelain: White.....	12 50	10 00*	1 5		Others.....	12 00	9 00*	3
	Decorated.....	25 00	20 00	2 2	351.	Window glass: Ordinary for panes the area of which does not exceed 50 square centimetres.....	9 75	6 50	3
	Decorated and of extra thickness.....	18 00	15 00	2 2		For panes the area of which exceeds 50 square centimetres.....	17 00	11 50	3
47b.	Articles for electric purposes, of porcelain, faience, and white or colored stoneware without metal parts or other material: Insulators, bell-shaped, 90 millimetres in diameter or less.....	15 00	10 00*	2 5		Glass, colored or slightly tinted, also uncolored glass.....	30 00	20 00	1 2
	Insulators, bell-shaped, other.....	23 00	15 00	2 5		Framed window glass, colored glass, or other, enamelled, decorated with lithographic, photographic or other prints or paintings by hand, with letters, or with other ornaments.....	150 00	100 00	1 5
	Others: Weighing 100 grammes or more.....	30 00	20 00	2 5	352.	Watch glasses: Rough, including also glass for toy watches.....	20 00	15 00	2 3
	Weighing less than 100 but more than 10 grammes.....	53 00	35 00	2 5	353.	Glasses for clocks, flat, cut or polished.....	75 00	50 00	2 5
	Weighing 10 grammes or less.....	75 00	50 00	2 5	354.	Glasses for clocks, all other, including also glass for watches cut or polished.....	180 00	150 00	2 3
47c.	Artificial teeth of porcelain, enamel or similar materials: With fittings of precious metals.....	1,000 00	500 00	2 5	355.	Spectacle and optical glasses: Plane, convex or concave.....	30 00	15 00	1 6
	Others.....	300 00	200 00	2 5	356.	"Koylos," or window glass cut on one side and "koylos" glass, plain on one side, even polished, convex or concave on the other.....	30 00	15 00	1 6
					357.	Spectacle glasses polished and cut.....	180 00	150 00	1 6
					358.	Vitrifications: Vitrifications and enamel in lumps or in tubes: Not cut.....	7 50	5 00	3
						Cut, not annealed.....	9 00	6 00	3
						Spun glass, balls and imitation coral of glass.....	50 00	20 00	1 4
						Beads and other vitrification in beads, pierced or cut, white or colored.....	30 00	20 00	1 6
						The same painted, gilt or silvered.....	45 00	30 00	1 3
						Imitation precious stones, charms ( <i>brochettes</i> ), of glass, colored or not.....	150 00	100 00	1 4
						Flowers and ornaments of beads and porcelain; mosaics on paper.....	100 00	125 00	1 8
						Wreaths wholly or partly finished and			

\* Having tiles of common clay, fine enamelled, are assimilated to stanniferous faience, No. 343.

† Per 100 kilograms, gross.

‡ Artificial teeth of ivory are dutiable under No. 640d.

§ Finger-plates in glass (*plaques de protection*) and glass plates for photograph frames chamfered are dutiable under No. 362.

† Wastes and remnants from the manufacture of plate glass, square simply cut about 30 cms. x 10 cms. and irregular pieces of smaller dimensions, polished or not on their two surfaces, are taken to be rough cast glass.

\* Per 100 kilograms, gross.

§ The importation of nursing bottles provided with tubes and of spare parts of such nursing bottles is prohibited.

† Optical glasses, cut and polished, are dutiable under No. 635.

## XXIII.—GLASS AND CRISTAL—continued

Tariff No.		DUTIES (Additional taxes and 4% included).		Coefficient.	Tariff No.		DUTIES (Additional taxes and 4% included).		Coefficient.
		General Tariff Fr. c.	Minimum Tariff Fr. c.				General Tariff Fr. c.	Minimum Tariff Fr. c.	
	other articles in vitrification or porcelain, and with or without ornaments in metal.....	225 00	150 00			More than 10,000 but not more than 20,000 metres....Per 100 kilogs. N	77 22	51 48	3
559	Bottles, phials and flasks, common, full or empty:					More than 20,000 but not more than 30,000 metres....Per 100 kilogs. N	93 60	62 40	3
	Of a capacity of $\frac{1}{2}$ litre or more.....	5 25	5 50			More than 30,000 but not more than 40,000 metres....Per 100 kilogs. N	117 00	78 00	3
	Of a capacity of less than $\frac{1}{2}$ litre.....	7 50	5 00			More than 40,000 but not more than 60,000 metres....Per 100 kilogs. N	163 80	109 20	3
560.	Bottles with mechanical stoppers.....	9 00	6 00			More than 60,000 but not more than 120,000 metres....Per 100 kilogs. N	231 00	156 00	3
559c.	Bottles with emery-ground stoppers.....	15 00	10 00		363b.	Twisted or partly-twisted, unbleached, in skeins:	295 28	195 00	
559d.	Champagne bottles.....	6 75	4 50			2,000 metres or less....Per 100 kilogs. N	32 00	20 80	3
559e.	Bottles with perforated cork ( <i>à bague percée</i> ).....	8 25	5 50			More than 2,000 but not more than 5,000 metres....Per 100 kilogs. N	35 00	23 10	3
	Bottles, phials, flasks, cut, engraved or decorated.....					More than 5,000 but not more than 10,000 metres....Per 100 kilogs. N	43 00	29 50	3
	Dutiable as cut, engraved or decorated table glass, according to kind.....	Free	Free	2 7		More than 10,000 but not more than 20,000 metres....Per 100 kilogs. N	65 00	42 90	3
560.	Broken glass or cullet.....	Free	Free			More than 20,000 but not more than 30,000 metres....Per 100 kilogs. N	75 00	52 00	1
561.	Electric incandescent lamps:					More than 30,000 but not more than 40,000 metres....Per 100 kilogs. N	98 00	65 00	3
	With carbon filaments with mountings.....	525 00	550 00	3		More than 40,000 but not more than 60,000 metres....Per 100 kilogs. N	137 00	91 00	3
	With metallic filaments with mountings.....	750 00	500 00	1 7		More than 60,000 but not more than 120,000 metres....Per 100 kilogs. N	195 00	130 00	3
	Without mountings.....	1,050 00	700 00	1 7		More than 120,000 metres.....	245 75	162 50	3
562.	Other articles of glass n. s. m.....	40 00	30 00	2 6		In balls, on cardboard or otherwise:			
	Per 100 kilogs. N					2,000 metres or less....Per 100 kilogs. N	38 40	24 96	3
XXIV.—YARNS.									
563.	Yarns of linen, hemp, ramie, not glazed, measuring to the kilogramme of single yarn:					More than 5,000 but not more than 10,000 metres....Per 100 kilogs. N	42 00	28 08	3
	Pure, single, unbleached, in skeins:					More than 10,000 but not more than 20,000 metres....Per 100 kilogs. N	54 00	35 88	3
	2,000 metres or less....Per 100 kilogs. N	24 00	16 00	1 1		More than 20,000 but not more than 30,000 metres....Per 100 kilogs. N	78 00	51 48	3
	More than 2,000 but not more than 5,000 metres....Per 100 kilogs. N	27 00	18 00	1 1		More than 30,000 but not more than 40,000 metres....Per 100 kilogs. N	93 60	62 40	3
	More than 5,000 but not more than 10,000 metres....Per 100 kilogs. N	31 50	23 00	1 1		More than 40,000 but not more than 60,000 metres....Per 100 kilogs. N	117 00	78 00	3
	More than 10,000 but not more than 20,000 metres....Per 100 kilogs. N	19 50	33 60	1 1		More than 60,000 but not more than 120,000 metres....Per 100 kilogs. N	164 40	109 20	3
	More than 20,000 but not more than 30,000 metres....Per 100 kilogs. N	60 00	40 00	1 1		More than 120,000 metres.....	234 00	156 00	3
	More than 30,000 but not more than 40,000 metres....Per 100 kilogs. N	75 00	50 00	1 1		More than 120,000 metres.....	292 50	195 00	3
	More than 40,000 but not more than 60,000 metres....Per 100 kilogs. N	105 00	70 00	1 1		Bleached, cream-coloured or dyed, in skeins:			
	More than 60,000 but not more than 120,000 metres....Per 100 kilogs. N	150 00	100 00	1 1		2,000 metres or less....Per 100 kilogs. N	41 60	27 04	3
	More than 120,000 metres.....	188 00	125 00	1 1		More than 2,000 but not more than 5,000 metres....Per 100 kilogs. N	45 50	30 42	3
	In balls, on cardboard or otherwise:					More than 5,000 but not more than 10,000 metres....Per 100 kilogs. N	58 50	38 87	3
	2,000 metres or less....Per 100 kilogs. N	30 00	20 00	3		More than 10,000 but not more than 20,000 metres....Per 100 kilogs. N	81 50	55 77	3
	More than 2,000 but not more than 5,000 metres....Per 100 kilogs. N	33 75	22 50	3		More than 20,000 but not more than 30,000 metres....Per 100 kilogs. N	101 40	67 60	3
	More than 5,000 but not more than 10,000 metres....Per 100 kilogs. N	43 12	28 75	3		More than 30,000 but not more than 40,000 metres....Per 100 kilogs. N	127 40	81 50	3
	More than 10,000 but not more than 20,000 metres....Per 100 kilogs. N	61 87	41 25	3		More than 40,000 but not more than 60,000 metres....Per 100 kilogs. N	178 10	118 30	3
	More than 20,000 but not more than 30,000 metres....Per 100 kilogs. N	75 00	50 00	3		More than 60,000 but not more than 120,000 metres....Per 100 kilogs. N	255 50	169 00	3
	More than 30,000 but not more than 40,000 metres....Per 100 kilogs. N	93 75	62 50	3		More than 120,000 metres.....	316 87	211 25	3
	More than 40,000 but not more than 60,000 metres....Per 100 kilogs. N	131 25	87 50	3		In balls, on cardboard or otherwise:			
	More than 60,000 but not more than 120,000 metres....Per 100 kilogs. N	187 50	125 00	3		2,000 metres or less....Per 100 kilogs. N	49 92	32 44	3
	More than 120,000 metres.....	235 00	156 25	3		More than 2,000 but not more than 5,000 metres....Per 100 kilogs. N	51 60	36 50	3
	Glazed, cream-coloured or dyed, in skeins:					More than 5,000 but not more than 10,000 metres....Per 100 kilogs. N	70 20	46 64	3
	2,000 metres or less....Per 100 kilogs. N	51 20	20 50	3		More than 10,000 but not more than 20,000 metres....Per 100 kilogs. N	101 40	66 92	3
	More than 2,000 but not more than 5,000 metres....Per 100 kilogs. N	35 10	23 40	3		More than 20,000 but not more than 30,000 metres....Per 100 kilogs. N	121 68	81 12	3
	More than 5,000 but not more than 10,000 metres....Per 100 kilogs. N	44 85	29 90	3		More than 30,000 but not more than 40,000 metres....Per 100 kilogs. N	152 88	101 40	3
	More than 10,000 but not more than 20,000 metres....Per 100 kilogs. N	64 36	42 90	3		More than 40,000 but not more than 60,000 metres....Per 100 kilogs. N	213 72	141 96	3
	More than 20,000 but not more than 30,000 metres....Per 100 kilogs. N	78 00	52 00	3		More than 60,000 but not more than 120,000 metres....Per 100 kilogs. N	304 20	202 80	3
	More than 30,000 but not more than 40,000 metres....Per 100 kilogs. N	95 50	63 00	3		More than 120,000 metres.....	380 24	253 50	3
	More than 40,000 but not more than 60,000 metres....Per 100 kilogs. N	136 50	91 00	3	364.	Mixed, the linen, hemp, or ramie, predominating in weight.....			Same duty as on pure yarns of linen, hemp or ramie, according to kind and class.
	More than 60,000 but not more than 120,000 metres....Per 100 kilogs. N	195 00	130 00	3					
	More than 120,000 metres.....	244 40	162 50	3	365	Yarns of jute, not glazed, measuring to the kilogramme of single yarn:			
	In balls, on cardboard or otherwise:					Pure, single, unbleached, in skeins:			
	2,000 metres or less....Per 100 kilogs. N	37 14	24 96	3		Up to 2,000 metres....Per 100 kilogs. N	10 00	6 75	3
	More than 2,000 but not more than 5,000 metres....Per 100 kilogs. N	42 12	28 08	3		From 2,001 to 4,000 metres....Per 100 kilogs. N	11 00	7 50	3
	More than 5,000 but not more than 10,000 metres....Per 100 kilogs. N	53 82	35 88	3		From 4,001 to 6,000 metres....Per 100 kilogs. N	16 70	11 00	3
						From 6,001 to 7,000 metres....Per 100 kilogs. N	22 50	15 00	3

§ Bottles, phials and flasks, cut, engraved or decorated, are dutiable as cut, engraved or decorated table glass, according to kind.

\* Per 100 kilogs. gross.

† Same coefficient as for unglazed yarns of pure linen, hemp or ramie, according to kind and class.

\* In the Minimum Tariff these yarns are dutiable on gross weight.

Tariff No.		DUTIES		Coefficient.	Tariff No.		DUTIES		Coefficient.
		General Tariff Fr. c.	Additional taxes and 4% included. Minimum Tariff Fr. c.				General Tariff Fr. c.	Additional taxes and 4% included. Minimum Tariff Fr. c.	
	More than 7,000 metres.....		30 00	3		More than 200 but not more than 500 metres.....			
	Per 100 kilograms, N		20 00	3		Per 100 kilograms, N	54 00	56 00	1
	In balls, on cardboard or otherwise:					More than 500 but not more than 1,000 metres.....			
	Up to 2,000 metres... Per 100 kilograms, N	12 00	8 10	3		Per 100 kilograms, N	62 40	42 00	1
	From 2,001 to 4,000 metres.....	13 20	9 00	3		More than 1,000 but not more than 2,000 metres.....			
	Per 100 kilograms, N	19 80	13 20	3		Per 100 kilograms, N	72 00	48 00	
	More than 4,001 to 6,000 metres.....					More than 2,000 but not more than 4,000 metres.....			
	Per 100 kilograms, N	27 00	18 00	3		Per 100 kilograms, N	88 80	54 00	1
	More than 6,001 to 7,000 metres.....					More than 4,001 metres.....			
	Per 100 kilograms, N	36 00	24 00	3		Same duty as on glazed yarns or twine of single twist, of more than 4,000 metres, unbleached, in skeins, with an addition of:	20 %	20 %	1
	Bleached or dyed, in skeins:								
	Up to 2,000 metres... Per 100 kilograms, N	15 00	9 75	3		200 metres or less.....			
	From 2,001 to 4,000 metres.....	16 00	10 50	3		Per 100 kilograms, N	49 40	32 50	1
	Per 100 kilograms, N	21 00	11 00	3		More than 200 but not more than 500 metres.....			
	More than 4,001 to 6,000 metres.....					Per 100 kilograms, N	58 50	39 00	1
	Per 100 kilograms, N	27 00	18 00	3		More than 500 but not more than 1,000 metres.....			
	More than 6,001 to 7,000 metres.....					Per 100 kilograms, N	67 60	45 50	1
	Per 100 kilograms, N	34 50	23 00	3		More than 1,000 but not more than 2,000 metres.....			
	In balls, on cardboard or otherwise:					Per 100 kilograms, N	78 00	52 00	1
	Up to 2,000 metres... Per 100 kilograms, N	18 00	11 70	3		More than 2,000 but not more than 4,000 metres.....			
	From 2,001 to 4,000 metres.....	19 20	12 60	3		Per 100 kilograms, N	96 20	58 50	1
	Per 100 kilograms, N	25 20	16 80	3		More than 4,001 metres.....			
	More than 4,001 to 6,000 metres.....					Same duty as on twine or glazed yarns of single twist, of more than 4,000 metres, unbleached, in skeins, with an addition of:	30 %	30 %	1
	Per 100 kilograms, N	32 40	12 60	3					
	More than 6,001 to 7,000 metres.....								
	Per 100 kilograms, N	41 40	27 60	3					
	More than 7,000 metres.....								
	Per 100 kilograms, N	59 00	26 00	3					
	Twisted, unbleached, in skeins:								
	Up to 2,000 metres... Per 100 kilograms, N	13 00	8 77	3					
	From 2,001 to 4,000 metres.....								
	Per 100 kilograms, N	14 30	9 75	3					
	More than 4,001 to 6,000 metres.....								
	Per 100 kilograms, N	21 45	14 30	3					
	More than 6,001 to 7,000 metres.....								
	Per 100 kilograms, N	26 25	19 50	3					
	More than 7,000 metres.....								
	Per 100 kilograms, N	59 00	26 00	3					
	In balls, on cardboard or otherwise:								
	Up to 2,000 metres... Per 100 kilograms, N	15 60	10 52	3					
	From 2,001 to 4,000 metres.....								
	Per 100 kilograms, N	17 16	11 70	3					
	More than 4,001 to 6,000 metres.....								
	Per 100 kilograms, N	25 74	17 16	3					
	More than 6,001 to 7,000 metres.....								
	Per 100 kilograms, N	35 10	23 40	3					
	More than 7,000 metres.....								
	Per 100 kilograms, N	44 85	28 50	3					
	Bleached or dyed, in skeins:								
	Up to 2,000 metres... Per 100 kilograms, N	19 50	12 67	3					
	From 2,001 to 4,000 metres.....								
	Per 100 kilograms, N	20 80	13 65	3					
	More than 4,001 to 6,000 metres.....								
	Per 100 kilograms, N	27 50	18 20	3					
	More than 6,001 to 7,000 metres.....								
	Per 100 kilograms, N	35 10	23 40	3					
	More than 7,000 metres.....								
	Per 100 kilograms, N	44 85	28 50	3					
	In balls, on cardboard or otherwise:								
	Up to 2,000 metres... Per 100 kilograms, N	23 40	15 20	3					
	From 2,001 to 4,000 metres.....								
	Per 100 kilograms, N	24 96	16 38	3					
	More than 4,001 to 6,000 metres.....								
	Per 100 kilograms, N	32 76	21 84	3					
	More than 6,001 to 7,000 metres.....								
	Per 100 kilograms, N	42 12	28 08	3					
	More than 7,000 metres.....								
	Per 100 kilograms, N	53 82	35 88	3					
	Mixed, the jute predominating in weight +								
	Same duty as on yarns of pure jute.								
	Yarns of phormium tenax, abaca or other vegetable fibres (not specially mentioned), not glazed, pure or mixed, the phormium, abaca, &c., predominating in weight:								
	Single:								
	Per 100 kilograms, N	12 50	10 00	3					
	Bleached or dyed.....	15 50	13 00	3					
	Twisted.....	16 25	13 00	3					
	Bleached or dyed.....	21 45	16 50	3					
	Glazed yarns, twine, cordage, of hemp, linen, ramie, jute, phormium tenax, abaca, or other vegetable fibres (not specially mentioned) pure or mixed:								
	Twine or glazed yarns, single or single-twist, measuring to the kilogramme in actual length:								
	Unbleached, in skeins:								
	200 metres or less.....								
	Per 100 kilograms, N	58 00	35 00	3					
	More than 200 but not more than 500 metres.....								
	Per 100 kilograms, N	67 00	40 00	3					
	More than 500 but not more than 1,000 metres.....								
	Per 100 kilograms, N	72 00	47 25	3					
	More than 1,000 but not more than 2,000 metres.....								
	Per 100 kilograms, N	81 00	54 00	3					
	More than 2,000 but not more than 4,000 metres.....								
	Per 100 kilograms, N	99 00	60 75	3					
	More than 4,000 metres.....								
	Same duty as on twisted unbleached yarns, according to kind, with an addition of:	35 %	35 %	3					
	Bleached or dyed:								
	200 metres or less.....								
	Per 100 kilograms, N	66 40	43 87	3					
	More than 200 but not more than 500 metres.....								
	Per 100 kilograms, N	78 97	52 45	3					
	More than 500 but not more than 1,000 metres.....								
	Per 100 kilograms, N	91 26	61 42	3					
	More than 1,000 but not more than 2,000 metres.....								
	Per 100 kilograms, N	109 20	70 20	3					

\* In the Minimum Tariff these yarns are dutiable on gross weight.  
 + Except yarns of jute mixed with artificial silk or with materials assimilated to artificial silk.

## XXIV. YARNS continued.

Tariff No.		DUTIES. (Additional taxes and 4% included.)		Coefficient.	Tariff Nos.		DUTIES. (Additional taxes and 4% included.)		
		General Tariff Fr. c.	Minimum Tariff Fr. c.				General Tariff Fr. c.	Minimum Tariff Fr. c.	Coefficient.
	More than 2,000 but not more than 4,000 metres . . . . .	129 87	78 97	3		Dyed or clouded.			
	Per 100 kilograms, N					31,000 metres or less, Per 100 kilograms, N	68 00	45 00	2 5
	More than 4,000 metres . . . . .	same duty as on cordage or yarns, twisted, of 10 millimetres or less, with an addition of: 30 % 50 %		3		More than 31,000 but not more than 41,000 metres . . . Per 100 kilograms, N	73 00	48 50	2 5
	More than 10 millimetres . . . . .	30 00	20 00	3		More than 41,000 but not more than 51,000 metres . . . Per 100 kilograms, N	78 00	52 00	2 5
	Unbleached, . . . Per 100 kilograms, N	30 00	20 00	3		More than 51,000 but not more than 61,000 metres . . . Per 100 kilograms, N	87 00	58 00	2 5
	Bleached or dyed . . . . .	30 00	20 00	3		More than 61,000 but not more than 71,000 metres . . . Per 100 kilograms, N	97 00	65 00	2 5
367b.	Cords and braids, plaited, of textile origin or thin of silk or artificial horse hair, of a diameter of: . . . . .	same duty as on trimmings, according to kind.				More than 71,000 but not more than 81,000 metres . . . Per 100 kilograms, N	107 00	70 00	2 5
	Less than 5 millimetres . . . . .	same duty as on cordage.				More than 81,000 but not more than 91,000 metres . . . Per 100 kilograms, N	112 00	75 00	2 5
	5 millimetres or less . . . . .	same duty as on cordage.				More than 91,000 but not more than 101,000 metres . . . Per 100 kilograms, N	120 00	80 00	2 5
368.	Yarns of pure cotton measuring to the kilogramme:					More than 101,000 but not more than 121,000 metres . . . Per 100 kilograms, N	135 00	90 00	2 5
	Single, Unbleached:					More than 121,000 but not more than 141,000 metres . . . Per 100 kilograms, N	145 00	110 00	2 5
	31,000 metres or less, Per 100 kilograms, N	13 00	15 00	1 1		More than 141,000 but not more than 161,000 metres . . . Per 100 kilograms, N	187 00	125 00	2 5
	More than 31,000 but not more than 41,000 metres . . . Per 100 kilograms, N	28 00	18 50	1 1		More than 161,000 but not more than 181,000 metres . . . Per 100 kilograms, N	210 00	140 00	2 5
	More than 41,000 but not more than 51,000 metres . . . Per 100 kilograms, N	33 00	22 00	1 1		More than 181,000 but not more than 201,000 metres . . . Per 100 kilograms, N	240 00	160 00	2 5
	More than 51,000 but not more than 61,000 metres . . . Per 100 kilograms, N	42 00	28 00	1 1		More than 201,000 but not more than 221,000 metres . . . Per 100 kilograms, N	270 00	180 00	3 5
	More than 61,000 but not more than 71,000 metres . . . Per 100 kilograms, N	52 00	35 00	1 1		More than 221,000 but not more than 241,000 metres . . . Per 100 kilograms, N	315 00	210 00	2 5
	More than 71,000 but not more than 81,000 metres . . . Per 100 kilograms, N	60 00	40 00	1 1		More than 241,000 but not more than 261,000 metres . . . Per 100 kilograms, N	360 00	240 00	2 5
	More than 81,000 but not more than 91,000 metres . . . Per 100 kilograms, N	67 00	45 00	1 1		More than 261,000 but not more than 281,000 metres . . . Per 100 kilograms, N	435 00	290 00	2 5
	More than 91,000 but not more than 101,000 metres . . . Per 100 kilograms, N	75 00	50 00	1 1		More than 281,000 but not more than 301,000 metres . . . Per 100 kilograms, N	510 00	340 00	2 5
	More than 101,000 but not more than 121,000 metres . . . Per 100 kilograms, N	90 00	60 00	1 1		More than 301,000 but not more than 321,000 metres . . . Per 100 kilograms, N	555 00	370 00	2 5
	More than 121,000 but not more than 141,000 metres . . . Per 100 kilograms, N	105 00	70 00	1 1		Unbleached, glazed or mercerised:			
	More than 141,000 but not more than 161,000 metres . . . Per 100 kilograms, N	120 00	80 00	1 1		31,000 metres or less, Per 100 kilograms, N	68 00	45 00	2 7
	More than 161,000 but not more than 181,000 metres . . . Per 100 kilograms, N	129 00	85 00	1 1		More than 31,000 but not more than 41,000 metres . . . Per 100 kilograms, N	73 00	48 50	2 7
	More than 181,000 but not more than 201,000 metres . . . Per 100 kilograms, N	145 00	100 00	1 1		More than 41,000 but not more than 51,000 metres . . . Per 100 kilograms, N	78 00	52 00	2 7
	More than 201,000 but not more than 221,000 metres . . . Per 100 kilograms, N	155 00	105 00	1 1		More than 51,000 but not more than 61,000 metres . . . Per 100 kilograms, N	87 00	58 00	2 7
	More than 221,000 but not more than 241,000 metres . . . Per 100 kilograms, N	165 00	110 00	1 1		More than 61,000 but not more than 71,000 metres . . . Per 100 kilograms, N	97 00	65 00	2 7
	More than 241,000 but not more than 261,000 metres . . . Per 100 kilograms, N	175 00	115 00	1 1		More than 71,000 but not more than 81,000 metres . . . Per 100 kilograms, N	105 00	70 00	2 7
	More than 261,000 but not more than 281,000 metres . . . Per 100 kilograms, N	185 00	120 00	1 1		More than 81,000 but not more than 91,000 metres . . . Per 100 kilograms, N	112 00	75 00	2 7
	More than 281,000 but not more than 301,000 metres . . . Per 100 kilograms, N	195 00	125 00	1 1		More than 91,000 but not more than 101,000 metres . . . Per 100 kilograms, N	120 00	80 00	2 7
	More than 301,000 but not more than 321,000 metres . . . Per 100 kilograms, N	205 00	130 00	1 1		More than 101,000 but not more than 121,000 metres . . . Per 100 kilograms, N	135 00	90 00	2 7
	More than 321,000 but not more than 341,000 metres . . . Per 100 kilograms, N	215 00	135 00	1 1		More than 121,000 but not more than 141,000 metres . . . Per 100 kilograms, N	150 00	100 00	2 7
	More than 341,000 but not more than 361,000 metres . . . Per 100 kilograms, N	225 00	140 00	1 1		More than 141,000 but not more than 161,000 metres . . . Per 100 kilograms, N	165 00	110 00	2 7
	More than 361,000 but not more than 381,000 metres . . . Per 100 kilograms, N	235 00	145 00	1 1		More than 161,000 but not more than 181,000 metres . . . Per 100 kilograms, N	187 00	125 00	2 7
	More than 381,000 but not more than 401,000 metres . . . Per 100 kilograms, N	245 00	150 00	1 1		More than 181,000 but not more than 201,000 metres . . . Per 100 kilograms, N	210 00	140 00	2 7
	More than 401,000 but not more than 421,000 metres . . . Per 100 kilograms, N	255 00	155 00	1 1		More than 201,000 but not more than 221,000 metres . . . Per 100 kilograms, N	240 00	160 00	2 7
	More than 421,000 but not more than 441,000 metres . . . Per 100 kilograms, N	265 00	160 00	1 1		More than 221,000 but not more than 241,000 metres . . . Per 100 kilograms, N	270 00	180 00	2 7
	More than 441,000 but not more than 461,000 metres . . . Per 100 kilograms, N	275 00	165 00	1 1		More than 241,000 but not more than 261,000 metres . . . Per 100 kilograms, N	315 00	210 00	2 7
	More than 461,000 but not more than 481,000 metres . . . Per 100 kilograms, N	285 00	170 00	1 1		More than 261,000 but not more than 281,000 metres . . . Per 100 kilograms, N	360 00	240 00	2 7
	More than 481,000 but not more than 501,000 metres . . . Per 100 kilograms, N	295 00	175 00	1 1		More than 281,000 but not more than 301,000 metres . . . Per 100 kilograms, N	435 00	290 00	2 7
	More than 501,000 but not more than 521,000 metres . . . Per 100 kilograms, N	305 00	180 00	1 1		More than 301,000 but not more than 321,000 metres . . . Per 100 kilograms, N	510 00	340 00	2 7
	More than 521,000 but not more than 541,000 metres . . . Per 100 kilograms, N	315 00	185 00	1 1		More than 321,000 but not more than 341,000 metres . . . Per 100 kilograms, N	555 00	370 00	2 7
	More than 541,000 but not more than 561,000 metres . . . Per 100 kilograms, N	325 00	190 00	1 1		Bleached, glazed or mercerised:			
	More than 561,000 but not more than 581,000 metres . . . Per 100 kilograms, N	335 00	195 00	1 1		31,000 metres or less, Per 100 kilograms, N	73 29	47 25	2 7
	More than 581,000 but not more than 601,000 metres . . . Per 100 kilograms, N	345 00	200 00	1 1		More than 31,000 but not more than 41,000 metres . . . Per 100 kilograms, N	79 41	51 27	2 7
	More than 601,000 but not more than 621,000 metres . . . Per 100 kilograms, N	355 00	205 00	1 1		More than 41,000 but not more than 51,000 metres . . . Per 100 kilograms, N	85 59	55 29	2 7
	More than 621,000 but not more than 641,000 metres . . . Per 100 kilograms, N	365 00	210 00	1 1		More than 51,000 but not more than 61,000 metres . . . Per 100 kilograms, N	96 66	62 26	2 7
	More than 641,000 but not more than 661,000 metres . . . Per 100 kilograms, N	375 00	215 00	1 1		More than 61,000 but not more than 71,000 metres . . . Per 100 kilograms, N	108 36	70 25	2 7
	More than 661,000 but not more than 681,000 metres . . . Per 100 kilograms, N	385 00	220 00	1 1		More than 71,000 but not more than 81,000 metres . . . Per 100 kilograms, N	118 80	78 00	2 7
	More than 681,000 but not more than 701,000 metres . . . Per 100 kilograms, N	395 00	225 00	1 1		More than 81,000 but not more than 91,000 metres . . . Per 100 kilograms, N	127 41	81 75	2 7
	More than 701,000 but not more than 721,000 metres . . . Per 100 kilograms, N	405 00	230 00	1 1		More than 91,000 but not more than 101,000 metres . . . Per 100 kilograms, N	137 25	87 70	2 7
	More than 721,000 but not more than 741,000 metres . . . Per 100 kilograms, N	415 00	235 00	1 1		More than 101,000 but not more than 121,000 metres . . . Per 100 kilograms, N	155 70	99 00	2 7
	More than 741,000 but not more than 761,000 metres . . . Per 100 kilograms, N	425 00	240 00	1 1		More than 121,000 but not more than 141,000 metres . . . Per 100 kilograms, N	174 15	110 50	2 7
	More than 761,000 but not more than 781,000 metres . . . Per 100 kilograms, N	435 00	245 00	1 1		More than 141,000 but not more than 161,000 metres . . . Per 100 kilograms, N	192 60	122 00	2 7
	More than 781,000 but not more than 801,000 metres . . . Per 100 kilograms, N	445 00	250 00	1 1		More than 161,000 but not more than 181,000 metres . . . Per 100 kilograms, N	219 65	139 25	2 7
	More than 801,000 but not more than 821,000 metres . . . Per 100 kilograms, N	455 00	255 00	1 1		More than 181,000 but not more than 201,000 metres . . . Per 100 kilograms, N	247 95	158 50	2 7
	More than 821,000 but not more than 841,000 metres . . . Per 100 kilograms, N	465 00	260 00	1 1					

TARIFF. No.		DUTIES (Additional taxes and 1/2 included). General Minimum			Tariff No.		DUTIES (Additional taxes and 1/2 included). General Minimum		
		Tariff Fr. c.	Tariff Fr. c.	Coefficient.			Tariff Fr. c.	Tariff Fr. c.	Coefficient.
	More than 201,000 but not more than 221,000 metres.... Per 100 kilograms, N	284 85	179 50	2-7		More than 71,000 but not more than 81,000 metres.... Per 100 kilograms, N	107 01	59 80	1-2
	More than 221,000 but not more than 241,000 metres.... Per 100 kilograms, N	321 75	202 50	2-7		More than 81,000 but not more than 91,000 metres.... Per 100 kilograms, N	119 49	67 27	1-2
	More than 241,000 but not more than 261,000 metres.... Per 100 kilograms, N	377 10	237 00	2-7		More than 91,000 but not more than 101,000 metres.... Per 100 kilograms, N	133 76	74 75	1-2
	More than 261,000 but not more than 281,000 metres.... Per 100 kilograms, N	432 45	271 50	2-7		More than 101,000 but not more than 121,000 metres.... Per 100 kilograms, N	160 51	89 70	1-2
	More than 281,000 but not more than 341,000 metres.... Per 100 kilograms, N	524 70	329 60	2-7		More than 121,000 but not more than 141,000 metres.... Per 100 kilograms, N	137 56	104 65	1-2
	More than 341,000 but not more than 381,000 metres.... Per 100 kilograms, N	616 55	386 50	2-7		More than 141,000 but not more than 161,000 metres.... Per 100 kilograms, N	214 02	119 60	1-2
	More than 381,000 metres.... Per 100 kilograms, N	672 30	421 00	2-7		More than 161,000 but not more than 181,000 metres.... Per 100 kilograms, N	253 25	142 92	1-2
	Dyed, glazed or mercerized:					More than 181,000 but not more than 201,000 metres.... Per 100 kilograms, N	294 27	164 15	1-2
	31,000 metres or less, Per 100 kilograms, N	115 00	75 00	2-7		More than 201,000 but not more than 221,000 metres.... Per 100 kilograms, N	347 78	194 35	1-2
	More than 31,000 but not more than 41,000 metres.... Per 100 kilograms, N	118 00	78 50	2-7		More than 221,000 but not more than 241,000 metres.... Per 100 kilograms, N	401 28	224 25	1-2
	More than 41,000 but not more than 51,000 metres.... Per 100 kilograms, N	123 00	82 00	2-7		More than 241,000 but not more than 261,000 metres.... Per 100 kilograms, N	481 54	269 10	1-2
	More than 51,000 but not more than 61,000 metres.... Per 100 kilograms, N	132 00	88 00	2-7		More than 261,000 but not more than 281,000 metres.... Per 100 kilograms, N	561 80	313 95	1-2
	More than 61,000 but not more than 71,000 metres.... Per 100 kilograms, N	142 00	95 00	2-7		More than 281,000 but not more than 341,000 metres.... Per 100 kilograms, N	695 56	388 70	1-2
	More than 71,000 but not more than 81,000 metres.... Per 100 kilograms, N	150 00	100 00	2-7		More than 341,000 but not more than 381,000 metres.... Per 100 kilograms, N	829 32	463 45	1-2
	More than 81,000 but not more than 91,000 metres.... Per 100 kilograms, N	157 00	105 00	3-7		More than 381,000 metres.... Per 100 kilograms, N	909 58	508 30	1-2
	More than 91,000 but not more than 101,000 metres.... Per 100 kilograms, N	165 00	110 00	2-7		Dyed or clonped:			
	More than 101,000 but not more than 121,000 metres.... Per 100 kilograms, N	180 00	120 00	2-7		31,000 metres or less, Per 100 kilograms, N	78 35	49 50	2-5
	More than 121,000 but not more than 141,000 metres.... Per 100 kilograms, N	195 00	130 00	2-7		More than 31,000 but not more than 41,000 metres.... Per 100 kilograms, N	85 60	54 05	2-5
	More than 141,000 but not more than 161,000 metres.... Per 100 kilograms, N	210 00	140 00	2-7		More than 41,000 but not more than 51,000 metres.... Per 100 kilograms, N	92 85	58 60	2-5
	More than 161,000 but not more than 181,000 metres.... Per 100 kilograms, N	232 00	155 00	2-7		More than 51,000 but not more than 61,000 metres.... Per 100 kilograms, N	105 90	66 40	2-5
	More than 181,000 but not more than 201,000 metres.... Per 100 kilograms, N	255 00	170 00	2-7		More than 61,000 but not more than 71,000 metres.... Per 100 kilograms, N	120 40	75 50	2-5
	More than 201,000 but not more than 221,000 metres.... Per 100 kilograms, N	285 00	190 00	2-7		More than 71,000 but not more than 81,000 metres.... Per 100 kilograms, N	132 00	82 00	2-5
	More than 221,000 but not more than 241,000 metres.... Per 100 kilograms, N	315 00	210 00	2-7		More than 81,000 but not more than 91,000 metres.... Per 100 kilograms, N	142 15	88 50	2-7
	More than 241,000 but not more than 261,000 metres.... Per 100 kilograms, N	360 00	240 00	2-7		More than 91,000 but not more than 101,000 metres.... Per 100 kilograms, N	153 75	95 00	2-5
	More than 261,000 but not more than 281,000 metres.... Per 100 kilograms, N	405 00	270 00	2-7		More than 101,000 but not more than 121,000 metres.... Per 100 kilograms, N	175 50	108 00	2-5
	More than 281,000 but not more than 341,000 metres.... Per 100 kilograms, N	480 00	320 00	2-7		More than 121,000 but not more than 141,000 metres.... Per 100 kilograms, N	197 25	121 00	2-7
	More than 341,000 but not more than 381,000 metres.... Per 100 kilograms, N	555 00	370 00	2-7		More than 141,000 but not more than 161,000 metres.... Per 100 kilograms, N	219 00	134 00	2-7
	More than 381,000 metres.... Per 100 kilograms, N	600 00	400 00	2-7		More than 161,000 but not more than 181,000 metres.... Per 100 kilograms, N	250 90	153 50	2-5
	Sec. Yarns of pure cotton; measuring to the kilogramme of single yarn:					More than 181,000 but not more than 201,000 metres.... Per 100 kilograms, N	284 25	173 00	2-5
	Twisted of two or three threads, in ordinary skeins:					More than 201,000 but not more than 221,000 metres.... Per 100 kilograms, N	327 75	199 00	2-5
	Unbleached:					More than 221,000 but not more than 241,000 metres.... Per 100 kilograms, N	371 25	225 00	2-5
	31,000 metres or less, Per 100 kilograms, N	33 35	19 50	1-2		More than 241,000 but not more than 261,000 metres.... Per 100 kilograms, N	436 50	264 00	2-5
	More than 31,000 but not more than 41,000 metres.... Per 100 kilograms, N	40 60	24 05	1-2		More than 261,000 but not more than 281,000 metres.... Per 100 kilograms, N	501 75	303 00	2-5
	More than 41,000 but not more than 51,000 metres.... Per 100 kilograms, N	47 85	28 60	1-2		More than 281,000 but not more than 341,000 metres.... Per 100 kilograms, N	610 50	368 00	2-5
	More than 51,000 but not more than 61,000 metres.... Per 100 kilograms, N	60 90	36 40	1-2		More than 341,000 but not more than 381,000 metres.... Per 100 kilograms, N	719 25	433 00	2-5
	More than 61,000 but not more than 71,000 metres.... Per 100 kilograms, N	75 40	45 50	1-2		More than 381,000 metres.... Per 100 kilograms, N	784 50	472 00	2-5
	More than 71,000 but not more than 81,000 metres.... Per 100 kilograms, N	87 00	52 00	1-2		Unbleached; glazed or mercerized:			
	More than 81,000 but not more than 91,000 metres.... Per 100 kilograms, N	97 15	58 50	1-2		31,000 metres or less, Per 100 kilograms, N	78 35	49 50	2-5
	More than 91,000 but not more than 101,000 metres.... Per 100 kilograms, N	108 75	65 00	1-2		More than 31,000 but not more than 41,000 metres.... Per 100 kilograms, N	85 60	54 05	2-5
	More than 101,000 but not more than 121,000 metres.... Per 100 kilograms, N	130 50	78 00	1-2		More than 41,000 but not more than 51,000 metres.... Per 100 kilograms, N	92 85	58 60	2-5
	More than 121,000 but not more than 141,000 metres.... Per 100 kilograms, N	152 25	94 00	1-2		More than 51,000 but not more than 61,000 metres.... Per 100 kilograms, N	105 90	66 40	2-5
	More than 141,000 but not more than 161,000 metres.... Per 100 kilograms, N	174 00	104 00	1-2		More than 61,000 but not more than 71,000 metres.... Per 100 kilograms, N	120 40	75 50	2-5
	More than 161,000 but not more than 181,000 metres.... Per 100 kilograms, N	205 90	123 50	1-2		More than 71,000 but not more than 81,000 metres.... Per 100 kilograms, N	132 00	82 00	2-5
	More than 181,000 but not more than 201,000 metres.... Per 100 kilograms, N	239 25	143 00	1-2		More than 81,000 but not more than 91,000 metres.... Per 100 kilograms, N	142 15	88 50	2-5
	More than 201,000 but not more than 221,000 metres.... Per 100 kilograms, N	282 75	169 00	1-2		More than 91,000 but not more than 101,000 metres.... Per 100 kilograms, N	153 75	95 00	2-5
	More than 221,000 but not more than 241,000 metres.... Per 100 kilograms, N	326 25	195 00	1-2		More than 101,000 but not more than 121,000 metres.... Per 100 kilograms, N	175 50	108 00	2-5
	More than 241,000 but not more than 261,000 metres.... Per 100 kilograms, N	391 50	231 00	1-2		More than 121,000 but not more than 141,000 metres.... Per 100 kilograms, N	197 25	121 00	2-5
	More than 261,000 but not more than 281,000 metres.... Per 100 kilograms, N	456 75	273 00	1-2		More than 141,000 but not more than 161,000 metres.... Per 100 kilograms, N	219 00	134 00	2-5
	More than 281,000 but not more than 341,000 metres.... Per 100 kilograms, N	565 50	338 00	1-2		More than 161,000 but not more than 181,000 metres.... Per 100 kilograms, N	250 90	153 50	2-5
	More than 341,000 but not more than 381,000 metres.... Per 100 kilograms, N	674 25	403 00	1-2		More than 181,000 but not more than 201,000 metres.... Per 100 kilograms, N	284 25	173 00	2-5
	More than 381,000 metres.... Per 100 kilograms, N	739 50	442 00	1-2		More than 201,000 but not more than 221,000 metres.... Per 100 kilograms, N	327 75	199 00	2-5
	bleached:					More than 221,000 but not more than 241,000 metres.... Per 100 kilograms, N	371 25	225 00	2-5
	31,000 metres or less, Per 100 kilograms, N	41 02	22 42	1-2		More than 241,000 but not more than 261,000 metres.... Per 100 kilograms, N	436 50	264 00	2-5
	More than 31,000 but not more than 41,000 metres.... Per 100 kilograms, N	49 93	27 65	1-2		More than 261,000 but not more than 281,000 metres.... Per 100 kilograms, N	501 75	303 00	2-5
	More than 41,000 but not more than 51,000 metres.... Per 100 kilograms, N	58 85	32 89	1-2		More than 281,000 but not more than 341,000 metres.... Per 100 kilograms, N	610 50	368 00	2-5
	More than 51,000 but not more than 61,000 metres.... Per 100 kilograms, N	71 90	41 46	1-2					
	More than 61,000 but not more than 71,000 metres.... Per 100 kilograms, N	82 74	52 52	1-2					



$\nabla \nabla_j V, \quad \nabla \nabla(X^a) = \text{constitutions}.$ 

	DUTIES		Coefficient	Tariff No.	number of threads, unbleached, bleached or dyed, glazed or mercerised:	Additional taxes and 1/2 included.		Coefficient
	General Tariff Fr. c.	Minimum Tariff Fr. c.				General Tariff Fr. c.	Minimum Tariff Fr. c.	
More than 41,000 but not more than 81,000 metres.... Per 100 kilograms, N	719 25	433 00	2 6					
More than 81,000 metres....	784 50	472 00	2 6					
Bleached, glazed or mercerised:								
31,000 metres or less, Per 100 kilograms, N	86 02	52 42	2 6		Single twist..... Per 1,000 metres of length of single yarn.....	0 03	0 02	3
More than 31,000 but not more than 41,000 metres.... Per 100 kilograms, N	94 93	57 65	2 6		Double twist and cable..... Per 1,000 metres of length of single yarn.....	0 01	0 025	3
More than 41,000 but not more than 81,000 metres.... Per 100 kilograms, N	103 85	62 89	2 6		The same, dyed or clouded:			
More than 81,000 but not more than 111,000 metres.... Per 100 kilograms, N	113 90	71 86	2 6		Single twist.....	0 03	0 02	2 7
More than 111,000 but not more than 141,000 metres.... Per 100 kilograms, N	137 74	82 32	2 6		Double twist and cable.....	0 04	0 03	2 6
More than 141,000 but not more than 171,000 metres.... Per 100 kilograms, N	152 01	89 80	2 6	376	The same, glazed or mercerised:			
More than 171,000 but not more than 201,000 metres.... Per 100 kilograms, N	161 49	97 27	2 6		Single twist.....	0 03	0 02	2 7
More than 201,000 but not more than 231,000 metres.... Per 100 kilograms, N	178 76	104 73	2 6		Double twist and cable.....	0 04	0 03	2 6
More than 231,000 but not more than 261,000 metres.... Per 100 kilograms, N	205 51	119 70	2 6		Unbleached.....			
More than 261,000 but not more than 291,000 metres.... Per 100 kilograms, N	232 26	134 65	2 6		Duties on unbleached yarns of which combed, plus.....			
More than 291,000 but not more than 321,000 metres.... Per 100 kilograms, N	259 02	149 60	2 6		15%..... 30%.....			
More than 321,000 but not more than 351,000 metres.... Per 100 kilograms, N	298 25	172 02	2 6		Duties on unbleached warps, plus.....			
More than 351,000 but not more than 381,000 metres.... Per 100 kilograms, N	339 27	194 15	2 6		25%..... 15%.....			
More than 381,000 but not more than 411,000 metres.... Per 100 kilograms, N	392 78	224 25	2 6		Duties on unbleached warps, plus.....			
More than 411,000 but not more than 441,000 metres.... Per 100 kilograms, N	436 28	254 25	2 6		per kilog.....			
More than 441,000 but not more than 471,000 metres.... Per 100 kilograms, N	529 54	299 10	2 6		0 45..... 0 30.....			
More than 471,000 but not more than 501,000 metres.... Per 100 kilograms, N	606 80	343 05	2 6	371	Duties on warps, unbleached, bleached or dyed, plus.....			
More than 501,000 but not more than 531,000 metres.... Per 100 kilograms, N	710 56	418 70	2 6		per kilog.....			
More than 531,000 but not more than 561,000 metres.... Per 100 kilograms, N	874 32	493 15	2 6		0 15..... 0 50.....			
More than 561,000 but not more than 591,000 metres.... Per 100 kilograms, N	954 58	558 50	2 6		Duties on yarns of cotton, pure,†			
Dyed, glazed or mercerised:				372	Yarns of pure wool, single, measuring to the kilogramme (2 1/2 lbs.), bleached or unbleached:			
31,000 metres or less, Per 100 kilograms, N	123 35	73 50	2 6		Combed:			
More than 31,000 but not more than 41,000 metres.... Per 100 kilograms, N	130 00	84 05	2 6		10,500 metres or less, Per 100 kilograms, N	43 00	24 00	3
More than 41,000 but not more than 51,000 metres.... Per 100 kilograms, N	137 85	88 60	2 6		Above 10,500 metres to 30,500 metres.....	56 00	26 00	3
More than 51,000 but not more than 61,000 metres.... Per 100 kilograms, N	150 90	96 30	2 6		“ 30,500 “ “ to 60,500 metres.....	68 00	44 00	3
More than 61,000 but not more than 71,000 metres.... Per 100 kilograms, N	165 40	105 50	2 6		“ 60,500 “ “ to 70,500 metres.....	81 00	52 00	3
More than 71,000 but not more than 81,000 metres.... Per 100 kilograms, N	177 60	112 00	2 6		“ 70,500 “ “ to 80,500 metres.....	95 00	60 00	3
More than 81,000 but not more than 91,000 metres.... Per 100 kilograms, N	187 15	118 50	2 6		“ 80,500 “ “ to 90,500 metres.....	104 00	68 00	3
More than 91,000 but not more than 101,000 metres.... Per 100 kilograms, N	198 75	125 00	2 6		“ 90,500 “ “ to 100,500 metres.....	118 00	76 00	3
More than 101,000 but not more than 111,000 metres.... Per 100 kilograms, N	209 50	128 00	2 6		“ 100,500 “ “ to 110,500 metres.....	121 00	80 00	3
More than 111,000 but not more than 121,000 metres.... Per 100 kilograms, N	212 25	131 00	2 6		Carded:			
More than 121,000 but not more than 131,000 metres.... Per 100 kilograms, N	226 50	144 00	2 6		10,000 metres or less..... N	15 50	15 00	3
More than 131,000 but not more than 141,000 metres.... Per 100 kilograms, N	242 25	151 00	2 6		Above 10,000 metres to 15,000 metres.....	28 00	22 00	3
More than 141,000 but not more than 151,000 metres.... Per 100 kilograms, N	264 00	164 00	2 6		“			

† With the exception of cotton yarn mixed with artificial silk.  
\* Same coefficient as for yarns of pure cotton.

[illegible]

\* Same coefficient as for yarns of pure wool.

XXV.—TISSEUS continued.

Tariff No.	Description	DUTIES (Additional taxes and 4% included), General		Coefficient.	Tariff No.	Description	DUTIES (Additional taxes and 4% included), General		Coefficient.
		Per c.	Fr. c.				Per c.	Fr. c.	
15, 16 or 17 threads	Per 100 kilograms, N	294 00	195 00	2.8	392b.	Mixed tissues of linen, hemp and ramie, the linen, hemp, or ramie predominating in weight			
18, 19 or 20 threads	"	378 00	308 00	2.8					
21, 22 or 23 threads	"	630 00	420 00	2.8	394.	Tissues of jute:			
More than 23 threads	"	840 00	560 00	2.8		Pure, containing in warp and wool in a square of 5 centimètres side, after division of the total by 2:			
Less than 10 kilograms, per 100 square metres:						Unbleached:			
11 threads or less	Per 100 kilograms, N	315 00	210 00	2.8		Up to 15 threads, single or double, plain or twilled, Per 100 kilograms, N	18 00	12 00	3
15, 16 or 17 threads	"	378 00	252 00	2.8		From 16 to 25 threads	23 00	15 00	3
18, 19 or 20 threads	"	658 00	392 00	2.8		From 26 to 35 threads	50 00	26 00	3
21, 22 or 23 threads	"	840 00	560 00	2.8		From 36 to 45 threads	39 00	26 00	3
More than 23 threads	"	1,050 00	700 00	2.8		More than 45 threads	31 00	24 00	3
38a.	Printed, dyed and figured:					Containing the threads, whether of the warp or of the wool, fractions of threads are not counted; the total of the two added to others then divided by 2, and if a fraction results the fraction will be counted as a whole thread.			
	Containing in warp and wool, in a square of 5 millimètres side, after dividing the aggregate by 2, such tissues weighing:				345.	Creamed, bleached or dyed, or mixed with threads unbleached, creamed, bleached or dyed:			
More than 10 kilograms, per 100 square metres:						Up to 15 threads, single or double, plain or twilled, Per 100 kilograms, N	25 00	18 00	3
6 threads or less Per 100 kilograms, N		57 36	38 64	2.9		From 16 to 25 threads	20 00	21 00	3
7 to 8 threads	"	127 78	86 35	2.9		From 26 to 35 threads	37 00	26 00	3
9 to 10 threads	"	112 70	72 45	2.9		From 36 to 45 threads	16 50	22 00	3
11 to 12 threads	"	133 63	88 55	2.9		More than 45 threads	38 50	49 00	3
More than 12 threads	"	169 05	112 70	2.9	396.	Printed:			
From 10 to 10 kilograms, inclusive, per 100 square metres:						Up to 15 threads, single or double, plain or twilled, Per 100 kilograms, N	34 50	21 00	3
6 threads or less Per 100 kilograms, N		112 70	72 45	2.9		From 16 to 25 threads	39 50	27 00	3
7 to 8 threads	"	133 20	128 80	2.9		From 26 to 35 threads	46 50	32 00	3
9 to 10 threads	"	241 50	161 00	2.9		From 36 to 45 threads	35 50	28 00	3
11 to 12 threads	"	302 68	201 25	2.9		More than 45 threads	61 50	46 00	3
13 to 14 threads	"	338 10	225 40	2.9	597.	Mixed:			
15, 16 or 17 threads	"	531 50	354 20	2.9		The jute predominating in weight			
18, 19 or 20 threads	"	724 40	483 00	2.9	398.	Sacks (jute), new or used, imported empty			
More than 23 threads	"	966 00	644 00	2.9		Duties on tissues of pure jute			
Less than 10 kilograms, per 100 square metres:					398b.	Sacks (jute), exported full			
14 threads or less	Per 100 kilograms, N	362 25	241 50	2.9		Tissues of pure jute:			
15, 16 or 17 threads	"	434 70	289 80	2.9		Brands of pure jute, measuring less than 100 metres to the kilo, Per 100 kilograms, N	22 00	16 50	3
18, 19 or 20 threads	"	676 20	450 80	2.9		Brands of jute yarn, measuring 100 metres and more	104 00	80 00	3
21, 22 or 23 threads	"	966 00	644 00	2.9	400.	Sides (for shoes) of jute yarn	26 00	20 00	3
More than 23 threads	"	1,207 50	865 00	2.9	406b.	Trimmings, ribbons and braid	104 00	80 00	3
Tissues of linen, hemp or ramie pure:					407.	Carpets of jute, short or long may:			
385.	Oil cloth and linoleum (including linoleum with reverse side of oil)					Unbleached	30 00	20 00	2.1
Per 100 kilograms, N		30 00	25 00	3		Bleached or dyed or woven of dyed threads	39 00	25 00	2.1
385b.	Inlaid linoleum	33 00	35 00			Printed	18 00	22 00	2.1
385c.	Prepared cloth for artists	120 00	80 00	2.4		Or canvas, embossed, velvet or chenille	60 00	60 00	2.1
385d.	Cloth mounted or not on frames, for studio backgrounds, theatrical scenery, panoramas, &c.	120 00	80 00	2.4	402.	Velvets and plushes of jute, for furniture and imitation fur:			
386.	Damasked linen for linings or bedding:					Unbleached	98 00	65 00	1.7
Unbleached	Per 100 kilograms, N	116 00	112 00	2.6		Bleached, dyed or printed	120 00	80 00	1.7
Creamed, bleached, or mixed with white or dyed threads	Per 100 kilograms, N	203 85	156 80	2.6	403.	Tissues of plumeum (texas, abana, and other vegetable fibres not separately distinguished)			
387.	Tissues of linen, hemp or ramie, pure:					Duties on tissues of jute			
Table linen, damasked, unbleached, containing in the warp in a square of 5 millimètres side:					404.	Tissues of cotton:			
12 threads or less, Per 100 kilograms, N		190 00	125 00	3		Tissues of cotton, pure, plain, twilled, and drill:			
13 and 14 threads	"	218 00	165 00	3		Unbleached, containing in warp and wool in a square of 5 mm. side, such tissues weighing:			
15, 16 or 17 threads	"	238 00	265 00	3		13 kilograms, and more per 100 sq. metres:			
18, 19 or 20 threads	"	293 00	395 00	3		27 threads or less, Per 100 kilograms, N	80 00	62 00	2.8
More than 23 threads	"	735 00	530 00	3		28 to 35 threads	100 00	77 00	2.8
Table linen, printed, checked (chek), bleached or mixed with white or dyed threads:						36 to 45 threads	125 00	96 00	2.8
plus 60% plus 60%				3		46 threads or more	153 00	118 00	2.8
388.	Drills:					11 kilos, inclusive, to 11 kilos, exclusive:			
Unbleached	Per 100 kilograms, N	156 00	120 00	2		25 threads or less, Per 100 kilograms, N	91 00	70 00	2.5
Creamed, bleached, or mixed with threads either unbleached, bleached or dyed	Per 100 kilograms, N	218 10	168 00	2		26 to 35 threads	113 00	87 00	2.5
389.	Trimmings, ribbons and webs, of twine (de nettes):					36 to 45 threads	139 00	107 00	2.5
Unbleached, brownish, or grass bleached	Per 100 kilograms, N	221 00	119 00	1.3		46 threads or more	170 00	131 00	2.5
Creamed, bleached, or dyed, or mixed with unbleached, creamed, bleached or dyed threads	Per 100 kilograms, N	270 00	180 00	1.2		9 kilos, inclusive, to 9 kilos, exclusive:			
190.	Hosiery:					27 threads or less, Per 100 kilograms, N	117 00	99 00	2.8
Duties on hosiery of cotton				1.7		28 to 35 threads	144 00	111 00	2.8
291.	Lace and "ampurs" of cotton					36 to 45 threads	179 00	138 00	2.8
Duties on lace and ampurs of cotton				1.7		46 threads or more	223 00	172 00	2.8
292.	Handkerchiefs, embroidered, and other embroideries on linen, hemp, or ramie tissues					7 kilos, inclusive, to 7 kilos, exclusive:			
Duties on embroidered tissues of every sort, (See No. 139c.)				2.5		27 threads or less, Per 100 kilograms, N	139 00	107 00	2.8
293.	Velvets and plushes of linen for furniture:					28 to 35 threads	150 00	131 00	2.8
Unbleached	Per 100 kilograms, N	93 45	65 00	3		36 to 45 threads	211 00	165 00	2.8
Bleached, dyed or printed	"	113 35	83 00	3		46 threads or more	259 00	200 00	2.8

Same coefficient as for issues of pure linen, &amp;c.

When merchandise is placed in more than one sack, only is admitted at full duty, the others pay full duty. In the case of sacks imported full, the tax may be levied on the weights after deduction for the legal tare. Sacks containing nitrate of soda, sulphate of ammonia and superphosphates and sulphate of potash for agricultural purposes, are exempt from the half-duty.

Carpets on canvas, such as moquette and others, are to be dutiable as carpets of wool, jute, hair, &c., according as the velvet or curled portion or the face is of wool, jute, hair, &c.

In counting the threads in the warp, fractions of threads are not counted. This provision also applies to Nos. 405 and 406.

Tariff  
No.

DUCTS<sup>1</sup>  
(Additional taxes  
and 1<sup>st</sup> include)  
General Minimum  
Tariff Tariff  
Fr. c. Fr. c.

Tariff  
No.

Duties  
(Additional taxes  
and 4<sup>th</sup> include)  
General Minimum  
Tariff Tariff  
Fr. c. Fr. c.

Coefficient.

11 kilos, inclusive, to 13 kilos, exclusive:				
27 threads or less, Per 100 kilograms, N	167 00	128 00	2 8	
28 to 35 threads...	150 00	120 00	2 8	
36 to 43 threads...	258 00	190 00	2 8	
44 threads or more	290 00	100 00	2 8	
9 kilos, inclusive, to 11 kilos, exclusive:				
27 threads or less, Per 100 kilograms, N	250 00	250 00	2 8	
28 to 35 threads...	375 00	257 00	2 8	
36 to 43 threads...	465 00	250 00	2 8	
44 threads or more	515 00	250 00	2 8	
Less than 3 kilos, per 100 kilograms, N	800 00	550 00	2 8	
Manufactured wholly or in part with bleached threads, gazed or mercerized (1) (2) (3):				
Containing in warp and wool in a square of 5 mm. side, such tissues weighing:				
13 kilograms, and more, per 100 sq. metres:				
27 threads or less, Per 100 kilograms, N	185 00	125 00	2 8	
28 to 35 threads...	250 00	145 00	2 8	
36 to 43 threads...	250 75	174 00	2 8	
44 threads or more	312 75	207 00	2 8	
11 kilos, inclusive, to 13 kilos, exclusive:				
27 threads or less, Per 100 kilograms, N	204 25	125 00	2 8	
28 to 35 threads...	252 75	160 50	2 8	
36 to 43 threads...	258 25	190 50	2 8	
44 threads or more	302 50	226 75	2 8	
9 kilos, inclusive, to 11 kilos, exclusive:				
27 threads or less, Per 100 kilograms, N	250 75	165 00	2 8	
28 to 35 threads...	295 00	195 00	2 8	
36 to 43 threads...	358 25	235 00	2 8	
44 threads or more	405 25	288 00	2 8	
5 kilos, inclusive, to 9 kilos, exclusive:				
27 threads or less, Per 100 kilograms, N	258 25	190 50	2 8	
28 to 35 threads...	312 50	225 50	2 8	
36 to 43 threads...	415 50	257 50	2 8	
44 threads or more	478 25	355 00	2 8	
3 kilos, inclusive, to 5 kilos, exclusive:				
27 threads or less, Per 100 kilograms, N	357 25	228 75	2 8	
28 to 35 threads...	500 00	255 00	2 8	
36 to 43 threads...	550 50	295 00	2 8	
44 threads or more	627 50	350 00	2 8	
2 kilos, inclusive, to 3 kilos, exclusive:				
27 threads or less, Per 100 kilograms, N	508 25	355 00	2 8	
28 to 35 threads...	701 25	400 00	2 8	
36 to 43 threads...	850 00	450 00	2 8	
44 threads or more	1,290 25	550 00	2 8	
Less than 3 kilos, per 100 sq. metres, N	1,455 50	550 00	2 8	

## 4.5. Bleached.

Containing in warp and wool in a square of 5 mm. side, such tissues weighing:				
13 kilograms, and more, per 100 square metres:				
27 threads or less, Per 100 kilograms, N	104 00	74 40	2 6	
28 to 35 threads...	130 00	92 30	2 6	
36 to 43 threads...	162 50	115 20	2 6	
44 threads or more	198 50	141 60	2 6	
11 kilos, inclusive, to 13 kilos, exclusive:				
27 threads or less, Per 100 kilograms, N	118 50	84 60	2 6	
28 to 35 threads...	146 50	114 30	2 6	
36 to 43 threads...	180 70	128 40	2 6	
44 threads or more	221 00	157 20	2 6	
9 kilos, inclusive, to 11 kilos, exclusive:				
27 threads or less, Per 100 kilograms, N	152 10	108 00	2 6	
28 to 35 threads...	187 20	135 20	2 6	
36 to 43 threads...	232 70	165 50	2 6	
44 threads or more	280 00	206 10	2 6	
7 kilos, inclusive, to 9 kilos, exclusive:				
27 threads or less, Per 100 kilograms, N	180 70	128 40	2 6	
28 to 35 threads...	224 00	157 20	2 6	
36 to 43 threads...	278 20	188 60	2 6	
44 threads or more	388 70	276 00	2 6	
5 kilos, inclusive, to 7 kilos, exclusive:				
27 threads or less, Per 100 kilograms, N	217 10	141 80	2 6	
28 to 35 threads...	234 00	161 80	2 6	
36 to 43 threads...	335 10	238 80	2 6	
44 threads or more	507 00	350 00	2 6	
3 kilos, inclusive, to 5 kilos, exclusive:				
27 threads or less, Per 100 kilograms, N	258 70	250 00	2 6	
28 to 35 threads...	487 20	344 40	2 6	
36 to 43 threads...	608 40	452 00	2 6	
44 threads or more	952 50	600 00	2 6	
Less than 3 kilos, per 100 sq. metres, N	1,047 50	744 00	2 6	
Manufactured wholly or in part with bleached threads (1) (2) (3):				
Containing in warp and wool in a square of 5 mm. side, such tissues weighing:				
13 kilograms, and more, per 100 square metres:				
27 threads or less, Per 100 kilograms, N	164 00	105 10	2 6	
28 to 35 threads...	205 00	110 50	2 6	
36 to 43 threads...	256 25	163 20	2 6	
44 threads or more	312 50	200 00	2 6	

11 kilos, inclusive, to 13 kilos, exclusive:

27 threads or less, Per 100 kilograms, N

28 to 35 threads...

36 to 43 threads...

44 threads or more

9 kilos, inclusive, to 11 kilos, exclusive:

27 threads or less, Per 100 kilograms, N

28 to 35 threads...

36 to 43 threads...

44 threads or more

7 kilos, inclusive, to 9 kilos, exclusive:

27 threads or less, Per 100 kilograms, N

28 to 35 threads...

36 to 43 threads...

44 threads or more

5 kilos, inclusive, to 7 kilos, exclusive:

27 threads or less, Per 100 kilograms, N

28 to 35 threads...

36 to 43 threads...

44 threads or more

Less than 3 kilos, per 100 sq. metres, N

Manufactured wholly or in part with bleached threads, gazed or mercerized (1) (2) (3):

Containing in warp and wool in a square of 5 mm. side, such tissues weighing:

13 kilograms, and more, per 100 square metres:

27 threads or less, Per 100 kilograms, N

28 to 35 threads...

36 to 43 threads...

44 threads or more

11 kilos, inclusive, to 13 kilos, exclusive:

27 threads or less, Per 100 kilograms, N

28 to 35 threads...

36 to 43 threads...

44 threads or more

9 kilos, inclusive, to 11 kilos, exclusive:

27 threads or less, Per 100 kilograms, N

28 to 35 threads...

36 to 43 threads...

44 threads or more

7 kilos, inclusive, to 9 kilos, exclusive:

27 threads or less, Per 100 kilograms, N

28 to 35 threads...

36 to 43 threads...

44 threads or more

5 kilos, inclusive, to 7 kilos, exclusive:

27 threads or less, Per 100 kilograms, N

28 to 35 threads...

36 to 43 threads...

44 threads or more

3 kilos, inclusive, to 5 kilos, exclusive:

27 threads or less, Per 100 kilograms, N

28 to 35 threads...

36 to 43 threads...

44 threads or more

Less than 3 kilos, per 100 sq. metres, N

165. Bank of pure cotton, plain, for surgical dressing, of a maximum breadth of 15 cm. and not more than 10 metres long, weighing more than 3 kilograms, per 100 square metres, having more than 10 threads in warp and wool in a square of 5 millimetres side, and remnant, a cotton tissue of the same kind, 1 metre or less in length, packed separately:

Unbleached, Per 100 kilograms, N

Bleached (even-colored) (excepted), Per 100 kilograms, N

Dyed:

Containing in warp and wool in a square of 5 millimetres side, such tissues weighing:

13 kilograms, and more, per 100 square metres:

27 threads or less, Per 100 kilograms, N

28 to 35 threads...

36 to 43 threads...

44 threads or more

11 kilos, inclusive, to 13 kilos, exclusive:

27 threads or less, Per 100 kilograms, N

28 to 35 threads...

36 to 43 threads...

44 threads or more

9 kilos, inclusive, to 11 kilos, exclusive:

27 threads or less, Per 100 kilograms, N

28 to 35 threads...

36 to 43 threads...

44 threads or more

(1) Tissues with stripes at a distance of less than a metre from one another are included in this category.

(2) In the Minimum Tariff, the surtax of manufacture with dyed, bleached or glazed threads will not be levied when the effect produced by the dyed, bleached or glazed threads does not exceed one-tenth of the total surface of striped tissues.

(3) Tissues of this kind (gazed, counting 30 hatching, ("hachure")) or more to the 5 millimetres, per, in addition, the surtax mentioned in No. 4062.

(1) Tissues with stripes at a distance of less than a metre from one another are included in this category.

(2) Tissues of this kind (gazed, counting 30 hatching, ("hachure")) or more to the 5 millimetres, per, in addition, the surtax mentioned in No. 4062.

(3) Not including, in the case of tissues of this kind, the taxes on the 100 form.

(4) Tissues of the kind, more or less, in the 5 millimetres, per, in addition, the surtax mentioned in No. 4062.

XXV.—Tissus—continued.

Tariff No.		DUTIES (Additional taxes and V. included).		Coefficient.	Tariff No.		DUTIES (Additional taxes and V. included).		Coefficient.
		General Tariff	Minimum Tariff				General Tariff	Minimum Tariff	
		Fr. c.	Fr. c.				Fr. c.	Fr. c.	
	2 kilograms, inclusive to 11 kilograms, exclusive:					3 kilograms, inclusive to 5 kilograms, exclusive:			
	25 threads or less, Per 100 kilograms, N	162 00	120 00	2-9		27 threads or less, Per 100 kilograms, N	612 25	405 00	2-1
	26 to 35 threads, ..	189 00	111 00	2-9		28 to 35 threads, ..	716 25	430 50	2-2
	36 to 43 threads, ..	224 00	168 00	2-9		36 to 43 threads, ..	909 00	609 00	2-2
	44 threads or more ..	268 00	202 00	2-9		44 threads or more ..	1,341 25	885 00	2-1
	7 kilograms, inclusive to 9 kilograms, exclusive:					Less than 3 kilograms, per 100 sq. metres			
	27 threads or less, Per 100 kilograms, N	181 00	137 00	2-9		Per 100 kilograms, N	1,500 50	990 00	2-1
	28 to 35 threads, ..	215 00	161 00	2-9					
	36 to 43 threads, ..	224 00	185 00	2-9					
	44 threads or more ..	311 00	260 00	2-9					
	5 kilograms, inclusive to 7 kilograms, exclusive:								
	27 threads or less, Per 100 kilograms, N	212 00	159 00	2-9					
	28 to 35 threads, ..	225 00	169 00	2-9					
	36 to 43 threads, ..	303 00	229 00	2-9					
	44 threads or more ..	335 00	330 00	2-9					
	9 kilograms, inclusive to 10 kilograms, exclusive:								
	27 threads or less, Per 100 kilograms, N	341 00	250 00	2-9					
	28 to 35 threads, ..	420 00	317 00	2-9					
	36 to 43 threads, ..	513 00	390 00	2-9					
	44 threads or more ..	760 00	580 00	2-9					
	Less than 3 kilograms, per 100 sq. metres								
	Per 100 kilograms, N	851 00	650 00	2-9					
	Manufactured wholly or in part with dyed threads (1) (2) (3):								
	Containing in warp and weft in a square of 5 millimetres side, such tissues weighing:								
	13 kilograms, or more per 100 sq. metres:								
	27 threads or less, Per 100 kilograms, N	185 00	123 00	2-1					
	28 to 35 threads, ..	220 00	145 50	2-1					
	36 to 43 threads, ..	263 75	174 00	2-1					
	44 threads or more ..	312 75	207 00	2-1					
	11 kilograms, inclusive to 13 kilograms, exclusive:								
	27 threads or less, Per 100 kilograms, N	204 25	135 00	2-1					
	28 to 35 threads, ..	242 75	160 50	2-1					
	36 to 43 threads, ..	288 25	190 50	2-1					
	44 threads or more ..	342 50	226 50	2-1					
	9 kilograms, inclusive to 11 kilograms, exclusive:								
	27 threads or less, Per 100 kilograms, N	249 75	165 00	2-1					
	28 to 35 threads, ..	297 00	196 50	2-1					
	36 to 43 threads, ..	358 25	237 00	2-1					
	44 threads or more ..	453 25	288 00	2-1					
	7 kilograms, inclusive to 9 kilograms, exclusive:								
	27 threads or less, Per 100 kilograms, N	288 25	190 50	2-1					
	28 to 35 threads, ..	342 50	226 50	2-1					
	36 to 43 threads, ..	419 50	277 50	2-1					
	44 threads or more ..	568 25	375 00	2-1					
	5 kilograms, inclusive to 7 kilograms, exclusive:								
	27 threads or less, Per 100 kilograms, N	337 25	223 50	2-1					
	28 to 35 threads, ..	360 00	238 50	2-1					
	36 to 43 threads, ..	496 50	328 50	2-1					
	44 threads or more ..	727 50	480 00	2-1					
	3 kilograms, inclusive to 5 kilograms, exclusive:								
	27 threads or less, Per 100 kilograms, N	568 25	375 00	2-1					
	28 to 35 threads, ..	701 25	460 50	2-1					
	36 to 43 threads, ..	861 00	570 00	2-1					
	44 threads or more ..	1,296 25	855 00	2-1					
	Less than 3 kilograms, per 100 sq. metres								
	Per 100 kilograms, N	1,455 50	960 00	2-1					
	Manufactured wholly or in part with dyed threads glazed or mercerised (1) (2) (4):								
	Containing in warp and weft in a square of 5 millimetres side, such tissues weighing:								
	13 kilograms, or more per 100 sq. metres:								
	27 threads or less, Per 100 kilograms, N	250 00	153 00	2-1					
	28 to 35 threads, ..	265 00	175 50	2-1					
	36 to 43 threads, ..	308 75	204 00	2-1					
	44 threads or more ..	357 75	237 00	2-1					
	11 kilograms, inclusive to 13 kilograms, exclusive:								
	27 threads or less, ..	249 25	165 00	2-1					
	28 to 35 threads, ..	287 75	190 50	2-1					
	36 to 43 threads, ..	342 25	220 50	2-1					
	44 threads or more ..	387 50	256 50	2-1					
	9 kilograms, inclusive to 11 kilograms, exclusive:								
	27 threads or less, Per 100 kilograms, N	294 75	195 00	2-1					
	28 to 35 threads, ..	342 00	226 50	2-1					
	36 to 43 threads, ..	403 25	267 00	2-1					
	44 threads or more ..	480 25	318 00	2-1					
	7 kilograms, inclusive to 9 kilograms, exclusive:								
	27 threads or less, Per 100 kilograms, N	333 25	220 50	2-1					
	28 to 35 threads, ..	387 50	256 50	2-1					
	36 to 43 threads, ..	464 50	307 50	2-1					
	44 threads or more ..	613 25	405 00	2-1					
	5 kilograms, inclusive to 7 kilograms, exclusive:								
	27 threads or less, Per 100 kilograms, N	382 25	252 50	2-1					
	28 to 35 threads, ..	405 00	268 50	2-1					
	36 to 43 threads, ..	544 50	358 50	2-1					
	44 threads or more ..	772 50	510 00	2-1					

the General Tariff, tissues with stripes at a distance of less than 2 centimetres from one another are included in this category.

2. In the Minimum Tariff, the surtax for manufacture will not be added when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of dyed tissues.

(3) Tissues of the kind, mercerised in the piece or goffered, counting 30 hatches ("hauteurs") or more to the 5 millimetres pay, in addition, the surtax mentioned in the 4th.

(4) Tissues of the kind, goffered, counting 50 hatches ("hauteurs") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 4th.

\* Stamped (marqué) tissues counting 20 hatches ("hauteurs") or more to the 5 millimetres are treated as mercerised tissues.

† Same coefficient as on the unbleached, bleached, dyed (in the piece) or printed tissues, according to kind.

‡ Where the breadth of the tissues exceeds one metre the duties are increased in proportion. The surtax for printing shall likewise be collected on the following tissues: Brilliant or figured tissues, yards; covers and counterpanes, quilted, and reps; dimity, damask and table linen, bobbinet tulle, counterpanes, lace and fancy articles, trimmings, ribbons, plain tulle, embroidered muslin curtains; curtains of tulle application, grenadine, and of embroidered tulle; muslins, figured or embroidered, for furniture or clothing.

Tariff No.	Description	DUTIES		Coefficient.	Tariff No.	Description	DUTIES		Coefficient.
		(Additional tax and 4% included).	General Minimum Tariff.				(Additional tax and 4% included).	General Minimum Tariff.	
Fr. c.	Fr. c.	Fr. c.	Fr. c.		Fr. c.	Fr. c.	Fr. c.	Fr. c.	
	Of 4 to 6 colors .....								
	Other printed: Of 1 or 2 colors .....								
	Of 3 to 6 colors .....								
	Of 7 colors or more .....								
408.	Glazed percaline, for book-binding, curtains, fancy wares, bleached, dyed or printed: Not stamped ( <i>sans gaufrage</i> ) .....	155 00	180 00	3					
	Stamped ( <i>gaufre</i> ) .....	210 00	140 00	3					
	Called tracing or transparent cloth .....	180 00	120 00	3					
409.	Tissues coated with a composition with a nitrated cellulose base .....								
410.	Velvets: Smoothed, to imitate silk ( <i>façon soie</i> ), plain or ribbed, whatever the number of threads in the warp per centimetre: Unbleached .....	255 00	190 00	2-7					
	Bleached, dyed or mercerised, or woven dyed ( <i>filas teintes</i> ), partly or wholly manufactured with dyed, bleached or mercerised threads .....	555 00	370 00	2-7					
	Stamped ( <i>gaufre</i> ) or printed .....	590 00	345 00	2-7					
411.	Other (plain or ribbed, moleskin &c. reverse twilled), containing in the warp per centimetre 26 threads or less: Unbleached .....	171 00	116 00	1-2					
	Bleached, dyed or mercerised, or woven dyed ( <i>filas teintes</i> ), manufactured wholly or partly of dyed, bleached or mercerised threads .....	250 00	165 00	1-2					
	Stamped ( <i>gaufre</i> ) or printed .....	270 00	180 00	1-2					
	More than 26 threads, and velvets in which the nap is formed by the warp: Unbleached .....	285 00	180 00	3					
	Bleached, dyed or mercerised, woven dyed ( <i>filas teintes</i> ), manufactured wholly or partly of dyed, bleached or mercerised threads .....	570 00	380 00	3					
	Stamped ( <i>gaufre</i> ) or printed .....	600 00	400 00	3					
412.	Tissues of all sorts of pure or mixed cotton, plain, twilled and drille, figured (tissues, plaids, cordons and counterpane table linen, bobbinet tulle, blankets, lace and fancy articles, trimmings, ribbons, plain tulle, curtains of embroidered muslin, of tulle application, of grenadine, of embroidered tulle, lace curtains, muslins, figured or embroidered with crochet, for furniture or clothing, manufactured wholly or in part with threads (1) (2). (The								
	statement of duties applicable, under No. 411, to the different tissues of cotton has been inserted after each article concerning those tissues): Bleached (1) .....								
	Dyed (1) .....								
	(Glazed or mercerised) .....								
	412. Brilliants or figured tissues (2), unbleached (1) .....								
	Containing in warp and wool in a square of 5 millimètres side, such tissues weighing: 13 kilograms, or more per 100 sq. metres: 27 threads or less .....	116 00	80 60	1-6					
	28 to 35 threads .....	181 25	121 80	2-6					
	36 to 43 threads .....	221 85	153 40	2-6					
	44 threads or more .....								
	11 kilograms, inclusive to 13 kilograms, exclusive: 27 threads or less .....	131 95	91 04	2-6					
	28 to 35 threads .....	163 85	115 19	2-6					
	36 to 43 threads .....	204 55	137 10	2-6					
	44 threads or more .....	246 50	170 30	2-6					
	9 kilograms, inclusive to 11 kilograms, exclusive: 27 threads or less .....	169 65	117 00	2-6					
	28 to 35 threads .....	208 80	144 20	2-6					
	36 to 43 threads .....	250 45	179 40	2-6					
	44 threads or more .....	293 55	223 80	2-6					
	7 kilograms, inclusive to 9 kilograms, exclusive: 27 threads or less .....	201 55	130 10	2-6					
	28 to 35 threads .....	246 80	170 20	2-6					
	36 to 43 threads .....	310 30	214 50	2-6					
	44 threads or more .....	353 35	250 00	2-6					
	5 kilograms, inclusive to 7 kilograms, exclusive: 27 threads or less .....	242 15	167 74	2-6					
	28 to 35 threads .....	261 00	180 70	2-6					
	36 to 43 threads .....	374 10	258 70	2-6					
	44 threads or more .....	535 50	390 00	2-6					
	3 kilograms, inclusive to 5 kilograms, exclusive: 27 threads or less .....	435 55	249 00	2-6					
	28 to 35 threads .....	543 75	373 19	2-6					
	36 to 43 threads .....	678 00	468 00	2-6					
	44 threads or more .....	1,036 75	715 00	2-6					
	Less than 3 kilograms, per 100 sq. metres: Per 100 kilograms, N .....	1,165 70	800 00	2-9					
	Brilliants or figured tissues (2), manufactured wholly or in part with unbleached threads glazed or mercerised (3) (4): Containing in warp and wool (1), in a square of 5 millimètres side, such tissues weighing: 13 kilograms, or more per 100 sq. metres: 27 threads or less .....	218 00	150 00	2-6					
	28 to 35 threads .....	268 75	180 10	2-6					
	36 to 43 threads .....	342 15	217 20	2-6					
	44 threads or more .....	433 25	290 00	2-6					
	11 kilograms, inclusive to 13 kilograms, exclusive: 27 threads or less .....	275 91	166 50	2-6					
	28 to 35 threads .....	341 73	199 65	2-6					
	36 to 43 threads .....	397 71	238 65	2-6					
	44 threads or more .....	470 55	285 45	2-6					
	(1) Tissues of the kind mercerised in the piece or gathered, sold in 250 metres ("batches") or more to the 5 millimètres, pay in addition, the surtax mentioned in No. 406b. (2) Tissues of the kind, mercerised in the piece or gathered, containing 50 batches ("batches") or more to the 5 millimètres pay, in addition, the surtax mentioned in No. 406b. (3) The duties levied on figured tissues are applied to (1) tissues "à 5 lignes ou plus" presenting in their texture the effect of checks provided that this effect does not involve the application of the surtax prescribed in No. 111; (2) tissues in imitation of gauzes, with 1 "côte" or "sophies"; (3) plain or figured "cellular" tissues with warp in wool. (4) In the General Tariff, tissues with stripes at a distance of less than a metre from one another are included in this category. In the Minimum Tariff the surtax for manufacture will not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of the cloth. (5) Tissues of the kind, gathered, containing 50 batches ("batches") or more to the 5 millimètres pay, in addition, the surtax mentioned in No. 406b. (6) In counting the warp and weft threads, fractions of threads are ignored.								

No.	Description	DUTIES		Tariff No.	Description	DUTIES		Coefficient
		General Tariff, Fr. c.	Minimum Tariff, Fr. c.			General Tariff, Fr. c.	Minimum Tariff, Fr. c.	
2	2 kils., exclusive to 5 kils., exclusive:				5 kils., inclusive to 5 kils., exclusive:			
21	21 kils., exclusive to 100 kils., N	211 85	205 50	2 6	27 threads or less, Per 100 kils., N	888 77	508 30	2 6
22	22 to 35 threads ..	410 40	236 45	2 6	28 to 35 threads ..	1,114 68	634 27	2 6
23	36 to 43 threads ..	139 21	229 10	2 6	36 to 43 threads ..	1,291 13	735 69	2 6
24	44 threads or more ..	610 86	355 60	2 6	44 threads or more ..	2,125 55	1,215 50	2 6
3	3 kils., inclusive to 5 kils., exclusive:				Less than 3 kils., per 100 sq. metres			
27	27 threads or less, Per 100 kils., N	397 71	255 65	2 6	Brilliant or figured tissues (1), manufactured wholly or in part with bleached threads glazed or mercerized (2), containing in warp and wool (3), in a square of 5 millimetres side, such tissues weighing:			
28	28 to 35 threads ..	176 37	285 15	2 6	13 kils., or more, per 100 sq. metres:			
29	36 to 43 threads ..	588 02	351 75	2 6	27 threads or less, Per 100 kils., N	292 40	167 02	2 6
30	44 threads or more ..	903 71	475 50	2 6	28 to 35 threads ..	342 25	202 17	2 6
4	4 kils., inclusive to 5 kils., exclusive:				36 to 43 threads ..	116 55	242 16	2 6
27	27 threads or less, Per 100 kils., N	188 71	281 35	2 6	44 threads or more ..	498 78	290 78	2 6
28	28 to 35 threads ..	301 75	301 05	2 6	11 kils., inclusive to 13 kils., exclusive:			
29	36 to 43 threads ..	699 67	118 05	2 6	27 threads or less, Per 100 kils., N	315 49	181 70	2 6
30	44 threads or more ..	1,031 62	615 00	2 6	28 to 35 threads ..	381 89	222 27	2 6
5	5 kils., inclusive to 10 kils., exclusive:				36 to 43 threads ..	438 17	256 47	2 6
27	27 threads or less, Per 100 kils., N	360 71	475 50	2 6	44 threads or more ..	550 32	319 51	2 6
28	28 to 35 threads ..	996 56	589 65	2 6	9 kils., inclusive to 11 kils., exclusive:			
29	36 to 43 threads ..	1,232 55	722 60	2 6	27 threads or less, Per 100 kils., N	392 78	228 90	2 6
30	44 threads or more ..	1,539 31	1,102 60	2 6	28 to 35 threads ..	175 04	275 31	2 6
6	Less than 5 kils., per 100 sq. metres	2,000 22	1,259 60	2 6	36 to 43 threads ..	577 97	334 98	2 6
Brilliant or figured tissues (1), manufactured wholly or in part with bleached threads (2), containing in warp and wool (3), in a square of 5 millimetres side, such tissues weighing:					44 threads or more ..	707 86	410 12	2 6
13 kils., or more, per 100 sq. metres:					7 kils., inclusive to 9 kils., exclusive:			
27 threads or less, Per 100 kils., N	159 80	96 72	2 6	27 threads or less, Per 100 kils., N	168 17	266 47	2 6	
28 to 35 threads ..	188 50	129 12	2 6	28 to 35 threads ..	359 32	319 51	2 6	
36 to 43 threads ..	235 62	149 76	2 6	36 to 43 threads ..	511 90	469 79	2 6	
44 threads or more ..	288 40	181 08	2 6	44 threads or more ..	1,201 27	693 00	2 6	
11 kils., inclusive to 15 kils., exclusive:				3 kils., inclusive to 5 kils., exclusive:				
27 threads or less, Per 100 kils., N	171 53	169 20	2 6	27 threads or less, Per 100 kils., N	933 77	538 30	2 6	
28 to 35 threads ..	215 00	165 72	2 6	28 to 35 threads ..	1,139 68	661 27	2 6	
36 to 43 threads ..	292 01	194 26	2 6	36 to 43 threads ..	1,136 13	825 69	2 6	
44 threads or more ..	329 45	206 56	2 6	44 threads or more ..	2,170 33	1,245 50	2 6	
8 kils., inclusive to 11 kils., exclusive:				Less than 3 kils., per 100 sq. metres	2,419 83	1,100 20	2 6	
27 threads or less, Per 100 kils., N	220 54	149 10	2 6	Brilliant or figured tissues (1), dyed (2), containing in warp and wool (3), in a square of 5 millimetres side, such tissues weighing:				
28 to 35 threads ..	271 14	173 16	2 6	13 kils., or more, per 100 sq. metres:				
36 to 43 threads ..	327 41	211 38	2 6	27 threads or less, Per 100 kils., N	161 00	119 60	2 6	
44 threads or more ..	429 35	296 52	2 6	28 to 35 threads ..	190 00	130 10	2 6	
7 kils., inclusive to 9 kils., exclusive:				36 to 43 threads ..	226 25	154 40	2 6	
27 threads or less, Per 100 kils., N	262 01	166 92	2 6	44 threads or more ..	269 83	183 40	2 6	
28 to 35 threads ..	320 45	204 26	2 6	11 kils., inclusive to 13 kils., exclusive:				
36 to 43 threads ..	405 39	257 40	2 6	27 threads or less, Per 100 kils., N	176 95	121 09	2 6	
44 threads or more ..	563 61	336 80	2 6	28 to 35 threads ..	208 85	143 10	2 6	
9 kils., inclusive to 10 kils., exclusive:				36 to 43 threads ..	246 55	169 10	2 6	
27 threads or less, Per 100 kils., N	314 79	201 21	2 6	44 threads or more ..	291 50	200 30	2 6	
28 to 35 threads ..	539 50	216 84	2 6	8 kils., inclusive to 11 kils., exclusive:				
36 to 43 threads ..	456 33	319 44	2 6	27 threads or less, Per 100 kils., N	214 65	147 00	2 6	
44 threads or more ..	735 15	404 00	2 6	28 to 35 threads ..	253 80	174 30	2 6	
10 kils., inclusive to 15 kils., exclusive:				36 to 43 threads ..	394 55	209 40	2 6	
27 threads or less, Per 100 kils., N	563 61	358 80	2 6	44 threads or more ..	508 35	293 60	2 6	
28 to 35 threads ..	106 87	447 72	2 6	7 kils., inclusive to 9 kils., exclusive:				
36 to 43 threads ..	882 18	501 60	2 6	27 threads or less, Per 100 kils., N	246 55	169 10	2 6	
44 threads or more ..	1,547 77	858 00	2 6	28 to 35 threads ..	291 50	200 30	2 6	
10 kils., inclusive to 15 kils., exclusive:				36 to 43 threads ..	355 30	244 50	2 6	
27 threads or less, Per 100 kils., N	519 31	367 70	2 6	44 threads or more ..	478 55	329 60	2 6	
Brilliant or figured tissues (1), manufactured wholly or in part with bleached threads (2), containing in warp and wool (3), in a square of 5 millimetres side, such tissues weighing:				5 kils., inclusive to 7 kils., exclusive:				
13 kils., or more, per 100 sq. metres:				27 threads or less, Per 100 kils., N	275 45	197 70	2 6	
27 threads or less, Per 100 kils., N	257 80	137 92	2 6	28 to 35 threads ..	316 00	210 70	2 6	
28 to 35 threads ..	292 25	170 17	2 6	36 to 43 threads ..	416 10	288 70	2 6	
36 to 43 threads ..	371 55	212 16	2 6	44 threads or more ..	610 70	420 00	2 6	
44 threads or more ..	454 78	260 78	2 6	27 threads or less, Per 100 kils., N	270 19	154 70	2 6	
11 kils., inclusive to 13 kils., exclusive:				28 to 35 threads ..	335 88	192 27	2 6	
27 threads or less, Per 100 kils., N	270 19	154 70	2 6	36 to 43 threads ..	411 12	256 15	2 6	
28 to 35 threads ..	335 88	192 27	2 6	44 threads or more ..	595 32	289 41	2 6	
36 to 43 threads ..	411 12	256 15	2 6	8 kils., inclusive to 10 kils., exclusive:				
44 threads or more ..	595 32	289 41	2 6	27 threads or less, Per 100 kils., N	347 78	198 90	2 6	
9 kils., inclusive to 11 kils., exclusive:				28 to 35 threads ..	428 10	245 51	2 6	
27 threads or less, Per 100 kils., N	415 17	226 47	2 6	36 to 43 threads ..	532 07	291 99	2 6	
28 to 35 threads ..	506 32	289 51	2 6	44 threads or more ..	662 86	380 12	2 6	
36 to 43 threads ..	626 11	364 65	2 6	10 kils., inclusive to 15 kils., exclusive:				
44 threads or more ..	888 77	508 50	2 6	27 threads or less, Per 100 kils., N	496 10	285 00	2 6	
11 kils., inclusive to 13 kils., exclusive:				28 to 35 threads ..	535 05	307 19	2 6	
27 threads or less, Per 100 kils., N	415 17	226 47	2 6	36 to 43 threads ..	766 90	439 79	2 6	
28 to 35 threads ..	506 32	289 51	2 6	44 threads or more ..	1,571 27	663 00	2 6	
36 to 43 threads ..	626 11	364 65	2 6					
44 threads or more ..	888 77	508 50	2 6					

To duties stated on figured tissues are applied to (1) tissues and accessories presenting in their texture the effect of checks, provided that this effect does not involve the application of the surtax mentioned in No. 411; (2) tissues in imitation of gauzes, called "soft" or "soph"; (3) plain figured "cellular" tissues with warp and wool. The surtax is also applied, in the case of goffered, counting 30 hatches (or "bauchers") or more to the 5 millimetres pay, in addition, to the surtax mentioned in No. 406.

(4) In the case of the warp and weft threads, fractions of threads are ignored.

(5) In the case of the Tariff, tissues with stripes at a distance of less than a metre from one another are included in this category.

(6) In the Minimum Tariff, the surtax for manufacture will not be exacted when the effect produced by the dyed, bleached, glazed or mercerized threads does not exceed one-tenth of the total surface of striped tissues.

(1) The duties listed on figured tissues are applied to (1) tissues and accessories presenting in their texture the effect of checks, provided that this effect does not involve the application of the surtax mentioned in No. 411; (2) tissues in imitation of gauzes, called "soft" or "soph"; (3) plain figured "cellular" tissues with warp and wool.

(2) Tissues of the kind, mercerized in the press or goffered, counting 30 hatches (or "bauchers") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406.

(3) In counting the warp and weft threads, fractions of threads are ignored.

(4) In the General Tariff, tissues with stripes at a distance of less than a metre from one another are included in this category.

(5) In the Minimum Tariff, the surtax for manufacture will not be exacted when the effect produced by the dyed, bleached, glazed or mercerized threads does not exceed one-tenth of the total surface of striped tissues.

(6) Tissues of the kind, goffered, counting 30 hatches (or "bauchers") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406 (respectively 15 and 10 francs per 100 kilogrammes).

TARIFF.]

Tariff No.

	DUTIES			Tariff No.		DUTIES			Coefficient
	(Additional taxes and 1/2 included)	General Tariff.	Minimum Tariff.			(Additional taxes and 1/2 included)	General Tariff.	Minimum Tariff.	
	Fr. c.	Fr. c.	Fr. c.			Fr. c.	Fr. c.	Fr. c.	
10 kilograms or more per 100 square metres:					Manufactured with bleached threads—				
27 threads or less, Per 100 kilograms, N	248 00	150 90	2 6		(1) (2);				
28 to 35 threads ..	298 75	180 15	2 6		More than 18 kilograms, Per 100 kilograms, N	345 50	221 00	2 4	
36 to 43 threads ..	362 18	217 30	2 6		18 kilograms, and less	492 00	306 00	2 4	
44 threads or more ..	433 23	290 10	2 6		Manufactured with dyed threads (1) (3):				
11 kilograms, inclusive to 13 kilograms, exclusive:					More than 18 kilograms, Per 100 kilograms, N	342 50	225 00	2 4	
27 threads or less, Per 100 kilograms, N	275 91	160 50	2 6		18 kilograms, and less	465 00	300 00	2 4	
28 to 35 threads ..	331 73	199 65	2 6		Manufactured with bleached threads, glazed or mercerised (1) (2):				
36 to 43 threads ..	397 71	238 65	2 6		More than 18 kilograms, Per 100 kilograms, N	342 50	225 00	2 4	
44 threads or more ..	476 37	285 45	2 6		18 kilograms, and less	465 00	300 00	2 4	
9 kilograms, inclusive to 11 kilograms, exclusive:					Manufactured with bleached threads, glazed or mercerised (1) (2):				
27 threads or less, Per 100 kilograms, N	341 88	206 50	2 6		More than 18 kilograms, Per 100 kilograms, N	395 50	251 00	2 4	
28 to 35 threads ..	410 40	246 45	2 6		18 kilograms, and less	537 40	336 00	2 4	
36 to 43 threads ..	499 21	299 10	2 6		Manufactured with dyed threads, glazed or mercerised (1) (3):				
44 threads or more ..	610 86	365 40	2 6		More than 18 kilograms, Per 100 kilograms, N	347 50	255 00	2 4	
5 kilograms, inclusive to 9 kilograms, exclusive:					18 kilograms, and less	510 00	330 00	2 4	
27 threads or less, Per 100 kilograms, N	397 71	238 65	2 6		411. Dimity, damask, and table linen (1):				
28 to 35 threads ..	476 37	285 45	2 6		weighing 14 kilograms, and more per 100 sq. metres:				
36 to 43 threads ..	588 02	351 75	2 6		Unbleached, .....	150 00	120 00	2 6	
44 threads or more ..	803 71	478 50	2 6		Bleached, .....	208 00	144 00	2 6	
5 kilograms, inclusive to 7 kilograms, exclusive:					Dyed, .....	265 00	150 00	2 6	
27 threads or less, Per 100 kilograms, N	465 76	281 55	2 6		Manufactured with bleached threads (1) (2), Per 100 kilograms, N	328 00	204 00	2 6	
28 to 35 threads ..	591 75	361 05	2 6		Manufactured with dyed threads (1) (3), Per 100 kilograms, N	325 00	210 00	2 6	
36 to 43 threads ..	699 67	418 05	2 6		Manufactured with unbleached threads, glazed or mercerised (1) (2):				
44 threads or more ..	1,034 02	615 00	2 6		Per 100 kilograms, N	325 00	210 00	2 6	
5 kilograms, inclusive to 7 kilograms, exclusive:					Manufactured with bleached threads, glazed or mercerised (1) (2):				
27 threads or less, Per 100 kilograms, N	803 71	478 50	2 6		Per 100 kilograms, N	375 00	234 00	2 6	
28 to 35 threads ..	996 56	589 65	2 6		Manufactured with dyed threads, glazed or mercerised (1) (3):				
36 to 43 threads ..	1,232 55	732 00	2 6		Per 100 kilograms, N	370 00	240 00	2 6	
44 threads or more ..	1,839 31	1,102 50	2 6		415. Bobbinet ( <i>trilée</i> ), for curtains, counterpane, quilt covers, arm chair covers, etc., with the exception of bands:				
Less than 3 kilograms, per 100 square metres:	2,090 22	1,339 00	2 6		Common, &c., with straight warp and single weft, containing in warp, on a width of 25 millimetres (1):				
unbleached or figured tissues (1), manufactured wholly or in part with dyed threads, glazed or mercerised (2) (3):					Unbleached (1):				
Containing in warp and weft (4), in a square of 5 millimetres side, such tissues weighing:					Up to 8 threads, inclusive, .....	120 00	120 00	1 4	
13 kilograms, or more per 100 square metres:					Per 100 kilograms, N	120 00	120 00	1 4	
27 threads or less, Per 100 kilograms, N	293 00	180 30	2 6		From 8 to 10 threads, inclusive, .....	220 00	170 00	1 4	
28 to 35 threads ..	343 75	210 15	2 6		Per 100 kilograms, N	220 00	170 00	1 4	
36 to 43 threads ..	407 18	247 20	2 6		From 10 to 12 threads, inclusive, .....	280 00	220 00	1 4	
44 threads or more ..	475 23	290 10	2 6		Per 100 kilograms, N	100 00	300 00	1 4	
11 kilograms, inclusive to 13 kilograms, exclusive:					More than 12 threads ..	208 00	144 00	1 4	
27 threads or less, Per 100 kilograms, N	320 91	196 50	2 6		Bleached (1):				
28 to 35 threads ..	376 73	229 65	2 6		Up to 8 threads, inclusive, .....	268 00	204 00	1 4	
36 to 43 threads ..	442 71	268 65	2 6		From 8 to 10 threads, inclusive, .....	280 00	204 00	1 4	
44 threads or more ..	521 57	315 45	2 6		Per 100 kilograms, N	364 00	264 00	1 4	
9 kilograms, inclusive to 11 kilograms, exclusive:					From 10 to 12 threads, inclusive, .....	720 00	500 00	1 4	
27 threads or less, Per 100 kilograms, N	386 88	235 50	2 6		Dyed (1):				
28 to 35 threads ..	455 40	276 45	2 6		Up to 8 threads, inclusive, .....	265 00	150 00	1 4	
36 to 43 threads ..	544 21	329 10	2 6		From 8 to 10 threads, inclusive, .....	245 00	200 00	1 4	
44 threads or more ..	655 86	376 40	2 6		Per 100 kilograms, N	325 00	250 00	1 4	
5 kilograms, inclusive to 9 kilograms, exclusive:					From 10 to 12 threads, inclusive, .....	415 00	330 00	1 4	
27 threads or less, Per 100 kilograms, N	421 71	268 65	2 6		Manufactured with bleached threads (1) (2) (3):				
28 to 35 threads ..	521 57	315 45	2 6		Up to 8 threads, inclusive, .....	225 00	204 00	1 4	
36 to 43 threads ..	633 02	384 75	2 6		Per 100 kilograms, N	451 00	280 00	1 4	
44 threads or more ..	848 71	508 50	2 6		From 10 to 12 threads, inclusive, .....	574 00	374 00	1 4	
5 kilograms, inclusive to 7 kilograms, exclusive:					Per 100 kilograms, N	820 00	510 00	1 4	
27 threads or less, Per 100 kilograms, N	513 76	311 55	2 6		Manufactured with dyed threads (1) (2) (3):				
28 to 35 threads ..	546 75	331 05	2 6		Up to 8 threads, inclusive, .....	325 00	210 00	1 4	
36 to 43 threads ..	714 67	418 05	2 6		Per 100 kilograms, N	420 00	285 00	1 4	
44 threads or more ..	1,079 42	615 00	2 6		From 10 to 12 threads, inclusive, .....	535 00	360 00	1 4	
5 kilograms, inclusive to 7 kilograms, exclusive:					Per 100 kilograms, N	745 00	480 00	1 4	
27 threads or less, Per 100 kilograms, N	448 71	268 65	2 6		Manufactured with bleached threads (1) (2) (3):				
28 to 35 threads ..	544 21	329 10	2 6		Up to 8 threads, inclusive, .....	225 00	210 00	1 4	
36 to 43 threads ..	655 86	376 40	2 6		Per 100 kilograms, N	420 00	285 00	1 4	
44 threads or more ..	1,079 42	615 00	2 6		From 10 to 12 threads, inclusive, .....	535 00	360 00	1 4	
5 kilograms, inclusive to 7 kilograms, exclusive:					Per 100 kilograms, N	745 00	480 00	1 4	
27 threads or less, Per 100 kilograms, N	448 71	268 65	2 6		Manufactured with bleached threads (1) (2) (3):				
28 to 35 threads ..	544 21	329 10	2 6		Up to 8 threads, inclusive, .....	225 00	210 00	1 4	
36 to 43 threads ..	655 86	376 40	2 6		Per 100 kilograms, N	420 00	285 00	1 4	
44 threads or more ..	1,079 42	615 00	2 6		From 10 to 12 threads, inclusive, .....	535 00	360 00	1 4	
5 kilograms, inclusive to 7 kilograms, exclusive:					Per 100 kilograms, N	745 00	480 00	1 4	
27 threads or less, Per 100 kilograms, N	448 71	268 65	2 6		Manufactured with bleached threads (1) (2) (3):				
28 to 35 threads ..	544 21	329 10	2 6		Up to 8 threads, inclusive, .....	225 00	210 00	1 4	
36 to 43 threads ..	655 86	376 40	2 6		Per 100 kilograms, N	420 00	285 00	1 4	
44 threads or more ..	1,079 42	615 00	2 6		From 10 to 12 threads, inclusive, .....	535 00	360 00	1 4	
5 kilograms, inclusive to 7 kilograms, exclusive:					Per 100 kilograms, N	745 00	480 00	1 4	
27 threads or less, Per 100 kilograms, N	448 71	268 65	2 6		Manufactured with bleached threads (1) (2) (3):				
28 to 35 threads ..	544 21	329 10	2 6		Up to 8 threads, inclusive, .....	225 00	210 00	1 4	
36 to 43 threads ..	655 86	376 40	2 6		Per 100 kilograms, N	420 00	285 00	1 4	
44 threads or more ..	1,079 42	615 00	2 6		From 10 to 12 threads, inclusive, .....	535 00	360 00	1 4	
5 kilograms, inclusive to 7 kilograms, exclusive:					Per 100 kilograms, N	745 00	480 00	1 4	
27 threads or less, Per 100 kilograms, N	448 71	268 65	2 6		Manufactured with bleached threads (1) (2) (3):				
28 to 35 threads ..	544 21	329 10	2 6		Up to 8 threads, inclusive, .....	225 00	210 00	1 4	
36 to 43 threads ..	655 86	376 40	2 6		Per 100 kilograms, N	420 00	285 00	1 4	
44 threads or more ..	1,079 42	615 00	2 6		From 10 to 12 threads, inclusive, .....	535 00	360 00	1 4	
5 kilograms, inclusive to 7 kilograms, exclusive:					Per 100 kilograms, N	745 00	480 00	1 4	
27 threads or less, Per 100 kilograms, N	448 71	268 65	2 6		Manufactured with bleached threads (1) (2) (3):				
28 to 35 threads ..	544 21	329 10	2 6		Up to 8 threads, inclusive, .....	225 00	210 00	1 4	
36 to 43 threads ..	655 86	376 40	2 6		Per 100 kilograms, N	420 00	285 00	1 4	
44 threads or more ..	1,079 42	615 00	2 6		From 10 to 12 threads, inclusive, .....	535 00	360 00	1 4	
5 kilograms, inclusive to 7 kilograms, exclusive:					Per 100 kilograms, N	745 00	480 00	1 4	
27 threads or less, Per 100 kilograms, N	448 71	268 65	2 6		Manufactured with bleached threads (1) (2) (3):				
28 to 35 threads ..	544 21	329 10	2 6		Up to 8 threads, inclusive, .....	225 00	210 00	1 4	
36 to 43 threads ..	655 86	376 40	2 6		Per 100 kilograms, N	420 00	285 00	1 4	
44 threads or more ..	1,079 42	615 00	2 6		From 10 to 12 threads, inclusive, .....	535 00	360 00	1 4	
5 kilograms, inclusive to 7 kilograms, exclusive:					Per 100 kilograms, N	745 00	480 00	1 4	
27 threads or less, Per 100 kilograms, N	448 71	268 65	2 6		Manufactured with bleached threads (1) (2) (3):				
28 to 35 threads ..	544 21	329 10	2 6		Up to 8 threads, inclusive, .....	225 00	210 00	1 4	
36 to 43 threads ..	655 86	376 40	2 6		Per 100 kilograms, N	420 00	285 00	1 4	
44 threads or more ..	1,079 42	615 00	2 6		From 10 to 12 threads, inclusive, .....	535 00	360 00	1 4	
5 kilograms, inclusive to 7 kilograms, exclusive:					Per 100 kilograms, N	745 00	480 00	1 4	
27 threads or less, Per 100 kilograms, N	448 71	268 65	2 6		Manufactured with bleached threads (1) (2) (3):				
28 to 35 threads ..	544 21	329 10	2 6		Up to 8 threads, inclusive, .....	225 00	210 00	1 4	
36 to 43 threads ..	655 86	376 40	2 6		Per 100 kilograms, N	420 00	285 00	1 4	
44 threads or more ..	1,079 42	615 00	2 6		From 10 to 12 threads, inclusive, .....	535 00	360 00	1 4	
5 kilograms, inclusive to 7 kilograms, exclusive:					Per 100 kilograms, N	745 00	480 00	1 4	
27 threads or less, Per 100 kilograms, N	448 71	268 65	2 6		Manufactured with bleached threads (1) (2) (3):				
28 to 35 threads ..	544 21	329 10	2 6		Up to 8 threads, inclusive, .....	225 00	210 00	1 4	
36 to 43 threads ..	655 86	376 40	2 6		Per 100 kilograms, N	420 00	285 00	1 4	
44 threads or more ..	1,079 42	615 00	2 6		From 10 to 12 threads, inclusive, .....	535 00	360 00	1 4	
5 kilograms, inclusive to 7 kilograms, exclusive:					Per 100 kilograms, N	745 00	480 00	1 4	
27 threads or less, Per 100 kilograms, N	448 71	268 65	2 6		Manufactured with bleached threads (1) (2) (3):				
28 to 35 threads ..	544 21	329 10	2 6		Up to 8 threads, inclusive, .....	225 00	210 00	1 4	
36 to 43 threads ..	655 86	376 40	2 6		Per 100 kilograms, N	420 00	285 00	1 4	
44 threads or more ..	1,079 42	615 00	2 6		From 10 to 12 threads, inclusive, .....	535 00	360 00	1 4	
5 kilograms, inclusive to 7 kilograms, exclusive:					Per 100 kilograms, N	745 00	480 00	1 4	
27 threads or less, Per 100 kilograms, N	448 71	268 65	2 6		Manufactured with bleached threads (1) (2) (3):				
28 to 35 threads ..	544 21	329 10	2 6		Up to 8 threads, inclusive, .....	225 00	210 00	1 4	
36 to 43 threads ..	655 86	376 40	2 6		Per 100 kilograms, N	420 00	285 00	1 4	
44 threads or more ..	1,079 42	615 00	2 6		From 10 to 12 threads, inclusive, .....	535 00	360 00	1 4	
5 kilograms, inclusive to 7 kilograms, exclusive:					Per 100 kilograms, N	745 00	480 00	1 4	
27 threads or less, Per 100 kilograms, N	448 71	268 65	2 6		Manufactured with bleached threads (1) (2) (3):				
28 to 35 threads ..	544 21	329 10	2 6		Up to 8 threads, inclusive, .....	225 00	210 00	1 4	
36 to 43 threads ..	655 86	376 40	2 6		Per 100 kilograms, N	420 00	285 00	1 4	
44 threads or more ..	1,079 42	615 00	2 6		From 10 to 12 threads, inclusive, .....	535 00	360 00	1 4	
5 kilograms, inclusive to 7 kilograms, exclusive:					Per 100 kilograms				



## XXV.—TISSEUS—continued.

Tariff No.		DUTIES			Coefficient.	Tariff No.		DUTIES			Coefficient.
		General Tariff	Additional taxes and 4% included.	Minimum Tariff				General Tariff	Additional taxes and 4% included.	Minimum Tariff	
Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.		Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	
	Up to 8 threads, inclusive.....						Manufactured with dyed threads, glazed or mercerised (1) (2):				
	Per 100 kilogs. N	325 00		216 00	1 1/4		Up to 8 threads, inclusive.....	479 20		294 00	1 1/4
	From 8 to 10 threads, inclusive..	430 00		285 00	1 1/4		Per 100 kilogs. N				
	From 10 to 12 threads, inclusive						From 8 to 10 threads, inclusive..	625 15		391 50	1 1/4
	Per 100 kilogs. N	535 00		360 00	1 1/4		Per 100 kilogs. N				
	More than 12 threads " "	745 00		480 00	1 1/4		From 10 to 12 threads, inclusive	771 10		489 00	1 1/4
	Manufactured with bleached threads, glazed or mercerised (1) (2):						Per 100 kilogs. N	1,053 00		646 00	1 1/4
	Up to 8 threads, inclusive.....					417.	Bobbinet ( <i>valle</i> ) for curtains, counterpanes, quilt covers, arm-chair covers, etc. (with the exception of bands):				
	Per 100 kilogs. N	373 00		234 00	1 1/4		Articles bordered ( <i>encadrés</i> ):				
	From 8 to 10 threads, inclusive..	496 00		319 00	1 1/4		Common, namely with straight warp and single wool:				
	From 10 to 12 threads, inclusive						Containing in warp, on a width of 25 millimètres (3):				
	Per 100 kilogs. N	619 00		404 00	1 1/4		Unbleached (4):				
	More than 12 threads " "	865 00		540 00	1 1/4		Up to 8 threads, inclusive.....	192 00		138 00	1 1/4
	Manufactured with dyed threads, glazed or mercerised (1) (2):						Per 100 kilogs. N				
	Up to 8 threads, inclusive.....						From 8 to 10 threads, inclusive..	294 00		195 50	1 1/4
	Per 100 kilogs. N	370 00		240 00	1 1/4		From 10 to 12 threads, inclusive				
	From 8 to 10 threads, inclusive..	475 00		315 00	1 1/4		Per 100 kilogs. N	336 00		263 00	1 1/4
	From 10 to 12 threads, inclusive						More than 12 threads " "	490 00		345 00	1 1/4
	Per 100 kilogs. N	550 00		396 00	1 1/4		Up to 8 threads, inclusive.....	249 60		165 60	1 1/4
	More than 12 threads " "	790 00		510 00	1 1/4		From 8 to 10 threads, inclusive..	343 20		234 60	1 1/4
416.	Bobbinet ( <i>valle</i> ), for curtains, counterpanes, quilt covers, arm-chair covers, etc. (with the exception of bands):						Per 100 kilogs. N				
	Other than common, i.e., with Jacquard warp with two or more wools &c. containing in warp, on a width of 25 millimètres (3):						From 10 to 12 threads, inclusive	436 80		303 00	1 1/4
	Unbleached (4):						Per 100 kilogs. N	624 00		414 00	1 1/4
	Up to 8 threads, inclusive.....						Dyed (4):				
	Per 100 kilogs. N	222 40		156 00	1 1/4		Up to 8 threads, inclusive.....	257 00		168 00	1 1/4
	From 8 to 10 threads, inclusive..	305 80		221 00	1 1/4		From 8 to 10 threads, inclusive..	303 00		225 50	1 1/4
	From 10 to 12 threads, inclusive						Per 100 kilogs. N				
	Per 100 kilogs. N	389 20		286 00	1 1/4		From 10 to 12 threads, inclusive	381 00		283 00	1 1/4
	More than 12 threads " "	556 00		390 00	1 1/4		Per 100 kilogs. N				
	Bleached (4):						More than 12 threads " "	525 00		375 00	1 1/4
	Up to 8 threads, inclusive.....						Other than common:				
	Per 100 kilogs. N	289 12		187 20	1 1/4		Containing in warp on a width of 25 millimètres (3):				
	From 8 to 10 threads, inclusive..	397 54		265 20	1 1/4		Unbleached (4):				
	From 10 to 12 threads, inclusive						Up to 8 threads, inclusive.....	266 88		179 40	1 1/4
	Per 100 kilogs. N	505 96		343 20	1 1/4		Per 100 kilogs. N				
	More than 12 threads " "	722 80		458 00	1 1/4		From 8 to 10 threads, inclusive..	366 96		254 15	1 1/4
	Dyed (4):						From 10 to 12 threads, inclusive				
	Up to 8 threads, inclusive.....						Per 100 kilogs. N	467 04		323 96	1 1/4
	Per 100 kilogs. N	267 40		186 00	1 1/4		More than 12 threads " "	667 20		448 50	1 1/4
	From 8 to 10 threads, inclusive..	350 80		251 00	1 1/4		Bleached (4):				
	From 10 to 12 threads, inclusive						Up to 8 threads, inclusive.....	346 94		216 28	1 1/4
	Per 100 kilogs. N	431 20		316 00	1 1/4		From 8 to 10 threads, inclusive..	477 04		304 98	1 1/4
	More than 12 threads " "	691 00		420 00	1 1/4		From 10 to 12 threads, inclusive				
	Manufactured with bleached threads (1) (2) (4):						Per 100 kilogs. N	607 15		394 68	1 1/4
	Up to 8 threads, inclusive.....						More than 12 threads " "	867 86		538 20	1 1/4
	Per 100 kilogs. N	455 92		265 20	1 1/4		Dyed (4):				
	From 8 to 10 threads, inclusive..	626 88		375 70	1 1/4		Up to 8 threads, inclusive.....	311 88		209 10	1 1/4
	From 10 to 12 threads, inclusive						From 8 to 10 threads, inclusive..	411 96		284 15	1 1/4
	Per 100 kilogs. N	797 86		486 20	1 1/4		From 10 to 12 threads, inclusive				
	More than 12 threads " "	1,139 80		663 00	1 1/4		Per 100 kilogs. N	512 04		358 90	1 1/4
	Manufactured with dyed threads (1) (2) (4):						More than 12 threads " "	712 20		478 50	1 1/4
	Up to 8 threads, inclusive.....						Common, i.e., with straight warp and single wool:				
	Per 100 kilogs. N	124 20		264 00	1 1/4		Containing in the warp on a width of 25 millimètres (1):				
	From 8 to 10 threads, inclusive..	580 15		361 50	1 1/4		Manufactured with bleached threads (4) (1) (2):				
	From 10 to 12 threads, inclusive						Up to 8 threads, inclusive.....	393 60		234 60	1 1/4
	Per 100 kilogs. N	726 10		459 00	1 1/4		From 8 to 10 threads, inclusive..	541 20		332 25	1 1/4
	More than 12 threads " "	1,018 00		615 00	1 1/4		From 10 to 12 threads, inclusive				
	Manufactured with unbleached threads, glazed or mercerised (1) (2):						Per 100 kilogs. N	688 80		430 10	1 1/4
	Up to 8 threads, inclusive.....						More than 12 threads " "	984 00		586 50	1 1/4
	Per 100 kilogs. N	134 20		264 00	1 1/4		Manufactured with dyed threads (1) (1) (2):				
	From 8 to 10 threads, inclusive..	580 15		361 50	1 1/4		Up to 8 threads, inclusive.....	381 00		237 00	1 1/4
	From 10 to 12 threads, inclusive						From 8 to 10 threads, inclusive..	567 00		323 25	1 1/4
	Per 100 kilogs. N	726 10		459 00	1 1/4		From 10 to 12 threads, inclusive				
	More than 12 threads " "	1,018 00		615 00	1 1/4		Per 100 kilogs. N	623 60		399 50	1 1/4
	Manufactured with bleached threads, glazed or mercerised (1) (2):						More than 12 threads " "	885 00		547 50	1 1/4
	Up to 8 threads, inclusive.....						Manufactured with unbleached threads, glazed or mercerised (1) (2):				
	Per 100 kilogs. N	560 92		285 20	1 1/4		Up to 8 threads, inclusive.....	381 00		237 00	1 1/4
	From 8 to 10 threads, inclusive..	671 88		405 70	1 1/4		From 8 to 10 threads, inclusive..	567 00		323 25	1 1/4
	From 10 to 12 threads, inclusive						From 10 to 12 threads, inclusive				
	Per 100 kilogs. N	842 86		516 20	1 1/4		Per 100 kilogs. N	623 60		399 50	1 1/4
	More than 12 threads " "	1,184 80		693 00	1 1/4		More than 12 threads " "	885 00		547 50	1 1/4

(1) Tissues with stripes at a distance of less than a metre from one another are included in this category.

(2) In the Minimum Tariff, the surtax shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised thread does not exceed one-tenth of the total surface of striped tissues.

(3) The threads are counted in the dull part of the warp. Each thread of the warp shall be counted, no distinction being made between single and twisted threads.

(4) Tissues of the kind, mercerised in the piece, pay, in addition, the surtax mentioned in No. 4062.

(1) Tissues with stripes at a distance of less than a metre from one another are included in this category.

(2) In the Minimum Tariff, the surtax shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised thread does not exceed one-tenth of the total surface of striped tissues.

(3) The threads are counted in the dull part of the warp. Each thread of the warp shall be counted, no distinction being made between single and twisted threads.

(4) Tissues of the kind, mercerised in the piece, pay, in addition, the surtax mentioned in No. 4062.

	DUTIES (Additional taxes and 4% included).		Coefficient.	Tariff No.		DUTIES (Additional taxes and 4% included).		Coefficient.
	General Tariff Fr. c.	Minimum Tariff Fr. c.				General Tariff Fr. c.	Minimum Tariff Fr. c.	
From 8 to 10 threads, inclusive, Per 100 kilogs. N	507 00	323 25	1 4		Hosiery tissues in the piece, weighing per square metre :			
From 10 to 12 threads, inclusive, Per 100 kilogs. N	633 00	409 50	1 4		Less than 100 grammes .....	635 00	425 00	
More than 12 threads ..	885 00	547 50	1 4		Per 100 kilogs. N	300 00	200 00	
Manufactured with bleached threads, glazed or mercerised (1)					From 100 to 150 grammes ..	150 00	100 00	
Up to 8 threads, inclusive, .....					More than 150 grammes ..			
From 8 to 10 threads, inclusive, Per 100 kilogs. N	438 60	264 60	1 4		All other articles, including clothing or parts of clothing, made up or not ..	450 00	300 00	
From 10 to 12 threads, inclusive, Per 100 kilogs. N	586 20	362 35	1 4		Per 100 kilogs. N			
More than 12 threads ..	733 80	460 10	1 4		All articles, other than gloves of knitted material, embroidered by hand or by machine, or ornamented with lace or trimmings, including stockings and socks, open worked or <i>a gilette</i> and stockings striped lengthways by figure weaving ( <i>brochete</i> ) Per 100 kilogs. N	300 00	200 00 (1, 2)	
Manufactured with dyed threads, glazed or mercerised (1) (2)	1,029 00	616 50	1 4		415b. Plastered -plints or tubular bands of cotton hosiery-stuff, combined with plaster, for surgical dressings, with accessories of jute-tissue, cotton gauze, safety pins, including the soldered box, provided the weight of the plaster represents at least 70% of the total weight .....	25 00	12 00	
Up to 8 threads, inclusive, .....	426 00	267 00	1 4		Per 100 kilogs. N			
From 8 to 10 threads, inclusive, Per 100 kilogs. N	552 00	333 25	1 4		420. Lace, machine-made: bobbinet ( <i>taille</i> ) or guipure in bands or widths, blondes, laces, colons, trimmings, tattings, and generally all fancy articles, other than bobbinet for curtains, bed cover, and real tulle, weighing per 100 square metres :			
From 10 to 12 threads, inclusive, Per 100 kilogs. N	678 00	439 50	1 4		Unbleached (1) :	650 00	500 00	1 4
More than 12 threads ..	930 00	577 50	1 4		25 kilogs. and less Per 100 kilogs. N	350 00	250 00	1 4
Other than common :					More than 25 and less than 30 kilogs. Per 100 kilogs. N	250 00	200 00	1 4
Containing in the warp in a width of 25 millimetres (1) :					30 kilogs. and more ..	845 00	600 00	1 4
Articles bordered ( <i>encadrés</i> ) :					Bleached (1) :	456 00	356 00	1 4
Manufactured with bleached threads (2) (3) :					25 kilogs. and less ..	325 00	240 00	1 4
Up to 8 threads, inclusive, .....	547 10	304 95	1 4		More than 25 and less than 30 kilogs. Per 100 kilogs. N	695 00	530 00	1 4
From 8 to 10 threads, inclusive, Per 100 kilogs. N	752 20	432 05	1 4		25 kilogs. and less ..	395 00	310 00	1 4
From 10 to 12 threads, inclusive, Per 100 kilogs. N	907 45	559 13	1 4		30 kilogs. and more ..	205 00	230 00	1 4
More than 12 threads ..	1,367 76	702 45	1 4		Manufactured with bleached threads (1) :	1,332 50	850 00	1 4
Manufactured with dyed threads (3) (4) :					25 kilogs. and less Per 100 kilogs. N	717 50	476 00	1 4
Up to 8 threads, inclusive, .....	512 04	299 10	1 4		More than 25 and less than 30 kilogs. Per 100 kilogs. N	812 50	540 00	1 4
From 8 to 10 threads, inclusive, Per 100 kilogs. N	687 18	411 22	1 4		30 kilogs. and more ..	1,152 50	780 00	1 4
From 10 to 12 threads, inclusive, Per 100 kilogs. N	862 32	523 35	1 4		Manufactured with dyed threads (1) :	1,152 50	780 00	1 4
More than 12 threads ..	1,212 60	702 75	1 4		25 kilogs. and less Per 100 kilogs. N	687 50	450 00	1 4
Manufactured with unbleached threads, glazed or mercerised (1) :					More than 25 and less than 30 kilogs. Per 100 kilogs. N	482 50	330 00	1 4
Up to 8 threads, inclusive, .....	512 04	299 10	1 4		30 kilogs. and more ..	1,152 50	780 00	1 4
From 8 to 10 threads, inclusive, Per 100 kilogs. N	687 18	411 22	1 4		Manufactured with unbleached threads, glazed or mercerised :	1,152 50	780 00	1 4
From 10 to 12 threads, inclusive, Per 100 kilogs. N	862 32	523 35	1 4		25 kilogs. and less Per 100 kilogs. N	457 50	450 00	1 4
More than 12 threads ..	1,212 60	702 75	1 4		More than 25 and less than 30 kilogs. Per 100 kilogs. N	482 50	330 00	1 4
Manufactured with bleached threads, glazed or mercerised (1) :					30 kilogs. and more ..	1,152 50	780 00	1 4
Up to 8 threads, inclusive, .....	502 10	334 98	1 4		Manufactured with dyed threads, glazed or mercerised :	1,377 50	880 00	1 4
From 8 to 10 threads, inclusive, Per 100 kilogs. N	707 26	462 05	1 4		More than 25 and less than 30 kilogs. Per 100 kilogs. N	762 50	506 00	1 4
From 10 to 12 threads, inclusive, Per 100 kilogs. N	1,002 43	589 13	1 4		30 kilogs. and more ..	557 50	370 00	1 4
More than 12 threads ..	1,412 76	792 45	1 4		Manufactured with dyed threads, glazed or mercerised (1) :	1,227 50	810 00	1 4
Manufactured with dyed threads, glazed or mercerised (1) :					25 kilogs. and less Per 100 kilogs. N	702 50	480 00	1 4
Up to 8 threads, inclusive, .....	557 04	329 10	1 4		More than 25 and less than 30 kilogs. Per 100 kilogs. N	527 50	360 00	1 4
From 8 to 10 threads, inclusive, Per 100 kilogs. N	732 18	441 22	1 4		30 kilogs. and more ..	1,152 50	780 00	1 4
From 10 to 12 threads, inclusive, Per 100 kilogs. N	907 32	553 35	1 4		Unbleached (1) :	1,157 50	875 00	1 4
More than 12 threads ..	1,257 60	732 75	1 4		25 kilogs. and less Per 100 kilogs. N	612 50	400 00	1 4
41c. Blankets :					More than 25 and less than 30 kilogs. Per 100 kilogs. N	487 50	350 00	1 4
Unbleached (1) .....	85 00	65 00	3		30 kilogs. and more ..	1,178 75	1,050 00	1 4
Bleached (2) .....	110 50	78 00	3		Bleached (1) :	790 25	588 00	1 4
Dyed (4) .....	130 00	95 00	3		25 kilogs. and less ..	508 75	420 00	1 4
Manufactured with threads (1) (2) :					More than 25 and less than 30 kilogs. Per 100 kilogs. N	1,182 75	927 50	1 4
Bleached (1) .. Per 100 kilogs. N	174 25	110 50	3		30 kilogs. and more ..	657 50	542 50	1 4
Dyed (4) .. Per 100 kilogs. N	193 75	127 50	3		More than 25 and less than 30 kilogs. Per 100 kilogs. N	182 50	402 50	1 4
Unbleached, glazed or mercerised Per 100 kilogs. N	193 75	127 50	3		30 kilogs. and more ..			
Bleached, glazed or mercerised ..	219 25	140 50	3					
Dyed, glazed or mercerised ..	238 75	157 50	3					
41d. Hosiery of cotton, so-called hosiery of thread, Persian towel, " <i>torron</i> ," or Scotch towel, nain or mixed; Gloves .....	1,300 00	900 00	2 3					

(1) Tissues with stripes at a distance of less than a metre from one another are included in this category.

(2) In the Minimum Tariff, the surtax shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised thread does not exceed one-tenth of the total surface of striped tissues.

(3) The threads are counted in the mill part of the warp. Each thread of the warp shall be counted, no distinction being made between single and twisted threads.

(4) Tissues of the kind, mercerised in the piece pay, in addition, the surtax mentioned in No. 306a.

(1) In the Minimum Tariff, articles of hosiery trimmed with lace, etc., lace, ribbon, tape, collars, and other ornaments, shall not be considered as embroidered or ornamented with lace or trimmings, provided that such additions be simple accessories increasing by less than 15% the value of the article.

(2) Tissues of the kind, mercerised in the piece pay, in addition, the surtax mentioned in No. 306a.

(3) In the Minimum Tariff the surtax shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of striped tissues.

## XXV.—Tissues—continued.

Tariff No.		DUTIES			Coefficient.
		Additional taxes and 1% included, General Tariff Fr. c.	Minimum Tariff Fr. c.		
	Manufacture with bleached threads— (1)				
	25 kilograms and less Per 100 kilograms, N	2,361 87	1,487 50	1-5	
	More than 25 and less than 40 kilograms, N	896 87	305 00	1-5	
	40 kilograms and more " "	1,255 62	833 00	1-5	
	Manufactured with dyed threads—(1)				
	25 kilograms and less Per 100 kilograms, N	2,065 62	1,342 40	1-5	
	More than 25 and less than 40 kilograms, N	1,116 87	765 00	1-5	
	40 kilograms and more " "	810 62	355 00	1-5	
	Manufactured with unbleached threads, glazed or mercerised— (1)				
	25 kilograms and less Per 100 kilograms, N	2,035 62	1,312 50	1-5	
	More than 25 and less than 40 kilograms, N	1,115 87	765 00	1-5	
	40 kilograms and more " "	810 62	355 00	1-5	
	Manufactured with bleached threads, glazed or mercerised— (1)				
	25 kilograms and less Per 100 kilograms, N	2,375 87	1,517 50	1-5	
	More than 25 and less than 40 kilograms, N	1,500 62	833 00	1-5	
	40 kilograms and more " "	941 87	625 00	1-5	
	Manufactured with dyed threads, glazed or mercerised— (1)				
	25 kilograms and less Per 100 kilograms, N	2,690 62	1,372 50	1-5	
	More than 25 and less than 40 kilograms, N	1,161 87	765 00	1-5	
	40 kilograms and more " "	856 62	585 00	1-5	
42	Trimings:—				
	Unbleached threads—				
	Bleached threads—				
	Dyed threads—				
	Manufactured with threads:—				
	Bleached threads—				
	Dyed threads—				
	Unbleached threads, glazed or mercerised— Per 100 kilograms, N				
	Unbleached threads, glazed or mercerised— Per 100 kilograms, N				
	Dyed threads, glazed or mercerised— Per 100 kilograms, N				
	Dyed threads, glazed or mercerised— Per 100 kilograms, N				
43	Linens and tapes:—				
	Unbleached threads—				
	Bleached threads—				
	Dyed threads—				
	Manufactured with threads:—				
	Bleached threads—				
	Dyed threads—				
	Unbleached threads, glazed or mercerised— Per 100 kilograms, N				
	Unbleached threads, glazed or mercerised— Per 100 kilograms, N				
	Dyed threads, glazed or mercerised— Per 100 kilograms, N				
	Dyed threads, glazed or mercerised— Per 100 kilograms, N				
44	Plastics and fancy waxes—				
	Unbleached threads—				
	Bleached threads—				
	Dyed threads—				
	Manufactured with threads:—				
	Bleached threads—				
	Dyed threads—				
	Unbleached threads, glazed or mercerised— Per 100 kilograms, N				
	Unbleached threads, glazed or mercerised— Per 100 kilograms, N				
	Dyed threads, glazed or mercerised— Per 100 kilograms, N				
	Dyed threads, glazed or mercerised— Per 100 kilograms, N				
45	Knives and forks:—				
	Unbleached threads—				
	Bleached threads—				
	Dyed threads—				
	Manufactured with threads:—				
	Bleached threads—				
	Dyed threads—				
	Unbleached threads, glazed or mercerised— Per 100 kilograms, N				
	Unbleached threads, glazed or mercerised— Per 100 kilograms, N				
	Dyed threads, glazed or mercerised— Per 100 kilograms, N				
	Dyed threads, glazed or mercerised— Per 100 kilograms, N				
46	Knives and forks:—				
	Unbleached threads—				
	Bleached threads—				
	Dyed threads—				
	Manufactured with threads:—				
	Bleached threads—				
	Dyed threads—				
	Unbleached threads, glazed or mercerised— Per 100 kilograms, N				
	Unbleached threads, glazed or mercerised— Per 100 kilograms, N				
	Dyed threads, glazed or mercerised— Per 100 kilograms, N				
	Dyed threads, glazed or mercerised— Per 100 kilograms, N				
47	Knives and forks:—				
	Unbleached threads—				
	Bleached threads—				
	Dyed threads—				
	Manufactured with threads:—				
	Bleached threads—				
	Dyed threads—				
	Unbleached threads, glazed or mercerised— Per 100 kilograms, N				
	Unbleached threads, glazed or mercerised— Per 100 kilograms, N				
	Dyed threads, glazed or mercerised— Per 100 kilograms, N				
	Dyed threads, glazed or mercerised— Per 100 kilograms, N				
48	Knives and forks:—				
	Unbleached threads—				
	Bleached threads—				
	Dyed threads—				
	Manufactured with threads:—				
	Bleached threads—				
	Dyed threads—				
	Unbleached threads, glazed or mercerised— Per 100 kilograms, N				
	Unbleached threads, glazed or mercerised— Per 100 kilograms, N				
	Dyed threads, glazed or mercerised— Per 100 kilograms, N				
	Dyed threads, glazed or mercerised— Per 100 kilograms, N				
49	Knives and forks:—				
	Unbleached threads—				
	Bleached threads—				
	Dyed threads—				
	Manufactured with threads:—				
	Bleached threads—				
	Dyed threads—				
	Unbleached threads, glazed or mercerised— Per 100 kilograms, N				
	Unbleached threads, glazed or mercerised— Per 100 kilograms, N				
	Dyed threads, glazed or mercerised— Per 100 kilograms, N				
	Dyed threads, glazed or mercerised— Per 100 kilograms, N				
50	Knives and forks:—				
	Unbleached threads—				
	Bleached threads—				
	Dyed threads—				
	Manufactured with threads:—				
	Bleached threads—				
	Dyed threads—				
	Unbleached threads, glazed or mercerised— Per 100 kilograms, N				
	Unbleached threads, glazed or mercerised— Per 100 kilograms, N				
	Dyed threads, glazed or mercerised— Per 100 kilograms, N				
	Dyed threads, glazed or mercerised— Per 100 kilograms, N				

(1) Tissues of the kind, mercerised in the piece, in addition, the surtax mentioned in No. 406.

(2) Tissues of the kind, mercerised in the piece or folded, counting 56 hatches or "marches" for more than a millimetre per inch, in addition.

(3) Tissues of the kind, N. 106.

(4) Tissues with stripes of a distance of less than a metre from one another are included in N. 106 category.

(5) In the Minimum Tariff, the surtax shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised thread does not exceed one-fifth of the total surface of striped tissues.

(6) The meshes are counted in the width or length, accordingly whether the threads are arranged in a regular line of meshes or not.

(7) Tissues of the kind, mercerised in the piece, in addition, the surtax mentioned in No. 106.

	DUTIES (Additional taxes and 4% included).			Tariff No.	Coefficient.
	General Tariff Fr. c.	Minimum Tariff Fr. c.			
Bleached, glazed or mercerised..... Per 100 kilogs. N	2,095 00	1,380 00	1-4		
Dyed, glazed or mercerised.....	1,840 00	1,260 00	1-4		
Curtains, embroidered on tulle of meshes or more per centimetre, called lace curtains, embroidered with two cotton threads, of which one is finer than the other:					
Unbleached (1).... Per 100 kilogs. N	1,500 00	1,000 00			
Bleached (1).....	1,350 00	1,200 00			
Dyed (1).....	1,450 00	1,020 00			
Manufactured with threads:					
Bleached (1).....	3,075 00	1,700 00			
Dyed (1).....	2,670 00	1,530 00			
Unbleached, glazed or mercerised.....	2,670 00	1,530 00			
Bleached, glazed or mercerised.....	3,120 00	1,730 00			
Dyed, glazed or mer- cerised.....	2,715 00	1,560 00			
Muslins, figured or embroidered with crotchet, for furniture or clothing:					
Unbleached (1).... Per 100 kilogs. N	400 00	320 00	2-4		
Bleached (1).....	320 00	384 00	2-4		
Dyed (1).....	445 00	350 00	2-4		
Manufactured with threads:					
Bleached (1).....	820 00	544 00	2-4		
Dyed (1).....	745 00	510 00	2-4		
Unbleached, glazed or mercerised.....	745 00	510 00	2-4		
Bleached, glazed or mercerised.....	865 00	574 00	2-4		
Dyed, glazed or mercerised.....	790 00	540 00	2-4		
Cotton tissues, pure, bleached, dyed, printed, mercerised, stamped ( <i>gouffes</i> ), not separately dutiable in these states (with the exception of plunetts and figured gauzes No. 423).....	Dutiable as unbleached tissues according to kind, with addition of the surtaxes pro- vided for in Nos. 403, 406, 408 & 407				
Cotton tissues, pure, manufactured with threads, bleached, dyed, glazed or mer- cerised (with the exception of plunetts and figured gauzes No. 423).....	Dutiable as tissues un- bleached according to kind with the addition of the sur- taxes provided for in No. 411				
Wicks for lamps, and plated wicks for candles..... Per 100 kilogs. N	95 00	75 00	3		
Incandescent mantles impregnated with certain metal salts (thorium, cerium, etc.), calcined or not, colloided or not (2)..... Per 1,000	60 00	40 00	2		
Heddies of twisted thread for weaving, glazed or not..... Per 100 kilogs. N	225 00	150 00	3		
Oil-cloths:.....					
For packing.....	20 00	15 00	2-9		
For other uses (2).....	60 00	40 00	3		
Tissues of cotton mixed with other mate- rials, cotton predominating in weight:					
Plush or silk, mixed with cotton: (1)					
Black, for men's silk hats..... Per 100 kilogs. N	450 00	300 00	2		
Other.....	750 00	500 00	2		
Stuffs:					
Of silk, flax silk and cotton.....	400 00	372 00	1-8		
Other.....	160 00	124 00	3		
Ribbons and tapes mixed:					
With silk.....	490 00	372 00	2-4		
With materials other than silk.....	Duties on ribbons and tapes of cotton, pure				
Trimmings, mixed:					
With silk..... Per 100 kilogs. N	490 00	372 00	1-1		
Otherwise mixed.....	Duties on trimmings of pure cotton.				
Other.....	Duties on tissues of pure cotton, according to kind				
Fishing nets of cotton, linen, hemp, jute, and other vegetable fibres.....	Duties on threads of which composed plus 8% .. %				

	DUTIES (Additional taxes and 4% included).			Tariff No.	Coefficient.
	General Tariff Fr. c.	Minimum Tariff Fr. c.			
Tissues of pure wool:					
Cloths, casimires, and other full-finished tissues, and short-napped tissues not full-finished stuffs for furniture, weighing more than 400 grammes to the square metre..... Per 100 kilogs. N	124 00	100 00	3		
Moire.....	75 00	50 00	3		
Tissues for clothing, drapery, &c.: Muslin delaine, printed. Per 100 kilogs. N	225 00	155 00	3		
Other, weighing per square metre, lists in- cluded, 250 grammes or less..... Per 100 kilogs. N	210 00	140 00	3		
From 251 to 400 grammes inclusive..... Per 100 kilogs. N	270 00	220 00	1		
From 401 to 550 grammes, inclusive..... Per 100 kilogs. N	280 00	180 00	3		
From 551 to 700 grammes, inclusive..... Per 100 kilogs. N	190 00	140 00	3		
Above 700 grammes.....	140 00	110 00	3		
Tissues of pure wool, cloth style ( <i>draps</i> ) plain, dyed in the piece called "ama- zone," combed and carded, or wholly carded, weighing per square metre, selvage included: (1) Per 100 kilogs. N	345 00	230 00	3		
100 grammes at most.....	Dutiable as articles in No. 440 to 4415, ac- cording to class				
101 grammes or more.....					
Carpets of any origin, knotted or twisted pile, and imitation thereof: Of 200 rows ( <i>rautes</i> ) and less..... Per square metre	10 00	6 50	1-2		
Of 201 to 350 rows ( <i>rautes</i> ).....	12 00	8 00	1-2		
Above 350 rows ( <i>rautes</i> ).....	15 00	12 00	1-2		
Carpets from the Jacquard looms, chenille and velvet carpets. Per 100 kilogs. N	120 00	80 00	2-4		
Plain or printed.....					
Chenille ( <i>baoules</i> ).....	68 00	45 00	2-5		
Velvet.....	83 00	55 00	2-5		
All other.....	120 00	80 00	2-5		
Hosiery:					
Gloves.....	500 00	600 00	1-6		
Other articles of all sorts.....					
Tissues in the piece, weighing to the square metre:					
Less than 100 grammes..... Per 100 kilogs. N	435 00	290 00	2-2		
100 to 150 grammes.....	390 00	260 00	2-2		
151 to 250 grammes.....	345 00	230 00	2-2		
251 to 400 grammes.....	300 00	200 00	2-2		
401 to 550 grammes.....	255 00	170 00	2-2		
551 to 700 grammes.....	210 00	140 00	2-2		
Above 700 grammes.....	165 00	110 00	2-2		
All other articles, including clothing and parts thereof, whether made up or not..... Per 100 kilogs. N	450 00	300 00	3-1		
All articles other than gloves of knitted material, embroidered by hand or ma- chine, or ornamented with lace or trimmings..... Per 100 kilogs. N	300 00	600 00	1-9		
Yarns. In the minimum tariff articles of hosiery, trimmed with crotchet, lace, ribbon, tape, yallons and other orna- ments, shall not be considered as em- brodered or ornamented with lace or trimming, provided that such additions be simple accessories, increasing by less than 15 per cent. the price of the article.					
Trimmings, ribbons and tapes of pure wool..... Per 100 kilogs. N	300 00	200 00	2		
Mixed with silk or floss silk, the wool pre- dominating in weight. Per 100 kilogs. N	450 00	300 00	2-3		
Fur or red caps ( <i>bonnets rouges</i> )..... Each	6 50	0 35	1-6		
Hangings ( <i>tapisseries</i> )..... Per 100 kilogs. N	620 00	500 00	2		
Shawls, broche or figured, other than Indian cashmeres, and knitted shawls..... Per 100 kilogs. N	397 00	320 00			
Lace.....	As lace and guipure of cotton				
Guipure.....	As lace and guipure of cotton				
Bolting cloth, seamless. Per 100 kilogs. N	198 00	160 00	3		
Blackings.....	87 00	55 00	1-6		
List slippers and fur-lined shoes (called strassbourg shoes)..... Per 100 kilogs. N	100 00	87 00	1-6		
Cloth list.....	Free	Free			

(1) Tissues of the kind, mercerised in the piece pay. In addition, the  
surtax mentioned in No. 406b

(2) Incandescent mantles of cotton, linen, or ramie tissue are dutiable  
under No. 428b.

(3) *Watersproof Cotton Canvas*.—Thick cotton canvas, made waterproof  
by a preparation of the pegmatite kind, but containing no celluloid, and  
the variegated silk of which is grained or alagrened, like the leather  
technically known as "pantasse" is dutiable under this head.

(4) As plushes are to be dutiable, these tissues the nap (*poile*) on which,  
when detached and stretched out, measures more than 3 mm.; and as  
velvets, those in which the nap does not exceed 3 mm. in length.

Same coefficient as for tissues of pure cotton, according to kind.

† Tissues simply fulled, of which the nap is not finally laid in on  
direction, satins or *armures*, are not included in this category.

† The surface is measured on the body of the carpet, including the  
ends, selvage and fringes. An allowance of 2% will be made in the  
composition of the rows (*rautes*).

(5) The unit for calculating the number of rows (*rautes*) is a metre  
in depth in the direction of the warp; the measurement is made over 10  
cm., fractions of a row not being considered; the result multiplied by 10  
is taken to be number of rows by the metre; in the case of carpets where  
the texture is not uniformly compact, the rows are counted under the  
above conditions, once on the most compact portion and once on the  
least compact, the mean of the two determining the classification of the  
carpet.

A fraction of a quotient is disregarded.



Tariff No.	Description	DUTIES (Additional taxes and 1% included.)		Coefficient.
		General Tariff. Fr. c.	Minimum Tariff. Fr. c.	
400.	Babutac and similar tissues, boiled but neither bleached, dyed, sized, nor printed. . . . .	—	600 00	
	Note.—Bleached tissues are those the bleaching of which has been obtained otherwise than by simply boiling them. Handkerchiefs of babutac pay the duties of No. 400 of the minimum tariff (Convention with Japan). Embroideries and clothing:			
390. 1.	Embroideries on cotton tissues when the tissue weighs per 100 sq. metres, irrespective of the number of threads:	Duty on the tissue,		
	9 kilograms, or more. . . . .	1,600 frs. per 100 kilograms.	—	
	From 7 kilograms, inclusive to 9 kilograms, exclusive. . . . .	1,800 frs. per 100 kilograms.	—	
	From 5 kilograms, inclusive to 7 kilograms, exclusive. . . . .	2,000 frs. per 100 kilograms.	—	
	Less than 5 kilograms. . . . .	2,400 frs. per 100 kilograms.	—	
1.	On cotton tissues:			
(a)	Machine-made embroideries in cotton thread on plain cotton tissues (with warp and weft) in bands or stripes presenting regular alternations of embroidered and unembroidered tissue, in which the unembroidered tissue has a width equal to or greater than that of the embroidered tissue, and machine-made embroideries in cotton thread on plain cotton tissue (with warp and weft) "volants," in which the embroidered part of the tissue is distinctly wider than the embroidered part. . . . .	—	Duty on the tissue, reduced by 30%, plus 600 frs. per 100 kilos.	3
(b)	Others. . . . .	—	Duty on the tissue, plus 800 frs. per 100 kilos.	3
2.	Embroideries on tulle, even with effects obtained by chemical means or by cutting out or with application of some other tissue visible. . . . .	Duty on the tulle, plus 2,400 frs. per 100 kilos.	Duty on the tulle, plus 800 frs. per 100 kilos.	3
3.	"Chemical" or <i>à l'aiguille</i> embroideries and embroideries with the foundation cut away (1), without tissue, or with tissue partially visible. . . . .	Duty on the tulle, plus 3,000 frs. per 100 kilos.	Duty on the tulle, plus 1,050 frs. per 100 kilos.	3
4.	Chemical or <i>à l'aiguille</i> embroideries and embroideries with the foundation cut away, with tulle partially visible. . . . .	Duty on the tulle, plus 4,000 frs. per 100 kilos.	1,200 frs. per 100 kilos.	3
5.	All other embroideries. . . . .	Duty on the tissue, plus 2,400 frs. per 100 kilos.	800 frs. per 100 kilos.	3
400.	Clothing, underclothing, &c., and other accessory articles for clothing, of tissues wholly or in part made up. . . . .	Duty of the most highly taxed tissue, plus per kilo N. 1 fr. 50 c., but this increase must not be less per dozen articles than 50 c.		

		DUTIES (Additional taxes and 1 7/8% included.)		Coefficient.
		General Tariff. Fr. c.	Minimum Tariff. Fr. c.	
Tariff No.				
400c.	Cravats and neckties of all kinds of tissues and of any shape, wholly or in part made up.....	Duty of the most highly taxed tissue, plus per kilo N. 4 frs. 50 c., 3 frs. but this increase must not be less per dozen articles than	1 fr. 50 c.	1 fr.
400c. (2)	Collars and cuffs, fronts and short fronts.....	Duty of the most highly taxed tissue, plus per kilo N. 1 fr. 50c., 1 fr. but this increase must not be less per dozen articles than	1 fr.	75 c.
400d.	Sacks made of hemp, linen, cotton or other tissues other than jute: (3) Imported empty.....	Duty on the tissue of which composed, plus 10% Half the duty on empty sacks		
400e.	Flags, of tissue, made up.....	Duty of the most highly taxed tissue, plus 10%		
400f.	Other made-up articles.....	Duty of the most highly taxed tissue, plus 10%		

XXVI. — PAPER AND ARTICLES MADE OF PAPER.

461.	Paper of all kinds:			
	Machine made, weighing more than 30 grammes per square metre. . . . .	15 00 (4)	10 00 (5)	1 5
	Per 100 kilos, N. . . . .			
	Weighting 3 grammes of mass per sq. metre. . . . .	23 00	15 00	2
	Per 100 kilos, N. . . . .			
	Cigarette paper:			
	On reels of 3 millimetres in width or less. . . . .	34 00	20 00	3
	Per 100 kilos, N. . . . .			
	In booklets. . . . .	57 00	25 00	3
	Form or hand made, imported in sheets, with the four edges untrimmed; composed of several sheets, white or colored in the mass; gummed, gilded, in the paste in the course of manufacture. . . . .	23 00	15 00	3
	Per 100 kilos, N. . . . .			
	Salpurised or semi-salpurised. . . . .	30 00 (5)	20 00 (5)	3
	Per 100 kilos, N. . . . .			
	So-called fancy paper:			
	Coated in white. . . . .	45 00	30 00	3
	Per 100 kilos, N. . . . .			
	Coated in color, marbled, printed, etc. (6) (7), gilded, enameled, stamped, stearined, paraffined, cut, prepared with oil or essences, prepared for decalcomanias, couched, colored or marbled by machine (Diana or similar process). . . . .	45 00 (6)	30 00 (6)	3
	Per 100 kilos, N. . . . .			
	Covered wholly or partly with metal of any sort either in sheets or powder. . . . .	30 00 (8)	20 00 (8)	3
	Per 100 kilos, N. . . . .			
	Colored and cut up into bands for stages. . . . .	60 00	15 00 (3)	3
461.	Wall (tapestry) paper (other than Lin-crusta Walton and the like), and borders of tapestry wall paper:			
	Velveted, metalised, stamped, varnished; imitation leather. . . . .	38 00	25 00 (3)	3
	Per 100 kilos, N. . . . .			
	Others. . . . .	26 00	17 00 (3)	3
461.	Copying paper, grease transfer paper for writing, and so-called carbon paper for the stylus or for type-writing. . . . .	30 00	20 00 (3)	3
	Per 100 kilos, N. . . . .			
461.	Albumenised photographic paper, not sensitised (arrowroot treated with salt). . . . .	150 00	100 00	3
	Per 100 kilos, N. . . . .			
	Sensitised paper, or films treated with salts of silver or platinum, in leaves or rolls. . . . .	300 00	200 00 (3)	3
	Per 100 kilos, N. . . . .			
	Carbon paper (see charcoal) Per 100 kilos, N. . . . .	75 00	50 00	3
	Paper sensitised with salts of iron (ferro-prussiate, ferro-cyanate, gallate or tannate). . . . .	45 00	30 00	3
	Per 100 kilos, N. . . . .			
462.	Cardboard:			
	In sheets or plates weighing 330 grammes or more to the square metre:			
	Rough (including strawboard). . . . .	15 00	10 00	3
	Per 100 kilos, N. . . . .			
	So-called fancy or veneered. . . . .	21 00	16 00	3

(1) The breadth or depth of the embroidered surface of articles finished with scallops or festoons is measured from the point of the scallop to the point of embroilery forming the opposite extremity of the embroidered band.

(2) Under the General Tariff, embroideries with the foundation not wholly cut away are treated as embroideries without foundation.

(3) These articles when made of paper or cardboard covered with a board with iron or glazed canvas are dutiable under No. 461 (ornaments, board and so on); if covered on both sides they are dutiable under No. 462 (glass-stamped).

(4) See Note to No. 335b.

(5) The origin of the United States of America (14 frs. 50 c.)

(6) 35 frs.

(7) Per 100 kilograms, 20 frs.

(8) The origin of the United States of America 4 frs. 75 c.

## XXVI.—PAPER AND ARTICLES MADE OF PAPER (continued)

DUTIES.

Additional taxes and 4% included.  
General Tariff Minimum Tariff Coefficient.

No.	Particulars	Fr. c.	Fr. c.	Coefficient.
461	Moulded, <i>encre</i> or not (paper, paper, statutory pasteboard <i>carton-papier</i> , in ornaments for decorative purposes) Per 100 kilos, N	11 00	9 60*	2
462	Cut, grooved or shaped			
	Rough	21 00	16 00	3
	So-called fancy, with reliefs	33 00	22 00	2
463	Pieced together in boxes, whether covered over in white or colored paper or not	45 00	36 00	3
464	Folds, conical or cylindrical, so called "baskets," to be used in spinning or weaving	25 00	20 00	3
465	Boards ( <i>cartonnages</i> ) decorated with paintings, reliefs, stencils, wood, plated straw or common metal	105 00	70 00	3
466	Lincrusta and the like	105 00	70 00	3
467	Articles of cardboard or cellulose			
	Moulded, compressed or laminated with or without reliefs, bookings and tubes in hardened cardboard for weavers and spinners	24 00	16 00	3
468	Lacquered or covered with a uniform varnish	60 00	40 00	3
469	Decorated with paintings or illustrations, including hangings for decorating walls known as "Lincrusta"	210 00	200 00	3
	Per 100 kilos, N			
	American cardboard of vegetable fibre compressed and matted in sheets, the sheet weighing at the least 350 grammes per square metre, is dutiable as "cardboard, unworked, in sheets," No. 462.			
469	Books in the French language	Free	Free	
470	Books in foreign or in dialect languages	Free	Free	
471	Albums, singly put in boards, or portfolios, collections or drawings, whether black or colored	120 00	80 00	2-2
472	Newspapers and periodicals	Free	Free	
473	Engravings, facsimiles of engravings, photographs, photodupers and the like, prints, lithographs, chromes, decalcoman pictures on paper in sheets, labels and designs of all kinds, calendars, commercial advertisements and interiors of albums for photographs, collections and picture postcards			
	Of one color other than the metal, applied with the hand or otherwise, on paper, pasteboard or cardboard; weighing 350 grammes or less per square metre, not glazed	120 00	80 00	2-1
	Glazed	180 00	120 00	2-1
	Weighing 351 to 500 grammes per square metre, not glazed	75 00	50 00	2-1
	Glazed	105 00	70 00	2-1
	Weighing more than 500 grammes per square metre, not glazed	50 00	30 00	2-1
	Glazed	58 00	35 00	2-1
	In two or more colors or in metal, applied with the hand or otherwise, on paper, pasteboard or cardboard; weighing 350 grammes or less per square metre, not glazed	200 00	200 00	2-1
	Glazed	337 50	225 00	2-1
	Weighing 351 to 500 grammes per square metre, not glazed	180 00	120 00	2-1
	Glazed	210 00	140 00	2-1
	Weighing more than 500 grammes per square metre, not glazed	90 00	60 00	2-1
	Glazed	112 50	75 00	2-1
474	Photographs of an artistic or documentary character, without advertisements of any sort	Free	Free	
	Others dutiable under No. 469 according to kind			1-5
475	Photogravures and the like, in sheets or in into cards, mounts, are dutiable under No. 469 according to kind			2-1
476	Rolls or banks for microphotographs			
	With impressions	160 00	110 00	1-6
	Sensitive	200 00	200 00	1-6
477	Printed matter of all kinds, other than those mentioned above, in the form of black and red colors, not illustrated	60 00	40 00	2-1
	With illustrations	75 00	50 00	2-1
478	Maps, globes	Free	Free	

\* Per 100 kilos, *gross*.  
Beads ornamented with precious stones pay duty separately for the gemstones as jewelry.  
The titles of the set out in the name of the artist, in book collection, or in the publisher, shall not be deemed a contribution.  
Prints of which the color is more than one color or in color and which are not merely accessories for the text are dutiable under No. 469.  
The color of the set out in the name of the artist, in book collection, or in the publisher, shall not be deemed a contribution.

Tariff No.	Particulars	Fr. c.	Fr. c.	Coefficient.
472	Musical engraved and printed (instruments of Copyright are prohibited.)	Free	Free	
473	Copyright publications	Prohibited	Prohibited	
474	Playing cards (children's playing cards come under the head of toys.)	Prohibited	Prohibited	
475	Tubes and pipes of bituminous paper	1 25	1 00	
	Per 100 kilos, G			
	Patterns of paper for glass windows, which have no marketable value, are admitted free of duty.			

## XXVII.—HIDES, SKINS AND PELLETS, PREPARED

Tariff No.	Particulars	Fr. c.	Fr. c.	Coefficient.
476	Skins and hides prepared:			
	By vegetable tanning or tawed:			
	Mainly tanned or tawed:			
	of goat, kid, sheep, or lamb	15 00	10 00*	1-8
	Other, neither split nor smoothed ( <i>glaçées</i> )	50 00	35 00	1-8
	Whole	60 00	40 00	1-8
	Backs and butts ( <i>croûtes</i> )	70 00	45 00	1-8
	Split or smoothed:			
	Whole	60 00	35 00	1-8
	Backs and butts ( <i>croûtes</i> )	70 00	45 00	1-8
	Waste and "croûtes"	50 00	25 00	1-8
	Carried:			
	(a) Of calf, waxed or prepared for waxing, but not otherwise prepared by hand, as mentioned in next paragraph	75 00	50 00	1-8
	(b) Of goat, kid, sheep, lamb, and other small skins, either of natural color or dyed or blackened, either in the bath or by the brush, sleeked, grained, chequered, impressed, moroccoed, glazed or dull:			
	Per 100 kilos, N	80 00	60 00	2-2
	The origin of the United States of America	70 00	—	
	The origin of any other country	80 00	50 00	2-6
	(c) Backs and butts ( <i>croûtes</i> ) prepared for the saddle, pig's skins, either natural color or blackened, browned or dyed	75 00	40 00	2-5
	(d) Sheep skins, whether prepared or not in Europe from raw skins from non-European countries, not scraped ( <i>drapées</i> ) nor dyed a dull color nor sleeked for shoe, &c. linings:			
	The origin of the United States of America	70 00	—	
	The origin of any other country	80 00	50 00	2-6
	Hides and skins prepared by mineral tanning, other than with a basis exclusively of alumina:			
	Only tanned or tawed:			
	Goat, kid, sheep and lamb skins	22 50	15 50	1-8
	Other:			
	Neither split nor smoothed:			
	Whole	70 00	31 25	1-8
	Backs and butts ( <i>croûtes</i> )	84 00	40 00	1-8
	Waste and "croûtes"	56 00	22 50	1-8
	Split or smoothed:			
	Whole	84 00	35 00	
	Backs and butts ( <i>croûtes</i> )	98 00	43 75	1-8
	Waste and "croûtes"	70 00	26 25	1-8
	Carried:			
	(a) Calf skins, waxed or ready to be waxed, but not having received any of the preparations mentioned in paragraph (c) of No. 476	105 00	82 50	1-8
	(b) Goat, kid, sheep and lamb skins, whether of natural color, dyed or blackened in the bath or by the brush, sleeked, grained, chequered, impressed, moroccoed, glazed or dull:			
	Per 100 kilos, N	135 00	81 00	2-4
	Calf and other small skins, whether of natural color, dyed or blackened in the bath or by the brush, sleeked, grained, chequered, impressed, moroccoed, glazed or dull:			
	Per 100 kilos, N	120 00	75 00	2-2
	(c) Cow and other large hides, dyed or blackened in the bath or by the brush, sleeked, grained, chequered, impressed, moroccoed, glazed or dull:			
	Per 100 kilos, N	112 00	62 50	2-6
	(d) Backs and butts ( <i>croûtes</i> ) prepared for the saddle, pig's skins, whether of natural color, black, browned or dyed	105 00	50 00	2-5

\* Per 100 kilos, *gross*.  
Imitation of pigskins obtained by pressing cow or other hides are dutiable as "Carried skins other, not specially mentioned."





## XXVII.—HIDES, SKINS AND PELTRIES, PREPARED—continued.

Tariff No.		DUTIES			Coefficient.
		(Additional taxes and 4% included.)	General Tariff	Minimum Tariff	
Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	
	ponches of white hares; goats, in skins and covers; sheep and mountains of Asia in skins or covers; beaver, nutria, Chinese badger; lynx; American opossum; fox; skunk; rat; American marten. All other not otherwise mentioned.	Free	Free		
	Per 100 kilograms, N	125 00	100 00		
457.	Worked or made up into articles:— (Common ..... Per 100 kilograms, N Other:— The origin of the United States of America ..... Per 100 kilograms, N The origin of any other country ..... Per 100 kilograms, N	300 00 — 650 00 750 00	200 00 — 500 00 500 00	— 1 2 1 2	

## XXVIII.—MANUFACTURES OF METAL.

425.	Goldsmiths' wares, jewellery:— Of gold and platinum. Per 100 kilograms, N Of silver and silver gilt .. .. Goldsmiths' wares:— Of gold and platinum .. .. Of silver and silver gilt .. .. Jewellery § .. .. 425. Coin: Of gold or silver .. .. Of copper or base metal, current in France .. .. Of copper or base metal, not current in France .. .. 490. Articles gilt or silvered by various processes:— Jewellery plated with gold or silver on silver, copper, German silver or pinchbeck .. .. Plated ware and plated silver, and similar gilt wares. Per 100 kilograms, N Wares of pure nickel or nickel plated. Per 100 kilograms, N 491. Imitation jewellery: clasps, brooches, bracelets, finger rings, buckles, ornamental buttons, metal shapes for buttons, chains, thumb-rings, rings (spring or other), swirls, purses ( <i>bourses-cottes</i> ) of mesh-work, clasps of all kinds &c., in base metals, with or without ornaments of real or imitation coral, of vitrification, mother of pearl, bone, ivory, tortoise-shell, red or imitation pearls &c., and metallic parts of these articles:— Of aluminium, German silver, nickel, copper, steel, iron, zinc, tin, lead, gilded, silvered, coppered or oxidized, with or without ornaments, fine steel ( <i>à pointes</i> ) .. .. Of copper, German silver, nickel treated with aquafortis, gilded, enameled, polished, nickelled, with or without ornaments.	1,600 00 1,600 00 2,000 00 1,000 00 — 1 00 0 25 Prohibited 1,075 00 337 00 150 00 — 375 00 250 00	— — — 500 00 1 00 0 25 Prohibited 750 00 225 00 100 00 250 00 250 00	— — 1 6 1 8 2 5 2	
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\* A list of common furs, drawn up by the Government Departments and in consultation with the Consultative Committee of Arts and Manufactures, will be revised every third year.

Articles of gold or silver can only be imported when they are of the standard required by law for articles of French manufacture intended for home sale. The exceptions stipulated in the last pars. of Art. 23 of the law of the 14 Brumaire, year VI., are maintained only in force.

Small Italian silver coins (including Pontifical coins) are prohibited to be imported into France, Algeria and the Colonies (Decree of July 12th, 1864).

Silver coins which have ceased to be legal tender in their country of origin are also prohibited to be imported into France and Algeria (Decree of December 10th, 1903).

Umbrella or sunshade tubes ready for use (tubes tipped or fitted with springs, fancy articles in the shape of watches, whether or not fitted with dial and hands, such as cases for carrying gold, rice powder cases, match boxes, stamp cases, &c.) of common metal, gilt, silvered, oxidized or nickelled, also watch-protecting cases, &c. included in 490.

1. Separate plates or false plates forming part of complete movements or escapement bearers, are taxed as complete movements and escapement bearers, and classed under Nos. 498 and 497 according as to whether they are jewelled or not.

2. All movements, escapement bearers, separate plates or false plates, from which have been removed the pieces which show whether they have been jewelled or not, are considered as finished escapements and taxed as such.

3. All movements, escapement bearers, separate plates or false plates, in which the two halves for the balance and escapement wheels have been jewelled are considered as finished escapements.

4. All movements, escapement bearers, separate plates or false plates, in which the three halves for the balance, lever and escapement wheels have been jewelled, are considered as finished escapements.

5. Foreign marks, not in the future, taken in the movement of every watch imported into France, as near to the barrel as possible and in a certain manner, the letter M for a watch in common metal, A for a watch in steel, and O for a watch case in gold.

Tariff No.		(Additional taxes and 4% included).		Coefficient.
		General Tariff Fr. c.	Minimum Tariff Fr. c.	
	Mourning jewellery of iron, ornamented with glass beads or with hardened wood; of zinc, lead, iron, common steel, nickelled; of zinc, lead, iron, ordinary steel polished or varnished, with fittings Per 100 kilograms, N Of zinc, lead, ordinary steel or iron, without fittings or ornaments. . . . Per 100 kilograms, N	185 00 75 00	125 00 50 00	1 7 1 7
497.	Watches : Movements for watches without cases ; Movements and escapement bearers, rough or finished, with or without trace of the escapement being fitted but without jewellery ( <i>empierreage</i> ) The dozen	4 50	6 75	1 6
498.	Movements and escapement bearers with escapements fitted, not gilded, silvered or nickelled : With cylinder escapement. The dozen With lever and other escapement . . . The dozen	15 00 21 00	3 50 6 00	1 6 1 6
499.	Movements for watches completely finished, gilded, silvered or nickelled : With cylinder escapement. The dozen With lever and other escapement . . . The dozen	50 00 72 00	27 00 33 00	1 3 1 3
500.	Watches complete, with simple movements : In cases of gold : With cylinder escapement. . . . . Each With lever or other escapement " "	7 00 13 00	(a) 25 (a) 75	1 5 1 5
500b.	In cases of silver : With cylinder escapement . . . . . With lever or other escapement " "	5 00 8 00	(a) 10 (a) 25	1 5 1 5
500c.	In cases of all other non-precious materials : With cylinder escapement. . . . . Each With lever or other escapement " "	1 00 5 00	(a) 50 (a) 75	1 5 1 5
501.	Watches, complicated (repeats, with independent seconds, whatever be the kind of escapement. Pocket chronometers, with lever or spring escapement : In cases of gold. . . . . Each 501b. In cases of silver. . . . . 501c. In cases of non-precious materials " "	15 00 21 00 15 00	(a) 10 00 (a) 14 00 (a) 25 00	1 5 1 5 1 5
501d.	Chronographs, date-indicating watches, alarm watches (whatever be the kind of escapement) : Gold cases . . . . . Each Silver cases. . . . . Each Cases of non-precious materials " "	15 00 21 00 15 00	(a) 5 00 (a) 10 00 (a) 25 00	1 5 1 5 1 5
502.	Pocket counters of all kinds (pocketometers, time counters, &c.)		Duties on watches complete, with simple movement, and cylinder escapements.	1 4
503.	Watch cases, finished : Of gold. . . . . Each Of silver. . . . . Of non-precious materials. . . . .	6 00 1 00 2 00	(a) 25 (a) 10 (a) 25	1 6 1 6 1 6

6. Watch movements bearing the letter M cannot be fitted in a gold or silver case except after payment of the supplementary duty established for gold or silver watches and after affixing, near such letter M, as proof of payment of the supplementary duty, a special stamp which differs according to the nature of the metal forming the case (gold or silver).

The above rule must be observed for the fitting in a gold case of a movement bearing the letter A.

7. The officials who, at present, are charged with affixing stamps which guarantee the standard of gold and silver articles, shall be entrusted with collecting the supplementary duty and affixing, at the same time, the special stamp. They shall, in addition, satisfy themselves that every movement of gold or silver watch on which has been affixed one of the letters exacted by paragraph 5, bears the letter corresponding to the nature of the metal composing the watch case or, in contrary cases, the special stamp proving the payment of the supplementary duty.

8. All infractions of the present dispositions shall subject the offender to the penalties provided for in the law for guaranteeing the standard of gold and silver articles.

(a) Cases of common materials furnished with ornaments of gold or silver are dutiable as cases of gold or silver. In the Minimum Tariff, cases of common materials furnished with ornaments of gold or silver are dutiable as cases of gold or silver. However cases in which the ongles, hinges, joints, or crowns are of gold, gilt or plated, are regarded as silver cases; and cases in which the corure, rebaut, rim, pendule, crown, ring, ongles, hinge-joints, a small shield, a cipher, initials, or decorative ornament are gilt, silvered or plated, are regarded as cases of non-precious materials.

(b) Cases of silver partially gilt are regarded as silver cases. Silver cases entirely gilt are to be treated as silver cases if they bear on the inside the engraved inscription: *gilt metal*. Cases of non-precious material entirely gilt or silvered are to be treated as cases of non-precious material if they bear on the inside the engraved inscription: *gilt metal or silvered metal*.

(c) Separate cases containing struck or stamped bottoms, as well as separate cases and parts of cases of this kind, are admitted at the same rates of duty, and under the same conditions, as watches, cases, and parts of cases of other kind, provided that these watches, cases, bottoms of cases and parts of cases are convex, and do not imitate the flat form of a medal.

Tariff No.	Description	DUTIES (Additional taxes and 4% included.)		Coefficient.	Tariff No.	Description	DUTIES (Additional taxes and 4% included.)		Coefficient.
		General Tariff Fr. c.	Minimum Tariff Fr. c.				General Tariff Fr. c.	Minimum Tariff Fr. c.	
511.	Watch cases, rough: Of precious metal, . . . Per 100 kilograms, N	1,000 00	—	—	511.	Steam engines, portable, including the boilers, . . . Per 100 kilograms, N	21 00	14 00	2 1/2
	Of nickel, malleable or nickelled metal, . . . Per 100 kilograms, N	200 00	—	—	511b.	Steam engines, semi-fixed, including the boilers, . . . Per 100 kilograms, N	24 00	16 00	2 1/2
	Of any other common metal, . . . Per 100 kilograms, N	100 00	—	—	512.	Traction engines and rollers, steam, petrol, benzine, spirit, &c., . . . Per 100 kilograms, N	23 00	15 00	2 1/2
	Watch cases, rough, of gold, silver or non-precious materials, . . . Per 100 kilograms, G	—	1016 00	1 1/2		Locomotives: §§	27 00	18 00	2 1/2
4.	Watch and clock makers' wares, large: Movements of alarms, table or wall clocks, of mechanical toys, of telegraphs, meters, and in general all clock-work movements (except those otherwise mentioned), complete or not, without motor, or furnished with a motor or any motor system: Weighing more than 500 grammes each, . . . Per 100 kilograms, N	200 00	125 00	1 1/2		Narrow gauge, . . . Per 100 kilograms, N	27 00	18 00	2 1/2
	Table or wall clocks of all kinds, for standing or hanging, fitted with a motor of any system, including wooden clocks: Weighing more than 500 grammes each, . . . Per 100 kilograms, N	200 00	125 00	1 1/2		Ordinary gauge, with 2 cylinders, . . . Per 100 kilograms, N	23 00	15 00	2 1/2
41c.	Jewel clocks, night-lamp clocks and other small similar clocks (pendules) and movements of same; small alarm clocks and movements of same, with or without music or striking part: Weighing each 251 to 500 grammes, . . . Per 100 kilograms, N	220 00	140 00	1 1/2		Others, . . . Per 100 kilograms, N	35 00	23 00	2 1/2
	Weighting each 251 to 500 grammes or less, . . . Per piece	0 75	0 50	1 1/2	512b.	Hydraulic engines, wheel, piston or turbine; pumps (except liquid manure pumps); ventilators, 1 weighing: 250 kilograms, and more, . . . Per 100 kilograms, N	23 00	15 00	2 1/2
4d.	Ships' chronometers, including the case; precision regulators (beating the seconds), . . . Each	150 00	100 00	1 1/2		Less than 250 kilograms, . . . Per 100 kilograms, N	30 00	20 00	2 1/2
65.	Electrometers, water-and gas, and spinning mill meters, and in general all meters or measuring apparatus fitted with clock movements, . . . Per 100 kilograms, N	100 00	75 00	1 1/2		More than 3,000 kilograms, . . . Containing at least 50% of cast iron, . . . Per 100 kilograms, N	8 00	2 1/2	
66.	Tower clocks, . . . Per 100 kilograms, G	65 00	50 00	1 1/2		Less than 50% of cast iron, . . . From 250 to 3,000 kilograms, inclusive, . . . Per 100 kilograms, N	10 00	2 1/2	
67.	Chimes, musical boxes and clock fittings, &c., . . . Per 100 kilograms, N	100 00	—	—		Less than 250 kilograms, . . . Per 100 kilograms, N	10 00	2 1/2	
67.	Chimes and musical boxes, 20 centimetres in length or more, . . . Per 100 kilograms, N	100 00	—	—	513.	Tenders for steam locomotives, . . . Per 100 kilograms, N	18 00	12 00	2 1/2
67.	Chimes and musical boxes of whatever size, . . . Per 100 kilograms, N	—	70 00	1 1/2		Machines: 514. For setting sheets and fillets of cards, . . . Per 100 kilograms, N	15 00	10 00	—
67.	Small musical boxes, less than 20 centimetres in length, . . . Per 100 kilograms, N	150 00	—	—	515.	Carding machines, not furnished, . . . Per 100 kilograms, N	18 00	2 00	—
69.	Clock and watch fittings, . . . Per 100 kilograms, N	200 00	—	—	516.	Machines for cleaning, opening and preparing flax, wool, cotton and other textile materials, and machines for dressing and finishing tissues in the piece, weighing: More than 3,000 kilograms, . . . Per 100 kilograms, N	18 00	12 00	2 1/2
	Rings, crowns, hair springs, hands, pendulums, wheels, pinions, keys, pegs, eye screws, anchors, cylinders, axes, jewels, beads, sets of escapements, various parts of watch movement mechanism, remontoirs, springs, exclusively for watches, . . . Per 100 kilograms, G	—	50 00	1 1/2		From 1,000 to 3,000 kilograms, inclusive, . . . Per 100 kilograms, N	23 00	15 00	—
	Other clock and watch fittings, . . . Per 100 kilograms, N	—	120 00	1 1/2		1,000 kilograms, or less, . . . Per 100 kilograms, N	27 00	18 00	—
	Machines and machinery: Steam and other engines: 516b.	—	—	—	516b.	§§§ Machines for drying or carbonising textile materials, . . . Per 100 kilograms, N	27 00	18 00	—
510.	Stationary steam and marine engines, without boilers: stationary steam engines: various gas and air compressors: gas, petrol, alcohol, hot-air and compressed air motors and those operated by any other gaseous or explosive mixture as well as all other motors not mentioned: With piston, weighing: 100,000 kilograms, or more, . . . Per 100 kilograms, N	18 00	12 00	2 1/2	517.	Throats complete, for spinning or twisting, . . . Per 100 kilograms, N	18 00	12 00	3
	From 50,000 to 100,000 kilograms, . . . Per 100 kilograms, N	21 00	14 00	2 1/2	517b.	All other looms for spinning, mule jennies, &c., . . . Per 100 kilograms, N	15 00	9 00	3
	1,000 to 50,000 kilograms, . . . Per 100 kilograms, N	24 00	16 00	2 1/2	518.	Weaving looms: silk and cotton weaving looms, . . . Per 100 kilograms, N	12 00	8 00	2 1/2
	250 to 1,000 kilograms, . . . Per 100 kilograms, N	27 00	18 00	2 1/2		Other weaving looms, . . . Per 100 kilograms, N	12 00	8 00	2 1/2
	100 to 250 kilograms, . . . Per 100 kilograms, N	30 00	20 00	2 1/2	518.	Knitting machines (à tricot or à bonneterie): Weighing 3,000 kilograms, or more, . . . Per 100 kilograms, N	27 00	18 00	2 1/2
	50 to 100 kilograms, . . . Per 100 kilograms, N	33 00	22 00	2 1/2		More than 2,000 and less than 3,000 kilograms, . . . Per 100 kilograms, N	30 00	20 00	2 1/2
	Weighting less than 50 kilograms, . . . Per 100 kilograms, N	60 00	40 00	2 1/2		From 500 to 2,000 kilograms, inclusive, . . . Per 100 kilograms, N	38 00	25 00	2 1/2
	Without piston, weighing: More than 100,000 kilograms, . . . Per 100 kilograms, N	27 00	18 00	2 1/2		Less than 500 kilograms, . . . Per 100 kilograms, N	15 00	30 00	2 1/2
	From 50,000 to 100,000 kilograms, . . . Per 100 kilograms, N	31 00	21 00	2 1/2	519b.	Machines for making bobbinet and lace, . . . Per 100 kilograms, N	10 00	5 00	—
	1,000 to 50,000 kilograms, . . . Per 100 kilograms, N	36 00	24 00	2 1/2	520.	Paper-making machines, . . . Per 100 kilograms, N	15 00	8 00	2 1/2
	250 to 1,000 kilograms, . . . Per 100 kilograms, N	40 00	26 00	2 1/2	521.	Presses and machines for printing, for letterpress printing, lithography, photo-type, copper-plate, and for all other kinds of impressions on paper, cardboard, wood, metal, celluloid and plastic materials, in black or in color, flat, sunk, or embossed, weighing: 10,000 kilograms, or more, . . . Per 100 kilograms, N	14 00	9 00	1 1/2
	100 to 250 kilograms, . . . Per 100 kilograms, N	58 00	39 00	2 1/2		Less than 10,000 kilograms, . . . Per 100 kilograms, N	18 00	12 00	1 1/2
	50 to 100 kilograms, . . . Per 100 kilograms, N	81 00	54 00	2 1/2	521b.	Machines and supplies accessory to the printing and stationary trades: Machines for folding; for casting type characters; for galleys; machines	—	—	—
	Less than 50 kilograms, . . . Per 100 kilograms, N	90 00	60 00	2 1/2					

‡ For the machines mentioned in Nos. 510 to 512b, the importer is required to make a declaration stating the designation, nature and the weight of the component parts, together with a plan or drawing of the machine. All machines which are incomplete will be taxed on the various pieces of which composed, unless the amount of the duty thus calculated is less than the duty applicable to the complete machine of the same weight, in which case this latter assessment shall be applied to the

Are considered as rough watch cases those which are neither polished, fitted with split pins, nor hand decorated.

\* Cases of common material with ornaments of gold or silver, or with gold or silver ornaments, shall be dutiable as cases of gold or silver.

† The escapement bearings for the movements falling under Nos. 501, 504b, 504c, and 515, when imported separately, are dutiable under Nos. 418 and 419 according to kind.

‡ Cases for table or wall clocks, shall in every case be dutiable according to component material.

§ Cases, cases or frames of clocks (pendules) or alarms are dutiable at the rates applicable to them according to constituent material.

¶ Cases of precious metals are dutiable as manufactures of gold or silver.

† For the machines mentioned in Nos. 510 to 512b, the importer is required to make a declaration stating the designation, nature and the weight of the component parts, together with a plan or drawing of the machine. All machines which are incomplete will be taxed on the various pieces of which composed, unless the amount of the duty thus calculated is less than that duty applicable to the complete machine of the same weight in which case this latter assessment shall be applied to the incomplete machine introduced: machines not furnished with fly-wheel will not be considered as incomplete. The fly-wheel imported with the machine or separately will be dutiable under No. 532b.

§ Boiler fittings, safety-valves &c., except those attached to the walls of the boiler permanently and subject to duty according to kind. The cast iron frames and bars are dutiable separately under No. 533. Steel tubes, brass or unwelded, fitted in the boilers, pay the rates of duty, taxed under No. 537b for tubes of that kind.

§§ Electrical apparatus for working locomotives are dutiable separately according to kind.

§§§ Ventilators are taxed separately according to kind, also tubular apparatus formed of beaten or unwelded tubes. Tubular apparatus formed of welded tubes are included in the total weight of the machine.

† Note to 510 is applicable to knitting machines.

## VALUABLE MANUFACTURES OF METAL—continued.

Tariff No.	General Tariff Fr. c.	DUTIES (Additional taxes and 4% included).		Coefficient.	Tariff No. 525.	Machine tools:	DUTIES (Additional taxes and 4% included).			
		General Tariff Fr. c.	Minimum Tariff Fr. c.				General Tariff Fr. c.	Minimum Tariff Fr. c.	Coefficient.	
						Machine tools:				
						Weighting more than 25,000 kilograms, . . . . .	15 00	10 00	3	
						From 5,000 to 25,000 kilograms, . . . . .	18 00	12 00	3	
						From 1,000 to 5,000 kilograms, . . . . .	24 00	16 00	3	
						From 250 to 1,000 kilograms, . . . . .	36 00	24 00	3	
						250 kilograms, or less, . . . . .	75 00	50 00	3	
					525b.	General machinery:				
						Milling machinery, cylinder mills, machines for the manufacture of alimentary pastes, powders, pulleys for transmitting de transmission, lifting apparatus, balances, scales, fixed railway and tramway material, presses, . . . . .	15 00	10 00	2-7	
					525c.	Typewriting and calculating machines, cash registers, and their detached parts, weighing:				
						50 kilograms, or more, Per 100 kilograms, N	300 00	200 00	2-1	
						Less than 50 kilograms, . . . . .	450 00	300 00	2-1	
					525d.	Machines for rinsing, corking, and placing capsules on bottles, and bottling, . . . . .	80 00	20 00	2-7	
					525e.	Charging apparatus for blast furnaces; throats of blast furnaces; casting tubes (poches à fonte); metal mixers, steel converters; track ladles; roll for various rolling-mills; live roller gear beds (rouleaux entraineurs); scrapers for rollers; charging apparatus for Martin furnaces, Per 100 kilograms, N	18 00	12 00	2-7	
					526.	Boilers: Steam, of steel or iron plate, whether single or French boilers, with or without feed-water heaters, without tubes, . . . . .	14 00	9 00	2-3	
					526b.	Of steel or iron plate, with interior furnace, without small tubes, . . . . .	16 00	10 50	2-3	
						Per 100 kilograms, N				
					526c.	Of steel or iron plate, tubular or semi-tubular, that is to say, having tubes, whether of iron, steel, copper, or brass, . . . . .	21 00	14 00	2-3	
					526d.	Multi-tubular boilers and parts of, . . . . .	27 00	18 00	2-3	
						Per 100 kilograms, N				
					526e.	Open boilers, gasometers, vessels of ungalvanized iron or steel plate, of a thickness of 5 mm. or more, . . . . .	14 00	9 00	2-3	
						Per 100 kilograms, N	17 00	11 00	2-3	
						1 to 5 mm. . . . .				
						Radiators for heaters (calorifères), gas, petroleum and spirit heaters, . . . . .	12 00	8 00	2-3	
					526f.	Heaters (calorifères), and their boilers heated by steam or hot water, petroleum heaters, bath heaters with parts of copper in a proportion not exceeding 50 % of the total weight, . . . . .	18 00	12 00	2-3	
						Per 100 kilograms, N				
					527.	Sugar machinery, heating apparatus, apparatus for brewing, distilling, perfume making, food preparation, kitchens, when the copper and bronze predominate in weight, weighing: . . . . .	30 00	20 00	2-3	
						250 kilograms, or more, Per 100 kilograms, N	60 00	40 00	2-3	
						Less than 250 kilograms, . . . . .				
					527b.	Refrigerating apparatus, weighing: . . . . .	30 00	—		
						250 kilograms, and upwards, Per 100 kilograms, N	50 00	—		
						Less than 250 kilograms, . . . . .				
						Refrigerating machines and apparatus, weighing: . . . . .				
						300 kilograms, and upwards, Per 100 kilograms, N	—	12 00	3	
						From 250 kilograms, inclusive to 300 kilograms, exclusive, . . . . .	—	14 00	3	
						Less than 250 kilograms, . . . . .	—	25 00	3	
					528.	Detached parts of machines: . . . . .				
						Sheets and fillets of cards, of leather furnished with teeth in iron or steel having at the base a diameter of at least a millimetre, . . . Per 100 kilograms, N	30 00	60 00	1-5	
						† A collection of separate parts of machine tools shall be dutiable as separate parts of machine tools, unless the amount of duty leviable on that basis should be less than that resulting from the application of the duty on the complete machine of the same weight, in which case the latter rate shall be applied to the pieces as a whole. The intermediary weighting class, separate from the machine tools are dutiable according to their own classification. The only tools which are allowed to be imported as an integral part of a machine tool are those which can be simultaneously placed in two tool box of the machine tool, but not those used as duplicates, which are dutiable separately under their own classification. Note No. 530 applies also				
						‡ Note to 530 applies.				
						§ Boiler fittings, safety valves, &c., except those attached to the walls of the boiler permanently, are subject to duty according to kind. The cast-iron furnace and bars are dutiable separately under No. 533.				
						¶ Steel tubes, prepared (emboutis), or of steel, fitted in the boilers, shall pay duty under No. 567 for tubes of that kind.				
						§ Artificers manufactured from galvanized, enameled, or tin plate, or from plate of less than 1 mm. in thickness are dutiable under No. 568.				
						¶ Worms of tubes, pressed (emboutis) or unwelded pay duty under No. 567 for tubes of that kind.				

Tariff No.		DUTIES (Additional taxes and 4% included).			Coefficient.
		General Tariff Fr. c.	Minimum Tariff Fr. c.		
529.	Sheets and fillets of cards of iron or steel wire, set on tissues, with or without gutta-percha, padded or not . . . . .				
	Per 100 kilograms, N	260 00	165 00	1-8	
529b.	Sheets and fillets of cards, of leather, not set on tissues, furnished with teeth in iron or steel having at the base a diameter of less than 1 millimetre . . . . .				
	Per 100 kilograms, N	260 00	165 00	1-8	
533.	Teeth for shears, of iron, steel or copper, and metallic wire intended for their manufacture . . . . .	15 00	30 00	1-8	
531.	Skys, mountings and combs for weaving, of iron or copper . . . . .	15 00	30 00	1-8	
532.	Finished parts of machines and of shafting of non-malleable cast iron, turned, filed, or adjusted, with the exception of pieces obviously destined for agricultural machines, imported therewith or separately, weighing: . . . . .				
	More than 1,000 kilograms, Per 100 kilograms, N	18 00	12 00	3	
	More than 200 up to 1,000 kilograms, N	22 50(1)	15 00	3	
	200 kilograms, or less . . . . .	30 00(2)	20 00	3	
532b.	Rollers for rolling mills, rough . . . . .	8 00	5 00	3	
532c.	Fly wheels for machines: . . . . .				
	Rough from the foundry, merely dressed . . . . .	12 00	8 00	3	
	Others . . . . .	18 00	12 00	3	
533.	Component parts of machines, of brake and steering apparatus, and of shafting, of wrought or stamped iron or steel, of cast iron or steel, of malleable cast iron, and component parts of motor car frames, of pressed (embouti) or welded steel sheet, with the exception of pieces obviously destined for agricultural machines, imported therewith or separately, weighing: . . . . .				
	More than 1,000 kilograms: . . . . .	12 00	8 00	3	
	Rough . . . . .	20 00	13 00	3	
	More than 300 and up to 1,000 kilograms: . . . . .	15 00	10 00	3	
	Rough . . . . .	25 00	15 00	3	
	More than 100 and up to 300 kilograms: . . . . .	18 00	12 00	3	
	Rough . . . . .	26 00	17 00	3	
	More than 15 and up to 100 kilograms: . . . . .	21 00	14 00	3	
	Rough . . . . .	38 00	25 00	3	
	More than 1 kilogram and up to 15 kilograms: . . . . .	24 00	16 00	3	
	Rough . . . . .	31 00	20 00	3	
	1 kilogram, or less: . . . . .	30 00	20 00	3	
	Rough . . . . .	60 00	40 00	3	
534.	Straight, axle-tree (essieu), mounted, for railways and tramways . . . . .				
	Per 100 kilograms, N	24 00	15 00	3	
535.	Straight shafts, solid, weighing: . . . . .				
	More than 1,000 kilograms: . . . . .	12 00	8 00	3	
	Rough . . . . .	15 00	10 00	3	
	Worked . . . . .	13 50	9 00	3	
	From 100 to 1,000 kilograms: . . . . .	18 00	12 00	3	
	Rough . . . . .	15 00	10 00	3	
	Worked . . . . .	21 00	16 00	3	
	Less than 10 kilograms: . . . . .	23 00	15 00	3	
	Rough . . . . .	30 00	20 00	3	
	Worked . . . . .				
535b.	Straight shafts (bored), bent shafts, crank shafts, weighing: . . . . .				
	More than 1,000 kilograms: . . . . .	15 00	10 00	3	
	Rough . . . . .	23 00	15 00	3	
	From 100 to 1,000 kilograms: . . . . .	18 00	12 00	3	
	Rough . . . . .	27 00	18 00	3	
	Worked . . . . .				

The origin of the United States of America, 20 frs.  
Ditto, 25 frs.  
5. Repeating fly wheels (volants-poulies), for the simultaneous regulation and transmission of movement, imported together with the motors to which they are to be adapted, may, at the option of the importer, be included in the dutiable weight of the motors or be taxed separately under No. 529, according as they are rough or worked. Consequently, motors imported with neither fly wheel nor belt-pulley will not be regarded as complete, provided, nevertheless, that they be furnished with all the other parts necessary for their working; but belt-pulleys imported together with the motors to which they belong will continue to be subject to the same customs treatment as the latter. Belt-pulley fly wheels imported separately, or declared separately from the motors to which they belong are to be dutiable under No. 529. No exception is accorded to the importer as regards the tariff treatment of energy or regulating fly wheels (volants d'énergie ou de régulation). These articles will continue, as hitherto, to be dutiable under No. 532c, whether they are imported with the machine or separately.  
6. Bars of which the profile shows no variation from end to end are not considered as shafts.

Tariff No.		DUTIES (Additional taxes and 4% included).			Coefficient.
		General Tariff Fr. c.	Minimum Tariff Fr. c.		
	From 10 to 100 kilograms: . . . . .				
	Rough . . . . .	23 00	15 00	3	
	Worked . . . . .	30 00	20 00	3	
	Less than 10 kilograms: . . . . .				
	Rough . . . . .	30 00	20 00	3	
	Worked . . . . .	45 00	30 00	3	
533a.	Worked parts of turbines, driven by steam, gas, petrol, or any other gaseous or explosive mixture, weighing: . . . . .				
	200 kilograms, or more, . . . . .	15 00	10 00	3	
	Less than 200 kilograms . . . . .	60 00	40 00	3	
533f.	Component parts of boilers and similar apparatus, of pressed (embouti) or welded sheet iron: . . . . .				
	Rough . . . . .	20 00	13 00	3	
	Worked . . . . .	27 00	18 00	3	
533g.	Balls for ball bearings, of a diameter of: . . . . .				
	More than 10 mm. . . . .	37 00	25 00	1-8	
	From 5 to 10 mm. . . . .	50 00	30 00	3	
	Less than 5 mm. . . . .	270 00	180 00	1-8	
533h.	Rough frames and bodies of dynamos and electric motors, armature-cases, covers of electrical collectors (fourneaux de collecteurs), solid poles of dynamos and alternators of iron or steel, wrought or swaged (estampé), of malleable iron or steel, or malleable cast iron, of pressed or welded plate, weighing: . . . . .				
	More than 1,000 kilograms . . . . .	12 00	8 00	3	
	Per 100 kilograms, N	12 75	8 50	3	
	300 to 1,000 kilograms . . . . .	13 50	9 00	3	
	100 to 300 kilograms . . . . .	14 25	9 50	3	
	15 to 100 kilograms . . . . .	15 00	10 00	3	
	5 to 15 kilograms . . . . .	22 50	15 00	3	
	1 to 5 kilograms . . . . .	30 00	20 00	3	
	Less than 1 kilogram . . . . .				
534.	Springs of steel for carriages, automobiles, railway carriages and wagons, or locomotives: . . . . .				
	Polished . . . . .	37 50	25 00	2	
	Not polished . . . . .	18 00	12 00	3	
535.	Component parts of copper, pure or alloyed with any metal, cast, wrought or moulded (brasses), cocks, and necessary fittings for water, gas, steam, &c., weighing: . . . . .				
	10 kilograms, and above: . . . . .	25 00	15 00	3	
	Rough . . . . .	38 00	25 00	3	
	Wrought . . . . .				
	Less than 10 kilograms, and more than 1 kilogram . . . . .	24 00	16 00	3	
	Rough . . . . .	52 50	35 00	3	
	Wrought . . . . .				
	1 kilogram, and less: . . . . .	30 00	20 00	3	
	Rough . . . . .	60 00	40 00	3	
	Wrought . . . . .				
535b.	Component parts of machines and of shafting not specified, of two or more metals, such as iron, steel, cast iron, copper pure or alloyed with any metal named in the preceding articles, such as brasses (craintes), cocks and accessory fittings for water, gas and steam &c., with the exception of pieces obviously destined for agricultural machines, imported therewith or separately, weighing: . . . . .				
	500 kilograms, or more Per 100 kilograms, N	23 00	15 00	3	
	More than 50 and less than 500 kilograms . . . . .	30 00	20 00	3	
	Per 100 kilograms, N	45 00	30 00	3	
	10 to 50 kilograms, inclusive . . . . .	53 00	35 00	3	
	More than 1 and less than 10 kilograms, . . . . .	60 00	40 00	3	
	Per 100 kilograms, N				
	1 kilogram, and less: . . . . .				
535c.	Wires and cables insulated for electricity, composed of cores of iron, steel, copper, or an alloy of copper §§ covered with: . . . . .				
	Silk in combination with rubber or gutta-percha, without a protective covering of metal . . . . .	150 00	100 00	2	
	Per 100 kilograms, N				
	Rubber or gutta-percha alone or in combination with materials other than silk, without a protective covering of metal Per 100 kilograms, N	105 00	70 00	2	
	Other, with a metallic core: . . . . .				
	Of $\frac{1}{2}$ mm. in diameter or more . . . . .	60 00	40 00	3	
	Per 100 kilograms, N				
	Less than $\frac{1}{2}$ mm. in diameter . . . . .	90 00	60 00	3	
	Per 100 kilograms, N				
535d.	Dynamo-armatures and component parts, such as: Coils, solid or hollow, of metal surrounded by insulated copper, worked parts of metal fitted or not, for electric machines, electric apparatus, electro-technical apparatus, &c., &c.				

§§ Goods of this sort manufactured with aluminium wires are dutiable as aluminium wires.

## XXVIII.—MANUFACTURES OF METAL, &amp;c.

Tariff No.		DUTIES (Additional taxes and 4% included.)			Coefficient.	Tariff No.		DUTIES (Additional taxes and 4% included.)			Coefficient.
		General Tariff	Minimum Tariff	Fr. c.				General Tariff	Minimum Tariff	Fr. c.	
	formers, and other electrical appliances, except artificial carbon brushes for dynamos, with, or without copper tubes, weighing:					513.	Wire netting of iron or steel, of wire with a diameter of:				
	1,000 kilos, and upwards.....	50 00	—				More than 5 mm. ....	15 00	10 00*	3	
	50 kilos, inclusive to 1,000 kilos, exclusive.....	100 00	—				More than 2 up to 5 mm. inclusive ..	18 00	12 00	3	
	Less than 50 kilos.....	150 00	—				More than 1 up to 2 mm. inclusive ..	23 01	15 00	3	
	2,000 kilos, and upwards.....	—	25 00	3			1 mm. or less .....	27 00	18 00	3	
	From 1,000 kilos, inclusive to 2,000 kilos, exclusive ..	—	30 00	3		543b.	Perforated sheets of iron, steel, copper, brass, zinc, or of other metals, pierced with at least 500 holes per square metre. Cylindrical or prismatic holes.....	Duty on solid sheets of the metal of which composed, plus 10 frs. per 100 kilos.			
	From 200 kilos, inclusive to 1,000 kilos, exclusive.....	—	40 00	3			Holes of any other shape .....	Duty on the solid sheets of the metal of which composed, plus 20 frs. per 100 kilos.			
	From 50 kilos, inclusive to 200 kilos, exclusive.....	—	50 00	3							
	From 10 kilos, inclusive to 50 kilos, exclusive.....	—	80 00	3							
	From 5 kilos, inclusive to 10 kilos, exclusive.....	—	100 00	3		543c.	Trellis work of iron, steel, copper, brass, zinc, or other metal:	Duty on the solid cold-rolled sheet metal, plus 7 frs. per 100 kilos.			
	Less than 5 kilos.....	—	110 00	3			In one piece only .....				
516b.	Electric arc lamps, and separate parts of iron or steel.....	150 00	80 00	2			In several places:				
530c.	Magnets, other than electro-magnets, magnetized or not:						With meshes of 25 mm. side and more.....	15 00	10 00*	3	
	Mounted on metal stands.....	Duty on electrical or electro-technical apparatus according to kind.					With meshes of less than 25 mm. side ..	18 00	12 00	3	
	Not mounted, weighing each:					544.	Needles for sewing and sewing machine needles:				
	5 kilos, or more.....	60 00	30 00	2			Less than 5 centimetres in length ..	300 00	250 00	2	1
	Less than 5 kilos.....	75 00	50 00	2			5 centimetres long or more ..	175 00	150 00	2	1
	Various articles of metal:					544b.	Needles for tulle and lace looms, knitting machines, &c.:				
537.	Tools, with or without handles, of cast iron, iron or steel:						Shaped ( <i>faconnées</i> ).....	150 00	300 00	3	
	Spades, shovels, and mattocks.....	18 00	12 00	2	7		With one joint.....	675 00	450 00	3	
	Scythes and sickles.....	45 00	30 00	2	7		With two joints ..	900 00	600 00	3	
	Saws:					545.	Knitting needles and other similar articles not otherwise specified, of steel, iron or copper.....	30 00	20 00	2	
	Circular saws, endless band saws, fret saws.....	53 00	35 00	2	7	545b.	Crochet and embroidery needles and button hooks.....	75 00	50 00	2	
	Hand saws.....	38 00	25 00	2	7	545c.	Paper and cloth eyelet punches for warehouse or office use.....	45 00	30 00	2	
	Files and rasps, cut or pointed, finished or not:					546.	Pins: Of iron, thinned ..	75 00	50 00	1	4
	35 cm. or more in length.....	45 00	30 00	2	7		Of brass .....	105 00	70 00	1	4
	Less than 35 cm. in length.....	60 00	40 00	2	7		Of steel with or without heads.....	188 00	125 00	1	4
	Vices of all kinds, die stocks, stocks and dies, ratchet braces, breast drills, spinal drills, monkey wrenches, with wooden handles, adjustable spanners and others, weighing each:					546b.	Buckles, clasps, hooks and eyes for dresses, trousers, vests, suspenders, belts, gloves, footwear, and for all kinds of wearing apparel, of iron, steel, copper, brass, or any other common metal, and metallic parts of such articles (including the weight of the paper or cardboard to which they may be attached):				
	10 kilos, or more.....	25 00	15 00	2	7		Rough, polished, varnished, thinned ..	75 00	50 00	3	
	3 and less than 10 kilos.....	38 00	25 00	2	7		Whitened.....	113 00	75 00	3	
	3 to 1 kilos.....	53 00	35 00	2	7		Coppered, nickelled, oxidized, enamelled, silvered or gilt.....	Duty on gilt or silvered articles or imitation jewelry, according to kind.			
	1 kilo, and less ..	68 00	45 00	2	7		Covered entirely or partly with celluloid or similar plastic materials.....	223 00	175 00	3	
	Mechanics' tools:					547.	Fish hooks.....	140 00	100 00	3	
	Twist drills (American drills) and others, screw taps, dies for screw stocks, stamps and matrices, reamers and milling-cutters ( <i>rainures</i> ), in one piece.....					548.	Pens, of metals other than gold, silver, platinum, and other common metals, gilt or silvered*.....	210 00	110 00	2	9
	Shear blades, tools for threading, turning, planing, mortising, a nuclear reaming blades, sockets for reamers, reamers and oiling-cutters with blades .....					549.	Cutlery: Common:				
	Per 100 kilos, N.....	60 00	40 00	2	7		Tailors' scissors.....	30 00	20 00	1	5
	Other tools.....	9 00	8 00	2	1		Pruning shears, weighing:				
539.	Printers' type, New.....	3 00	22 00	2	7		Each more than 150 grammes .....	30 00	20 00	1	5
	Old or unserviceable.....	4 00	3 00	2	1		Each 150 grammes or less ..	60 00	40 00	1	5
539.	Stereotype blocks, plates and dies ( <i>coques</i> ) for printing on paper, other than wall paper, with or without design:						Kitchen and butchers' knives.....	150 00	100 00	1	5
	Produced by photo-mechanical process.....	200 00	150 00	3			Razors, common .....	300 00	200 00	1	5
	Other.....	Free	Free				Other: clasp knives*, ordinary scissors, pinners for breaking or cutting sugar, &c.....	450 00	300 00	1	5
540.	Wire gauze: Of iron or steel:										
	With wire of more than 2 millimetres in diameter.....	12 00	8 00*	3							
	With wire above 1 millimetre up to 2 millimetres in diameter Per 100 kilos, N.....	16 00	11 00	3							
	With wire of five tenths of a millimetre up to 1 mm. in diameter Per 100 kilos, N.....	20 00	13 00	3							
	With wire of less than five tenths of a millimetre in diameter Per 100 kilos, N.....	30 00	21 00	3							
541.	Wire gauze: Of copper or brass:										
	Ordinary.....	30 00	20 00	3							
	For paper machines, such gauze weighing per square metre:										
	More than 500 grammes.....	60 00	40 00	3							
	500 grammes or less ..	150 00	100 00	3							

† Bodkins are classed as being needles of 5 centimetres, or more in length. For duties see heading "Needles," No. 544.

‡ Articles of this kind mounted in ivory, tortoise-shell, mother-of-pearl, bone, horn, fine wood, celluloid and the like, hardened mouthpiece, are dutiable as articles of those materials.

\* Pens of gold, silver, platinum, or common metal, gilt or silvered, are dutiable respectively under Nos. 485 and 486.

§ Clasp knives, known as Swiss or military knives, with handles of wood, horn or ebony, shall in every case pay duty as article of common cutlery, "Other."

\* Small toy magnets are dutiable as toys.

\*\* If rolls of fine materials are dutiable separately according to the constituent material.

† Monkey wrenches with wooden handles, adjustable spanners and others weighing 1 kilo, or less, are dutiable as Tools of the kind weighing more than 1 kilo, and less than 3 kilos.

\* Per 100 kilos, gross.

	DUTIES (Additional taxes and 4% included.)		
	General Tariff Fr. c.	Minimum Tariff Fr. c.	Coefficient.
Fine: Table knives with ivory, mother-of-pearl or tortoiseshell handles.....	900 00 (1)	600 00	1.3
Other.....	720 00 (2)	480 00	1.3
Blades of razors, of knives, and of scissors (other than tailors' scissors): Rough and still bearing the seams left by casting or stamping.....	27 00	18 00	1.3
With the seams removed but not otherwise worked.....	150 00	100 00	1.3
Superior, worked.....	300 00	200 00	1.3
Entirely finished.....	Dutiable as fine cutlery, other.		

CLASSIFICATION OF ARTICLES OF CUTLERY NOT SPECIALLY MENTIONED IN THE TARIFF.

Articles.	Tariff No. and heading under which classified.		
Scissors, other than tailors' scissors:			
Of precious metal.....	495. Gold and silver smiths' wares.		
Of common metal, plated, gilt or silvered, <i>change</i> with leather, with fittings of ivory, mother-of-pearl, tortoiseshell, amber, ambershell, or imitations of these materials.....	549. Cutlery, fine: other.		
Other:			
Measuring, when closed, more than 17 centimetres.....	549. Cutlery, common: other.		
Of less dimensions.....	549. Cutlery, fine: other.		
Razors:			
Hollow-ground ( <i>à laine cret</i> ), where the grinding corresponds to a disc of 7 centimetres or less in diameter.....	549. Cutlery, fine: other.		
With handle of precious metal, or of common metal decorated, gilt or silvered, or of ivory, mother-of-pearl, tortoiseshell, amber, ambershell, or imitations of these materials.....	549. Cutlery, fine: other.		
Note.—Handles of precious metal are dutiable separately under the head of "gold and silver smiths' wares."			
Other.....	549. Common razors.		
Table, dessert or carving knives:			
With handle of ivory, mother-of-pearl, tortoiseshell, amber, or ambershell, with or without fittings of precious metal; blade of common metal.....	549. Table knives with handle of ivory, mother-of-pearl or tortoiseshell.		
Blade and handle of precious metal.....	495. Gold and silver smiths' wares (on the total weight).†		
Blade of precious metal, handle other than of precious metal, with or without fittings of precious metal:			
The blade.....	495. Gold and silver smiths' wares.		
The handle.....	549. Table knives with handle of ivory, mother-of-pearl or tortoiseshell, or, as the case may be, Cutlery, fine: other.		
Handle of precious metal, blade of common metal:			
The handle.....	495. Gold and silver smiths' wares.†		
The blade.....	549. Cutlery, fine: other.		
Handle of imitation ivory, mother-of-pearl, tortoiseshell, amber or ambershell, of common metal gilt, silvered or decorated, or with fittings of precious metal; blade of common metal silvered or gilt, handle of same material other than mother-of-pearl, ivory, tortoiseshell, amber, ambershell or precious metal.....	549. Cutlery, fine: other.		
Other.....	549. Cutlery, common: other.		

Articles.	Tariff No. and heading under which classified.		
Knives (except table, dessert and carving knives, kitchen and butchers' knives), penknives, finger-nail trimmers, finger-nail pinners, champagne pinners, corkscrews with blade, pognards, daggers, stilettoes, pruning-bills and pruning knives, folding:			
Blade and handle of precious metal.....	495. Gold and silver smiths' wares (on the total weight).†		
Blade or handle of precious metal:			
On the part formed of precious metal.....	495. Gold and silver smiths' wares.†		
On the other part.....	549. Cutlery, fine: other.		
Other:			
Blade or handle of common metal gilt, silvered or decorated; of ivory, mother-of-pearl, tortoiseshell, amber, ambershell, or imitations of these materials; or with fittings of precious metal.....	549. Cutlery, fine: other.		
Articles not included in the foregoing paragraphs.....	549. Cutlery, common: other.		
Finger-nail files, of common metal, without handle.....	549. Cutlery, common: other.		

Tariff No.	DUTIES (Additional taxes and 4% included.)	General Tariff Fr. c.	Minimum Tariff Fr. c.	Coefficient.
550. Cylinders of copper or brass, for printing, engraved or not.....		20 00	15 00	2.2
551. Statues of metal, life-size or larger.....	Duty on the metal of which composed			1.3

Articles of cast iron:				
Neither turned nor polished:				
552.	Railway chairs, jacking and furnace plates cast in the open mould. Per 100 kilograms, G	5 00	2 75	3
553.	Straight cylindrical pipes, for canalisation, 7 mm. or more in thickness. Beams and columns, solid or hollow, not ornamented; frames ( <i>boîtes</i> ) of columns merely pierced with holes; gas retorts; solid fire bars for grates, even put together bars and plates for furnaces; straight bars of solid section; vats ( <i>cures</i> ) of large size for industrial purposes; inspection doors ( <i>trappes de regard</i> ); plates for sewers and similar rough castings. Per 100 kilograms, G	6 00	4 00	3
553b.	Straight cylindrical pipes for canalisation, less than 7 mm. in thickness; water and like unions, such as elbow or branched pipes, straight joints ( <i>records droites</i> ) (including joints furnished with rough flanges pierced by drills),..... Per 100 kilograms, G	8 00	5 00	3
554.	Iron castings for machinery or for ornament, with the exception of parts obviously destined for agricultural machinery, weighing:			
	Above 50 kilograms, each..... Per 100 kilograms, G	6 00	4 00	
	From 5 kilograms to 50 kilograms..... Per 100 kilograms, G	7 00	5 00	
	Less than 5 kilograms..... " " " "	8 00	6 00	
555.	Other than parts of machines, tinned, coppered, bronzed, varnished, enamelled, or rendered inoxidizable .... Per 100 kilograms N	15 00	10 00	4
555b.	Ribbed cylinders, cylinders with water jackets, pistons, crank cases, piping of cast iron for explosive motors, weighing:			
	More than 60 kilograms..... Per 100 kilograms, N	10 50	7 50	3
	From 12 to 60 kilograms..... " " " "	13 50	9 00	2
	Less than 12 kilograms..... " " " "	16 50	11 00	3
556.	Manufactures of case-hardened cast iron:			
	Rough, merely tinned, weighing:			
	More than 50 kilograms..... Per 100 kilograms, G	6 00	4 00	
	From 100 to 500 kilograms..... " " " "	12 00	9 00	
	Less than 100 kilograms..... " " " "	17 00	11 00	
	Turned, filed, or fitted, mounted or not, on iron or steel shafting, weighing:			
	More than 50 kilograms..... Per 100 kilograms, N	18 00	12 00	
	From 100 to 500 kilograms..... " " " "	26 00	17 00	
	Less than 100 kilograms..... " " " "	33 00	22 00	
557.	Stoves, fireplaces, heaters ( <i>calorifères</i> ), kitchen and cooking ranges ( <i>cuisinières</i> ) entirely of cast iron, and detached parts of the same, ornamented or not, neither polished, tinned, nor decorated by application of enamel or varnish..... Per 100 kilograms, G	9 00	6 00	
The same articles made of cast and sheet iron, or of sheet iron, and separate parts thereof, ornamented				

(1) The origin of the United States of America, 800 frs.  
(2) 400 frs.  
\* The ascertainment of the curve of razors is effected by means of a disc of steel 7 centimetres in diameter which it is only necessary to apply to the blade of the razor in order to find immediately, by the examination of the points of contact, the dimension of the stone used for the grinding. If the following of the blade coincides at all points or at its extremities with the circumference of the disc, the razor is dutiable under the head of "cutlery, fine: other." In the contrary case (i.e., if the disc has only a single point of contact with the blade, the razor is dutiable as a "common razor," except, of course, in the case of razors with handle of precious metal or common metal decorated, gilt, silvered, &c.)  
† When this tariff heading is applied, the weight of the blade or other materials without value in the interior of the handle is to be deducted.

† When this tariff heading is applied, the weight of the blade or other materials without value in the interior of the handle is to be deducted.  
\* Per 100 kilograms, *gross*.

## XXVIII. MANUFACTURES OF METALS. (cont.)

Tariff No.	Description	DUTIES (Additional taxes and 4% included.)			Tariff No.	Description	DUTIES (Additional taxes and 4% included.)		
		General Tariff Fr. c.	Minimum Tariff Fr. c.	Coefficient			General Tariff Fr. c.	Minimum Tariff Fr. c.	Coefficient
1400	or not, neither polished, tinned nor decorated by the application of enamel or varnish. Per 100 kilograms, N	14 00	9 00*	3		More than 0.5 and up to 1 mm. ....	33 00	17 00	3
	The same articles, with parts of cast or sheet iron, polished, tinned, varnished, or decorated by the application of enamel in one colour. .... Per 100 kilograms, N	18 00	12 00	3		0.5 mm. and less. ....	18 00	32 00	3
	The same articles, with parts of cast or sheet iron, covered with impressions or designs, or decorated with gold or by the application of enamel in several colours. .... Per 100 kilograms, N	20 00	19 00	3		Of wire of more than 175 kilograms, resistance per sq. mm. of section, and of a diameter of:—			
1410	Kitchen pots and utensils and other articles not entering under the above classes. .... Per 100 kilograms, G	6 00	4 00	3		More than 2 mm. .... Per 100 kilograms, N	35 00	20 00	3
1415	Manufactures of iron or steel:—					More than 1 and up to 2 mm. .... Per 100 kilograms, N	12 00	28 00	3
	Iron foundry wares:—					More than 0.5 and up to 1 mm. .... Per 100 kilograms, N	61 00	41 00	3
	Iron or steel building material: part of bridges, fixed or moveable, frame work for buildings, &c., for sluice gates, for portable railways and, in general, all objects composed of one or more pieces bored or adjusted, pieced or fitted together with rivets or bolts, other than the detached pieces covered by the preceding paragraphs, each piece weighing 5 kilograms, at least, to the lineal metre. .... Per 100 kilograms, N	12 00	9 00*	3	5610	Barbed wire fencing. ....	78 00	35 00	3
	Iron or steel work: smaller pieces not specified to be used as gratings, as barriers at level crossings, frames for tents, for hot-baths, kloppes, or verandahs, window frames, fitted or not, fixed or moveable frames, shutters of sheet iron for shops and, in general, all objects composed of one or more pieces, bored or adjusted, or fitted together with rivets or bolts, each piece weighing less than 5 kilograms to the lineal metre. .... Per 100 kilograms, N	15 00	10 00*	3	5620	Anchors. ....	12 00	8 00	3
1420	Iron work for carriages, more particularly iron work to be used in any way in the construction of railway rolling stock (comprising buffers and couplings), weighing:—				5625	Chains of iron or steel, with links:—			
	15 kilograms or more. Per 100 kilograms, N	18 00	12 00	3		15 mm. or more in thickness. ....	12 00	8 00*	3
	Less than 15 kilograms. ....	23 00	15 00	3		More than 1 and less than 15 mm. in thickness. .... Per 100 kilograms, N	18 00	12 00	3
1430	Locks:—					8 mm. or less in thickness. ....	21 00	15 00	3
	Entirely of iron. ....	23 00	15 00	3	5626	Articles of iron and steel:—			
	With iron case, partly of copper or brass, without lever tumblers. .... Per 100 kilograms, N	30 00	20 00	3		Bushes and springs for personal attire, of steel, polished, varnished, not covered			
	The same, with lever tumblers. ....	38 00	25 00	3		Per 100 kilograms, N	28 00	25 00	3
	With copper case:—				5627	Umbrella frames:—			
	Without lever tumblers. ....	38 00	25 00	3		Steel ribs, straight, grooved, called "paragon": for the manufacture of such frames. .... Per 100 kilograms, N	23 00	15 00	3
	With lever tumblers. ....	15 00	30 00	3		Frames without handles, sticks or fittings, and separate metal parts thereof, of round wire:—			
1440	Padlocks:—					Rough, varnished. Per 100 kilograms, N	50 00	20 00	3
	With cases entirely of rough iron, neither decorated nor varnished:—					Polished or tinned. ....	37 50	25 00	3
	Without lever tumblers. .... Per 100 kilograms, N	25 00	15 00	3		Of grooved wire called "paragon":—			
	With lever tumblers (with a divided key bit). .... Per 100 kilograms, N	50 00	20 00	3		Rough, varnished. Per 100 kilograms, N	15 00	30 00	3
	With cases of other kinds:—					Polished or tinned. ....	55 00	35 00	3
	Without lever tumblers. ....	38 00	25 00	3		Coppered, nickelled or oxidised. .... Per 100 kilograms, N	150 00	100 00	3
	With lever tumblers (with a divided key bit). .... Per 100 kilograms, N	45 00	30 00	3		Enamelled, silvered or gilt. ....	Duty on gilt or silvered articles, or on imitation jewellery, according to kind		
1450	Keys, iron lock bolts of all kinds, hooks, hinges of iron or sheet iron, latches, slide bolts, and all other articles in rough iron, trimmed or not, tinned, niled or polished, for furniture, doors and casements. .... Per 100 kilograms, N	23 00	15 00	3		Frames combined with handles or sticks, with or without the fittings:—			
5600	Anchors, chains and cables:—					Rough or varnished. Per 100 kilograms, N	75 00	50 00	3
	Decided upon in the harbours or roadsteads of France under the conditions of the law of the 2nd July, 1836. .... Per 100 kilograms, G	0 25	0 25			Polished or tinned. ....	90 00	60 00	3
5610	Cables of iron and steel:—					Coppered, nickelled or oxidised. .... Per 100 kilograms, N	150 00	100 00	3
	Of wire of less than 10 kilograms, resistance per sq. mm. of section, and of a diameter of:—					Enamelled, silvered or gilt. ....	Duty on gilt or silvered articles, or on imitation jewellery, according to kind		
	More than 2 mm. .... Per 100 kilograms, N	11 00	9 00*	3	5630	Nails:—			
	More than 1 and up to 2 mm. ....	18 00	12 00	3		For shoeing animals. .... Per 100 kilograms, N	23 00	15 00	3
	More than 2 and up to 1 mm. .... Per 100 kilograms, N	21 00	14 00	3		For shoeing animals, with cut head. .... Per 100 kilograms, N	33 00	22 00	3
	0.5 mm. and less. ....	33 00	22 00	3	5640	Other kinds, weighing:—			
	More than 2 mm. .... Per 100 kilograms, N	11 00	9 00*	3		Large, more than 20 kilograms, to the 1,000	9 00	6 00	3
	More than 1 and up to 2 mm. ....	18 00	12 00	3		Medium, from 5 to 25 kilograms, to the 1,000. .... Per 100 kilograms, N	13 00	9 00*	3
	More than 2 and up to 1 mm. .... Per 100 kilograms, N	21 00	14 00	3		Small, from 200 grammes to 5 kilograms, to the 1,000. .... Per 100 kilograms, N	13 00	14 00	3
	0.5 mm. and less. ....	33 00	22 00	3		Very small, less than 200 grammes to the 1,000. .... Per 100 kilograms, N	40 00	30 00	3
5650	Nails of wire, of iron, or steel, machine made, whether tinned, coppered, zinc-plated, tarred, or not:—					Of above 2 millimetres in diameter. .... Per 100 kilograms, N	15 00	8 00	3
	Of above 2 millimetres in diameter. .... Per 100 kilograms, N	15 00	8 00	3		From 1 to 2 millimetres in diameter. .... Per 100 kilograms, N	20 00	11 00	3
	From 1 to 2 millimetres in diameter. .... Per 100 kilograms, N	20 00	11 00	3		Of 1 millimetre in diameter and less. .... Per 100 kilograms, N	35 00	24 00	3
5660	Screws, eyebolts, strap hinges, hooks, bolts, rivets, nuts, and all articles in the screw and bolt trade not specified, whether with thread or not, even polished, varnished, or coated with any preparation, but not having been subjected to any working on the lathe or any process of <i>décoléage</i> , having a diameter of:—					25 mm. or more. .... Per 100 kilograms, N	15 00	10 00	3
	25 mm. or more. .... Per 100 kilograms, N	15 00	10 00	3		From 18 to 25 mm. ....	18 00	12 00	3
	From 18 to 25 mm. ....	18 00	12 00	3					

\* Per 100 kilograms, gross.

(1) The cutting (*traverse*) of the head of wooden screws is not to be held to be working on the lathe: the diameter means: in the case of nut, the internal diameter, and in the case of other articles it is measured at the widest part of the stem; where articles belong to different classes the duty is leviable for that belonging to the highest taxed class.

Tariff No.		DUTIES (Additional taxes and 4% included).			Tariff No.		DUTIES (Additional taxes and 4% included).		
		General	Minimum	Coefficient			General	Minimum	Coefficient
		Fr. c.	Fr. c.				Fr. c.	Fr. c.	
	From 12 to 18 mm. . . . . Per 100 kilogs. N	21 00	14 00	3	670.	Apparatus for water-closets, with lever or balance, flushing cylinders. . . . . Per 100 kilg. N	17 00	13 00	2 1/2
	From 8 to 12 mm. . . . . " "	27 00	17 00	3	671.	Buckles for saddlery, iron and other accessories for saddlers' wares, made of iron, or of malleable cast iron or cast steel . . . . . Per 100 kilogs. N	35 00	20 00	2
666b.	From 3 to 8 mm. . . . . " "	36 00	22 00	3					
	Less than 3 mm. . . . . " "	12 00	28 00	3					
	666c. The same articles turned or die-cast, with a diameter of:				672.	Wares of copper, pure, or of copper alloyed with zinc or tin:			
	25 mm. or more. . . . . Per 100 kilogs. N	18 00	12 00	3		Coppersmiths' wares, including needles of copper (other than knitting, and tubes or all kinds of copper, pure or alloyed with any other metals. . . . . Per 100 kilogs. N	30 00	25 00	1 1/2
	18 to 25 mm. . . . . " "	27 00	18 00	3	672b.	Tools of copper, pure or alloyed with zinc or tin, with or without handle (1) . . . . . Per 100 kilogs. N	15 00 (4)	20 00	1 1/2
	12 to 18 mm. . . . . " "	30 00	20 00	3					
	8 to 12 mm. . . . . " "	33 00	22 00	3	673.	Cloisone enamels . . . . . Per 100 kilogs. N	88 00	45 00	1 1/2
	3 to 8 mm. . . . . " "	45 00	30 00	3		Objects of art and ornament, of copper or bronze, including imitations (zinc and lead, pure or alloyed) (1) (4) . . . . . Per 100 kilogs. N	65 00	45 00	1 1/2
	Less than 3 mm. . . . . " "	57 00	38 00	3					
666d.	666e. Split washers (conduits à vis) destined to act as springs, weighing each:				674.	Articles for lamps and tinmiths' ware, made by the assmilation of several metals with copper, pure or alloyed, furnished, polished, or varnished. . . . . Per 100 kilogs. N	60 00	45 00	1 1/2
	Less than 5 grammes. . . . . Per 100 kilogs. N	30 00	20 00	3					
	From 5 to 25 grammes. . . . . " "	25 00	17 00	3	675.	Other wares not otherwise mentioned. . . . . Per 100 kilogs. N	50 00	40 00	1 1/2
	More than 25 grammes. . . . . " "	21 00	14 00	3	675b.	Stump nails, with steel or iron point, and head of copper, pure or alloyed with zinc or tin, polished or varnished. . . . . Per 100 kilogs. N	50 00	30 00	1 1/2
666f.	Mechanical stoppers or corks, with or without india-rubber ring, and detached pieces of metal. . . . . Per 100 kilogs. N	40 00	25 00	1 1/2	676.	Lead pipes and manometer tubes of lead of all kinds, weighing: (1)			
667.	667. Tubes of iron or of steel:					30 grammes and more per piece. . . . . Per 100 kilogs. N	10 00	6 50	3
	Simply lute-capped (2), with an internal diameter of: 2 millimètres or more. . . . . Per 100 kilogs. N	13 50	9 00*	3		Less than 30 grammes and more than 20 grammes per piece. . . . . Per 100 kilogs. N	15 50	9 60	3
	Less than 9 millimètres. . . . . " "	21 00	14 00	3		20 grammes and less per piece. . . . . Per 100 kilogs. N	21 00	11 00	3
	(3), having an internal diameter of: More than 35 and up to 100 mm. . . . . Per 100 kilogs. N	15 00	10 00*	3		Lesser articles, weighing per piece 50 grammes or less, threaded, turned or rifled, or other. Per 100 kilogs. N	25 00	18 00	3
	35 mm. or less. . . . . " "	27 00	18 00	3	676a.	Small shells. . . . . Per 100 kilogs. N	12 00	8 00*	3
	*Of any diameter, double or lap-welded, and tubes of all diameters, welded or more than 100 mm. welded by any process (2). . . . . Per 100 kilogs. N	27 00*	18 00	3	676b.	Electric accumulators, and detached parts II. . . . . Per 100 kilogs. N	25 00	16 50	3
	Worms and jointings of all kinds (1) . . . . . Per 100 kilogs. N	27 00	18 00	3	676c.	Dry batteries. . . . . " "	60 00	40 00	2 1/2
667b.	667b. Tubes and worms, pressed, seamless (embouts en sans soudure) shell rings of boilers, of iron or steel:				677.	Tin pots and other manufactures of tin, pure or alloyed with zinc, tinmithy of lead, weighing per piece: (1)			
	Of an interior diameter of over 55 mm. . . . . Per 100 kilogs. N	60 00	40 00	3		80 grammes or more Per 100 kilogs. N	45 00	30 00	2 1/2
	More than 55 and up to 65 mm. . . . . " "	120 00	80 00	3		Less than 80 grammes. . . . . " "	60 00	40 00	2 1/2
	More than 65 and up to 8 mm. . . . . " "	300 00	200 00	3	678.	Zinc wares of all sorts:			
	More than 2 and up to 5 mm. . . . . " "	675 00	450 00	3		Ordinary, smooth or stamped. . . . . Per 100 kilogs. N	12 00	8 00	2 1/2
	2 mm. and less. . . . . " "	6,000 00	4,000 00	3		Varnished, polished, or nickel-plated, including articles for lamp makers' use. . . . . Per 100 kilogs. N	30 00	20 00	2 1/2
667c.	667c. Receptacles of steel, unwelded, for compressed or liquefied gas. . . . . Per 100 kilogs. N	120 00	80 00	3		Printed in colors, decorated or etched. . . . . Per 100 kilogs. N	50 00	40 00	2 1/2
668.	668. Household wares and other articles, of iron, steel, or black sheet iron not otherwise specified:					Nickel manufactures, or alloyed with copper or zinc (German silver) or in nickel-plated metals. . . . . Per 100 kilogs. N	150 00	100 00	1 1/2
	Not painted or polished and not having been worked in any way. . . . . Per 100 kilogs. N	20 00	17 00	2 1/2	679b.	Manufactures of aluminum, other than jewelry. . . . . Per 100 kilogs. N	180 00	120 00	1 1/2
	Painted, polished, coated with lead or zinc or galvanized. . . . . Per 100 kilogs. N	27 00	18 00	2 1/2		Manufactures of aluminum bronze, containing not more than 20 % of aluminum. . . . . Per 100 kilogs. N	60 00	40 00	1 1/2
	Varnished. . . . . " "	30 00	20 00	2 1/2					
	Plain enamelled, tinned. . . . . " "	42 00	28 00	2 1/2	XXIX.—ARMS, POWDER AND AMMUNITION.				
	Coppered, tinned and painted, tinned and varnished. . . . . " "	45 00	30 00	2 1/2	180.	Arms of war, regulation, portable, and arms of war employed abroad, rifles and carbines. . . . . Per 100 kilogs. N	500 00†	500 00†	
	Enamelled, decorated, without gold, marbled or grained without gold. . . . . Per 100 kilogs. N	48 00	35 00	2 1/2	501.	Old arms for collections, and arms of all kinds for panoplies. . . . . Per 100 kilogs. N	50 00	50 00	
	Printed in one or two colors without gold. . . . . Per 100 kilogs. N	48 00	35 00	2 1/2		Arms of commerce:			
	In plain sheets. . . . . Per 100 kilogs. N	48 00	35 00	2 1/2		Fire arms:			
	Enamelled, decorated with gold, marbled or grained, with gold; printed in more than two colors or in gold. . . . . Per 100 kilogs. N	60 00	40 00	2 1/2		Sporting guns, carbines and pistols, with 1 or 2 barrels, muzzle-loaders, with 1 or more barrels. . . . . Per 100 kilogs. N	300 00	240 00	1 1/2
	(4) Reservoirs, tins, vats, in enamel (steel), of more than a cubic metre capacity, and detached parts of enamelled steel for their construction. . . . . Per 100 kilogs. N	60 00	40 00	2 1/2		Sporting guns, muzzle-loaders, with 1 or more barrels. . . . . Per 100 kilogs. N	300 00	240 00	1 1/2
669.	669. Coffee mills with case of wood, cast or sheet iron; articles of domestic use, such as presses for meat, meat choppers, presses for fruit, small hand pumps, &c. . . . . Per 100 kilogs. N	20 00	16 00	2 1/2		Pin fire. . . . . Per 100 kilogs. N	800 00	600 00	1 1/2
	(2) Tubes welded by auto-none welding or soldered pay duty as if tubes pressed or seamless (1) when they are less than 2 mm. in thickness. . . . . Per 100 kilogs. gross.					Central fire with hammers. . . . . " "	1,200 00	800 00	1 1/2
	(3) The origin of the United States of America 24 Frs.					Central fire hammerless, including calibres not mentioned in the preceding categories. . . . . Per 100 kilogs. N	1,500 00	1,100 00	1 1/2
	(4) Tubes of this kind included in any machine are dutiable under No. 667.								
	(5) From 1891 to 1892, Decree, dated 4th October, 1919, and published in the Journal Officiel, 10th October, 1919, provides that lap-welded pipes or steel tubes (from 1 to 100 mm. 2 1/2) and pressed and seamless iron or steel tubes (from Tariff No. 667b) are to be subject to the 100 per cent. ad valorem duty imposed by the Decree of the 8th July, 1919, when they are 20 millimètres or more in internal diameter and the thickness of their walls is at least 3 millimètres. Such tubes will be dutiable on importation into France or Algeria, notwithstanding the rates of Customs duty laid down in the Tariff. Other tubes falling under the Tariff numbers quoted will continue to pay the duty prescribed by the Decree of the 8th July, 1919, i. e., three times the Tariff duties.								
	(6) In the case of separate importations a drawing should accompany each consignment, with a statement of the numbers and the weight of each article.								



XXIX.—ARMS, POWDER AND AMMUNITION. *continued.*

Tariff No.		DUTIES (Additional taxes and 4% included.)		Coefficient.	
		General Tariff Fr. c.	Minimum Tariff Fr. c.		
	Target rifles ( <i>carabines de tir</i> ), breech-loading, carbines, revolvers, pistols, repeating or other, and walking-stick guns. . . . .	Per 100 kilograms, N	300 00	600 00	1-2
	Arms, guns, carbines, pistols of any system, using as their motive force springs, compressed air, liquefied gas &c. . . . .	Per 100 kilograms, N	450 00	300 00	1-2
	Gun barrels and parts in the rough ( <i>bruts de force</i> ) . . . . .	Per 100 kilos, N	30 00	60 00	1-2
	Groups of parts of guns fitted together, other than in the rough ( <i>bruts de force</i> ), such as barrels of drop down breech-loading guns, actions, trigger guards . . . . .	Duties on those classes of arms to which the pieces belong.			1-3
	Loose parts of guns not joined together, other than in the rough . . . . .	Per 100 kilograms, N	1,650 00	1,100 00	
582.	Guns and gun-carriages <sup>+</sup> . . . . .	Duties on manufactures of bronze or of copper			
	Of bronze or of copper . . . . .	Duties on manufactures of bronze or of copper			
	Of steel . . . . .	Duties on manufactures of steel			
	Of cast iron . . . . .	Duties on manufactures of cast iron			
	Of iron . . . . .	Duties on manufactures of iron			
	Of wood . . . . .	Duties on manufactures of wood not otherwise mentioned			
583.	Gunpowder . . . . .	Prohibited	Prohibited		
584.	Dynamite <sup>+</sup> . . . . .	Per 100 kilograms, N	300 00	100 00	2-3
585.	Perforated caps: . . . . .	Prohibited	Prohibited		
	Munitions of war . . . . .	Prohibited	Prohibited		
	For sporting purposes, for target practice, including primings or detonators for mines . . . . .	Per 100 kilograms, N	110 00	75 00	
585 <sup>1/2</sup> .	Detonators for mines with an electric priming . . . . .	Per 100 kilograms, N	150 00	100 00	
586.	Cartridges: . . . . .	Prohibited	Prohibited		
	Munitions of war, loaded . . . . .	Prohibited	Prohibited		
	" " empty . . . . .	Per 100 kilograms, N	80 00	75 00	2-4
	Imported for the use of rifle clubs ( <i>sociétés de tir</i> ) . . . . .	Per 100 kilograms, N	50 00	43 00	2-4
	For sporting purposes, loaded . . . . .	Prohibited	Prohibited		
	" " empty (with caps or not) . . . . .	Per 100 kilograms, N	80 00	75 00	2-4
587.	Projectiles . . . . .	As articles of metal, according to kind.			
588.	Miners' fuses: . . . . .				
	Ordinary . . . . .	Per 100 kilograms, N	35 00	30 00	1-1
	Tape . . . . .	" " "	50 00	45 00	1-1
	Gutta-percha . . . . .	" " "	80 00	75 00	1-1
589.	Fireworks . . . . .	" " "	125 00	100 00	1-3

## XXX.—FURNITURE.

590.	Furniture: Of bent wood, fitted or not; pieces and parts of furniture in bent wood: Painted, varnished or decorated by fire or otherwise Per 100 kilograms N	28 00	25 00	1-6
	Other .....	25 00	15 00	1-6
590 <sup>1/2</sup> .	Bottoms or backs of chairs, veneered on one or both sides: Varnished, painted, pyrogravé, carved, moulded or thermo-plastic Per 100 kilograms, N	28 00	18 00	1-6
	Other .....	18 00	12 00	1-6
591.	Furniture other than of bent wood: Chairs: Carved, inlaid, with marquetry, decorated with mosaic, with copper ornaments, gilt or lacquered: Sofas, easy chairs ( <i>chaises</i> ), arm chairs, lounges, arm chairs and benches ..... Per 100 kilograms, N	113 00	75 00	1-6
	Other .....	75 00	50 00	1-6
	With a uniform carved design ( <i>carved motif</i> <i>de sculpture</i> ) or moulded Per 100 kilograms, N	30 00	20 00	1-6
	Waxed or varnished .....	24 00	16 00	1-6
	Other .....	18 00	12 00	1-6
591 <sup>1/2</sup> .	Pieces and separate parts of chairs: obtained by turning, including parts of furniture other than chairs obtained by the same process .....	Dutiable as turnery under No. 602.		
	Other .....	Dutiable as chairs, according to kind.		

Tariff No.		(Additional taxes and 4% included.)		Coefficient.
		General Tariff Fr. c.	Minimum Tariff Fr. c.	
592.	Furniture, other than bent wood : Other than chairs, veneered on one or both sides, in all woods, pieces and separate parts : Carved, with inlaid work, with marquetry, decorated with mosaic, ornamented with cop- per, or gilt or lacquered : Console tables, cresnets, stands for vases, tables, screens, clock-cases or cabinets, fire-screens, stools, dressing tables ( <i>coiffeuses</i> ), show cases, centre tables, what-nots, carded clocks. .... Per 100 kilograms. N	113 00	75 00	1-6
	Other .....	75 00	50 00	1-6
	Moulded .....	30 00	20 00	1-6
	Varnished, waxed or others .....	24 00	16 00	1-6
592 <sup>1/2</sup> .	Other than bent wood : Other than chairs, massive, and pieces, and separate parts : Carved, with inlaid work, with marquetry, decorated with mosaic, ornamented with cop- per, gilt or lacquered : Console tables, cresnets, stands for vases, tables, screens, clock-cases or cabinets, fire-screens, stools, dressing tables ( <i>coiffeuses</i> ), show cases, centre-tables, what-nots, carded clocks. .... Per 100 kilograms. N	113 00	75 00	1-6
	Other .....	75 00	50 00	1-6
	Moulded .....	30 00	20 00	1-6
	Varnished or waxed .....	24 00	16 00	1-6
	Other .....	7 50	5 00	1-6

593.	Furniture covered ( <i>paraplu</i> ), and upholstered, of all kinds .....	Pay duties according to the category as above plus 23 percent.	Pay duties according to the category as above plus 15 percent.	1-6	
593 <sup>1/2</sup> .	Caned, but together or not, or parts thereof .....	Same duty as 593.		1-6	
594.	Headings, and mouldings of wood: Rough, or plastered or distempered ....	Per 100 kilograms, N	15 00	10 00*	1-6
	Plain gilt, painted, varnished, lacquered with a uniform colour, or carved or with ornaments in relief, hollow carved, decorated, with designs imitating the grain of wood, or with other designs .....	Per 100 kilograms, N	75 00	50 00	1-6
	With incrustations of mother-of-pearl, ivory or tortoise-shell .....	Per 100 kilograms, N	300 00	200 00	1-6
594 <sup>1/2</sup> .	Frames of wood, of all sizes: Rough, plastered or coated with distemper .....	Per 100 kilograms, N	18 75	12 50	1-6
	Plain gilt, painted, varnished, lacquered with a uniform colour, or carved or ornamented in relief, hollow carved, decorated with designs imitating the grain of wood or with other designs .....	Per 100 kilograms, N	95 75	62 50	1-6
	With incrustations of mother-of-pearl, ivory or tortoise-shell .....	Per 100 kilograms, N	375 00	250 00	1-6

## XXXI.—WOODEN WARES.

595.	Casks, empty, serviceable; fitted together or not, hoops with wood or metal: Containing 500 litres or more . . . . .	Per 100 kilograms, G	8 00	5 00	1-6
	Less than 500 litres . . . . .	" " "	3 00	2 00	1-6
596.	Brooms made of sorghum or cane: With handles . . . . .	Per 100 kilograms, N	21 00	15 00	1-5
	Without handles . . . . .	" " "	18 00	13 00	1-5
596 <sup>1/2</sup> .	Brooms, common, of birch or other wood: With handles . . . . .	Per 100 kilograms, G	5 00	4 00	1-6
	Without handles . . . . .	" " "	Free	Free	
597.	Bushels and cartwrights' bowls: Of hard wood . . . . .	Per 100 kilograms, G	3 50	2 50	2-6
	Of soft wood . . . . .	" " "	3 00	2 00	2-6
598.	Bottom moulds . . . . .	Per 100 kilograms, N	15 00	10 00	1-6
599.	Shoes: (Cables), common . . . . .	" " "	15 00	12 00	1-5
	Painted, varnished or trimmed . . . . .	Per 100 kilograms, N	30 00	25 00	1-5
600.	Wood, planed, grooved, and (or) tongued, planks, strips, and veneers for floors, planed, grooved, and (or) tongued: Of oak, or other hard wood . . . . .	Per 100 kilograms, G	7 50	5 00	2
	Of fir, or other soft wood . . . . .	" " "	5 25	3 50	2
601.	Doors, windows, Venetian blinds or shutters, roll shutters, roller blinds, &c. . . . .	" " "			

<sup>+</sup> A simple fillet of wood is not to be considered as marquetry work.

<sup>+</sup> Parts of canes or furniture imported separately pay duty as the basket work of osier or other fibres, No. 611.

<sup>+</sup> Per 100 kilograms, gross.

<sup>+</sup> Roller blinds manufactured of beedings of drawn wood, connected by threads of vegetable or other material are dutiable "as manufactures of wood," No. 604, or "the basket-work," No. 611, according to kind, according as the three-lacemy more or less than 10% of the total surface.

Imported under the provisions of the law of 14th August, 1853.

<sup>+</sup> Not including blind-woodenware.

Articles of wood of class 1 (with 3 pieces) or 4 (with 4 pieces) called "baskets" are classified in Nos. 591, 592, 593 or 611 of the minimum tariff, according to kind, unless owing to their combination with other materials, they are liable to a higher duty (in conformity with Japan).

A simple fillet of wood is not to be considered as marquetry work.

Tariff No.		DUTIES		Coefficient.
		General Tariff Fr. c.	Additional taxes and 4% included. Minimum Tariff Fr. c.	
	wood panelling, and joiners' work, put together or not:			
	Of hard wood, including articles made partly of hard and partly of soft wood.....	30 00	20 00	2-3
	Of soft wood.....	19 00	12 50	2-3
	Painted, varnished or lacquered, of a uniform color.....	45 00	30 00	2-3
	Carved or ornamented in relief or hollow carved, gilt or decorated with designs imitating the grain of wood or with other designs.....	75 00	50 00	1-5
601b.	Wood cut, filed for rollers (linds).....	1 50	1 00	1-5
602.	Small wooden wares:			
	Boxes of white wood, wood shaped for brushes and handles for tools, small and less than 10 centimetres in length.....	30 00	20 00	1-5
	Bobbins for spinning and weaving, tubes, spindles, "bobs," "spindles," warp-ops, "busettes":			
	Not more than 10 centimetres in length.....	50 00	30 00	1-6
	More than 10 centimetres in length.....	15 00	10 00*	1-6
	Small reels of common wool, for sewing thread, not varnished, or painted.....	10 00	7 50	1-5
	Other articles, not varnished.....	10 00	7 50	1-5
	Other articles, varnished.....	16 00	12 00	1-5
602b.	Wood-turners' wares:			
	Varnished or waxed, or coated with any composition.....	30 00	20 00	1-5
	Other.....	25 00	15 00	1-5
602c.	Vats and tubs, put together or not.....	10 00	7 50	1-6
602d.	Felloes of wood, bent, neither hollowed nor moulded nor shaped for cycles.....	3 00	25 00	2-4
603.	Wood, squared, for shuttles, under 500 grammes in weight.....	Dutiable under Nos. 128 or 138 according to kind.		1-6
603b.	Shuttles for weaving, of all sorts, finished or not.....	100 00	60 00	1-6
603c.	Handles for agricultural instruments, made of wood, less than 2-40 metres in length, and less than 55 millimetres in diameter, bent or not:			
	Of ash, other than those not varnished, waxed nor coated with any substance.....	—	10 00	1-5
	Other:—			
	Varnished, waxed or coated with any matter.....	15 00	10 00	1-5
	Other.....	12 50	7 50	1-5
603d.	All other wooden wares.....	15 00	12 50	1-5
603e.	Cylinders or plates of wood engraved for printing wall paper, tissues, waxed cloths, linoleum.....	150 00	90 00	1-5

XXXII.—MUSICAL INSTRUMENTS.

604.	Pianos:			
	Upright.....	150 00	100 00	2-6
	Grand:			
	Up to 2-25 metres in length.....	225 00	150 00	2-6
	More than 2-25 metres in length.....	340 00	225 00	2-6
	Organs, harmoniums, instruments with free metallic reeds, with one or more stops, church organs complete, barrel organs, mechanical instruments with pipes, controlled by means of cylinders, interchangeable or not, whatever be the motive power, mechanical organs with pipes, also pianos with organ pipes, giving the effect of the violin, flute, clarinet, orchestrons, &c. played with perforated card-board or paper, whatever be the motive power, instruments with strings for striking or reeds, played mechanically by a cylinder, interchangeable or not, of perforated card-board or paper, whatever be the motive power, additional cylinders for these instruments have organs, ariston, man-pans, and other instruments with free reeds, played by means of perforated card-board or paper.....	150 00	100 00	2-6
	Baril organs.....	3 00	2 00	2-6
	Hardy gurdies.....	4 50	3 00	2-6
	Harps.....	120 00	80 00	2-6

Tariff No.		DUTIES		Coefficient.
		General Tariff Fr. c.	Additional taxes and 4% included. Minimum Tariff Fr. c.	
	Violins (excl. <i>Franco</i> ), tenor violins, exclusive of the cases, bows, or other accessories, without incisions.....	2 25	1 50	2-6
	With incisions.....	6 00	4 00	2-6
	Zithers, lutes, and Arabian harps.....	3 00	2 00	2-6
	Violoncellos and bass viols:			
	Without incisions.....	4 50	3 00	2-6
	With incisions.....	12 00	8 00	2-6
	Double basses of wood.....	12 00	8 00	2-6
	Guitars and mandolines (without the cases):			
	Without ornaments of mother-of-pearl.....	3 00	2 00	2-6
	With ornaments of wood or mother-of-pearl round the opening in the covering board.....	6 00	4 00	2-6
	With inlaid wood or mother-of-pearl all round the covering board.....	9 00	6 00	2-6
	Piccolos and flageolets ( <i>musette</i> ):			
	Single key and octavinas.....	1 80	1 20	2-6
	More than one key.....	1 50	1 00	2-6
	Annular system ( <i>annuleux</i> ).....	6 00	4 00	2-6
	Flutes:			
	Single key.....	0 30	0 20	2-6
	More than one key.....	1 50	1 00	2-6
	Annular system ( <i>annuleux</i> ).....	6 00	4 00	2-6
	Oboes, clarinets, English horn ( <i>cor anglais</i> ), bassoons and sagittes ( <i>cor Anglais</i> ):			
	Without rings.....	3 00	2 00	2-6
	Annular system ( <i>annuleux</i> ).....	6 00	4 00	2-6
	Opheleides, bass, double-bass of copper, bombardons, bellows, saxophones, sarrusophones.....	20 00	12 50	2-6
	Clarinets and military trumpets.....	2 25	1 50	2-6
	Bass bugles, bass hunting-horns, tenor and bass trumpets.....	3 75	2 50	2-6
	Horns and cornets of horn or copper.....	0 10	0 00	2-6
	Horns and hooters for automobiles, coaches and motor cycles, whatever be the method of producing the sound.....	3 00	2 00	2-6
	Syraxes for automobiles.....	4 50	3 00	2-6
	Hunting horns and trumpets.....	2 40	1 60	2-6
	Cornets with three pistons, horns with keys or pistons, <i>serenas</i> , and harmony trumpets.....	5 25	3 50	2-6
	Saxhorns, baritone or tenor, trombones, buccinets and buccins of copper.....	5 25	3 50	2-6
	Chinese bells, large and small drums, kettle drums, chimes and xylophones.....	3 75	2 50	2-6
	Tambourines, timbrels, triangles, metallophones.....	0 75	0 50	2-6
	Cymbals.....	2 25	1 50	2-6
	Castanets.....	0 75	0 50	2-6
	Tam-tams and other cycles.....	4 50	3 00	2-6
	Accordions, concertinas of whatever shape.....	1 50	1 00	2-6
	Harmonicas (mouths) in wood or metal and Jew's harps.....	30 00	60 00	2-6
	Phonographs, gramophones, and the like, over 10 frs. in value:			
	Phonographs, gramophones, and the like, with cylinders or disks, with or without a screw for stimulating the sound producer, mounted or not, movements, accessories and detached parts, cases and horns.....	90 00	60 00	2-6
	Per 100 kilograms, N.....	45 00	30 00	2-6
	Cylinders and disks of mineral wax or any other material, plastic or not, without mark of record.....	68 00	45 00	2-6
	Per 100 kilograms, N.....	30 00	20 00	2-6
	Cylinders marked with record, and disks of mineral wax or any other material, plastic or not, marked with record on one side.....	68 00	45 00	2-6
	Per 100 kilograms, N.....	30 00	20 00	2-6
	Disks of mineral wax or any other material, plastic or not, marked with record on both sides.....	68 00	45 00	2-6
	Per 100 kilograms, N.....	30 00	20 00	2-6
	Metallic or galvanic moulds, for use in making cylinders and disks:			
	Of copper.....	60 00	40 00	2-6
	Of copper, nickelled.....	275 00	150 00	2-6
	Of copper, silvered or gilt.....	150 00	50 00	2-6
605.	Accessories and detached pieces of musical instruments:			
	Pneumatic and other apparatus for playing mechanically the harmonium or piano by means of perforated card-board or paper worked by pedal, handles or mechanical or electrical motors, independent and outside of the instrument.....			

\* Not including mechanical pianos, each part of these instruments paying duty according to its class under Nos. 604 and 605.  
 † Perforated cardboards and papers, motors of all kinds, electrical accumulators and parts pay duty separately according to kind. Instruments with free metallic reeds, having more than 250 reeds, pay a surtax of 10% per 100 reeds or fraction thereof.

\* Instruments "with incisions" are those having an inlaid or checkered incision round the covering board and at the bottom. Those in which this incision is simply coloured or traced in black are regarded as "without incision."  
 † Instruments of 10 frs. or less in value are dutiable as toys according to kind.  
 ‡ The perforated card-board and paper, and the electric motors and accumulators will pay separately the duties prescribed for them.

## XXXII.—MUSICAL INSTRUMENTS

Tariff No.		DUTIES.		Coefficient.
		General Tariff Fr. c.	Minimum Tariff Fr. c.	
	which they play and whether placed inside or outside thereof:			
	24 notes and under ..... Each	60 00	40 00	2-7
	25 to 64 notes ..... " "	30 00	60 00	2-7
	65 notes and more ..... " "	120 00	80 00	2-7
	Pedals ..... " "	60 00	40 00	2-7
	Bows and horsesticks, complete or not, ordinary ..... Each	0 45	0 30	2-7
	Fine, with initial work ..... " "	1 25	0 75	2-7
	Reeds:			
	For clarinets and saxophones ..... Per 100	2 25	1 50	2-7
	For oboes, English horns (corn anglaises), bassoons and sarisophones. The box	1 50	1 00	2-7
	Apparatus for stringing guitars and mandolines, of copper, with 6 or 8 strings, with pegs of bone or ebony. The dozen pairs	1 45	1 25	2-7
	Apparatus for stringing up guitars:			
	Of copper with pegs of ivory or mother-of-pearl ..... The dozen pairs	2 60	1 75	2-7
	Of German silver ( <i>nickelchort</i> ) or nickel-plated for guitars:			
	With pegs of:			
	Bone or ebony. The dozen pairs	3 30	2 20	2-7
	Ivory or mother-of-pearl			
	The dozen pairs	3 60	2 40	2-7
	Metronomes ..... Each	1 50	1 00	2-7
	Reeds for mandolines, organists, not varnished or stained, without or with handles ..... Each	1 50	1 00	2-7
	Detached pieces for hand-made pipe or reed organs ..... Per 100 kilograms	150 00	100 00	2-7
	Detached pieces of church organs, pianos, harmoniums and similar instruments:			
	Of wood or metal, as sound boards, with or without reeds, bellows, bellows table, register table, the casing as separate panels or complete, wood or metal mechanism, valves and all parts of wood or metal used in the manufacture of harmoniums and similar instruments ..... Per 100 kilograms	150 00	100 00	2-7
	Keyboards for church organs, pianos, and similar instruments of wood with key:			
	Of wood or bone ..... Dutiable under No. 641b "All other articles" ..... 2-7			
	Of ivory or mother-of-pearl ..... Dutiable under No. 640 and also as turnery goods No. 641b for parts not of ivory or mother-of-pearl ..... 2-7			
	Pipes for organs, silent (mutes):			
	Of tin ..... Per 100 kilograms	45 00	30 00	2-7
	Of staff (cotton) ..... " "	30 00	20 00	2-7
	Detached pieces for wind instruments made of brass:			
	Pistons and rotary cylinders ..... Per 100 kilograms	150 00	100 00	2-7
	Bells of trumpets ..... " "	150 00	100 00	2-7
	Miscellaneous detached pieces, such as mouthpieces, music stands, slides, screws for music stands, &c. .... Per 100 kilograms	225 00	150 00	2-7
	Detached pieces for wind instruments made of wood:			
	In turned wood ..... Per 100 kilograms	750 00	500 00	2-7
	The viroles and keys made of German silver ( <i>nickelchort</i> ) ..... Per 100 kilograms	750 00	500 00	2-7
	The viroles and keys made of brass ..... Per 100 kilograms	525 00	350 00	2-7
	Cardboard perforated ..... " "	150 00	100 00	2-7
	Paper perforated ..... " "	300 00	200 00	2-7
	Strips for musical instruments and all other purposes:			
	Of spun ..... Per 100 kilograms	1,000 00	650 00	2-7
	Of gut ..... " "	450 00	300 00	2-7
	Of silk ..... " "	500 00	300 00	2-7
	Of silk ..... " "	450 00	300 00	2-7
	Of spun silk ..... " "	450 00	300 00	2-7
	Cases for musical instruments of all sorts			
	Pay duties as manufactures in skin, cardboard, &c., according to kind			
	Dutiable as articles of wood, metal, &c., according to component material ..... 2-7			
	Not specially mentioned ..... 2-7			

## XXXIII.—MANUFACTURES OF SPARTERIE AND BASKET WARE.

606.	Sennit, plaited matting or bands:			
	Of esparto:			
	In two or three strands, for rope-making only ..... Per 100 kilograms	0 75	0 50	1-7
	Of other ..... " "	1 50	1 00	1-6
607.	Sennit, plaited matting or bands:			
	Of straw, bark, or of white wool:			
	Coarse for mats ..... Per 100 kilograms	1 10	1 00	1-5
607b.	Sennit, plaited matting or bands, for the exclusive use of hat makers, with			

Tariff No.		DUTIES.		Coefficient.
		General Tariff Fr. c.	Minimum Tariff Fr. c.	
	out addition of artificial silk or artificial horsehair:			
	(a) Of straw, bark, white wool, hemp, natural horsehair, cane fibres and other vegetable materials, combined or glued together or mixed with vegetable or textile materials, the straw, bark, white wool, &c., pre-dominating in weight ..... Per 100 kilograms	4 00	2 00	
	(b) Of natural silk or of ramie combined or glued together or mixed with vegetable or textile materials, the silk or ramie pre-dominating in weight ..... Per 100 kilograms	100 00	50 00	
	(c) Of cotton mixed with vegetable or other textile materials, the cotton pre-dominating in weight ..... Per 100 kilograms	450 00	225 00	
608.	Carpeting:			
	Of esparto and of wool fibre and of esparto ..... Per 100 kilograms	450 00	225 00	
609.	Chinese carpets ..... Per 100 kilograms	6 00	5 00	1-6
610.	Canes, rattans and reeds (pith) of:			
	Of 3 mm. or more in diameter not varnished ..... Per 100 kilograms	7 50	5 00	1-3
	Of less than 3 mm. in diameter not varnished ..... Per 100 kilograms	15 00	10 00*	1-3
	Of any diameter, varnished ..... Per 100 kilograms	45 00	30 00	1-3
610b.	Mattans, spun (files):			
	Of natural dull color, 5 mm. broad or more or stained in dark neutral colors ..... Per 100 kilograms	22 00	15 00	1-4
	Other ..... " "	45 00	30 00	1-4
611.	Basket work:			
	Of raw vegetable products ..... " "	20 00	8 00*	1-6
	Of shavings of wood ..... " "	20 00	9 00*	1-6
	Fine, of osier, straw, or other fibre, mixed or not with threads of miscellaneous textiles ..... Per 100 kilograms	60 00	50 00	1-6
	Of rattan pith, mixed or not, with thread of various textile materials ..... Per 100 kilograms	120 00	100 00	1-6
612.	Hats, shapes and tops of hats, of straw, bark, esparto, palm fibre, or any other vegetable material:			
	Plaited, in one piece:			
	Plain or clouded, not bleached, dyed, dressed nor blocked, without trimmings* ..... Per 100 kilograms	15 00	10 00*	2
	Bleached, dyed or powdered, dressed or blocked* ..... Per 100 kilograms	450 00	300 00	2
	Sewn ( <i>trennallies</i> ), interplaited ( <i>engraves</i> ), or knotted:			
	Plain or clouded, not bleached, dyed, dressed nor blocked, without trimmings ..... Per piece	0 25	0 15	2
	Bleached or dyed, dressed or blocked without trimming ..... Per piece	0 45	0 30	2
	Trimmed hats ( <i>chapeaux</i> ) ..... " "	0 70	0 45	2
613.	Cordage of esparto, of lime tree bark, and of cane ..... Per 100 kilograms	10 00	3 75	3

## XXXIV.—MANUFACTURES OF VARIOUS MATERIALS.

614.	Carriages: Other than for railways:			
	Carriages properly so called, weighing 125 kilograms, or more ..... Per 100 kilograms	75 00 (1)	50 00	1-2
	Carriages weighing less than 125 kilograms ..... Per 100 kilograms	180 00 (2)	120 00	1-2
	Vehicles for trade, agricultural or carriers' purposes, horse-springs ..... Per 100 kilograms	18 00 (2)	12 00	1-2
	Not hung on springs ..... " "	9 00 (4)	6 00	1-2
	Carriages for railways, upholstered or not:			
	For ordinary gauge:			
	Passenger carriages, 1st and 2nd class:			
	Weighting 10 metric tons or less ..... Per 100 kilograms	24 00	16 00	1-2
	Weighting more than 10 metric tons ..... Per 100 kilograms	30 00	20 00	1-2
	Passenger carriages, 3rd class:			
	Weighting 10 metric tons or less ..... Per 100 kilograms	16 50	11 00	1-2
	Weighting more than 10 metric tons ..... Per 100 kilograms	23 00	15 00	1-2
	Railway wagons (for goods) ..... " "	14 00	9 00*	1-2
	Ballast trucks ..... Per 100 kilograms	7 50	5 00	1-2
	Tramway carriages ..... Per 100 kilograms	24 00	16 00	1-2

\* Per 100 kilograms, gross.

\* Bamboo varnished, cut lengthwise or not, spotted, speckled or marked by fire or acid, pay duty as varnished pith.

\*\* The washing to which certain kinds of bamboo hats are subjected to in over-sea countries is not considered as bleaching.

† Hats called Panama, fit for use without being shaped, are considered as blocked.

(1) The origin of the United States of America 60 frs. (2) 150 frs. (3) 15 frs. (4) 8 frs.

† The motors are dutiable according to kind.

Tariff No.		DUTIES.			Tariff No.		DUTIES <sup>a</sup>		
		General Tariff.	Minimum Tariff.	Coefficient.			General Tariff.	Minimum Tariff.	Coefficient.
		Fr. c.	Fr. c.				Fr. c.	Fr. c.	
	Narrow gauge:					With threads of silk or artificial silk, whether combined or not with other material:			
	Railway passenger carriages 1 per 100 kils. N	20 00	20 00	1-2		Less than 20 mm. and more than 45 mm. in width, . . . . .	300 00	200 00	1-7
	Goods wagons . . . . .	15 00	10 00	2-4		Per 100 kils. N	600 00	400 00	1-7
	Ballast trucks . . . . .	10 50	7 00*	2-6		Other widths . . . . .			
	Tramway carriages . . . . .	30 00	20 00	1-3		Rubbered tissues in the piece, weighing per sq. metre:			
	Bodies, chassis or bogies, or parts of bodies, chassis or bogies of carriages or wagons for rail or tramways, . . . . .					More than 100 and less than 600 grammes . . . . .	105 00	70 00	1-3
6140.	Cycles and parts thereof . . . . .	19 00	13 00	1-3		100 grammes or less, containing in the wool and warp in a square of 5 mm. side, . . . . .	200 00	200 00	1-9
	Cycle rims (pantes) of iron or steel in straight bars, including bars of which the edges are bent and of which the two longitudinal lines are brazed with copper or any other means . . . . .	50 00 (5)	220 00	1-2		Less than 14 threads . . . . .	300 00	200 00	1-9
	Others . . . . .	75 00	50 00	1-3		14 threads or more . . . . .	600 00	400 00	1-9
6140.	Automobiles: (3)					Articles made of rubbered tissues weighing 100 grammes or less per sq. metre and containing in the wool and warp in a square of 5 mm. side 14 threads or more . . . . .	675 00	450 00	1-7
	Chassis with or without motor, with or without bodies, weighing:					Clothing, accessories for clothing and ready-made articles, other than those mentioned below:			
	2,500 kils. or more . . . . .	75 00	50 00	1-3		Glass shields of rubber sheet without tissue . . . . .	150 00	100 00	1*
	From 500 kils. to 2,500 kils., exclusive . . . . .	115 00	75 00	1-1		Of rubbered tissue or of rubber sheet combined with any tissue other than silk or artificial silk . . . . .	350 00	250 00	1-4
	2,500 kils. or more but less than 500 kils. . . . .	45 %	45 %	1		Of rubber sheet combined with tissue of silk, natural, artificial, pure or mixed Per 100 kils. N	510 00	340 00	1-4
	Less than 500 kils. . . . .	45 %	45 %	1		Presses, garters, sock suspenders and belts:			
	Bodies for automobiles: . . . . .	18 00	12 00	1-1		Of threads of textile other than silk or artificial silk . . . . .	75 00	250 00	1-1
	Freight . . . . .	115 00	75 00	1-1		Of threads of silk, natural or artificial, combined or not with any other material. Per 100 kils. N	150 00	300 00	1-4
	Carrying frames for chassis of sheet steel pressed (embouties) . . . . .	75 00	50 00	1-1		Other . . . . .	375 00	250 00	2
	Rims (pantes) for automobiles, of steel or iron, in straight bars . . . . .	18 00	12 00	1-1		Special rubbered tissues for cards, without the tooth:			
	Others . . . . .	30 00	20 00	1-1		Without felt . . . . .	105 00	70 00	2-4
	Acetylene headlights and generators for automobiles . . . . .	180 00	120 00	1-3		Felt lined . . . . .	120 00	75 00	2-4
615	Vessels in a fit state for use:					Boots and shoes:			
	Sailing ships of wood, iron, or steel, sailing or steam, rigged and fitted . . . . .	5 00	2 00			Of rubbered tissues lined with felt, wool, or stuffs combined with wool . . . . .	150 00	100 00	2*
	Per ton burden . . . . .					Of rubbered tissues lined with stuffs of cotton, hemp or flax, called sail shoes (bata de mer, couteils, &c., &c.) Per 100 kils. N	120 00	80 00	2-1
616.	Hulls of sailing ships of wood, iron or steel . . . . .	5 00	2 00			With sails wholly of and a rubber or canvas, or pneumatic types . . . . .	150 00	100 00	1
617.	River boats of all sizes:					Backs, solid types for carriage wheels in the rough state, worked, or finished . . . . .	100 00	80 00	1-1
	Of wood . . . . .	12 00	10 00			Threads, air tires, or pneumatic tires, covers for cycle wheels in the rough state, worked, or finished . . . . .			Debitable as part of cycle.
	Of iron, or steel . . . . .	50 00	10 00			Booting, hose, valves, and other articles of rubber, gutta, or gutta combined or not with tissues or other materials Per 100 kils. N	105 00*	70 00	1
618.	Vessels, for breaking up:					Plants, tissues, and other manufactures, with or without other materials . . . . .	105 00	75 00	2*
	Of wood . . . . .	0 30	0 30			Layers of asphalt . . . . .			
	Sheathed in metal . . . . .	0 75	0 75			6200.			
6180.	Yachts and pleasure boats:					Manufactures of amianth or asbestos: (1)			
	For the river:					Asbestos paper or cardboard in sheet in rectangular form, cut out or not . . . . .	25 00	25 00	1
	Of wood . . . . .	10 00	20 00	3		Shaped, cut out, in forms other than rectangular, with or without threads, cloth or metal pieces . . . . .	75 00	50 00	1
	Of iron or steel . . . . .	75 00	50 00	3		Threads and cords, combined or not with other materials . . . . .	50 00	50 00	2*
6190.	Motor boats with electric or explosion motor:					Plants, tissues, and other manufactures, with or without other materials . . . . .	105 00	75 00	2*
	Of wood . . . . .	15 00	25 00	1-2		Layers of asphalt . . . . .			
	Of iron or steel . . . . .	75 00	50 00	1-2		6200.			
619.	Ships, rigging and fitting, not otherwise specified:					Manufactures of amianth or asbestos: (1)			
	Of metal . . . . .	Duties on metal wares, according to metal of which composed . . . . .				Asbestos paper or cardboard in sheet in rectangular form, cut out or not . . . . .	25 00	25 00	1
	Of wood . . . . .	Duties on wooden wares, not specified . . . . .				Shaped, cut out, in forms other than rectangular, with or without threads, cloth or metal pieces . . . . .	75 00	50 00	1
	Of skin or leather . . . . .	Duties on manufactures of skin or leather, not otherwise mentioned . . . . .				Threads and cords, combined or not with other materials . . . . .	50 00	50 00	2*
	Of tissues . . . . .	Duties on made up articles of tissues according to kind . . . . .				Plants, tissues, and other manufactures, with or without other materials . . . . .	105 00	75 00	2*
620.	Manufactures of vulcanized rubber and gutta-percha:					Layers of asphalt . . . . .			
	Sheets or in half-an-inch, pure, not vulcanized . . . . .	30 00	20 00	1-1		6200.			
	Threads of vulcanized india rubber: 3 mm. or less in the thickness or diameter . . . . .	0 00	Free			Manufactures of amianth or asbestos: (1)			
	Other . . . . .	30 00	20 00	1-3		Asbestos paper or cardboard in sheet in rectangular form, cut out or not . . . . .	25 00	25 00	1
	Elastic tissues:					Shaped, cut out, in forms other than rectangular, with or without threads, cloth or metal pieces . . . . .	75 00	50 00	1
	With threads of imitation gold or silver, or of any textile other than silk or artificial silk . . . . .	500 00	200 00	1*		Threads and cords, combined or not with other materials . . . . .	50 00	50 00	2*
	Per 100 kils. N					Plants, tissues, and other manufactures, with or without other materials . . . . .	105 00	75 00	2*
	Per 100 kils. N					Layers of asphalt . . . . .			

\* The numbers are debitable according to kind.  
 \* Per 100 kils. *gross*.  
 \* 250 frs.  
 \* Pneumatic tires are debitable separately under No. 620.  
 \* The price of temporary vehicles according to automobile chassis of foreign origin, weighing less than 2,000 kils., destined for exportation after having been fitted with a carriage body of French manufacture.  
 \* The Decree of March 30, 1918, provides that a duty of 75 % *ad val.* shall be levied on detached parts of automobiles weighing 2,000 kils. The new duty will be levied on detached parts of the kind, whether they are destined for the construction, or the repair, or the maintenance of automobiles. These provisions are applicable also in Algeria.  
 \* French tonnage.  
 \* Same coefficient as for the goods to which they are assimilated for assessment of specific duties.

\* As made-up articles are considered articles made up by means of stitching as well as those tanned, stitched or sewn.  
 \* The origin of the United States of America 90 frs.  
 \* (1) Articles not elsewhere mentioned, of asbestos, paper or tissue of asbestos, e.g. tissue of rubbered asbestos, articles of rubbered asbestos, gloves, clothes, masks, boots, caps, cushions of asbestos tissue (and gloves, clothes, masks, boots, caps, cushions of asbestos tissue) are debitable under No. 6200, unless they are subject to a higher duty by reason of such combination.

## XXXIV.—MANUFACTURES OF VARIOUS MATERIALS—continue.

Tariff No.		DUTIES (Additional taxes and 1/2 included).		Coefficient.	Tariff No.		DUTIES (Additional taxes and 1/2 included).		Coefficient.
		General Tariff	Minimum Tariff				General Tariff	Minimum Tariff	
621.	Felt: For sheeting and for soles. . . . .	Fr. c.	Fr. c.	1.6		and equatorial glasses, including the tubes and frame. . . . .	300 00	200 00	1.1
622.	For carpets, printed. . . . .	50 00	25 00	1.7		Per 100 kilograms, N	75 00	50 00	1.1
623.	Felt and felted cloths for machines and for planes. . . . .	300 00	250 00	1.8	634b.	Instruments for surveying, levelling and plan drawing: . . . . .			
623b.	Felted tissues for paper making. . . . .			1.7		Land Surveyors' squares, and compasses, water levels, simple spirit levels, <i>planchettes</i> , <i>altitudes</i> , chains, surveying staffs &c. Per 100 kilograms, N	60 00	10 00	3
624.	Felt for articles of clothing, for carpets not printed, furniture, tapestry, and boots and shoes of wool, pure or mixed with cotton, according to their class. . . . .	Duty on cloths		1.8	634c.	Instruments of precision for measuring and drawing: . . . . .			
625.	All other: . . . . .					Barometers, precision and assay balances, (including their cases and box of precision weights). . . . .	450 00	300 00	3
	Of coarse hair. . . . .	32 00	25 00	1.6		Cases of mathematical instruments, compasses, squares, curves, pantographs, graduated rules, planimeters, gauges, leveling apparatus, callipers, <i>palmer</i> s, and other measuring, verifying or calibrating instruments: . . . . .			
	Mixed with wool and coarse hair. . . . .	30 00	20 00	1.6		Per 100 kilograms, N	150 00	300 00	3
	Of wool, pure or mixed with vegetable substances. . . . .	Duty on cloths		1.6		Alcoholometers, anemometers, densimeters, thermometers, and manometers (?) . . . . .	300 00	200 00	3
626.	Hat of hair felt, and of wool and hair felt: Shapes and tops of hats ( <i>veloches chemises</i> and <i>plateaux</i> ). . . . .	0 55	0 35	2.5	634d.	Instruments and apparatus for demonstration and instruction, for physical and chemical establishments, for laboratories, and scientific research. . . . .	450 00	300 00	3
	Prepared or blocked, not trimmed or shaped. . . . .	0 75	0 50	2.5		Per 100 kilograms, N	150 00	100 00	3
	Blocked and shaped ( <i>fourmuree</i> ). . . . .	1 05	0 70	2.5		The same of wrought iron, cast iron or steel. . . . .	150 00	100 00	3
	Blocked and trimmed ( <i>chapeletes</i> ). . . . .	1 50	1 00	2.5	634e.	Instruments for geodetic observation, and optical instruments: . . . . .			
627.	Hats of felt of wool: Shapes, including tops of hats ( <i>veloches plateaux</i> ). . . . .	0 45	0 30	1.9		Alignment circles, theodolites, telescope levels, tachometers, marine compasses, sextants, and other instruments, including telescopes or graduated scales, lenses, optical glasses, prisms, sights, &c. polished and cut. . . . .	450 00	300 00	
	Prepared or blocked, not shaped or trimmed. . . . .	0 60	0 40	1.9		Per 100 kilograms, N	750 00	500 00	
	Blocked and shaped, not trimmed. . . . .	0 75	0 50	1.9		Object glasses and eye-pieces for astronomical, optical, and photographic instruments, imported separately or fitted to the instruments. . . . .	7,500 00	5,000 00	
627b.	Hats, caps, and bonnets of cloth, of horse-hair, or of any tissue, of leather or skin, caps and bonnets of fur. . . . .	0 75	0 50	2.5		Stereoscopes, opera-glasses, thread counters, marine and spy glasses. . . . .	275 00	150 00	
628.	Silk hats and opera hats ( <i>gibus</i> ). . . . .	1 80	1 20	1.7	635b.	Photographic apparatus: . . . . .			
629.	Cord, cut, but not mounted. . . . .	Free	Free			Apparatus called "detective" instantaneous, double lens photographic apparatus and all kinds of hand apparatus, stereoscope or not (such as verascopes, glyptoscopes, &c.), shutters (closing apparatus) of metal. . . . .	750 00	500 00	1.8
630.	Articles of real merschaum, mounted or not with amber, real or imitation, or with any other material, and with or without metal fittings, in cases or not. . . . .	450 00	300 00	1.3		Cinematographs (?), projection apparatus, magic lanterns with cinematographic mechanisms, and other apparatus. . . . .	150 00	100 00	1.6
630b.	Articles of imitation merschaum, or of copal, steatite, <i>petrol</i> , <i>dolite</i> , or asbestos, mounted with amber, real or imitation or with india rubber, celluloid, horn and bone, with or without metal fittings, in cases or not. . . . .	225 00	150 00	1.3	635c.	Instruments and apparatus employed in medicine, surgery, and veterinary surgery: . . . . .			
630c.	Articles of imitation merschaum, or of copal, steatite, <i>petrol</i> , <i>dolite</i> , or asbestos, without any mountings or mounted with glass, with or without fittings, in metal cases or not. . . . .	150 00	100 00	1.3		Orthopedical apparatus, trusses. . . . .	150 00	100 00	1.7
630d.	For use in acetylene lighting: Burners (branching) in steatite, <i>petrol</i> , <i>steel</i> , or other material with or without metallic mountings. . . . .	0 15	0 10	1.2		Other. . . . .	750 00	500 00	1.7
	Burners, metal (bracketed), with tips of steatite, <i>petrol</i> , <i>steel</i> , or other material. . . . .	0 15	0 10	1.2	635d.	Glassware and vessels for scientific apparatus and instruments and for laboratories: . . . . .			
	For lighting purposes (general): Candles ( <i>bougies</i> ) with insulating parts of steatite, <i>petrol</i> , <i>steel</i> , or other similar materials. . . . .	0 30	0 20	1.2		Graduated or gauged glassware, articles of blown glass. Per 100 kilograms, N	450 00	300 00	1.8
630e.	Single burners of steatite, <i>petrol</i> , <i>steel</i> , or other materials, with or without metal mounting, for acetylene lighting, and spare parts. . . . .	0 015	0 01	1.2		Other articles of glass, articles of porcelain, stoneware, faience, fire clay, plumbago, &c. . . . .	Dutiable as glassware, porcelain, faience, &c. according to kind.		1.8
631.	Whale fin, cut and prepared: Trimmed and covered. Per 100 kilograms, N	225 00	150 00		636.	Penholders and detached parts: Fountain or stylograph pens, with or without pen nibs or needles. . . . .	0 75	0 50	1.5
	Other. . . . .	150 00	100 00			Others. . . . .	Pay duty on the most highly taxed material of which composed plus 10% 10%		1.5
631b.	Imitation whalebone, made of horn: Trimmed and covered. Per 100 kilograms, N	45 00	30 00		637.	Spectacles, eye-glasses, magnifying glasses, lorgnettes and held glasses of all sorts. . . . .	225 00	150 00	1.8
	Other. . . . .	18 00	12 00			Per 100 kilograms, N			
632.	Cork, manufactured: Stoppers 50 millimetres or more in length. . . . .	60 00	40 00						
	Less than 50 millimetres in length. . . . .	53 00	35 00						
633.	Cork in sheets and ventilators for hats, cork casks. . . . .	53 00	35 00						
	Soles, heels, and other. . . . .	15 00	10 00						
634.	Scientific instruments and apparatus not otherwise specified: . . . . .								
	Astronomical and cosmographical instruments: . . . . .								
	Telescopes, astronomical, meridian								

\* Per 100 kilograms, *gross*.

§ Apparatus and instruments with fittings or mountings of precious metals, gold or silver plated, ivory, mother-of-pearl, amber, or tortoiseshell, are dutiable as articles of those materials, unless the duty leviable on them under this tariff number is higher. Separate parts and pieces are subject to the same duty as the instruments or apparatus for which they are intended, except in cases when they would be liable to a higher rate on account of their constituent material.

Instruments and apparatus intended for scientific institutions are admitted free of duty on condition of their being delivered directly and without any intermediary to the institutions, after authorization by the Customs authorities.

§ Amperemeters, voltmeters, and other apparatus for the measurement of electricity are dutiable under No. 521 bis.

† Manometers of metal and other safety appliances fitted to boilers or steam engines are dutiable under their own classification, according to kind.

‡ Children's toy cinematographs are dutiable under No. 616.

§ Subject to the prescribed formalities and payment of the dues connected with warranty.

†† These articles when manufactured wholly or partly of precious metals, ivory, mother-of-pearl, tortoiseshell, &c. are charged the duties leviable on such materials.

Tariff No.		Duties. (Additional taxes and 4% included).			Tariff No.		Duties. (Additional taxes and 4% included).		
		General Tariff Fr. c.	Minimum Tariff Fr. c.	Coefficient.			General Tariff Fr. c.	Minimum Tariff Fr. c.	Coefficient.
638.	Small wares ( <i>tabletterie</i> ) of ivory, mother-of-pearl, tortoise-shell, amber and ambroid: Scrappings of ivory resulting from a first operation, whether sawing or other, not polished or smoothed; plates, slabs, tubes; beads ( <i>perles</i> ), of a diameter of not more than 3 cm. Per 100 kilograms, N	150 00	100 00	1.3		Of pig's or boar's bristles, with common wooden handles, with or without metal ferrules,..... Per 100 kilograms, N	50 00	60 00	1.8
638b.	Amber and ambroid ends, cut or moulded, not perforated, or mounted, or polished, or completely shapen,..... Per 100 kilograms, N	150 00	100 00	1.3		With fine wooden, bone, celluloid &c. handles..... Per 100 kilograms, N	100 00	100 00	1.8
638c.	Combs, ivory, mother-of-pearl and amber Per 100 kilograms, N	940 00	625 00	1.7		Fanlike brooms and brushes..... Per 100 kilograms, N	90 00	60 00	1.8
	Of spotted tortoise-shell..... " "	1,800 00	1,200 00	1.7		Brushes for cloths and furriery, with stems of millet or broom-corn ( <i>serpille</i> ), with or without handle or knob of wood or metal, with ligature of colored string and the same with metallic ware: Without mounting Per 100 kilograms, N	45 00	30 00	1.8
639.	Billiard balls and counter-ball ( <i>vaquet</i> ), of a diameter of more than 3 centimetres..... Per 100 kilograms, N	910 00	625 00	2.1		With plush, velvet, or nickelled metal mountings..... Per 100 kilograms, N	150 00	100 00	1.8
640.	Keys for musical instruments with key-boards..... Per 100 kilograms, N	910 00	625 00	2.2		Brushes for lamp glasses, or other purposes, formed: Of cuttings of chamois leather..... Per 100 kilograms, N	45 00	30 00	1.8
640a.	Tobacco pipes and stems of wood, native or exotic, mounted with ambroid, amber, ivory, tortoise-shell or mother-of-pearl..... Per 100 kilograms, N	150 00	100 00	1.8		Of hair, horsehair, or pieces of wool or mohair, on a stem or handle of iron wire..... Per 100 kilograms, N	90 00	60 00	1.8
640b.	Cigar and cigarette holders, with or without mountings..... Per 100 kilograms, N	1,875 00	1,250 00	2.2		Beet and shoe brushes, consisting of a felt pad gined on wood: When the felt is of a vegetable material..... Per 100 kilograms, N	45 00	30 00	1.8
640c.	Other articles..... Per 100 kilograms, N	1,875 00	1,250 00	2.2		When of hair or horse-hair..... " "	90 00	60 00	1.8
641.	Small wares ( <i>tabletterie</i> ) of other materials: Tobacco pipes and stems of wood, native or exotic, mounted with any other substances than ambroid, amber, ivory, tortoise-shell, or mother-of-pearl..... Per 100 kilograms, N	90 00	60 00	1.5		When of mixed materials, animal and vegetable..... Per 100 kilograms, N	70 00	45 00	1.8
641b.	Boxes of wood, inlaid in Chinese or Japanese fashion: Covered with uniform varnish, with or without painting, the grain or inequalities of the wood being visible..... Per 100 kilograms, N	75 00	50 00	1.5		645. Buttons: Of porcelain, faience, or biscuit, white or colored..... Per 100 kilograms, N	30 00	20 00	1.8
	Coated with lacquer, the grain of the wood not being visible, with or without painting..... Per 100 kilograms, N	150 00	100 00	1.5		Of black or colored jet, without decoration, gilding, or silver-plating, of bone, or of glass, not rimmed..... Per 100 kilograms, N	130 00	125 00	1.3
642.	Tobacco pipes wholly of wood..... Per 100 kilograms, N	30 00	20 00	1.4		Of metal, with holes or shanks ( <i>queue</i> ) (for trousers), of copper, whitened, varnished, gilt, or silvered; of zinc, or of nickelled zinc, of tin plate, of copper or tin-plate mixed with other common metal; of paper mache, wood or other substances, for trousers and boots..... Per 100 kilograms, N	75 00	50 00	1.8
643.	Fans and hand screens, mounted or unmounted: Of wood, reed or bamboo and paper..... Per 100 kilograms, N	150 00	100 00	1.5		Press buttons and parts of press buttons of common metal or of other material..... Per 100 kilograms, N	450 00	300 00	1.6
	Of ivory, tortoise-shell, or mother-of-pearl..... Per 100 kilograms, N	3,000 00	2,000 00	2		Fancy buttons of common metal, covered with stuff or not, gilt, silvered, oxidized, nickelled, brassy, enamelled or veneered; or jet decorated, enamelled, gilt, silvered..... Per 100 kilograms, N	500 00	200 00	1.5
644.	Brushmakers' wares: Common, of wood: Mounted with vegetable fibres or whalebone, with threads or lamels of steel or copper, or with pieces of chamois leather, or of felt, of vegetable fibres, or coarse hair..... Per 100 kilograms, N	150 00	100 00	1.5		Covered with trimming, lace-work or embroidery of pure or mixed silk..... Per 100 kilograms, N	600 00	400 00	1.5
	Mounted with animal fibres (other than whale-bone, horse-hair, or hair, or woollen felt, pure or mixed with hair or with less than 25% of vegetable material) Per 100 kilograms, N	30 00 (1)	20 00	2.6		Of other textile material..... " "	450 00	300 00	1.3
	Mounted with vegetable or animal material, mixed, or woollen felt mixed with 25% of vegetable materials or more..... Per 100 kilograms, N	30 00 (2)	60 00	2.6		Of glass rimmed, of moulded horn, of corozo, of wood, of buffalo horn, of reed horn turned, of celluloid, hardened casein and others..... Per 100 kilograms, N	450 00	300 00	1.6
	Mounted with wood, bone, or horn, buffalo horn, moulded and lacquered pasteboard, imitation ivory or tortoise-shell, celluloid, hardened rubber, hardened casein, and other similar plastic material..... Per 100 kilograms, N	180 00	125 00	2.7		Of mother of pearl, tortoise-shell, ivory or shell-work of a diameter of 12 millimetres and less Per 100 kilograms, N	1,500 00	700 00	1.6
644/.	Paint and other brushes: paint brushes of wartsen's or other animal hair (other than pig's or boar's bristles), mounted on quill, or on wooden, bone &c. handles, with or without ferrule of non precious metal..... Per 100 kilograms, N	150 00	100 00	1.8		More than 12 millimetres..... " "	400 00	400 00	1.6

\* Same coefficient as for manufacture of gold and silver (No. 455).  
(1) The origin of the United States of America 19 frs. (2) 75 frs.  
(3) 60 frs.

\* Same coefficient as for jewellery (No. 454).  
\* Toys ("jouets"), and detached parts thereof are dutiable only under No. 646, if not by their kind, or from their constituent material, subject to a higher duty. Ash-trays, paper-weights and other similar articles in glass or crystal covered with topographical, lithographic or chromo views are dutiable under this No. (646).  
+ The origin of the United States of America 75 frs.

## ART. 5.—MANUFACTURES OF VARIOUS MATERIALS, continued.

Tar. No.	Articles.	Per 100 kilograms.	Regime.
	(Additional taxes and 17 mod. lev.)		
	General Tariff	Minimum Tariff	
	Fr. c.	Fr. c.	
451.	Needles, or automatic lighters (except those, when closed, not more than 10 centimetres in their greatest dimensions, not primed on one or both ends, or 1 detached parts thereof, not prime 1-1-5)		
	Of non-precious metal		
	Per 100 kilograms, N	750 00	500 00 1-2
	Others, and of non-precious metal		
	Of gold or platinum (2)		
	Per 100 kilograms, N	1,300 00	1,300 00 1-2
	Of silver or silver gilt (2)		
	Per 100 kilograms, N	1,300 00	200 00 1-2
	Of non-12 and 14 silver or platinum		
	Per 100 kilograms, N	1,075 00	750 00 1-2
	Pocket lighters, other than mechanical automatic and detached parts thereof (2)		
	Of non-precious metal		
	Of gold or platinum		
	Of silver or silver gilt (2)		
	Of non-12 and 14 silver or platinum		
	Per 100 kilograms, N	300 00	200 00 1-2
648.	(a) Framing of mechanical lighters for any other purpose, placed at regular intervals on strips coated or not with paraffin (2). (b) Per 100 kilograms, N	300 00	200 00
	(c) Per 100 kilograms, N	300 00	200 00
	(d) Per 100 kilograms, N	300 00	200 00
	(e) Per 100 kilograms, N	300 00	200 00
	(f) Per 100 kilograms, N	300 00	200 00
	(g) Per 100 kilograms, N	300 00	200 00
	(h) Per 100 kilograms, N	300 00	200 00
	(i) Per 100 kilograms, N	300 00	200 00
	(j) Per 100 kilograms, N	300 00	200 00
	(k) Per 100 kilograms, N	300 00	200 00
	(l) Per 100 kilograms, N	300 00	200 00
	(m) Per 100 kilograms, N	300 00	200 00
	(n) Per 100 kilograms, N	300 00	200 00
	(o) Per 100 kilograms, N	300 00	200 00
	(p) Per 100 kilograms, N	300 00	200 00
	(q) Per 100 kilograms, N	300 00	200 00
	(r) Per 100 kilograms, N	300 00	200 00
	(s) Per 100 kilograms, N	300 00	200 00
	(t) Per 100 kilograms, N	300 00	200 00
	(u) Per 100 kilograms, N	300 00	200 00
	(v) Per 100 kilograms, N	300 00	200 00
	(w) Per 100 kilograms, N	300 00	200 00
	(x) Per 100 kilograms, N	300 00	200 00
	(y) Per 100 kilograms, N	300 00	200 00
	(z) Per 100 kilograms, N	300 00	200 00

Tariff No.	Articles.	Per 100 kilograms.	Regime.
23.	Wool, in the mass and on the skin		Free
24.	Horse-hair, human, raw, prepared or carded		Free
25.	Fats, other than of fish, prepared or carded		Free
26.	Grease from hides		Free
27.	Wax, crude, including wax waste		Free
28.	Spices of all kinds: raw		Free
29.	Spices of all kinds: prepared		Free
30.	Bones and hoofs of cattle, rough		Free
31.	Horns of cattle, rough		Free
32.	Semolina, and Italian whole		Free
33.	Flour in the husk, whole, flour and grits		Free
34.	Sweet or bitter oranges		Free
35.	Figs dried		Free
36.	Ames green		Free
37.	Figs exclusively destined to distilling or to the manufacture of wine		Free
38.	Oleaginous fruits and seeds		Free
39.	Fixed oils, pure, not specially mentioned		Free
40.	Resins, indigenous		Free
41.	Roots		Free
42.	Herbs, leaves, flowers		Free
43.	Barks		Free
44.	Lichens		Free
45.	Fruits and grains		Free
46.	Common wood		Free
47.	Boxwood, in logs, or sawn into pieces exceeding 2 decimetres in thickness		Free
48.	Dry woods, crude		Free
49.	Cotton: in the wool		Free
50.	“ not ginned		Free
51.	Seeds hard, fit for sowing purposes		Free
52.	Mineral illuminating oils		Free
53.	Heavy oils and mineral oil residues		Free
54.	Sulphur and carbonaceous products		Free
55.	Nitrate of potash and of soda		Free
56.	Crude tartar		Free
57.	Shaped builders' and cartwrights' wood		Free
58.	Wood, planed, grooved and or tongued; planks, strips and veneers for joinery, planed, grooved, and for other carpenter work		Free
59.	Doors, windows, wainscoting and other carpenter work, fitted together or not		Free

## SCHEDULE B.

## DUTIES APPLICABLE TO PRODUCTS OF A NON-EUROPEAN COUNTRY IMPORTED FROM A COUNTRY IN EUROPE.

Tariff No.	Articles.	Per 100 kilograms.	Regime.
23.	Wool, in the mass or on the skin, from Australia, Cape of Good Hope or India		Free
24.	Guano		Free
25.	Spices of all kinds: raw		Free
26.	Spices of all kinds: dressed		Free
27.	Tortoise-shell, catapaws, onglons, canons		Free
28.	Mother-of-pearl, raw or separated from the shell		Free
29.	Collee, in the bean		Free
30.	Cocoa, in the bean		Free
31.	Pepper		Free
32.	Pimento		Free
33.	Amomum and cardamoms		Free
34.	Cinnamon		Free
35.	Cassia lignea		Free
36.	Nutmegs: with shell		Free
37.	“ without shell		Free
38.	Mace		Free
39.	Cloves		Free
40.	Vanilla		Free
41.	Tea		Free
42.	Tobacco: For the Régie		Free
43.	“ in leaves or stalks		Free
44.	“ manufactured		Free
45.	“ for private account		Free
46.	Balsams		Free
47.	Roots		Free
48.	Herbs, flowers and leaves		Free
49.	Barks: Cinchona		Free
50.	“ other		Free
51.	Lichens		Free
52.	Fruits and seeds		Free
53.	Carton from India, in the wool or not ginned		Free
54.	Jute		Free
55.	Phenolium texan, alaba, alba and other fibrous		Free
56.	vegetables not mentioned		Free
57.	Esports, coconut and fibre (even twisted)		Free
58.	Palm-leaf from Ceylon		Free
59.	Mineral illuminating oils		Free
60.	Heavy oils and mineral oil residues		Free
61.	Borax		Free
62.	Cochineal		Free
63.	Indigo or its compounds		Free
64.	Indigo and its compounds		Free
65.	Isinglass and the like		Free
66.	Chinese and Japanese porcelain		Free
67.	Tissue of silk		Free
68.	Objects of art and ornament		Free
69.	Enamels in aid with metal lines		Free
70.	Bronze		Free
71.	Furniture		Free
72.	Chinese mats		Free
73.	Basket wares		Free
74.	All other goods		Free

## SCHEDULE B.

## EXPORT DUTIES.

Tariff No.	Articles.	Per 100 kilograms.	Regime.
1.	Dogs of the ... exported by the land from ...		Prohibited
2.	Publication of ... information ...		Prohibited
3.	All other articles		Free
4.	Export declaration: The declarant must give the real net weight (1) of silk tissues, floss silk tissues, and silk goods, lace of all kinds, goldsmiths' wares, and jewellery, gold and silver coin, and of crude gold and silver. All other goods, subject to import duty on weight must, on exportation, be declared <i>pro rata</i> .		
5.	Goods subject to import duty, otherwise than on weight must, on exportation, be declared according to the unit as shown in the Import Tariff. The weight must be shown.		

## SCHEDULE C.

## DUTIES APPLICABLE TO PRODUCTS OF EUROPEAN COUNTRIES IMPORTED FROM A COUNTRY OTHER THAN THE COUNTRY OF PRODUCTION.

Tariff No.	Articles.	Per 100 kilograms.	Regime.
21.	...	1 00	
22.	...	3 00	

(1) Not including the internal tax, if any.

(2) Not including the warranty tax (*impôt de garantie*).

(3) An exception will be made in those cases where the component parts can be easily separated, or are merely accessories.

\* Consequent on the part of the mixture, subject to the highest tariff duty.

(4) On the application of the Chamber of Commerce at Lyons, the Customs have been ordered to request exporters to declare, in addition to the real net weight, the gross weight of silk and floss silk tissues.

# SCHEDULE E. DUTIES LEVIED ON PRODUCTS IMPORTED FROM FRENCH COLONIES AND POSSESSIONS AND FROM COUNTRIES OF THE PROTECTORATE OF INDO-CHINA.

Articles.  
Products of colonial origin (1):  
Sugar; molasses not for distilling purposes . . .

Jams and honeys . . .  
Fruits and all kinds preserved with sugar or honey . . .  
Pepper . . .

All products not above mentioned, the origin of the colonies or Possessions . . .

Products of foreign origin:  
Imported from Algeria:  
After having been nationalized there through payment of the duties specified in the Tariff of the mother-country . . .  
After payment thereof of special duties . . .

Having paid duty in Algeria on arriving therefrom after having been warehoused or transhipped . . .

Imported from other French colonies or Possessions (1) . . .

The prohibitions or restrictions established by the laws of the mother-country, whether in the interest of public order or in consequence of the existence of a monopoly, are applicable to goods imported from French colonies and Possessions, either such articles be colonial or the produce of foreign countries. (Law of January 11th, 1892.)

Tobacco may only be imported free of duty on account of the state manufactures. When for any other destination, tobacco shall be dutiable according to the General Tariff. Chemical matches and wood prepared in a material Tariff.

Munitions of war, loaded, unexploded, cartridges, loaded (other than for rifle clubs), counterfort, copyright works, tobacco-pipe (pans), and playing cards, imported from French Colonies and Possessions, are prohibited.

Compound medicines (other than distilled waters which are not inscribed in the official pharmacopoeia) are likewise prohibited: these inscribed in the pharmacopoeia are nationalized free of duty, as well as those the importation of which is authorized by Ministerial decisions. (See Note to the Tariff.)

## IMPORTATION INTO METROPOLITAN FRANCE.

Products of origin, preserved, candied fruits, sweetened condensed milk, of Algerian origin, shall be exempted from duty. Products of foreign origin, having paid in Algeria a part of the duties of the French tariff, it is not necessary to take into consideration, for the difference to be collected, from whence they were originally imported into Algeria. They shall, without exception, be subject to the treatment of importation from non-European countries or from the countries of production.

Foreign tobacco, reshipped to France, even after payment of the special duties established on their importation into the Colony, shall continue to be prohibited.

Foreign products, except from duty in Algeria can, in no case, be collected for the surface for warehousing. On the other hand, the duties on goods arriving from a warehouse, or simply transhipped, shall be collected and returned according to their first origin.

## IMPORTATIONS INTO FRANCE FROM FRENCH COLONIES AND POSSESSIONS AND FROM COUNTRIES OF THE PROTECTORATE OF INDO-CHINA.

The colonies and Possessions of the first group (Colony and Possessions subject to the Metropolitan Tariff, with a Schedule of Exemptions) (Article 1) for the treatment of the duties are the following: Guadeloupe and Dependencies, Martinique and Dependencies, Réunion Island; French India (Inde); French Cochinchina; New Caledonia; Mayotte and Dependencies, St. Pierre and Miquelon, Clipperton Island; Madagascar; Reunion; Nosse Be; Mauritius and Dependencies. The tariff schedule is granted with the limit of quantities.

The Colonies and Possessions of the second group (Colonies and Possessions in which the Metropolitan Tariff is not applicable) are excepted from the treatment of Schedule E. (1):

French West Africa, including Senegal, French Guinea, Ivory Coast, Cameroons, Upper Volta, and Niger, Mauritania;

French East Africa, including French Somaliland, French Madagascar, French Comoros and Dependencies (other than small Comoros, Djibouti and French Territory of the Afars and Issas);

French Establishments in India;

French Establishments in Oceania (Tahiti, and Dependencies, Marquesas, French Line, French Group of Islands).

The Colonies and Possessions of the third group shall only enjoy the treatment of the French tariff, and shall be subject to production of the appropriate certificates (Article 2).

The Colonies and Possessions of the fourth group are those in Algeria, the Colonies and Possessions on entering France, subject to the duties of the French Tariff (after deducting the special duty already paid). (Law of June 24th, 1892, Art. 3.)

This refers to the late Colonies. The French Union is now divided into two parts: (1) The one formed of the late Gabon, comprising the situated between the frontier of Cameroons and St. Etienne, (2) the other French groups and admitted duty free; the other part of the Conventional Basin of the Congo where goods of any origin are dutiable at 10% ad valorem.

French long cloth proceeding from the French Establishments in India shall, however, be free of duty. Exemptions or reductions may, in addition, be granted for other natural products or for those originally manufactured in the above-mentioned Establishments; such reductions and exemptions shall be established by means of decrees issued by the Council of State. Natural products, or those originally manufactured in the aforesaid Establishments, for which no exemption or reduction has been granted, shall, when imported into France, pay the duties stipulated in the Minimum Tariff. (Law of January 11th, 1892, Art. 3.)

The exemptions and rebates granted up to the present under the foregoing provisions, are specified hereunder:

Country of origin.	Goods included in the exemptions.	EXEMPTIONS.	
		Quantities entitled to the privileged treatment.	Conditions of exemption.
French West Africa:			
Senegal, French Guinea, Ivory Coast and Dahomey.	Palm, coccoloba, palm oil and palm kernel oils.	Without limit of quantity.	Importation direct. Production of a certificate of origin from the local authorities.
"	Building wood (a bino-makers' wood (1)).	"	"
"	Scented wood (1).	"	"
French Guinea	Bananas.	Quantities annually fixed.	"

(Decreets of June 30th, 1892, and of August 22nd, 1896.)

Country of origin.	Goods covered by the rebates.	REBATES.	
		Duties.	Quantities entitled to the privileged treatment.
French West Africa:			
Ivory Coast	Coffee duty of the Metropolitan Tariff less 75 francs, per 100 kilograms, net.	Minimum Tariff less 75 francs, per 100 kilograms, net.	Quantity annually fixed. Importation direct. Production of a certificate of origin from the local authorities.
French Guinea	Cocoa beans in the Metropolitan Tariff.	Half the duty.	"
Dahomey	Cocoa beans in the Metropolitan Tariff.	Half the duty.	"

(Decreets of June 30th, 1892, September 14th, 1898, and August 17th, 1907.)

French East Africa. Half the duties Quantity and Importation of the Metropolitan Tariff. Importation direct. Production of a certificate of origin from the local authorities.

(Decreets of June 30th, 1892.)

Country of origin.	Goods covered by the rebates.	REBATES.	
		Duties.	Quantities entitled to the privileged treatment.
French Congo (Congo Free State) (Conventional Basin).	Coffee duty of the Metropolitan Tariff less 12 francs, per 100 kilograms, net.	Minimum Tariff less 12 francs, per 100 kilograms, net.	Quantity annually fixed. Importation direct. Production of a certificate of origin from the local authorities.
French Congo (Congo Free State) (Conventional Basin).	Cocoa beans in the Metropolitan Tariff.	Half the duty.	"

(Decreets of April 22nd, 1893.)

New Hebrides. Half the duties Quantity and Importation of the Metropolitan Tariff. Importation direct. Production of a certificate of origin from the local authorities.

Products originating from the Islands obtained by Frenchmen from French civil or commercial establishments.

Country of origin.	Goods covered by the rebates.	REBATES.	
		Duties.	Quantities entitled to the privileged treatment.
New Hebrides	Coffee duty of the Metropolitan Tariff less 12 francs, per 100 kilograms, net.	Minimum Tariff less 12 francs, per 100 kilograms, net.	Quantity annually fixed. Importation direct. Production of a certificate of origin from the local authorities.
French East Africa	Cocoa beans in the Metropolitan Tariff.	Half the duty.	"
French East Africa	Cocoa beans in the Metropolitan Tariff.	Half the duty.	"

(Law of July 30th, 1900, and Decree of November 12th, 1901.)

(1) In virtue of the Law of January 11th, 1892, bino-makers' wood in logs or sawn, exceeding 2 decimetres in the least, and scented wood imported direct from any non-European country, are a limited free duty, without proof of origin.



**SCHEDULE E. (continued).**  
**RÉGIME APPLICABLE TO TUNISIAN PRODUCTS IMPORTED INTO FRANCE (1).**

Goods.	DUTIES (Additional taxes and 4% included).
Horses, Stallions, colts and mares..... head	Free within the limit of the credits fixed annually.

Don's..... "	"
Mule, mule and female..... "	"
Ases..... "	"
Other Oxen, cows, bulls, steers, bullocks and heifers, calves, rams, ewes and wethers, lambs, bucks, goats and kids, pigs, sucking pigs..... head	"
Poultry and turtles (live or dead)..... Per 100 kilograms, G	"
Same (live or dead)..... "	"
Chickens and olive husks, and olive husks..... "	"
Meat, frozen..... "	"
Wines from fresh grapes..... hectolitres	0 60 (2)
Of an alcoholic strength of 11.9 degrees or less.....	Same duty.
Of a superior strength.....	plus 70c. per degree exceeding 11.90.

(Cereals and by-products: wheat (grain, flour and grits); spelt and meslin (grain, flour and grits); rye (grain and flour); maize (grain and meal); barley (grain and meal); oats (grain and meal); buckwheat (grain and meal); bread and sea biscuits; malt (germinated barley); groats; semolina (grain); pearl or cleaned grain; semolina paste and Italian pastas; sago, sago, sago; exotic feeds and their derivatives..... Per 100 kilograms, G	Free without limit of duty.
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Butter.....	Duty in the General Tariff.
Milk.....	"
Butter, bouillon and sweet biscuits.....	"
Preserves and fruits of all kind, candied with sugar or honey.....	"
Onions, in the bean or crushed, and cocoa butter.....	"
Pepper, pimento, cloves, cinnamon, cassia ligna, aniseeds, nutmegs, mace and vanilla.....	"
Chocolate.....	"
Tobacco, pipes.....	"
Espresso machines.....	"
Explosives, munitions, loaded, and sporting cartridges, loaded.....	"
Playing cards, and counterfeit copyright works.....	"
Chemical matches and wood prepared for matches.....	"
Goods, all other (1).....	The lowest duty levied on similar foreign goods.

**TARIFF OF DUTIES ON SUGAR EMPLOYED IN THE MANUFACTURE OF  
BEER.**

Colonial produce for consumption.	Surtaxes applicable. In the General Minimum Tariff.	Tariff. Fr. c.	Tariff. Fr. c.
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Sugar declared for brewing purposes on arrival from the Colonies, from foreign countries, or when withdrawn from the warehouses:			
From French Colonies and Possessions (1):			
In powder (including white powder), accord- ing to its estimated yield at the refinery.....	—	—	—
Refined or candy.....	—	—	—
Foreign:			
In powder, the estimated yield thereof at the refinery being:			
98% or less:			
Imported direct from non-European countries..... Per 100 kilograms, N	5 50	5 50	
Imported from European countries or warehouses.....	5 50	5 50	
More than 98% (of any origin).....	6 00	6 00	
Refined and candy (of any origin).....	6 00	6 00	

Refined and candy (of any origin) declared for use in breweries  
in view of liquidating accounts of temporary admissions (4) are entitled  
to certificate 7 (4) available for liquidating accounts of temporary  
admissions.

**TARIFF APPLICABLE TO SUGAR USED FOR BREWING PURPOSES.  
CONDITIONS OF PACKAGE.**

*For European sugar:* sacks of a net weight of 100 kilograms and with all  
the net weight in the interior.  
*For foreign sugar:* Original packages (with a detailed note of the marks,  
numbers and weights) or sacks of 100 kilograms, net, or in the case of any  
European sugar.

*Refined sugar or candy sugar:* Cases or sacks of uniform weight.

(1) The importation must be direct and without edling at any port by  
French vessels. The products must be accompanied by a certificate of  
origin issued by the Chief Controller of the district and visé on de-  
claration by a collector of Customs of French nationality. (Art. 1 of the  
Law dated July 18th, 1890.)

(2) Not including the internal revenue tax.

(3) Only products which are imported direct shall be considered as pro-  
ducts of French Colonies and Possessions. (Law of March 10th, 1881, and  
January 11th, 1892.)

(4) Sugar refined in free establishments can only be declared for use in  
breweries, in the offices entrusted with issuing export declarations for  
refined sugar destined to be deducted from temporary admissions.

**DECLARATIONS AND VERIFICATIONS.**  
The declarations must, under the responsibility of the shipper and his  
bondsmen, state the brewer to whom the sugar is to be conveyed. The  
verifications shall, for sugar in powder, be made conformably to the  
obligatory rules for sugar of the same kind declared for ordinary con-  
sumption (See Note 90). The sampling of the packages, the taking of  
samples, and the establishment of the standard shall be effected under  
the same conditions. As regards sugar refined in free establishments  
and intended for liquidating accounts of temporary admissions, the  
declarations can only be made in the Offices designated for the declara-  
tion of refined sugar exported for the same purpose. The same rules  
shall be observed for the verifications and the calculations of liquidation.

**PAYMENT OF DUTIES AND CARRIES ("acquiescent-cantion").**  
Every declaration relating to sugar for brewing purposes entails exemp-  
tion from the internal revenue taxes-consumption tax, refining tax,  
superiority tax and payment of the payment of the Customs surtax and, if  
the case arises, from the countervailing duty on foreign sugar; it  
further involves the issue of a check ("acquiescent-cantion") requiring  
conveyance of the sugar, under seal sent, to the destination declared  
and its employment for brewing purposes.

**LEAD SEALS.**  
The fee for sealing with lead is 3 centimes per package.

**SPECIAL PROVISIONS RESPECTING REFINED SUGAR WHICH MAY BE  
ALLOWED TO BE IMPORTED INTO ALGERIA OF TEMPORARY  
ADMISSIONS OF RAW SUGAR.**

This concerns exclusively sugar refined in free establishments, i.e.,  
proceeding from temporarily admitted raw sugar, or from raw sugar  
subject to the payment of the normal consumption duty, which two  
categories of sugar may be commingled in the refineries.

The obligation under bond to employ the sugar for brewing purposes,  
entitles such sugar to certificate No. 7, imputable to the discharge  
of accounts of temporary admissions of raw sugar. This certificate is  
valid for two months from the date of consignment to the brewery; it  
may be transferred by endorsement and may be deducted from temporary  
admissions up to the quantity of refined sugar mentioned therein.

Refined sugar admitted, on exportation, to be deducted from temporary  
admissions for its real weight, is to be reckoned at that weight when  
consigned to a brewery. Other refined sugar, which is only allowed to  
be deducted from temporary admissions for the quantity of refined  
sugar it represents, is, in like case, reckoned on said quantity only, and  
certificate No. 7 must be drawn up accordingly.

**CANDY SUGAR.**  
Candy sugar may be declared as intended for brewing purposes on the  
same footing as refined sugar proper. It is liable to duty according to  
the within Tariff if entering from abroad, and in the case of exempted  
sugar, the certificates are issued according to the rules adopted for  
candy sugar destined for export. (See *Form of October 1st, 1904, and  
Circular No. 5162.*)

**REFINING TAX ON SUGAR.**

It would appear from Circulars issued by the French Customs authorities  
since September 1st, 1903, that the "refining tax" is now levied at  
the following rate: Per 100 kilograms.

Refined sugar and other sugar treated as refined.....	Fr. c.
Sugar candy.....	2 14
Melasses, other than for distillation.....	1 00
50% or less.....	2 00
More than 50%.....	2 00
Syrups, bouillons, and candied fruits.....	2 00
Preserves (confitures) and sweet biscuits.....	0 80
Sweetened condensed milk, according to proportion of sugar.....	1 00
Chocolate, containing 55% or less of sugar.....	1 31

The system of *dédoune de distance* established under the Law of 1897 is  
continued, but the amounts of the duties to be calculated on the basis of  
the actual cost of transport, always provided, however, that the rates laid  
down in Articles 2 and 3 of that Law are not exceeded. The special  
reductions of duty for sugar employed in sweetening wines, cider,  
and perry, are abrogated.

**SEPARATION TAX ON SUGAR.**

	Per 100 kilograms. (Actual weight.)
Refined sugar.....	Fr. c.
Sugar candy.....	0 08

**COLONIAL PRODUCE.**

The Law of December 20, 1916, imposes internal consumption duties  
on the undermentioned products as follows: Per 100 kilograms.

Coffee, prepared, coffee root, and other coffee substitutes.....	Fr. c.
Roasted or ground.....	30 00
Cocoa in the bean, and husks.....	40 00
Cocoa, crushed, and cocoa butter.....	25 00
Chocolate:	
Containing more than 55% of cocoa.....	25 00
Containing 55% of cocoa or less.....	15 00
Milk chocolate containing, at most, 10% of cocoa and 25% of sugar.....	2 50
Pepper, pimento, and imitation products containing pepper or pimento.....	104 00
Aniseeds and carraways, cinnamon, cloves, cassia ligna, and nutmegs, in the shell.....	39 00
Vanilla, shell, and mace.....	60 00
Vanilla.....	80 00
Tea, including "flowers" and "buds".....	30 00

These consumption duties are payable (in addition to the Customs  
duties on the importation of the products into France, either from French  
Colonies or from foreign countries. Extracts and essences of coffee are to  
pay the internal tax under the same conditions as the Customs duty is  
leviable. The denomination "prepared coffee root" does not cover  
root simply dried. The tax on chicory and on coffee of the same weight,  
foreign origin is to be assessed on the actual or "legal" net weight.  
The new consumption duties are applicable in Corsica, but not in Algeria.

## TARIFF.]

## FRANCE.

PRODUCTS OF THE UNITED STATES OF AMERICA AND FROM THE ISLAND OF PORTO RICO ENJOYING THE BENEFIT OF THE MINIMUM TARIFF.

17.	Pork-butcher's meat prepared.
18.	Meat preserved in tins.
20.	Extract of meat in cakes or otherwise.
20.	Guts—fresh, dried or salted.
26.	Feathers.
30.	Animal greases other than those of fish.
30.	Honey.
39.	Sponges, raw.
68.	Wheat, hulled wheat and meslin (mixture of wheat and rye).
72.	Maize.
76.	Outmeal, semolina meal, pearl or cleaned grain.
81.	Table fruit, fresh.
85.	Table fruit, dried or drained.
88.	Fruits and seeds oleaginous.
95.	Syrups, bombons, candied fruit.
95.	Jams.
96.	Coffee.
97.	Cocoa.
98.	Chocolate.
98.	Pepper.
100.	Pimento.
101.	Ammonium and carbonates.
102.	Cinnamon.
103.	Cassia lignea.
104.	Nutmegs.
105.	Mace.
105.	Cloves.
107.	Vanilla.
108.	Tea.
Ex 110.	Fixed oils, pure.
	Palm oils.
	Cocnut, <i>toutoucou</i> , olive and palm kernel ( <i>palmitate</i> ) oils.
	Castor and <i>pulgue</i> oils.
	Linseed oil.
	Sesame, earthen and cotton oils.
	Soya and maize oils.
	Other oils.
117.	Balsam.
Ex 127.	Fruits and seeds: berries of elder, myrtle and hollyberry.
128.	Common woods—round, rough, squared or sawn.
129.	Paving blocks—wood.
130.	Staves (logs) ( <i>mertrains</i> ).
140.	Hops.
160.	Lupuline of hops.
165.	Brass from any kind of cereal.
166.	Cake of oleaginous seeds, <i>amoures</i> and the refuse of olives.
174.	Apples and pears pressed.
178.	Emerald when applied on paper or on tissue, grain-tones or whetstones of emery or emery in any other form.
179.	Jafusian earth, or kieselguhr.
179.	Pumice stone.
180.	Coal.
197.	Petroleum schist and other illuminating mineral oils.
198.	Heats oils and residue of petroleum and other mineral oils.
221.	Copper.
225.	Nickel.
231.	Sea salt, brine and rock salt.
Ex 239.	Oleic acid of animal origin. Oils deglycerinated.
257.	Oxide of zinc.
257.	Methylic alcohol or wood-spirit.
298.	Varnish.
Ex 300.	Spanish black and lamp black.
312.	Soap other than those of perfumery.
324.	Gilt of fish, of whale tendons and other similar glues.
325.	Gilt of bones, sinews and hides.
360.	Yarns of phormium tenax, abaca or other vegetable fibres (not mentioned), not glazed, pure or mixed, the phormium <i>ex</i> predominating in weight.
421.	Ribbing, metal or impregnated with dye for typewriters, calculating machines and controlling and reproducing apparatus.
461.	Copied paper, grease transfer paper for writing, and so-called carbon paper for styles or typewriters.
461.	Photographic paper albumenised not sensitised—various prepared with salt.
	Paper and films sensitised with salts of silver or of platinum in sheets or rolls.
	Carbon paper ( <i>no charbon</i> ).
	Paper sensitised with salts of iron (ferro-prussiate, ferrocyanate, sulfate of iron).
Ex 476.	Skins and hides, prepared by a special vegetable tanning or tanned, curried, waxed or ready for use, but not having received any of the treatment mentioned in the following paragraph.
Ex 480.	Top boots with seven leather soles.
506.	Electrometers, water, gas, and spinning mill meters, and in general all meters or measuring apparatus fitted with clock movements.
510.	Stationary steam engines and marine engines without boilers; fixed steam pumps, air and different gas compressors; motors for gas, petroleum, alcohol, but air, and compressed air, and motors driven by any other mixture, gaseous or explosive, and any other engines not mentioned.
512.	Traction engines and rollers—steam, petroleum, benzine and alcohol, locomotives.
513.	Tenders for steam locomotives.
521.	Presses and printing machines for typography, lithography, photography, engraving, and for all other kinds of printing upon paper, card, cardboard, wood, metal, celluloid, plastic materials, in black or color, flat, sunk or relief.
522.	Agricultural machinery (motors not included).
525.	Machine tools.
526.	Typewriters, calculating machines, cash registers, and detached pieces thereof.
529.	Bottle washing, corking, corks-culling and filling machines.

529.	Charging apparatus for blast-furnaces; throats for blast-furnaces, casting ladles ( <i>poches de fonte</i> ), cast iron mixing apparatus; steel converters, casting pockets on trucks; rolling mills; rollers for rolling rollers ( <i>rouleaux entraineurs</i> ); scrapers for cutters; Martin's charging apparatus for furnaces.
529.	Open boilers, gasometers, recipients of sheet iron or steel, not galvanized. Radiators for calorifiers, gas, petroleum and alcohol stoves.
537.	Detached parts of machines, brake and steering apparatus, and of shafting, of forged or stamped iron and steel, moulded iron or steel, of malleable cast iron, and detached pieces of framework supporting the chassis of motor cars, of pressed ( <i>emboute</i> ) or welded steel plate.
538.	Detached pieces of copper, pure, or alloyed with any metal, cast, moulded, forged (bearings, cocks and water, gas and steam fittings, &c.).
538.	Detached pieces of machine, and of shafting not mentioned, of two or several metals, such as iron, steel, cast iron, copper, pure, or alloyed with any metal named in preceding paragraphs (such as bearings, cocks and water, gas and steam fittings).
537.	Tools with handles of not, in cast iron, iron or steel.
538.	Blocks, plates, and stamps for impressions on paper, other than tapestry wall papers, with or without designs.
538.	Articles of hardened cast iron (case hardened).
538.	Ironwork for carriages, more particularly ironwork to be used in any way in the construction of railway rolling stock (and including buffers and couplers).
539.	Locks.
539.	Padlocks.
539.	Household wares, and all articles in iron, steel or black sheet iron, not otherwise specified.
539.	Coffee mills, with cases of wood, cast or sheet iron; articles of domestic use, such as presses for meat, meat-choppers, presses for fruits, small hand pumps, &c.
539.	Furniture, not in bent wood, other than chairs, veneered or of one or both sides, in all woods, pieces and separate parts of furniture, not in bent wood, other than chairs, massive, and pieces, and separate parts in all woods.
539.	Furniture stuffed, padded, or upholstered in any way.
Ex 601.	Pianos, upright.
Ex 605.	Pneumatic and other apparatus, for playing mechanically the harmonium or piano, by means of perforated cards, board, or paper worked by pedals, handles, or mechanical or electrical power, independent, and outside the instrument which they play, and whether placed inside or outside thereof.
Ex 611.	Carriages for railways upholstered or not, ordinary gaiters, passenger arrangements.
Ex 614.	Automobiles.
Ex 620.	Sheets of pure vulcanized not galvanized.
	Threads of vulcanized india rubber.

## CANADIAN PRODUCTS ENJOYING THE BENEFIT OF THE MINIMUM TARIFF.

No. of the French Tariff.	Products.
1.	Horses.
1.	Oxen.
5.	Cows.
6.	Bulls.
7.	Stags, big bucks and heifers.
Ex 140.	Feather.
16.	Fresh meat:
	Mutton; pork; beef and other.
17.	Meat salted:
	Pork (ham, bacon, &c.), beef and other.
Ex 176.	Pork-butcher's products.
18.	Butter, fresh.
19.	Meat preserved in tins.
20.	Extracts of meat, in cakes or otherwise.
30.	Animal fat, other than fish oils:
	Tallow; lard; other.
Ex 34.	Eggs, fresh or game.
3404.	Milk, condensed pure.
3507.	(a) Milk condensed, with addition of sugar.
	(b) Milky farin, with an addition of sugar.
36.	Cheese.
Ex 37.	Butter, salted.
38.	Honey.
41.	Bone black (animal black).
15.	Fish; fresh; fresh water:
	Of the salmonoid family; other.
46.	Fresh sea fish.
46.	Fish, dried, salted, or smoked:
	Cod (including kipfish; stockfish; herrings); other.
47.	Fish preserved "au naturel," pickled, or other (as prepared).
49.	LoBSTERS:
	In general all crustaceans in a natural (as prepared).
51.	Fish oils.
52.	Spermaceti.
53.	Wool of kind and of merino.
65.	Wheat, soft, and medium.
	<i>Canary</i> ; flour.
69.	Wheat; hard.
70.	Barley:
	<i>Canary</i> ; malt.
71.	Rye:
	<i>Canary</i> ; malt.
72.	Malt:
	<i>Canary</i> ; malt.
73.	Barley:
	<i>Canary</i> ; malt.
74.	Malt:
	<i>Canary</i> ; malt.
75.	Grain:
	<i>Canary</i> ; malt.
76.	Grain:
	<i>Canary</i> ; malt.
7615.	Malt, malted or malted.





ART. 1. The duties to be levied on goods entering or leaving French West Africa are fixed as follows :

A.—IMPORT TARIFF.

Goods.	Territories situated outside the zone referred to in the Convention of June 14, 1898 (Senegal, Guinea, Upper Senegal and Niger, and Mauritania).		Territories subject to the treatment established by the Convention of June 14, 1898 (Ivory Coast & Dalmacy).	
	Import duties.	Surplus on foreign products.	Import duties.	Surplus on foreign products.
Rock salt .....	100 kilograms.	Fr. c.	Fr. c.	Fr. c.
Sea salt .....	"	1 50	0 50	2 25
Tobacco, leaf .....	" (1)	175 00	25 00	(1) 200 00
Tobacco, manufactured:				
Cigars .....	"	600 00	360 00	900 00
Cigarettes .....	"	500 00	250 00	650 00
Other .....	"	100 00	200 00	550 00
Sugar:				
Refined and assimilated thereto (including candy) .....	"	20 00	6 00	20 00
Other .....	"	20 00	5 50	20 00
Syrups, honeys and candied fruits .....	" ad val.	15 %	10 %	20 %
Pepper and Pimento of all kinds .....	"	100 00	50 00	150 00
Kola nuts .....	"	100 kilograms.	100 00	(1) 50 00
Building materials (bricks, tiles, flagstones, lime, cement, plaster, planks and joists unseasoned) .....	" ad val.	5 %	7 %	(1) 10 %
Dates .....	"	5 %	7 %	10 %
Cassava (in chips), raw or dried .....	"	Free.	(1) 7 00	(1) 7 00
Alcohol and spirits .....	"	Prohibited 1st October, 1914.		
Liquors, containing more than 25 degrees of alcohol .....	"	225 00	315 00	150 50
Liquors, containing 25 degrees of alcohol, or less .....	"	120 00	170 00	210 00
Liquors and artificial wines, which to which have been added tones, aromatic, bitter and spirituous substances (permeated, spirituous and others) .....	"	Duty applicable to alcohol, but the duty levied shall not be less than		
60 hectolitres of liquid .....	"	60 00	85 00	80 00
Ordinary wines (which only the produce of the fermentation of grapes, fortified or not, including sparkling wines, in the following: 15 degrees and below .....	" ad val.	7 %	7 %	10 %
More than 15 degrees .....	"	360 20	100 00	100 00
Alcoholic perfumery, alcoholic distilled waters, alcoholates, alcoholates, alcoholic distillates .....	"	200 00	280 00	100 00
NOTE. The amount of duty levied shall not be less than:	" ad val.	5 %	7 %	12 %
Wines:				
Sporting wines, white and red .....	"	25 00	10 00	20 00
Hunt-lock wines for bottling .....	"	5 00	2 00	7 00
Port and red wines .....	"	12 00	3 00	14 00
Wines and detached parts for arms of all kinds .....	" ad val.	25 %	30 %	50 %
Gunpowder and saltpetre .....	"	50 00	(1) 20 00	(1) 100 00
Ammunition, other .....	"	60 15	(1) 7 50	(1) 20 00
Coffee .....	"	122 00	(1) 75 00	(1) 75 00
Bananas .....	" ad val.	(1) 5 %	(1) 7 %	10 %
Cocoa .....	"	5 %	7 %	10 %
Oils (olive, linseed, castor, etc.) .....	"	5 %	7 %	Exemption.
Matches .....	"	9 50	9 50	1 00
Chemical products .....	"	9 00	9 00	9 00

(1) In the Senegal (Senegal), leaf tobacco pay import duty at the rate of 100 frs. and foreign kola nuts a duty of 65 frs. per 100 kilos.; gunpowder and saltpetre, 20 frs. per 100 kilos., plus a surtax of 10 frs. and ammunition, other than gunpowder and saltpetre, 5% plus a surtax of 5%.

(2) Tobacco in the leaf is liable to an import duty of 125 francs per 100 kilos. and gunpowder and saltpetre to an import duty of 50 francs per 100 kilograms in Gabon.

(3) Kola nuts and building materials are free of all import duties in Dalmacy.

(4) The duty fixed shall be levied only on cassava imported into French Senegal.

(5) All wines testing 30 deg. or more are assimilated to refined sugar.

(6) In Guinea, coffee is free of import duty, but pays a specific rate of 75 francs per 100 kilos. for foreign produce.

(7) In the Ivory Coast, coffee pays a specific duty of 75 francs per 100 kilos.

(8) In French Senegal, coffee pays a specific duty of 75 francs per 100 kilos.

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(100) In French Senegal, coffee pays a specific duty of 75 francs per 100 kilos.

Goods.

NOTE. Any fraction of 100 matches in excess shall pay the duty applicable to a box of 100 or less.

"Briquets" or mechanical or automatic lighters, pocket or other, without regard to their mechanism, and detached parts of such apparatus, also priming in strips for "briquets" or any other use.

Petroleum and other mineral oil and ferro-cerium in any form.

Import duties.	Surplus on foreign products.	Import duties.	Surplus on foreign products.
Fr. c.	Fr. c.	Fr. c.	Fr. c.
50 %	20 %	50 %	20 %
7 00	5 00	12 00	10 00
5 00	5 00	10 00	10 00
5 00	0 30	0 80	0 80
10 00	1 00	10 00	10 00
12 00	17 00	20 00	20 00
5 %	7 %	10 %	10 %
1 %	10 %	20 %	20 %
5 %	7 %	10 %	10 %

Products not specially mentioned.

The ad valorem duties are levied according to the value of the goods at the place of importation. This value shall be fixed in accordance with the official list; if not included in the official list, the invoice price increased by 25 % is taken.

Decree of March 3, 1914, amending the duties on tissues and articles made of tissues (*Journal Officiel* of March 8, 1914).

ART. 1. Schedule A annexed to Article 1 of the decree dated April 14, 1905, is completed as follows:

TARIFF OF SPECIFIC DUTIES ON TISSUES.

The Decree of Nov. 1, 1913, provides that all tissues of cotton, wool, silk, etc., made up or not (except knitted cloth &c. under sec. 3) and used for clothing of cloth form, being clothing, second hand clothing, shall pay the duties established by the Decree of March 3, 1914, increased by 15 %.

Cotton Tissues.

1. Tissues, plain, twilled, serge-woven, whether or not dressed, gathered, glazed, or mercerized, weighing per 100 square metres:

Weight	Duty	Weight	Duty
1. Unbleached:			
13 kilograms or less .....	16 00	30 00	35 00
More than 13 kilograms .....	16 00	25 00	35 00
2. Bleached:			
13 kilograms or less .....	23 00	40 00	16 00
More than 13 kilograms .....	23 00	36 00	16 00
3. Dyed, all shades:			
13 kilograms or less .....	25 00	50 00	50 00
More than 13 kilograms .....	25 00	40 00	50 00

4. Tissues of cotton (2) and blue tissues a *deux laines*, weighing less than 15 kilograms per 100 metres in length, whatever be the breadth:

Weight	Duty	Weight	Duty
1. Printed tissues presenting two or more shades and manufactured, wholly or in part, with dyed yarns, even glazed or mercerized:			
13 kilograms or less .....	35 00	56 00	70 00
More than 13 kilograms .....	35 00	51 00	70 00
2. Patterned tissues and patterned lin-cloths, warp and weft tissues of cellular type, imitations of figured gauzes, called "santés", brilliant, crumpled, dimities, reps, poplins and blankets of reps, tissues, broche to the interplay of the warp and weft threads, velvets and plushes, weighing per 100 square metres:			
13 kilograms or less .....	10 00	80 00	96 00
More than 13 kilograms .....	10 00	65 00	86 00

(1) Duty is assessed on the combined weight of silver leaf and the paper which forms a booklets.

(2) Blankets, iron cloths, packing bags, *taupes*, etc., and carpets are included in this category.

(3) The category of "cotton-cloths" comprise tissues of cotton manufactured *a deux laines*, dyed in blue, indigo shade, of a breadth not exceeding 91 centimetres, containing at least 18 threads in warp and weft in a square of 3 millimetres side, and weighing from 5 to 25 kilograms per 100 square metres.



ART. 5.—The Governor-General may authorize the importation, sale, transport and detention of non-rifled shot guns and of common so-called trade gunpowder throughout the entire territories of French West Africa. He may also, if circumstances require, enact prohibitory measures in respect thereto in the whole of the colonial territory.

ART. 6.—Firearms and ammunition already imported into one of the colonies forming part of the General Government and those which would be exceptionally brought in shall be stored in public or private bonded warehouses of which the Governor-General shall determine the establishment and operation.

The same cannot be withdrawn except with the authority of the Administration, who will determine in what form such arms and ammunition may be sold. Persons authorized to ex-warehouse firearms or gunpowder shall undertake to furnish the Administration every six months with detailed particulars of the destination of such firearms and gunpowder as well as the quantities remaining in stock.

ART. 7.—The transit of firearms and ammunition shall not be allowed within the territories of the General Government except under the conditions provided by article 10 of the General Act of the Brussels Conference.

ART. 8.—Within three months following the promulgation of this Decree, any native residing in one of the colonies forming part of the General Government of French West Africa, irrespective of his nationality or position as regards civil rights, who may be in possession of any fire-arm, will be required to make declaration to that effect at the office of the Secretary General of the Government in the chief towns of the colony and at the office of the Mayor or Administrator of the resident District in the towns and posts.

ART. 9.—Such declaration shall be proved by impressing into the stock of the arm a stamp the model of which will be fixed by the Governor-General. A return of said declarations shall be forwarded quarterly to the Governor-General.

ART. 10.—Contraventions of article 8 of this Decree shall be liable to a fine of 100 francs and of 15 days' imprisonment, or to one of these two penalties.

ART. 11.—Any person convicted of having introduced, made over, or sold in contravention of the provisions of this Decree, in any of the colonies forming part of the General Government, prohibited arms or ammunition, or with having improved the arms in such a manner as to assimilate same to prohibited arms, shall be liable to a fine of from 500 to 1000 francs.

ART. 12.—In the cases hereinbefore provided the provisions of article 463 of the penal code may be applied; should the offence recur, the penalty may be doubled.

Any conviction will entail the forfeiture of the arms and ammunition unlawfully possessed, imported, transferred or sold.

ART. 13.—All former provisions contrary to the present Decree are thereby repealed.

ART. 14.—The Minister of the Colonies is entrusted with the execution of the present Decree, which shall be published in the *Journal Officiel* of the French Republic and inserted in the *Bulletin des lois* and the *Bulletin Officiel* of the Ministry of the Colonies.

Decree of July 24, 1905.—The Governor-General of French West Africa may, in case of proved necessity, apply to completed arms the restrictions and prohibitions provided by the Decree dated May 4, 1903, for the importation, sale, conveyance and detention of firearms and their ammunition in the colonies and territories of French West Africa.

## FRENCH CONGO

DECREET OF OCTOBER 11, 1912, FIXING THE IMPORT AND EXPORT DUTIES IN FRENCH EQUATORIAL AFRICA.

(*Journal Officiel* of October 16, 1912.)

ART. 1.—From and after Jan. 1, 1913, the following duties shall be levied on goods and products of any origin imported by land or by sea into French Equatorial Africa, which are subject to the Territories of Gabon which are subject to Table E annexed to the Law of January 11, 1892:

	Duty. Fr. cts.
1. Live animals (horses, asses, and bovine animals) . . . . .	ad val.
2. Rice, maize, millet, "and sorghum, in the grain . . . . .	5%
3. Cocoa, coffee, tobacco, exotic woods, rough or cut or sawn, of any thickness, vanilla, dried manioc . . . . .	ad val.
4. Coal, heavy oils and crude petroleum and schist, and other heavy and crude mineral oils . . . . .	ad val.
5. Distilled beverages . . . . .	200 60
6. Boilers, steam engines, other motive machinery, motor and engineering apparatus of all kinds, detached parts of such machines and apparatus, not including hand pumps, sewing machines, typewriters, calculating machines or cash registers . . . . .	ad val.
7. Boats, lighters, and other craft, however propelled, and detached pieces of ships' hulls, except furniture and woodwork for fitting ( <i>amenagement</i> ) imported separately . . . . .	ad val.
8. Lime, cement, bricks, tiles, paving stones, ceramic tiles and paucet; paving stones, tiles and paucet of cement; compressed or reinforced lime of plaster . . . . .	ad val.
9. Iron and steel for construction works, sheets for roofing, non-ferrous constructions . . . . .	ad val.
10. Fixed and rolling stock for railways and tramways, except articles of woodwork for fitting up the inside of carriages imported separately . . . . .	ad val.
11. All other articles and goods not mentioned above, and not included in the list of goods admitted duty-free . . . . .	ad val.

ART. 2.—Exemption is granted to:

1. Fresh meat, fresh fish, fresh vegetables, fresh fruits, fresh bread; living animals of the ovine, caprine and porcine kinds; farmyard animals; eggs of poultry; live or dead game; cultivated products not specially mentioned in Article 1 of the present Decree, when imported from neighbouring States;
2. Seeds for sowing, tubers, bulbs, rhizomes or suckers intended for propagation, also green plants;
3. Manures for agricultural use, and products for destroying parasites and noxious insects;
4. Natural products, mineral, vegetable or animal for industrial use, except such as are specially mentioned in Article 1 of the present Decree, when imported from neighbouring States and in rough condition;
5. Books and publications of all kinds in French or Arabic; engravings;
6. Scientific and precision instruments and apparatus (not including photographic apparatus, or medical and surgical instruments and apparatus);

7. War arms and ammunition, surgical dressing and medicines of all kinds, military equipment and bedding, belonging to the State or to the Colonies of French Equatorial Africa;

8. Uniforms, armament, equipment and camping materials of officers and officials;

9. Travellers' effects, provided they have been in use, or, if new, provided they be imported in a quantity corresponding to the position of the traveller; professional tools of workmen coming to settle in the Colony;

10. Used furniture clearly intended for the installation of importers;
11. Cases, casks, barrels, put together or not, imported for use in the re-exportation of products of the Colonies of French Equatorial Africa;
12. Packing without commercial value;
13. Sacred ritual vestments, religious emblems, and articles used in divine worship;
14. Funeral ornaments intended for graves;
15. Curios and collection articles not of a commercial nature;
16. Ice;
17. Coins of legal currency.

ART. 3.—The following duties are to be paid on goods exported by land or by sea from French Equatorial Africa, including the territories of Gabon which are subject to the regime of Table E annexed to the Law of the 11th January, 1892:

	Duty.
Ivory (elephant's teeth), rough, or only having been superficially worked . . . . .	ad val. 10%
Indian rubber . . . . .	ad val. 10%

ART. 4.—Import and export duties levied on *ad valorem* basis are to be reckoned on the valuations given in the Valuation Lists ("mercuriales") which are fixed by Decrees of the Governor-General of the Colony in Government Council or in permanent commission of the Government.

The Decrees of the Governor-General are issued on the advice of local Valuation commissions; they are to remain in force for one year and are to be published in the *Journal Officiel* of the Colony before the 1st December of each year to be applicable from the 1st January to the 31st December of the following year.

ART. 5.—The Valuation Lists are established:

For import, by taking the value of the goods at the place of origin, increased by the expense of packing, transport, insurance, and all other expenses up to the time of importation, but not including the import duties. For exports, by taking the average selling price of the goods in Europe, after deducting the expenses of transport, insurance, customs, and other expenses chargeable upon the goods after exportation from the Colony.

ART. 7.—The value of imported goods not included in the List is to be ascertained in accordance with the rule noted in Article 5.

ART. 9.—The existing provisions in regard to import duties to be levied in the Territories of Gabon which are subject to the regime of Table E annexed to the Law of January 11, 1892, remain in force.

ART. 10.—All provisions contrary to those of the present Decree, and more especially the Decree of June 27, 1912, are repealed.

## FRENCH PROTECTORATE ON LAKE CHAD

FRUIT LIST.

Articles of clothing and baggage imported for the personal use of travellers or of settlers in the military territory; articles for use in religious worship; mechanical apparatus and tools for industrial or agricultural purposes; scientific instruments and instruments of precision; ships and boats; steam engines.

	EXPORT DUTIES	Duties
India-rubber and ivory . . . . .	ad val.	10%
Earth-nuts, coffee, rice, copal, white copal (of lower quality) . . . . .	ad val.	5%
Palm oil, palm nuts, sesame . . . . .	ad val.	5%
The export duties on ivory and india-rubber shall be collected on the following bases:		
Ivory pieces, <i>pièces</i> , etc. . . . .		
Tasks weighing less than 6 kilograms each . . . . .		
Tasks weighing more than 6 kilograms each . . . . .		
India-rubber . . . . .		



## TUNIS

## ALPHABETICAL LIST OF THE GOODS ENUMERATED IN THE TARIFF.

Acids	238	Brandy	174	Coppersmith's wares	508	Garachine	258	Nos
Advertisements, commercial	169	Brasses	533, 533	"Coral"	459	Gas rectors	351	258
Agate	176	Bricks	141, 331, 332	Coral	56, 629	Gasometers	426	
Agricultural machines	522	Brushes, part-of, iron or steel	538	Cordage	367	Gauze, wire	541, 542	
Air-blasters	1736	Brooms	596, 598	Cork, & manufactures of	134, 632	Gelatine	326, 326	
Air-bricks	504	Brush-makers' wares	538	Cork, & manufactures of	647	Gingbread	328	
Albumen	327	Buckles for saddlery	571	Cotton, & manufactures of	141	Glass and glassware	345-348	
Albums, photographic	491	Buckwheat	75	"	365-371, 404-437	Glasses, clock and watch	339-354	
" covers for	491b	Bulb's wood, shaped	537	Couplings	502	" spectacle and optical	355	
" interiors for	469	Buildings of iron or steel	538	Cows	5	Gloves	390, 413, 450, 44	
" scrap or drawing	469	Buffers, railway	562	Crape	439	Glove	325	
Alcohols	282	Bulls	8	Crawats	460	Gunstock	760	
Almonds	81, 565, 567	Bush and springs for personal	562	Crucibles	331, 332	Glycerine	267	
Aloes	122	Butt	562b, 547	Cullet	360	Glycerine	267	
Alpaca	23	Butter	54	Cutlery	518	Gloves	390, 413, 450, 44	
Aluminum	297, 221, 5236	Butt-on	545	Cylinders of copper or brass,		Gold and manufactures of	200, 495	
Alum	179	Buttons	538	for printing	550	Goldsmith's wares	495	
Amber, and manufactures of	630b, 637, 638b, 638c, 143b	Buttons, mounds	538	Datura	126b	Goldsmiths' wares	495	
Ammonia	240	Cables	560-562	Detached parts and pieces of		Goggles	470	
Ammonium	191	Calendula	118	machines	525-536	Gonophones	601	
Anchors	560, 562	Calendulas	118	Dextrine	319c	Grape, and grape resins	191	
Animal black	1	Calendulas	526b	Doors of wood	601	Graphite	191	
" substances	50-61	Calves	8	Dressers, village	535	Grates	553	
Animals, live	1-15a	Camomile	126b	Dressing for sizing thread and		Green colors	305, 306	
Antimony	227	Camphor	118	preparing tissues	513	Grind-stones	178	
Apparatus, agricultural	526b, 611	Candles	221, 323, 630b	Drills	288	Grits	76	
" distilling	727	Candles	143, 146	Dross	202, 229	Groats	76	
" driven by machinery	727	Cane	582	Dust, gold and silver	200, 201	Gummo	39	
" coal power	525b	Canthone	119	Dye-woods, extracts of	213	Gummo	39	
" for water chests	570	Caps	115	Dymethylamine	290	Gums	514	
" for sinking and		" percussion	555	Dynamite	554	Gum carriages	582	
" boring artisan		Carbide of calcium	262a	Dynamo-conductors	536	Gum powder	582	
" well	525	Carbide of calcium	262a	Dynamics	524	Gutta-percha and manufactures	582	
" heating	525b	Carb-nate of potash	242	Dysphidemia	59	Hair, animal	119, 620	
" lifting	525b	Carb-nate of soda	242	Earthware and pottery	331-347	" human, and manufac-	25, 25	
" refrigerating	527b	Carbons, electric light	307	Earths	179b, 314	of	28, 49	
" sanitary	340	Carbanoms	101	" for artistic and manu-		Hampers	611	
" and utensils for the		Carbide, and articles of	462-465	facturing purposes	179	Hams	39	
" manufacture	612	Carbide, and articles of	462-465	Eggs	34	Hammers	372	
" chemical products	358	Carbs, playing, prohibited	271	" silkworms	54	Hammers, for	39	
Apples	84	Carbide	47	Elber berries	127	Handles for agricultural im-	603	
Are lamps	536b	Carbide	47	" dowers	126b	plements	603	
Arms	580-582	Carpenter's work	601	Electric accumulators	576b	Handles for furniture, doors	530	
Artificial	228	Carpets	401, 432, 443	Electrometers	505f	" &c.	530	
Articles, for collection	654	Carriages	614	Embroideries	404-436, 429	Harness	481	
" made up of various ma-		Carriages	614	Emery	578	" 612, 626-628		
" terials or substances	653	Carriage	614	Engines	510-512b	Hazelnuts	55	
" of fashion	650	Carriage	614	Engravings	469	Helmet's	626	
Asbestos, and manufactures of	670b	Casem	63, 327b	Export, and manufactures of	606-613	Hemp, and manufactures of	142b	
Asches	245	Cases, wood	503	Essences	112, 116, 380	Hemp, dyeing &c.	363-364, 3-2, 389	
Asphalt	245	Casem	505	Essence, acetic and sulphuric	59	Hides, dyed &c.	157	
Asses	3	Casem	505	Ethyl	280	" medicinal		



No.	Goods.	Duties.
	LIVE ANIMALS. (1)	Frs. C.
1	Horses and nasses.....head	15 00
2	Foals....."....."	5 00
3	Mules....."....."	2 00
4	Asses....."....."	2 00
5	Oxen....."....."	15 00
6	Cows....."....."	15 00
7	Bulls....."....."	15 00
8	Steers, bullocks and heifers....."....."	15 00
9	Goats....."....."	4 00
10	Rams, ewes and wethers....."....."	3 00
11	Lambs, weighing 10 kilograms, and less....."....."	1 00
12	Kids....."....."	2 00
13	Pigs....."....."	1 00
14	Sucking pigs, weighing 15 kilos, and less....."....."	1 00
15	Game....."....."	2 25
16	Game....."....."	10 00
17	Turtles....."....."	Free.
18	Poultry....."....."	10 00
19	Pigeons....."....."	Free.
20	Chickens....."....."	Free.
21	Animals, live, etc., etc....."....."	"

## ANIMAL PRODUCTS AND WASTES.

17	Fresh meat and meat preserved by refrigeration (1):	
	Mutton....."....."	100 kilograms, gross
	Pork....."....."	"....."
	Beef and other....."....."	"....."
18	Hams, boned and rolled; cooked hams....."....."	100 kilograms, net
	Meats, salted:	
	Pork....."....."	"....."
	Shoulders....."....."	"....."
	Breasts....."....."	"....."
	Bacon, &c....."....."	"....."
	Beef and other....."....."	"....."
19	Pork butchers' produce....."....."	100 kilograms, net
20	Ox cheek, sliced:	
	In the natural state, in barrels....."....."	100 kilograms, gross
	Cooked or pickled, in tins, small barrels, or jars....."....."	100 kilograms, gross
21	Poultry and pigeons, dead....."....."	100 kilograms, gross
22	Dead game....."....."	"....."
	rabbits....."....."	"....."
	turtles....."....."	"....."
23	Trapped poultry....."....."	100 kilograms, net
24	Goose liver, fresh or salted....."....."	"....."
25	Meat preserved in tins (2)....."....."	"....."
26	Preserved game, in tins, pots, or pastry:	
	Rabbit....."....."	"....."
	Other....."....."	"....."
27	Goose liver:	
	Pickled (2)....."....."	"....."
	Fat de foie gras:	
	In pots (2)....."....."	"....."
	In tins, pastry, or other forms (2)....."....."	"....."
28	Extracts of meat....."....."	"....."
29	Guts:	
	Fresh, raw....."....."	"....."
	Dried or salted....."....."	100 kilograms, gross
30	Hides and skins, raw, green or dry (1):	
	Wet, raw....."....."	"....."
31	Peltries, raw....."....."	"....."
32	Wools, including alpacas, llamas, vicuña wool; also yak, camd and cashmere goats' hair: In the mass and on the skin, and waste of wool:	
	In the mass, dyed, and mola, dyed....."....."	100 kilograms, net
	Combed or carded....."....."	"....."
	Combed or carded, dyed....."....."	"....."
33	Horsehair:	
	Raw....."....."	"....."
	Prepared for curl....."....."	100 kilograms, gross
34	Hair, combed in card, of the moulin goat....."....."	"....."
	Combed or carded, other....."....."	100 kilograms, gross
	In bales....."....."	"....."
35	Feathers:	
	Ornamental....."....."	"....."
	Quills for writing....."....."	"....."
36	Silk:	
	Raw or in cocoons....."....."	"....."
	Floss and flock....."....."	"....."
	Worked or thrown, dyed....."....."	100 kilograms, net
37	Hair, human, manufactured....."....."	"....."
38	Half of Mesline....."....."	"....."
39	Animal fats other than fish oil: Lard....."....."	100 kilograms, net
40	Initiation or artificial butters, butterine, margarine, oleomargarine, &c....."....."	100 kilograms, net
41	Alimentary fats and similar substances....."....."	100 kilograms, gross
42	Grease from lines (sapon de poutre)....."....."	"....."
43	White wax....."....."	100 kilograms, net
44	Eggs of poultry and game....."....."	100 kilograms, gross
45	Slugs....."....."	"....."
46	Milk: even sterilized or peptonized, not condensed....."....."	100 kilograms, gross
47	Condensed, pure....."....."	"....."
48	Condensed, with sugar added....."....."	"....."
49	Lacteous flour....."....."	100 kilograms, net

(1) Horses and asses of their cross breeds; neat cattle, sheep, goats and swine can only be imported through the ports of Tabarka, Bizerte, Goletta, Tunis, Sfax, Sousse, Gafsa, and the local frontier customs offices. They must be accompanied by a veterinary certificate issued in the place of departure not older than five days date, exclusive of sea crossing, and are always subject to a sanitary inspection at the expense of importers. This also applies to fresh meat and crude hides and skins. (1 December 1904.)

(2) Including weight of the receptacle forming the interior package.

No.	Goods.	Duties. Frs. C.
36	Cheese:	
	Hard, known as Dutch or Gruyere..... 100 kilogs. net	12 00
	Fine soft, Gromé or Lorraine..... 100 Kilogs. gross	8 00
	Other..... 100 kilogs. net	15 00
	Medium hard and other.....	15 00
	Butter, fresh, melted or salted..... 100 kilogs. gross	6 00
37	Honey: natural pure.....	8 00
	Artificial or mixed with sugared products..... 100 kilogs. net	12 00
39	Game and other manures, including the residue of animal slacks.....	Free.
40	Bones, calcined, white, for fertilisers (residue).....	Free.
41	Bone-black (animal black)..... 100 kilogs. gross	2 00
42	Glue-stock.....	Free.
43	Other animal products and wastes, in a raw state.....	Free.

## FISHERIES.

44	Fishery products of the Tunisian coast.....	Free.
45	Products of fisheries other than those off the Tunisian coast:	
	Fish, fresh:	
	Fresh water fish: Salmonid family:	
	Trout.....100 kilograms, net	25 00
	Other.....100 kilograms, gross	10 00
	Salt water or smoked:	1 00
46	Dried, salted or smoked:	
	Cod, including kipfish.....100 kilograms, gross	4 00
	Stockfish.....".....	8 00
	Herring.....".....	5 50
	Anchovies.....".....	3 00
	Sardines.....".....	3 50
	Tunnyfish.....".....100 kilograms, net	10 00
	Other.....".....100 kilograms, gross	5 00
47	Preserved in the natural state: Marinated or otherwise prepared:	
	Tunnyfish (?).....100 kilograms, net	20 00
	Other.....100 kilograms, gross	10 00
	Fish roe, caviar and bougnage:	
	Salted.....100 kilograms, net	25 00
	Marinated or otherwise prepared.....".....	25 00
48	Oysters, fresh: Seed.....".....	Free.
	Other.....per 1,000	1 50
	Marinated (?).....100 kilograms, net	15 00
49	Shrimps and prawns, lobsters and crayfish:	
	Fresh.....".....	15 00
	Preserve in the natural state or prepared (?).....".....	
	100 kilograms, net	25 00
50	Mussels and other shellfish.....	Free.
51	Fish oils.....100 kilograms, gross	6 00
52	Spermaceti:	
	Crude.....".....	5 00
	Pressed.....".....	10 00
	Refined.....100 kilograms, net	15 00
53	Roe of cod and mackerel.....".....	0 50
54	Whalebone, rough.....".....	Free.
55	Dog fish skins and seal skins, raw.....".....	
56	Coral, rough.....".....	
57	Peals, fine.....".....	
58	Fish bladders.....".....	

## ANIMAL SUBSTANCES, RAW, USED IN MEDICINE OR PERFUMERY.

Sponges:			
59	Rough.....		Free.
60	Prepared.....	100 kilograms, net	65 00
61	Other substances, raw.....		Free.
MATERIALS FOR CARVING.			
62	Elephant's tusks, whole or in pieces.....		Free.
63	Tortoiseshell.....		"
64	Ivory, crude.....		"
64b	Casein, bariened; materials with base of bariened casein, and other similar materials bariened: In tubes, canes, sticks, round or square, or in sheets, polished, colored, or worked in any manner.....	100 kilograms, net	100 00
65	Shells, mother-of-pearl and other.....		Free.
66	Bones and hoofs of cattle, rough.....		"
67	Horns of cattle, rough, prepared or in sheets.....		"

## CEREALS AND FOODS.

68	Wheat, spelt and meslin:		
	Grains, crushed, and grits containing more than 10% of flour .....	100 kilograms, net	11 00
	Flour at the rate of extraction:		
	Of 70% and above .....	"	11 00
	Of between 70% and 60% .....	"	13 50
	Of 60% and below .....	"	16 00
69	Oats in the grain .....	100 kilograms, gross	3 00
	Ground .....	"	5 00
70	Barley in the grain .....	"	3 00
	Ground .....	"	5 00
71	Rye in the grain .....	"	3 00
	Ground .....	"	5 00
72	Rice in the grain .....	"	3 00
	Ground .....	"	5 00
73	Buckwheat in the grain .....	"	2 50
	Ground .....	"	4 00
74	Malt (germinated barley) in the grain .....	"	4 00
	Ground .....	"	6 00
75	Ships' biscuit and bread .....	"	7 00
76	Grains, semolina, grits (coarse flour), pearled or cleaned grain .....	100 kilograms, net	16 00

(2) Including weight of the receptacle forming the interior package.

## TARIFF.

No.	Goods.	Duties. Frs. C.	No.	Goods.	Duties. Frs. C.
76d	Millet, hulled and cleaned.....	100 kilogs. gross 24 00	92	Molasses: For distilling purposes, including the exosmotic waters.....	100 kilogs. gross 0 30
76e	Gluten, dry.....	" " 100 kilogs. net 8 00		Other than for distilling purposes.....	" " " 1 00
76f	Molt with 10% more of water.....	" " 100 kilogs. gross 24 00	93	Glucose.....	" " " 4 00
	Flour enriched with gluten.....	" " 100 kilogs. net 16 00		Syrup.....	" " " 4 75
77	Semolina and Italian pastes.....	" " " 11 00		Halva or Halva (sugared paste).....	" " " 6 00
78	Sago, sulp, maize flour.....	" " " 7 00		Sweetmeats, ordinary.....	" " " 12 00
78b	Manioc, crude or desiccated.....	" " 100 kilogs. gross 1 50		Other.....	" " " 15 00
79	Rice:		94	Fruit preserved in sugar.....	" " " 100 kilogs. net 12 00
	In the husk.....	" " " 4 00		Sweet biscuits, in barrels and boxes, without interior packing.....	" " " 100 kilogs. gross 12 00
	Whole or broken; four and semolina ..	" " " 2 60		In tin.....	" " " 100 kilogs. net 12 00
80	Pulse, other than beans and chick peas:		95	Preserves, manufactured with sugar or honey.....	" " " 100 kilogs. gross 7 00
	In the grain.....	" " " 3 50		Manufactured without sugar or honey.....	" " " 6 00
	Decorticated:			COLONIAL PRODUCE.	
	Split peas.....	" " " 6 00	96	Coffee in the bean and shells.....	" " " 100 kilogs. net 60 00
	Other.....	" " " 8 00		Roasted or ground.....	" " " 65 00
	In flour.....	" " " 1 00	97	Cocoa in the bean and shells.....	" " " 50 00
81	Chestnuts.....	" " " 2 00		Crushed (in paste, tablets and powder).....	" " " 70 00
81b	Chestnut flour.....	" " "		Cocoa butter.....	" " " 15 00
82	Dari :		98	Chocolate.....	" " " 28 00
	Grain.....	" " " 1 75	99	Pepper, ground or not.....	" " " 133 66
	Meal.....	" " " 2 60	100	Pimento.....	" " " 100 00
	Millet and canary seed:		101	Anonimus and caribannous.....	" " " 138 66
	Grain.....	" " " 3 00	102	Cinnamon.....	" " " 138 66
	Meal.....	" " " 4 50	103	Cassia lignea.....	" " " 138 66
83	Putatoes (?).....	" " " 0 40	104	Nutmegs in the shell.....	" " " 208 00
	FRUITS AND SEEDS.			Shelled.....	" " " 208 00
	Table fruits:		105	Mace.....	" " " 138 66
84	Fresh:		106	Cloves.....	" " " 277 22
	Lemons, sweet or bitter orange.....	" " " 2 50	107	Vanilla.....	" " " 208 00
	Cedrats and varieties thereof not specified ..	" " " 3 00	108	Tea.....	" " " Free.
	Mandarin oranges and clementines ..	" " " 1 50		In leaves or stalks, for private account.....	Prohibited.
	Carob beans.....	" " " 3 00		Manufactured, for the Regie.....	Free.
	Bananas.....	" " "		Manufactured, for the personal use of the importer, in a quantity not exceeding 10 kilogs, per con- signee and per annum.....	100 kilogs. net 7500 00
	Table and wine grapes; residue of grapes and must: in casks or otherwise; vine wastes.....	Prohibited		Cigars and cigarettes.....	" " " 3000 00
	Juice of quinces, cherries, strawberries, pineapples, gooseberries, mulberries, mandarin oranges, oranges, plums, not sweetened and not fermented, or having only up to 4% of alcohol.....	12 00		Snuff and chewing tobacco.....	" " " 8300 00
	Table pears and apples.....	" " " 2 00		Smoking tobacco, Turkish.....	" " " 3000 00
	Apples and pears for cider and perry.....	" " " 1 50		Smoking tobacco of any other origin.....	Prohibited.
	Figs and almonds.....	" " " 3 30		Other.....	" " "
	Peaches and nectarines.....	" " " 2 50		Tobacco juice (PRESS)	
	Apricots.....	" " " 2 50		VEGETABLE OILS AND JUICES.	
	Plums and cherries.....	Prohibited	110	Fixed oils: Pure olive oil.....	" " " 100 kilogs. net 20 00
	Strawberries.....	" " "		Oils other.....	" " " 35 00
	Dates.....	" " " 100 kilogs. gross 1 50		Denatured liquid vegetable oils, and concrete oils im- ported by soap factories.....	" " " 100 kilogs. gross 3 00
	Melons and water melons.....	" " " 2 00	111	Fixed oils, scented.....	" " " 2 00
	Mellars.....	" " " 3 00	112	Alimentary vegetable fats.....	" " " 2 00
	Not specified.....	" " "	113	Vegetable oils and essences:	
85	Dry or tinned:			Of the rosate geranium and of yang-ylang.....	" " " 100 kilogs. net 300 00
	Figs.....	" " " 2 00		Of other geranium.....	" " " 50 00
	Grapes (raisins):		114	All other.....	" " " 25 00
	So-called Malaga.....	" " " 6 00		Artificial perfumes, pure, or mixed with natural products.....	ad val. 8%
	Others.....	" " " 4 00	115	Vegetable wax, Carnauba, myrica and others.....	" " " 100 kilogs. gross 8 00
	Apples and pears:		116	Gums in the natural state, the produce of Eucalyptus and exotic.....	" " " Free.
	For the table.....	" " " 10 00	117	Gum-resins, turpentine, resins, copalynum, cakes of resin; metallic or other resins; amber or gums melted down; resinous products melted down or precipitated; amber or copal substitutes; and all other indigenous resinous products.....	" " " 100 kilogs. gross 1 50
	For cider and perry.....	" " " 4 00	118	Pitch, bitumen.....	" " " 3 00
	Almonds and hazelnuts:		119	Essence of resin.....	" " " 6 00
	In the shell.....	" " " 3 00	120	Artificial resins and other exotic resinous products other than of pine or fir.....	" " " Free.
	Shelled.....	" " " 6 00	121	Essence of turpentine.....	" " " 100 kilogs. gross 7 00
	Almonds.....	" " " Free.	122	Balsams.....	" " " 10 00
	Plums and prunes.....	" " " 7 00	123	Juices of a special kind:	
	Peaches and apricots.....	" " " 12 00		Camphor, raw.....	" " " Free.
	Plantain nuts:			Refined.....	" " " 100 kilogs. gross 25 00
	In the shell.....	" " " 12 00	124	Artificial synthetic.....	" " " Free.
	Shelled.....	" " " 24 00	125	Camphor, raw.....	" " " Free.
	Other.....	" " " 5 00	126	Roots, fresh.....	Prohibited.
86	Candied or preserved:			Dried, of marshmallow and althea.....	" " " 10 00
	In spirits:			Roots, other, dried.....	Free.
	Cherries.....	" " " 8 00	127	Herbs, flowers and leaves:	
	Other.....	" " " 16 00		Flowers of marshmallow, mallow, borage, mullen, Sedum, St. John's wort, marjoram, sage, wormwood, taint in leaves, mint in bunches, melissa in leaves, melissa in bunches, hyssop in leaves, hyssop in bunches, rose of Provins, pansies, camomile flowers, elder	" " " 100 kilogs. gross 4 00
	In sugar or honey.....	" " " 15 00	128	Sarcocolla, kino and other dry vegetable juices.....	Free.
	Other:			VEGETABLE SUBSTANCES OF A MEDICINAL CHARACTER.	
	Bananas (cucumbers).....	" " " 6 00	129	Roots, fresh.....	Prohibited.
	(cherkins (cucumbers).....	" " " 4 00		Dried, of marshmallow and althea.....	" " " 10 00
	"Olives," "pickled":			Roots, other, dried.....	Free.
	Green, in brine or in acidulated water, in casks and in barrels.....	" " " 3 00	130	Herbs, flowers and leaves:	
	Other.....	" " " 5 00		Flowers of marshmallow, mallow, borage, mullen, Sedum, St. John's wort, marjoram, sage, wormwood, taint in leaves, mint in bunches, melissa in leaves, melissa in bunches, hyssop in leaves, hyssop in bunches, rose of Provins, pansies, camomile flowers, elder	" " " 100 kilogs. gross 4 00
	Black.....	" " " 4 00	131	Sarcocolla, kino and other dry vegetable juices.....	Free.
	Capers.....	" " " 7 00		VEGETABLE SUBSTANCES OF A MEDICINAL CHARACTER.	
	Not specified.....	" " " 8 00	132	Roots, fresh.....	Prohibited.
87	Fruits for distillation:			Dried, of marshmallow and althea.....	" " " 10 00
	Green aniseed.....	" " " 6 00		Roots, other, dried.....	Free.
	Juniper berries and fennel seed.....	" " " 6 00	133	Herbs, flowers and leaves:	
	Myrtle berries, whortleberries, aloes and prickly pears ..	Free.		Flowers of marshmallow, mallow, borage, mullen, Sedum, St. John's wort, marjoram, sage, wormwood, taint in leaves, mint in bunches, melissa in leaves, melissa in bunches, hyssop in leaves, hyssop in bunches, rose of Provins, pansies, camomile flowers, elder	" " " 100 kilogs. gross 4 00
-78	Fruit exclusively destined for distilling:		134	Sarcocolla, kino and other dry vegetable juices.....	Free.
	Dried figs.....	" " " 2 00		VEGETABLE SUBSTANCES OF A MEDICINAL CHARACTER.	
	Dried grapes.....	" " " 3 00	135	Roots, fresh.....	Prohibited.
	Dates.....	" " " 12 00		Dried, of marshmallow and althea.....	" " " 10 00
88	Oleaginous fruits and seeds.....	Free.		Roots, other, dried.....	Free.
89	Seed for sowing.....	" " "	136	Herbs, flowers and leaves:	
90	a) Sugar: In powder.....	" " " 4 00		Flowers of marshmallow, mallow, borage, mullen, Sedum, St. John's wort, marjoram, sage, wormwood, taint in leaves, mint in bunches, melissa in leaves, melissa in bunches, hyssop in leaves, hyssop in bunches, rose of Provins, pansies, camomile flowers, elder	" " " 100 kilogs. gross 4 00
	Refined, other than candied.....	" " " 6 00	137	Sarcocolla, kino and other dry vegetable juices.....	Free.
	Refined candied.....	" " " 15 00		VEGETABLE SUBSTANCES OF A MEDICINAL CHARACTER.	

(1) Potatoes and Jerusalem artichokes shall be admitted if cleansed from earth; otherwise they must, prior to entering and being cleared, be accompanied by a certificate issued by some local administrative authority, showing that they proceed from a territory uninfested with phyloxera or be cleansed from the earth, either by washing or by any other means. (Decree of December 24, 1903.)

VEGETABLE SUBSTANCES OF A MEDICINAL CHARACTER--continued

127	Fruits, candied .....	100 kilograms, gross	Fr. 0
	Blackberries, myrtilberries and bilberries .....	"	8 00
	Other medicinal fruits and seeds .....	"	Free.
128	Caneen, woods: .....		
	Rough logs, not squared, with or without the bark, of any length and of a circumference at the thickest end of more than 60 centimetres (†) 100 kilograms, gross		0 65
	Sleepers for railways (†) .....	"	0 65
	Squared or sawn wood, 80 mm. or more thick (†) .....	100 kilograms, gross	1 00
	Squared or sawn, less than 80 mm. in thickness: .....		
	Ash; oak .....	100 kilograms, gross	1 20
	Elm; American walnut .....	"	1 20
	Poplar; beech .....	"	1 10
	Other except walnut .....	"	1 00
	Walnut: (†) .....		
	Squared or sawn, of a thickness of less than 80 mm. and more than 35 mm. ....	100 kilograms, gross	1 25
	Sawn: 35 mm. or less in thickness .....	"	1 00
129	Having blocks .....	"	Free.
130	Stave wood .....	"	Free.
131	Wool in splints: .....		
	Northern redwood and pine .....	100 kilograms, gross	1 00
	Other .....	"	1 50
	Hoop wood .....	"	Free.
132	Hoop wood .....	"	Free.
133	Perles, or beads, in sticks, stakes, bangles and the like, rough or manufactured, more than 1·10 metres long and with a maximum circumference at the large end of 60 cm.: new: .....	100 kilograms, gross	0 30
	Northern redwood or pine .....	"	0 24
133b	Impregnated wood, or wood .....		
	having undergone any .....	The same duties as non-impregnated	
	chemical preparation .....	increased by 20%	
134	Cork, rough, rasped or in planks .....	"	Free.
135	Firewood .....	"	Free.
136	Charcoal and charred wood .....	100 kilograms, gross	0 50
137	Wood straw or wood wool .....	"	0 50
137	Other .....	"	Free.
141	Exotic wood and boxwood .....	"	Free.
139	Scented woods .....	"	Free.
140	Dye-woods, in logs or ground .....	"	Free.
	FIBRES, STEMS AND FRUITS FOR MANUFACTURING PURPOSES. .....		
141	Cotton in the wool .....	"	Free.
	Cotton: .....		
	Carded in sheets, gummied or not: .....	100 kilograms, net	11 00
	Unbleached, freed from grease, purified, bleached .....	"	12 00
	Dyed .....	100 kilograms, net	12 50
	Absorbent, even if impregnated, or for pharmaceutical purposes .....	100 kilograms, net	13 00
141b	Cotton waste which cannot be used as yarn, washed, freed from grease, bleached .....	"	Free.
142	Flax, raw, hackled, combed or in tow .....	100 kilograms, gross	10 00
142b	Hemp, combed .....	"	Free.
143	Jute: .....		
	Raw, in the fibre, hackled, twisted or as tow, combed .....	"	Free.
144	Phormium tenax, abaca, aloë and other vegetable fibres (not mentioned): .....	"	Free.
	Raw, hackled, twisted or skeins, or as tow .....	"	Free.
145	Itamie or china grass .....	"	Free.
146	Canes and reeds in the rough, dog grass, piassava and like .....	"	Free.
146	Oster: .....		
	Raw .....	100 kilograms, gross	3 00
	Stripped .....	"	5 00
	Canes and reeds known as china rattans, for basket-makers' wares .....	100 kilograms, gross	5 00
147	Liue bark for rope making .....	"	Free.
148	Coconut shells and empty calabashes .....	"	Free.
149	Shells for type .....	"	Free.

## LIVES AND TANNING MATERIALS.

150	Madder, in the root, ground, or in the straw .....	"	
151	Marricre, in root or powder .....	"	
152	Quebracho .....	"	
153	Dee-ben-chen for the manufacture of orchil .....	"	
154	Tanbark, ground or not .....	"	1 00
155	Sumach and Rustin, barberry, bark, leaves, twigs or ground .....	"	
156	Gallinets and valoules .....	"	
157	Other roots, the Bayas, flowers, berries, seeds and fruits, fit for dyeing or tanning .....	"	

## VARIETIES, PRODUCTS AND WASTE SUBSTANCES.

158 Vegetables:		
Fresh:		
Garlic (weight of whole plant, leaves)	100 kilograms, gross	2 00
Onions . . . . .	"	1 00
Escalot . . . . . (or completely dried)	"	2 50
Artichokes . . . . .	"	3 00
Eggplants (leaves and flowers gone)	"	2 00
Harb of beard (leaves) (leaves)	"	3 00
" (leaves) (leaves) (leaves)	"	4 00
" (leaves) (leaves) (leaves)	"	2 00
Salted or pickled:		
Salted in bracks or vinegar	"	2 50
Mashed (or preserved in salt or vinegar)	"	6 00
Preserved in vinegar (or salted "pickled") mixed or	"	3 00
Thousand head of (leaves) (leaves)	Two kilograms, gross	5 00
Thousand head of (leaves) (leaves)	"	3 00

No.	Goods.	Duties
	Preserved :	Frs. C.
	Asparagus, preserved or pickled, in tin or hermetically sealed receptacles . . . . .	10 00
	Mushrooms, preserved or pickled, in tin or hermetically sealed receptacles . . . . .	10 00
	Other . . . . .	6 00
	Dried . . . . .	12 00
150	Truffles, fresh . . . . .	Prohibited.
	Dried or marinated . . . . .	116 0
160	Beetroot . . . . .	Free
161	Lupuline of lupulus . . . . .	Free
162	Beetroot, fresh . . . . .	Prohibited.
162B	Beetroot, dried, whole, in shreds or powder . . . . .	Free.
163	Chicory-roots, green . . . . .	Prohibited.
	Dry, not roasted . . . . .	Free
164	Fruit preserved . . . . .	0 40
	Turf for litter . . . . .	Prohibited.
	Pulp of dried beetroot . . . . .	Free.
164B	Yeast from distilleries . . . . .	21 00
	Fruit preserved . . . . .	Free.
164C	Broom corn straw . . . . .	3 00
164D	Corn straw, cleaned, bleached or dyed, with or without ears . . . . .	0 40
165	Bran from any kind of cereal . . . . .	0 60
166	Olecake and dregs of olives containing : Less than 5% of oil . . . . .	Free.
	5% or more of oil . . . . .	Duty on pure fixed olive oil on the quantity of oil contained.
	Olecake from oil seeds containing : Less than 5% of oil . . . . .	Free.
	5% or more of oil . . . . .	Duty on pure fixed oils, other than the quantity of oil contained.
167	Rags, linen . . . . .	Free.
168	Cellulose pulp: mechanical, dried . . . . .	1 00
	Mechanical, moist . . . . .	0 50
	Chemical . . . . .	2 00
169	Peat and turf for burning . . . . .	Prohibited.
170	Nursery and hot-house plants and shrubs (imported under the conditions laid down by Decree of the 24th December, 1913): Aster, amarillidacea, aralia, aspidistra, azalea, indica, begonia, bromeliacea, cunila, cycadacea, cyclamen, crotons, dracena, hot-house ferns and selaginella, maranta, opheopogon, orchids, palmas, pandanacea, phormium . . . . .	3 00
	Others . . . . .	Free.
	Vine plants, branches, twigs, cuttings with or without roots, shoots, &c., vine leaves, even when employed for wrapping, covering or packing purposes, and all vine wastes . . . . .	Prohibited.
170B	Vegetable products and refuse not specially mentioned (S) . . . . .	Free.

## REFERENCES

170	Mistelles or must of fresh grapes (called also wines), the fermentation of which has been stopped by means of alcohol ( <i>musts à l'alcool</i> ) : Duty on the alcohol ..... Hectolitre of pure alcohol Duty on the rest of the liquid (must of fresh grapes), calculated on the amount of degree which the product deprived of alcohol would possess : Up to 12 degrees Beaumé ..... 100 kilograms, net More than 12 degrees up to 20.9 degrees .. ..	20 00 12 00 16 50
171*	Fermented beverages : Wines exclusively the produce of the fermentation of fresh grapes, of 12 degrees and under per hectolitre of liquid .. .. 12 50 and 10% <i>ad val.</i> Wines exclusively the produce of the fermentation of fresh grapes, of 12.1 degrees, and above Per hectolitre of liquid the same duty, for the first 12 degrees, increased, for additional degrees, by 0.15 (one every tenth of a degree up to 15 degrees, and above 15 degrees by 1 fr. 50 per degree, any fraction of a degree to be subject to the duty leviable on the higher degree.	12 50 12 50 2 40 10 00 10 00
172	Vinegar, other than perfume 4 ..... per hectol. of liquid	2 00
172	Other and perry .. .. ..	1 00
172	Beer .. .. ..	2 40
172	Mead .. .. ..	10 00
173	Orange wine .. .. ..	10 00
173	Wines from raisins, from sugar or molasses .... Prohibited	
	All other beverages not specially mentioned per hectol. of liquid .. ..	10 00
174	Distilled beverages : Brandy, rum and tafia, in bottles or otherwise hectolitre of liquid .. .. (Not including the consumption tax, hectolitre of liquid .. .. (Not including the consumption tax,	20 00 25 00
174	Pomace .. .. .. 100 kilograms, gross	1 50
174	Mineral waters (jars and bottles included) .. ..	Free
	<b>MARBLE, STONES, LATHS, COMBUSTIBLE MINERALS, &amp;c.</b>	
175	Marble, statuary or other, rough or squared .. ..	Free.
	Sawn, of a thickness of 16 centimetres or more .. ..	
	Sawn, of 4 to 15 centimetres in thickness .. .. 100 kilograms, gross	0 65
	Sawn, of less than 4 centimetres in thickness .. .. 100 kilograms, gross	1 00
	Carved, polished, moulded or otherwise wrought : Carved in the form of chimney pieces, modern statuary or other forms .. .. 100 kilograms, gross	5 00

(5) Flat flowers, and non-brown stains are admitted without certificate.

(8) Cut flowers and bulbous-rooted plants are admitted without certificate.  
Decree of December 24, 1903).

\* Importation can only be effected through the ports of Tal arka.

Arterra Goletta, Tunis, Sfax, Monastir Medhain, Sfax, Gabes and Houmt  
Leuk le Nigla, and through the land frontiers of the of Cherdine.

...and through the land frontiers offices at Ghardimaou and Labouck, road from Ain-Draham to La Calle); further, the Sali

The Yesso office is also open for the importation of wines. (Decree of

February 18, 1901).

## TARIFF.]

## FRANCE—TUNIS.

No.	Goods.	Duties, Frs. C.	No.	Goods.	Duties, Frs. C. Frc.		
	Moulded, turned, 100 kilograms, gross	2 00	195	Jet			
	Clocks, cups, inkstands, marbles, and other turnery		196	Yellow amber			
	wares weighing not more than 75 kilograms, each, and	5 00	197	Petroleum, schist and other mineral illuminating oils; (1)	5 00		
	used in connection with furnishing, 100 kilograms, gross			Crude and refined essences, in per hectolitre			
	Tiles having one surface sawn, ground or polished	0 50	198	Heavy oils and residues of petroleum and other mineral			
	100 kilograms, gross	2 00		oils:			
	Other			Lubricating and other	100 kilograms, net		
175	Alabaster:		199	Light wax	100 kilograms, gross		
	75 or squared	Free.		Paraffin	6 00		
	Sawn, of a thickness of 16 centimetres or more			Vaseline	8 00		
	Sawn, of less than 16 centimetres in thickness						
	100 kilograms, gross	2 50	METALS.				
	Sculptured or otherwise worked:		200	Gold and platinum:			
	Modern statuary	5 00		Crude, in lumps, ingots, bars, dust, broken articles	Free.		
	Other	4 00		and ores			
175	Precious stones, rough or cut	Free.		Hammered, in leaves	100 kilograms, net		
176	Agate and other similar stones:			Drawn, rolled or spun: wire-drawn, simply rolled, in			
	Rough	15 00		bars of at least 5 millimetres in thickness, in bands			
	Wrought			of at least 1 millimetre in thickness, or in wire of at			
	least 2 millimetres in diameter	10 00		least 2 millimetres in diameter	100 kilograms, net		
177	Stone, worked, including worked building stone, carved,			Other	500 00		
	moulded or polished:		201	Silver:			
	Curved in the form of chimney-pieces, modern	4 00		Crude, in lumps, ingots, bars, dust, broken articles	Free.		
	statuary or in other forms			and ores			
	Sepulchral monuments not carved:	2 00		Hammered, in leaves	100 kilograms, net		
	Of porphyroid granite			Drawn, rolled or spun: wire-drawn, simply rolled, in			
	Columns, capitals, cornices, entablatures, busts,			bars of at least 5 millimetres in thickness, in bands			
	piers, bases, socles, buttresses, frames, castings,			of at least 1 millimetre in thickness, or in wire of at			
	coverings of porphyroid granite	2 00		least 2 millimetres in diameter	100 kilograms, net		
	100 kilograms, gross	1 00		Other	500 00		
	Other	1 00	202	Goldsmiths' dress	Free.		
	Moulded, polished		203	Aluminium:			
	Tiles having one surface sawn, ground or polished	0 50		Crude	50 00		
	100 kilograms, gross	0 50		Ingot or waste	100 kilograms, net		
	Lithographic stones, rough sawn or shaped	1 50		Rolled, forged or cast	200 00		
177	Staff and plaster moulding, not colored	6 00		Hammered, in leaves	100 00		
177	Stone marbles	Free.		Wire	150 00		
178	Millstone			Powder			
178	Corundum in grits		204	Iron:	Free.		
178	Emery on paper or tissues, made up into grindstones,	11 00		Crude			
	whetstones or in any other form		205	Cast, of all kinds, in lumps, ingots, bars, gross	1 50		
178	Whetstones, turkey stone and Arkansas stone for grind-		206	Crude, in blooms, prisins or bars	4 50		
	ing and sharpening tools:		207	Drawn in bars, angle and 1 iron, axles and tyres, in			
	Rough	Free.		the rough	100 kilograms, gross		
	Worked, cut, polished, shaped	2 00	208	Iron or steel, machine:	6 50		
179	Kaolin	Free.		Of more than 1 millimetre in thickness			
179	Alumite (alunite) rough	Free.		Of 1 millimetre or less in thickness			
179	Stones and earths for artistic and manufacturing		209	Iron or steel for loops, in bands:	Free.		
	purposes, not otherwise mentioned			Of more than 1 millimetre in thickness			
179	Infusorial earth or Kieselsäure			Of 1 millimetre or less in thickness			
179	Pumice stone:		210	Sheet and plate iron, rolled or hammered flat, more than			
	Rough, in lumps or pieces			1 millimetre in thickness:			
	Powdered			Not cut	100 kilograms, gross		
180	Slates:			Cut to any shape	7 50		
	Slabs, cut or sawn, rough or polished	1 70		Sheet-iron, thin, and black iron plate, flat, more than			
	Roofing slates	0 10		$\frac{1}{2}$ of a millimetre and up to 1 millimetre in thickness			
	Framed or unframed, intended specially for writing or			Not cut	100 kilograms, gross		
	drawing	5 00		Cut to any shape	10 00		
180	Slates with frames of varnished wood or of white wood,			Sheet-iron, thin, and black iron plates, flat, of $\frac{1}{2}$ of			
	with abacus or with metal sleuth for the pencil	8 00		a millimetre in thickness or less:			
	100 kilograms, gross			Not cut	100 kilograms, gross		
	100 kilograms, gross			Cut to any shape	10 00		
181	Building materials:		211	Iron, thinned (in plate), coated with copper, lead or zinc:			
	Bricks, solid or hollow, of all shapes and sizes, neither			More than $\frac{1}{2}$ of a millimetre in thickness	12 00		
	glaze nor enameled:			100 kilograms, net	15 00		
	Common	0 15		Of $\frac{1}{2}$ of a millimetre in thickness or less			
	Fine or smoothed	0 40	212	or steel wire, thinned, coppered, zinc-plated, galvanized or			
181	Common tiles not pressed and not for dovetailing	0 24		not:			
	100 kilograms, gross			More than 2 millimetres in diameter	7 00		
181	Shaped tiles or dovetailing tiles and accessories for roofs:			More than 1 millimetre and up to 2 millimetres			
	common building pottery, not ornamented, such as			inclusive in diameter	100 kilograms, gross		
	stack pipes, soil pipes, chimney pots and cowls			From $\frac{1}{2}$ of a millimetre to 1 millimetre inclusive			
	100 kilograms, gross	0 52		in diameter	100 kilograms, net		
181	Dricks, tiles, common building pottery, baked of stone-			Less than $\frac{1}{2}$ of a millimetre in diameter			
	ware	Dutiable		100 kilograms, net	20 00		
	according to		212	Shavings, cuttings from wire drawing	17 00		
	kind Nos.		212	Rails of iron or steel	6 00		
	338-341.		213	Steel (1):			
	Free.			In bars	5 00		
182	Building stones, rough, plaster	0 10		214	Axles and tyres, in the rough	8 00	
183	Natural paving stones	Free.		215	Fine, for tools	100 kilograms, net	
183	Stone broken up in pieces for road making			216	In sheets or bands: brown, hot-rolled	15 00	
184	Lime, common				216	In sheets or bands: brown, hot-rolled	7 00
184	Hydraulic lime in lump or powder, in whatever way				216	White, cold-rolled	15 00
	shipped or packed	0 20			217	Wire, white or not	20 00
185	Cement:				218	Flings and scales of iron	Free.
	Slow	0 30			219	Fragments of old manufactures: scrap cast iron	1 50
	Quick	0 20				100 kilograms, gross	0 75
185	Pipe and moulded articles:					Free.	
	Of cement and concrete	0 45			220	Dross and scum from forges	Free.
	Of reinforced cement	1 00			221	Copper:	
186	Tiles of compressed cement:					Pure, flings and fragments of old manufactures	
	Of one color	0 30				Pre- or alloyed with zinc or tin: of first fusion, cast	
	Of several colors	1 40				in lumps, bars, pigs or slabs	10 00
	Mosaic	2 00				Bolled or hammered, in bars or plates	100 kilograms, gross
186	Slabs and tiles of zirconite	Free.				In wire, other than gilt, silvered or nickel-plated	10 00
187	All other building materials					100 kilograms, gross	10 00
188	Varl					Aluminium bronze, crude, not containing more than	
189	Varl					20% of aluminium	10 00
190	Coal or coke	0 12					
191	Coal cinders	0 12					
191	Graphite or plumbago	Free.					
192	Coal tar						
193	Ironmen and asphalt:						
	Road and cement						
	Tiles, paving blocks or slabs						
194	Mineral wax or ozokerite:						
	Crude	6 00					
	Refined	7 00					

(1) Petroleum and its derivatives, schist and tar oils, essences and other liquid hydrocarbons, can only be imported into Tunis through the ports of Bizerte, Le Kef, and Tunis, and only in the quantities specified in the following table.

The importation, transit, circulation and warehousing in Tunis of refined mineral oils specified above other than essences whose freezing point is below 25° C. is prohibited.

(2) These duties are only applicable to steel fit for tempering; or to steel sheet subject to the same duties as iron, whatever be the quantity of steel it contains.

(1) Petroleum and its derivatives, schist and tar oils, essences and other liquid hydrocarbons, can only be imported into Tunis through the ports of Bizrta, La Goulette, Tunis, Sfax and Sousse.

The importation, transit, exportation and warehousing in Tunis of refined mineral oils specified above other than essences whose flaying point is below 25° is prohibited.

(2) These duties are only applicable to steel fit for tempering; other steel is subject to the same duties as iron, whatever be the quantity of scrap it contains.

No.	MERCHANDISES—continued. Goods.	Dates. Frs. C.	No.	Goods.	Duties. Frs. C.
	Aluminium, gilt or silvered, in lumps or ingots, hammered, drawn, rolled, or spun on thread or on silk . . . . . 100 kilograms, net	100 00	257	Alcohol, amylic . . . . . 100 kilograms, gross	6 25
222	Lead: . . . . .		257	Methyl alcohol or wood spirit . . . . . 100 kilograms, net	11 50
	Crude, matte and slag of all kinds: . . . . .		258	Alumina, anhydrous . . . . . 100 kilograms, gross	5 50
	Containing 30% and less of metal . . . . .	Free.	259	Alum of ammonia or of potash . . . . .	1 00
	Containing more than 30% of metal . . . . . 100 kilograms, gross	1 25		Of potash . . . . .	7 50
	In crude lumps, pigs, bars or slabs . . . . .			Of soda . . . . .	1 25
	Argentiferous . . . . .	2 50	261	Iron: . . . . .	
	8 to 10% of metal . . . . .	4 50		Crude native or artificial . . . . .	Free.
	Alloyed with antimony, in lumps . . . . .	1 00		Half-refined or refined . . . . . 100 kilograms, gross	2 45
	Hammered or rolled . . . . .	2 25	262	Carbonates: . . . . .	
	Slings and fragments of old munitions . . . . .	3 50		Of magnesia . . . . .	3 00
223	Iron: . . . . .			Of lead (ceruse) . . . . .	2 00
	Crude, slings and fragments of old manufacturers . . . . .	Free.	262	Carbide of calcium . . . . .	1 10
	In crude lumps, pigs, bars or slabs . . . . .		263	Citrate of lime . . . . .	Free.
	Alloyed with antimony (Britanna metal), in ingots . . . . . 100 kilograms, gross	5 00	264	Chlorates: . . . . .	
	Pure or alloyed, hammered or rolled . . . . .	6 00		Of potash . . . . . 100 kilograms, gross	1 00
224	Zinc: . . . . .			Of soda . . . . .	2 25
	Crude . . . . .	Free.	264	Potassium permanganate of potash . . . . .	5 00
	Rolled . . . . .	1 00	265	Chlorides: . . . . .	
	In any other form . . . . .	Free.		Of lime . . . . .	3 50
225	Nickel: . . . . .			Of potassium . . . . .	Free.
	Crude; produce of first fusion (cast, matte, speiss) . . . . .		266	Chromates: . . . . .	
	Refined, in ingots or crude lumps . . . . .			Of lead . . . . . 100 kilograms, gross	15 00
	Pure, hammered, in bars, rolled, alloyed with copper, with or without zinc, in ingots or in crude lumps, hammered or rolled . . . . .			Of potash and of soda . . . . .	2 00
226	Mercury native (quicksilver) . . . . .		266	Ethers, acetic and sulphuric of any strength (oxide of ethyl) . . . . . 100 kilograms, gross	7 50
227	Antimony: ore, grey ore, smelted, metallic or regulus . . . . .		266	Hydrofluoric acid . . . . . 100 kilograms, net	15 00
228	Arsenic: ore, metallic . . . . .		266	Colloid . . . . .	30 00
229	Cadmium, crude . . . . .		267	Glycerine: . . . . .	
230	Bismuth (certain de glasse) . . . . .			Crude . . . . . 100 kilograms, gross	5 75
231	Manganese, ore . . . . .			Distilled . . . . .	7 50
232	Cobalt, ore . . . . .		268	Mineral kerms, liver of antimony, mineral glass, and other oxides of salts of antimony (except tartar emetic) . . . . . 100 kilograms, net	10 50
233	Ores not mentioned . . . . .		269	Lactate of iron . . . . .	20 00
			270	Succinate of soda and of potash . . . . .	Free.
			271	Nitrate of lime and calcic cyanamide . . . . .	5 00
			271	Oxalate of potash . . . . . 100 kilograms, gross	5 00
			271	Pyroligne: . . . . .	
234	Bromine, liquid . . . . .	150 00		Of lead . . . . .	1 00
235	Iodine, crude or refined . . . . . 100 kilograms, net	125 00		Of lime . . . . .	0 75
236	Iodides . . . . .	115 00	271	Acetone . . . . . 100 kilograms, net	10 75
237	Phosphorus: . . . . .		272	Silicate of soda or of potash: . . . . . 100 kilograms, gross	4 25
	White . . . . .	15 00		Anhydrous . . . . .	3 75
	Red . . . . .	50 00		Crystallised . . . . .	2 10
238	Acids: . . . . .			Hydrated . . . . .	
	Acetic . . . . . 100 kilograms, gross	3 00	273	Sulphates: . . . . .	
	Arsenious . . . . .	Free.		Of aluminium . . . . .	0 80
	Benzoic, liquid . . . . . 100 kilograms, gross	6 00		Of copper or iron . . . . .	Free.
	Butyric . . . . .	Free.		Double, of copper or iron . . . . . 100 kilograms, gross	0 50
	Caproic . . . . .	Free.		Of magnesium or potash . . . . .	Free.
	Crystallised . . . . . 100 kilograms, net	25 00	274	Salts of quinine: . . . . .	
	Nitric . . . . .	Free.		Sulphate and bisulphate . . . . . 100 kilograms, net	260 00
	Oleic . . . . .	Free.		Others . . . . .	350 00
	Oxalic . . . . . 100 kilograms, net	4 00	275	Sulphites and bisulphites: . . . . .	
	Phosphoric . . . . . 100 kilograms, net	1 00		Of soda and lime . . . . . 100 kilograms, gross	1 50
	Stearic . . . . . 100 kilograms, gross	7 00		Hyposulphite of soda . . . . .	1 00
	Sulphuric . . . . .	Free.		Of soda: impure, crystallised or hydrated (Glauber's salt) . . . . . 100 kilograms, gross	1 10
	Tannic, or tannin in any form . . . . .	5%		All other . . . . .	0 40
	Tartaric . . . . . 100 kilograms, gross	10 00		Of zinc . . . . .	1 00
239	Oxides: . . . . .		277	Sulphurets: . . . . .	
	Of copper, tin, uranium, zinc . . . . .	Free.		Of mercury, natural (mercury ore) . . . . .	Free.
	Of cobalt: zaffre, siliceous oxide, vitrified oxides, sulphate and azure . . . . .			Of arsenic . . . . . 100 kilograms, gross	3 00
	Pure . . . . . 100 kilograms, net	150 00		Artificial sulphate of mercury . . . . .	
	Of iron . . . . . 100 kilograms, gross	1 35		In lumps . . . . . 100 kilograms, net	25 00
	Of lead . . . . .			Pulverised (vermillion) . . . . .	50 00
	Ammonia . . . . .	2 20		Of zinc . . . . . 100 kilograms, gross	2 50
	Litharge and other oxides . . . . .	7 00	278	Tartrate of potash, including double tartrate of potash and of soda . . . . .	Free.
240	Ammonia (volatile alkali) . . . . .	Free.	279	Ferriate of potash: . . . . .	
241	Magnesia, calcined . . . . . 100 kilograms, gross	8 50		Red . . . . . 100 kilograms, gross	7 00
242	Potash and carbonate of potash . . . . .	Free.		Red . . . . . 100 kilograms, net	15 00
243	Asides, vegetable, crude or refined . . . . .		279	Superphosphate of lime . . . . .	Free.
244	Salt of beetroot . . . . .		279	Cocaine, crude . . . . .	
245	Soda of various . . . . .		280	Chemical products obtained from coal tar: . . . . .	
246	Sulphate soda . . . . . 100 kilograms, gross	1 25		Products obtained directly from the distillation of coal-tar (coal oil, coal essence, benzene, benzol, toluene, xylene, heavy oil, naphthalene, anthracene, phenic acid, phenol, carboic acid, &c.) . . . . .	
	Soda, natural or artificial (carbonate of soda): . . . . .			Chemical products derived from products of the distillation of coal: hydrogen and nitrogen primary monomeres derived from benzene, toluene, xylene or naphthalene, imported in the state of free bases or of salts; sulpho-compound-derivates of these monomeres; secondary and tertiary amines; dimethylamine, diphenylamine and their analogues; naphthols and their sulpho-compound-derivates in the state of free acids or of salts; monochlorobenzenes and their analogues and products of their nitration; benzyl chloride; mono or polymeric derivatives of benzene or naphthalene carboxylic acid and mono or polymeric derivatives of phenol, of the cresylic and naphthyls, which are not coloring matters, carboxylate or decarboxylate acids and oxacids of the benzenic series (except cinnamic acid); glycolic of the non-substituted primary monomeres, sulphonated derivatives of the diaminonaphthalenes, the chorynaphthalenes and the aminonaphthalenes in the state of free acids or of salts; nitrobenzene or aniline derivatives of the phenolic series re-substituted or not; diamine derivatives of the benzenic or naphthalenic series, whether in the state of salts or acid derivatives; the sulphobenzene of the benzenic or naphthalenic series, whether substituted or not, with the exception of those specified in another paragraph; cinnamic acid, the aromatic hydrazines and their sulphonated derivatives.	
	Soda, natural or artificial (carbonate of soda): . . . . .			Of copper . . . . .	Free.
247	Crude . . . . . 100 kilograms, gross	0 50		Lumps . . . . .	
248	Refined . . . . .	0 60		Concentrated . . . . . 100 kilograms, gross	6 00
249	Bisulphate of soda . . . . .	0 75		Of soda . . . . .	0 00
250	Salts of soda, not specially mentioned . . . . .	0 60			
251	Sea salt, brine and rock salt: . . . . .				
	For private account . . . . .	Prohibited.			
	For the Regie . . . . .	Free.			
252	Salts, ammoniacal: . . . . .				
	Sulphate of ammonia . . . . .				
	Others: . . . . .				
	Crude . . . . . 100 kilograms, gross	0 00			
	Refined or commercially pure . . . . .	6 00			
253	Sodium and non-alkali solutions of meatine: salts of meatine and non-alkali solutions of salts of meatine: . . . . .				
	For private account . . . . .	Prohibited.			
	For the Regie . . . . .	Free.			
254	Salts of soda: . . . . .				
	Sulphate of soda . . . . . 100 kilograms, net	50 00			
	Others . . . . .	2 00			
255	Charcoal of soda . . . . . 100 kilograms, gross	10 00			
256	Salts of lead and chemical products of a lead basis, not specially mentioned . . . . .	0 00			
257	Acetates: . . . . .				
	Of copper . . . . .	Free.			
	Lumps . . . . .				
	Concentrated . . . . . 100 kilograms, gross	6 00			
	Of soda . . . . .	0 00			





## FAIRLY WARE AND POTTERY—continued.

No.	Goods.	Duties, Pcs. C.
	Of baked stoneware of one color, without ornament; of many colors, decorated or perforated	
	100 kilograms, gross	2 00
43-44	Falcone, of common paste, and stanniferous	3 50
	Fine falcon and majolica; pottery of fine paste	
445	Not decorated	4 25
446	Decorated	4 50
447	Porcelain:	
	White:	
	From China and Japan	10 00
	Other	6 00
	Decorated:	
	From China and Japan	20 00
	Other	15 00
	Decorated and of extra thickness	15 00
	Durian and blaut, white or colored	25 00
447a	Articles for electricity, of porcelain, faïence, white or colored stoneware, without parts of metal or other materials:	
	Insulators, bell-shaped	5 00
	Other:	
	Weighing 100 grammes or more	7 00
	Weighing less than 100 and more than 10 grammes	
	100 kilograms, gross	10 00
	Weighing 10 grammes and less	20 00
447b	Artificial teeth of porcelain, enamel or similar materials:	
	With fittings of precious metal	500 00
	Other	200 00

## GLASS AND CRYSTAL.

348	Plate glass having an area of:	
	Less than half a metre square:	
	Rough	0 65
	Ground or polished	1 10
	Tinted, silvered, or plated	1 50
	Half a metre square or more, but less than one metre square:	
	Rough	0 65
	Ground or polished	1 25
	Tinted, silvered, or plated	1 50
	One metre square or more:	
	Rough	0 65
	Ground or polished	1 45
	Tinted, silvered, or plated	2 00
348a	The same, bevelled, engraved, cut or	Duty on plate glass, according to kind, increased by 20%.
348b	The same, wired	Duty on plate glass, according to kind, increased by 25%.
348c	The same, opaque	Duty on plate glass, according to kind, increased by 15%.
	Glass, rough cast of all thicknesses, with or without grooves or perforations; glass cast or moulded in any shape and of any size, slab, tile, roofing tiles, pipes, pipes, or paving slabs:	
349	Of ordinary glass	100 kilograms, gross 2 50
349a	Of extra white glass, colored or lightly tinted, except the natural color of glass	100 kilograms, gross 4 00
349b	Printed or decorated	" 4 00
349c	Wired	Duty on cast glass, according to kind, increased by 35%.
349d	Articles for electricity, of glass without (durable as articles of metal fittings) porcelain for electricity	
350	Table glass (table-top) of glass or crystal:	
	Plain or moulded, white or natural color	
	100 kilograms, gross	3 20
	Dyed in the mass of one color	3 20
	Etched, cut or engraved otherwise than for the purpose of effacing the marks of the patent	100 kilograms, gross 8 00
	Decorated in gold, in color, or otherwise	100 kilograms, gross 11 00
	Articles for lighting purposes:	
	Glasses or chimneys for lighting:	
	Of common glass	100 kilograms, gross 2 65
	Of finer glass, called crystal, and of crystal	4 00
	Other	2 65
	Reflectors, shades, globes or verrières:	
	Of several colors, decorated with gold or otherwise, cut or engraved	100 kilograms, gross 16 00
	Other	100 kilograms, gross 9 00
351	Window glass:	
	Ordinary	1 75
	Colored or slightly tinted glass, unblended glass	
	100 kilograms, gross	4 50
	Framed window glass, colored glass or other, enamelled, decorated, with lithographic, photographic or other prints, with hand-paintings, with letters, or with other ornaments	100 kilograms, gross 20 00
352	Watch glasses: rough, for toy watches	13 00
353	Glasses for clocks, flat, cut and polished	25 00
354	Glasses for clocks, other, cut and polished watch glasses	50 00
355	Spectacle and optical glasses: plain, concave or convex	100 kilograms, net 15 00
356	"Keyhole" or window glass cut on one surface and "keyhole" glass, plain on one side, even polished, convex or concave on the other	100 kilograms, net 15 00
357	Spectacle glass, polished and cut	150 00
358	Vitrifications: Vitrifications and enamel in lamps and tubes: Not cut	100 kilograms, gross 5 00
	Cut, but not bevelled	6 00
	Spun glass, balls and artificial coral of glass	14 00
	Glass beads and other vitrification in beads, pierced or cut	100 kilograms, gross 10 00
	Imitation precious stones, charms, colored or not, of glass	100 kilograms, gross 50 00
	Flowers and ornaments of glass and porcelain, moulded on paper	100 kilograms, net 20 00

No.	Goods.	Duties, Pcs. C.
	Wreaths, finished or not, and other articles in vitrification or porcelain, with or without metal ornaments	100 kilograms, net 20 00
359	Ceramics:	
	Uncovered	100 kilograms, gross 1 25
	Covered or surmounted with osier or iron or steel wire	100 kilograms, gross 1 60
	Banquettes and demijohns:	
	Uncovered	1 25
	Covered or surmounted with osier or with iron or steel wire	100 kilograms, gross 4 80
	Ordinary bottles of any capacity:	
	For mineral waters	1 25
	So-called "flask"	5 75
	Other	1 70
	Bottles with hard stopper, ground or not	2 40
	Ordinary cyphons	3 50
	Ordinary phials and flasks	4 00
359a	Ordinary bottles, furnished with mechanical stoppers:	
	Beer bottles	100 kilograms, gross 1 75
	Other	1 35
359b	Phials and flasks with enery ground stoppers	8 00
359c	So-called champagne bottles	1 25
359d	Bottles with perforated ring:	
	Beer bottles	1 40
	Other	2 45
360	Chilled or broken glass	Free.
361	Incandescent electric lamps:	
	With carbon filaments, with mountings	100 kilograms, net 80 00
	With metallic filaments, with mountings	140 00
	Without mountings	250 00
362	Glass articles not elsewhere mentioned in the Tariff	100 kilograms, net 12 00

## YARNS.

363	Yarns of linen, hemp and ramie, pure, not glazed, measuring to the kilogramme of single yarn:	
	Single, unbleached, in skeins:	
	2,000 metres or less	16 00
	More than 2,000 and up to 5,000 metres	18 00
	More than 5,000 and up to 10,000	23 00
	More than 10,000 metres	33 00
	Single, unbleached, in balls, on cardboard or otherwise:	
	2,000 metres or less	20 00
	More than 2,000 and up to 5,000 metres	22 50
	More than 5,000 and up to 10,000	28 75
	More than 10,000 metres	41 25
	Single, bleached or dyed, in skeins:	
	2,000 metres or less	20 80
	More than 2,000 and up to 5,000 metres	23 40
	More than 5,000 and up to 10,000	29 90
	More than 10,000 metres	42 90
	Single, bleached or dyed, in balls, on cardboard or otherwise:	
	2,000 metres or less	24 96
	More than 2,000 and up to 5,000 metres	28 08
	More than 5,000 and up to 10,000	35 88
	More than 10,000 metres	51 48
363b	Twisted, unbleached, in skeins:	
	2,000 metres or less	20 80
	More than 2,000 and up to 5,000 metres	23 40
	More than 5,000 and up to 10,000	29 90
	More than 10,000 metres	42 90
	Twisted, unbleached, in balls, on cardboard or otherwise:	
	2,000 metres or less	24 96
	More than 2,000 and up to 5,000 metres	28 08
	More than 5,000 and up to 10,000	35 88
	More than 10,000 metres	51 48
	Yarns of linen, hemp and ramie, not glazed, measuring to the kilogramme of single yarn:	
	Pure, twisted, bleached or dyed, in skeins:	
	30,000 metres or less	100 kilograms, net 67 60
	More than 30,000 and up to 40,000 metres	84 50
	More than 40,000 and up to 60,000	118 30
	More than 60,000 metres	170 00
	Pure, twisted, bleached or dyed, in balls, on cardboard or otherwise:	
	2,000 metres or less	100 kilograms, net 32 46
	More than 2,000 and up to 5,000 metres	36 48
	More than 5,000 and up to 10,000	46 68
	More than 10,000 and up to 20,000	66 90
	More than 20,000 metres	81 12
364	Yarns of linen, hemp and ramie, mixed; the linen, hemp or ramie predominating in weight:	Same duty as pure linen, hemp and ramie, according to kind and class.
365	Yarns of jute, pure, not glazed, measuring to the kilogramme of single yarn:	
	Single, unbleached, in skeins:	
	2,000 metres or less	100 kilograms, gross 6 75
	From 2,001 to 4,000 metres	7 50
	More than 4,000 metres	11 00
	Single, unbleached, in balls, on cardboard or otherwise:	
	2,000 metres or less	100 kilograms, gross 8 10
	From 2,001 to 4,000 metres	9 00
	More than 4,000 metres	13 20
	Bleached or dyed in skeins:	
	2,000 metres or less	100 kilograms, gross 9 75
	More than 2,000 and up to 4,000 metres	10 50
	Bleached or dyed in balls, on cardboard or otherwise:	
	2,000 metres or less	100 kilograms, net 11 70
	More than 2,000 metres	12 60

TARIFF.]		Duties.		No.		Duties.	
No.	Goods.	Fr.	C.	No.	Goods.	Fr.	C.
	Yarns of jute, not glazed, measuring to the kilogramme of single yarn:				Twisted, of two or three ends, in ordinary skeins:		
	Pure, twisted, unbleached, in skeins:	8	77		Dyed or clouded.....	Duty of twisted yarns, unbleached or dyed, with an addition of:	
	2,000 metres or less.....100 kilogs. gross	9	75		Glazed.....	Duty of twisted yarns, bleached or dyed, with an addition of:	
	Pure, twisted, unbleached, in balls, on cardboard or otherwise:					per kilog. 0 45	
	2,000 metres or less.....100 kilogs. net	10	52		Twisted, of four threads or more, in ordinary skeins:		
	More than 2,000 metres.....	11	70		Unbleached, bleached or dyed:		
365	Pure, twisted, bleached or dyed, in skeins:	2	67		Single-twisted, 1,000 metres of length of single yarn.....	0 015	
	2,000 metres or less.....	13	65		Double-twisted and cables, 1,000 metres of length of single yarn.....	0 02	
	More than 2,000 metres.....				Twisted, manufactured, i.e., in balls, on bobbins, small skeins, hanks or other forms of mercery, whatever be the number of threads, unbleached, bleached or dyed:		
	Pure, twisted, bleached or dyed, in balls, on cardboard or otherwise:	15	20		Single-twisted, 1,000 metres of length of single yarn.....	0 02	
	2,000 metres or less.....100 kilogs. net	16	38		Double-twisted and cables, 1,000 metres of length of single yarn.....	0 025	
	More than 2,000 metres.....						
366	Yarns of jute, mixed, the jute predominating in weight.....Same duty as pure yarns of jute.			370	Cotton warps:		
366	Yarns of phormium tenax, abaca and other vegetable fibres not mentioned, not glazed, pure or mixed:				Unbleached.....	Duty of the component unbleached yarn, with an addition of:	
	phormium, abaca &c. predominating in weight:	10	00		Bleached.....	30%	
	Unbleached.....100 kilogs. gross	12	00			Duty of unbleached warps, with an addition of:	
	Bleached or dyed.....100 kilogs. net				Dyed.....	15%	
367	Glazed yarns, twine, cordage of hemp, linen, jute, phormium tenax, abaca and other vegetable fibres not mentioned, pure or mixed:					Duty of unbleached warps, with an addition of:	
	Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, unbleached, in skeins:	25	00			per kilog. 0 30	
	200 metres or less.....100 kilogs. net	30	00	371	Yarns of cotton, mixed, the cotton predominating in weight.....Same duty as pure cotton yarn.		
	More than 200 and up to 500 metres.....	35	00				
	500 and up to 1,000.....	40	00	372	Yarns of pure wool, measuring to the kilogramme:		
	1,000 metres.....	42	00		Single, bleached or not, combed:		
	Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, unbleached, in balls:	30	00		40,500 metres or less.....100 kilogs. net	28	00
	200 metres or less.....	36	00		More than 40,500 and up to 60,500 metres.....	36	00
	More than 200 and up to 500 metres.....	42	00		More than 60,500 and up to 80,500 metres.....	60	00
	500 and up to 1,000.....	48	00		Single, bleached or not, carded:		
	1,000 metres.....	50	00		10,000 metres or less.....	15	00
	Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, bleached or dyed, in skeins:	32	50		More than 10,000 and up to 30,000 metres.....	22	00
	200 metres or less.....100 kilogs. net	39	00		30,000 metres.....	45	00
	More than 200 and up to 500 metres.....	45	50		Single, dyed or printed, combed:		
	500 and up to 1,000.....	52	00		40,500 metres or less.....	53	00
	1,000 metres.....	55	00		More than 40,500 and up to 60,500 metres.....	61	00
	Twine or glazed yarns, single or single-twisted, measuring in length, to the kilogramme, bleached or dyed, in balls:	37	50		60,500 metres.....	77	00
	200 metres or less.....100 kilogs. net	45	00	373	Twisted, for weaving, dyed or printed, bleached or not, combed:		
	More than 200 and up to 500 metres.....	50	00		40,500 metres or less.....100 kilogs. net	34	00
	500 and up to 1,000.....	56	00		More than 40,500 and up to 60,500 metres.....	44	00
	1,000 metres.....	60	00		60,500 metres.....	63	00
	Cordage or yarns, double-twisted and cables, glazed or not, tarred or not, of a diameter of 10 millimetres or less, unbleached, measuring in length, to the kilogramme:	23	75		Twisted, for weaving, bleached or not, carded:		
	200 metres or less.....100 kilogs. net	30	50		10,000 metres or less.....100 kilogs. net	18	00
	More than 200 and up to 500 metres.....	37	25		More than 10,000 and up to 20,000 metres.....	27	00
	500 and up to 1,000.....	44	00		20,000 metres.....	44	00
	1,000 metres.....	54	00	374	Twisted, for weaving, dyed or printed, combed:		
	Cordage or yarns, double-twisted and cables, glazed or not, tarred or not, of a diameter of 10 millimetres or less, bleached or dyed, measuring in length, to the kilo:	43	87		40,500 metres or less.....100 kilogs. net	59	00
	200 metres or less.....	52	65		More than 40,500 and up to 60,500 metres.....	68	00
	More than 200 and up to 500 metres.....	61	12		60,500 metres.....	87	00
	500 and up to 1,000.....	70	20		Single, dyed or printed, carded:		
	1,000 metres.....	80	50		10,000 metres or less.....100 kilogs. net	40	00
	Cordage or yarns, double-twisted and cables, glazed or not, tarred or not, exceeding 10 millimetres in diameter:	20	00		More than 10,000 and up to 20,000 metres.....	47	00
	Unbleached.....100 kilogs. net	26	00		20,000 metres.....	69	00
	Bleached or dyed.....			375	Twisted, for tapestry, combed, bleached or not:		
368	Yarns of cotton, pure, measuring to 1/2 kilo, of single yarn:				40,500 metres or less.....100 kilogs. net	52	00
	Single, unbleached:	15	00		More than 40,500 and up to 60,500 metres.....	54	00
	15,500 metres or less.....	18	50		60,500 metres.....	78	00
	More than 15,500 and up to 20,500 metres.....	22	00		Twisted, for tapestry, combed, dyed or printed:		
	20,500 and up to 25,500.....	25	00		40,500 metres or less.....100 kilogs. net	67	00
	25,500 and up to 45,500.....	30	00		More than 40,500 and up to 60,500 metres.....	79	00
	45,500 metres.....	50	00		60,500 metres.....	103	00
	Yarns single, bleached:			376	Yarns of wool mixed with filaments other than alpaca, llama, vicuña, yak, cashmere goat or camel hair, the wool predominating in weight.....As pure woolen yarns.		
	15,500 metres or less.....	17	25		Yarns of alpaca, llama, vicuña, yak, cashmere goat or camel hair: pure.....As pure woolen yarns.		
	More than 15,500 and up to 20,500 metres.....	21	25		Mixed with wool, in whatever proportion.....		
	20,500 and up to 25,500.....	25	30		Mixed with other filaments but the yarns of alpaca, llama, vicuña, yak, cashmere goat or camel hair predominating in weight.....		
	25,500 and up to 40,500.....	32	20	377	Yarns of other animal hair:		
	40,500 metres.....	50	50		of the Angora goat.....		
	Duty of single unbleached yarns, dyed or clouded.....				of the Angora goat predominating in weight.....		
	with an addition of:				Other than of the cashmere and Angora goat or of the camel.....100 kilogs. net	12	00
	per kilog. 0 30			378	Yarns of horse silk (châle) measuring to the kilogramme:		
	Duty of yarns single, bleached or dyed, with an addition of:				Unbleached 15/2 and 16/2 single.....		
	per kilog. 0 45				80,500 metres or less.....100 kilogs. net	70	00
369	Yarns of cotton, pure, measuring to 1/2 kilo, of single yarn:				More than 80,500 metres.....	120	00
	Twisted, of two or three ends, in ordinary skeins:				Unbleached bleached bleined twisted:		
	Unbleached:				80,500 metres or less, in single thread.....	85	00
	15,500 metres or less.....100 kilogs. net	19	50		More than 80,500 metres, in single thread.....	111	00
	More than 15,500 and up to 20,500 metres.....	24	05		Single thread, as unbleached or bleined.....	104	00
	20,500 and up to 25,500.....	28	40		Dyed.....	113	00
	25,500 and up to 40,500.....	38	50		bleined 15/2 and 16/2 single with an addition of:		
	40,500 metres.....	58	50		per kilog. 0 45		
	Twisted, of two or three ends, in ordinary skeins:			379	Silk thread for sewing, unbleached or dyed, trimming for mercery &c.....		
	Unbleached:				15/2 and 16/2 single.....	500	00
	15,500 metres or less.....100 kilogs. net	22	42		Dyed.....	100	00
	More than 15,500 and up to 20,500 metres.....	27	55		15/2 and 16/2 waste silk (C) or of horse silk.....	15	00
	20,500 and up to 25,500.....	31	8		Single.....		
	25,500 and up to 40,500.....	47	15		Twisted.....		

No.	Goods.	Duties, Frs. C.	No.	Goods.	Duties, Frs. C.
81	Real of artificial silk, single, twisted, unbleached or dyed:			18, 19 or 20 threads ..... 100 kilograms, net	265 00
	Pure .....	As chemical alcoholic products not mentioned.		21, 22 or 23 threads ..... "	395 00
	Mixed .....	Dutiable according to the most highly component material.		More than 23 threads ..... "	530 00
82	Tissues of hemp, hemp or ramie, pure, plain or figured:		388	Table linen, damasked, cased, bleached or mixed with white or dyed threads ..... As unbleached linen, with an addition of 40%.	
	Unbleached, showing in warp and wool, in a square of 5 millimetres side, after division of the whole by two, such tissues weighing (1):			Drills, unbleached ..... 100 kilograms, net	120 00
	Above 40 kilogrammes per 100 square metres:			Drills, cream-colored, white or mixed with bleached, unbleached or dyed threads ..... 100 kilograms, net	163 00
	6 threads or less ..... 100 kilograms, net	24 00	389	Trimings, ribbons and sashes, of twine:	
	7 or 8 threads ..... "	35 00		Unbleached, brownish or grass bleached ..... 100 kilograms, net	149 00
	9 or 10 threads ..... "	45 00		Cream-colored, bleached, or dyed ..... "	190 00
	11 or 12 threads ..... "	55 00	390	Hosiery: Gloves ..... "	800 00
	More than 12 threads ..... "	70 00		Other articles of all kinds:	
	From 10 to 40 kilogrammes inclusive per 100 square metres:			Tissues in the piece ..... "	80 00
	6 threads or less ..... 100 kilograms, net	15 00		All other articles, including clothing or parts of clothing, made up or made to order ..... 100 kilograms, net	300 00
	7 or 8 threads ..... "	65 00		All articles, other than gloves of hosiery, embroidered by hand or by machine, or with trimmings or lace-work ..... 100 kilograms, net	500 00
	9 or 10 threads ..... "	80 00	391	Machine-made lace: Bobbinet tulle or guipure in bands or widths, blonde, laces, tulle, trimmings, tappings and, generally, all fancy articles, other than bobbinet tulle for curtains, counterpanes and tulle properly so-called:	
	11 or 12 threads ..... "	100 00		Unbleached ..... 100 kilograms, net	200 00
	13 or 14 threads ..... "	120 00		Bleached ..... "	240 00
	15, 16 or 17 threads ..... "	140 00		Hand-made lace: Unbleached ..... "	450 00
	18, 19 or 20 threads ..... "	220 00		Bleached ..... "	420 00
	21, 22 or 23 threads ..... "	300 00		Dyed ..... "	402 60
	More than 23 threads ..... "	400 00	392	Haukerchiefs, embroidered, and other embroidery on linen, hemp or ramie tissues:	
	Below 10 kilogrammes per 100 square metres:			Velvets and plushes of linen, for furnishing purposes:	
	14 threads or less ..... 100 kilograms, net	150 00		Unbleached ..... 100 kilograms, net	65 00
	15, 16 or 17 threads ..... "	180 00		Bleached, dyed or printed ..... "	93 00
	18, 19 or 20 threads ..... "	280 00	393	Tissue of linen, hemp or ramie, mixed, the linen, hemp or ramie predominating in weight:	
	21, 22 or 23 threads ..... "	400 00		Unbleached, containing in warp and wool in a square of 5 centimetres side, after division of the whole by 2 (1):	
	More than 23 threads ..... "	500 00		Up to 15 threads, single or double, plain or twilled ..... 100 kilograms, net	12 00
	Bleached, showing in warp and wool, in a square of 5 millimetres side after division of the whole by two, such tissues weighing (1):			From 16 to 25 threads, single or double, plain or twilled ..... 100 kilograms, net	15 00
	Above 40 kilogrammes per 100 square metres:			From 26 to 35 threads, single or double, plain or twilled ..... 100 kilograms, net	20 00
	6 threads or less ..... 100 kilograms, net	33 60		More than 35 threads ..... As tissues of linen, according to kind and class.	
	7 or 8 threads ..... "	40 00	394	Tissues of jute, pure:	
	9 or 10 threads ..... "	63 00		Unbleached, containing in warp and wool in a square of 5 centimetres side, after division of the whole by 2 (1):	
	11 or 12 threads ..... "	77 00		Up to 15 threads, single or double, plain or twilled ..... 100 kilograms, net	18 00
	More than 12 threads ..... "	98 00		From 16 to 25 threads, single or double, plain or twilled ..... 100 kilograms, net	21 00
	From 10 to 40 kilogrammes inclusive per 100 square metres:			From 26 to 35 threads, single or double, plain or twilled ..... 100 kilograms, net	26 00
	6 threads or less ..... 100 kilograms, net	63 00		More than 35 threads ..... As tissues of linen, bleached or dyed, according to kind and class.	
	7 or 8 threads ..... "	81 00	395	Printed, containing in warp and wool in a square of 5 centimetres side, after division of the whole by 2 (1):	
	9 or 10 threads ..... "	112 00		Up to 15 threads, single or double, plain or twilled ..... 100 kilograms, net	24 00
	11 or 12 threads ..... "	140 00		From 16 to 25 threads, single or double, plain or twilled ..... 100 kilograms, net	27 00
	13 or 14 threads ..... "	175 00		From 26 to 35 threads, single or double, plain or twilled ..... 100 kilograms, net	32 00
	15, 16 or 17 threads ..... "	196 00		More than 35 threads ..... As tissues of linen, printed, according to kind and class.	
	18, 19 or 20 threads ..... "	240 00	396	Printed, containing in warp and wool in a square of 5 centimetres side, after division of the whole by 2 (1):	
	21, 22 or 23 threads ..... "	420 00		Up to 15 threads, single or double, plain or twilled ..... 100 kilograms, net	24 00
	More than 23 threads ..... "	560 00		From 16 to 25 threads, single or double, plain or twilled ..... 100 kilograms, net	27 00
	Below 10 kilogrammes per 100 square metres:			From 26 to 35 threads, single or double, plain or twilled ..... 100 kilograms, net	32 00
	14 threads or less ..... 100 kilograms, net	210 00		More than 35 threads ..... As tissues of linen, printed, according to kind and class.	
	15, 16 or 17 threads ..... "	252 00	397	Tissues of jute, mixed, the jute predominating in weight:	
	18, 19 or 20 threads ..... "	302 00		Same duties as the component tissues.	
	21, 22 or 23 threads ..... "	560 00	398	Sacks, new, imported empty:	
	More than 23 threads ..... "	700 00		Same duties as the component tissues, with an addition of 10%.	
83	Printed, dyed and figured, showing in warp and wool in a square of 5 millimetres side, after division of the whole by two, such tissues weighing (1):		399	Drail of jute yarn, measuring to the kilogramme:	
	Above 40 kilogrammes per 100 square metres:			Less than 100 metres ..... 100 kilograms, net	16 50
	6 threads or less ..... 100 kilograms, net	58 64		100 metres and more ..... "	20 00
	7 or 8 threads ..... "	56 35		400 Sols of jute yarn ..... "	80 00
	9 or 10 threads ..... "	72 45		1000 Trimings, ribbons, laces ..... "	80 00
	11 or 12 threads ..... "	88 55		Carpets, long or short nap:	
	More than 12 threads ..... "	112 70		Unbleached ..... "	20 00
	From 10 to 40 kilogrammes inclusive per 100 square metres:			Bleached or dyed ..... "	26 00
	6 threads or less ..... 100 kilograms, net	72 45		Printed ..... "	32 00
	7 or 8 threads ..... "	101 65	400	Tissues of phoridium texax, abaca and other vegetable fibres not mentioned:	
	9 or 10 threads ..... "	128 80		As tissues of jute.	
	11 or 12 threads ..... "	161 00			
	13 or 14 threads ..... "	201 25			
	15, 16 or 17 threads ..... "	225 40			
	18, 19 or 20 threads ..... "	354 20			
	21, 22 or 23 threads ..... "	483 00			
	More than 23 threads ..... "	614 00			
	Below 10 kilogrammes per 100 square metres:				
	14 threads or less ..... 100 kilograms, net	211 50			
	15, 16 or 17 threads ..... "	289 80			
	18, 19 or 20 threads ..... "	450 80			
	21, 22 or 23 threads ..... "	641 00			
	More than 23 threads ..... "	805 60			
84	Tissues of linen, hemp or ramie, pure:				
	Unbleached, containing in warp and wool in a square of 5 millimetres side, after division of the whole by two, such tissues weighing (1):				
	Above 40 kilogrammes per 100 square metres:				
	6 threads or less ..... 100 kilograms, net	25 00			
	7 or 8 threads ..... "	80 00			
	9 or 10 threads ..... "	112 00			
	11 or 12 threads ..... "	156 80			
	13 or 14 threads ..... "	190 00			
	15, 16 or 17 threads ..... "	260 00			
	18, 19 or 20 threads ..... "	350 00			
	21, 22 or 23 threads ..... "	450 00			
	More than 23 threads ..... "	550 00			
	Below 10 kilogrammes per 100 square metres:				
	14 threads or less ..... 100 kilograms, net	120 00			
	15, 16 or 17 threads ..... "	150 00			
	18, 19 or 20 threads ..... "	220 00			
	21, 22 or 23 threads ..... "	300 00			
	More than 23 threads ..... "	400 00			

(1) In counting the threads, both of the warp and wool, fractions of threads are ignored; the aggregate is divided by 2; if the quotient is 1/2, the fraction shall be considered as an entire thread.

(1) In counting the threads, both of the warp and wool, fractions of threads are ignored; the aggregate is divided by 2; if the quotient is 1/2, the fraction shall be considered as an entire thread.



Tissus—continue.		Duties.		Goods.		Duties as	
No.	Goods.	Frs.	C.	No.	Goods.	Frs.	C.
506.	Dyed; (+)				5 klogs, inclusive to 7 klogs, exclusive:		
	Containing in warp and weft in a square of 5 millimetres side, such tissues weighing:				27 threads or less.....Per 100 klogs, N	235	50
	13 klogs, or more per 100 square metres:				28 to 33 threads....." "	268	50
	27 threads or less.....Per 100 klogs, N	82	00		36 to 43 threads....." "	328	50
	25 to 35 threads....." "	107	00		44 threads or more....." "	510	00
	36 to 43 threads....." "	126	00		3 klogs, inclusive to 5 klogs, exclusive:		
	44 threads or more....." "	118	00		27 threads or less.....Per 100 klogs, N	405	00
	11 klogs, inclusive to 13 klogs, exclusive:				28 to 33 threads....." "	450	00
	27 threads or less.....Per 100 klogs, N	100	00		36 to 43 threads....." "	600	00
	28 to 35 threads....." "	117	00		44 threads or more....." "	845	00
	36 to 43 threads....." "	137	00		Less than 3 klogs, per 100 sq. metres:		
	44 threads or more....." "	161	00			900	00
	9 klogs, inclusive to 11 klogs, exclusive:						
	27 threads or less.....Per 100 klogs, N	120	00				
	28 to 35 threads....." "	141	00				
	36 to 43 threads....." "	168	00				
	44 threads or more....." "	202	00				
	7 klogs, inclusive to 9 klogs, exclusive:						
	27 threads or less.....Per 100 klogs, N	137	00				
	28 to 35 threads....." "	161	00				
	36 to 43 threads....." "	185	00				
	44 threads or more....." "	260	00				
	5 klogs, inclusive to 7 klogs, exclusive:						
	27 threads or less.....Per 100 klogs, N	159	00				
	28 to 35 threads....." "	169	00				
	36 to 43 threads....." "	229	00				
	44 threads or more....." "	350	00				
	7 klogs, inclusive to 9 klogs, exclusive:						
	27 threads or less.....Per 100 klogs, N	260	00				
	28 to 35 threads....." "	317	00				
	36 to 43 threads....." "	390	00				
	44 threads or more....." "	580	00				
	Less than 3 klogs, per 100 sq. metres:						
	Manufactured wholly or in part with dyed threads						
	(1)(12)(3):						
	Containing in warp and weft in a square of 5 millimetres side, such tissues weighing:						
	13 klogs, or more per 100 square metres:						
	27 threads or less.....Per 100 klogs, N	123	00				
	28 to 35 threads....." "	145	50				
	36 to 43 threads....." "	174	00				
	44 threads or more....." "	207	00				
	11 klogs, inclusive to 13 klogs, exclusive:						
	27 threads or less.....Per 100 klogs, N	135	00				
	28 to 35 threads....." "	160	00				
	36 to 43 threads....." "	190	50				
	44 threads or more....." "	226	50				
	9 klogs, inclusive to 11 klogs, exclusive:						
	27 threads or less.....Per 100 klogs, N	165	00				
	28 to 35 threads....." "	190	50				
	36 to 43 threads....." "	237	00				
	44 threads or more....." "	298	00				
	7 klogs, inclusive to 9 klogs, exclusive:						
	27 threads or less.....Per 100 klogs, N	190	50				
	28 to 35 threads....." "	226	50				
	36 to 43 threads....." "	277	50				
	44 threads or more....." "	375	00				
	5 klogs, inclusive to 7 klogs, exclusive:						
	27 threads or less.....Per 100 klogs, N	223	50				
	28 to 35 threads....." "	238	50				
	36 to 43 threads....." "	328	50				
	44 threads or more....." "	480	00				
	7 klogs, inclusive to 9 klogs, exclusive:						
	27 threads or less.....Per 100 klogs, N	375	00				
	28 to 35 threads....." "	460	00				
	36 to 43 threads....." "	570	00				
	44 threads or more....." "	855	00				
	Less than 3 klogs, per 100 sq. metres:						
	Manufactured wholly or in part with dyed threads, girded or mercerized (1)(12)(13):						

(1) In the General Tariff the ones with stripes at a distance of less than 1/2 inch from one another are included in this category.

(2) In the Minimum Tariff the surtax for manufacture will not be exacted when the effect produced by the dyed, bleached, glazed or mercerized threads does not exceed one-tenth of the total surface of dyed threads.

(3) Tissues of the kind, described in the piece or affair, contain 30 teeth (teeth) or more to the 5 millimetres pay, in addition, a surtax mentioned in No. 90b.

44. Tiesues of the kind, suffered, counting 201 soldiers "in charge" more to the 1st Regiment pay, in addition, the sartya men found by

\* Stamped (gaufre) tissues counting 30 batchings ("baches") of 200 to the 5 millimètres are treated as mercerised tissues.

Where the breadth of the tissues exceeds one metre the duties are increased in proportion. The surtax for printing such like tissues, piques; covers and coverlets, quilts, cushions, and repairs; alimony, damask and table linen, bobbinets, and other articles, lace and fancy articles, trimmings, ribbons, plain tulle, embroidered muslin curtains; curtains of tulle application, embroidery, and of embroidered tulle; muslins, figured or embroidered; for furniture or clothing.

No.	Goods.	Duties. Fr. C.	No.	Goods.	Duties. Fr. C.
	Of 7 colors or more.....	Same duty as unbleached tissues, according to kind, with an addition of 10 trs. per 100 sq. metres	412	Brilliant or figured tissues (2), unbleached (1): Containing in warp and weft in a square of 5 millimètres side, such tissues weighing: 13 kilogs. or more per 100 square metres: 27 threads or less.....Per 100 kilogs. N 28 to 35 threads..... 36 to 43 threads..... 44 threads or more..... 11 kilogs. inclusive to 13 kilogs. exclusive: 27 threads or less.....Per 100 kilogs. N 28 to 35 threads..... 36 to 43 threads..... 44 threads or more..... 9 kilogs. inclusive to 11 kilogs. exclusive: 27 threads or less.....Per 100 kilogs. N 28 to 35 threads..... 36 to 43 threads..... 44 threads or more..... 7 kilogs. inclusive to 9 kilogs. exclusive: 27 threads or less.....Per 100 kilogs. N 28 to 35 threads..... 36 to 43 threads..... 44 threads or more..... 5 kilogs. inclusive to 7 kilogs. exclusive: 27 threads or less.....Per 100 kilogs. N 28 to 35 threads..... 36 to 43 threads..... 44 threads or more..... 3 kilogs. inclusive to 5 kilogs. exclusive: 27 threads or less.....Per 100 kilogs. N 28 to 35 threads..... 36 to 43 threads..... 44 threads or more..... Less than 3 kilogs. per 100 sq. metres..... Brilliant or figured tissues (2), manufactured wholly or in part with unbleached threads glazed or mercerised (3) (4): Containing in warp and weft (5), in a square of 5 millimètres side, such tissues weighing: 13 kilogs. or more per 100 square metres: 27 threads or less.....Per 100 kilogs. N 28 to 35 threads..... 36 to 43 threads..... 44 threads or more..... 11 kilogs. inclusive to 13 kilogs. exclusive: 27 threads or less.....Per 100 kilogs. N 28 to 35 threads..... 36 to 43 threads..... 44 threads or more..... 9 kilogs. inclusive to 11 kilogs. exclusive: 27 threads or less.....Per 100 kilogs. N 28 to 35 threads..... 36 to 43 threads..... 44 threads or more..... 7 kilogs. inclusive to 9 kilogs. exclusive: 27 threads or less.....Per 100 kilogs. N 28 to 35 threads..... 36 to 43 threads..... 44 threads or more..... 5 kilogs. inclusive to 7 kilogs. exclusive: 27 threads or less.....Per 100 kilogs. N 28 to 35 threads..... 36 to 43 threads..... 44 threads or more..... 3 kilogs. inclusive to 5 kilogs. exclusive: 27 threads or less.....Per 100 kilogs. N 28 to 35 threads..... 36 to 43 threads..... 44 threads or more..... Less than 3 kilogs. per 100 sq. metres..... Brilliant or figured tissues (2) bleached (1): Containing in warp and weft (5), in a square of 5 millimètres side, such tissues weighing: 13 kilogs. or more per 100 square metres: 27 threads or less.....Per 100 kilogs. N 28 to 35 threads..... 36 to 43 threads..... 44 threads or more..... 11 kilogs. inclusive to 13 kilogs. exclusive: 27 threads or less.....Per 100 kilogs. N 28 to 35 threads..... 36 to 43 threads..... 44 threads or more..... 9 kilogs. inclusive to 11 kilogs. exclusive: 27 threads or less.....Per 100 kilogs. N 28 to 35 threads..... 36 to 43 threads..... 44 threads or more..... 7 kilogs. inclusive to 9 kilogs. exclusive: 27 threads or less.....Per 100 kilogs. N 28 to 35 threads..... 36 to 43 threads..... 44 threads or more..... 5 kilogs. inclusive to 7 kilogs. exclusive: 27 threads or less.....Per 100 kilogs. N 28 to 35 threads..... 36 to 43 threads..... 44 threads or more..... 3 kilogs. inclusive to 5 kilogs. exclusive: 27 threads or less.....Per 100 kilogs. N 28 to 35 threads..... 36 to 43 threads..... 44 threads or more..... Less than 3 kilogs. per 100 sq. metres.....	
408	Glazed percaline, for book-binding, cartons, fancy wares, bleached, dyed or printed: Not stamped ( <i>sans gaufrage</i> ).....Per 100 kilogs. N Stamped ( <i>gaufre</i> )..... Called tracing or transparent cloth..... Tissues coated with a composition with a nitrate cellulose base.....	130 00 140 00 120 00 Dutiable as tissues of cotton, plain, dyed, according to kind			
409	Voilets: Smoothed, to imitate silk ( <i>à la soie</i> ), plain or ribbed, whatever the number of threads in the warp per centimètre: Unbleached.....Per 100 kilogs. N Bleached, dyed or mercerised, or woven dyed ( <i>à la soie</i> ), partly or wholly manufactured with dyed, bleached or mercerised threads..... Per 100 kilogs. N Stamped ( <i>gaufre</i> ) or printed..... Other (plain or ribbed, in olefin etc. reverse twilled, containing in the warp per centimètre 26 threads or less): Unbleached.....Per 100 kilogs. N Bleached, dyed or mercerised, or woven dyed ( <i>à la soie</i> ), manufactured wholly or partly of dyed, bleached or mercerised threads.....Per 100 kilogs. N Stamped ( <i>gaufre</i> ) or printed..... More than 26 threads, and voilets in which the nap is formed by the warp: Unbleached.....Per 100 kilogs. N Bleached, dyed or mercerised, woven dyed ( <i>à la soie</i> ), manufactured wholly or partly of dyed, bleached or mercerised threads.....Per 100 kilogs. N Stamped ( <i>gaufre</i> ) or printed.....	190 00 370 00 385 00 116 00 165 00 180 00 190 00 380 00 400 00			
410	Tissues of all sorts of pure or mixed cotton, plain, twilled and trills, figured tissues, plaques, covers and counter-panels of plaques and reps, dimity, demask, and tabby linen, bobbin tulle, blouses, lace and fancy articles, trimmings, ribbons, blank tulle, curtains of embroidered muslin, of tulle application, of grenadine, of embroidered tulle, lace curtains, muslins, figured or embroidered with croc. et. for furniture or clothing, manufactured wholly or in part with threads (1) (2), (The statement of duties applicable, under No. 411, to the different tissues of cotton has been inserted after each article concerning those tissues): Bleached (3)..... Dyed (3)..... Glazed or mercerised.....	Duties on cotton tissues unbleached, according to kind, with the addition of 50 % plus the duty leviable for bleaching Same duty as unbleached tissues according to kind, with an addition of 50 % plus the duty leviable for dyeing Same duty as unbleached tissues according to kind, with an addition of 50 % plus the duty leviable for dyeing or bleaching and the duties for glazing and mercerising			

(1) Tissues having stripes less than one metre apart are included in this category.  
 (2) In the Minimum Tariff the surtax for manufacture with dyed threads will not be payable on striped tissues, when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface.  
 (3) Tissues of the kind, mercerised in the piece or guffered, counting 30 hachings ("hachures") or more to the 5 millimètres, pay in addition the surtax under No. 406b.  
 (4) The duties leviable on figured tissues are applied to (1) tissues "à 5 lignes ou moins" presenting in their texture the effect of checks, provided that this effect does not involve the application of the surtax prescribed in No. 411; (2) tissues in imitation of gauzes, called "soie" or "soiephes"; (3) plain or figured "cellular" tissues with warp and weft.  
 (5) In the General Tariff, tissues with stripes at a distance of less than one metre from one another are included in this category.  
 In the Minimum Tariff the surtax for manufacture will not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of styled tissues.  
 (6) The duties leviable on the total surface of styled tissues, or more to the 5 millimètres pay, in addition, the surtax mentioned in No. 406b.  
 (7) In counting the warp and weft threads, fractions of threads are ignored.

Tissues—continued.		No.	Goods.	Duties, Frs. C.
Goods.		Duties, Frs. C.		
7 kilograms, inclusive to 9 kilograms, exclusive:			Brilliant or figured tissues (3), dyed (2):	
27 threads or less.....Per 100 kilograms, N	166 92		Containing in warp and weft (3), in a square of 5	
28 to 35 threads....." "	204 36		millimetres side, such tissues weighing:	
36 to 43 threads....." "	257 40		13 kilograms, or more per 100 square metres:	
44 threads or more....." "	358 80		27 threads or less.....Per 100 kilograms, N	110 60
9 kilograms, inclusive to 11 kilograms, exclusive:			28 to 35 threads....." "	139 10
27 threads or less.....Per 100 kilograms, N	201 24		36 to 43 threads....." "	154 40
28 to 35 threads....." "	216 84		44 threads or more....." "	185 10
36 to 43 threads....." "	310 44		11 kilograms, inclusive to 13 kilograms, exclusive:	
44 threads or more....." "	468 00		27 threads or less.....Per 100 kilograms, N	121 00
11 kilograms, inclusive to 13 kilograms, exclusive:			28 to 35 threads....." "	143 10
27 threads or less.....Per 100 kilograms, N	358 80		36 to 43 threads....." "	169 10
28 to 35 threads....." "	447 72		44 threads or more....." "	200 20
36 to 43 threads....." "	561 60		9 kilograms, inclusive to 11 kilograms, exclusive:	
44 threads or more....." "	854 00		27 threads or less.....Per 100 kilograms, N	147 00
Less than 3 kilograms, per 100 sq. metres....." "	667 20		28 to 35 threads....." "	174 30
Brilliant or figured tissues (3), manufactured wholly			36 to 43 threads....." "	209 40
or in part with bleached threads (2) (4):			44 threads or more....." "	253 60
Containing in warp and weft (3), in a square of 5			7 kilograms, inclusive to 9 kilograms, exclusive:	
millimetres side, such tissues weighing:			27 threads or less.....Per 100 kilograms, N	168 10
13 kilograms, or more per 100 square metres:			28 to 35 threads....." "	200 30
27 threads or less.....Per 100 kilograms, N	131 02		36 to 43 threads....." "	244 50
28 to 35 threads....." "	170 15		44 threads or more....." "	329 00
36 to 43 threads....." "	212 16		5 kilograms, inclusive to 7 kilograms, exclusive:	
44 threads or more....." "	260 78		27 threads or less.....Per 100 kilograms, N	191 70
11 kilograms, inclusive to 13 kilograms, exclusive:			28 to 35 threads....." "	226 70
27 threads or less.....Per 100 kilograms, N	154 70		36 to 43 threads....." "	268 70
28 to 35 threads....." "	192 27		44 threads or more....." "	320 10
36 to 43 threads....." "	236 47		3 kilograms, inclusive to 5 kilograms, exclusive:	
44 threads or more....." "	298 51		27 threads or less.....Per 100 kilograms, N	329 00
9 kilograms, inclusive to 11 kilograms, exclusive:			28 to 35 threads....." "	405 10
27 threads or less.....Per 100 kilograms, N	138 30		36 to 43 threads....." "	488 00
28 to 35 threads....." "	245 31		44 threads or more....." "	745 00
36 to 43 threads....." "	301 98		Less than 3 kilograms, per 100 sq. metres....." "	836 60
44 threads or more....." "	380 12		Brilliant or figured tissues (3), manufactured wholly	
7 kilograms, inclusive to 9 kilograms, exclusive:			or in part with dyed threads (2) (4):	
27 threads or less.....Per 100 kilograms, N	236 47		Containing in warp and weft (3), in a square of 5	
28 to 35 threads....." "	289 61		millimetres side, such tissues weighing:	
36 to 43 threads....." "	364 65		13 kilograms, or more per 100 square metres:	
44 threads or more....." "	508 30		27 threads or less.....Per 100 kilograms, N	1 00
9 kilograms, inclusive to 11 kilograms, exclusive:			28 to 35 threads....." "	180 15
27 threads or less.....Per 100 kilograms, N	285 09		36 to 43 threads....." "	217 20
28 to 35 threads....." "	307 10		44 threads or more....." "	250 10
36 to 43 threads....." "	439 19		11 kilograms, inclusive to 13 kilograms, exclusive:	
44 threads or more....." "	663 00		27 threads or less.....Per 100 kilograms, N	166 50
7 kilograms, inclusive to 9 kilograms, exclusive:			28 to 35 threads....." "	194 65
27 threads or less.....Per 100 kilograms, N	408 30		36 to 43 threads....." "	238 65
28 to 35 threads....." "	634 27		44 threads or more....." "	283 45
36 to 43 threads....." "	795 60		9 kilograms, inclusive to 11 kilograms, exclusive:	
44 threads or more....." "	1,215 50		27 threads or less.....Per 100 kilograms, N	205 50
Less than 3 kilograms, per 100 sq. metres....." "	1,376 20		28 to 35 threads....." "	246 45
Brilliant or figured tissues (3), manufactured wholly			36 to 43 threads....." "	299 10
or in part with bleached threads glazed or mercerised			44 threads or more....." "	365 40
(4) (5):			7 kilograms, inclusive to 9 kilograms, exclusive:	
Containing in warp and weft (3), in a square of 5			27 threads or less.....Per 100 kilograms, N	2 85
millimetres side, such tissues weighing:			28 to 35 threads....." "	385 45
13 kilograms, or more per 100 square metres:			36 to 43 threads....." "	531 75
27 threads or less.....Per 100 kilograms, N	167 02		44 threads or more....." "	678 50
28 to 35 threads....." "	200 17		5 kilograms, inclusive to 7 kilograms, exclusive:	
36 to 43 threads....." "	242 16		27 threads or less.....Per 100 kilograms, N	281 45
44 threads or more....." "	290 78		28 to 35 threads....." "	401 65
11 kilograms, inclusive to 13 kilograms, exclusive:			36 to 43 threads....." "	418 65
27 threads or less.....Per 100 kilograms, N	184 70		44 threads or more....." "	615 00
28 to 35 threads....." "	222 27		3 kilograms, inclusive to 5 kilograms, exclusive:	
36 to 43 threads....." "	266 47		27 threads or less.....Per 100 kilograms, N	475 70
44 threads or more....." "	319 51		28 to 35 threads....." "	585 65
9 kilograms, inclusive to 11 kilograms, exclusive:			36 to 43 threads....." "	732 00
27 threads or less.....Per 100 kilograms, N	228 30		44 threads or more....." "	1,192 50
28 to 35 threads....." "	275 31		Less than 3 kilograms, per 100 square metres....." "	1,230 00
36 to 43 threads....." "	334 98		Brilliant or figured tissues (3), manufactured wholly	
44 threads or more....." "	410 12		or in part with dyed threads glazed or mercerised	
7 kilograms, inclusive to 9 kilograms, exclusive:			(4) (5):	
27 threads or less.....Per 100 kilograms, N	266 47		Containing in warp and weft (3), in a square of 5	
28 to 35 threads....." "	319 51		millimetres side, such tissues weighing:	
36 to 43 threads....." "	384 65		13 kilograms, or more per 100 square metres:	
44 threads or more....." "	534 30		27 threads or less.....Per 100 kilograms, N	180 20
9 kilograms, inclusive to 11 kilograms, exclusive:			28 to 35 threads....." "	210 15
27 threads or less.....Per 100 kilograms, N	315 09		36 to 43 threads....." "	247 20
28 to 35 threads....." "	337 10		44 threads or more....." "	290 10
36 to 43 threads....." "	469 19		11 kilograms, inclusive to 13 kilograms, exclusive:	
44 threads or more....." "	638 60		27 threads or less.....Per 100 kilograms, N	1 40
5 kilograms, inclusive to 7 kilograms, exclusive:			28 to 35 threads....." "	220 65
27 threads or less.....Per 100 kilograms, N	538 30		36 to 43 threads....." "	266 65
28 to 35 threads....." "	664 27		44 threads or more....." "	315 45
36 to 43 threads....." "	826 60			
44 threads or more....." "	1,246 30			
Less than 3 kilograms, per 100 sq. metres....." "	1,400 20			

The duties levied on figured tissues are applied to (1) tissues "à 5 bouts ou motifs" presenting in their texture the effect of checks, provided that this effect does not involve the application of the surtax prescribed in No. 411; (2) tissues in imitation of gauze, called "soft" or "souples"; (3) plain or figured "seriating" tissues with warp and weft; (4) tissues of the kind, mercerised in the piece or goffered, counting 30 hatches ("hachures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406b.

(5) In counting the warp and weft threads, fractions of threads are ignored.

(6) In the General Tariff, tissues with stripes at a distance of less than

1 centimetre from one another are included in this category.

In the Minimum Tariff the surtax for manufacture will not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of striped tissues.

Tissues of the kind, goffered, counting 30 hatches ("hachures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406b.

(1) The duties levied on figured tissues are applied to (1) tissues "à 5 bouts ou motifs" presenting in their texture the effect of checks, provided that this effect does not involve the application of the surtax prescribed in No. 411; (2) tissues in imitation of gauze, called "soft" or "souples"; (3) plain or figured "seriating" tissues with warp and weft.

(2) Tissues of the kind, mercerised in the piece or goffered, counting 30 hatches ("hachures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406b.

(3) In counting the warp and weft threads, fractions of threads are ignored.

(4) In the General Tariff, tissues with stripes at a distance of less than 1 centimetre from one another are included in this category.

In the Minimum Tariff the surtax for manufacture will not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of striped tissues.

(5) Tissues of the kind, goffered, counting 30 hatches ("hachures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406b.

No.	Goods.	Duties, Frs. C.	No.	Goods.	Duties, Frs. C.
9	kilogs, inclusive to 11 kilogs, exclusive	235 50		Manufactured with unbleached threads, glazed or mercerised (1) (2):	
27	threads or less ..... Per 100 kilogs, N	276 45		Up to 8 threads, inclusive ..... Per 100 kilogs, N	210 00
28	to 35 threads, ..... "	329 10		From 8 to 10 threads, inclusive, ..... "	282 00
36	to 43 threads, ..... "	395 40		From 10 to 12 threads, inclusive, ..... "	380 00
44	threads or more, ..... "	508 50		More than 12 threads, ..... "	480 00
27	threads or less ..... Per 100 kilogs, N	268 65		Manufactured with bleached threads, glazed or mercerised (1) (2):	
28	to 35 threads, ..... "	315 45		Up to 8 threads, inclusive ..... Per 100 kilogs, N	234 00
36	to 43 threads, ..... "	381 75		From 8 to 10 threads, inclusive, ..... "	319 00
44	threads or more, ..... "	508 50		From 10 to 12 threads, inclusive, ..... "	304 00
5	kilogs, inclusive to 7 kilogs, exclusive	311 55		More than 12 threads, ..... "	340 00
27	threads or less ..... Per 100 kilogs, N	331 05		Manufactured with dyed threads, glazed or mercerised (1) (2):	
28	to 35 threads, ..... "	485 05		Up to 8 threads, inclusive ..... Per 100 kilogs, N	240 00
36	to 43 threads, ..... "	645 00		From 8 to 10 threads, inclusive, ..... "	315 00
44	threads or more, ..... "	800 50		From 10 to 12 threads, inclusive, ..... "	390 00
3	kilogs, inclusive to 5 kilogs, exclusive	619 65		More than 12 threads, ..... "	510 00
27	threads or less ..... Per 100 kilogs, N	658 50			
28	to 35 threads, ..... "	762 00			
36	to 43 threads, ..... "	1,132 50			
44	threads or more, ..... "	1,269 00			
Less than 3 kilogs, per 100 square metres, ..... "					
13	Piques, corders, and counterpanes, quilted, and reps (1), weighing per 100 square metres:				
	Unbleached:				
	More than 18 kilogs, ..... Per 100 kilogs, N	130 00			
	18 kilogs, and less, ..... "	180 00			
	Bleached:				
	More than 18 kilogs, ..... "	156 00			
	18 kilogs, and less, ..... "	216 00			
	Dyed:				
	More than 18 kilogs, ..... "	160 00			
	18 kilogs, and less, ..... "	210 00			
	Manufactured with bleached threads (1) (2):				
	More than 18 kilogs, ..... Per 100 kilogs, N	221 00			
	18 kilogs, and less, ..... "	306 00			
	Manufactured with dyed threads (1) (2):				
	More than 18 kilogs, ..... Per 100 kilogs, N	225 00			
	18 kilogs, and less, ..... "	300 00			
	Manufactured with unbleached threads, glazed or mercerised (1) (2):				
	More than 18 kilogs, ..... Per 100 kilogs, N	225 00			
	18 kilogs, and less, ..... "	300 00			
	Manufactured with bleached threads, glazed or mercerised (1) (2):				
	More than 18 kilogs, ..... Per 100 kilogs, N	231 00			
	18 kilogs, and less, ..... "	356 00			
	Manufactured with dyed threads, glazed or mercerised (1) (2):				
	More than 18 kilogs, ..... Per 100 kilogs, N	255 00			
	18 kilogs, and less, ..... "	350 00			
14	Dimity, damask and table linen (3), weighing 14 kilogs, and more per 100 square metres:				
	Unbleached ..... Per 100 kilogs, N	140 00			
	Bleached ..... "	144 00			
	Dyed, ..... "	160 00			
	Manufactured with bleached threads (1) (2):				
	Up to 8 threads, inclusive, ..... Per 100 kilogs, N	204 00			
	From 8 to 10 threads, inclusive, ..... "	210 00			
	From 10 to 12 threads, inclusive, ..... "	210 00			
	More than 12 threads, ..... "	244 00			
	Manufactured with dyed threads, glazed or mercerised (1) (2):				
	Up to 8 threads, inclusive, ..... Per 100 kilogs, N	240 00			
	From 8 to 10 threads, inclusive, ..... "	240 00			
	From 10 to 12 threads, inclusive, ..... "	240 00			
	More than 12 threads, ..... "	240 00			
15	Bobinet ( <i>taile</i> ), for curtains, counterpanes, quilt covers, arm-chair covers, etc. (with the exception of bands):				
	Common, i.e., with straight warp and single weft, containing in warp on a width of 25 millimetres (4):				
	Unbleached (1):				
	Up to 8 threads, inclusive, ..... Per 100 kilogs, N	120 00			
	From 8 to 10 threads, inclusive, ..... "	170 00			
	From 10 to 12 threads, inclusive, ..... "	220 00			
	More than 12 threads, ..... "	300 00			
	Bleached (2):				
	Up to 8 threads, inclusive, ..... "	141 00			
	From 8 to 10 threads, inclusive, ..... "	204 00			
	From 10 to 12 threads, inclusive, ..... "	264 00			
	More than 12 threads, ..... "	360 00			
	Dyed (3):				
	Up to 8 threads, inclusive, ..... "	150 00			
	From 8 to 10 threads, inclusive, ..... "	200 00			
	From 10 to 12 threads, inclusive, ..... "	260 00			
	More than 12 threads, ..... "	350 00			
	Manufactured with bleached threads (1) (2) (3):				
	Up to 8 threads, inclusive, ..... Per 100 kilogs, N	204 00			
	From 8 to 10 threads, inclusive, ..... "	289 00			
	From 10 to 12 threads, inclusive, ..... "	374 00			
	More than 12 threads, ..... "	510 00			
	Manufactured with dyed threads (1) (2) (3):				
	Up to 8 threads, inclusive, ..... Per 100 kilogs, N	210 00			
	From 8 to 10 threads, inclusive, ..... "	285 00			
	From 10 to 12 threads, inclusive, ..... "	360 00			
	More than 12 threads, ..... "	480 00			

416 Bobinet (*taile*), for curtains, counterpanes, quilt covers, arm-chair covers, etc. (with the exception of bands):

Common, i.e., with Jaquard warp, on a width of 5 millimetres (3):

Unbleached (1):

Up to 8 threads, inclusive, ..... Per 100 kilogs, N

From 8 to 10 threads, inclusive, ..... "

From 10 to 12 threads, inclusive, ..... "

More than 12 threads, ..... "

Bleached (2):

Up to 8 threads, inclusive, ..... "

From 8 to 10 threads, inclusive, ..... "

From 10 to 12 threads, inclusive, ..... "

More than 12 threads, ..... "

Dyed (3):

Up to 8 threads, inclusive, ..... "

From 8 to 10 threads, inclusive, ..... "

From 10 to 12 threads, inclusive, ..... "

More than 12 threads, ..... "

Manufactured with unbleached threads, glazed or mercerised (1) (2):

Up to 8 threads, inclusive, ..... Per 100 kilogs, N

From 8 to 10 threads, inclusive, ..... "

From 10 to 12 threads, inclusive, ..... "

More than 12 threads, ..... "

Manufactured with bleached threads, glazed or mercerised (1) (2):

Up to 8 threads, inclusive, ..... Per 100 kilogs, N

From 8 to 10 threads, inclusive, ..... "

From 10 to 12 threads, inclusive, ..... "

More than 12 threads, ..... "

Manufactured with dyed threads, glazed or mercerised (1) (2):

Up to 8 threads, inclusive, ..... Per 100 kilogs, N

From 8 to 10 threads, inclusive, ..... "

From 10 to 12 threads, inclusive, ..... "

More than 12 threads, ..... "

(1) Tissues with stripes at a distance of less than a metre from one another are included in this category.

(2) In the Minimum Tariff the surface of the fabric is not exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-fourth of the total surface of striped tissues.

(3) Tissues of the kind mercerised in the piece or giffered, counting 30 hachettes (40 hachettes) or more to the 5 millimetres (100, in addition, the surface mentioned in No. 100).

(4) The threads are counted in the doll part of the warp. Each thread of the warp shall be counted, no distinction being made between single and twisted threads.

(5) Tissues of the kind mercerised in the piece part, in addition, the surface mentioned in No. 100.

(1) Tissues with stripes at a distance of less than a metre from one another are included in this category.

(2) In the Minimum Tariff the surface shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-fourth of the total surface of striped tissues.

(3) The threads are counted in the doll part of the warp. Each thread of the warp shall be counted, no distinction being made between single and twisted threads.

(4) Tissues of the kind mercerised in the piece part, in addition, the surface mentioned in No. 100.



No.	TISSUES—continued. Goods.	Duties. Frs. C.	No.	Goods.	Duties. Frs. C.
	Bleached (2):			All articles, other than gloves or knitted material, embroidered by hand or by machine, of ornamental value or trimmings, including stockings and socks, open worked at a <i>grille</i> and stockings striped lengthways by figure weaving ( <i>brocade</i> )	600 00 (2)
	Up to 8 threads, inclusive.....Per 100 kilograms, N	215 28		For 100 kilograms, N	
	From 8 to 10 threads, inclusive.....	304 98			
	From 10 to 12 threads, inclusive.....	394 68			
	More than 12 threads.....	538 20			
	Dyed (2):			41966 Plastered splints or tubular bands of cotton hosiery, stiff, combined with plaster, or surgical dressings, with accessories of fine tissue, cotton gauze, safety pins, including the soldered box, providing the weight of the plaster represents at least 70% of the total weight.....	12 00
	Up to 8 threads, inclusive.....	200 40		420 Lace, machine-made: (1) Per 100 kilograms, N	
	From 8 to 10 threads, inclusive.....	284 15		band or with, blankets, lace, cordons, trimmings, tassels, and generally all fancy articles, other than bobbinet for curtains, bed covers, and real tulle, weighing per 100 square metres:	
	From 10 to 12 threads, inclusive.....	358 90		Unbleached (1):	
	More than 12 threads.....	478 50		25 kilograms, and less.....Per 100 kilograms, N	500 00
	Bobbinet ( <i>tulle</i> ) for curtains, counterpanes, quilt covers, arm-chair covers, etc. (with the exception of bands):			More than 25 and less than 30 kilograms.....	280 00
	Common, i.e., with straight warp and a single weft; containing in the warp on a width of 25 millimetres (1):			30 kilograms, and more.....	600 00
	Manufactured with bleached threads (2) (3) (4):			Bleached (1):	
	Up to 8 threads, inclusive.....Per 100 kilograms, N	234 60		25 kilograms, and less.....	600 00
	From 8 to 10 threads, inclusive.....	323 35		More than 25 and less than 30 kilograms.....	338 00
	From 10 to 12 threads, inclusive.....	450 10		30 kilograms, and more.....	240 00
	More than 12 threads.....	586 60		Dyed (1):	
	Manufactured with dyed threads (2) (3) (4):			25 kilograms, and less.....	530 00
	Up to 8 threads, inclusive.....Per 100 kilograms, N	257 60		More than 25 and less than 30 kilograms.....	310 00
	From 8 to 10 threads, inclusive.....	323 25		30 kilograms, and more.....	230 00
	From 10 to 12 threads, inclusive.....	409 50		Manufactured with bleached threads (1):	
	More than 12 threads.....	547 50		25 kilograms, and less.....	850 00
	Manufactured with unbleached threads, glazed or mercerised (2) (3) (4):			More than 25 and less than 30 kilograms.....	476 00
	Up to 8 threads, inclusive.....Per 100 kilograms, N	237 60		30 kilograms, and more.....	340 00
	From 8 to 10 threads, inclusive.....	322 25		Manufactured with dyed threads (1):	
	From 10 to 12 threads, inclusive.....	409 50		25 kilograms, and less.....	740 00
	More than 12 threads.....	547 50		More than 25 and less than 30 kilograms.....	450 00
	Manufactured with bleached threads, glazed or mercerised (2) (3):			30 kilograms, and more.....	330 00
	Up to 8 threads, inclusive.....Per 100 kilograms, N	264 60		Manufactured with unbleached threads, glazed or mercerised:	
	From 8 to 10 threads, inclusive.....	362 35		25 kilograms, and less.....Per 100 kilograms, N	780 00
	From 10 to 12 threads, inclusive.....	460 10		More than 25 and less than 30 kilograms.....	450 00
	More than 12 threads.....	616 50		30 kilograms, and more.....	320 00
	Manufactured with dyed threads, glazed or mercerised (2) (3):			Manufactured with bleached threads, glazed or mercerised:	
	Up to 8 threads, inclusive.....Per 100 kilograms, N	267 60		25 kilograms, and less.....Per 100 kilograms, N	880 00
	From 8 to 10 threads, inclusive.....	353 25		More than 25 and less than 30 kilograms.....	508 00
	From 10 to 12 threads, inclusive.....	439 50		30 kilograms, and more.....	370 00
	More than 12 threads.....	577 50		Manufactured with dyed threads, glazed or mercerised:	
	(other than common):			25 kilograms, and less.....Per 100 kilograms, N	810 00
	Containing in the warp on a width of 25 millimetres (1):			More than 25 and less than 30 kilograms.....	480 00
	Articles bordered ( <i>à la dent</i> ):			30 kilograms, and more.....	360 00
	Manufactured with bleached threads (2) (3):			42018 Lace, hand-made:	
	Up to 8 threads, inclusive.....Per 100 kilograms, N	304 98		Unbleached (1):	
	From 8 to 10 threads, inclusive.....	432 05		25 kilograms, and less.....	875 00
	From 10 to 12 threads, inclusive.....	538 15		More than 25 and less than 30 kilograms.....	490 00
	More than 12 threads.....	762 45		30 kilograms, and more.....	350 00
	Manufactured with dyed threads (2) (3):			Bleached (1):	
	Up to 8 threads, inclusive.....Per 100 kilograms, N	298 10		25 kilograms, and less.....	1,050 00
	From 8 to 10 threads, inclusive.....	411 22		More than 25 and less than 30 kilograms.....	588 00
	From 10 to 12 threads, inclusive.....	523 35		30 kilograms, and more.....	420 00
	More than 12 threads.....	702 75		Dyed (1):	
	Manufactured with unbleached threads, glazed or mercerised (2):			25 kilograms, and less.....	927 50
	Up to 8 threads, inclusive.....Per 100 kilograms, N	299 10		More than 25 and less than 30 kilograms.....	542 50
	From 8 to 10 threads, inclusive.....	411 22		30 kilograms, and more.....	402 50
	From 10 to 12 threads, inclusive.....	523 35		Manufactured with bleached threads (1):	
	More than 12 threads.....	702 75		25 kilograms, and less.....	1,487 50
	Manufactured with bleached threads, glazed or mercerised (2):			More than 25 and less than 30 kilograms.....	835 00
	Up to 8 threads, inclusive.....Per 100 kilograms, N	334 98		30 kilograms, and more.....	595 00
	From 8 to 10 threads, inclusive.....	462 05		Manufactured with dyed threads (1):	
	From 10 to 12 threads, inclusive.....	589 15		25 kilograms, and less.....	1,342 50
	More than 12 threads.....	792 45		More than 25 and less than 30 kilograms.....	765 00
	Manufactured with dyed threads, glazed or mercerised (2):			30 kilograms, and more.....	555 00
	Up to 8 threads, inclusive.....Per 100 kilograms, N	329 10		Manufactured with unbleached threads, glazed or mercerised:	
	From 8 to 10 threads, inclusive.....	441 22		25 kilograms, and less.....Per 100 kilograms, N	1,342 50
	From 10 to 12 threads, inclusive.....	553 35		More than 25 and less than 30 kilograms.....	795 00
	More than 12 threads.....	732 75		30 kilograms, and more.....	785 00
	418 Blankets:			Manufactured with bleached threads, glazed or mercerised:	
	Unbleached (1).....	65 00		25 kilograms, and less.....Per 100 kilograms, N	1,517 50
	Bleached (2).....	78 00		More than 25 and less than 30 kilograms.....	863 00
	Dyed (3).....	95 00		30 kilograms, and more.....	625 00
	Manufactured with bleached threads (1) (2):			Manufactured with dyed threads, glazed or mercerised:	
	Unbleached (1).....	116 50		25 kilograms, and less.....Per 100 kilograms, N	1,372 50
	Dyed (2).....	127 50		More than 25 and less than 30 kilograms.....	795 00
	Unbleached, glazed or mercerised.....	127 50		30 kilograms, and more.....	785 00
	Bleached, glazed or mercerised.....	140 50		4219 Trimmings:	
	Dyed, glazed or mercerised.....	157 50		Unbleached (1).....	250 00
	419 Hosiery of cotton, wool, or silk: (1) Search thread, pure or mixed:			Bleached (2).....	300 00
	Gloves.....Per 100 kilograms, N	900 00		Dyed (3).....	285 00
	Hosiery tissues in the piece, weighing per square metre:			Unbleached (1).....	425 00
	Less than 100 grammes.....Per 100 kilograms, N	425 00		Dyed (2).....	405 00
	From 100 to 150 grammes.....	200 00		Unbleached, glazed or mercerised.....	405 00
	More than 150 grammes.....	100 00		Bleached, glazed or mercerised.....	425 00
	All other articles, including bobbinet or parts of clothing, made up of or.....Per 100 kilograms, N	300 00		Dyed, glazed or mercerised.....	425 00

(1) The threads are counted in the dull part of the warp. Each thread of the warp shall be counted, no distinction being made between single and twisted threads.

(2) Tissues of the kind, mercerised in the piece, pay, in addition, the surtax mentioned in No. 4066.

(3) Tissues with a width of less than 50 centimetres shall not be counted as hosiery but as articles of the textile category.

(4) In the Minimum Tariff the surtax shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-fourth of the total surface of striped tissues.

(1) Tissues of the kind, mercerised in the piece, pay, in addition, the surtax mentioned in No. 4066.

(2) Tissues of the kind, mercerised in the piece or gathered, counting 30 hosiery (*à la dent*) or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 4066.

(3) In the Minimum Tariff, articles of hosiery trimmed with crochet, lace, ribbon, tape, valloons, and other ornaments, shall not be considered as embroidered or ornamented with lace or trimmings, provided that such additions be simple accessories increasing by less than 15% the value of the article.

No.	Goods.	Duties, Frs. C.	No.	Goods.	Duties, Frs. C.
421	Ribbons and tapes: Fancy or sized.....	Dutiable as trimmings of cotton according to kind			
	Other, weighing per 100 square metres: Unbleached (1): 13 kils. and more.....Per 100 kilogs. N	125 00		Manufactured with dyed threads, glazed or mercerised: Less than 10 kilogs. ....Per 100 kilogs. N	435 00
	Less than 13 kilogs. ....	372 00		10 kilogs. and more.....	510 00
	Bleached (1): 13 kilogs. and more.....	150 00		Bordered ( <i>en ardo</i> ), cut or in the piece, whatever be the weight to the 100 square metres:	
	Less than 13 kilogs. ....	146 40		Unbleached (1).....Per 100 kilogs. N	300 00
	Dyed (1): 13 kilogs. and more.....	152 00		Bleached (1).....	300 00
	Less than 13 kilogs. ....	402 00		Dyed (1).....	530 00
	Manufactured with bleached threads (1) (2) (3) (4): 13 kilogs. and more.....Per 100 kilogs. N	212 50		Manufactured with threads: Bleached (1).....	550 00
	Less than 13 kilogs. ....	632 40		Dyed (1).....	780 00
	Manufactured with dyed threads (1) (2) (3) (4): 13 kilogs. and more.....Per 100 kilogs. N	217 50		Unbleached, glazed or mercerised.....	780 00
	Less than 13 kilogs. ....	588 00		Bleached, glazed or mercerised.....	880 00
	Manufactured with unbleached threads, glazed or mercerised (2) (3) (4): 13 kilogs. and more.....Per 100 kilogs. N	217 50		Dyed, glazed or mercerised.....	110 00
	Less than 13 kilogs. ....	588 00			
	Manufactured with bleached threads, glazed or mer- cerised (2) (3) (4): 13 kilogs. and more.....Per 100 kilogs. N	242 50	423	Curtains of tulle application, of grenadine, of em- broïdiered tulle: Unbleached (1).....Per 100 kilogs. N	500 00
	Less than 13 kilogs. ....	662 40		Bleached (1).....	560 00
	Manufactured with dyed threads, glazed or mer- cerised (2) (3) (4): 13 kilogs. and more.....Per 100 kilogs. N	247 50		Dyed (1).....	530 00
	Less than 13 kilogs. ....	618 00		Manufactured with threads: Bleached (1).....	1,350 00
421b	Ribbons inked or impregnated with a colour for type- writing and calculating machines and checking and duplicating apparatus.....Per 100 kilogs. N	600 00		Dyed (1).....	1,250 00
422	Tulle, properly so-called: Plain, containing to length or with in a space of 1 centimetre (1): Unbleached (1): Less than 7 meshes (large bobbins) Per 100 kilogs. N	500 00		Unbleached, glazed or mercerised.....	1,250 00
	7 meshes and more (small bobbins) ..	680 00		Bleached, glazed or mercerised.....	1,390 00
	Bleached (1): Less than 7 meshes (large bobbins) ..	600 00		Dyed, glazed or mercerised.....	1,350 00
	7 meshes and more (small bobbins) ..	816 00			
	Dyed (1): Less than 7 meshes (large bobbins) ..	530 00	425	Muslins, figured or embroïdiered with crochet, for furniture or clothing: Unbleached (1).....Per 100 kilogs. N	320 00
	7 meshes and more (small bobbins) ..	719 00		Bleached (1).....	384 00
	Manufactured with bleached threads (1): Less than 7 meshes (large bobbins) Per 100 kilogs. N	850 00		Dyed (1).....	350 00
	7 meshes and more (small bobbins) ..	1,156 00		Manufactured with threads: Bleached (1).....	514 00
	Manufactured with dyed threads (1): Less than 7 meshes (large bobbins) ..	780 00		Dyed (1).....	510 00
	7 meshes and more (small bobbins) ..	1,050 00		Unbleached, glazed or mercerised.....	510 00
	Manufactured with unbleached threads, glazed or mercerised: Less than 7 meshes (large bobbins) Per 100 kilogs. N	780 00		Bleached, glazed or mercerised.....	574 00
	7 meshes and more (small bobbins) ..	1,050 00		Dyed, glazed or mercerised.....	540 00
	Manufactured with bleached threads, glazed or mercerised: Less than 7 meshes (large bobbins) Per 100 kilogs. N	880 00	427	Cotton tissues, pure, bleached, dyed, printed, mercerised, stamped ( <i>caufrés</i> ), not separately dutiable in these states (with the exception of plaquettes and figured gazes, No. 423).....	Dutiable as unbleached tissues ac- cording to kind, with addition of the surtaxes provided for in Nos. 405, 406, 407 & 408
	7 meshes and more (small bobbins) ..	1,184 00			
	Manufactured with dyed threads, glazed or mercerised: Less than 7 meshes (large bobbins) Per 100 kilogs. N	810 00		Cotton tissues, pure, manufactured with threads, bleached, dyed, glazed or mercerised (with the excep- tion of plaquettes and figured gazes, No. 423) .....	Dutiable as tissues un- bleached ac- cording to kind, with addition of the surtaxes provided for in No. 411
	7 meshes and more (small bobbins) ..	1,094 00			
	Embroidered, other than on silk.....	Dutiable as embroider- ies on silk (No. 439b).....			
423	Plaquettes and fancy gazes.....Per 100 kilogs. N	620 00			
424	Curtains of tulle, embroïdiered: Not bordered ( <i>en ardo</i> ), weighing per 100 sq. metres: Unbleached (1): Less than 10 kilogs.....Per 100 kilogs. N	250 00	428	Wicks for lamps, and plaited wicks for candles.....	75 00
	10 kilogs. and more.....	500 00			
	Bleached: Less than 10 kilogs.....	300 00	428b	Incandescent mantles impregnated with certain metal salts (thorium, cerium, etc.), calcined or not, col- laponated or not (2).....Per 1,000	10 10
	10 kilogs. and more.....	600 00	429	Heddes of twisted thread for weaving, glazed or not.....	Per 100 kilogs. N
	Dyed (1): Less than 10 kilogs.....	280 00	430	Oleoths.....	150 00
	10 kilogs. and more.....	530 00			
	Manufactured with bleached threads (1): Less than 10 kilogs.....	127 00	431	For packing.....	15 00
	10 kilogs. and more.....	850 00	431	For other uses (2).....	40 00
	Manufactured with dyed threads (1): Less than 10 kilogs.....	105 00	432	Tissues of cotton mixed with other materials, cotton predominating in weight: Flax of silk, mixed with cotton (1): Black, for men's silk hats.....Per 100 kilogs. N	200 00
	10 kilogs. and more.....	780 00		Other.....	500 00
	Manufactured with unbleached threads, glazed or mercerised: Less than 10 kilogs.....Per 100 kilogs. N	405 00	433	Stuffs: Of silk, dress silk and cotton.....	372 00
	10 kilogs. and more.....	780 00		Other.....	124 00
	Manufactured with bleached threads, glazed or mer- cerised (1): Less than 10 kilogs.....Per 100 kilogs. N	157 00	434	Ribbons and tapes mixed: With silk.....	372 00
	10 kilogs. and more.....	581 00		With less than silk other than silk.....	Dutiable as ribbons or tapes of cot- ton, inter-

(1) Tissues of the kind, mercerised in the piece pay, in addition, the surtax mentioned in No. 406.

(2) Tissues of the kind, mercerised in the piece or gathered, counting 30 hatches ("hachures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406.

(3) Tissues with stripes at a distance of less than a metre from one another included in this category.

(4) In the Minimum Tariff the surtax shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of striped tissues.

(5) The meshes are counted either in the length or width, accordingly whether the thread-counter indicates a regular line of meshes or not.

(1) Tissues of the kind, mercerised in the piece pay, in addition, the surtax mentioned in No. 406.

(2) Incandescent mantles of cotton, linen, or ramie these are dutiable under No. 428.

(3) *Herpess of Cotton Canvas.* Thick cotton canvas, made with warp by a proportion of the genuine kind, but containing no cotton, and of the same size of which is grained or shagreened like the latter, technically known as "p. m. m." is dutiable under this head.

(4) As plushes are to be dutiable, these tissues the nap, and on which when detached and stretched out, measures more than 3 mm. in length, velvets, those in which the nap does not exceed 2 mm. in length.

No.	TISSUES—continued. Goods.	Duties. Frs. C.	No.	Goods.	Duties. Frs. C.				
433.	Trimming, mixed: With silk ..... Per 100 kilograms, net Otherwise mixed.....	372 00 Duties on trimming, of pure cotton		Carpet of wool mixed with other materials, whatever be the proportion ..... As carpets of pure wool, Hosiery, the wool predom- inating in weight ..... As hosiery of pure wool, Other, the wool predom- inating in weight ..... As tissues of pure wool according to kind.					
436.	Other ..... tissues of pure cotton, according to kind		455.	Tissues of alpaca, llama, vicuña, Pure ..... Mixed with wool, whatever be the proportion ..... Mixed with other filaments, alpaca, llama, vicuña, yak or camel's hair pre- dominating in weight .....	As tissues of pure wool according to kind.				
437.	Fishing nets of cotton, linen, hemp, rute, and other vegetable fibres .....	Duties on threads of which com- pose 1 plus 5%	456.	Tissues of goat's hair, pure or mixed, manufactured in non-European countries, goat's hair predominating in weight: By hand: Cashmere shawls, long ..... each 30 00 Cashmere shawls, square ..... 20 00 Scarfs, braiding, borders, trims, 100 kilograms, net 1000 00 Tissues, plain, ..... 1000 00 By machine: Shawls, plain, embroidered or broché ..... 1000 00 Tissues, plain, ..... 100 kilograms, net 1000 00					
438.	Tissues of wool, pure: Cloths, casimirs and other milled tissues, and short- stuffed tissues not milled: Stuffs for furniture, weighing more than 400 grammes per square metre, ..... 100 kilograms, net 100 00 Moire ..... 50 00			Tissues of goat's hair, pure or mixed, manufactured in European countries .....	As tissues of wool, according to class.				
440 & 441.	Tissues for clothing, drapery &c.: Muslin delaine, printed, other weighing to the square metre (lists included): 250 grammes or less ..... 100 kilograms, net 140 00 From 251 to 400 grammes, inclusive ..... 220 00 From 401 to 550 grammes, inclusive ..... 180 00 From 551 to 700 grammes, inclusive ..... 140 00 More than 700 grammes, ..... 110 00	155 00	456.	Tissues of Angora goat's hair, pure or mixed, warp and (or) wool of cotton: Astrakhan and plushes, sealskin ( <i>karakul</i> ) or like ..... 100 kilograms, net 180 00					
442.	Carpets, Persian, Indian, with knotted or twisted pile, and imitations ..... 100 kilograms, net 120 00 Carpets, Turkish ..... 55 00 Carpets, Jacquard: Chenille ..... 25 00 Velveted ..... 40 00 Carpets, plain or printed ..... 28 00 Chenille ..... 40 00 Velveted ..... 50 00 Carpets, other ..... 50 00 Hosiery: Gloves ..... 50 00		457.	Other tissues of hair, pure or mixed with other filaments, the hair predominating in weight ..... 100 kilograms, net 30 00					
443.	Other articles of all kinds: Tissues in the piece, weighing per square metre: Less than 100 grammes, 100 kilograms, net 290 00 100 to 150 grammes ..... 260 00 151 to 250 ..... 230 00 251 to 400 ..... 200 00 401 to 550 ..... 170 00 551 to 700 ..... 140 00 More than 700 grammes, ..... 110 00 All other articles, including clothing or parts of clothing, made up or not ..... 300 00 All articles, other than gloves of hosiery em- broided by hand or by machine, or with trim- mings or lace-work (1), ..... 100 kilograms, net 600 00 Trimming, ribbons and tapes ..... 200 00 Fez caps or red caps ..... each 0 35 Tapestry ..... 500 00 Shawls, broché or figured, other than Indian cash- mere shawls or knitted shawls, ..... 100 kilograms, net 320 00 Machine-made lace, bobbinet tulle or guipure, blonde, laces and, generally, all fancy articles, other than bobbinet tulle for curtains and counter- panes, and tulle properly so called: Unbleached ..... 100 kilograms, net 200 00 Bleached ..... 240 00 Dyed ..... 250 00 Hand-made lace: Unbleached ..... 350 00 Bleached ..... 420 00 Dyed ..... 402 50 Bolting cloth, seamless ..... 160 00 Blankets ..... 55 00 Hat slippers, and fur-lined shoes known as Stras- burg shoes ..... 87 00 Cloth-list ..... Free Velvets for furniture (2) ..... 100 kilograms, net 223 00 Tissues of wool, mixed: Lustre with woollen warp and cotton wool ..... 100 kilograms, net 150 00 Cloths, casimirs and other milled tissues, warp of cotton, and short-napped tissues, not milled; warp of cotton, the wool predominating in weight, weighing per square metre: 200 grammes or less ..... 100 kilograms, net 150 00 From 201 to 300 grammes, inclusive ..... 125 00 301 to 400 ..... 100 00 401 to 550 ..... 75 00 551 to 700 ..... 60 00 More than 700 grammes ..... 45 00 Tissues containing in warp or wool more than 10% of silk or floss silk, the wool predominating in weight ..... 100 kilograms, net 240 00 Tissues with warp entirely of silk or floss silk, the wool predominating in weight ..... 100 kilograms, net 200 00		458.	Tissues of silk and floss silk mixed with other textile materials, the silk or floss silk predominating in weight ..... 100 kilograms, net 300 00 Hosiery: Gloves ..... 1200 00 Other articles of all kinds: Tissues in the piece, weighing per square metre: Less than 75 grammes, 100 kilograms, net 600 00 75 grammes and more ..... 400 00 All other articles, including clothing or parts of clothing, made up or not, 100 kilograms, net 400 00 All articles, other than gloves of hosiery, em- broided by hand or by machine, or with trimmings or lace-work (2), ..... 100 kilograms, net 800 00 Tissues, trimmings of silk or floss silk with gold or silver: Fine ..... 100 kilograms, net 1200 00 Semi-fine or imitation ..... 350 00 Ribbons of silk or floss silk, pure or mixed with other textile materials, the silk or floss silk predom- inating in weight: Velvet ..... 100 kilograms, net 500 00 Other ..... 400 00 Tissues of all kinds of artificial silk: Pure ..... Dutiable as alcoholic chemical pro- ducts not specially mentioned. Mixed ..... Duty of the most highly taxed com- ponent material. 459.			Embroideries and clothing: Duty of the tissue with an addition of 800 francs per 100 kilograms, on the total net weight with no re- duction whatever. Embroideries on tissues of all kinds or on tulle, machine- made, excepting cotton tissue en- tailing on cotton tissues .....	Duty of the tissue with an addition of 800 francs per 100 kilograms, on the total net weight with no re- duction whatever.	

(1) Articles of hosiery having a small brochet, a small hand-made trimming, a small live or ribbon serving as fastenings shall not be considered as embroidered or ornamented with lace or trimming, provided that such additions be simple accessories increasing by less than 10% the price of the article.

(2) Tissues of hosiery having a small hand-made trimming, a small live or ribbon serving as fastenings, shall not be considered as embroidered or ornamented with lace or trimming, provided that such additions be simple accessories increasing by less than 10% the price of the article.

(1) Only spongy tissues, "corah," "fussah" or "fussor," of non-European origin, manufactured with unbleached silk, neither sized, dyed, nor printed, shall be admitted free of duty.

(2) Articles of hosiery having a small hand-made trimming, a small live or ribbon serving as fastenings, shall not be considered as embroidered or ornamented with lace or trimming, provided that such additions be simple accessories increasing by less than 10% the price of the article.

No.	Goods.	Duties Frs.
460	Clothing, underclothing, and other necessary articles for clothing of tissues, wholly or partly made up, . . . . .	Duty of the most highly taxed tissue, with an addition of 30 centimes per kil. This increase cannot, however, be less than 40 centimes per dozen articles.
460b	Cravats and neckties of all kinds of tissues and of any shape, wholly or partly made up . . . . .	Duty of the most highly taxed tissue, with an addition of 2 francs per kil. net.
460c	Made-up articles, other . . . . .	Duty of the most highly taxed tissue, with an addition of 10%
PAPER AND MANUFACTURES THEREOF.		
	Goods.	Duties, Frs. C.
461	Paper of all kinds: Letter paper, in cases or sheets: Without initials, vignettes, impressions, or other ornamentation . . . . . 100 kilograms, net With initials, inscriptions, vignettes or other ornamentation . . . . . 100 kilograms, net Letter envelopes, in packets and boxes: Without initials, vignettes, impressions, or other ornamentation . . . . . 100 kilograms, net With initials, inscriptions, vignettes, or other ornamentation . . . . . 100 kilograms, net Letter paper and letter envelopes put up in paper boxes or "pochettes": With or without initials, inscriptions, vignettes, or other ornamentation . . . . . 100 kilograms, net White paper, not glazed (newsprint paper), on reels, in rolls, reams, &c. . . . . 100 kilograms, gross Sulphurated paper and "pergament" paper, called also "glass paper," and the like . . . . . 100 kilograms, gross Paper resembling sulphurated paper . . . . . 100 kilograms, gross Cigarette paper: On reels or in rolls . . . . . 100 kilograms, net In sheets and small books, including covering . . . . . Packing paper: Waxed or not, consisting of two sheets placed together, and strengthened in the inside by means of jute, hemp, or linen tissue or canvas, or by yarns, or threads of these materials . . . . . 100 kilograms, gross Tanned or waxed, covered with tissue, net work or canvas of jute, hemp or linen . . . . . 100 kilograms, gross Tanned or covered with a coating with base other than of tar or wax . . . . . 100 kilograms, gross Covered with black varnish . . . . . 100 kilograms, gross Of coarse composition (grey, green, or straw color) . . . . . 100 kilograms, gross Other . . . . . 100 kilograms, gross Other than the paper specified above and other than the so-called fancy paper: White, ruled or not, with or without stripes . . . . . 100 kilograms, gross Made of colored pulp . . . . . 100 kilograms, gross So-called fancy paper: Confetti and serpentine . . . . . 100 kilograms, net Marbled, printed (chénées), dotted, channelled, stamped, stained, varnished, cut, prepared with oil or essence, prepared for decoupages, roughed, colored or marbled by machine (Diana or similar process) . . . . . 100 kilograms, net Covered partially or entirely with any metal, either in sheets or in powder . . . . . 100 kilograms, net Colored and cut up into bands for sleeves . . . . . Bags: Without inscriptions, vignettes, . . . . . Duty on the paper, according to initials or other ornamentation . . . . . To kind, increased by 25% With inscriptions, vignettes, . . . . . Duty on the paper, according to initials, or other ornamentation . . . . . To kind, increased by 50%	50 50 50 10 00 8 00 10 00 2 00 7 00 4 00 25 00 25 00 0 00 0 00 6 00 6 00 1 40 2 00 4 50 3 30 3 50 6 00 12 00 12 00 12 00 20 00 12 00 9 00 16 00 5 00 100 00 200 00 50 00 20 00 1 40 1 00 3 00 16 00 3 00 5 00 12 00 11 00 5 00 8 00 25 00 20 00
461b	Wall paper (other than Linocrosta Walton and the like), and borders for wall paper: Velveted, metallized, and stamped . . . . . 100 kilograms, net Varnished . . . . . 100 kilograms, gross Imitation leather . . . . . 100 kilograms, net Other . . . . . 100 kilograms, gross	12 00 9 00 16 00 5 00
461c	Duplicating paper with a greasy surface; tracing paper and so-called carbon paper for the stylos or for type-writing . . . . .	0 00
461d	Embossed photographic paper, not sensitized (salted arrow-root) . . . . .	100 00
	Paper and films sensitized with salts of silver or platinum, in sheets or rolls . . . . . 100 kilograms, net Carbon paper . . . . . 200 00 Paper sensitized with salts of iron, ferro-prussiate, ferro-cyanate, gallate of iron . . . . . 100 kilograms, net	50 00 200 00 20 00
462	Cardboard: In sheets weighing at least 350 grammes per square metre: Rough (of paste of the natural color), straw color and grey . . . . . 100 kilograms, gross Treated with bitumen or tarred . . . . . 100 kilograms, gross Other . . . . . 100 kilograms, gross So-called fancy or vulcanized . . . . . 100 kilograms, net	1 40 1 00 3 00 16 00
462b	Moulded, reinforced or not, called papier-mâché, carton pierre, in ornaments for decorations, 100 kilograms, gross	9 00
463	Grooved, or shaped: Rough . . . . . 5 00 Called fancy, with reliefs . . . . . 100 kilograms, net	12 00
464	Cardboard boxes: Covered with paper . . . . . 100 kilograms, gross Not covered with paper . . . . . 100 kilograms, gross	11 00 5 00
464b	Cylindrical and conical tubes, called "bustes" for spinning and weaving . . . . . 100 kilograms, gross	8 00
464c	Cardboard wares (cartonnages) ornamented with paintings, reliefs, stuffs, wood, plaited straw, common metals . . . . . 100 kilograms, net	25 00
464d	Linocrosta, and the like . . . . .	20 00
465	Articles of cardboard or of cellulose: Moulded, compressed or laminated, with or without reliefs, bobbins and tubes of hardened cardboard for spinning and weaving . . . . . 100 kilograms, gross	8 00
465b	Lacquered or covered with a uniform varnish . . . . . 100 kilograms, net	12 00
465c	With painted or inlaid decorations . . . . .	16 00
466	Books in French, foreign or dead languages . . . . .	Free
467	Albums, simply put in boards, for pictures, collections or drawings, black or in colors . . . . . 100 kilograms, net	25 00
468	News-paper and periodical publications, pamphlets . . . . .	Free
469	Engravings, facsimiles of engravings, photolithographs and the like, prints, lithographs, chromos, decoupages, pictures on paper, in sheets, labels and designs of all kinds, including calendars, commercial advertisements and interiors of albums for photographs and collections . . . . . 100 kilograms, net	25 00 25 00 50 00
	Picture postcards, in only one color . . . . . In two or several colors . . . . .	25 00 50 00
469b	Photographs . . . . .	Free
469c	Photo-engravings and the like, in sheets or cut into cards, menus, &c. . . . . 100 kilograms, net	25 00
469d	Rolls and bands for cinematographs: Printed . . . . . 100 kilograms, net Sensitized . . . . . 200 00	Free
470	Printed matter of all kinds other than those specified in preceding headings of the Tariff, in black or in colors: Not illustrated . . . . . 100 kilograms, net With illustrations . . . . .	15 00 25 00
471	Maps and charts . . . . .	Free
472	Musical engraved or printed . . . . .	Prohibited
473	Counterfeit of copyrighted books . . . . .	
474	Playing cards (s) . . . . .	
475	Pipes and tubes of paper covered with bitumen . . . . . 100 kilograms, gross	1 00
HIDES, SKINS AND FELTSIES, PREPARED.		
476	Skins and hides, prepared: Simply tanned or tawed: Goat, kid, sheep and lamb skins . . . . . 100 kilograms, gross	10 00
	Other, including whole hides . . . . . 100 kilograms, net	25 00
	Backs and butts (croupes) . . . . . 32 00 Waste and crabs . . . . . 18 00	
	Varnished: Calf . . . . . 80 00 Cow and other large hides: Entire, and backs and butts . . . . . 80 00	
	Crabs . . . . . 60 00 Goat, sheep and lamb . . . . . 125 00	
	Kid and other small hides . . . . . 60 00	
	Chamois-dressed or parchmented, dyed or not, tawed and dyed . . . . . 100 kilograms, net	60 00
	Cow and other large hides, entire, oil-dressed (huangre), or prepared otherwise than by the processes specified above, used in harness-making and saddlery . . . . . 100 kilograms, net	25 00
	Other, not specified elsewhere in the Tariff, not dyed . . . . .	40 00
	Carried: (a) Half-skins, varnished or ready to be varnished, but not having received any of the preparations mentioned in the following paragraph . . . . . 100 kilograms, net	25 00
	(b) Goat, kid, sheep, lamb and calf skins, be they in their natural color, dyed, or blackened by steeping or scrubbing: smoothed, grained, chequered, moroccoed, glossed or dulled . . . . . 100 kilograms, net	60 00
	(c) Cow-hides and other large hides, dyed, or blackened by steeping or scrubbing, smoothed, grained, chequered, printed, moroccoed, glossed or dulled . . . . . 100 kilograms, net	50 00
	(d) Hides, squared (croupes) for fine saddlery, pig-skins, be they in their natural color, black, brown or otherwise dyed . . . . . 100 kilograms, net	40 00
	(e) Sheepskins, prepared or not in Europe, with raw skins of transmarine origin, neither scraped, dyed, dulled nor smoothed, or shoe-linings &c. 100 kilograms, net	45 00
477	Common artificial leather or leather board: Unworked . . . . . 100 kilograms, gross Worked, soles, heels, stiffeners, and the like, complete or in cut pieces . . . . . 100 kilograms, gross	2 50 3 00
477b	Artificial leather with basis of balata, india rubber, or similar substances . . . . . 100 kilograms, net	40 00
478	Manufactures of skins or natural or artificial leather: Straps for suitors, cut-out soles of boots or checked leather or cloth, stiffeners and the like, complete or in cut pieces, of natural leather . . . . . 100 kilograms, net	30 00
479	Uppers for top boots, boots, shoes, gaiters, leggings, "pantifères," vamps, galooshes (cambrés or not), socks (guarider) of calf, cow, horse, goat, or kid leather: Of unvarnished leather . . . . . 100 kilograms, net Of varnished leather . . . . . 80 00	65 00 80 00
480	Top boots: With wooden soles . . . . . per pair 0 40 With nailed leather soles . . . . . 0 60 With seven least nails . . . . . 1 00	
481	Boots or half-boots (bottes ou souliers brodequins): With wooden soles . . . . . per pair 0 15 Of woollen, cotton or hemp tissue, with leather soles . . . . . 0 20	
	Of woollen, cotton or hemp tissue, combined with leather of sheep, black goat, crotte de vache, per pair . . . . . 0 20 Of colored goat, kid or imitation kid, morocco, calf, tawed calf, waxed natural, patent, glass, or any other leather not specially mentioned: of pure or mixed silk tissue . . . . . per pair 0 35	

(2) In virtue of a decree of July 12, 1898, the manufacture, importation and sale of playing cards shall exclusively be reserved to Monopole de la "Journal Officiel" of July 14, 1898.

(\*) In virtue of a decree of July 12, 1898, the manufacture, importation, and sale of playing cards shall exclusively be reserved to Monopoles.  
("Journal Officiel Tunisie" of July 14, 1898.)

No.	HIDES, SKINS AND PELTRIES, PREPARED continued. Goods.	Duties, Frs. C.	No.	Goods.	Duties, Frs. C.
482	Low shoes ( <i>saouls decouverts</i> ) and shoes reaching to the ankle: Of woolen, cotton or hemp tissue, without fancy trimmings or embroidery; with leather soles, . . . pair	0 20		Of copper, German silver, nickel, treated with aqua fortis, varnished, enamelled, polished, nickelled, with or without fittings; mourning jewellery of iron, ornamented with glass beads or with hardened wood; of zinc, lead, iron, ordinary steel, nickelled; of zinc, lead, iron, ordinary steel, polished or varnished; of fittings . . . . . 100 kilos, net	100 00
	Of woolen, cotton or hemp tissue, with fancy trimmings or embroideries; sheepskin, black goat, <i>crevette de chape</i> . . . . . per pair	0 25		Of zinc, lead, iron, or ordinary steel, without fittings or ornaments . . . . . 100 kilos, net	25 00
	Of colored goat, kid, imitation kid, morocco, cat, tawed calf, waxed natural, patent, glue, or any other leather not specially mentioned; of pure or mixed silk tissue . . . . . per pair	0 25	497-499	Watches: Watch movements without cases . . . . . <i>ad val.</i>	1%
	Slippers of all kinds of leather and tissues, with leather soles . . . . . per pair	0 10	500	Watches, finished, with simple movements: With gold cases . . . . . <i>ad val.</i>	1%
485	Footwear for children, with leather soles less than 17 centimetres in length: Wholly or in part of leather, or of pure or mixed silk tissue, sewn . . . . . per pair	0 16		With cases of silver or any other non-precious material . . . . . <i>ad val.</i>	1%
	Other . . . . . " "	0 08	501	Watches, complicated (repeaters), with independent seconds, whatever be the kind of escapement; pocket chronometers . . . . . <i>ad val.</i>	1%
486	Gloves: Of fur with or without part of skin: Common . . . . . per dozen pairs	3 00	501b	With gold cases . . . . . <i>ad val.</i>	1%
	Other . . . . . " "	6 00	501c	With cases of silver or any other non-precious material . . . . . <i>ad val.</i>	1%
	With wrists or gauntlets of tissue or of fur . . . . .	2 00	501d	Chronographs (whatever be the kind of escapement); with gold cases . . . . . <i>ad val.</i>	1%
	Of lamb or calf skin . . . . .	0 50		With cases of silver or any other non-precious material . . . . . <i>ad val.</i>	1%
	Of goat or kid . . . . .	1 00	502	Pocket counters of all kinds (pelometers) . . . . .	1%
488	Articles of fine saddle leather (other than saddles) . . . . . 100 kilos, net	80 00	503	Watch cases, rough or finished: Of gold . . . . .	1%
				Of silver or any other non-precious material . . . . .	1%
489	Saddles: For men . . . . . each	7 00	504	Clocks &c.: Movements of table and wall clocks of mechanical toys and, generally, all movements other than for watches . . . . . <i>ad val.</i>	1%
	For women . . . . .	10 00	504b	Table or wall clocks of all kinds; wooden clocks alarms of all kinds; weighing more than 300 grammes each . . . . . <i>ad val.</i>	1%
497	Harness makers' waste . . . . . 100 kilos, net	25 00	504c	Jewel clocks, night lamp clocks and other small similar clocks, and movements of same; small alarm clocks and movements of same, with or without music or striking part; weighing less than 300 grammes . . . . . <i>ad val.</i>	1%
	Colours, ox, articulated; yokes, ox and yoke pads . . . . .	Free	504d	Ships' chronometers, including the case; precision regulators beating the seconds . . . . . <i>ad val.</i>	1%
498	Transmission bands, muffles, and manufactures of leather for pneumatic, for spinning, for weaving and for machines . . . . . 100 kilos, net	60 00	505	Electrometers and generally, all meters of measuring apparatus fitted with clockworks . . . . . <i>ad val.</i>	1%
	Bands and things for transmission belts, transmission cords, leather hose, plates and ribbons (without teeth) for carls, cut bands and pieces . . . . . 100 kilos, net	40 00	506	Tower clocks . . . . .	1%
489	Transmission belts, bands and things for belts and other similar wares of artificial leather . . . . . 100 kilos, net	60 00	507-508	Chimes, musical boxes . . . . .	8%
490	Trunks: Of wood or cardboard covered with leather . . . . . 100 kilos, net	28 00	509	Watch and clock fittings . . . . .	8%
	Entirely of leather . . . . .	90 00		Machines and machinery; steam and other engines: Steam engines, stationary and marine, without boilers; steam pumps, various gas and air compressors; gas, petroleum, hot-air and compressed-air engines, weighing: 250 kilograms and more . . . . . 100 kilos, net	12 00
491	Small articles of morocco or other leather, supple . . . . . 100 kilos, net	200 00	510	Less than 250 kilograms . . . . .	20 00
	Ditto, hard . . . . .	150 00	511	Steam engines, semi-portable or portable, including boilers . . . . . 100 kilos, net	13 00
491b	Cover of albums for collections, e.g., of photographs, postage stamps, postcards, &c., of skin, wood, cloth, plain and decorated paper, and other . . . . . 100 kilos, net	150 00	512	Traction engines and rollers; steam, petrol, benzine, spirit, &c. . . . .	15 00
491c	Albums for collections, such as photographs, postage stamps, postcards, &c. . . . . 100 kilos, net	50 00		Locomotive: Ordinary gauge . . . . . 100 kilos, net	18 00
492	Clothing of all kinds, without parts of fur, lined or not with tissue . . . . . 100 kilos, net	36 00	512b	Narrow gauge . . . . .	12 00
	Valises: Of wood or cardboard covered with leather . . . . . 100 kilos, net	26 00		Hydraulic engines, wheel, piston turbines; pumps, with the exception of wine pumps; ventilators, save those destined to agriculture, weighing: (*) More than 3,000 kilos . . . . .	12 00
	Entirely of leather . . . . .	150 00		Containing at least 50% of cast iron . . . . . 100 kilos, net	8 00
	Hand bags and travelling bags: Of soft (supple) leather . . . . .	200 00		Containing less than 50% of cast iron . . . . . 100 kilos, net	10 00
	Of other . . . . .	150 00		From 250 to 3,000 kilos . . . . .	15 00
	Cases for musical instruments . . . . .	Free		Less than 250 kilos . . . . .	15 00
	Cases for photographic apparatus for sporting weapons, &c. . . . . 100 kilos, net	150 00		Semi wine pumps with accessories, and ventilators destined to agriculture . . . . .	Free
	Guns, whips, riding whips, sticks and similar leather articles: Not varnished . . . . . 100 kilos, net	20 00	513	Tenders for locomotives: Ordinary gauge . . . . . 100 kilos, net	10 00
	Varnished . . . . .	45 00		Narrow gauge . . . . .	12 00
	Belly belts of worked leather . . . . .	65 00	514	Machines for setting sheets and fillets of carls . . . . . 100 kilos, net	10 00
	Other articles not specially mentioned in the Tariff: Entirely of leather . . . . . 100 kilos, net	65 00	515	Carding machines not furnished . . . . .	12 00
	All other . . . . .	40 00	516	Machines for cleaning, opening and preparing flax, wool, cotton and other textile materials 100 kilos, net	12 00
493	Peltries, prepared or in skin pieces: Sea lions and sea otters; seals and blue backs; grey squirrels and pouches of gray squirrels; hamsters and white rabbits; Astrakhan, clouded and curled, in skin and <i>houlepois</i> ; white hares and pouches of white hares; goats, in skins and covers; sheep and monkeys of the Caucasus, in skins and covers; beaver, mink, Chinese baltzer, leopards, American opossum; fox, skunk; rat; American marten . . . . .	Free	517	Throats, complete for spinning and twisting . . . . . 100 kilos, net	12 00
	Not specially mentioned . . . . . 100 kilos, gross	100 00		Spinning looms, other mule-jennies &c. . . . .	9 00
494	Peltries, made up into articles, common . . . . .	160 00	518	Weaving looms . . . . .	8 00
	Other . . . . .	500 00	519	Knitting machines . . . . .	5 00
			519b	Bow-net and lace making machines . . . . .	8 00
495	MANUFACTURES OF METALS Goldsmiths' wares of gold, of silver, of platinum; jewellery . . . . . 100 kilos, net	500 00	520	Paper making machines . . . . .	6 00
495b	Of gold and silver . . . . .	Free	521	Printing machines . . . . .	6 00
	Of copper and of cast metal of foreign manufacture, articles gilt or covered by various processes . . . . .	Prohibited	522	Agricultural machines enumerated in the special decrees relating thereto (Decree of September 9, 1855, and other subsequent decrees) . . . . .	Free
	Jewellery plated with gold or silver, on silver, copper, German silver, or pinchbeck . . . . . 100 kilos, net	500 00		Agricultural machines, other (motor not included) . . . . . 100 kilos, net	9 00
	Plate and jewellery silvered, and similar wares, gilt . . . . .	100 00	523	Sewing machines: Stands and transmissions . . . . .	8 00
	Wares of pure nickel or nickel plated . . . . .	100 00		Machines proper . . . . .	35 00
496	Imitation jewellery: Claws, brooches, bracelets, finger rings, buckles, ornamental buttons, metal shapes for buttons, chains, thumbless sticks, rings (spring or other), swivels, purses of meshwork, clasps of all kinds, &c., of non-precious metals, with or without ornaments of real or imitation coral, of vitreousness, mother of pearl, bone, ivory, tortoise-shell, imitation or real pearls, &c. and metallic parts of these articles: Of aluminium, German silver, nickel, copper, steel, iron, zinc, tin, lead, gilt silvered, coppered, enameled, with or without ornaments: Fine steel <i>a pointer</i> . . . . . 100 kilos, net	200 00	524	Dynamoes weighing 5 000 kilos, and more: Containing at least 50% of cast iron . . . . .	12 00
				Containing less than 50% of cast iron . . . . .	20 00
				From 2 000 inclusive to 5 000 kilos, exclusive, and: Containing at least 50% of cast iron 100 kilos, net	18 00
				Containing less than 50% of cast iron . . . . .	20 00
				From 1 000 inclusive to 2 000 kilos, exclusive . . . . . 100 kilos, net	20 00

(\*) Irrigation pumps and windmills for operating the same shall, when imported together, be exempt from import duties (see note on included) (Decree of December 3, 1894).

No.	Goods.	Duties. Frs. C.	No.	Goods.	Duties. Frs. C.
	From 50 inclusive to 1,000 kilograms, exclusive 100 kilograms, net	30 00	541	Wire gauze: of iron or steel: Of wire exceeding 2 millimetres in diameter	8 00
	From 10 inclusive to 50 kilograms, exclusive 100 kilograms, net	80 00		Of wire exceeding 1 millimetre and up to 2 millimetres in diameter,.....	11 00
525	Machine tools: Heavy, weighing more than 1,000 kilograms,.....	10 00		Of wire of 5-tenths of a millimetre and up to 1 millimetre in diameter,.....	13 00
	Medium, weighing 250 to 1,000 kilograms,.....	16 00		Of wire less than 5-tenths of a millimetre in diameter,.....	21 00
	Small and of precision, weighing less than 250 kilograms,.....	50 00	542	Of copper or brass: ordinary,.....	20 00
	Apparatus for sinking and boring artesian wells General machinery: Transmissions; balances; scales; fixed railway stock; signals; presses; lifting apparatus &c.; apparatus not mentioned, driven by mechanical power, save those destined to agriculture	Free		For paper machines, and gear weighing: More than 500 grammes per square metre, .....	40 00
	100 kilograms, net	10 00		500 grammes per square metre, or less,.....	100 00
	Apparatus not specially mentioned, for agricultural purposes,.....	Free	543	Wire netting of iron or steel: With meshes of 25 millimetres and above each side,.....	10 00
525c	Typewriters, calculating machines, cash registers and detached parts thereof,.....	100 00		With meshes of less than 25 millimetres each side, .....	12 00
526	Steam boilers of sheet iron or steel, simple, or with "bouilleurs" of fixed water heaters, internal fur- nace, tubular or semi-tubular, &c., fitted with tubes of iron, steel, copper or brass (1) 100 kilograms, net	9 00	543f	Tenatored sheets of iron, steel or brass, of the corresponding steel, copper, brass, zinc or lead, with or without addition of other metals, with at least 1 millimetre in thickness, 500 holes per square metre,.....	20 00
526b	Tubular or semi-tubular, &c., fitted with tubes of iron, steel, copper or brass (1) 100 kilograms, net	14 00	544	Sewing needles, needles for sewing machines, less than 5 centimetres in length, 100 kilograms, net	250 00
526c	Parts of multitubular boilers composed entirely of iron or steel tubes, fitted or not,.....	18 00		5 centimetres in length and above,.....	150 00
526d	Open boilers: gusseted; reciprocating; or of cast-iron combined with sheet iron or steel, 100 kilograms, net	8 00	544f	Flame needles for bobbinet, lace, knitted machines &c.,.....	500 00
527	Sugar apparatus; heating apparatus for breweries, perfumeries, pharmacies, kitchens the copper or bronze predominating in weight, weighing: 250 kilograms and more,.....	20 00	545	Knitting needles (1) and other similar articles not of steel, iron or copper, 100 kilograms, net	15 00
	Less than 250 kilograms,.....	40 00	545f	Crochet and embroidery needles, and button hooks, 100 kilograms, net	10 00
	Distilling apparatus,.....	Free	546	Pins of brass or iron, thinned,.....	50 00
527f	Refrigerating apparatus, weighing: 250 kilograms and more,.....	14 00		Pins of steel, with or without heads, of iron, brass, yellow or white,.....	120 00
	Less than 250 kilograms,.....	25 00	547	Fish-hooks,.....	100 00
528	Detached parts of machines: Sheets and fillets of canvas, of leather, fitted with teeth of iron or steel of at least 1 millimetre in diameter at the base,.....	30 00	548	Pens of metal other than gold, silver, platinum and common metals, cut or engraved,.....	120 00
529	Sheets and fillets of canvas, of iron or steel wire, set on tissues, with or without counterpane, padded or not, sheets and fillets of canvas of leather, set with teeth of iron or steel of less than 1 millimetre in diameter at the base,.....	150 00	549	Cutlery, common: Tailors' scissors and pruning shears, 100 kilograms, net	20 00
530	Teeth for sieves of iron or copper,.....	30 00		Kitchen and butchers' knives,.....	100 00
531	Sieves, mountings and combs for sieving, of iron or copper,.....	30 00		Razors, common,.....	200 00
532	Detached pieces of cast and wrought iron or of steel, other than parts of steam boilers: Of cast iron, turned, filed or adjusted, weighing: 1,000 kilograms and more,.....	12 00		Other: Sharp knives and common scissors &c., 100 kilograms, net	80 00
	From 200 to 1,000 kilograms,.....	15 00	550	Chandeliers of copper or brass, for hanging, movable or not,.....	15 00
	Less than 200 kilograms,.....	20 00	551	Statues of metal, of a natural size, not of the duty of the metal employed, .....	15 00
533	Of wrought iron or of wrought or cast steel, bored, turned, filed, or adjusted, weighing: 500 kilograms and more,.....	12 00		Articles of cast iron, neither turned nor polished: Railway chairs, plates of order and under the open mould,.....	2 00
	From 100 to 500 kilograms,.....	15 00	553	Of cast cylindrical pipes, beams and columns of hollow, gas retorts, solid bars and sets thereof, gates and shaft plates, and other similar rough castings,.....	5 00
	Less than 100 but more than 1 kilogramme 100 kilograms, net	25 00	554	Iron castings for machinery, or for use of metal, weighing: More than 50 kilograms, each, .....	4 00
534	1 kilogramme or less,.....	53 00		5 to 50 kilograms,.....	8 00
	Springs of wrought steel, for carriages, railway carriages and locomotives, not polished,.....	12 00		Less than 5 kilograms,.....	10 00
535	Detached pieces, rough or wrought, of pure copper or of copper alloyed with any metal, cast in moulds (brasses, cocks &c.), weighing: 10 kilograms and above,.....	15 00	555	Pots, kitchen utensils, and other articles, not entering in the above preceding categories, 100 kilograms, gross	4 00
	Rough,.....	25 00	556	Timber, unplaned, varnished or rendered in- oxidizable,.....	10 00
	Below 10 kilograms,.....	15 00	557	Rough articles of malleable cast iron, of wrought iron, and of cast steel, weighing: More than 5 kilograms,.....	8 00
536	Detached pieces of two or more metals, such as cast iron, wrought iron steel and copper, pure or alloyed with any other metal (cocks, trussings, &c.), weighing: 500 kilograms and more,.....	40 00		From 1 to 5 kilograms,.....	15 00
	From 50 to 500 kilograms,.....	30 00		1 kilogramme and less,.....	18 00
	Less than 50 kilograms,.....	Free		Articles of iron or steel: Iron wires: Bailings of iron or steel: Parts of steel or movable bailings, frame work for buildings &c. for sluice gates, for cranes &c. for port- able railways and, in general, all objects com- posed of one or more pieces, bored, turned, or fitted together with rivets or bolts, each piece weighing at least 5 kilograms per linear metre,.....	9 00
536f	Dynamo-motors and detached pieces, such as coils, solid or hollow, of metal surrounded by insu- lating; worked parts of copper, weighing less than 1 kilogramme, numbered and marked, fitted or not, for electric machinery, weighing: More than 2,000 kilograms,.....	55 00	558	Small articles, not specified, of iron or steel, gratings, barriers for level crossings, frames, various fixed or movable frames, window frames, fitted or not, shutters of sheet iron for shops and, in general, all objects composed of one or more pieces, bored, turned, or fitted together with rivets or bolts, each piece weighing less than 5 kilograms per linear metre,.....	Free.
	From 1,000 exclusive to 2,000 kilograms, inclusive,.....	40 00		More than 5 kilograms,.....	10 00
	From 200 exclusive to 1,000 kilograms, inclusive,.....	45 00	558f	Iron-work for carriages, and specially such as enters in the construction of railway rolling stock,.....	10 00
	From 1 to 200 kilograms, inclusive,.....	50 00		Locksmith's wares: Locks, padlocks, keys, iron bolts of all kinds, handles, knobs, hinges of iron or sheet iron, latches, slide-bolts and all other articles of rough iron, scoured or not, turned, filed or polished, for furniture, doors and windows,.....	10 00
536h	Less than 1 kilogram,.....	75 00			10 00
	Arc lamps known as regulators,.....	60 00			
537	Various metal wares: Tools with or without handles: Agricultural, enumerated in special decrees Of pure iron,.....	Free.			
	Of steel or of iron tipped with steel,.....	12 00			
	Of copper,.....	30 00			
538	Printing type: New,.....	8 00			
	Old and unserviceable,.....	3 00			
539	Stereotype plates, with or without designs,.....	Free.			
540	Engraved plates and dies for printing on paper,.....	Free.			

(1) Boiler fittings (safety-valves, &c.) are not removed from the boiler to which fitted and are subject to the same duty. The cast-iron furnace plates and bars are dutiable separately according to No. 353.

(2) Bolkins shall be taxed according to No. 544, under the head of needles of 5 centimetres in length and above.

No.	MANUFACTURES OF METALS—Continued. Goods.	Duties, Pcs. C.	No. 5730	Manufactures of aluminium other than jewellery Goods. 100 kilograms, net Manufactures of aluminium bronze, containing not more than 20% of aluminium. .... 100 kilograms, net	Duties, Pcs. C.
559	The same articles, combined with copper or brass or composed wholly of copper or brass. .... 100 kilograms, net	20 00			139 00
560	Anchor, cables and chains, drizzled up in barbed and round-rod of Tunis. 100 kilograms, gross	0 25	580	Arms of war, regulation, portable, and arms of war employed abroad (rifles and carbines) .....	Prohibited
561	Other cables of iron or steel wire and barbed (barbed wire) .....		581	Old arms for collections and arms of all descriptions for museums. .... 100 kilograms, net	60 00
	Composed of wire of 5 tenths of a millimetre and more in diameter. .... 100 kilograms, net	11 00		Arms of commerce: .....	
	Composed of wire of less than 5 tenths of a millimetre in diameter. .... 100 kilograms, net	21 00		Side arms: .....	60 00
562	Anchor, railway-buffers, couplings and chain cables of iron or steel. .... 100 kilograms, gross	4 00		Fire arms: .....	
563	Bushes and skins for personal attire, of steel, polished, varnished or trimmed. .... 100 kilograms, net	25 00		Sporting guns, carbines and pistols, with one or two barrels, muzzle loaders. .... 100 kilograms, net	54 00
564	Umbrella frames, without the handle and without trimmings or fittings. .... 100 kilograms, net	30 00		Sporting guns, breech loaders, with one or several barrels: .....	76 00
565	Nails for shoeing horses &c. .... 100 kilograms, gross	1 00		Pin firing .....	100 kilograms, net
566	Other nails, weighing 1 large more than 20 kilograms per thousand and less than 100 kilograms, gross	6 00		Central firing: .....	176 00
	Medium size, more than 5 but not more than 20 kilograms per thousand. .... 100 kilograms, gross	9 00		With hammers. ....	
	Small, from 200 grammes to 5 kilograms per thousand. .... 100 kilograms, net	14 00		Hammerless, also all guns not included in the foregoing categories. .... 100 kilograms, net	325 00
	Very small, less than 200 grammes per thousand. .... 100 kilograms, net	20 00		Target rifles (snipe or fire), breech loading. ....	80 00
567	Wire bands of iron or steel, machine-made, whether tinned, coppered, zinc-plated, or coal-tarred, or not: More than 2 millimetres in diameter. .... 100 kilograms, gross	8 00		Carbines not of the foregoing kind. .... 100 kilograms, net	200 00
	From 1 to 2 millimetres in diameter. .... 100 kilograms, net	11 00		Revolvers, repeating or other pistols. ....	40 00
	1 millimetre in diameter and less. .... 100 kilograms, net	24 00		Arms, guns, carbines and pistols of any system, using springs, compressed air, liquefied gas, &c., as their propelling force. .... 100 kilograms, net	40 00
568	Screws, eye-bolts, iron bolts of any diameter, furnished with screw threads. Bolts, rivets and nuts of iron, of any diameter, polished, tinned, varnished or coated with any preparation. Bolts, rivets and nuts of rough iron, as well as all kinds of bolts and screws not mentioned above. .... 100 kilograms, net	13 00	582	Groups and parts fitted together, other than those of the preceding classes, such as barrels, on the arms to which they are attached, trigger guards, &c., parts belonging to one part, other than those in the rough. .... 100 kilograms, net	60 00
	Mechanical stoppers, consisting of a white or colored porcelain head and iron or steel wire, with or without india-rubber rings. .... 100 kilograms, net	25 00	583	Gun barrels and parts of arms, in the rough. ....	Prohibited
569	Tubes of iron or steel: Not welded, or of an inside diameter of: 9 millimetres and more. .... 100 kilograms, gross	9 00	584	Cannon and gun carriages. ....	Prohibited
	Less than 9 millimetres. .... 100 kilograms, net	11 00		Gunpowder: For the Republic. ....	Prohibited
	Butt-welded, of an inside diameter of: 9 millimetres and more. .... 100 kilograms, gross	10 00		For private account. ....	Prohibited
	Less than 9 millimetres. .... 100 kilograms, net	18 00	585	Dynamite and explosive of all kinds except gunpowder. .... 100 kilograms, net	50 00
	Lap-welded or beaded. .... 100 kilograms, net	18 00		Perussion caps: For warlike purposes. ....	Prohibited
	Joinings of all kinds. .... 100 kilograms, net	18 00		For sporting purposes, including caps or detonators for mines. .... 100 kilograms, net	75 00
	Bored or not welded: Of an inside diameter of 10 millimetres or more: steel, soft. .... 100 kilograms, net	40 00	586	Cartridges for warlike purposes, loaded or empty. .... 100 kilograms, net	36 00
	Steel, cast or tempered. ....	50 00		Cartridges for sporting purposes, loaded or empty. .... 100 kilograms, net	Prohibited
	Of soft, cast or tempered steel, or an inside diameter of: From 9 to 5 millimetres. .... 100 kilograms, net	200 00		Cartridges, sporting, empty (cases with caps or not). ....	Free
	From 5 to 2 millimetres. ....	450 00		Wads. ....	Prohibited
	2 millimetres and less. ....	1000 00	587	Projectiles. ....	11 00
570	Household wares and other articles of iron, steel or black sheet iron, not mentioned above. .... 100 kilograms, net	11 00	588	Miners' fuses of all kinds. .... 100 kilograms, net	30 00
	Neither painted, polished nor tinned. .... 100 kilograms, net	11 00	589	Fireworks. ....	
	Painted and polished. ....	16 00		FURNITURE.	
	Varnished. ....	18 00	590	Furniture: Of bent wood, put together or not, pieces and parts of furniture in bent wood: Painted, varnished or decorated by fire or otherwise. .... 100 kilograms, net	11 00
	Enamelled, plain, tinned. ....	25 00		Other. .... 100 kilograms, gross	8 00
	Enamelled with tiles and ornaments with or without gold fillets, printed in colors. .... 100 kilograms, net	55 00	591	Frames for chairs or for beds, veneered or counter-veneered: Varnished, printed, pyroengraved, carved or moulded or thermo-plastic. .... 100 kilograms, gross	7 00
571	Apparatus for water closets, lever or balance: water tanks for flushing the same. .... 100 kilograms, net	13 00		Other. ....	6 00
	Buckles for saddlery, fittings and accessories for harness, of iron, malleable cast iron or cast steel. .... 100 kilograms, net	20 00	592	Chairs, not fitted: Upholstered, with marquetry, decorated with mosaic, ornamented with copper, gilt, lacquered. .... 100 kilograms, net	22 00
	Articles of pure copper or of copper alloyed with zinc or tin. ....			Carved, or moulded. ....	16 00
572	Coppersmiths' wares, including needles of copper (other than knitting) and tubes of all kinds, of pure copper or of copper alloyed with any other metal. .... 100 kilograms, net	20 00		With only one pattern of carving, or with no carved pattern, moulded or not, with or without turned part, waxed, varnished or not. .... 100 kilograms, gross	8 00
573	Objects of art and ornament: Enamels cloisonné. ....	40 00		Chairs, fitted with straw or with frames or backs veneered or counter-veneered: Of hard wood, waxed or not. .... 100 kilograms, gross	5 00
	Bronze. ....	40 00		Of white wood, painted or not. ....	2 00
574	Lamp makers' and tinsmiths' wares, made up of different metals and combined with copper, pure or alloyed, burnished, polished, varnished. .... 100 kilograms, net	45 00	593	Separate pieces and parts of furniture as chairs, according to kind. ....	
	Other articles not mentioned above. ....	40 00		Other than chairs: Veneered and counter-veneered with any kind of wood, separate parts and pieces: Inlaid, with or without marquetry, decorated with mosaic, ornamented with copper, gilt or lacquered. .... 100 kilograms, net	22 00

No.	Goods.	Duties. Frs. C.
ARTICLES OF WOOD.		
595	Vats and hogsheds, whether mounted or not, vintage cossers and hampers	Free.
	Empty casks, serviceable, fitted together or not, hooped with wood or metal, other than timber, 100 kilograms, gross	2 00
596	Brooms of sorghum or camelina:	
	With handles	5 00
	Without handles	4 00
596	Brooms, common, of birch &c.	Free.
597	Carpenters' wares, shaped:	
	Of hard wood, 100 kilograms, gross	1 00
	Of soft wood	1 20
	Overweights' wares:	
	Roughed out	1 10
	Shaped	2 00
598	Button moulds, 100 kilograms, net	13 00
599	Wooden shoes ( <i>calabats</i> ):	
	Common, painted or varnished	7 00
	Trimmed	12 00
600	Wood, planed, grooved and (or) tongued, planks, strips, or veneers for flooring, planed, grooved and (or) tongued:	
	Of oak or hard wood, 100 kilograms, gross	1 70
	Of pine or soft wood	1 20
601	Doors, windows, venetian blinds, venetian shutters, roll shutters, roller blinds, wood paneling and joinery-ware, put together or not:	
	Of hard wood, including articles made partly of hard and partly of soft wood, 100 kilograms, gross	5 00
	Of soft wood	4 00
	Painted, varnished or lacquered, of a uniform color	10 00
	Carved or ornamented in relief or bas-relief, gilt or decorated with designs imitating the grain of wood or with other designs, 100 kilograms, net	12 00
602	Wood cut for roller blinds, 100 kilograms, gross	1 00
602	Small wooden wares:	
	Boxes of white wood, wood shaped for handles, and small handles for tools, less than 16 centimetres in length, 100 kilograms, gross	4 00
	Bobbins for spinning and weaving, tubes, skewers, bents, <i>épaulements</i> (spindles), warp caps, <i>boutelles</i> 100 kilograms, gross	5 00
	Small reels, of common wood, for sewing thread, neither varnished nor painted, 100 kilograms, gross	5 00
	Shoe frames of wood	5 50
	Other articles:	
	Not varnished	5 00
	Varnished	6 00
602	Turners' wares:	
	Varnished, waxed or coated in any manner	8 00
	Cocks for hogsheds (faucets, suction valves, tasting pipes)	Free.
603	Vats and tubs, put together or not	
603	But, wooden rurs, not hollowed, not moulded, not shaped, for cycles, 100 kilograms, net	25 00
603	Wood squared for shuttles, less than 128 or 133 than 500 grammes in weight, according to kind.	
603	Weaving shuttles of all kinds, finished or not, 100 kilograms, gross	6 00
603	Handles for agricultural implements	Free.
603	Other wooden wares ( <i>&amp;c.</i> ), other than those specified in the Tariff, 100 kilograms, gross	6 00
603	Wooden plates or cylinders engraved for printing painted papers, tissues, waxed cloth, linoleum, 100 kilograms, net	12 00
MUSICAL INSTRUMENTS.		
Musical instruments:		
604	Pianos: Upright	50 00
	Grand	75 00
	Photographs, gramophones, and the like, over 10 francs in value:	
	Photographs, gramophones, and the like, with cylinders or discs, with or without a screw for stimulating the sound produced by mounted or unmounted movements, accessories and component parts, cases and horns, 100 kilograms, net	60 00
	Cylinders and discs of mineral wax or any other material, plastic or not, without record, 100 kilograms, net	30 00
	Cylinders with record, and discs of mineral wax or any other material, plastic or not, with record on one side, 100 kilograms, net	45 00
	Discs of mineral wax or any other material, plastic or not, with record on both sides, 100 kilograms, net	60 00
	Metallic or galvanic moulds for use in making cylinders or discs:	
	Of copper, 100 kilograms, net	40 00
	Of nickel-plated, silvered or gilt copper, 100 kilograms, net	100 00
605	Accessories and component parts of musical instruments:	
	Cardboard and perforated paper, 100 kilograms, net	20 00
	Others	Free.
MANUFACTURES OF ESPARTO AND HAT-KEEL MAKERS' WARES.		
606	Semit, plaited matting or bands: Of esparto:	
	Of two or three strands, exclusively intended for the manufacture of cordage, 100 kilograms, gross	0 50
	Other	1 00
607	Of straw bark and white wood:	
	Common, for mats	1 00
	With or without admixture of other textile fibres, for the manufacture of hat- and all other kinds, 100 kilograms, gross	2 00

No.	Goods.	Duties. Frs. C.
607	Semit, plaited matting or bands, for the exclusive use of hat-makers, without addition of artificial silk or artificial hair:	
	Of natural silk or of ramie, combined or gined together or mixed with vegetable materials, or with textile materials, the silk or ramie predominating in weight, 100 kilograms, gross	2 00
	Of cotton mixed with vegetable or other textile materials, the cotton predominating in weight, 100 kilograms, gross	2 00
608	Carpeting:	
	Of cocoon fibre or alce fibre, 100 kilograms, net	30 00
	Of esparto, 100 kilograms, gross	5 00
609	Chinese mats	5 00
610	Pilis of cane, rattan and reeds	5 00
610	Rattans, spun ( <i>"phis"</i> )	15 00
611	Scourers ofalfa, dyes or esparto for oil presses, 100 kilograms, gross	4 00
	Vintage baskets and bee-hives	Free.
	Garden, sensitive or terrace furniture, and parts thereof, fitted or not, 100 kilograms, net	15 00
	Basket ware:	
	Of crude vegetable products, 100 kilograms, gross	5 00
	Of wood shavings	9 00
	Fine, of osier, straw and other fibres, with or without fibres of various textiles, 100 kilograms, net	25 00
	Of rattan with, with or without admixture of threads of various textiles, 100 kilograms, net	40 00
612	Hats:	
	Panama and the like	300 00
	Others, of straw, bark, esparto, palm fibre, or any other vegetable materials:	
	Plain or clouded, not bleached, dyed, dressed, blocked, or trimmed, 100 kilograms, gross	10 00
	Bleached, dyed or powdered, dressed, blocked, or trimmed:	
	For men and children, 100 kilograms, net	120 00
	For women	300 00
613	Cordage of esparto, of lime-tree bark, and of cork, 100 kilograms, gross	3 20
MANUFACTURES OF VARIOUS MATERIALS.		
614	Carriages:	
	Carriages properly so-called, other than those intended to run on rails, 100 kilograms, net	16 00
	Vehicles for trade, agricultural purposes, &c., hung on springs, 100 kilograms, net	12 00
	Not hung on springs	6 00
	Vehicles to run on rails, upholstered or not:	
	For ordinary coach railways:	
	Passenger coaches, 1st and 2nd class, weighing: 10 metric tons or less, 100 kilograms, net	16 00
	More than 10 metric tons	20 00
	Passenger coaches, 3rd class, weighing:	
	10 metric tons or less	11 00
	More than 10 metric tons	15 00
	Goods wagons	5 00
	Ballast trucks	16 00
	Tramway carriages	16 00
	For narrow gauge tracks:	
	For railways:	
	Passenger coaches	20 00
	Goods wagons	10 00
	Ballast trucks	7 00
	Tramway cars	20 00
	Bodies, chassis or bogies, or parts of bodies, chassis or bogies of railway or tramway cars or wagons, 100 kilograms, net	13 00
	Velocipedes and parts	50 00
614	Iron or steel rims for cycles:	
	In straight bars, including bars of which the edges are bent and of which the two longitudinal lines are brazed with copper or by other means, 100 kilograms, gross	10 00
	Other, 100 kilograms, net	14 00
614	Automobiles:	
	Chassis, with or without motor, with or without bodies, weighing:	
	2,500 kilograms, or more, 100 kilograms, net	50 00
	500 kilograms, or more but less than 2,500 kilograms, <i>ad val.</i>	45%
	Less than 500 kilograms	45%
	NOTE.—A duty of 45% <i>ad val.</i> shall likewise be levied on detached parts of automobiles, except in the case of detached parts appertaining to automobile weighing 2,500 kilograms, or more:	
	Bods for automobiles for the carriage of:	
	Freight, 100 kilograms, net	12 00
	Passengers	65 00
	Carrying frames for chassis of pressed steel, 100 kilograms, net	50 00
	Iron or steel rims for automobiles:	
	In straight bars	12 00
	Other	20 00
	Vessels and craft:	
	Serviceable:	
615	Sailing ships, of wood, iron or steel, sailing on steam rigged and fitted	2 00
616	Hulls of sailing ships, of wood, iron or steel	
617	River boats of any size:	
	Of wood	1 00
	Of iron or steel	6 00
618	To be broken up:	
	Of wood	0 20
	Sheathed in metal	0 75
618	Pressure vessels and craft for the river:	
	Of wood	5 00
	Of iron	7 00





No.	Goods.	Duties, Frs. C.	No.	Goods.	Duties, Frs. C.
	wire or lannels, pieces of chamois skin or felt, of vegetable materials or coarse hair, 100 kilograms, net	14 00	652	Umbrellas and parasols . . . . .	
	With animal fibres (other than whalebone), hair or horsehair, felt of wool pure or mixed with hair, or less than 25 % of vegetable materials . . . . .	35 00		Of cotton: . . . . .	
	With vegetable and animal materials or felt of wool mixed with 25 % or more of vegetable materials . . . . .	25 00		Mercerised . . . . .	9 2
	Fine: . . . . .			Other . . . . .	0 10
	With mountings of wood, bone, horn, buffalo horn, mottled and lacquered pasteboard, artificial ivory and tortoiseshell, celluloid, hardened rubber, hardened casein and other similar plastic materials . . . . .	100 00		Of silk . . . . .	0 30
	With mountings of common metal, gilt, nickelled or silvered . . . . .	100 00	653	Articles made up of various materials or substances subject to different duties, not specially classed under any category . . . . .	0 4
	With mountings of tortoiseshell, ivory or mother-of-pearl . . . . .				
	With mountings of precious metal . . . . .				
646	Paint and other brushes: . . . . .				
	Of marbles or other animal hair, except pigs' or boars' bristles, mounted on quills, or on wooden, bone &c. handles, with or without ferrule of non-precious metal . . . . .	100 00			
	Of pigs' or boars' bristles: . . . . .				
	Common wooden handle, with or without metal ferrule . . . . .	60 00			
	Fine wooden, bone, celluloid &c. handle . . . . .	100 00			
	Leather-handles and brushes . . . . .	60 00			
	Brushes for clothes and furs, of miller or sorghum, with or without handle or knob of wood or metal, with linture of colored string or of colored string and metal wire: . . . . .				
	Without mounting . . . . .	11 00			
	With plush, velvet or nickelled metal mounting . . . . .	100 00			
	Brushes for lamp glasses or other purposes: . . . . .				
	Made of chamois leather cuttings . . . . .	20 00			
	Made of hair, horsehair or pieces of wool or mohair, on a stem or handle of iron wire . . . . .	25 00			
	Short and shoe brushes, consisting of a felt pad glued on wood: . . . . .				
	When the felt is of vegetable material . . . . .	14 00			
	When the felt is of hair or horsehair . . . . .	85 00			
	When the felt is of mixed animal and vegetable materials . . . . .	25 00			
645	Buttons of precious metal . . . . .	(No. 453.)			
646	Products of the toy trade and worked detached thereto: . . . . .				
	Sandals ( <i>espadrilles</i> ) of cotton, jute or linen tissues, with soles of cardboard, of plait, of hemp or jute, dyed or not . . . . .	20 00			
647	Steel bands and springs for carriages and other toilet requisites, provided with the necessary clasps and buttons, and covered with tissue, skin or paper . . . . .	21 00			
647	Coats: . . . . .				
	For children . . . . .	0 45			
	For small girls . . . . .	0 10			
	For women, trimmed or not, of silk, satin, tulle, or of cotton, woolen, linen or hemp tissue, plain, striped or <i>broché</i> with one or other of these materials . . . . .	0 15			
	Of tissue of silk mixed with other textile material, the latter predominating in weight, plain, striped or <i>broché</i> . . . . .	0 50			
	Of pure silk of mixed silk, of the silk predominating in weight, plain, striped, <i>broché</i> or not . . . . .	0 75			
648	Matches, chemical, and wool prepared for matches (A) . . . . .	Prohibited.			
648	Lighters ( <i>brûquets d'allumettes</i> ): . . . . .				
	Mechanical or automatic lighters ( <i>brûquets</i> ) measuring, when closed, not more than 10 centimetres in their greatest dimensions, not primed, and component parts thereof, not primed: . . . . .				
	Of non-precious material . . . . .	100 00			
	Others, with or without non-precious material: . . . . .				
	Of gold or platinum; of silver or silver-gilt; of rolled gold, silver or platinum . . . . .	500 00			
	Of nickel lighters ( <i>brûquets</i> ) other than mechanical or automatic, and component parts thereof: . . . . .				
	Of non-precious material . . . . .				
	Others . . . . .				
	Mechanical or automatic lighters ( <i>brûquets</i> ) for gas or acetylene, not primed, and component parts thereof, not primed, of non-precious material . . . . .	200 00			
649	Priming in strips, and ferro-cerium: . . . . .				
	Priming for lighters or for any other purpose, placed at regular intervals on strips coated or not with paraffin . . . . .	20 00			
	Ferro-cerium in sticks, of Düring's chemical products, not small prisms, sticks, or mentioned, other than those with otherwise . . . . .				
	Of an aluminic base (No. 282.) . . . . .				
649	Hair, human, worked . . . . .	Free.			
650	Articles of fashion . . . . .				
651	Artificial flowers and foliage . . . . .				
651	And flowers, naturalised, sterilised, paired or prepared . . . . .				

(1) In virtue of a decree of July 12, 1898, the manufacture, importation and sale of chemical matches shall exclusively be reserved to Monopolies. ("Journal Officiel Tunisie" of July 16, 1898.)

(2) By virtue of a decree dated May 15, 1901, on the exportation outside the Regency of coils up to the age of 4 years and of filles or marines up to 6 complete years, until otherwise ordered, the Public Treasury shall levy an export duty at the rate of 50 francs per coil and 75 francs per fille or marine. ("Journal Officiel Tunisie" of May 21, 1901.)

(3) The oil originating from the Cavades of Sfax and of Skikra, exported through any port of the Regency, or at any other point of the frontier, shall at the time of export be subject to a surtax of frs. 1.50 per metric quintal. This surtax shall be in addition to the customs duty and to the annual "abonnement" tax of 1 fr. ("Journal Officiel Tunisie" of Nov. 21, 1904.)



MADAGASCAR

DECREET RELATIVE TO THE REGIME APPLICABLE TO FOREIGN GOODS IMPORTED INTO MADAGASCAR.

ARTICLE 1.—The exceptions to the General Customs Tariff, in respect of foreign products imported into Madagascar, are established in conformity with the Schedule annexed to the present decree.

ART. 2.—The duties at fourth in such Schedule shall form the sole taxation, in substitution of the rates of the General Tariff and of the Minimum Tariff.

ART. 3.—The surtaxes for warehousing established by Art. 2 of the law of January 11, 1892, and Schedules C and D annexed to the aforesaid law, shall not be levied in Madagascar.

ART. 4.—The Minister of Colonies is entrusted with the execution of the present decree, which shall be inserted in the *Journal Officiel* of the French Republic, and in the *Bulletin des Lois* and *Bulletin Officiel* of the Ministry of Colonies.

NOTE.—The coefficients in the French Tariff are also applicable to imports into Madagascar.

SCHEDULE ESTABLISHING THE EXCEPTIONS TO THE GENERAL CUSTOMS TARIFF AS TO FOREIGN PRODUCTS IMPORTED INTO MADAGASCAR.

* Animals, living :	Duties.	Fr. Cent.
Cattle for breeding purposes	free.	
Stallions and geldings of five years of age and above, each	20	00
Mares over five years of age	20	00
Colts	10	00
Mules	free.	
Asses	5	00
Milk, condensed, unspiced, in tins, 100 kil.	31	50
Milk, condensed, with addition of sugar	31	50
Fish, dried, salted or smoked, other than cod, stockfish, herrings, mackerel, sardines and anchovies	50 % of the duties of the minimum tariff	
Seeds for sowing	free.	
Pepper and pimento	104	00
Tobacco in the leaf or stems	50	00
Timber, common, rough, squared or sawn	free.	
" " splints	1	50
" " staves	0	25
Sulphur, pulverised	3	00
Petroleum and other mineral oils for lighting	20	00
Corriage if diameter exceeds 10 millimetres :		
Unbleached	26	00
Bleached or dyed	26	00
Sacks of jute, new and old	free.	
Furniture of best wood, varnished	18	00
" " unvarnished	12	00
Seats, neither carved, inlaid, ornamented with copper, gilt nor lacquered, of common wood	3	00
Other than massive seats of common wood	3	00
Casks, wooden, empty	2	50
Building timber, shaped, of hard wood	2	00
" " of soft wood	2	00
Timber, " planed, grooved, tongued, planks, strips and veneered :		
Of oak or other hard wood	100 kil.	5 00
Of fir or other soft wood	100 kil.	3 50
Doors, windows, wainscoting and other carpenters' work, fitted together or not, of hard wood	20	00
Doors of soft wood	100 kil.	12 50
Accordions	each	1 00
Carts for trade and agricultural purposes	100 kil.	6 00
Hags on springs	3	00
Not hung on springs	3	00
Trolleys	100 kil.	2 00
Matches	free.	
Grey sheetings	120	00
Complete machines, whether fitted together or not, for the extraction of goss (excepting motors)	100 kil. net	8 00

By a Decree dated March 19, 1917, Customs duties are in future to be levied on tissues of pure cotton, plain, twilled, and drills (unbleached, bleached, dyed and printed) imported into Madagascar and its dependencies from foreign countries at the rates prescribed for such tissues under the French Customs Tariff.

Tissues of cotton, pure, plain, twilled, and drills :	General Minimum Tariff.	Fr. c.	Fr. c.
Unbleached, containing in warp and woof in a square of 5 mm. side, such tissues weighing :			
13 kilos, or more per 100 sq. metres :			
27 threads or less	100 kil. N.	80	00
28 to 35 threads	"	100	00
36 to 43 threads	"	125	00
44 threads or more	"	153	00
11 kilos, inclusive to 13 kilos, exclusive :			
27 threads or less	"	91	00
28 to 35 threads	"	113	00
36 to 43 threads	"	139	00
44 threads or more	"	170	00
7 kilos, inclusive to 11 kilos, exclusive :			
27 threads or less	"	117	00
28 to 35 threads	"	144	00
36 to 43 threads	"	179	00
44 threads or more	"	223	00
5 kilos, inclusive to 7 kilos, exclusive :			
27 threads or less	"	139	00
28 to 35 threads	"	170	00
36 to 43 threads	"	214	00
44 threads or more	"	299	00

\* The importation of horses, mules, asses, cattle, sheep, goats and swine is permitted at the following ports only, viz. :

Diego-Suarez, Nosy-Bé, Tamatave, Fort-Dauphin, Tuléar, Alajunga, Analalava and Voahangy, and subject to the regulations laid down by the Governor-General (*Journal Officiel de Madagascar*, 21st Feb. 1903).

General tariff 18 00.

\* Fractions are ignored in counting the threads of the warp and woof.

5 kilos, inclusive to 7 kilos, exclusive :	General Minimum Tariff.	Fr. c.	Fr. c.
27 threads or less	100 kil. N.	167	00
28 to 35 threads	"	180	00
36 to 43 threads	"	258	00
44 threads or more	"	390	00
3 kilos, inclusive to 5 kilos, exclusive :			
27 threads or less	"	329	00
28 to 35 threads	"	375	00
36 to 43 threads	"	468	00
44 threads or more	"	711	00
Less than 3 kilos, to the 100 sq. metres :			
Bleached, dyed and printed tissues, which, hitherto have paid the same duties as unbleached tissues with the addition of the surtaxes prescribed in the French "Minimum" tariff for bleaching, dyeing or printing, will, in future, pay such surtaxes at the rates prescribed in the "General" or in the "Minimum" tariff, according to the origin of the goods.		806	00

DECREET DATED JAN. 9, 1914, REGARDING THE CONSUMPTION DUTIES TO BE COLLECTED IN MADAGASCAR AND ITS DEPENDENCIES.

ART. 1.—The products, of whatever origin or from whencesoever produced, enumerated in the hereto annexed Schedule, consumed in the Colony of Madagascar and its Dependencies, whether imported, harvested or manufactured, shall be subject to consumption duties at the rates stipulated in the said schedule for a period of five years.

ART. 2.—These duties are collected in addition to the Customs duties leviable on such products on their importation into the Colony.

ART. 3.—The liquidation of these duties shall be effected by the Customs, according to the form prescribed by the regulations relative to Customs formalities on importation.

ART. 4.—The following articles are exempt from all duties :

1. Articles of used clothing contained in the luggage of travellers, even when not accompanying the traveller.

2. Provisions, materials, and articles introduced by and belonging to the State.

SCHEDULE OF CONSUMPTION DUTIES LEVIABLE IN MADAGASCAR AND ITS DEPENDENCIES, ANNEXED TO DECREET DATED JAN. 9, 1914.

Dutiable Goods.	Duties.	Fr. Cent.
Salted meat : pork, beef, &c.	Kilo, net	0 05
Pork butchers' produce ( <i>charcuterie fabrique</i> )	"	0 10
Preserved meat in tins	"	0 25
Preserves of game, in tins, jars or pottery	"	0 25
<i>Pâtés de foie gras</i> , in tins, jars or pottery	"	0 10
Extracts of meat, in casks or otherwise	"	0 05
Cod and the like (stockfish, klipfish, &c.)	"	0 05
Herring, anchovies, sardines, mackerel, tunny fish, in whatever way prepared	Kilo, net	0 10
All fish not mentioned above, preserved in the natural state, unmarinated, smoked or otherwise prepared (*)	Kilo, net	0 10
Oysters, marinated, lobsters or crayfish preserved in the natural state, or prepared	Kilo, net	0 20
Manufactured tobacco :		
Cigars and cigarettes	"	10 00
Other	"	5 00
Edible oils	"	200 00
Opium	"	200 00
Vegetables, dried or pickled, preserved or dried, cabbage for sauerkraut, &c.	Kilo, net	0 10
Truffles, fresh, dried, or marinated	"	0 25
Table wines, of 15° strength or less :		
In casks	hectolitre	5 00
In bottles (2)	half bottle	0 05
Table wines of greater strength than 15°, and sweet wines :		
In casks	hectolitre	15 00
In bottles (2)	half bottle	0 05
Champagne and sparkling wines	half bottle	0 25
Cider and perry (2)	half bottle	0 10
Beer in casks	hectolitre	5 00
In bottles (2)	half bottle	0 05
Betsabetsa (3)	hectolitre	5 00
Alcohol (4) excepted :		
In spirits and brandy of all kinds, in casks or bottles ; in preserves of fruit	hectolitre of pure alcohol	250 00
In composition wine, watered wine of dry grapes, bottled wines, <i>vin chins</i> , wine from dregs	hectolitre of pure alcohol	250 00
In alcoholic distilled waters and alcoholic perfumeries	hectolitre of pure alcohol	250 00
Absinthe and the like (1)	hectolitre	300 00
Bitters, aromatic beverages other than with a wine basis	hectolitre	250 00

(1) Except dry or salted fish.

(2) Vegetable oils, destined to be transformed or for industrial use, are exempted from consumption tax.

(3) Receipts with a cubic content of over 50 centilitres and not more than 1 litre are regarded as bottles. If they contain less than 50 centilitres they are regarded as half-bottles ; if more than 1 litre, they are levied on the actual quantity.

(4) Receipts containing less than 1 litre are reckoned as containing 1 litre. In the case of receipts containing more than 1 litre, duty is levied on the actual quantity.

(5) Denatured alcohol is exempt from all consumption duty.

(6) The minimum alcoholic strength on which duty is levied is 30 degrees.

	Duties. Fr. cent.
Leopards in casks .....	150 00
In bottles (7) .....	1 25
Essences, extracts, alcoholates for the manufacture of liqueurs, or any alcoholic beverages .....	1,000 00
Petroleum, schist and other mineral oils for lighting purposes, crude or refined, dyed, carbide of calcium, and essences .....	0 10
Salt, brine and rock salt, crude or refined .....	0 02
Fibres (1):	
Of cotton (2) .....	0 25
Of wool (3) .....	0 50
Of silk (4) .....	1 00
Of jute (5) .....	0 15
Rubber, elastic (6) .....	0 60
Linen, hemp, ramie, and, in general, all other tissues not mentioned above (7) .....	0 30
Playing cards .....	0 50
Gunpowder .....	2 00
Fireworks ( <i>Artifices pour divers usages</i> ) .....	1 00

(1) In the case of recipients containing 50 centilles or less, or more than 1 litre, duty is levied on the actual quantity.

(2) (a) Mixed tissues or made-up articles of mixed tissues pay the rate applicable to the most highly taxed component material.

(3) Masticated tissues are exempt from consumption duty.

(4) Sacks of jute or hemp "destined to be re-exported" are exempt from consumption duty.

(5) This rate is applicable to unbleached tissues. It is increased by two-thirds for white tissues, by four-fifths for all others (dyed, printed, figured, &c.). Made-up articles pay for each class of tissues double the corresponding rate. Covers simply hemmed or bordered are dutiable as tissues not made up.

(6) This rate is increased by one-third in the case of made-up tissues. Covers simply hemmed or bordered are dutiable as tissues not made up.

(7) This rate is increased by a quarter in the case of made-up tissues. In all other cases the rates thus obtained are increased by half in the case of

## FRENCH SOMALI COAST

**APPENDED SCHEDULE OF CONSUMPTION DUTIES.**  
*(Official communication of March 25th, 1914.)*

No Customs duties whatever are levied in the French Somali Coast, the Colony having been excluded from the so-called "assimilated Colonies." The arrangement concerning Abyssinia signed in London on the 13th Dec. 1904, between France, Great Britain and Italy, prohibits, moreover, the imposition of fiscal transit dues in the Colony.

Goods, and merchandise of any origin and nationality may, therefore, be imported into the French Somali Coast free of all Customs duty.

Consumption duties, as per appended Tariff, have been instituted by various Decrees of the Governor, sanctioned by the French Minister of Colonies.

Goods.	Duties. Fr. c.
1. Alcoholic and alcoholic liquors .....	hectol. & ling. 2 00
2. Beverages:	
Wines, in casks .....	hectol. 8 00
sparkling and similar .....	" 50 00
Ignour wines, including cinchona wine .....	" 20 00
in bottles, except sparkling .....	" 20 00
in demijohns, carboys &c. ....	" 8 00
Vermouth .....	25 00
Beer and cider .....	7 00
Absinth, aniseed or badian alcoholates .....	litre 20 00
Concentrated essences or extracts of absinth, aniseed, badian, jasmine, raspaal, kernel, nut, cacao, and generally all concentrated essences or extracts used in the manufacture of spirits .....	litre 40 00

Chemical matches of wood or other material:		
45 millimetres long or more (1) .....	kilo. 3 00	
Less than 45 millimetres long (2) .....	" 4 50	
Prepared spices, mustard, sauces, &c. ....	" 0 10	
Candles of all kinds, of paraffin, &c. (not including tallow candles) .....	kilo. 0 20	
Perfumed soap and non-alcoholic perfumery .....	" 0 50	
Raw and refined sugar .....	100 kilos, net of refined sugar 25 00	
Sugar candy .....	100 kilos, actual net weight 26 75	
Chocolate, syrup, bonbons, sweet biscuits, preserves, fruit candied in sugar .....	100 kilos, net 10 00	

## TARIFF OF EXPORT DUTIES. (DECREET OF DECEMBER 28, 1904.)

The duty of francs 2.50 per head applicable to neat cattle will only be levied up to Dec. 31, 1914, the exportation of cows and heifers remaining prohibited, subject to the following restriction: every exporter of oxen may export at the same time a number of cows and heifers equal to one-tenth of the number of exported oxen; this option cannot be carried over from one cargo to another.

made-up tissues and articles of clothing of gauze, crepe, tulle and foulard, of pure silk or silk.

Made-up articles of clothing pay such of these rates as are applicable, whatever be the nature of the linings, &c.

(3) This rate is applicable to unbleached tissues. It is increased by two-thirds in the case of bleached tissues, and by four-fifths in the case of all other tissues. These rates are doubled for made-up articles. Sacks of jute are dutiable as tissues not made up.

(4) This rate is increased by one-quarter in the case of made-up articles.

(5) This rate is applicable to unbleached tissues. It is increased by one-sixth in the case of bleached tissues, and by one-third in the case of all others (dyed, printed, &c.). Made-up articles pay the rate corresponding to the category of the tissue, increased by a quarter. Sacks of hemp pay the same rate as sacks of jute.

(6) For matches in boxes the tax is levied on the total weight minus 120 grammes per kilo.

Goods.	Duties. Fr. c.
3. Miscellaneous products:	
Dates .....	100 kil. 2 00
Durra .....	" 1 50
Dynamite, Favier's explosives, and the like .....	kilog. 0 50
Essences and chemical products derived from coal tar, benzine, lnsol &c. ....	100 kil. 5 00
Flour .....	" 2 00
Grain (barley, wheat, maize and other) .....	" 1 00
Oil seeds .....	" 1 00
Hashish and hashish pastes .....	kilog. 2 50
Oils, edible .....	100 kil. 10 00
non-edible .....	" 3 00
mineral, crude and refined .....	" 5 00
Kathe .....	" 100 00
Pulse .....	" 1 00
Petroleum .....	" 5 00
Rice .....	" 1 00
Brass .....	" 1 00
Sugar, crystallized .....	" 4 00
refined .....	" 10 00
Tobacco, manufactured .....	100 00
in the leaf .....	" 50 00

Goods imported into the Colony are also liable to wharfage and statistical dues; alcoholic liquors, arms and ammunition crossing French Somali Coast in transit have also to pay a tax for control and supervision.

## OBOCK

(Including the Sultanate of Tadjurah and the Danakil countries.)

**NO IMPORT OR EXPORT DUTIES AND NO SHIPPING DUES ARE LEVIED IN OBOCK.**

By Decree of the President of the French Republic dated October 15, 1894, the dispositions of Articles 8 and following of the General Act of the Brussels Conference are applied to Obock. The importation, sale,

transportation and detention of any kind of fire-arms, powder, bullets, cartridges and side-arms, European or assimilated thereto, is therefore prohibited in the Colony of Obock or the Protectorates attached to said Colony, except and under the special conditions from time to time prescribed.

## COMORO ISLANDS

By the Decree of August 23, 1916, foreign goods imported into the French Possessions of Mayotte, Anjouan, Moheli, and the Great Comoro,

and into their dependencies, are in future to pay the same duties as those leviable on similar articles imported into Madagascar, see page 358.

## REUNION ISLAND

**SCHEDULE OF EXCEPTIONS TO THE GENERAL CUSTOMS TARIFF OF THE MOTHER-COUNTRY, IN RESPECT OF FOREIGN PRODUCTS IMPORTED INTO REUNION ISLAND, AS ESTABLISHED BY DECREE DATED MARCH 23, 1903. (*"Journal Officiel"* of March 29, 1904.)**

**FIRST ARTICLE.**—The Schedule of exceptions to the General Customs Tariff of the Mother-country, in respect of foreign products imported into Reunion Island, as established by Decree dated November 26, 1892, is superseded by the following:

No. of the General Tariff.	Goods.	Duties. Fr. C.
I.—Live animals: 1. Horses .....	head 50 00	
2. Mules .....	" 5 00	
3. Asses .....	" 1 00	
II.—Animal products:		
17. Meat salted, other than pork .....	100 kilogs, gross 10 00	
Pork, hams, bacon, &c. ....	25 00	
18. Condensed milk and lacteous flour containing added sugar in the proportion of:		
Less than 40% .....	100 kilogs, gross 4 40	
From 40% inclusive to 50% exclusive .....	9 00	
50% or more .....	100 kilogs, net 12 00	

No. of the General Tariff.	Goods.	Duties. Fr. C.
III.—Fisheries:		
16. Fish, dried, salted or smoked, including codfish, but not including stockfish, herrings, mackerel, sardines and anchovies .....	100 kilogs, gross 10 00	
VI.—Furinaeous food:		
68. Wheat: in the grain .....	free 8 50	
Flour .....	100 kilogs, gross 1 00	
73. Rice, whole, in flour or in groats .....	" 3 00	
80. Grains .....	" 3 00	
VII.—Fruits and seeds:		
84. Table fruits, fresh .....	free	
VIII.—Colonial produce:		
90. Sugar, in powder, of which the estimated yield at the refinery is:		
98% or less .....	100 kilogs, net 5 50	
More than 98% .....	100 kilogs, gross 6 00	
93 Syrops, luscious, fruits preserved with sugar, from foreign countries .....	100 kilogs, gross 6 00	

TARIFF.]

Goods.

Duties.

No of the Customs Tariff.

Goods.

Duties.

No. of the General Tariff.	Goods.	Duties. Frs. C.
94	Sugared biscuits, from foreign countries. . . . . 100 kilogs, net	17 00
95	Preserves with sugar, and honey, from foreign countries. . . . . 100 kilogs, gross	5 00
109.	Tobacco in the leaf or in stalks: . . . . . 100 kilogs, net	250 00
	Imported by manufacturers . . . . . prohibited	
	Imported by private persons . . . . .	40 00
	Tobacco, manufactured: . . . . .	20 00
	Cigars: Imported by manufacturers . . . . . thousand .	40 00
	Imported by private persons (a) . . . . .	800 00
	Other: . . . . .	400 00
	Imported by manufacturers . . . . . 100 kilogs, net	800 00
	Imported by private persons (a) . . . . .	
IX.—	Vegetable oils and juices: . . . . .	
110.	Fixed oils, pure: . . . . . 100 kilogs.	1 00
	Pure: coconut and castor . . . . .	
XI.—	Woods: . . . . .	
128.	Woods, common: . . . . .	
	Round, in the rough, not squared, with or without bark, of any length . . . . . cubic metre	2 50
	Squared or sawn, of various kinds . . . . .	2 50
	Beams of 0m.08 in thick knees, of 0m.24 in breadth, and proportional duty in addition. . . . . 100 lineal metres	6 00
XIV.—	Various products and waste substances: . . . . .	free
158.	Vegetables, fresh . . . . .	
166.	Onions . . . . .	
170.	Plants and shrubs for conservatories and nurseries . . . . .	
XVI.—	157. Petroleum and schist oils, and other mineral oils, fit for illuminating purposes . . . . . hectol.	10 00
XVIII.—	Chemical products: . . . . .	free
262.	Salts, ammoniacal and sulphate of ammonia crude . . . . .	
265.	Chloride of barium . . . . .	
270.	Nitrates of potash for conversion ("de transformation") . . . . .	
273.	Sulphate of copper . . . . .	
XXV.—	Tissues: . . . . .	
398.	Sacks of jute . . . . .	
XXVIII.—	Manufactures of metal: . . . . .	
520c.	Steam boilers of iron or steel plate, tubular and semi-tubular . . . . . 100 kilogs.	14 00
520d.	Steam boilers, multi-tubular and parts of these boilers . . . . . 100 kilogs.	18 00
532	to 535c. Detached pieces of machines, in the rough or wrought, of any weight, of cast-iron, iron, steel, copper or bronze . . . . . 100 kilogs.	6 00
XXXI.—	Woolen wares: . . . . .	
395.	Casks, empty, serviceable fitted together or not, looped with wool or metal . . . . .	free
XXXIV.—	648. Matches, chemical, of wood, and other . . . . . box of 70 matches and less	0 04
	Wood prepared for matches . . . . . 100 kilogs, gross	10 00

CONSUMPTION DUTIES LEVIABLE AT THE CUSTOMS.

(Bulletin officiel du Ministère des Colonies, No. 12, of 1910)

No. of the Customs Tariff.	Goods.	Duties. Frs. C.
4, 5, 6	Neat cattle over 100 kilogs, gross weight . . . . . head	5 00
	" under 100 kilogs. . . . .	2 50
8	Calves under 50 kilogs, . . . . .	1 00
19	Meat preserves in tins . . . . . 100 kil. net	5 00
190b	Game preserves . . . . .	7 00
190c	Pâtés de foie gras, in boxes, terrines or paste . . . . . 100 kil. net	7 00
31	Margarine, oleo margarine, alimentary fats, "naturelle" and other like substances . . . . . 100 kil. gross	10 00
37	Salted butter in tins or flasks . . . . .	3 00
46	Fish, dried, salted or smoked, of all kinds . . . . . 100 kil. gross	2 50
47	Fish preserved in natural state, marinated or otherwise prepared . . . . . 100 kil. net	1 00
68	Wheat flour . . . . . 100 kil. gross	2 00
76b	Millet . . . . .	5 00
79	Rice . . . . .	1 20
80	(gram only) . . . . .	1 00
86	Dried or drained fruits of all kinds . . . . .	1 00
99	Pepper . . . . .	20 00
109	Manufactured tobacco of all kinds (including cigars and cigarettes) . . . . . kilog.	3 00
110	olive, cotton, and other alimentary oils, except castor and earthen oil . . . . . 100 kil. gross	1 00
171	Common wines: . . . . .	
	In casks or demijohns . . . . . bottle	0 05
	In half-bottles (1) . . . . . half-bottle	0 03
171	Sparkling wines: . . . . .	
	In bottles (1) . . . . . bottle	0 50
	In half-bottles (1) . . . . . half-bottle	0 15
171	Vermouth and other liqueur wines containing over 14 degrees Port, Madeira, Malaga, Sherry, Guisquet etc.): . . . . .	
	In casks or demijohns . . . . . hectol.	18 00
	In bottles (1) . . . . . bottle	0 20
	In half-bottles (1) . . . . . half-bottle	0 05
172a	Beer or porter: In bottles (1) . . . . . bottle	0 03
	In half-bottles (1) . . . . . half-bottle	0 03
	In casks and demijohns . . . . . hectol.	5 00
174	Distilled beverages: . . . . .	
	Brandy and other spirits . . . . . hectol. of pure alcohol	300 00
174b	Liqueurs in casks . . . . . hectol. of liqueur	30 00
	" in bottles (1) . . . . . bottle	0 15
	" in half-bottles (1) . . . . . half-bottle	0 03
181	Bricks and tiles of all kinds . . . . . 1,000	3 00
184b	Hydraulic lime . . . . . 100 kil. net	0 20
185	Quick or slow hardening cement . . . . .	0 20

No of the Customs Tariff.	Goods.	Duties. Frs. C.
190	Coal . . . . . 100 kil. net	0 10
197	Petroleum and other mineral oils for illuminating . . . . . 100 kil. gross	1 00
251	Sea, marsh or rock salt . . . . .	3 00
280	Chemical products derived from coal tar 100 kil. net	30 00
284, 282	" other than those specified above . . . . . ad val.	2 2
303	Ochres, ground or otherwise prepared, for painting . . . . . 100 kil. gross	2 00
308	Colours ground in oil or unenumerated . . . . .	2 00
309	" in paste, prepared, with water . . . . .	2 00
311	Perfumery: soaps, transparent or not, alcoholic or non-alcoholic perfumery . . . . . 100 kil. net	30 00
312	Snap other than soap specified under perfumery . . . . . 100 kil. gross	5 00
318	Starch . . . . . 100 kil. net	10 00
321	Candles of all kinds . . . . . 100 kil. gross	10 00
351	Window glass of all sizes and kinds . . . . .	3 00
352, 403b	Tissues of linen, hemp, ramie, or jute, except sacks, whether empty or full . . . . . ad val.	2 2
404, 437	Tissues of cotton, of all kinds . . . . .	2 2
438, 458	" of wool, alpaca or animal hair of all kinds . . . . . ad val.	2 2
459	" of pure silk or floss silk . . . . .	3 2
459b	Embroideries and ready made clothing, of any tissues . . . . . ad val.	
461	Paper or cards, fancy or not . . . . . 100 kil. gross	3 00
461	Cigarette paper . . . . . kilog. net	15 00
461b	Wall paper . . . . . 100 kil. gross	2 00
471	Playing cards . . . . . pack	0 10
518	Chemical matches, in boxes containing 70 matches or less (2) . . . . . gross of 144 boxes	8 00

STATISTICAL DUTY (Journal officiel of January 10, 1904).

ART. 1.—There shall be levied for the benefit of the local budget, a statistical duty on goods and articles of all kinds, whether imported or exported, whatever be their origin or destination. Save the exceptions provided for in Article 2, this duty has been fixed as follows: 15 centimes per package on goods in casks, cases, sacks or other packages; 15 centimes per head on animals, whether live or slaughtered, namely: Horses, oxen, mules, asses, goats, swine, dogs, sheep, and 15 centimes for every 5 turtles.

30 centimes per 1,000 kilogs. on goods in bulk or unpacked, and 30 centimes per cubic metre on wood.

The duty on goods in bulk or unpacked can not be divided, but the full rates are chargeable in the case of goods in less quantity than 1,000 kilogs also for any fraction above 1,000 kilogs, and for any fraction of cubic metre.

ART. 2.—The statistical duty shall be levied per set of packages at the rate of 15 centimes, or per 1,000 kilogs, at the rate of 30 centimes on the following goods:

Empty bottles and demijohns, however packed, per 1,000 kilogs.	Potatoes, per 1,000 kilogs.
Tallow and other candles, in cases at most 20 kilogs, per set of 5 packages.	Empty receptacles, per 1,000 kilogs.
Fat, pitch and tux, per 1,000 kilogs.	Rice: Grain or flour, per 1,000 kilogs.
Cocoa, per 1,000 kilogs.	Tan bark, per 1,000 kilogs.
Coffee, per 1,000 kilogs.	Fertilizers of all kinds, and chemical products for their manufacture, per 1,000 kilogs.
Empty cases in bound bales, per bale.	Peanut and tapioca, per 1,000 kilogs.
Cereals: Wheat, rye, barley, oats, etc., grain and flour, per 1,000 kilogs.	Tin plate and sheet iron, per 1,000 kil.
Common and fine, per 1,000 kilogs.	Cheese in packages of at most 6 kilogs, per set of 10 packages.
Pulse, per 1,000 kilogs.	Fruit dried or unried, candied, per set of 10 packages of at most 5 kilogs each.
Machines and spare parts, packed, per 1,000 kilogs.	Gram, per 1,000 kilogs.
Matze (grain or flour), per 1,000 kilogs.	Coal, per 1,000 kilogs.
Mollasses, per 1,000 kilogs.	Empty sacks in bulk, merely bound together, per 1,000 kilogs.
Used furniture, per 1,000 kilogs.	Sacks in bundles, whether in bundles or in common wrappers in the shape of bales proper, per 1,000 kilogs.
Ochres, per 1,000 kilogs.	Soap, in cases of at most 25 kilogs per set of 5 cases.
Plaster, per 1,000 kilogs.	Salt (sea, rock), per 1,000 kilogs.
Fish, salted or smoked, in baskets, cases or bundles weighing each 8 kilogs, gross at most, per set of 10 packages.	Grain, per 1,000 kilogs.
Indian pastes, in packages weighing each at most 6 kilogs, gross, per set of 10 packages.	Tallow, in cases of 18 kilogs, at most, per set of 5 cases.
Oilcoko, per 1,000 kilogs.	Tarred tallow, per 1,000 kilogs.
Vinegar, in demijohns containing at most 12 litres, per 10 packages.	Sugar, per 1,000 kilogs.

ART. 3.—When for commercial convenience or preservation of the goods articles are put up in boxes, small cases or cardboard boxes placed in the same case or wrapper making up a complete package, the outside case is alone liable to the statistical duty, save when there shall be several consignees, in which case, duty is payable by each consignee and charged according to this tariff: this treatment shall also apply to casks and bales containing others. Packages merely bound outside in any manner, and not enumerated in Art. 2, shall pay 15 centimes each.

ART. 4.—The following are solely exempted from the statistical duty: Treasury funds. Articles of all kinds (other than goods properly shipped on fishing boats and local schooners or boats from such ships).

(a) The quantity of tobacco allowed to be imported for private persons is limited to 10 kilogs, net in the case of cigars, and 5 kilogs, net in the case of tobacco other wise manufactured.

(b) Receptacles containing from 1 litre to 1 litre are deemed bottles, and those containing less than 1 litre, half-bottles.

(c) Boxes containing more than 70 matches are intitled in proportion to the number of matches contained therein.

Ships, stores, and various articles shipped on French or foreign men-of-war, for the personal use of officers and sailors.  
 Surplus ships' provisions and provisions of the kind handed for the supply of the crew.  
 Wreckage.  
 Cargoes landed by reason of stress of weather or shipwreck and intended to be re-exported.  
 Ballast proper to market value.  
 Return 12-0-0.

Goods immediately re-exported or transhipped through the Customs office or in the port into which they were brought, shall only be liable to a single rate.  
 In the case of every exportation duty is payable at the time the goods come out of the bonded warehouses, except coal intended for the supply of ships.  
 As regards the duties of the statistical goods placed in depot are treated as goods in bond.

ART. 5.—The statistical duty is to be paid to the office which receives the detailed declaration whether on importation or exportation.

In respect to goods or packages undergoing transhipment for dispatch outside the country, shall be liquidated as for imports and the permit noted accordingly, if the transhipment is effected through another office than the original one.

ART. 6.—The statistical duty shall be collected by the Treasury accountants on a liquidation statement of the customs service. It shall be leviable according to the contents of the declarations or upon the quantities found on examination, it being optional for the customs to accept or not to accept the declarations as correct.

All Customs laws and regulations in force in the Colony are applicable to the statistical duty in all matters concerning liquidation, collection and disputes.

## FRENCH ESTABLISHMENTS IN INDIA

MONEY, WEIGHTS AND MEASURES.—The metric system is in force in these colonies, but the monetary unit is only in honour for official or authenticated documents. The real monetary unit is the *rupee*=16 *annas*. The *anna*=12 *pies*.

### IMPORT DUTIES LEVIED ON PRODUCTS OF WHATEVER ORIGIN.

#### PONDICHERRY

Spirits of all kinds imported for account of the monopolists (the concession includes the right to import and to sell)  
 Do, for account of other persons ..... Free.  
 Salt for account of the *Regie* ..... Free.  
 Do, for account of other persons ..... Free.  
 Tobacco and cigars, all kinds ..... Free.  
 Opium, *ganah*, *chunah*, *ganja* and *bangay* for the monopolists (the concession includes the right to import and to sell) ..... Free.\*  
 Do, for other persons ..... Prohibited.

DECREE OF FEBRUARY 19, 1907, MODIFYING THE CUSTOMS TREATMENT OF SPIRITS IN PONDICHERRY AND KARICAL.  
 ("Journal Officiel" of February 28, 1907.)

ART. 1.—In the Establishments of Pondicherry and Karical, alcohol, spirits, liquors, liquor wines or their imitations, of European origin or form, manufactured in or imported into the Colony, shall, from and after Jan. 1, 1910, be charged with a consumption tax at the rate of 50 centimes per hectolitre of pure alcohol or *horsing* per litre of pure alcohol.

ART. 2.—In the two same establishments wines and fermented beverages of European origin or form, manufactured in or imported into the Colony, shall also, from and after the promulgation of the present Decree, be liable to consumption duties at the following rates:

	Rupces.
Wines in casks ..... hectolitre	1
Do in bottles ..... " "	2
Cherry and perry ..... " "	3
Beer in casks ..... " "	4
Do in bottles ..... " "	5

ART. 3.—Spirits, whether native or of native form, *i.e.* "Arrack-patty," so-called Colombo arrack, and arrack from Colombo, shall continue to be subject to the special treatment determined by Decree of July 19, 1902.

ART. 4.—Distilled spirits, spirit varnishes, also medicines of an alcoholic basis, chemical and other products obtained by means of denaturation of alcohol, are exempt from the consumption tax.

ART. 5.—The duties are collected at the time of landing or of the importation by land. In case of imported beverages, and at the time of leaving the factory as regards alcohol, liquors, liquor wines and beverages of European form, manufactured in the Colony, but in the latter case the tax must be paid prior to the removal of the goods.

ART. 6.—Alcohol, spirits, liquors, liquor wines or their imitations, wines and fermented beverages, declared for transit, are not liable to the consumption tax, provided they have been duly proved to have gone out of the country.

ART. 7.—Alcohol, spirits, liquors, liquor wines or their imitations, wines and fermented beverages (excepted) and white wines in casks and beer and cherry in casks, are admitted, under the conditions hereinafter specified, in public or private warehouses, up to their removal for consumption or exportation. When the goods are removed for consumption or export they must be declared. In the former case, the consumption duty is to be immediately paid; in the latter case, a permit is issued and the exportation is controlled by the officials of the Spirit *Regie*, jointly with the port authorities when exported by sea and when the Tax Collector entrusted with the supervision of the stores when exported overland.

ART. 8.—Wine and beer in casks which are not admitted to the benefit of warehousing shall, at the time of importation, pay the taxes provided for in Art. 2 of the present Resolution; this tax shall be refundable in case of duly proved re-exportation.

ART. 9.—The public warehouses means the place where the alcohol, spirits, liquor wines and fermented beverages are deposited under the custody of the *Regie*, and private warehouses refers to the place where the goods are stored previously approved of by the Administration and in the occupation of the proprietor.

ART. 10.—In the former case referred to in the foregoing article, a warehouse duty is chargeable on all beverages introduced into the public warehouse whatever their subsequent destination.

Such duty is fixed as follows:

Twelve "aeches" per cask and per month;  
 Three "aeches" per cask and per month.

\* The right to import is temporarily reserved to the Administration.

#### KARICAL

Monopoly of foreign manufacture ..... Prohibited.  
 Spirits of all kinds imported for account of the monopolists (the concession includes the right to import and to sell) ..... Free.  
 Do, for account of other persons ..... Prohibited.  
 Salt, for account of the *Regie* ..... Free.  
 Do, for account of other persons ..... Prohibited.  
 Tobacco and cigars, all kinds ..... Free.  
 Opium, *ganah*, *chunah*, *ganja* and *bangay* for the monopolists (the concession includes the right to import and to sell) ..... Free.\*  
 Do, for other persons ..... Prohibited.

\* For consumption tax on spirits, see Pondicherry.  
 \* The right to import is temporarily reserved to the Administration.

After the goods have been 24 hours in the warehouse the warehouse due is payable; any fraction of a month is reckoned as a whole month in the liquidation which takes place monthly for the whole quantities; but the goods are removed during the month the liquidation and collection of the warehoused goods are effectual at the time of removal.

ART. 11.—Expenses of handling in the warehouse alcohol, spirits, liquors, liquor wines or their imitations, wines and fermented beverages, shall be borne by the importer or manufacturer.

The consumption duties and warehouse dues are to be collected by the Accountant-storkeeper of public warehouses and by the heads of posts established either at railway stations or on the principal roads of both establishments.

ART. 12.—No person shall be allowed to warehouse, with suspension of duty, in premises occupied by him, alcohol, spirits, liquors, liquor wines or their imitations, wines and fermented beverages, unless he has previously obtained a permit from the Tax Collectors, and furnished a solvent security underwriting jointly and severally with himself to pay the principal duties on the beverages which the principal desires to store in private warehouses.

ART. 13.—No person shall be allowed to introduce or circulate in the establishments of Pondicherry and Karical any alcohol, spirits, liquors, liquor wines and their imitations, wines and fermented beverages, of European origin or form, unless he has previously obtained a permit from the Tax Collectors.

No person shall be allowed to distil or place under fermentation materials suitable for producing alcohol, unless he has obtained permission from the Administration.

ART. 16.—If any material suitable for distilling are placed under fermentation or if the alcohol or beverages enumerated in Art. 1 are manufactured or imported without being previously reported to the Tax Collector, a fine of from 1,000 to 500 francs will apply.

ART. 17.—Any contravention to the other provisions of the present Decree or any false declaration at the Tax office, will render the offenders liable to a fine of from 200 to 500 francs.

ART. 18.—Alcohol, spirits, liquor wines or their imitations, wines and fermented beverages, fraudulently imported or manufactured or falsely declared, will be forfeited, as well as the articles specially used in the importation, manufacture or fermentation thereof.

ART. 19.—In the case of a second offence, the fines mentioned in Art. 17 and 18 of these Regulations shall be doubled.

ART. 23.—So much of the Decree dated July 19, 1902, relative to European beverages as is inconsistent with the present Regulations is hereby repealed.

#### CONSUMPTION TAX ON PETROLEUM AND OTHER OILS.

("Journal Officiel" of October 5, 1912.)

By Decree of September 28, 1912, the resolution of the General Council of the French Establishments in India, dated December 18, 1911, relating to the consumption tax on petroleum and other oils, is approved except in so far as it requires fresh declarations from proprietors of warehouses and merchants who have already made the proper declarations prescribed by similar pre-existing provisions.

#### RESOLUTION.

ART. 1.—Petroleum, kerosene oil, gasoline, kerosene, essences and other liquid carbides for use as illuminant or fuel, of any origin, whether imported into the country or extracted therein, consumed in the Establishments of Pondicherry and Karical, are liable to a consumption tax of 2 *annas* per can of 19 litres.

One litre over or under this limit contained in a can will be disregarded; any quantity cleared otherwise than in cans is dutiable at the rate of 2 *annas* per 19 litres.

ART. 2.—No quantity of the aforesaid fuel may be imported into either of the above-named Establishments or extracted therein unless a declaration is first made. The quantities intended for direct consumption are liable to the payment of duty at the time of introduction or extraction.

ART. 3.—Exported quantities are free from duty. They are always accompanied by a debenture certificate, which shall only be cancelled after exportation has been proved.

NOTE (1) to "Spirits of all kinds for account of the monopolists." The duties are included in the annuity.

NOTE (2) to "Opium . . . etc., for the monopolists." The duties are included in the annuity. For spirits, in cases when the adjudication has not reached the minimum established, the licences shall again be put in adjudication and the licensee shall pay, in addition, an import duty of 2 *annas* per bottle of 75 centilitres.

## TARIFF.]

## MAHÉ.

Spirits of all kinds imported for account of the monopolists	Free.	Opium, <i>gouty</i> , <i>chorache</i> , <i>ganja</i> , and <i>bangay</i> for the mono-	Free.
Salt, for account of other persons	Prohibited.	polists†	Prohibited.
Do., for account of the <i>régie</i>	Free.	Do., for other persons	Prohibited.
Do., for account of other persons	Prohibited.		
Tobacco and cigars, all kinds	Free.		

† See note (2) at end of Karikal.

‡ The right to import is temporarily reserved to the Administration.

## YANAON

Spirits*, opium, <i>gouty</i> , <i>chorache</i> , <i>ganja</i> and <i>bangay</i> , for the monopolists†	Free.	Spirits, opium, <i>gouty</i> , <i>chorache</i> , <i>ganja</i> and <i>bangay</i> , for account for other persons	Prohibited.
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\* See note (1) at end of Karikal.

‡ The right to import is temporarily reserved to the Administration.

## CHANDERNAGAR

By Decree of February 5, 1912, the importation of native spirits into the French territory of Chandernagar is prohibited.		Beer in casks	hectolitre	Rupess	4
So long as alcoholic liquors continue to pay duty to the British administration before they can be introduced into the French territory of Chandernagar, the importation of spirits of European form is not liable to any duty or formality whatever.		" in bottles	"	"	124
From the time when free transit in British territory is accorded, liquors of European form will be dutiable as follows:		Spirits of European form	hectolitre of pure alcohol		
Wines in casks	hectolitre			Free.	
" in bottles	"	Opium, <i>gouty</i> , <i>chorache</i> , <i>ganja</i> , and <i>bangay</i> for the mono-		Free.	
Cider and perry	"	polists†		Prohibited.	
		Do., for other persons			

\* The duties are included in the annuity.

† The right to import is temporarily reserved to the Administration.

## FRENCH INDO-CHINA

(COCHIN CHINA, GAMBGE, ANNAN, TONKIN, LAOS, KOUANG-TCHOU-OUAN.)

DECREES MODIFYING THE CUSTOMS REGIME OF INDO-CHINA.*		Duties.	
(Journal Officiel of December 31, 1898, and subsequent Decrees, determining the exceptions to the General Tariff, in regard to foreign products imported into Indo-China).		Frs. Cent.	
NOTE.—The coefficients in the French tariff are also applicable to lot-ports into French Indo-China.			
SCHEDULE A.—IMPORT TARIFF.		Duties.	
Goods.		Frs. Cent.	
I. All live animals enumerated under this head		Free	
(I. Milk, fresh	Per 100 kilograms	100 00	
Swallows' nests	Per 100 kilograms		
III. Fish, dried, salted or smoked, other than cod, stockfish, herrings, mackerel, sardines and anchovies	Per 100 kilograms	10 00	
Shrimps, dried, trepangs (sea cucumbers), shark fins and sea-weed	Per 100 kilograms	10 00	
IV. Vegetables, dried, of Chinese origin	"	Free	
V. Potatoes	Per 100 kilograms	10 00	
VI. Vermicelli, fresh, Chinese	"	Free	
VII. Table fruits, fresh, Chinese	"	Free	
" dried or drained, non-European	Per 100 kilograms	5 00	
Seeds for sowing	"	Free	
Arca-nuts, fresh	Per 100 kilograms	8 00	
" dried	"	15 00	
VIII. Sugar coming from countries which are parties to the Brussels Convention:			
Refined and similar	Per 100 kilograms, net	6 00	
Other	"	5 50	
Black sugar, called <i>Chioese</i>	"	8 00	
" <i>oulette</i> "	"	Prohibited	
Other sugar	"		
Syrups, non-boiled, preserves with sugar, of Chinese origin	Per 100 kilograms	70 00	
Chinese origin	"	50 00	
" in the leaf, of Chinese origin	"	50 00	
" manufactured, of other origin	"	350 00	
" in the leaf, of any origin	"	100 00	
Tobacco stems for fertilizer	Per 100 kilograms	15 00	
IX. Vegetable oils and juices: Opium, raw or prepared	"	Prohibited	
X. Medicinal substances: Medicinal substances of Chinese origin	Per 100 kilograms	50 00	
Of extra-European origin	"	Prohibited	
Leaves and flowers of Indian hemp	"	Free	
XI. Woods, oak, pine, teak	"	General or Min. Tariff as the case may be.	
All other wood	"		

\* The importation, either direct or indirect, is prohibited for sanitary reasons, of articles from the ports of Bombay and Calcutta, excepting new raw materials, such as jute or cotton, in bales compressed by hydraulic power and bound with iron bands. (Journal Officiel de l'Indo-Chine Française, of 15th May, 1902.)

† The above specified products imported on account of European apothecaries throughout the General Government, shall be conveyed to the consignees under seal and accompanied by a pass.

‡ The above specified products imported on account of European apothecaries throughout the General Government, shall be conveyed to the consignees under seal and accompanied by a pass.



## SCHEDULE A.—IMPORT TARIFF—continued.

	Goods.	Duties.	
		Frs.	Cent.
Trays, boxes for betel, tobacco pipes of copper, and other metal articles of Chinese origin other than wares of gold, silver, nickel and other precious metals .....	Per 100 kilogs.	25	00
Hooks for mosquito-nets of Chinese manufacture .....	Per 100 kilogs.	2	00
Cans and tins of tin plate, having served for the transport of mineral oils .....	Free		
Tin boxes and cases having served as receptacles for food-stuffs .....	Free		
XXIX. Gunpowder and loaded cartridges .....	10% ad val.		
Fireworks and crackers of Chinese origin .....	Per 100 kilogs.	10	00
XXXI. Chinese cloths .....	Per 100 kilogs.	2	50
Chop sticks, articles of bamboo and roots, sieves of bamboo and horsehair, trays, dinner mats, dominoes, combs, counting apparatus, tubes; trunks of ordinary wood, or of cambric wood, varnished or not; fans, and other wooden articles, of Chinese origin; panels of bamboo, painted or not .....	Per 100 kilogs.	8	00
Lacquered articles, Chinese .....	Per 100 kilogs.	20	00
XXXII. Musical instruments of all kinds, of Chinese origin: Of wood .....	Per 100 kilogs.	10	00
Of metal .....	as stipulated in the general tariff for the component metal		
XXXIII. Chinese boots and shoes, of straw .....	Per 100 kilogs.	5	00
Chinese hats of straw, bark or cane, articles of rattan, Chinese caps of horsehair .....	Per 100 kilogs.	5	00
Cordage of rattan .....	"	2	50
Straw sacks for packing purposes .....	"	2	50
Chinese matting .....	"	3	00
XXXIV. Turners' fancy wares: Chinese; conies, boxes, crochet needles of horn, ivory, bone, tobacco pipes of wood .....	Per 100 kilogs.	35	00
Fans of feathers or stuffs, of Chinese origin .....	Per 100 kilogs.	50	00
Fans of palm leaves .....	"	5	00
Fans of ivory, mother-of-pearl or tortoise-shell, of Chinese origin .....	Per 100 kilogs.	50	00
Brushes, Chinese, for writing .....	"	10	00
Boots and shoes, Chinese, of stuffs, embroidered or not .....	Per 100 pairs	50	00
Purses, embroidered or not, and other similar articles, of Chinese origin .....	Per 100 kilogs.	100	00
Hulls for vessels, of iron or steel .....	"	30	00
Matches, wooden .....	"	51	00
Matches, other .....	"	62	00
Hulls for vessels, of wood .....	Per ten register	40	00
Machines, complete, fitted or unfitted, for the extraction of gold, not including motor .....	Per 100 kilogs. net	8	00

## SCHEDULE B.—EXPORT DUTIES.

I. Horses and mules .....	Head	20	00
Oxen, cows, bulls, pork, beef and dried .....	"	5	00
Buffaloes, male and female .....	"	20	00
Pigs .....	"	2	00
Suckling pigs (weighing less than 15 kilogs.) .....	"	1	50
Elephants .....	"	500	00
Other live animals .....	Free.		
II. Silk, raw and untraveled .....	Per 100 kilogs.	100	00
Floss silk, or no-m, flock and wastekil .....	"	15	00
Swallows' nests .....	"	600	00
Other products not specially mentioned .....	Free.		
III. Fish, fresh, of all kinds .....	Per 100 kilogs.	1	00
" dried, smoked or salted, of all kinds .....	"	2	00
Fish paste, fish in brine, &c. ....	"	1	50

## FRENCH POSSESSIONS IN NORTH AMERICA

## ST. PIERRE &amp; MIQUELON

## DECREE OF APRIL 23, 1914, ESTABLISHING THE CUSTOMS TARIFF.

(Journal Officiel of April 29, 1914.)

ART. 1.—Foreign goods imported into the French Establishments of St. Pierre and Miquelon are subject to Customs duties in accordance with the Schedule annexed to the present Decree.

ART. 2.—The specific rates are levied on the net weight whenever the duty exceeds 10 francs per 100 kilogrammes; otherwise on the gross weight. On butter the duty is always to be paid on the net weight.

## TARIFF OF CUSTOMS DUTIES ON FOREIGN GOODS IMPORTED INTO THE ESTABLISHMENTS OF ST. PIERRE AND MIQUELON.

No.	Goods.	Duties.
		Frs. Cent.
I.—LIVE ANIMALS.		Free.
1 Live animals of all kinds .....		
II.—ANIMAL PRODUCTS.		Free.
2 Fresh meat: mutton, pork, beef and dried .....		
3 Meat, salted, smoked or smoked and dried; pork, beef and other .....	100 kil.	2 00
4 Pork butchers' produce .....	"	2 00
5 Game and poultry, dead .....	"	Free.
6 Preserved meat and game, meat extracts and fresh, dried or salted quail .....	100 kil.	10 00
7 Hides an 1 pelts, raw, wool and horsehair, other hair, <i>poil de Meunier</i> (a silk used for fishing lines) .....	"	Free.
8 Tallow and animal fats, other than fish oils .....	100 kil.	3 60
9 Lard .....	"	8 00
10 Margarine .....	"	12 00
11 Beeswax, crude, and sediments of beeswax .....	"	

No.	Goods.	Duties.
		Frs. Cent.
Shrimps, dried; trepangs (sea anemones), shark fins and sea-weed .....	Per 100 kilogs.	1 50
Fish oils and fats .....	"	1 50
Other products not specially mentioned .....	"	Free.
IV. Animal substances, raw, used in medicine and pharmacics .....		Free.
All products .....		Free.
V. Materials for carving: All products .....		Free.
VI. Paddy and rice, cargo, containing more than 35% of paddy .....	Per 100 kilogs.	0 76
Rice, cargo, containing less than 35% of paddy .....	Per 100 kilogs.	0 42
Rice, white .....	"	0 32
Flour and meal .....	"	0 03
Other products not specially mentioned .....	"	Free.
VII. Fruits and seeds: Star anise .....	Per 100 kilogs.	50 00
Other products not specially mentioned .....	"	Free.
VIII. Sugar, brown .....	Per 100 kilogs.	3 00
Wastes, molasses and fresh sugar cane .....	"	1 00
Anonimus and cardamoms .....	"	10 00
Cinnamon .....	"	120 00
Other products not specially mentioned .....	"	Free.
IX. Oils for lacquering .....	Per 100 kilogs.	35 00
Essence of badian (star anise) .....	"	200 00
Other products not specially mentioned .....	"	Free.
X. Medicinal substances: All products .....	"	Free.
XI. Woods: Charcoal .....	Per 100 kilogs.	0 20
Other products not specially mentioned .....	"	Free.
XII. Cotton, raw .....	Per 100 kilogs.	3 00
Other products not specially mentioned .....	"	Free.
XIII. Dyes and tanning materials: "Canno" .....	Per 100 kilogs.	1 00
Other products not specially mentioned .....	"	Free.
XIV. Various products and waste substances: All products .....		Free.
XV. Beverages: All products .....		Free.
XVI. Marbles, earths, stones, combustible minerals &c.: All products .....		Free.
XVII. Metals: All products .....		Free.
XVIII. Chemical products: All products .....		Free.
XIX. Dyes, prepared: All products .....		Free.
XX. Colors: All products .....		Free.
XXI. Various compounds: All products .....		Free.
All products comprised under the following heads, viz.: XXII. Earthenware and pottery .....		
XXIII. Glass and crystal .....		
XXIV. Yarns .....		
XXV. Tissues .....		Free.
XXVI. Paper .....		
XXVII. Hides, skins, and peltries prepared .....		
XXVIII. Manufactures of metal .....		
XXIX. Arms, powder and ammunition .....		
XXX. Furniture .....		
XXXI. Wood, articles of .....		
XXXII. Musical instruments .....		
XXXIII. Esparto and basket-makers' wares, manufactures of .....		Free.
XXXIV. Manufactures of various materials .....		

Products exported from Indo-China into France or French colonies are exempt from all export duties. Only products conveyed direct shall be considered as exported in destination of France or French colonies. The duties mentioned in the foregoing schedule are independent from the local taxes which are collected by the Customs service.

† The exportation of rice from Annam to any other destination than the territories of Indo-China is prohibited (Decree of 25th August, 1902).

No.	Goods.	Duties. Frs. Cent.	No.	Goods.	Duties. Frs. Cent.
VI.—FARINACEOUS FOOD, FRUITS AND SEEDS.			XV.—MARBLE, STONES, EARTHS, COMBUSTIBLE MATERIALS &c.		
32	Flour: .....	100 kil.	0 35	94 Marble and alabaster: .....	
33	Of maize .....	"	0 15	Sawn, having a thickness of less than 6 centimetres .....	100 kil. 2 50
34	Other .....	"	3 00	" having a thickness of more than 6 centimetres .....	Free.
35	Wheat in the grain .....	"	Free.	95 Precious stones, acates, rock crystal .....	100 kil. 4 00
36	Oats, barley, rye, maize and buckwheat, in the grain .....	100 kil.	0 50	96 Stones, worked, including building stones, cut, sawn, carved, polished, moulded .....	100 kil. Free
37	Ships' biscuits and bread .....	"	2 00	97 Millstones .....	"
38	Ships' biscuits manufactured in France with products temporarily imported .....	"	Free.	98 Emery, stony whetstones, Turkey stone ( <i>gaube du Emery</i> ) of all kinds .....	100 kil. 8 00
39	Greats, semolina, sago and Italian pastes .....	100 kil.	2 00	99 Slates, bricks, tiles, rough building stones, paving stones, broken stones, lime, cement, pipes and modelled articles, tiles of compressed cement .....	100 kil. 0 25
40	Rice in the husk .....	"	Free.	100 Slates, intended specially for writing or drawing .....	3 00
41	Bread fruits .....	"	3 00	101 Plaster .....	0 10
42	Potatoes .....	"	6 00	102 Coal .....	8 00
43	Chestnuts, dari, millet and Canary-seed .....	100 kil.	3 00	103 Anthracite .....	6 00
44	Table fruits: .....	"	3 00	104 Schist oil and petroleum .....	7 00
45	Dried or drained .....	"	6 00	105 Gasoline .....	"
46	Candied or preserved .....	"	3 00	106 Heavy oils, and residues of petroleum and other mineral oils .....	100 kil. 5 00
VII.—COLONIAL PRODUCE.			107 Paraffine and vasoline .....	0 10	
47	Unrefined (1) .....	100 kil.	5 50	108 Mar. ice, sulphur, graphite, coal tar, bitumen, mineral wax, jet, yellow amber .....	Free.
48	Refined (1) .....	"	6 00	XVI.—METALS.	
49	Molasses .....	"	1 60	109 Ores of all kinds .....	"
50	Syrups, honeys, candied fruits .....	"	6 00	110 Iron, cast iron, steel, hoop iron or steel, rough, in bands, sheets, bars, or other form .....	2 50
51	Sweet and other biscuits .....	"	5 50	111 Sheet iron, tinued iron (tin plated), iron saws, wire of all kinds and iron .....	7 00
52	Preserves manufactured with sugar or honey, or other .....	100 kil.	3 00	112 Other metals, rough, in bars, wire or other form .....	4 00
53	Coffee of all kinds .....	"	7 30	XVII.—CHEMICAL PRODUCTS.	
54	Cocoa and chocolate of all kinds: .....	"	3 00	113 Aresenic, boric, citric, sulphuric, tannic .....	Free.
	Unsweetened .....	"	10 00	114 Hydrochloric .....	100 kil. 0 37
	Sweetened .....	"	7 00	Oxides: .....	
55	Pepper, pimento, spices and vanilla .....	"	9 00	115 Iron .....	3 00
56	Tea .....	"	75 00	116 Copper, tin, zinc .....	Free.
57	Tobacco: In leaves .....	"	75 00	117 Potash, and carbonate of potash .....	"
	Smoking tobacco, snuff and chewing tobacco .....	"	250 00	118 Vegetable ashes of all kinds .....	2 30
	Cigars and cigarettes .....	"	250 00	119 Soda, crude or refined of all kinds .....	4 00
VIII.—VEGETABLE OILS AND JUICES.			120 Bicarbonate of soda .....	Free.	
	Fixed oils: .....		121 Sea salt .....	8 00	
58	Olive .....	100 kil.	10 00	122 Carbonate of magnesia .....	Free.
59	Linsed, rapeseed and other .....	"	4 00	123 Citrate of lime .....	3 00
60	Volatile oils or essences of all kinds .....	"	12 00	124 Charates of potash .....	Free.
61	Vegetable wax .....	"	Free.	125 Nitrate of potash, nitrate of soda .....	100 kil. 4 00
62	Gums of all kinds .....	100 kil.	4 00	126 Sulphate of copper .....	Free.
63	Resins, resin oil, pitch .....	"	5 00	127 Sulphate of magnesia, sulphate of potash .....	"
64	Turpentine oil .....	"	4 00	128 Chemical products derived from coal tar .....	"
65	Camphor .....	"	4 00	129 Chemical manures .....	"
IX.—MEDICINAL VEGETABLE SUBSTANCES.			130 Tartrates of potash .....	"	
66	Roots, herbs, flowers, leaves, peels and barks, lichens, fruits and seeds of all kinds .....	100 kil.	3 50	131 Superphosphates of lime .....	2 00
X.—WOOD.			132 Other chemical products not mentioned .....	100 kil.	2 00
67	Logs, rough not squared, with or without the bark, of any length, and of a circumference of more than 60 centimetres at the thickest end .....	100 kil.	0 15	XVIII.—PREPARED DYES.	
68	Wood, sawn or squared, of any thickness .....	"	0 15	133 Prepared dyes of all kinds .....	Free.
69	Staves, split .....	"	Free.	XIX.—COLOURS.	
70	Split .....	"	0 15	134 Spirit varnish and turpentine varnish (copper paint) .....	100 kil. 40 00
71	Hoop wood .....	"	Free.	135 Turpentine or oil colours and varnishes, mixed or not, of all kinds .....	100 kil. 8 00
72	Perches, poles and shafts, rough, exceeding 10 centimetres at the thickest end .....	"	"	136 Inks, writing, drawing or printing .....	10 00
73	Logs of 1m 10 in length or less, split in quarters or in round pieces, having a maximum circumference of 60 centimetres at the thickest end, brush and fire wood .....	"	3 00	137 Blackes of all kinds .....	50 00
74	Cork, rough, rasped, or in planks .....	100 kil.	1 50	138 Pencils and pencil leads of all kinds .....	60 00
75	Charcoal .....	"	1 50	139 Carbons prepared for electric lighting .....	0 35
XI.—FIBRES, STEMS AND FRUITS FOR MANUFACTURING PERGOES.			140 Oclres, earths of Sienna, Umber, etc. .....	0 35	
76	Cotton (in the wood or wadding), flax, hemp, jute, phormium twax, ramie, raw, in the stalk, combed, hackled, twisted or skeins, and tow, canes and reeds, coconut fibres, osiers, coconut shells, and hard seeds for carving purposes .....	"	Free.	141 Tale, pulverized .....	"
XII.—DYES AND TANNING MATERIALS.			XX.—VARIOUS COMPOUNDS.		
77	Roots, herbs, leaves, flowers, berries, seeds, fruits or barks, fit for dyeing or tanning, broken up, in powder, ground or not .....	"	"	Soaps: .....	
XIII.—VARIOUS PRODUCTS AND WASTE SUBSTANCES.			142 Perfumed .....	100 kil. 12 00	
	Vegetables: .....	Free.	143 Other than perfumed and bleaching powder .....	5 00	
78	Fresh .....	"	6 00	144 Prepared spices, mustard, saucers and other .....	20 00
79	Salted or pickled .....	"	3 00	145 Compound medicines .....	"
80	Preserved, dried, or husked or shelled .....	"	Free.	146 Chicory, starch, fecula, tapioca, sealing wax, wax and tannic acid, dextrine, tallow and other candles, isinglass, glue, casein, solid or liquid backing .....	100 kil. 6 00
81	Cabbage for sauerkraut .....	"	Free.	147 Gelatine .....	Free.
	Fodder: .....			148 Milk sugar .....	"
82	In bales .....	100 kil.	0 30	XXI.—EARTH-WARE AND POTTERY.	
83	In bulk .....	"	Free.	149 Fire-proof pottery of common clay, and stoneware (bricks, crucibles, pipes, pots, ceramic paving tiles and blocks, household articles, and the like, enamelled or not, bottles and other) .....	100 kil. 4 00
84	Hops, beetroots, chicory-roots, dried beetroots, yeast, broom corn straw, oleagine, cellulose pulp, peat and turf for fuel, hot house plants and shrubs, and other vegetable products and refuse not specified .....	"	Free.	150 Tobacco pipes of clay .....	Free.
85	Bran of any kind of cereal .....	100 kil.	0 60	151 Faience of common paste .....	100 kil. 6 00
XIV.—BEVERAGES.			XXII.—GLASS AND CRISTAL.		
86	Wines exclusively the produce of the fermentation of fresh grapes .....	hectolitre	25 00	152 Plate-glass, polished or tinted, of any thickness, form and size .....	100 kil. 10 00
87	Vinegar .....	"	8 00	153 Glass rough cut or moulded .....	4 00
88	Cider and perry .....	"	2 00	154 Table glass ( <i>gobleterie</i> ) of glass or crystal, white or coloured, decorated or not; chimneys for lighting purposes; window glass .....	100 kil. 5 00
89	Beer, malt, orange wine (not sweet) .....	"	4 00	155 Bottles .....	3 50
90	Other fermented beverages not specified .....	"	35 00	156 Incandescent electric lamps, with or without mountings .....	100 kil. 200 00
91	Spirits, brandy, rum, tafia, whiskey, gin and other spirits, of a strength of 9° .....	hectolitre	50 00	XXIII.—YARNS.	
92	Liqueurs .....	"	80 00	Corlaze of all kinds: .....	
93	Mineral waters .....	100 kil.	3 00	157 Having a diameter of 10 millimetres or less .....	100 kil. 28 00
				158 Having a diameter of more than 10 millimetres .....	18 00
				159 Cotton yarns, single twist .....	2 00
				160 Cotton lines .....	2 00
				161 Other kinds of yarns, threads, twine and nets .....	10 00

(1) Not including countervailing duties leviable.

No.	Goods.	Duties. Frs. Cent.	No.	Goods.	Duties. Frs. C.
XXIV.—TISSUES.					
162	Oilcloth and linoleum .....	100 kil. 11 00	217	Tapes of iron or steel, welded or not, and connecting pieces of all kinds .....	100 kil. 19 00
163	Cotton sail cloth .....	2 00	218	Household wares, painted, polished, varnished, thinned, galvanized, of sheet iron, copper, tin plate, zinc, tin, decorated or not .....	100 kil. 12 00
164	Of cotton, unbleached or bleached, in the piece, plain or twilled .....	100 kil. 11 00	219	Apparatus for water closets .....	10 00
165	Of cotton, other: tissues of linen, hemp, manila, etc., and tissues of rate, pure or mixed .....	100 kil. 15 00	220	Articles of copper, pure or alloyed with zinc or tin (lamp- makers' and tin-smiths' wares made up, and other articles, not mentioned, burnished, polished, var- nished). Copper wares, household wares and articles of nickel or nickelled .....	100 kil. 20 00
166	Of wool and tissues of hair, pure or mixed .....	50 00	221	Pipes and manufactures of lead, of all kinds .....	3 00
167	Of cotton, in the piece or made up into articles .....	25 00	222	Electric accumulators .....	10 00
168	Of wool, in the piece or made up into articles .....	70 00	223	Tin pots and other manufactures of tin, pure or alloyed .....	100 kil. 20 00
169	Gloves and mittens, socks and other articles of hand- knitted coarse wool .....	100 kil. 20 00	224	Of zinc, of all kinds, varnished, polished, nickelled, printed, ornamented, gilt .....	100 kil. 12 00
	Clothing, underclothing, and other accessory articles for clothing, wholly or partly made up:		225	Of nickel alloyed with copper or zinc or of nickelled metals .....	100 kil. 50 00
170	Of cotton, linen or hemp .....	100 kil. 30 00	XXVIII.—ARMS, POWDER AND AMMUNITION.		
171	Of woollen tissues .....	100 00	226	Arms of all kinds .....	100 00
172	Oilcloth .....	140 00	227	Gunpowder and dynamite .....	12 50
173	Footwear of all kinds of any tissue .....	pair 0 50	228	For percussion caps and cartridges, sporting cartridges, bullet .....	Prohibited. Free.
XXV.—PAPER AND MANUFACTURES OF PAPER.			229	Cartridges for rifle clubs .....	100 kil. 60 00
174	Photographic paper, albumized, sensitized, thin and other cards .....	100 kil. 50 00	230	Percussion caps except war, empty cartridge cases, fuses, primings and fireworks of all kinds .....	100 kil. 60 00
175	Other paper and cardboard, for packing, wall covering and writing rough, sulphurized, cut, assembled, made for otherwise put up: paper bags .....	100 kil. 8 00	XXIX.—FURNITURE.		
176	Books in any language, newspapers and periodicals, photographs of an artistic or documentary character and without advertisement of any kind, maps and charts, maps .....	Free.	231	Chairs and furniture other than chairs of common wood, massive, rough or simply varnished .....	100 kil. 8 00
177	Other photographs, albums, engravings, prints, labels and designs of all kinds, including calendars, chronos, lithographs, commercial advertisements, and printed integers of albums of all kinds .....	100 kil. 40 00	XXX.—ARTICLES OF WOOD.		
178	Counterfeits of copyright books .....	Prohibited.	232	Casks, empty, fitted together or not, servicable or not 100 kil. .....	2 00 5 00
179	Playing cards .....	1 00	233	Hogheads, empty, fitted together or not .....	5 00
180	Pipes and tubes of bituminous paper, felt, cardboard, coated with tar, sand, asbestos or otherwise prepared for roofing, sheathing, etc. .....	100 kil. 4 00	234	Brooms, brushers' wood, spade builders' and cart- wrights' wood, button makers' wares, wooden shoes .....	100 kil. 2 00
XXXI.—HIDES, SKINS, AND PELTRIES PREPARED.			235	Wood, planed, grooved or tongued .....	0 20
181	Skins and hides, prepared, of all kinds .....	100 kil. 25 00	236	Doors, windows and joiners' wares, put together or not 100 kil. .....	25 00
182	Artificial leather .....	25 00	237	Small wooden wares, manufactures of turned wood, frames, wood square for shuttles, shuttles, handles for agricultural implements .....	100 kil. 10 00
183	Cut out soles, uppers, vamps and other leather articles for footwear, not put together .....	100 kil. 10 00	238	Pulleys of all kinds, armoured with iron or not, must be armoured with iron or not, levers armoured with iron or not, toggles and other manufactures of wood, varnished or not .....	100 kil. 40 00
184	Top boots ("bottes de bottillon") of leather .....	pair 1 00	XXXI.—MUSICAL INSTRUMENTS.		
185	Shoes, boots, hollers and footwear of all kind of leather, hides or skins, lined or not .....	pair 0 50	239	For horns .....	100 kil. 10 00
186	Leather gloves of all kinds .....	dozen pairs 1 00	XXXII.—SPARTERIE AND BASKET WARE.		
187	Articles of saddlery, harness-makers' wares, transmission belts and ropes, hose and other leather or skin articles for machines .....	100 kil. 20 00	240	Sennit, plaited matting or bands, carpeting, canes, rattans, and reeds .....	100 kil. 1 00
188	Trunks and valises of all kinds .....	10 00	241	Common basket ware .....	10 00
189	Prepared or in sewn pieces .....	Free.	XXXIII.—MISCELLANEOUS MANUFACTURES.		
190	Worked or made up of all kinds .....	100 kil. 100 00	242	Carriages: carriages, velocipeds, sledges of all kinds and of any weight .....	100 kil. 8 00
XXXIV.—MANUFACTURES OF METAL.			243	Seagoing ships, rigged and fitted, and hulls of seagoing ships, except "doris" boats .....	Free.
191	Jewellery, goldsmiths' wares, of platinum, gold, silver and silver gilt .....	100 kil. 500 00	244	Articles of brass, except .....	25 00
192	Coins: of gold and silver (4) .....	0 25	245	India rubber, gutta-percha and asbestos manufactures of any style, including clothing made up or not .....	70 00
193	Of copper and base metal not current in France .....	Prohibited.	246	Boots and shoes of rubber and rubbered tissues .....	40 00
194	Watch movements without cases, of all kinds .....	dozen 6 00	247	Mica, manufactured, and mica wares, mixed or not .....	70 00
195	Watches:		248	Hats, caps, bonnets of hair, felt, wool, fur and other stuffs, blocked, trimmed or not .....	100 kil. 120 00
196	Of gold and silver .....	each 4 00	249	Articles of nickel-ware of all kinds, fitted, with fittings, mounted or not .....	100 kil. 200 00
197	Other than of gold and silver .....	1 00	250	Whale fins, cut, prepared or not .....	100 00
198	Table and wall clocks, alarm, meters .....	25 00	251	Cork wares of all kinds, stoppers and other .....	8 00
199	Timepieces of table and wall clocks, alarm, and clock and watch fittings .....	100 kil. 25 00	252	Apparatus: optical, computing, observation, and precision and scientific instruments and apparatus of all kinds .....	Free.
200	Steam engines, stationary or not, steam pumps, steam and other motors, spinning and weaving looms, knit- ting machines, bobbinet and hosiery-making machines, machine tools, balances, scales and component parts of cast iron, iron, steel or copper, of all kinds, with foundry boilers of all kinds, hoisting apparatus, "bores- s" "cylinders" of cast iron, steel iron, steel or of mixed metals, and component parts .....	100 kil. 10 00	253	Tobacco pipes wholly of wood .....	25 00
201	Electric are lamps .....	50 00	254	Common brushes: brushes, brushes for clothes and furniture, without mountings .....	100 kil. 40 00
202	Armatures of dynamo-electric machines, and component parts .....	100 kil. 50 00	255	Buttons of all kinds, covered or not .....	60 00
203	Tools of iron, steel or copper, of all kinds, with without handle .....	100 kil. 9 00	256	Toys ("bamboleros") .....	40 00
204	Wire gauge and wire netting, perforated sheet iron .....	10 00	257	Toy game and other .....	60 00
205	Needles, knitting needles, pins, clasps, pens of metal other than gold and silver .....	100 kil. 25 00	258	Corsets of cotton, woollen, linen or hemp tissues, plain without trimmings .....	100 kil. 30 00
206	Fishing hooks .....	Free.	259	Chemical matches of all kinds .....	12 00
207	Common cutlery .....	100 kil. 30 00	260	Umbrellas and parasols .....	each 0 50
208	Articles:		261	Articles of natural history, old anatomy, arrows, manu- script, hand paintings and drawings, Egyptian, Greek, Roman and other antiquities, medals, coins and counter for collections, autographs, cancelled postage stamps .....	Free.
209	Of cast iron of all kinds .....	4 00	262	Products and articles not mentioned in the present Tariff .....	and rat. 8 %
210	Of iron or steel, iron works ("ferrometalliques") of all kinds .....	100 kil. 10 00	CONSUMPTION TAX.		
211	Locksmiths' wares of all kinds .....	10 00	Alcoholic beverages:		
212	Anchors: for "doris" boats, weighing less than 8 kilo- grammes .....	20 00	Art. 1.—Alcohol called <i>trou-à-trou</i> , brandy, cognac, rum, gençva, kirsch, kummel, absinthe, bitters, whiskey, and <i>amer</i> per hectol. of liquid at 80° .....	fra. 50	
213	Cables and chains of iron or steel, and barbed fencing wire .....	100 kil. 5 00	Any alcoholic beverage exceeding 80 centigrads in strength shall pay the tax on its volume reduced to 80°.		
214	Wire and other nails of all kinds and sizes .....	5 00	And so in proportion to their alcoholic strength for such of above beverages as show a lower degree.		
215	Screws, eyebolts, strap hinges of iron, rivets, and bolt and screw makers' wares of all kinds, not specially mentioned .....	100 kil. 10 00	Art. 2.—The kinds, quantities and degrees of the same pro- ducts shall be stated on the manifests, debenture certificates, passes and declarations.		
216	Smoke stoves of metal, galvanized or not, of 3 mil- limes or more .....	100 kil. 20 00	RESTRICTIONS.		

(1) Small Italian silver coins (including Pontifical coins) are prohibited to be imported.

Silver coins which have ceased to be legal tender in their country of origin are also prohibited to be imported.

Art. 3.—Any alcoholic beverages testing less than 45 degrees centigrads shall be seized, and the contraventions shall be liable to the penalties provided in Art. 7 hereafter.

Art. 6.—No person shall be allowed to land in Dogs' Island, in Lauglade or Miquelon more than 16 litres of above-named alcoholic beverages without a permit from the St. Pierre Customs.

Any contravention to the provision of this resolution will be punished by a fine of 100 francs and confiscation of the goods in respect of which the contravention was committed.

#### STATISTICAL TAX.

Regulations respecting the collection of a statistical tax approved by Decree of July 6, 1901.

(Journal Official of July 11, 1901.)

ART. 1.—A statistical tax shall be collected in the St. Pierre and Miquelon Islands upon merchandise of every description and origin imported otherwise than in the coasting trade from one port of the Colony to another.

This tax is fixed as follows:

15 centimes per package upon goods in casks, cases, bags or other packages;

15 centimes per 1,000 kilograms upon goods in bulk;

15 centimes per head on the following live or dead animals: horses, mules, asses, all bovine, sheep, goats and swine.

Merchandise in bulk, dutiable otherwise than on weight, shall be subject to the statistical tax at the rate of 15 centimes per 1,000 kilograms, not to be divisible—payable in full upon any quantity below 1,000 kilograms and for any fraction of weight in excess of 1,000 kilograms. Payment of the tax will be insisted upon separately for each article whenever a package contains different objects but all put up together in one same wrapper.

In the case of a package of goods of the same description and weighing gross 6 kilograms each at the maximum, the tax of 15 centimes shall be applied in respect of each group of five packages. Every fraction of five packages shall be reckoned as one group and liable to the tax in full. Bales and bundles unwrapped and simply banded by any kind of bands shall be held and taxed as goods in bulk.

ART. 2.—The following are exempt from the statistical tax:

Transmissions of Treasury funds;

Luggage accompanying passengers;

Fresh fish and lobsters;

Objects of every description (except merchandise proper) landed by metropolitan fishing vessels and local schooners;

Surplus ships' provisions landed for the proper rations of crews;

Wreckage;

Cargoes put ashore owing to force of call, or in case of shipwreck, and intended to be re-exported;

Ballast proper having no market value;

Samples of no mercantile value;

Foreign vessels imported for the purpose of francisation;

Non-mercantile objects of collection;

Supplies, materials and objects of every description imported on account of the State, the local service or Communes;

All French fishery products, as well as salt intended for use in the preparation thereof.

ART. 3.—The tax shall be collected on the Customs liquidation statements.

The same shall be exacted according to the particulars appearing in the declarations of entry reached by bills of lading or upon quantities ascertained on examination, the Customs being at liberty to admit the declarations as correct or not.

The liquidation or collection of the statistical tax, and matters arising thereon come under the application of the General Customs Laws.

#### SHIPPING DUES.

Changes in mode of assessment and in regulations for collection of shipping dues sanctioned by Decree of July 6, 1901.

(Journal Official of July 6, 1901.)

The Decree dated July 6, 1901, sanctions and gives effect, as from the 1st January 1902, to the under-quoted resolution of the Council of Administration of the St. Pierre and Miquelon Islands under date of August 29, 1901, modifying the rate of shipping dues payable in the Colony:

"The 4th Article of the Decree dated April 21, 1900, relating to the mode of assessment and rules for collection of shipping dues in the St. Pierre and Miquelon Islands, is modified as follows:

"ART. 4.—Any French or foreign vessel, exceeding 20 tons burden, whether engaged in fishing or any other kind of navigation shall pay an annual due of 3 francs per ton register."

#### SEA-OCTROI DUES.

Modification to the sea-octroi *résumé* approved by Decree of July 6, 1901. (Journal Official of July 6, 1901.)

ART. 1.—The 2nd Article of Decree dated November 25, 1890, regulating the sea-octroi in the St. Pierre and Miquelon Islands, is substituted by the following text:

"The sea-octroi shall be liquidated by the Customs service and collected by the Treasury authorities.

"Same shall, in all respects, inclusive of all disputes arising thereout, be assimilated to duties of Customs; accordingly the laws, decrees, orders and administrative instructions in force in the Colony, in reference to Customs matters, are rendered applicable to sea-octroi."

ART. 2.—The sea-octroi duty of 3 centimes per litre of liquid, created by the Decree of August 24, 1893, on alcohol called *trans-istère*, brandy and cognac, is extended to rum, tafia, hollands and whiskey.

The Decree of June 2, 1906, sanctioning the following deliberation of the Governor of the Colony:

"The sea-octroi int is levied in the St. Pierre and Miquelon Islands on the following liquors are fixed as below:

	Fr.	Cts.
Wines in cases.....	case	3 00
Cider.....	hectolitre	3 00
Liqueur wines in casks and vermouth in casks.....	"	10 00
Liquor wines in cases and vermouth in cases.....	case	4 00
Sparkling wines in cases.....	"	3 00
Liqueurs of all kinds in casks.....	hectolitre	25 00
Liqueurs of all kinds in cases.....	case	5 00
Cognac in casks.....	hectolitre	9 00
Cognac in cases.....	case	2 00

## FRENCH GUIANA

#### IMPORT DUTIES.

The exceptions to the General Customs tariff, in so far as relate to foreign products imported into French Guiana, are fixed conformably to the schedule annexed to the present decree.

The duties indicated in the said schedule constitute a special tariff classification and substitute the duties in the general and minimum tariffs.

Goods.	Duties. Fr. Cts.
<b>I.—LIVE ANIMALS.</b>	
Oxen, cows, bulls, steers; bullocks and heifers; calves; rams, ewes and wethers; poultry.....	Free.
Horses; Stallions or geldings.....	Each 30 00
Mares of 3 years and over.....	" 20 00
Colts.....	" 5 00
Mules.....	" 0 10
Poultry.....	" 0 10

#### II.—ANIMAL PRODUCTS.

Meat, salted: Pork, beef; meat, preserved in tins.....	Free.
Lard.....	100 kil. 7 25

#### III.—FISHERIES.

Fish, dried, salted or smoked; stockfish, herrings, mackerel, sardines and anchovies.....	Free.
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#### IV.—FARINACEOUS FOOD.

Wheat flour; maize in the grain; rice, whole.....	"
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#### VIII.—COLONIAL PRODUCTS.

Coffee, pepper and tea.....	One-half the duty of the Metropolitan tariff.
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Molasses for distilling purposes including exsiccated waters, from foreign countries, 100 kilogs., per degree of absolute saccharine richness.....

Tobacco in the leaf.....	Per 100 kil. 50 00
" smoking and chewing, and snuff.....	" 150 00
Cigars and cigarettes.....	" 250 00

CUSTOMS.—All French imports are free, but foreign imports pay the duties of the French tariff.

#### EXCEPTIONS TO THE GENERAL CUSTOMS.

Goods.	Duties. Fr. Cts.
<b>I. Live animals: Horses:</b>	
Stallions or geldings and mares.....	Head 50 00
Foals.....	" 20 00
Mules.....	" 5 00

Goods.	Duties. Fr. Cts.
<b>XIV.—VARIOUS PRODUCTS AND WASTE SUBSTANCES.</b>	
Vegetables, fresh.....	Free.

<b>XVI.—MARBLES, STONES, PARTS AND COMBUSTIBLE MATERIALS.</b>	
Petroleum, and schist oils.....	Free.

#### XVII.—METALS.

Cast iron.....	Free.
Foundry picks and force picks containing less than 15 % of manganese; Sledge iron containing 15 to 25 % of manganese.....	"

#### XVIII.—CHEMICAL PRODUCTS.

Sulphide of carbon.....	"
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#### XXVII.—MANUFACTURES OF METAL.

Parts and organs of gold diggers and of gold extracting machines free of duty under the Decree of September 12, 1919 imported separately.....	"
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#### XXX.—ARTICLES OF WOOD.

Wood, planed, grooved and (or) tongued, strips and veneers for parquetry, planed, grooved and (or) tongued, of all kinds of wood.....	"
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<b>XXXIV.—MANUFACTURES OF VARIOUS MATERIALS.</b>	
Matches, chemical of wood.....	100 kil. 12 00
Wooden buckets, iron trunks, common trunks, plated.....	Free.

#### SPECIAL TAX ON CERTAIN GOODS IMPORTED INDIRECTLY INTO FRENCH GUIANA.

The products and goods imported into a French Guiana from foreign countries, other than those of origin, shall be liable to the under mentioned taxes, viz.:

Tissues of all kinds, made-up wearing apparel, etc. 100 kil. net	25 00
Tobacco in the leaf.....	Per 100 kil. gross 10 00
Common gunpowder, known as <i>tride powder</i> .....	" 20 00
Goods, other.....	" 3 00

\* Cattle are imported in no duty until further notice.

## MARTINIQUE

Goods.	Duties. Fr. Cts.
Oxen, cows, steers, bullocks, heifers, calves.....	Per 100 kilogs. live weight 13 00
Rams, ewes and wethers.....	Per 100 kilogs. live weight 10 00
Pigs and young pigs, exceeding 1 kg. in weight.....	" 8 00
Young pigs, weighing 15 kilogs. or less.....	Head 1 50

Goods.	Duties. Frs. Cts.
II. Animal products:	
Turtles, same . . . . . Per 100 kilograms.	20 00
Meat, salted: pork (ham, bacon) . . . . .	6 25
"    "    beef . . . . .	7 50
"    "    lard . . . . .	7 25
III. Fish:	
Fish, dried, salted or smoked: Cod . . . . . Per 100 kilograms.	10 00
VI. Farinaceous foods:	
Wheat, spelt, meslin, in the grain or flour . . . . .	Free
Maize, in the grain . . . . . Per 100 kilograms.	2 35
"    "    meal . . . . .	3 00
VIII. Cereal products:	
*Tobacco, in the leaf, smoking, and snuff. Per 100 kilograms.	100 00
*Cigars and cigarettes, chewing tobacco . . . . .	30 00
Sugar, the produce of countries which are parties to the Brussels Convention:	
Refined and similar sugars . . . . . Per 100 kilograms, net	6 00
Other . . . . .	5 50
Other (with option to store in Customs warehouses) . . . . .	Prohibited
Molasses for distillation . . . . . Per saccharimetric degree, and per 100 kilograms.	0 20
IX. Vegetable oils and juices:	
Alimentary vegetable fats . . . . . Per 100 kilograms.	25 00
XI. Woods:	
Woods: Wood, sawn or squared, 80 millimetres in thickness and above . . . . . Per 100 kilograms.	0 30
Woods, sawn and squared, exceeding 35 millimetres but less than 80 millimetres in thickness . . . . . Per 100 kilograms.	0 35
Woods, sawn, 35 millimetres in thickness or less . . . . . Per 100 kilograms.	0 50
Stave wood . . . . .	Free
"    "    splints . . . . .	Free
Logs of 1 m., 10 c. in length or less, split in quarters or in round pieces, having a maximum circumference of 60 centimetres at the thickest end . . . . .	Free
Brush and firewood . . . . .	Free
Charcoal, wood and bone . . . . .	Free
XVI. Heavy oils and residues of petroleum and other mineral oils . . . . .	Free
XIII. Glass and crystal . . . . . Per 100 kilograms, gross weight	7 00
XXXI. Articles of wood:	
Casks, empty, serviceable, fitted together or not, hooped with wood or iron, other than those not air-tight, called "hogheads," for packing sugar (staves planned or completely finished are considered as casks) . . . . . Per 100 kilograms, gross	3 00
Casks, empty, not air-tight, called hog-heads . . . . .	Free
EXPORT.	
Molasses . . . . . Per 100 kilograms.	0 50
and additional . . . . .	0 01

## CONSUMPTION TAXES.

(Decree of Nov. 25, 1901, as modified by subsequent decrees.)

NOTE.—The consumption duties, except on spirits for which the existing legislation remains in force, shall be paid on importation by the Customs service and collected in like manner and according to the same rules as the duties of Customs.

Goods.	Duties. Frs. Cts.
Alcohol (pure) . . . . . Per hectol.	175 00
Red wines . . . . .	50 00
White wines . . . . .	2 50
Sparkling wines (champagne and other) . . . . .	50 00
Apennine wines (including vermouth) . . . . .	15 00
Tobacco of all kinds . . . . . Per 100 kilograms.	80 00

## "OUTROU-DE-MER" DUTIES.

I. Animal products:	
Butter, melted or salted . . . . . 100 kil. N.	8 00
Margarine (oleomargarine and other substitutes for butter) . . . . . 100 kil. N.	20 00
Animal fat other than fish oils:	
Tallow . . . . .	3 00
Other (except lard) . . . . .	6 00
Cheese . . . . .	10 00
II. Vegetable products:	
Wheat, spelt, meslin and rye:	
Grain . . . . .	3 88
Flour . . . . .	6 10
Bats . . . . .	2 75
Rice in the grain . . . . .	1 20
Pulse . . . . .	2 50
Sugar, refined . . . . .	25 00
Tobacco, all kinds . . . . .	25 00
Pepper . . . . .	10 00
Fixed oils, pure: Olive oil . . . . .	10 00
Other . . . . .	10 00
Opium . . . . .	10 00
Stave wood of oak . . . . . 100 kilog.	0 25
Various products: Bran from any kind of cereal . . . . . 100 kil. N.	1 00
Beverages: Fermented beverages:	
Wines, common (not including raisin wines) . . . . . hectolitre	6 00
Sparkling wines (champagne and other) . . . . .	20 00
Desert wines (including vermouth) . . . . .	16 00
Beer . . . . .	6 00
Vinegar of all kinds . . . . .	4 00
III. Mineral substances: Marble and Planbles granites ("Boumaux"), wrought:	
Tiles . . . . . hundred	1 30
Slabs for furniture . . . . . each	1 60
Other . . . . . ad val.	6 40%

\* Also pay consumption duty of 80 frs. per 100 kilograms.

† The law of April 6, 1897, provides that raisin wines must, for fiscal purposes, be considered as alcohol.

Goods.	Duties. Frs. Cts.
Cement of all kinds (incl. hydraulic lime) 100 kil. G.	0 50
Plaster (not for fertilizing purposes) . . . . .	0 50
Coal or coke . . . . .	0 25
Petroleum, schist and other mineral illuminating oils . . . . .	0 12
Cast-iron, crude and refined . . . . . 100 kil. G.	0 30
Iron, drawn in bars and bands (hoop-iron), angle and T iron, rails of all kinds . . . . . 100 kil. G.	1 00
Iron, rolled or hammered:	
In flat or corrugated sheets, galvanized or not . . . . . 100 kil. G.	1 00
Tinnet (tin-plate), coppered, leaded or slacked . . . . . 100 kil. G.	1 50
Iron and steel wire, tinued, coppered, zinc-plated, galvanized, or not . . . . . 100 kil. G.	1 50
Steel in bars, sheets or bands, rail . . . . .	1 00
Steel, fine, for tools . . . . .	1 00
Copper, pure or alloyed with zinc or tin, in bars, sheets or wire . . . . . 100 kil. G.	2 65
Lead in crude lumps, pigs, bars, slabs or sheets . . . . .	2 15
Tin in crude lumps, pigs, bars, slabs or sheets . . . . .	13 80
Zinc in crude lumps, pigs, bars, slabs or sheets . . . . .	3 00
IV. Manufacture:	
Sea salt, brine and rock salt . . . . .	1 50
Salts, oxides and other products employed as pigments (pigments, prepared or not) . . . . . 100 kil. G.	5 00
Chemical products not above mentioned, and not for fertilizing purposes . . . . . ad val.	10%
Colors for painting buildings, dry, liquid or in paste (incl. lamp black) . . . . . 100 kil. G.	6 00
Varnishes of all kinds . . . . . ad val.	10 00
Perfumery of all kinds . . . . . 100 kil. G.	25%
Soaps, other than perfumed . . . . . 100 kil. G.	3 00
Compound medicines . . . . . ad val.	6%
Candles of all kinds . . . . . 100 kil. G.	8 50
Tallow candles . . . . .	4 00
Blacking . . . . .	10 00
Porcelain . . . . .	1 50
Faience . . . . .	5 60
Bottles . . . . . thousand	1 00
Demijohns, empty or full . . . . . each	0 16
Plate glass . . . . . ad val.	8%
Table glass, vitrifications and other glassware of all kinds . . . . . 100 kil. G.	7 00
Yarns of cotton . . . . . ad val.	20%
"    of linen or hemp . . . . .	4%
"    of wool . . . . .	4%
"    of silk . . . . .	3%
"    of all kinds, spun with gold or silver . . . . .	6 60%
Cordage and twine of hemp, linen, jute, phormium, teax, sisal and other vegetable fibres not mentioned, pure or mixed . . . . . 100 kil. G.	3%
Other . . . . .	4 50
Tissues of cotton:	
Handkerchiefs of all kinds, in the piece or not, with or without embroidery . . . . . dozen	0 12
Trimming, ribbons, lace, blonde, tulle, guipure, tulle, embroidery, wicks, allice, b. hosiery, clothing, underclothing and all other articles wholly or partly made up or manufactured otherwise than in the piece . . . . . ad val.	2 20%
Other, in the piece:	
Single width . . . . . metre	0 016
Double width (i.e., exceeding 1 metre) . . . . .	0 026
Tissues of linen or hemp (pure or mixed):	
Handkerchiefs of all kinds, in the piece or not, with or without embroidery . . . . . dozen	0 36
Trimming, ribbons, lace, blonde, tulle, guipure, embroidery, blonde, allice, hosiery, clothing, underclothing and all other articles wholly or partly made up or manufactured otherwise than in the piece . . . . . ad val.	4%
Other, in the piece:	
Single width . . . . . metre	0 043
Double width (i.e., exceeding 1 metre) . . . . .	0 064
Tissues of wool or hair (pure or mixed):	
Cloth, broad or narrow . . . . .	9 22
Trimming, ribbons, lace, hosiery, hangings, clothing and all other articles wholly or partly made up or manufactured otherwise than in the piece . . . . . ad val.	4%
Other, in the piece:	
Single width . . . . . metre	0 086
Double width (i.e., exceeding 1 metre) . . . . .	0 128
Tissues of silk or floss silk (pure or mixed):	
Foulis . . . . . 100 kil. N.	0 30
Trimming, ribbons, lace, blonde, tulle, hosiery, clothing and all other articles wholly or partly made up or manufactured otherwise than in the piece . . . . .	8%
Other, pure, in the piece . . . . . metre	0 43
Tissues mixed with silk, in the piece . . . . .	0 20
Tissues of vegetable fibres not mentioned above and of bor-char . . . . . ad val.	4%
School copy books, simply stitched and not in boards . . . . . 100 kil. N.	17 00
Writing paper, envelopes, copy-books in boards, notebooks, registers, albums, commercial books . . . . . 100 kil. N.	25 00
Cardboard . . . . . 100 kil. G.	8 00
Printing paper . . . . .	4 00
Packing paper . . . . .	2 00
Wall paper (including borders) . . . . . roll of 8 metres.	0 16
Playing cards . . . . . pack (3) 0 26	

† When clothing, underclothing and other articles are wholly or partly made up of different tissues, the duty on the highest taxed tissue shall be levied.

(1) Children's playing cards are assimilated to Toys, games, &c









## "OCTROI DE MER" DUTIES—continued.

Articles.	Duties. Frs. Cent.
Table or wallclocks and alarms of all kinds <i>ad val.</i>	10%
Chimes and musical boxes <i>ad val.</i>	10%
Clock and watch fittings <i>ad val.</i>	10%
Sewing machines, hand <i>ad val.</i>	2 00
Sewing machines, pedal <i>ad val.</i>	5 00
Various metal wares: Printing type, <i>ad val.</i>	3%
Streotype plates, with or without design <i>ad val.</i>	6%
Wire gauze and netting of iron or steel <i>ad val.</i>	6%
Wire gauze and netting of copper or brass <i>ad val.</i>	15 00
Sewing needles <i>ad val.</i>	6%
Needles for sewing machines <i>ad val.</i>	6%
Crochet and embroidery needles, and button hooks <i>ad val.</i>	6%
Pins, clips and fasteners <i>ad val.</i>	6%
Pense of metal other than gold or silver <i>ad val.</i>	6%
Cutlery of all kinds <i>ad val.</i>	10%
Articles of moulded cast iron, and all other cast iron wares <i>ad val.</i>	6 00
Iron fittings for carriages <i>ad val.</i>	6%
Locomotive wares <i>ad val.</i>	6%
Anchor, cables and chains <i>ad val.</i>	3 00
Wire gauze of copper <i>ad val.</i>	5 00
Nails, brads, screws, eye screws, hinges, hooks, bolts, rivets and other bolt or screw <i>ad val.</i>	15 00
Do, of copper <i>ad val.</i>	3 00
Makers' wares, of iron or steel <i>ad val.</i>	5 00
Tulles of iron or steel <i>ad val.</i>	15 00
Do, of copper <i>ad val.</i>	15 00
Receptacles of blued iron specially taxed in this Tariff as packing having a market value <i>ad val.</i>	7 00
"Batterie" of any metal <i>ad val.</i>	6%
Articles of copper, pure or alloyed, other <i>ad val.</i>	15 00
Lead pipes, and all other manufactures of lead <i>ad val.</i>	3 00
Manufactures of tin, zinc, aluminium or other metals <i>ad val.</i>	6%
Household and domestic articles <i>ad val.</i>	6%
Electric machines and spare parts <i>ad val.</i>	6%
Machines and machinery of all kinds, machine-tools, general machinery, steam and other boilers, sugar apparatus, refrigerating apparatus, balances, scales, brewery and other apparatus of all kinds, spare parts, tools, gardening implements and, generally, all metal manufactures enumerated in the Customs Tariff and n.s.m. in the present sea-octroi tariff <i>ad val.</i>	5 00
XXVII. Arms, powder and ammunition; Arms of commerce: Sporting guns, carbines, pistols, revolvers, other arms, and spare parts <i>ad val.</i>	10%
Gunpowder, ammunition (capsules, cartridges, full or empty) <i>ad val.</i>	10%
Miners' fuses <i>ad val.</i>	10 00
Fireworks <i>ad val.</i>	10%
XXVIII. Furniture: Furniture, fitted or not: Seats, bent wood and rattan <i>ad val.</i>	5 00
Settees, trimmed and upholstered <i>ad val.</i>	15 00
Arm and rocking chairs of bent wood and rattan <i>ad val.</i>	1 50
Arm and rocking chairs, trimmed and upholstered <i>ad val.</i>	5 00
Arm and rocking chairs, other <i>ad val.</i>	0 75
Chairs, trimmed, of bent wood or rattan <i>ad val.</i>	0 50
Chairs, covered with straw <i>ad val.</i>	0 60
Chairs, trimmed and upholstered <i>ad val.</i>	1 50
Frames, beadings and mouldings of wood of all kinds <i>ad val.</i>	12%
XXVIII. Articles of wood: Shooks for sugar casks <i>ad val.</i>	1 25
Brooms of sorghum or camelina and of birch, with or without handles <i>ad val.</i>	6%
Woolen shoes <i>ad val.</i>	6%
Small wooden wares <i>ad val.</i>	6%
Wood turners' wares <i>ad val.</i>	6%
XXIX. Musical instruments: Pianos, new or second hand <i>ad val.</i>	100 00
Other musical instruments, accessories and spare parts <i>ad val.</i>	10%
XXX. Manufactures of esparto and basket-makers' wares: Basket-makers' wares of wood, osiers, straw, fine <i>ad val.</i>	15 00
Do, common <i>ad val.</i>	5 00
Hats of straw, prepared, block, trimmed or untrimmed <i>ad val.</i>	0 20
XXXI. Manufactures of various materials: Coach-building: Motor-cars for the conveyance of goods or persons, having less than four seats each <i>ad val.</i>	100 00
Motor cars for the conveyance of goods or persons, having four seats or more <i>ad val.</i>	200 00
Accessories or spare parts <i>ad val.</i>	4%
Velocipedes, with pedals, or operated by motor, and spare parts for velocipedes <i>ad val.</i>	15%
Railway carriages, upholstered <i>ad val.</i>	20 00
" " not upholstered <i>ad val.</i>	5 00
Idingings and fitting of metal or leather <i>ad val.</i>	10%
Manufactures of India-rubber and gutta-percha <i>ad val.</i>	6%
Felt for all purposes <i>ad val.</i>	5%
Hats of hair or woollen felt, trimmed or not <i>ad val.</i>	0 25
Hats, caps and bonnets of cloth or horsehair or any other tissue, trimmed or not <i>ad val.</i>	0 15

Articles.	Duties. Frs. Cent.
Silk and opera hats <i>ad val.</i>	each 0 80
Helmets <i>ad val.</i>	0 50
Oral, cut, not mounted <i>ad val.</i>	6%
Articles of real or imitation merserized, mounted or not with amber, real or imitation, with rubber, celluloid, horn and bone, with or without fittings of metal, in cases or not <i>ad val.</i>	6%
Whale-dins, cut and prepared <i>ad val.</i>	8 00
Imitation whalebone made of horn, or other <i>ad val.</i>	100 kil. 6 00
Cork, wrought: Stoppers <i>ad val.</i>	100 kil. N. 15 00
Cork otherwise wrought <i>ad val.</i>	5 00
Scientific instruments and apparatus, including telephonic, telegraphic and photographic apparatus, phonographs, graphophones, surgical instruments, chemical instruments for laboratories, other similar apparatus and their accessories <i>ad val.</i>	10%
Spectacles, eye-glasses, magnifying glasses <i>ad val.</i>	10%
Opera glasses <i>ad val.</i>	10%
Small wares of mother-of-pearl, ivory, tortoise-shell, amber and horn <i>ad val.</i>	10%
Tobacco pipes of wood <i>ad val.</i>	6%
Fans and hand screens of wood and paper or of stuffs, feathers, ivory, mother-of-pearl or tortoise-shell, mounted or not <i>ad val.</i>	10%
Brushmakers' wares, common <i>ad val.</i>	6%
" " fine <i>ad val.</i>	10%
Buttons of all kinds <i>ad val.</i>	6%
Toys, games, &c. <i>ad val.</i>	10%
Trunks and suitcases of wood, leather and other toilet accessories, fitted with clasps and buttons, covered with tissue, skin or paper <i>ad val.</i>	6%
Corsets of all kinds <i>ad val.</i>	10%
Matches, chemical (none made in Guadeloupe) <i>ad val.</i>	gross (144 boxes) 2 55
Hair (human), worked up <i>ad val.</i>	6%
Articles of fashion, including hats <i>ad val.</i>	12%
Umbrellas and parasols: Of silk, pure or not <i>ad val.</i>	each 0 45
Of wool and cotton <i>ad val.</i>	0 25
Of alpaca or silesian <i>ad val.</i>	0 25
Articles made up of various materials or substances, subject to different duties, not specially classed in that condition, except when the parts of the admixture can be conveniently separated, or when it is only a case of accessories <i>ad val.</i>	Duty of the most highly taxed component material.

NOTES.—1. The legal rates of the Customs tariff apply in the case of sea-octroi.

2. Goods imported in packing and having a market value shall pay octroi on the net weight and the packing is further liable to Customs duty.

## CONSUMPTION DUTIES ON WINES.

(Decree of May 7, 1913.)

Red wines <i>ad val.</i>	Frs. Cents
White wines <i>ad val.</i>	2 25
NOTE.—Bordeaux wines, and wines in glass and double casks are exempt from the payment of consumption duty.	
Sparkling wines (champagne and others) <i>ad val.</i>	25 00
Liqueur wines (including vermouth) <i>ad val.</i>	15 00

## EXEMPTIONS AND IMMUNITIES.

Exemption from sea-octroi duty is exceptionally granted to the following articles:

- Provisions, stores and articles of every description sent in for the different services of the State;
- Articles of all kinds imported for the Colony or Communes, as per bills of lading;
- Church ornaments and objects connected with the public worship imported direct by Church Committees or on their account;
- Furniture and wearing apparel which, on examination, show traces of use;
- Articles of clothing and equipment for the troops and uniforms for officers and officials; and (6) for the Customs service;
- Instruments, cables, wire and other materials necessary for the service and construction of telegraphic and telephone lines subsidised by the Colony;
- Material and stores of navigation companies subsidised by the State or Colony, and not being those carrying merchandise and passengers between the different ports of the Colony;
- These shall, however, continue to enjoy the immunities previously granted to them up to the expiration of their contracts. The same immunities are accorded in the case of plant and stores of automobile companies subsidised by the Colony up to the expiration of contracts entered into between the Administration and the navigation companies.

## EXPORT DUTIES.

By Decree of May 2, 1902 (Journal officiel of May 7, 1902), the Export duty Tariff applicable to the undermentioned products, is approved:

	Frs. Cent.
Sugar <i>ad val.</i>	Per 100 kilograms 1 20
Tallow and tallow <i>ad val.</i>	Per 100 litres 0 85
Melasses <i>ad val.</i>	" 0 25
Logwood <i>ad val.</i>	Per 100 kilograms, 0 25
Anatto <i>ad val.</i>	" 1 00
Neutral bristles, manufactured in the colony <i>ad val.</i>	Per 100 litres 1 50



TABLE OF SEA-DUTIES. (continued)		General and Minimum Duties.
Goods.		Frs. Cts.
<b>Manufactures.</b>		
Chemical products except sea-salt, brine and rock salt.	5% ad val.	
Colors: Spirit varnish, essence varnish, oil varnish, or seboil and oil varnish, mixed.	5% ad val.	
Prepared colours, ground in oil; do., in paste, prepared with water, and others, n.e.c.	5% ad val.	
<b>Various compounds:</b>		
Perfumery (including scented soaps, &c.), whether manufactured with alcohol or not.	5% ad val.	
Prepared spices, mustards, sauces and other.	5% ad val.	
Medicines, compound.	5% ad val.	
Plastics of all kinds, prepared or other.	15 00	
Gum, gelatine and blacking.	5% ad val.	
<b>In the nature and pottery, &amp;c.</b>		
Valence, st. eniferous and fine.	5% ad val.	
Porcelain, glass and crystal.	5% ad val.	
Glassware, of glass or crystal.	5% ad val.	
Plates of all kinds, porcelain or other.	20 00	
Plate glass one-half sq. metre or more.	6 00	
<b>Yarns:</b> Yarns, twine and cordage of all kinds, of flax, hemp, etc., ramie, cotton, wool or silk.		
Tissues: Tissues of all kinds, made up or not, of flax, hemp, etc., ramie, cotton, wool or silk.	5% ad val.	
<b>Paper, and manufactures of:</b>		
Paper and cardboard, and manufactures thereof, including: Linen paper; wall paper; sensitized and photographic paper; articles of cardboard or cellulose; books and albums; engravings, prints, lithographs, &c.; newspapers and periodicals; photographs; maps and music.	5% ad val.	
Playing cards.	200 00	
Jewelry, manufactures of all kinds, including jewelry and watch-makers' wares; needles, needles, &c.; tools; tubes; and small articles of every description.	5% ad val.	
Arms, powder and ammunition; dynamite.	5% ad val.	
Musical instruments of all kinds and parts or accessories thereof.	10% ad val.	
Manufactures of esparto, and basket-makers' wares; hats of esparto, palm fibre, straw, &c., trimmed or not.	5% ad val.	
<b>Manufactures of various materials:</b>		
Carriages other than for railways or tramways.	5% ad val.	
Velocipedes.	20 00	
Rigging and fittings of ships, unenumerated.	5% ad val.	
India-rubber and gutta-percha, manufactures of.	5% ad val.	
Felt.	5% ad val.	
Hats of hair and of straw.	5% ad val.	
Hats of woollen fibre.	5% ad val.	
Hats, caps and bonnets of cloth, horse-hair or any other tissue, caps and bonnets of fur.	5% ad val.	
Silk hats.	5% ad val.	
Manufactures of various materials, including articles of cord, neo-scham (real or imitation) and cork; whalebone; scientific instruments; spectacles and opera glasses; fancy articles of ivory, amber, tortoise-shell, mother-of-pearl, &c.; pipes of wood; fans; brushes; buttons of all kinds; toys; corsets and busts, &c. for the same; hair, manufactured; articles of fashion; artificial flowers; umbrellas and parasols; articles composed of materials subject to different rates of duty, if not specially tariffed.	5% ad val.	
Matchboxes, chemical, and wool prepared for matches.	5% ad val.	
	Per 100 kilograms, net.	5 00

## CONSUMPTION TAXES.

By the Decree of May 22, 1912, consumption taxes are levied on the following articles, whether imported into or prepared or manufactured in New Caledonia and its Dependencies, at the rates shown below:

	Frs. Cts.
Natural wines up to 11°: Red, barrel of at most 228 litres.	17 00
White.	20 00
Natural wines, not fortified, up to 9°: Barrel of at most 228 litres.	10 00
Ordinary wines, in box.	0 10
Other wines, aperitive wines, dessert wines, quinine wines, &c.	1 00
Ordinary wines above 11°: Of the excess of alcohol.	3 60

## FRENCH ESTABLISHMENTS IN OCEANIA

(S. PACIFIC)

## TAHITI, MOOREA, GAMBIER ARCHIPELAGO, TUBUAI, MARQUISSE, TUAMOTU, ILES SOUS-LE-VENT SPECIAL CUSTOMS TARIFF

SCHEDULE A.	Duties.
Goods.	Frs. Cts.
Opium, 100 kil.	500 00
Tobacco, smoking or chewing, in cigars, cakes, or in the leaf; snuff.	30%
Clears of all kinds.	70%
Clears of all kinds.	30%
Shops, wooden, less than 100 tons gross register.	2 00
Chinese tripods.	10 00
Wine glass.	Free

## SCHEDULE B.—BEVERAGES.

	Duties.
	Frs. Cts.
Wines, red and white, in cases.	17 50
Wines, red and white, in case of 12 bottles or 24 half-bottles.	10 00
Wines, sparkling.	20 00
Liqueur wines, dry and sweet (madeira, port, pothe-cherry, &c.)	20 00
Port wine, in cases, the same kinds as in preceding paragraph.	100 00
Shops, assorted.	0 50
Hot, cold, whiskey, Old Tom.	2 00
Whisky, straight.	2 10
Whisky, in case of casks.	1 50

	Frs. Cts.
	Frs. Cts.
Champagne.	1 00
Sparkling wine.	1 60
Alcohol of all kinds, pure or mixed.	3 00
Absinthe and the like, pure or mixed (surtax).	2 00
Alcohol, properly denatured.	Free.
Note.—Wines put up otherwise than in boxes, hogsheads or bordelaises pay duty in proportion to the contents of the cask.	
In the conversion of the apparent degree of alcohol to the real degree, fractions of degrees higher than 1/10 only are to be taken into account.	
Beers and ciders.	10 10
Tobacco, manufactured:	
Cigars and cigarettes.	8 00
Other.	1 00
Sugar, refined.	0 10
These consumption taxes are assessed on imported goods, at the Custom house of importation, under the same conditions and rules as the customs duties.	

## EXEMPTIONS.

Stores destined to the service of the Navy shall be placed in its warehouses in the same manner as goods admitted into Customs warehouses. An account thereof shall be kept by the employees, and specific duty shall be payable on all quantities removed to any destination other than for Government vessels. Military uniforms and effects, as well as armament imported for the defence of the colony.

Last of tools and machinery for agricultural purposes, admitted duty free in the colony:—Hoes of all kinds, horse diggers, horse road scrapers (perfora), rakes, inulators, charrs, skimmers, milk-torilizing machines, butter mixers, cheese-presses and cheese-making machines, milk-creaming machines, force presses, crushers, sifters, straw elevators, winnowers, oilcake crushers, root cutters, complete machinery for the treatment of ore.

Presidential Decree, dated the 24th July, 1902, provides that bananas, yams, taros, breadfruit, coconuts (*coco de cordons*), oranges, citrons, pineapples, and *exis* produced in the New Hebrides by French plantations, or by French civil or agricultural societies, are to be exempt from duty on importation into New Caledonia.

Decree of November 12, 1901, fixing the Customs régime applicable to certain products, the origin of the New Hebrides, on entering France and New Caledonia.

(Journal Officiel of November 21, 1901.)

ART. 1.—The products hereinafter mentioned originating from the New Hebrides, grown by or manufactured in commercial or agricultural establishments, may be imported or carried on by Frenchmen, or by French civil or trading societies shall, on entering France and New Caledonia, be subject to the following duties:

Maize in the grain: 2 francs per 100 kilogrammes;  
Coffee: Duty of the Minimum tariff of the mother country, with a rebate of 78 francs;  
Cocoa: Half the duties of the Minimum tariff of the mother country;

ART. 2.—Decree issued on the proposal of the Minister of the Colonies and Finance will determine each year, according to the official statistics furnished by the Commissioner General of the Republic in the Pacific Ocean, the quantities of products which may be imported under the privileged treatment provided in Art. 1.

ART. 3.—Within the limits of the lump credits annually fixed as stated in the foregoing article, the Commissioner General of the Republic in the Pacific Ocean will determine the products and quantities thereof which each grower or producing establishment shall be at liberty to import under the privileged régime provided in Art. 1.

These credits opened to individual names shall be suppressed in the event of fraud.  
ART. 4.—It will be necessary that the goods be accompanied by a certificate of origin issued by the Commissioner General of the Republic in the New Hebrides, and made out in the name of the grower or producing establishment. Importation must be direct, but transhipment of the goods at Noumea will be allowed in the case of shipments to France. The Customs at this port must in that event satisfy themselves as to the regularity of the operation and testify to the fact upon the certificates of origin.

ART. 5.—The Ministers of Colonies and Finance are, each for his Department, entrusted with the execution of the present Decree.

	Duties.
	Frs. Cts.
Rum and kaffa, in cases or casks.	1 25
Kirs, hi, kimul, in cases or casks.	1 50
Absinthe, in cases or casks.	2 00
Vermouth.	1 50
Liqueurs assorted, in cases.	1 50
Cocoa, gascapud.	1 50
Alcoholatures of fruits, in cases.	0 75
Bitters.	2 00
Amers.	1 50
Beer, porter, &c.	0 40
Mead and cider, sparkling.	0 25
Mineral waters.	0 05
Vinegar.	7 50
<b>VARIOUS GOODS.</b>	
Starch.	20 00
Candles, stearine.	30 00
Beeswax.	40 00
Blue-ink of different kinds.	15 15
Sauces, straight.	15 00
Blue, in bulk or powder.	20 00

Goods.	Duties Fr. c.
Articles of earthenware or minerals	Free
Ink of any colour	100 litres 15 00
Gum in powder or lumps	100 kil. 7 00
Grease for carriages or harness	7 00
Putty	7 00
Castor oil for industrial purposes	15 00
Soap, common	6 00
Varnish	20 00
Preserves of fruit	15 00
Chocolate, prepared cacao, confectionery	20 00
Cacao, not prepared	20 00
Dessert biscuits	15 00
Confection	400 00
Perfumery	100 kil. 15 00

## PAINTS

Paints, ground in oil, water, in paste or in powder	100 kil.	7 00
Ivory black	..	7 00
Lamp black	..	7 00
Ochres of various kinds	..	5 00
Plumbago	..	7 00
Minium in powder or paste	..	7 00

## ALIMENTARY COLONIAL PRODUCTS.

Sugar, the produce of countries which are parties to the Brussels Convention:		
Refined and similar sugars.....	100 kil.	5 00
Other.....	"	5 50
Sugar, the produce of countries where the existence of bounties is uncertain, &c. in accordance with Articles 4 and 7 of the Brussels Convention:		
Refined.....	100 kil.	56 00
Raw.....	"	55 50
Sugar, the produce of countries other than the above, pays according to the original rates, viz.:		
Refined.....	100 kil.	25 00
Raw.....	"	30 00
Spices, cinnamon, pepper, cloves, nutmegs &c.....	"	25 00
Tea.....	"	<i>ad val.</i> 8 1/2
Coffee.....	100 kil.	35 00
Molasses.....	"	25 00
Olives, in brine.....	"	<i>ad val.</i> 15
Peas in brine.....	"	15
Mustard, in vinegar (Indian pickles).....	"	15
Mustard, prepared.....	"	15

## FARINACEOUS SUBSTANCES AND ALIMENTARY I

Wheat flour.....	100 kil.	2 00
Rice.....		2 00
Feecle of <i>pai</i> , unalioe and yarns.....		10 00
Potatoes.....		0 50
Onions, garlic, and radishes.....		2 00
Pulses, lentils, peas, split beans.....		3 00
Vegetables, pressed (Apert system) or boxes or tablets.....	red fol.	10 00
Tapioea.....	100 kil.	10 00
Alimentary pastes, called Italian.....		10 00
Feecle of various kinds.....		10 00
Biscuits, sea.....		3 00
Bees, green, preserved in their natural state.....		15 00
preserved in butter, or with ham.....		25 00
Beans, green; kidney beans, mungsoons; butter, in oil; tomatoes; asparagus; chestnuts, roasted; Juliana soup; Bouillon; soup, military; artichokes; snails; <i>à la Bordelaise</i> .....	100 kil.	15 00
canflower; soups, in tins; sauces.....		400 00
Herb, sweet extract.....	n	50 00

FRUITS AND SEEDS.

Grapes or other fruit, dried .....	100 kil.	10 00
Table fruits, preserved in their juice .....	"	10 00
Fruits and vegetables, pickled in vinegar .....	"	10 00
Fruits and seeds for sowing .....		Free.
Cereals: Wheat, barley, oats, bran, rye, meslin, millet and other seeds for birds, fodder, malt .....	100 kil.	1 50
Prunes, dried .....	"	10 00
Almonds .....	"	15 00
Maize .....	"	15 00

## FIBRES FOR MANUFACTURING PURPOSES

Battle silk.....	100 lbs.	19
<b>YARNS AND TISSUES.</b>		
Cotton goods in the piece, white or unbleached calico, blue or colored ticking, madapolam, Oxford, poncet, cambric muslin, <i>broderette</i> , zephyrs, tabac, and body linen, <i>serges</i> , etc., by the yard.....		<i>ad val.</i>
Coloured calicoes and linens.....		" 13
Paree, up to one metre in width and above.....		" 13
Linen tissues : White tissue for body or table linen, sheeting, batiste, lawn, sailcloth, etc., or colour.....		" 13
Table covers, packing cloth.....		" 13
Stuff of wool or mixed with wool, alpaca, flannel, cloths, soft woollen goods, cadumeres, merinos, bunting, serges, covers for billiard tables.....		" 13
Satin, plain or figured silk.....		" 13
Satins, plain or broad d. silk goods, greendines, foulards and crepons, satinettes, velvets.....		" 13
Miscellaneous : Woollen and cotton blankets, stockings, and socks, of wool, knit-goods, shawls, scarves, handkerchiefs, mix-d. cotton-woolling, ready-made clothing and body linen of all kinds ; tissues of horsehair, wool, silk or cotton for furniture and hangings ; carpets of wool or oilcloth for floors; ribbons of all kinds, gauze, tulle, lace, crape, embroidery, trimmings, and notions of all kinds ; hats, nets, bouclies, cotton sewing thread.....		" 13

## SHIP'S MATERIALS.

Water tanks .....	ad vol. 5
Chains, of whatever size .....	13
Craft, of whatever size .....	10
Pulleys, of wood or iron .....	8
Tow of flax or hemp .....	100 kil. 10
Felt .....	10 00

Goods.	Duties. Per Cent.
FURNITURE.	
Furniture, common, wooden beds, wooden tables, cupboard, chests of drawers, washstands, larders, spring and other mattresses and pillows, trunks of white wood .....	ad val. 13 1/2
Furniture, fine, cupboards with mirror, buffets, chests of drawers, washstands with marble, tables for parlours and dining rooms; consoles; sofas, chairs and armchairs, covered or upholstered; frames, mirrors, <i>dagueres</i> ; bathtubs and mouldings, gilt or not, frames, billiard tables and picture frames; billiard tables and accessories, work tables, playing tables, music racks, piano stools, writing desks and tables, stools, cheffonnis &c. ....	13 1/2
Iron beds, arm and other chairs of cane .....	4 1/2

## METALS.

Metals, crude, iron, cast-iron, steel, copper, zinc, lead, tin, crude	100 kil.	12	00
Iron for building purposes	100 kil.	500	00
Gold, in bars, thread, ingots, or leaf	100 gram.	35	00
Silver	100 gram.	575	00
Platinum	100 gram.	575	00
Metals, wrought and ready for use	100 lb.	13	00
Sheet iron, galvanized	100 lb.	13	00

MANUFACTURES OF VARIOUS MATERIALS.

Units of all kinds	gross	1 00
Basketmakers' wares, common and fine	doz	12 13
Parchment of all kinds for harness and saddlery	doz	13 7
Needle for sewing, for sails, and for machines	8	7
Arms	doz	20 7
Fireworks	doz	20 7
Surgical instruments and apparatus	Free	
Jewellery of gold, silver, plated, with precious stones, pearls,	doz	12 13
Jewellery, nickelled, imitation	doz	13 7
Gold and silversmiths' wares	doz	13 7
Trinkets, various toys, pens and penholders	doz	13 7
Badges of all kinds	8	8
Brushes	doz	13 7
Brooms of hair, gutlet and sorghum	doz	13 7
Combs, for men, for women, or children	doz	13 7
Boots and shoes of all kinds	doz	13 7
Cutlery, safes	doz	13 7
Printing type	Free	
Carriage bodies, suspended carriages, and in general, fine	doz	20 7
carriages	doz	20 7
Suspended vehicles, wagonette form	doz	20 7
Wagons, trucks, trays, carts and hand-carts	doz	13 7
Van, passenger	doz	13 7
Hair, human, wrought	doz	13 7
Corriage of any form or size	100 kil	10 00
Manilla	doz	10 00
Fishing lines of cotton	doz	10 00
of hemp	doz	10 00
Fishing, white and tared	doz	10 00
Sid type (wine) for hem, cotton	doz	10 00
Hemp nets of cotton or hemp	doz	10 00
Flat-irons	doz	10 00
Flowers, artificial	doz	8 7
Gloves and mittens of leather, silk or cotton	doz	30 7
Fish-hooks	8	8
Clocks and watches	doz	15 7
Extra parts and accessories for clocks and watches	Free	
Trunks, suitcases, valises and with ornaments	doz	15 7

hamps, mauling or portable, with gloves and with or without for anatomical, physical, chemical, astronomical	Free
topographical, for natural history and for calculation	ad val.
Instruments, photographic	15
musical, wind, copper, wood or string	15
Drums, large and small	15
Barrel organs and musical boxes	15
Accordeons	15
Reclining benches, for sitting or reclining, the fore- going instruments	15
Harmoniums, <i>harmonium flutes</i> , organs and pianos	15
Instruments for weighing and measuring	8
Agricultural or industrial machines, machine tools, and ac- cessories for such machines	Free
Engines, or of traction	8
Sewing machines	ad val.
Coffee and pepper mills	8
Fire pumps and accessories	Free
Sucking and forcing pumps and accessories	ad val.
Cartridges and ammunition of all kinds, and accessories for cartridges	20
Tool chests, and other hand implements	8
Umbrellas and parasols of all kinds	10
Printing presses	Free
Copying presses	ad val.
Pipes, tobacco, of all kinds	15
Ostrich and other feathers for trimming hats	10
Hardware, iron and steel, iron and steel	10
Nails, bolts, stoves and accessories	10
Hose of caoutchouc	10
Caoutchouc in sheets, for washers, joints and valves	Free
Metallic gauze of brass, iron, steel, galvanized or not : painted or not	ad val.
Woolen wares, yarns, boxes of white wool, small wool wares, plates, spoons, bowls, shovels, etc.	10
Casks, empty, fitted together or not, tool handles of all kinds	8
Parts for joineries and pieces for carpenters (doors, shutters, windows)	8
Chinese wares, wood, iron or brass, stoneware	8
Parquetry, inlaid wares, mosaics	8
Synclitres and wooden frames	8
Art objects, pictures, engravings or paintings, not framed ; statues and statues of various materials : vases, sculpture or engraved ; in bronzes or candelabras, medals, fancy articles, Chinese fans	10
Chinese mats	10
Coins, foreign	Free

Goods.	Duties. Frs. c.
<b>ANIMAL PRODUCTS AND SUBSTANCES.</b>	
Meats in tins: beef, roasted, boiled, pressed; mutton and similar preparations.....	100 kil. 8 00
Tongues of oxen or sheep.....	8 00
Pigs' feet and ears, shoulders.....	8 00
Hams and sausages.....	8 00
Meat, dried or salted, smoked or in brine.....	3 00
Butter in barrels, tins or bottles.....	10 00
Lard, various kinds of cheese.....	6 00
Neatfoot oil.....	13 00
Milk, concentrated.....	8 00
Tallow.....	2 00
Hair, raw.....	13 00
Horsehair, twisted.....	13 00
Wool, for mattresses.....	13 00
" unwashed, prepared.....	Free.
Hides and skins, prepared, of cows, calves, sheep, goats, etc. 100 kil.....	20 00
" raw.....	13 00
" fine.....	20 00
" military.....	10 00
" military.....	15 00
Tripes.....	100 kil. 15 00
Paids <i>à la diable</i> and similar preparations.....	15 00
Flams, in tins.....	15 00
Gams, in tins.....	15 00
Poultry in tins.....	15 00
<b>FISHERIES.</b>	
Sardines, in oil.....	13 00
Salmon, in tins.....	8 00
Labsters, in tins.....	10 00
Oysters, in tins.....	10 00
Mackerel.....	10 00
Mussels <i>à la Bordelaise</i> .....	10 00
Tunny in oil.....	10 00
Royans in oil (sardines from Royan).....	13 00
Cod fish, in tins.....	20 00
Lamprey.....	8 00
Herrings, in oil.....	10 00
" smoked.....	4 00
Anchovies, in oil.....	10 00
Fish, dried, salted, in brine, or smoked.....	3 00
Fish oil.....	13 00
Isinglass.....	13 00
Sponges, common.....	13 00
" fine.....	50 00

## VARIOUS PRODUCTS AND WASTES.

Gelatine.....	13 00
Ginger roots.....	13 00
Hops.....	13 00
Cork in sheets.....	25 00
Corks.....	Thousand 2 00
Sand for moulders.....	Free.
Oilseeds.....	100 kil. 2 00
Charcoal.....	Free.
Beer yeast.....	Free.

## STONES, EARTHS AND COMBUSTIBLE MATERIALS.

Slates, roofing.....	1000 kil. 8 50
Bitumen, solid or liquid.....	100 kil. 3 00
Spanish white, or chalk.....	Thousand 5 00
Bricks, common.....	15 00
Fireproof.....	10 00
Tiles, paving.....	Free.
Coal.....	Free.
Lime for industrial purposes.....	5 00
" for building purposes.....	1 50
Cement.....	100 kil. 5 00
Tar.....	100 kil. 5 00
Schist oil.....	30 kil. 0 85
Marble, rough or cut.....	100 kil. 8 50
Grindstones.....	100 kil. 5 00
Roofs for building purposes.....	Free.
Stones, building, cut.....	100 kil. 13 50
Whetstones.....	100 kil. 13 50
Pumice stones.....	Free.
Lithographic stones.....	Free.
" slabs.....	100 kil. 13 50
Porcelain and faience wares.....	100 kil. 13 50
Pottery.....	Thousand 7 00
Turf.....	Free.

## CHEMICAL PRODUCTS.

Chemical products intended for arts and industries.....	100 kil. 5 50
Soda.....	100 kil. 3 00
Sulphur.....	3 00
Dyes, prepared and tanning.....	100 kil. 13 50
Tripoli.....	100 kil. 8 00
Mat hies, of wax or wood.....	Gross of boxes 2 00
Powder, blasting or sporting.....	100 kil. 1 00
Salt, table and cooking.....	15 00
Dynamite, fuzes, and percussion caps.....	15 00

## PAPER, AND MANUFACTURES OF.

Maps.....	Free.
Cardboard for printers.....	Free.
" for packing purposes.....	Free.
" for roofing.....	ad val. 8 50
Account and note books.....	8 50
Writing paper of all sizes.....	8 50
Printing paper.....	8 50

Goods.	Duties. Frs. c.
Packing paper.....	100 kil. 2 50
Filtering paper.....	ad val. 8 50
Coloured paper for bookbinders.....	8 50
Wall paper.....	8 50
Drawing paper.....	Free.
Muslin paper.....	8 50
Books of all kinds, journals, publications.....	8 50
Chromos, photographs.....	ad val. 8 50
Labels, printed.....	8 50
Muslin, engraved.....	Free.
Playing cards.....	ad val. 13 50
Envelopes and wrappers.....	8 50
Venetian lanterns, balloons, etc.....	8 50
Cigarette paper.....	8 50
Pictures.....	8 50

## VEGETABLE JUICES.

Olive oil.....	hectolitre 25 00
Linseed oil.....	100 kil. 15 00
Celso oil.....	15 00
Coconut oil.....	20 00
Gum arabic.....	15 00
Resin, pitch.....	8 50
Liquorice, or juice of liquorice roots.....	ad val. 10 00
Spirits of turpentine.....	100 kil. 15 00
Vegetable tar.....	5 00

## WOOD OF ALL KINDS.

Wood, pine, in logs, squared or sawn.....	cub. metre 4 00
" planed on one or both sides, dovetailed.....	5 00
" cedar, walnut or oak, for cabinet makers.....	8 00
" cedar and other, for buildings, ships, or for wagon makers.....	cub. metre 8 00
Wood of the Islands.....	10 00
Posts.....	thousand 50 00
Shingles.....	1 00
Laths.....	ad val. 10 00
Firewood.....	stere 2 00

## VITRIFICATIONS.

Glassware, glass and crystal ware, of all kinds.....	ad val. 1 00
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## GOODS.

Not enumerated in the present tariff.....	Free.
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## EXEMPTIONS.

The following articles shall, in addition to those mentioned in the tariff, be admitted free of all Customs duties, viz.:

Provisions, materials or articles imported for account of the State Colony or Municipalities.

Machine tools for working wood or metals.

Tools having been used, imported by artisans coming to settle in colony.

Oxen, bulls, cows, horses, sheep, rams, goats and pigs.

Poultry, game, and all live birds.

Arms and ammunition of war, properly so-called.

Wearing apparel and articles of equipment for the troops of garrison.

Articles intended for primary, secondary or professional schools.

Clothing and effects forming the baggage of travellers at the moment of their arrival.

Furniture and personal effects in use, belonging to military functionaries and officers of whatever rank, discharged at the time of their arrival in the Colony.

Furniture and personal effects in use, belonging to any citizen coming to settle in the Colony.

Diving suits and any apparatus used in mother-of-pearl fishery.

Free trees, plants and fruits.

Cotton *fangas*, capra, trepangs, coconuts, lemon-juice, bananas, nuts, cotton seed, shells and tortoise-shell of all kinds; and in general all raw materials the produce of the Islands intended for re-exportation, excepting coffee.

Robes and togues of members of the tribunals.

Regulation uniforms, articles of armament and equipment of military officers.

Uniforms and baigala for civil officials.

Books and printed matter for Consulates.

Material employed in the construction or repairing of ships, or of boats, provided that the importer obtains permission from the Administration, and that the importation be controlled.

Refrigerators, boxes, cases and materials used for packing native produce intended for exportation.

Gasoline and petroleum suitable for fuel in machines for land navigation and agricultural or industrial purposes.

## EXPORT DUTY.

By Decree of March 12, 1890, a Customs duty of 15 francs per kilogramme is established on mother-of-pearl exported.

The amount of duties paid by exporters will be refunded on the production of a certificate issued by the Metropolitan Customs showing that the mother-of-pearl exported has been landed at a port and declared for consumption.

## "OCTROI-DE-MER" DUTIES.

By Decree of March 11, 1897, sea octroi is levied according to the following scale:

subject to a tax of 12% *ad valorem*, gasoline and petroleum are exempt from duty (Journal Officiel, May 11, 1904).

## LANDING DUTIES.

By Decree of November 23, 1897, a tax is levied of 10 centimes per kilogramme in bulk and per day, from the ninth day of deposit, on goods placed in landing sheds.

## ALPHABETICAL LIST OF THE PRINCIPAL GOODS ENUMERATED IN THE TARIFF

condor books	No. 668	Brown	No. 595-599	Cards	No. 412, 437	Galanga	No. 87
condomulators	908	Brushes	597-599	466, 469, 502, 775, 818, 883, 888	883	Gall, beef	199
condoms	250, 272-279, 311	Buckets	485	Cork, & manufactures of	90, 93	Gallnuts	14
condor galls	95	Buckles	836		635, 638	Gambier	94
condor galls	94	Buckwheat	5; \$11 of the law	Corkacres	836	Game & game birds	112
condor galls	71	Buds	71, 72	Coro, Indiac	7, 216	Gases, compressed	379
condor galls	28, 470, 475-477, 486, 487, 494, 495	Bugs	539	Coronets	556, 557	Gauge, measuring	439, 825, 877
condor galls	926	Butter	620, 656	Cotton, & manufactures of	87, 93	Gauges	107
condor galls	372	Butterfly	134		458-469, 519	Gems, imitation	780-782
condor galls	699	Button-makers' wares	412, 437	Counters	891	Geniva	47-49
condor galls	348, 349	459, 502, 775, 818, 843, 888		Coveries	159	Ginger	67
condor galls	34	Buttons	611, 758, 836	Crayfish	122	Girths	467, 485
condor galls	380	Cabbage	481, 909	Cream	133	Glass, & manufactures of	736-768
condor galls	514-840	Cakes	99	Crescent	254, 255	Glass, soluble	307
condor galls	881-999	Camphor	199	Crucibles	725, 726	Gloves, & leather for	561, 562, 597
condor galls	669-880	Candles	252	Crustaceans, sea	123	Glue	371, 376, 377
condor galls	769-771	Cane & manufactures of	644	Cupules, acorn	93	Glycerine	357
condor galls	777-843	Cantharides	160	Curbs	840	Grapes	45
condor galls	850-851	Capers	219	Outlets	47-49	Graphite, & manufactures of	45
condor galls	772-768	Cauldrons & others	363, 708	Outlets, vine, etc.	813	Grease	221, 334, 729
condor galls	860-943	Carbides	316	Outlets, bone	100	Grease, 207, 254, 257, 263, 265	593
condor galls	855-859	Cardboards, & manufactures of	619-673	Oyas (plants)	38, 43	Griststones	693
condor galls	67	Card clothing	817	Cycle, and parts of	916, 919, 920	Goats	105
condor galls	51, 64	Cardamoms	67	Dates	51, 53	Gooseberries	47-49
condor galls	441-499	Cards, playing	62	Dextrin	171	Gold, & manufactures of	769, 771
condor galls	242	Cardinals	661	Distillers	891	Gold, 769-771	350
condor galls	160	Carpets	628-629	Distillers	891	Gold, 769-771	350
condor galls	362-370	Carpets, 427, 428, 486, 487, 513, 514		Docks, floating	924	Gun cotton	364
condor galls	100-161	Carpenter's wares	597	Drawings	677	Gunpowder	364
condor galls	119-125	Carriages	917	Dregs	196, 197	Gutta, manufactures of	567, 568
condor galls	161	Carrots	24	Drills	813	Gutta-percha, & manufactures of	98, 556 (note)
condor galls	565	Carrots, pierre, manufacture of	670-672	Drops	749	Gypsum, & manufactures of	221, 700-701
condor galls	917	Carries	366	Dry plates, photographic	737	Hair, animal, & manufactures of	145, 146, 160, 413-437, 513-516, 527
condor galls	752	Carts	918	Dyes, hair	318-349	Hair, human	145
condor galls	47-49	Carved wares	631, 699	Dyeing plants	32	Hair, 146, 413-437, 513-516, 527	145
condor galls	813	Casks	623	Dynamol	907	Hair, 146, 413-437, 513-516, 527	145
condor galls	912	Cassia fistula	72	Dynamometers	907	Hair, 146, 413-437, 513-516, 527	145
condor galls	173, 179	Cast resin	160	Earths & stone	221-226, 329	Hair, 146, 413-437, 513-516, 527	145
condor galls	175	Cattle, human	115	Edgings	749	Hair, 146, 413-437, 513-516, 527	145
condor galls	837	Caviar	113	Eggs	469, 500, 775, 818, 883, 888	Hair, 146, 413-437, 513-516, 527	145
condor galls	690	Cedar	78	Eggs	136-138, 160, 209	Hair, 146, 413-437, 513-516, 527	145
condor galls	33, 36	Celastres	51, 58	Elderberries	47-49	Hair, 146, 413-437, 513-516, 527	145
condor galls	907-912	Celluloid	351	Electricity machines	891	Hair, 146, 413-437, 513-516, 527	145
condor galls	705-719	Celluloid, & manufactures of	630, 640	Embroideries, & manufactures of			



## IMPORT TARIFF OF THE GERMAN CUSTOMS UNION

[In force March 1, 1906.]

[NOTE.—The German Customs Union includes, besides the territory of the German Empire proper, the two Austrian communities of Funchub and Mittelberg. The free ports of Hamburg, Cuxhaven, Bremerhaven, and Geestemünde, the Island of Heligoland and a few frontier districts in Baden (Zollanschüsse) are not included in the Union.]

## CUSTOMS LAW OF DECEMBER 25, 1902.

§ 1.—With the exception of imports from certain countries, which from the object of special provisions, goods imported into the German customs territory shall pay the duties finally adopted by the sixteenth commission and laid before the Reichstag on October 6, 1902. In the case of the following tariff numbers however, the duties shall be otherwise fixed, viz.: No. 808 at 4.50 marks, No. 809 at 7.50 marks, No. 810 at 12 marks, No. 816 at 8 and 12 marks, No. 825 at 8 marks, No. 905 at 4 marks, and No. 906 at 15, 12, 10, 8, 7, 5.50, 4.50, and 3 marks.

In regard to the undenatured cereals, the tariff duties shall not be reduced by way of convention to lower rates than are set forth in the following schedule:

	Marks.
Rye .....	100 kilos. 5.00
Wheat and spelt .....	5.50
Milling barley .....	4.00
Oats .....	5.00

Exemptions from and reductions of duty agreed to by convention shall apply to products of German territories not included in the customs territory save such exceptions as the Bundesrath shall see fit to adopt. These decisions shall be communicated to the Reichstag forthwith or at its next session, if not then assembled, and shall be cancelled in case the Reichstag refuses to sanction same.

Exemptions from and reductions of duty granted by convention may likewise extend to products of German colonies and protectorates by order of the Bundesrath.

## Information as to rates of import duty.

§ 2.—An office shall be opened in every tax district, whose duty shall be to supply, on application, information as to the customs rates chargeable on any merchandise or articles imported into the German customs territory.

## Gross and net weight.

§ 3.—The duties imposed according to weight will be levied on the gross weight when—

- (a) The tariff so expressly provides, and
- (b) With respect to goods on which the import duty does not exceed a mark per 100 kilograms.

In other cases the duties will be levied on net weight. In ascertaining the net weight of liquids, the weight of the receptacles containing them, such as casks, bottles, stoneware vessels, etc., will not be deducted.

The Bundesrath will determine what proportion of gross weight may be deducted by way of tare in assessing the net weight.

On imported goods, receptacles commonly employed in trade are to be admitted free of duty.

In the case of goods dutiable on gross weight but imported without packing or in receptacles not commonly employed in trade, and in the case of liquids imported in immediate receptacles not commonly employed in the trade, the Bundesrath may order that the weight of the receptacles commonly used in the trade be added to the net weight of such goods or to the actual weight of said liquids.

## Specified custom-houses for clearance of certain goods.

§ 4.—The Bundesrath is authorized to prescribe that the clearance of certain goods, custom examination of which offers special difficulties, be only effected in certain specified custom-houses unless the interested parties are willing to pay the highest duties stipulated in the tariff as applicable to such goods or undertake to pay the expenses connected with the conveyance of the goods or samples thereof to the proper custom-houses.

## Goods admitted free of duty.

§ 5.—The following goods are admitted free of duty:

- (a) Articles sent by post from abroad, when the gross weight of such articles does not exceed 250 grams;
- (b) All articles paying duty according to weight, when such weight is under 100 kilograms.

The Bundesrath will determine to what extent fractions of a kilogram may, in other cases, be disregarded at the time of fixing the weight of the goods.

Duties amounting to less than five pennings will not be levied, and higher duties only in so far as they are divisible by 5, all surplus pennings being eliminated.

The Bundesrath may, in case of misuse of the provisions hereof, enact limitations affecting any specified goods or frontier limits.

The exemption may be restricted by the Bundesrath in case of finely-cut tobacco and cigarettes, and also tubes and small sheets of cigarette paper.

§ 6.—The following articles remain free of duty:

1. Agricultural and animal products coming from farms beyond the frontier which are managed from houses and farms within the frontier; also forestry produce when the forest land beyond the frontier has formed part of property within the frontier since at least July 15, 1879.
2. Fish, seals, whales, and other sea animals caught by German fishermen, and by crews of German vessels, as well as products derived from such fish and animals.
3. Shellfish caught in foreign territorial waters are excluded from the exemption.

The Bundesrath will enact the necessary prescriptions to secure supervision.

3. Clothing and body linen which have been used and which are not imported for sale or for industrial purposes.

4. Goods belonging to immigrants and intended for their own use; used machines for industrial or agricultural purposes, however, be only admitted exceptionally and subject to a special permit.

Under a special permit, new articles making up trousseaus and engagement or wedding presents intended for foreigners or for natives who have more than two years resided abroad, and who, upon their marriage with a native of Germany, remove their residence to Germany. From this exemption are to be excluded foodstuffs and consumable goods, unmanufactured yarns and spun wares, as well as all other products requiring to be worked up; also raw materials of all kinds, and animals. The Chancellor of the Empire may, with the assent of the Bundesrath, order that the benefit of sub-sections 1 and 2 be wholly or partly refused to subjects or citizens of a state which does not grant reciprocal treatment.

5. Used effects proved to have been inherited, subject to a special permit.

6. Serviceable articles of all kinds, whether new or not, imported by travellers, carriers, shipmasters and crews for their own personal use or for the exercise of their profession during the journey, as well as other articles of the kind which precede or follow such persons; also live animals which actors on a trip employ either for the exercise of their profession or for exhibition purposes.

This exemption further extends to trunks, bags, and other used travelling requisites re-entering from a foreign country, if they serve for the transport of passengers effects abroad.

7. Articles of consumption imported by travellers, including carriers, for their own personal use on the journey, as well as stores for masters of ships and their crews, but in the latter case only in a quantity not exceeding two days' requirements.

The exemption may be restricted by the Bundesrath in case of finely-cut tobacco and cigarettes, and also tubes and small sheets of cigarette paper.

8. Vehicles of all kinds, including their accessories and furnishings exclusively utilized for bringing in persons and goods, and imported solely for the purpose of reimported from abroad after having been used for a like transport abroad; also vehicles introduced for the purpose of conveying persons or goods abroad.

Horses and other animals including their harness and blankets, used for riding, draft, or carrying purposes and which for such purpose only cross the frontier, or come back from abroad after having been used as aforesaid on going out; horses and other animals used for conducting abroad persons, vehicles, or goods.

Vehicles of all kinds as well as horses or other animals belonging to travellers even if at the time of importation they should not be employed as means of transport, subject to proof being furnished that they were previously the property of such persons and are subsequently required for their use.

Vehicles or animals which in the foregoing cases permanently remain in the country become liable to duty.

P fodder required for feeding on the journey, and imported with the animals referred to in sub-sections 2 and 3, in a quantity corresponding to the number of animals and probable length of the journey not to exceed two days.

The Bundesrath will enact special provisions in reference to the treatment of railway cars used for conveying passengers.

9. Wrappers, coverings, and other wrapping material, including rollers, wooden or cardboard rolls and similar articles imported for use in exporting goods or such wares coming back from abroad if proved to have been used for such purpose. In the former case, evidence of their exportation within a term deemed sufficient will be required, and, if needed, payment of the duties guaranteed; these formalities may, however, be dispensed with if the wrapping materials have been previously used and no doubt exists that same are actually intended to be used in the exportation of goods.

10. Sample coils and samples in cuttings or patterns which are only fit to be used as such, except samples of alimentary or consumable articles, but including specimens and samples of coffee, cocoa, sugar, raw tobacco, and dried fruits imported through the post and weighing up to 350 grams.

11. Works of art imported for art exhibitions or for public art institutions or collections; also such other articles as are intended for public institutions or collections for educational or exhibition purposes.

12. Materials necessary for building, repairing, or equipping sea or river vessels with the exception of cabin and galley requisites. This privilege does not apply to pleasure boats for river or lake navigation, which are subject to such special regulations as shall be issued by the Bundesrath.

13. Shields, flags, and other articles sent by foreign governments to their representatives in Germany for the purpose of the service, provided the respective countries grant reciprocal treatment.

14. Coffins containing corpses and urns containing ashes of cremated bodies, including wreaths and other like articles for ornamenting said coffins and urns or the means of transport thereof.

## Customs treatment of waste and damaged goods.

§ 7.—Waste materials, unmanufactured in the land, and damaged and useable articles shall be admitted free of duty at the raw material of which they are made, provided they are unfit for any other use, or are rendered unseparable by appropriate means taken under order of the customs.

Useable waste materials and damaged goods imported as fertilizers are admitted free of duty, provided their application for any other purpose is not intended, or that they have been admitted for such other use, by proper means taken by order of the customs. Other damaged goods are free of duty if destroyed under supervision of the administration.

## Duty free importation of railway materials.

§ 8.—If international conventional railways are organized, or are to be established, between the German Empire and a neighboring state, and if the working of such railway necessitates the establishment of a customs office at a connecting frontier station in common, the Bundesrath is authorized to grant the duty-free importation to:

1. Materials necessary for building and putting in working order the connecting station and line between the station and the customs frontier, provided the purchase of such material be incumbent upon the foreign authorities or companies.

2. All articles necessary for the operation of the foreign railway enterprise, including the maintenance of the railway station and the line running to the junction, and for the official use of the foreign customs officer.

3. Instruments and articles of functionaries and employees of said foreign railway administration, and of employees of other branches of the foreign administration who serve within the limits of the German customs union.

## Certificates of origin to be required.

§ 9.—On the importation of goods subject to differential rates according to the country of origin, the importer shall declare, and it to be required shall prove, the country of origin of the goods. The Bundesrath will enact the rules to be complied with in regard to the terms and mode of declaration as well as to the furnishing of proof. If the importer



faul to fulfil the above conditions the goods shall be treated on the less favored footing, without prejudice to any fines and other penalties he may have incurred.

**Surtax on goods from States discriminating against German ships or products.**

§ 10.—Dutiable goods proceeding from States that treat German ships or products less favorably than those of other nations may, in addition to the duties provided for in the tariff, be burdened with a surtax not exceeding twice the amount of the tariff rate imposed on such goods or, in the case of goods of a value equivalent to the total value of the goods themselves, goods free of duty according to the tariff may, under the same conditions, be taxed with a duty not exceeding 50 per cent. ad valorem.

In like manner, and save conventional stipulations to the contrary, foreign goods may be subjected to the same duties and customs formalities as are applicable to the same goods in the country of origin.

The measures provided for in this section shall be put in force by Imperial ordinance after being approved by the Bundesrath.

Any provisions enacted in the matter shall be communicated to the Reichstag forthwith, or, if not assembled, at its next session. The same shall be cancelled if not assented to by the Reichstag.

**Drawback certificate for export of certain agricultural products.**

§ 11.—Whoever exports from the free circulation of the customs territory rice, wheat, rye, barley, oats, buckwheat, pulse, colza, and rape seeds in a quantity of at least 50 kilograms shall, on demand, be entitled to a warrant (import certificate) authorizing him to import tax-free a quantity of the same products corresponding to the amount of duty represented by the said warrant with a proviso which in no case can exceed six months for the goods beyond the Bundesrath.

Clearance for exportation must be effected through the customs-houses designated by the chief fiscal authorities of the respective States.

Transit depots not placed under customs lock shall be authorized for the above-mentioned goods imported exclusively for sale beyond the customs territory. The goods deposited therein may be handled or re-packed without any restriction, provided that the quantities entered for export with native merchandise, and that the quantities of foreign goods in store, shall be deducted from the latter; the remainder to be considered as home goods (purely transit depots).

In regard to goods of the above description, partly to be consumed outside the customs territory and partly within the same, similar depots may be allowed if necessary, and the quantities cleared from such depots for consumption in the customs territory shall be entered as duty-paying being deducted from the warehouse stocks of native goods, provided the former do not exceed these stocks; the remainder to be treated as foreign goods (mixed transit depots). The Bundesrath will designate in what localities the establishment of such depots may be authorized.

Transit depots, not being subject to customs lock, may be authorized in respect of cereals not enumerated above, as well as dutiable oleaginous fruits, in case such products are intended exclusively for sale outside the customs territory. In these depots the merchandise may be handled and packed freely without any restriction or declaration, or it may be mixed with native goods. If the mixed goods are exported the preparation of foreign goods entering into the mixture shall be considered as the quantity in transit and free of duty. Similar transit depots may be authorized for goods of this kind intended for sale partly outside the customs territory, partly within the same.

Purely transit depots, not being jointly locked by the customs shall likewise be authorized, and mixed transit depots may be authorized with the joint lock of the customs, for unplanned and unloading building or other industrial purposes. The premises need not be enclosed. At certain periods permission will be granted to remove the wood and to return it to the transit depot in a finished state liable to a higher rate of duty as wood for building or other industrial purposes, or under the name of common or coarse woollen wares. The Bundesrath will designate in what localities the establishment of these mixed transit depots may be authorized.

Waste from the working of building and other wood in transit depots shall be entitled to a proportional reduction of the duties charged to account when the wood is exported outside the customs territory; the amount of this reduction shall be determined by the Bundesrath.

Millers or mill-owners shall on the exportation of their products receive import warrants for a corresponding quantity of cereals or pulse (see section 1 of this paragraph). The yield of these products which will have to be taken into account shall be determined by the Bundesrath.

A drawback shall be allowed to owners of all mills on the exportation of the oleo manufactured by them. This drawback shall consist in the remission of the duty payable on the quantity of foreign dutiable oleaginous fruits taken to the mills, and corresponding to the quantity of oleo manufactured by them. The yield of these products shall be determined by the Bundesrath. Similar drawback shall be granted to the mills under customs lock.

In the case of the export of foreign oleaginous fruits, may be imported into their natural condition with the permission of the customs authorities only. Any infringement of this provision will be liable to a penalty not in excess of 100 marks.

The provisions of sub-section 1 shall be extended to oil-mill owners in reference to the manufacture of common and pressed oils.

Goods entering a bond, warehouse or a private warehouse jointly owned by the customs shall be considered as exports within the meaning of sections 1 and 2.

6. The Bundesrath will enter the necessary measures relating specially to the form of import warrants, the nature of exported goods for which import warrants are applied for, as also the conditions to be complied with by warehouse owners.

It will further regulate the mode of payment of customs duties on goods other than those specified in section 1 of this paragraph, subject to specified conditions.

**§ 12. For payment of duty.**

§ 12.—The importation of goods shall be subject to the maximum limit of duty, subject to the following conditions: (a) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (b) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (c) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (d) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (e) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (f) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (g) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (h) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (i) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (j) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (k) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (l) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (m) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (n) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (o) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (p) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (q) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (r) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (s) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (t) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (u) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (v) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (w) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (x) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (y) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty. (z) Goods being imported and upon which the duty is not payable in advance shall be subject to the maximum limit of duty.

**Abolition of local taxes on certain articles of food.**

§ 13.—From and after April 1, 1910, no further tax shall be levied on account of the communes or corporations on cereals, pulse, flour, or other milling products or upon bakers' goods, cattle, meat, meat products, and fat.

This provision shall not apply to the tax levied by communes on mills intended for brewing purposes.

The provisions to the contrary contained in Section 1 and § 7 of Section II of article 5 of the Customs Union Treaty (Zollvereinungsvertrag) dated July 8, 1867 (Bundes-Gesetzblatt, p. 101), and in the law of May 27, 1885 (Reichs-Gesetzblatt, p. 109), amending said treaty, are hereby repealed.

**Penalties for violation of this law.**

§ 14. Violations of this law or of duly published regulation for its execution shall be liable to a fine not exceeding 150 marks, unless a heavier penalty be incurred under § 11, section 4 (see above) or under § 138 and following of the Customs Union Law (Verordnungsblatt).

**Application of certain customs receipts to pension fund.**

§ 15.—In case the net proceeds of customs duties on the goods classified under Nos. 1, 2, 102, 103, 104, 107, 107a, and 160 of the tariff (§ 1), calculated per head of inhabitant of the German Empire, exceeds the net proceeds of the same goods calculated on an average for the years 1898 to 1903 per head of inhabitant, such excess shall be applied to the establishment of a pension fund for the aged and infirm.

This application of certain customs receipts to the pension fund shall be subject to a special law. Until such law is in operation the above surplusage is to be collected and invested at interest on account of the Empire.

In case the said law is not made operative prior to April 1, 1911, the interest on surplusage collected, as well as the accumulated surplusage shall from and after that date be distributed among the different institutions for insurance against invalidity and old age, in proportion to the insurance premiums paid by them during the previous year, for the purpose of insuring the widows and orphans of the insured.

The allowances to the several institutions shall be made according to regulations to be approved by the Imperial Insurance Office.

**Date of commencement of this law.**

§ 16.—The date upon which this law is to enter into force shall be fixed by Imperial ordinance, subject to the approbation of the Bundesrath.

From the same date the following shall be deemed repealed: The customs law and tariff of May 24, 1885 (Reichs-Gesetzblatt, p. 111); the laws dated April 18, 1886 (Reichs-Gesetzblatt, p. 123); December 21, 1887 (Reichs-Gesetzblatt, p. 533); April 14, 1894 (Reichs-Gesetzblatt, p. 239); March 6, 1895 (Reichs-Gesetzblatt, p. 325); May 18, 1895 (Reichs-Gesetzblatt, p. 239); June 14, 1896 (Reichs-Gesetzblatt, p. 239); March 14, 1896 (Reichs-Gesetzblatt, p. 117). The standing provisions respecting the allotment of part of the proceeds of customs duties and tobacco tax between the States composing the German Empire (§ 8 of the tariff law of May 24, 1885), remain in force until otherwise provided by a special law, save the alteration made by § 15 of the present law.

Decision of the Bundesrath, of January 28, 1910, relating to the payment of customs experts' fees.

(*Nachrichtensblatt für die Zollverwaltung*, No. 7, of 1910.)

1.—Save any provisions to the contrary contained in the Regulations enacted by the Bundesrath, experts' fees for chemical or technical examinations prescribed in a general way or ordered in special cases by the Customs, including expenses of transmission of the goods or samples, shall only be borne by the declarant if the import declaration presented should prove incomplete or inaccurate, and if the experts' examination could have been dispensed with by the production of a complete and proper declaration; in all other cases the experts' fees will be payable by the Treasury.

2.—When the experts' examination is demanded by the declarant, he will have to pay the expenses in case the result should not lead to the application of the classification claimed by him.

3.—The experts' fees will always be payable by the declarant in the following cases:—

(a) When he claims special favours to be left to the Customs' discretion.

(b) For experts' examination of denaturing substances.

(c) When the declarant fails to use the certificate admitted as proof of the quality of the goods.

4.—Unless otherwise expressly provided, the expenses connected with the experts' fee, to be refunded by the declarant, shall only include besides the cash disbursements, the fees due for services rendered by the chemists attached to the Customs department or by other technical officials.

**RATES OF IMPORT DUTY.**

(NOTE.—All rates are given per 100 kilos, net weight, except where otherwise indicated. See also § 3 of Customs Law.)

(NOTE RELATING TO TARES.—The figures appearing opposite the tares and supplementary tares represent the percentage to be deducted from the gross weight; those opposite the additional tares refer to the percentage to be added to the net weight of the goods.—In case the tares on a specified package vary according to weight, this must be taken to refer to the gross weight of the packages.—If a tariff item is sub-divided into several paragraphs, the tares appearing at the end of the item apply to the various paragraphs, unless otherwise specially provided as to certain paragraphs or goods.)

(NOTE.—For the Commercial Treaties with Canada and the Convention with Haiti, and the list of countries and the customs treatment applicable to goods imported therefrom into Germany, see end of Tariff.)

**AGRICULTURAL AND FOREST PRODUCTS, AND OTHER ANIMAL AND VEGETABLE PRODUCTS, FOOD STUFFS, AND ARTICLES OF CONSUMPTION.**

A.—FIELD, GARDEN, AND MEADOW PRODUCE.

CEREALS AND RICE.

Coa General ventional Tariff. Tariff. Marks. Marks.

1 Rye [*Tare*: Sacks, 1] ..... 7 50 5 50

2 Wheat and spelt [*Tare*: Sacks, 1] ..... 7 00 —

3 Barley ..... — 4 00

Malt [*Tare*: Sacks, 1] ..... — 1 30

Other [*Tare*: Sacks, 1] ..... — —

Note.—The following is to be regarded as barley a heretofore "malt barley."

a The date has since been fixed at March 1, 1904.

and to be admitted at the reduced rate of Mks. 1 30 per 100 kilos:

(1) On entering at certain customs stations provided with special authority, barley which, in its pure, unmixcd, beardless state, does not reach the weight of 65 kilos per hectolitre, and likewise does not contain more than 30 per cent. of grain of which the weight is 67 kilos per hectolitre or more.

(2) Barley for which the information is available that it is suited for the manufacture of malt or that it is not intended for that purpose.

In case the correctness of the ascertainment of the quantity admitted under heading 1 is disputed by the importer, or in case other grounds of doubt as regards the use to which it is to be put arise respecting a consignment presented for clearance on account of its special character, the customs department is only bound to admit the goods in at the reduced rate, if it has previously been rendered unsuitable for use in the manufacture of malt. This can be done at the option of the customs department by grinding, hulling, bruising, or any similar process. It is understood, however, that the application of any such process does not entail any expense to the importer.

4 Oats [ <i>Tare: Sacks, 1.</i> ]	7 00	5 00
5 Buckwheat	5 00	—
6 Millet (panicum, Italian millet)	1 50	—
7 Maize (Indian corn) and sorghum	5 00	3 00
8 Other cereals not specially mentioned	1 50	—

*Note to Nos. 1-8.*—Cereals in sheaves, as directly gathered on the field, will pay half the duty in the grain as specified above.

9 Malt, except that roasted or ground	10 25	5 75
From barley	11 00	—
From other grain	—	—
10 Rice, not cleaned	4 00	—

## PULSE, DRY (RIPE).

11 Beans for food	4 00	2 00
Pease, lentils	4 00	1 50
12 Beans for fodder (for horses, etc.) lupinus, vetches	2 50	1 00

*Note to Nos. 11 and 12.*—Pulse in the straw is to pay half the duty of the class to which it belongs.

## OLEAGINOUS FRUITS AND SEEDS.

13 Rape seed, oil-press seed, doliher seed, nut-tard seed, hedge-nut-tard seed	5 00	2 00
14 Poppy seed, also ripe poppy seeds, sunflower seeds, edible cyprus root, hachnuts, laurel berries, groundnuts, sesame, "madia" seed, hen hemp, kapok seed, and Niger seeds	2 00	Free
15 Linseed, hempseed	3 75	Free
16 Cotton seed, "chop" nuts, shes nuts, "chilgah" seed, "stallings" seed (seed of the Chinese tallow tree), palm nuts (even if broken up), copra, and castor beans	Free.	—
17 Other oil seeds and oleaginous fruits not specially mentioned	2 00	—
18 Red clover seed, white clover seed, and other clover seeds	5 00	Free.
19 Grass seed of all kinds	2 00	Free.
20 Common beet and sugar-beet seeds	1 00	—
21 Other field-root seed, carrot seed, chicory seed, vegetable seeds, dill seed, tobacco seed, dower seeds, and other seeds for agriculture not separately mentioned	Free.	—
22 Aniseed, fennel, coriander, caraway, and other similar seeds, fresh or dried	4 00	—

*Note.*—Seeds for obtaining volatile oils may be admitted duty free by special permission and under control.

## TUBERS AND ROOTS.

23 Potatoes, fresh:		
From Feb. 15 to July 31	2 50	1 00
From Aug. 1 to Feb. 14	Free.	—
<i>Notes Nos. 23 and 24.</i> —Potatoes which are dutiable on importation into Germany during a certain period of the year are to be admitted free of duty, provided they are declared and presented for clearance before the beginning of this period at an appropriate custom-house, even when the clearance is not completed until after the period has begun.		

Should such products have been received within a custom-house for final clearance, they are admitted free of duty provided that the period referred to has not been on the day when the delivery note (manifest) is presented. No. 1 has been handed over by the custom-house. (*Final protocol to new treaty with Italy.*)

24 Mangel-wurzel, carrots, and other field roots:		
Fresh	Free.	—
Dried, except those for use as kitchen vegetables	1 00	—

1 Gross weight.

25 Sugar-beet roots, cut or broken up or not:		
Fresh	Free	—
Dried	1 00	—
26 Chicory (chicory roots), cut or broken up or not:		
Fresh	Free	—
Dried	2 00	0 80

## FOODS, GREEN AND DRIED.

27 Green fodder; hay, dried clover, and dried fodder not otherwise mentioned; straw and chaff, also flax saw; chopped straw	1 00	Free
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## PLANTS FOR USE IN COMMERCE AND INDUSTRY, NOT OTHERWISE MENTIONED.

28 Cotton, raw or cleaned; flax, hemp, ramie (china grass), jute, Manila hemp, New Zealand hemp, fibres of agave, pinca-plembre coconut fibre, down of plants, peat and wool, wool, and all other vegetable textile materials, raw, cleaned, retted, hocked, swinged and scoured	Free	—
29 Tobacco in leaf, unmanufactured, or only fermented or smoke dried; also in bunches, bundles or packets	85 00	—

*Note.*—Tobacco leaves, unmanufactured or only fermented or smoke-dried, are subject, in addition to the customs duty, to a surtax of 10% ad val. Said surtax does not apply to tobacco leaves used for the manufacture of the products affected by the cigarette duty law of June 3, 1906.

*Tare.*—Cases: Weighing 175 kilos, or less, 25; exceeding 175 kilos, 22; Casks: Weighing 600 kilos or less, exceeding 600 and up to 700 kilos, inclusive, 10; exceeding 700 kilos, 9. Baskets of osiers, weighing less than 70 kilos, 17; weighing 70 kilos, or more, 13; of osiers covered with canvas, 22; of osiers, with lid of canvas, 13; of osiers, without lid, and covered with canvas 21; of plaited hard reeds lined with reed leaves, secured with rope or cordage, 10. Other wrappers of plates of bast or hard palm leaves, secured with rope or cordage solely containing fermented leaves of tobacco, weighing: more than 40 and up to 10 kilos, even covered with canvas, 10; more than 10 and up to 80 kilos, even covered with canvas, 9; more than 80 kilos, covered with canvas, 10; not covered with canvas, 8; otherwise, even covered with canvas, 12; single, of heavy linen cloth, inside which reed latks of the length of the bale are laid side by side, four on each of the two long sides, i.e., eight altogether, 9; of skins, 8; of plaited reeds secured with rope or cordage, covered with heavy rute-stuff or with double canvas, 7; of thick plaited bast secured with ropes or cordage, covered with jute-stuff and light canvas, 7; of plaited reeds and animal hair, or composed of that plaiting and canvas, 7; of double plaited reeds, sewn with thread, secured with ropes or cordage, 6; of heavy reed matting, sewn with rope and secured with rope or cordage (for so-called Mexican tobacco), 6; of linen or jute, with bottom of plates of soft bast or of palm leaves, 6; of reed plates, secured with rope or cordage, even covered with canvas, 5; of reed matting outside and split plaited bamboo inside, secured with rope or cordage, 5; of plaited reeds on the broad sides and of plaited animal hair on the narrow sides, wholly or partly covered with sewn-on canvas, 5; of fine plaited bast, lined with soft bast plates and with thin plaited reeds, secured with rope or cordage, weighing 100 kilos or less, 5; weighing more than 100 kilos, 4; of fine plaited bast, lined with thin plaited reeds, secured with rope or cordage, 3; single, of plaited animal hair, even secured with rope or cordage, 3; single, of jute-stuff or canvas, 3; of light matting, 2; of soft bast matting, lined with reed plates, secured with reed ropes with Manila tobacco in the leaf, 3.

30 Hops (gross weight)	70 00	20 00
31 Hop meal (hopine) (gross weight)	100 00	20 00
32 Dyeing plants, and parts thereof, even when salted, dried, roasted, ground, or otherwise broken up	Free.	—
KITCHEN VEGETABLES (VEGETABLES AND EDIBLE HERBS, MUSHROOMS, ROOTS, AND THE LIKE).		
33 Kitchen vegetables, fresh:		
Bed or white cabbage, Savoy cabbage	2 50	—
Artichokes, melons, fungi, rhubarb, asparagus, tomatoes	20 00	Free
<i>Tare.</i> —Cakes, 20; casks, 20; baskets, 13; sacks, 1.		
Other	4 00	—

## KITCHEN VEGETABLES, &amp;c. continued

	General Tariff. Marks.	Con- ventional Tariff. Marks.
34 <i>Pampouy tea</i> (Yerba mate), laurel leaves, sage leaves, wine flavouring herbs ( <i>asperula odorata</i> ), and other leaves and herbs used for seasoning food, or other consumable articles, dried, . . . . .	4 00	—
35 Mushrooms, preserved in brine, or otherwise simply prepared, . . . . .	50 00	10 00
36 Artichokes, melons, fungi, rhubarb, asparagus, tomatoes, baked up, husked, pressed, dried, roasted, or otherwise simply treated: . . . . .	40 00	4 00
Tomatoes, . . . . .	40 00	5 00
Melons, fungi, . . . . .	10 00	10 00
Artichokes, rhubarb, asparagus, . . . . .	—	—
<i>Tare.</i> —Cases, 11; casks, 11; sacks, 3; single wrappings of light linen cloth, 2. . . . .	—	—
<i>Note.</i> —The conventional duty for simply prepared tomatoes under No. 36 is also applicable to simply prepared tomato products, provided they are not in hermetically sealed receptacles. ( <i>Final protocol to a treaty with Italy.</i> )	—	—
37 Kitchen vegetables, including field roots used as such, broken up, husked, pressed, dried, roasted, or otherwise simply treated, as far as they do not come under Nos. 34 to 36; edible beans and uricpe peas, dried; edible beans and peas (ripe or uricpe), baked or otherwise simply prepared; potatoes crushed (save potato meal and semolina), kiln-dried or otherwise simply prepared; edible seeds, pulverized, baked, or otherwise simply prepared, . . . . .	10 00	4 00
The above except potatoes crushed &c. . . . .	—	—
<i>Tare.</i> —Cases, 12; casks, 12. . . . .	—	—
<i>Note to No. 37.</i> —Small cucumbers and other vegetables not named in Nos. 34-36 simply preserved in brine and not contained in hermetically sealed vessels, are dutiable under No. 37. ( <i>Final protocol to treaty with Italy.</i> )	—	—
LIVE PLANTS—HORTICULTURAL PRODUCE.		
38 Trees, vine plants, bushes, shrubs and cuttings for re-planting, and of other live plants with or without clods of mould, even when in pots or tubs; grafts: . . . . .	30 00	—
Plants in pots, . . . . .	20 00	—
Plants without mould clods, . . . . .	40 00	—
"Trees" without roots or plums, . . . . .	Free.	—
Other, . . . . .	15 00	—
Palms, laurel, Indian azaleas, forest plants, . . . . .	—	Free.
Rose-trees, . . . . .	—	12 00
Plants in pots not mentioned above, . . . . .	—	10 00
Plants without mould clods not mentioned above, except "trees without roots or plums", . . . . .	—	6 00
Plants with mould clods not mentioned above, even in pots or cases; grafts, . . . . .	—	5 00
<i>Tare.</i> —Cases, 16; hales, 5. . . . .	Free.	—
39 Orchid bulbs, not dried, . . . . .	Free.	—
40 Bulbs and tubers of flowers, except those mentioned above, . . . . .	—	—
41 Flowers, petals, buds, &c., for wreaths or decoration, fresh, . . . . .	—	—
42 Leaves, herbs, in bunches (with or without fruit) for wreath or decoration, fresh, . . . . .	250 00	—
43 Cypress pulch., fresh or dried, . . . . .	—	—
<i>Tare.</i> —Cases, 25; cardboard boxes, with wooden strips, 25. . . . .	—	—
44 Flowers, leaves (of palms and palm leaves cut into fans), blossoms, petals, grass, moss, buds, branches (with or without fruit) for wreaths or decoration, dried, impregnated or otherwise treated in order to be preserved, even when dried, . . . . .	Free.	—

## FRUIT.

45 Grapes: Fresh	20 00	—
Table grapes	—	—
1 Sent by post in packages weighing not more than 5 kilos, . . . . .	—	Free.
2 Otherwise imported, . . . . .	—	4 00
Other fresh grapes, . . . . .	—	10 00
Preserved, fermented, . . . . .	24 00	—
(Weinischel), . . . . .	—	—
Press d. imported in casks or tank wagons (vinegar trap a, even when fermentation has already set in; provided that the mass contains all parts of the fruit (stalks, leaves, &c.), as well as the flesh) . . . . .	—	10 00
<i>Tare.</i> —Cases, 16; casks, 16; sacks, 16; otherwise (pressed or fermented) grapes and vintage must exclusively imported in bottles, flasks or like receptacles, 16. Casks: Table grapes in casks or the like, 20; otherwise (pressed or fermented) grapes in bottles, flasks or like receptacles, 16; casks and casks, in complete crates, perforated cases, raw red with the axes of the like, 11. Baskets: with lids, 8; without lids, 6. . . . .	—	—
<i>At a special rate.</i> —If cool or fermented grapes and vintage must imported in bulk, or in receptacles other than those usually adopted in trade (such as fixed tins), 20. . . . .	—	—

*Note.*—All wine grapes and berries when crushed or pressed are to be considered as "wine must" and pay duty as such, even if fermentation has not yet or has only partly taken place. (Modified by treaties with Italy and Austria-Hungary as regards grapes imported in casks or tank wagons. See above.)

46 Nuts, uricpe (green) or ripe, even if shelled, ground, or otherwise broken up or simply prepared; Hickory nuts (fruit of <i>carya alba</i> ) Walnuts, hazelnuts, . . . . .	4 00	2 00
47 Other fruit: Fresh—	—	—
Apples, pears, quinces	—	—
Unpacked	—	—
From Sept. 25 to Nov. 25, . . . . .	Free	—
From Nov. 26 to Sept. 24, . . . . .	2 60	—
From Sept. 1 to Nov. 30, . . . . .	—	Free.
From Dec. 1 to Aug. 31, . . . . .	10 00	3 00
Packed, . . . . .	—	—
Sent by post in packages weighing not more than 5 kilos, . . . . .	—	Free.
Imported otherwise—	—	—
Only in bags of at least 50 kilos, (gross weight)—	—	—
From Sept. 1 to Nov. 30, . . . . .	—	2 00
From Dec. 1 to Aug. 31, . . . . .	—	—
Otherwise packed—	—	—
In single receptacles, . . . . .	—	3 20
In more than one receptacle, . . . . .	—	5 00
<i>Tare.</i> —Cases strengthened by wooden slats in the form of a frame applied on the long sides and furnished with wool, containing American apples, 20; with cardboard compartment, furnished with wool wool, containing American apples, 20; other cases containing American apples, 16; otherwise, 21; casks, 13; baskets, 11. . . . .	8 00	—
Apricots, peaches, . . . . .	—	Free.
Peaches—	—	—
Sent by post in packages weighing not more than 5 kilos, . . . . .	—	2 00
Imported otherwise, . . . . .	—	—
<i>Tare.</i> —Cases, 19; casks, 19; baskets, 11. Plums of all kinds, cherries, mazzards, medlars, . . . . .	6 00	—
Mellars, . . . . .	—	Free.
Plums of all kinds, cherries, mazzards—	—	—
Sent by post in packages weighing not more than 5 kilos, . . . . .	—	—
Imported otherwise—	—	—
Draughts—	—	—
From Sept. 1 to Nov. 30, . . . . .	—	2 00
From Dec. 1 to Aug. 31, . . . . .	—	2 00
Other plums, . . . . .	—	—
Cherry—	—	—
Free, for use in the distillation of spirits, by persons associated with control over their use, . . . . .	—	Free.
Other cherries, mazzards, . . . . .	—	1 00
Kips and haws, sloes and other stone or kernel fruit, not separately mentioned above, . . . . .	Free.	—
Strawberries, . . . . .	20 00	—
Sent by post in packages weighing not more than 5 kilos, . . . . .	—	Free.
Imported otherwise, . . . . .	—	10 00
<i>Tare.</i> —Cases, 10; casks, 10; baskets, 6; sacks, 1. . . . .	—	—
Raspberries, currants, gooseberries, blackberries, myrtles, red berries, other berries, juniper berries & other edible berries, . . . . .	5 00	Free.
<i>Note No. 1.</i> —Apples, pears and quinces, fresh, are treated as unpacked if they are imported loose or in bags of at least 50 kilos gross weight in vehicles provided with not more than eight compartments. Similarly, apples, pears and quinces, fresh, are treated as unpacked if imported loose or in bags of at least 70 kilos gross weight in ships provided with compartments, on condition that the capacity of each compartment is not less than 6 cubic metres. . . . .	—	—
Compartments of vehicles or ships may be carpeted or covered with straw or lined with paper or straw, or may even be formed of layers of straw. ( <i>Treaty with Austria-Hungary; partly also in treaty with Switzerland.</i> )	—	—
<i>Note 2.</i> —(See note to No. 23)	—	—
48 Dried (cut up and peeled or not)—	—	—
Apples and pears, including waste capable of use, . . . . .	10 00	4 00
Apricots and peaches, . . . . .	10 00	4 00
Plums of all kinds—	—	—
Loose or in casks or sacks weighing at least 50 kilos gross weight, . . . . .	10 00	—
Loose or in casks or sacks weighing at least 50 kilos gross weight, . . . . .	—	4 00
Packed in other ways, . . . . .	15 00	—

	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks.	Con- ventional Tariff. Marks.
FRUIT AND PLANT JUICES.					
In boxes weighing at least 10 kilos gross weight .....	—	5 00	59 Juices of fruits (except grape) and of edible plants, not containing ether or alcohol, not boiled down, or boiled down without the addition of sugar, sterilized or not:		
Packed in other ways .....	—	6 00	Juices of lemons, bitter oranges, and of other tropical fruits .....	1 00	Free.
Other dried fruit .....	8 00	4 00	Juices of fruits, not fermented .....	6 00	4 00
Tare.—Cases; prunes, 10; otherwise, 13; casks, 9; sacks, 1.			Birch, not fermented, and other edible juices (not separately distinguished) ..	Free.	—
Crushed, pulped, powdered, or otherwise broken also ailed, cooked without sugar, or otherwise simply prepared; fermented Cranberries toilet down without the addition of sugar or syrup .....	5 00	—	60 Juices of fruits and plants for industrial or medicinal purposes, not otherwise mentioned not containing ether or alcohol, even inspissated by cooking .....	—	—
Other fruit coming under this item .....	—	4 00			
SOUTHERN FRUIT AND FRUIT PEEL.					
Bananas, fresh dried and simply prepared ..	Free.	—	COLONIAL PRODUCE AND SUBSTITUTES FOR THE SAME.		
Oranges, lemons, cedrate, bitter oranges, pomegranates, figs, cactus figs, almonds, pistachio nuts, and other southern fruit not specially mentioned in the tariff, fresh .....	12 00	—	61 Coffee, also coffee husks:		
Oranges .....	—	3 35	Raw .....	60 00	—
Lemons .....	—	Free.	Tare.—Cases: weighing less than 200 kilos, of soft wood, 16; other, 17; weighing 200 kilos or more, 12; casks, with staves of hard wood, 10; other 8; baskets, 9; bales, 2; sacks: raw coffee, 1.40; other, 1; other wrappers containing raw coffee: Double wrappers of loose woven or net-kind tissues, 1.40; single, of light tissues, 0.80; single, of loose woven or net-kind tissues, 0.65.		
Cedrate, bitter oranges, pomegranates, figs, cactus figs, almonds, pistachio nuts, and other Southern fruits not specially mentioned ..	—	2 00	Roasted, whether ground or not .....	85 00	—
Tare.—Cases: oranges, lemons, bitter oranges, fresh, 18; otherwise, 20; casks, 20; baskets, 13; bales, 6. Also supplementary tare: Boxes, 10; small baskets, 10; small cases, 10; small sacks, 2; small bales, 2.			62 Coffee substitutes:		
Additional Tare.—Oranges imported unpacked, if dutiable on gross weight, 10. The additional tare shall not be added upon oranges conveyed by railway direct and without transhipment from the country of origin to Germany.			Chicory (roots), roasted, whether ground or not, not mixed with other substances ...	—	4 00
Fig, dried; currants; raisins (not enumerated in No. 53) .....	24 00	—	Chicory and other roots and portions of roots suitable for use as coffee substitutes, roasted, ground or not, not mixed with other substances .....	10 00	—
Dried figs, currants .....	—	8 00	Tare.—Cases, 15; casks, 15; baskets, 9.		
Tare.—Cases: of soft wood containing dried figs, 10; containing currants, 13; of hard wood containing dried figs, 12; of any kind of wood weighing 14 kilos or less and containing raisins, 10; flat cases, rough, of fir, weighing more than 14 kilos, and containing raisins from Smyrna, without wrapper of linen cloth, 10; cases weighing more than 14 kilos, without linen cloth wrapper, of fir, measuring also 150 centimetres in length, 25 centimetres in height and 30 centimetres in width (called half-case), containing Californian raisins, 11; otherwise, 15; with wrapper of linen cloth, 11; otherwise, 16. Casks cut to two half, weighing less than 150 kilos, 10; weighing 150 kilos or more, 7; other casks, weighing less than 300 kilos, 10; weighing 300 kilos or more, 7; bales, 6. Also supplementary tare: Boxes, 10; small baskets, 10; small cases, 10; small sacks, 2; small bales, 2.			Roasted malt, whether ground or not, other substitutes for coffee .....	40 00	—
63 Dates, dried; grape-raisins (Traubenbeeren) ..	24 00	—	Tare.—Cases: weighing less than 200 kilos, 17; weighing 200 kilos or more, 12; casks, with staves of hard wood, 12; other 8; baskets, 9; bales, 2.		
Tare.—Cases weighing 15 kilos or less, containing grape raisins, 18; otherwise, like in No. 52.			63 Cocoa:		
64 Almonds, bitter oranges (except those included under No. 57), pomegranates, pistachio nuts, Mahwa flowers (edible basia flowers) and other Southern fruit not specially mentioned, dried .....	30 00	—	Raw, in the bean and broken cocoa .....	30 00	—
Almonds, dried (with or without shell) .....	—	4 00	Roasted, unshelled .....	25 00	—
Bitter oranges (except those included under No. 57), pomegranates, pistachio nuts, and other Southern fruit not specially mentioned, dried ..	—	10 00	Tare.—Cases, 13; casks, with staves of hard wood, 13; other, 10; baskets, 9; bales, 3; sacks, containing cocoa in the bean, 1.		
Tare.—Cases containing "Princesse" almonds, weighing less than 300 kilos, 17; weighing 300 kilos or more, 14; otherwise, like in No. 52.			64 Cocoa husks, raw, and roasted or not .....	12 00	—
65 Pineapples, fresh, even peeled, or cooked without sugar; carob beans, even ground; edible chestnuts green decorticated, ground or otherwise reduced; pine-cone kernels ripe (dried); pine-cone kernels ripe or unripe, shelled, ground or otherwise reduced .....	4 00	—	Tare.—Cases, 13; casks, with staves of hard wood, 13; other, 10; baskets, 9; bales, 3.		
Carobs, crushed or not .....	—	1 00	65 Tea .....	100 00	—
Edible chestnuts, whether shelled or not; pine-apple kernels, ripe (dried); ripe or unripe, shelled .....	—	3 00	Tare.—Cases: of rough soft wood, lined with lead foil, 22; lined with the foil, 21; of wood of all kinds, not lined with lead or tin foil, weighing 20 kilos or less, 21; weighing from 20 to 30 kilos inclusive, 21; weighing over 30 kilos, 19; consisting of three wooden slats glued one upon the other in such a manner that their fibres cross one another perpendicularly, lined with tin plate, and with metal strips at the edges, 14; lined with lead, 16; lined with paper, 16; otherwise, 23.		
66 Citron, cut up or without the rind, in brine or salt water .....	30 00	4 00	Note.—Tea for the extraction of theine (officially denatured) may be admitted free of duty by special permission and under control.		
Tare.—Cases, 16; casks: weighing less than 300 kilos, 10; weighing 300 kilos or more, 7; baskets: weighing less than 300 kilos, 10; weighing 300 kilos or more, 7; bales, 6.			66 "Paprika" (Spanish pepper), fresh (green) or dried, whether ground, powdered, or preserved in salt water or not .....	10 00	Free.
67 Bitter oranges: unripe (green or yellow, with or without the rind), preserved or not in brine. Dried up to the size of chestnut; cocoanuts ..	4 00	2 00	Tare.—Cases, 18; casks, 16; baskets, 13; bales, 2.		
68 Peel of Southern fruits (peels of fruits of the same citrus), fresh (even in brine) or dried, ground; cedrate, cut up and preserved in brine or salt water .....	4 00	—	67 Spices not otherwise mentioned, such as gadanags, cloves, guinea-pepper, ginger, capsaicums, mace, nutmegs, mother cloves, clove-bark, annamum, clove stems, black, white and oblong pepper, saffron, star-aniseed (badian), vanilla, real and other cinnamon (cinnamon flowers, cinnamon flower stalks, cassia, white cinnamon, cinnamon roots and the bark), even shelled, freed from their oil, ground, powdered, or preserved in brine .....	60 00	—
Southern fruit peels, fresh (even in brine) or dried ..	—	1 00	Tare.—Cases: nutmegs, 16; otherwise, 18; casks: ground or pulverized pepper, 9; otherwise, 16; baskets, 13; bales, 5; single wrappers of cane mats containing cassia or broken cassia, 3.		
			Note to Nos. 66 and 67.—Spices for obtaining volatile oils, as also nutmegs and their seed shells for obtaining exposed nutmeg oil, may be admitted free of duty by special permission and under control.		
			OTHER VEGETABLE PRODUCTS FOR INDUSTRIAL OR MEDICINAL USE.		
			68 Loofah, bladder or not; "Irish moss;" seaweed of all kinds; sea-grass; vegetable hair, whether dried, dyed, or twisted into rope or not; bast, dyed or not; rushes, whether dyed, split, or cut; straw, oiled or split; palm leaves, dried, whether dyed or not (except such as are to be used for purposes of ornamenta-		

## OTHER VEGETABLE PRODUCTS FOR INDUSTRIAL OR MEDICINAL USE.—continued.

	General Tariff, Marks.	Con- ventional Tariff, Marks.
tion); piasawa fibres and stalks; root fibres, strips; rice roots; esparto grass, all other vegetable substances to be used in the manufacture of brushes, wickerwork, etc., not mentioned nor included elsewhere, whether twisted into ropes or not.....	Free.	—
59 Rattan (Spanish cane) and other more valuable cane, such as bamboo, partridge cane, sugar cane, etc., raw, not split or split.....	Free.	—
70 Nuts and shells, only capable of being used as material for carving, as well as other vegetable carving material not specified nor included elsewhere, raw; seed corns, pierced, also strung on threads for the purpose of being pocket only and disposable.....	"	"
71 Berries, leaves, petals, flowers, buds, herbs, nuts, seeds, shells, roots, and other plants and parts of plants not otherwise mentioned, for industrial purposes, whether salted, dried, kiln-dried, roasted, peeled, ground, or otherwise broken up or not; fruit kernels not otherwise mentioned, shelled or not; agaric, raw, or merely pounded and cleared of the wood; teasels; wormwood, whether dried, ground or not.....	"	"
72 Lichens bark, whether ground or otherwise broken, cut or not; wild thyme; Iceland moss, and other lichens in a natural state or ground; tamarisks and tamarisk pulp; cane cassia; berries, leaves, flowers, petals, buds, herbs, nuts, roots, shells, seeds, roots, and other plants or parts of plants not otherwise mentioned, for medicinal use, whether salted, dried, kiln-dried, baked, shells, ground, or otherwise broken up or not; woods for medicinal use, whether broken up or not; also dried and powdered pyrethrum flowers.....	10 00	5 00
73 Vegetable wax (from palms, palm leaves, or the like) in a natural state.....	10 00	5 00
Vegetable wax (from samuac) in a natural state <i>Tree, 4 cases, 15; casks, 12; bales, 3; sacks, 1.</i>	"	"

## B.—FOREST PRODUCTS.

74 Timber for building and industrial purposes, hereafter not separately distinguished: Rough or merely cut across with the axe or saw, with or without the bark.....	0 20	0 12
Hard.....	and 1 1 80	and 1 1 80
Soft.....	and 1 1 20	and 1 0 12
Note.—Wood for building and industrial purposes, in the rough or only cut into lengths with an axe or saw, for the domestic or professional use of the inhabitants of the frontier district, so far as it is in loads which can be carried or drawn by animals, is to remain free of duty, but is to be subject to supervision as regards the use it is put to. The quantity is limited to 10 cubic metres, or equivalent, limit 12 cubic metres per calendar year for each person entitled to such importation. (Conventionalized by treaties with Russia and Austria-Hungary.)		
75 Hewn longitudinally or otherwise so prepared or cut up with the axe, also sawings produced by rendering and sawings intended for the clarification of liquids produced otherwise than by cleaving.....	0 50	0 24
Hard.....	and 1 4 00	and 1 1 92
Soft.....	and 1 0 50	and 1 0 24
76 Sawn longitudinally or prepared in some other way, not planed—	1 25	0 72
Hard.....	and 1 10 00	and 1 5 76
Soft.....	and 1 1 25	and 1 0 72
Note to Nos. 75-76.—According to conventional agreement in regard to Nos. 75 and 76, shingle-boards grooved by the saw only will pay duty under No. 76 as shingle-boards merely sawn. Square timber (bunks, planks, &c.), hewn longitudinally, sawn, or otherwise prepared, not planed, having only peg holes, peg-slits, grooves, or bore holes, will pay a surtax as follows: If the duty is paid by weight, 100 kilos, 0.20; if the duty is paid by volume: hard wood, cub. met. 1 m. 60 pfg.; soft wood, cub. met. 1 m. 20 pfg.		
Note to Nos. 71-76.—		
1 Wood for building or industrial purposes, steamed, impregnated, or otherwise chemically treated, shall pay the following surtaxes:—		
When dutiable by volume.....	2 40	
When dutiable by weight—		
Hard wood.....	0 30	
Soft wood.....	0 40	
Wood for building or industrial purposes, merely steamed (not at the same time dyed), or in the same wood impregnated or otherwise chemically treated, shall pay the conventional rates of Nos. 74-76 without surtax.		

1 Marks per cubic metre.

	General Tariff, Marks.	Con- ventional Tariff, Marks.
pieces merely steamed (not at the same time dyed), or in the same wood impregnated or otherwise chemically treated, shall pay the conventional rates of Nos. 74-76 without surtax.		
2 Rafts (timber rafts) shall be dutiable according to component wood.		
77 Heather and coars wood (a greenish wood of the West Indies, unwrought and not cut into pieces	Free.	—
78 Cedar wood (also wood for pencils): Unwrought or merely cut with the axe or saw, but not sawn longitudinally or otherwise advanced in condition.....	0 10	and 1 0 60
Sawn longitudinally or otherwise advanced in condition, but not planed.....	0 25	—
Note.—Small cedar planks smoothed on one or two of the narrow sides (edge) will not be considered as planed.		
79 Timber—boxwood, ebony, mahogany, palisander, teak, <i>Lignum-vitæ</i> : Unwrought or merely cut (into lengths) with the axe or saw.....	0 20	—
Hewn longitudinally or otherwise worked or divided with the axe.....	0 50	—
Sawn longitudinally or otherwise dressed, but not planed.....	1 25	—
80 Railway sleepers, hewn with the axe, whether sawn on only one longitudinal side or not, not planed: Of hard wood.....	0 40	0 24
Of soft wood.....	and 1 3 20	and 1 1 09
Note.—Sleepers steamed, impregnated, or otherwise chemically treated, shall pay the following surtaxes:—		
When dutiable by volume.....	2 40	
When dutiable by weight—		
Of hard wood.....	0 30	
Of soft wood.....	0 40	
Note.—Railway sleepers steamed, impregnated or otherwise chemically treated, are dutiable at the conventional rates under No. 80 without surtax.		
81 Wooden blocks for paving: Hard wood.....	1 25	0 72
Soft wood.....	—	and 1 5 76
Note.—Wooden paving blocks steamed, impregnated, or otherwise chemically treated, shall pay a surtax of 0.40 mk. per 100 kilos.		
Note.—Blocks for wood paving steamed, impregnated, or otherwise chemically treated, are dutiable at the conventional rates under No. 81, without surtax.		
82 Naves, felloes, spokes, as well as pieces of wood recognizable as roughly shaped for these objects.....	1 00	—
Of hard wood.....	—	and 1 0 72
Of soft wood.....	—	and 1 0 76
83 Wood for casks (staves and headings), also pieces of wood roughly shaped, recognizable as these articles, not planed or planed: Of oak.....	0 30	0 20
Of other hard wood.....	and 1 2 40	and 1 1 80
Of soft wood.....	and 1 3 20	and 1 2 40
Note. The duty on wood for casks is not affected by mere treatment with the drawing knife or by smoothing the edges with the plane.		
84 Osiers, split or not: Not peeled, also in bundles.....	0 55	—
Peeled.....	4 00	3 00
85 Hoop staves (split for the hoops of casks and the like), whether edled or not: Not barked nor planed.....	0 35	—
Barked, but not planed, barked or not, planed, or provided with the incisions necessary for immediate use as hoops.....	4 00	3 00
Note to Nos. 81 and 85.—Smoothing the split surface which is attendant on the preparation of split casks or hoop staves by means of the drawing knife or the like is not considered as planing.		
86 Wood for the manufacture of mechanically prepared wood pulp (wood paste, &c.), or for chemically prepared wood pulp (cellulose), not more than 1.20 metres long, and not more than 24 centimetres thick at the thin end and not control.....	Free.	—
87 Firewood (stack wood [cord wood], stumps, brushwood, faggots, chips [waste], and other scrap wood fit only for use as firewood, roots);		

1 Marks per cubic metre.

## GERMANY.

2. **Environ.**

## MEAT AND PREPARATIONS OF MEAT. (continued)

	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks.	Con- ventional Tariff. Marks.
than by post, of separate pieces of fresh or shortly prepared meat, or of bacon, in quantities not exceeding 2 kilos for the use of the inhabitants of said regions.			more than 5 kilos, 16. Baskets, 13 and bales, 6.—for caviar and substitutes for caviar; for caviar pickle, only when imported in flasks, jars or like receptacles.		
The exemption from duty granted under the conventions in favour of imports from Russia, Switzerland and Austria-Hungary, is not limited to any particular local districts, nor will proof be required that any local necessity exists; as regards Russia, this concession shall only extend to fresh or simply prepared pork.			<i>Note.</i> —Salted roe not intended for use as food, will be admitted duty free if officially made unfit for consumption.		
110 Poultry:			ANIMALS NOT ENUMERATED ABOVE.		
Killed, not prepared, carved up or not.....	30 00	14 00	119 Sea shellfish, live or merely cooked or salted, whether shelled or not:		
<i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 3.			Oysters (gross weight).....	100 00	65 00
Larded or otherwise simply prepared.....	35 00	20 00	Other.....	Free.	—
<i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 3.			<i>Note.</i> —The Bundesrath is empowered to grant exemption from duty for oyster spawn.		
Prepared more delicately for the table.....	75 00	—	120 Snails of all kinds, live or simply cooked or salted; frogs' legs, fresh, or simply cooked or salted.....	"	—
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.			121 Tortoises: Land, fresh-water, or marsh tortoises, live or killed, including those merely boiled or salted.....	"	—
<i>Note.</i> Dead poultry fit for consumption is dutiable as killed poultry, not prepared.			Sea turtle, living or dead, including those merely boiled or salted (gross weight).....	100 00	—
111 Game (furled):			122 Fresh-water crustaceans:		
Dead, not prepared, carved up or not.....	30 00	20 00	Living or merely boiled.....	Free.	—
<i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 3.			Shelled (crab flesh); the same prepared in any way.....	60 00	—
Larded or otherwise simply prepared.....	35 00	—	<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.		
<i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 3.			123 Sea crustaceans, living or not, including those merely boiled or salted, whether shelled or not (gross weight):		
Prepared more delicately for the table.....	75 00	—	Crustaceans and crayfish.....	100 00	65 00
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.			Other.....	24 00	—
112 Game (feathered):			<i>Additional Tare.</i> For dead lobsters, even simply cooked or salted or freed from their shell, intestines, roe, &c., in airtight receptacles; imported unpacked or in unusual receptacles (heavy and strong cases, also casks), 19.		
Dead, not prepared, carved up or not.....	45 00	20 00	124 Sea crustaceans, sea shellfish, snails, and tortoises; also frogs' legs, prepared otherwise than by merely cooking or salting.....	75 00	—
<i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 3.			<i>Tare.</i> —Cases: oysters and lobsters in tins, 16; otherwise, 20; casks, 20; baskets, 13; bales, 6.		
Larded or otherwise simply prepared.....	60 00	20 00	125 Live animals, not elsewhere enumerated.....	Free.	—
<i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 3.			ANIMAL FATS.		
Prepared more delicately for the table.....	75 00	—	126 Greases and grease-like fats (hogs' lard, goose grease, beef marrow, oleomargarine, and other analogous fats).....	12 50	11 00
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.			<i>Tare.</i> —Hogs' fat and goose fat: cases, 12; casks, weighing more than 150 kilos, 16; weighing 150 kilos or less, 12; tubs of hard wood with iron hoops, 16; with wooden hoops, 16; of soft wood with iron hoops, 11; with wooden hoops, 16; casks, 12.—Round tins with adjustable and easily removable tin lids, furnished with inner cardboard disc, without loops or handles, 6. Land: casks of glazed cardboard, not ornamented (called Hermy's casks), 8. Greases: similar to lard: cases, 13; oak casks with at least 14 wooden hoops, or two iron and at least 12 wooden hoops, weighing 170 kilos or more, 17; other casks of hard wood weighing 180 kilos, 15; otherwise, 13; tubs, 16; pails, 15.		
113 Meat-extract and meat-fluce tablets, soap tablets, liquid and condensed beef-tea, meat peptone.....	30 00	—	127 Hogs' fat and goose fat, raw (not rendered nor pressed), with the exception of bacon and intestinal fat; also edible greases.....	5 00	—
<i>Tare.</i> —Cases: containing meat extract in flasks, glass or other jars, 31; weighing 60 kilos or less, containing meat extract in tins, 16; weighing more than 60 kilos, containing meat extract in tins, 11; otherwise (for liquid goods, only when imported in flasks, glass jars or like receptacles), 16. Casks: meat extract (for liquid goods, only when imported in flasks, glass jars or like receptacles), 16. Baskets 9 and bales 3, for non-liquid goods, and for liquid goods only when imported in flasks, glass jars or like receptacles.			Intestinal fat, "premier jus".....	7 00	—
114 Sausages of butchers' meat.....	70 00	40 00	<i>Note.</i> —"Premier jus," officially rendered unfit for consumption (decolorized).....	2 50	—
" of poultry or game.....	70 00	—	129 Tallow, raw (beef fat, mutton fat) or rendered; also pressed tallow.....	2 50	—
<i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 3.			<i>Note to Nos. 126, 127 and 129.</i> —Cases and grease-like fats of the kinds specified, for the manufacture of soap or candles, by special permission and under control, or if previously officially denatured.....	2 00	—
FISH AND SALTED FISH ROE.			130 Bone-fat; waste fat (suint, blue fat, grease from wool washing, father's fat, natural or artificial tanning fat).....	2 00	—
115 Fish, live or dead, fresh, also in ice:			131 Fish and seal blubber; train oil, fish or seal's, raw or refined, in bottles or not; whale grease and other greases prepared from train oil in the same way as whale grease; also grease from whales' bones.....	3 00	—
Carp.....	15 00	—	132 Animal fats, not elsewhere enumerated, raw, melted, or pressed.....	2 00	—
Pond carp, living.....	Free.	—	<i>Note to Nos. 130-132.</i> —If waste fats become liquid at a temperature to be determined by the Bundesrath, they will become subject to duty under No. 172. On the other hand, animal fats not specially enumerated in a liquid state, will be treated as fatty oils.		
Carp, not living.....	10 00	—			
<i>Tare.</i> —Cases, not in cases, 20; casks, 20; baskets, 20; matting, 20; living carp: casks, 60; tubs, 60.					
Other.....	Free.	—			
116 Herrings, salted, not cut open:					
Whole, half, quarter, or half-quarter cases (cask).....	3 00	—			
Otherwise packed; also salted herring tar and herring pickle.....	2 00	—			
<i>Additional Tare.</i> —For salted herrings imported unpacked, 20.					
117 Fish, prepared (with the exception of salted herrings not cut open):					
Dried, salted, or otherwise simply prepared without vinegar, oil or spices.....	3 00	—			
Simply prepared with vinegar, oil, or spices.....	12 00	—			
Prepared more delicately for the table.....	75 00	—			
<i>Tare.</i> —Cases, 20; casks, 20; kegs with out other receptacles, containing anchovies, 20; baskets, 13; bales, 6.					
118 Caviar and substitutes for caviar (salted fish roe), even if pressed or smoked; caviar pickle.....	200 00	150 00			
<i>Tare.</i> —Cases: caviar in tins, 17; other wine (for caviar pickle, only when imported in flasks, glass jars or like receptacles), 20. Casks (for caviar pickle, only when imported in flasks, jars or like receptacles): weighing 5 kilos or less, with wooden hoops, 15; other, 20; weighing					

## AGRICULTURAL ANIMAL PRODUCE NOT ELSEWHERE MENTIONED.

133 Milk, cream, fresh, even sterilized or peptonized, butter milk and whey.....	Free.	—
<i>Note.</i> —Unripened milk, out of which the greater part of the whey has been extracted, is dutiable as cheese.		

	General Tariff.		Con- ventional Tariff.			General Tariff.		Con- ventional Tariff.	
	Marks.	20 00	Marks.	20 00		Marks.	20 00	Marks.	20 00
Butter, fresh, salted, or melted .....					149 Birds' skins, heads, wings, and other parts of birds' skins, whether dyed, dried, or prepared merely for protection against decay and moths or not .....	3 00	—		
<i>Tare.</i> —Pots, 16; cases, 13; casks, 15; weighing less than 50 kilos, 15; weighing 50 kilos or more, 13; or other hard wood, more particularly beech, 11; of soft wood: weighing less than 50 kilos, 11; weighing 50 kilos or more, 10; tubs of hard wood, 13; of soft wood: Finnish butter imported by sea, if the tubs are heavier than other usual tub packages for butter, 15; otherwise, 11; baskets, 7.					150 Quills (for writing), whether dyed or prepared or not .....	Free.	—		
Cheese .....	30 00	—			151 Bristles, substitutes for bristles, of horn, whalebone, or similar animal substances .....	—	—		
Millstone-shaped hard cheeses, each of a weight of at least 40 kilos; stracchino, Gorgonzola, Frontina and Parmesan .....	—	15 00			152 Silkworms' cocoons .....	—	—		
<i>Tare.</i> —Cases: weighing less than 50 kilos, 16; weighing 50 kilos or more, 13; casks, 11; tubs: of soft wood containing Parmesan: weighing less than 50 kilos, 13; weighing 50 kilos or more, 9; otherwise: weighing 100 kilos or less, 13; weighing more than 100 up to 150 kilos inclusive, 9; weighing more than 150 up to 250 kilos inclusive, 8; weighing more than 250 kilos: containing hard cheeses in the shape of millstones, weighing at least 50 kilos each, 6; otherwise, 8; baskets, 8; bales, 6.					HIDES AND SKINS.				
Eggs of poultry or game birds, raw or only cooked in the shell; also dyed, painted, or ornamented in any other way .....	6 00	2 00			153 Hides and skins for the preparation of leather (green, salted, limed, dried), also with the hair taken off and split, but not further worked, as well as parts of such hides and skins, such as flanks, bellies, throats, necks and heads; also hanks glue, stork; skins of fish and reptiles, raw .....	—	—		
Tolk of egg, liquid, whether salted or treated with other preservatives or not; yolk of egg, dried, also in powder; eggs, beaten up without the shell (yolk and white mixed) .....	8 00	2 00			154 Skins of furs and rabbits, raw .....	—	—		
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6. All these tares for non-liquid goods and for liquid goods, only when imported in flasks, tins or like receptacles.					155 Skins to be prepared for furriers' work, with the exception of those mentioned in No. 154, raw .....	—	—		
<i>Note.</i> —Yolk of egg for manufacturing purposes will be admitted free of duty if officially denatured or if subject to supervision as to the use thereof. (Conventionalized by treaty with Austria-Hungary.)					RAW MATERIALS OF ANIMAL ORIGIN, NOT OTHERWISE DISTINGUISHED.				
White of egg, liquid, whether salted or treated with other preservatives or not .....	Free.	—			156 Horns, antlers, bones, hoofs, claws, birds' beaks, teeth, not manufactured, whether cut into lengths or not; dyed pieces of deer's antlers, serving as raw material for the manufacture of buttons and similar articles; shells of molluscs &c. (with or without pearls, and comb, raw, and no powder or crushed); cowrie, tortoise shells (whole), porcupines' quills, raw whalebone, and all other carving materials of animal origin, raw .....	Free.	—		
Honey, in hives, skeps, boxes, with or without the weight of the hive, &c., including the contents, is .....					157 Guts and stomachs of cattle, fresh, dried or salted, not for eating; bladders (except isinglass), fresh or dried; gold-beaters' skin, cut up, netted, condensed or not, not alcohol .....	—	—		
Not more than 15 kilos .....					158 Animal charcoal, bones ash .....	—	—		
More than 15 kilos .....	40 00	—			159 Sponges (sea sponges):				
<i>Tare.</i> —Hives and skeps containing honey in the comb, 30.					Raw or merely beaten; waste of prepared sponges .....	20 00	Free.		
<i>Note.</i> —Live bees with honey in hives, skeps, or boxes, if the weight of the hive, &c., including the contents, exceeds 15 kilos, may be admitted free of duty on proof that they have been sent abroad for a temporary period and have come out of the free circulation in Germany.					Prepared (washed or bleached) .....	20 00	—		
Honey, in the comb, or extracted, or in hives, skeps, or boxes (without living bees); also artificial honey .....	10 00	—			Fixed in holders of tin plate or tin (writing-tablet sponges) .....	20 00	—		
<i>Tare.</i> —Hives and skeps containing honey in the comb, 20; cases: honey in the comb, 20; extracted honey and artificial honey: in tins, 9; in flasks or like receptacles, 20; casks: honey in the comb, 20; unextracted honey fully crushed, together with combs (raw honey), 10; extracted and artificial honey: in tins, 9; in flasks or like receptacles, 13.					<i>Tare.</i> —Cases, 40; casks, 40; bales, 5.				
Beeswax and other insects' wax in a natural state; also, unrefined, extracted .....	19 00	—			160 All raw animal substances not otherwise mentioned, e.g., eggs, other than those of poultry or game birds (fish eggs, fresh; also fecundated silkworms' eggs and the like), outleish bone, fish scales, ants' eggs, silkworm gut, ox galla, ambergris, castoreum, musk, civet, cantharides, oil beetles (meloe), animal sinews, very roughly prepared for sticks, riding whips, &c. ....	Free.	—		
<i>Tare.</i> —Cases 13; casks, 13; bales, 3; sacks, 1.					161 Blood of slaughtered animals, liquid or dried; animals' sinews, dried or not; refuse of fish, also of salted fish; dung of animals (stable refuse), dried or not; refuse of seal liver and the like, obtained after extracting the train oil, only utilisable as manure; also similar residues of fish and seal blubber; greaves (the residuum left by the melting down of greave blocks; and animals' manure, manifestly incapable of being used for human food, dried or not and similar waste .....	—	—		
SPERMACEIN AND ISINGLASS.									
Spermaceti, refined or not .....	15 00	—			D.—PRODUCTS OF INDUSTRIES CONNECTED WITH AGRICULTURE.				
<i>Tare.</i> —Cases, 13; casks, 13.					MILL PRODUCTS FROM CORN, RICE AND PULVER.				
Edinglass, real and artificial .....	10 00	—			162 Meal, baked or roasted or not:				
Imitation isinglass (Japanese vegetable gelatine, agar-agar, kanten) .....	—	Free.			Meal of grain, excepting oats; meal of malt (with the exception of baked or roasted malt meal); meal of rice or pulse .....	18 75	—		
<i>Tare.</i> —Cases, 20; casks, 20; bales, 6.					Meal of grain, excepting oats, whether baked or roasted or not .....	—	10 30		
ANIMAL TEXTILE MATERIALS, HAIR, FEATHERS, AND BRISTLES.									
Sheep's wool (also gloves' wool), raw; also washed .....	Free.	—			Meal of malt, not baked or roasted .....	18 75	—		
Hair of the vicuña, camel, goat, Angora goat (mohair), as well as all other animals of the goat tribe; of the hare, Angora rabbit, rabbit, beaver, monkey, muskrat, and nutria hair; coarse hair of cattle, deer, dog, swine, and other similar animals; all these boiled or not .....	—	—			<i>Of oats.</i>				
Feathers for beds, whether cleaned or prepared (stripped, &c.) or not .....	2 00	Free.			<i>Tare.</i> —Cases, 13; casks, 13; tubs, 13; bales, 6; sacks containing grain meal, 1.	6 00	4 00		
Ornamental feathers, whether dyed or merely strung upon threads of textile materials for the purposes of being packed or dispatched, not prepared .....	2 00	—			163 Rice, <i>pearled.</i>				
					<i>Note.</i> —Pearled rice for the manufacture of starch, under control .....	4 00	—		
					164 Pearled grain, grits, and groats of rice .....	18 75	—		
					Pearled grain, grits and groats of corn, excepting oats .....	—	12 00		
					<i>Tare.</i> —Cases, 13; casks, 13; baskets, 13; bales 6.				
					165 Other mill products:				
					Of corn (malted or not), with the exception of oats, or of pulse; also rolled rice .....	18 75	—		
					Of oats, malted or not .....	18 75	—		
					<i>Note to Nos. 162, 163 and 165.</i> —In cases of local necessity the Bundesrath is empowered to allow, for certain districts, the duty-free importation, other than by post, of mill produce (except rice, grain and rolled rice) in quantities not exceeding 3 kil. for inhabitants of the frontier district. The exemption from duty granted under the conventions in favour of imports from Switzerland and Austria-Hungary, is not limited in any particular local districts, nor will proof be required that any local necessity exists.				



	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks.	Con- ventional Tariff. Marks.
PRODUCTS OF OIL MILLING, AND OF OTHER PROCESSES FOR THE EXTRACTION OF FATTY OILS.					
166 Fatty oils; in casks—					
Cotton and rapeseed oils .....	12 00	—			
Lined oil .....	1 00	—			
Additional tare for lined oil: im- ported in vehicles made to transport oil in bulk, 20.					
Peach-nut, ground-nut, poppy-seed, niger, sesame, and sunflower oils .....	10 00	—			
Note.—Sesame oil, officially made unfit for consumption (denatured) .....	5 00	—			
Olive oil, pure .....	10 00	Free.			
Note to No. 166.—If, on the importation of olive oil into Germany, proof is required that such oil contains no admix- ture of other oil, certificates to that effect issued by those scientific institutions in Italy authorized for that purpose by agreement between the two Govern- ments, shall be recognized in Germany, and consignments of oil accompanied by such certificates shall not be subjected to a fresh examination, provided that it appears from such certificates that the examination of the oil has been conducted in accordance with the regulations to be established by agreement between the two Governments.					
This does not affect the right of the German official to test oil imported with such certificates, in cases where doubt arises. (Final protocol to the treaty with Italy.)					
Note.—Pure olive oil, officially made unfit for consumption (denatured) .....	2 00	—			
Olive husk oil, "lavand," and oil extracted by sulphide of carbon .....	2 00	Free.			
Cotton-seed oil .....	12 50	—			
Note.—Cotton-seed oil officially ren- dered unfit for consumption (denatured) .....	5 00	—			
Additional tare for cotton seed oil: imported in vehicles made to transport oil in bulk, 21.					
Wood oil ("Holzöl") .....	4 00	—			
Castor oil .....	9 00	2 00			
Note.—Castor oil officially rendered unfit for consumption (denatured) .....	2 00	—			
Other fatty oils .....	10 00	3 00			
Note.—Fatty oils not specially men- tioned, officially denatured .....	4 00	—			
167 In receptacles other than casks—					
Olive oil .....	20 00	(1) 10 00			
Cotton-seed, peach-nut, ground-nut, poppy- seed, niger, sesame and sunflower oils .....	20 00	—			
Castor and other fatty oils not elsewhere mentioned .....	20 00	—			
Castor oil in tin receptacles, weighing, with the tin, at least 15 kilos. ....	—	2 00			
Note.—Castor oil in tins, weighing gross at least 15 kilos, officially rendered unfit for consumption (denatured) .....	2 00	—			
Tare.—Cases, 20; casks, 20; baskets, 16.					
168 Vegetable fats:—					
Cocoa butter (cocoa oil) .....	35 00	—			
Tare.—Cases, 16; casks, 16; baskets, 3; bales, 2.					
169 Nutmeg butter (nutmeg balsam); laurel oil, of nutmeg nature—					
In casks .....	9 00	—			
In other receptacles .....	20 00	—			
Tare.—Cases, 16; casks, 16; baskets, 3; bales, 2.					
170 Cotton-seed oil .....	(2) 12 50	—			
Note.—Cotton-seed oil for the manu- facture of soap or candles, with certificate of permission, and under control, or officially denatured .....	5 00	—			
171 Palm oil, palm-oil oil, cocoa-nut oil, and other vegetable greases, e.g., shea butter, vateria tallow, not intended for food .....	2 00	—			
Note.—Vegetable tallow intended for human food will pay duty as margarin.					
172 Oleic acid (oleum) and oil dress .....	4 00	—			
Oleic .....	—	3 00			
STARCH AND STARCH PRODUCTS, WITH THE EXCEPTION OF PREPARED POWDERS AND POWDER REPRESENTED BY ITS RECEPTACLE TO BE AN ARTICLE OF TOILET (COSMETIC).					
173 Starch, green or dry, ground or not .....	16 00	14 00			
Tare.—Cases, 11; casks, 9; for starch, except liquid.					
174 Dextrin, roasted starch (cassava), starch paste ("waxen" dressing), liquid or dried, trag- acanth and other adhesive and surface- dressing substances containing starch; gluten, whether granulated, dried, or fermen- ted or not (glue of albumen); gluten meal....	18 00	—			
Tare.—Cases, 14; casks, 3—for produce of starch factories, except liquid.					
175 Arrowroot, sago and sago flour, tapioca, tapioca flour, Indian flour, rice powder, sago substi- tutes (potato meal and semolina) .....	15 00	—			
Tare.—Cases, sago, sago substitutes, sago flour, tapioca, 12; otherwise, 14; casks, 9.					
SUGAR.					
176 Cane, beet and other sugar of the chemical composition of cane sugar (saccharose):—					
Refined .....	40 00	(†) —			
Other, solid and liquid, of all kinds; also "full- maesen" and sugar drainings (syrops and molasses); beet-root juice, maple juice .....	40 00	(†) —			
Tare. Cases: sugar candy, 9; other solid sugar, 13; casks, with staves of hard wood: raw sugar, 12; solid sugar for con- sumption, the produce of the sugar cane, 8; other solid sugar for consumption: in pow- der (ground sugar), 13; otherwise, 14. Other casks: loaf sugar, 8; sugar candy, 7; other solid sugar, 10. Baskets: canisters: raw and powdered sugar, 8; other solid sugar, 7; other baskets, 7. Bales: cane sugar, 2; sacks: cane sugar, 1.					
177 Starch sugar (grape sugar, glucose, dextrose, maltose), fruit sugar (levulose), and other kinds of fermentable sugar not otherwise mentioned, crystallized or in the form of syrup; also dextrin syrup; burnt sugar of all kinds; sugar for coloring purposes, free from dextrin (for coloring rum), or containing dextrin (for coloring beer); sugar coloring. So-called coffee essence, consisting of caramel- ized (burnt) molasses without addition .....	—	10 00			
Tare.—Like in No. 176.					
Milk sugar (lactose) .....	80 00	40 00			
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.					
BEVERAGES.					
Brandsies of all kinds, including alcohol; arrack, rum, cognac, blended brandsies; mixtures of alcohol with other, and solutions of other in alcohol:					
178 In casks—					
Liquors .....	350 00	—			
Other brandsies .....	275 00	—			
Tare.—Double casks: weighing less than 300 kilos, 12; weighing 300 kilos or more, 8. Double casks: weighing less than 300 kilos, 12; weighing 300 kilos or more, 8. Additional tare on importation in vehicles made to transport liquor in bulk, liquors and other compounded brandsies, 17; arrack, rum, cognac, 10; otherwise, 25.					
179 In other receptacles .....	350 00	—			
Tare.—Cases, 24; casks, 24; baskets, 16.					
180 Wine and fresh grape must, even sterilized:					
In casks or tank wagons of an alcoholic strength of—					
Not more than 14 per cent. of the weight	24 00	—			
More than 14, but not more than 20 per cent. ....	30 00	—			
More than 20 per cent. ....	160 00	—			
Note 1.—Wine of an alcoholic strength of not more than 20 per cent. of the weight, and fresh must:					
Red wine, and fresh must of red wine for blending, under control .....	—	15 00			
Wine for the manufacture of cognac, under control .....	—	10 00			
Marsala, Port and Madeira .....	—	20 00			
Other wine of an alcoholic strength of not more than 14 per cent. of the weight .....	—	20 00			
Note 2.—As wines for blending at the re- duced rate of 15 marks per 100 kilos are to be admitted, only those natural red wines and must of red wine which con- tain at least 9.5 per cent. and not more than 20 per cent. of the weight of alcohol, or, as regards must, the corresponding equivalent of fruit sugar, and which contain at least 28 grammes of dry extract to the litre (100 cc.), so far as they are really used for blending purposes in accordance with the pre- scribed regulations.					
By blending is meant the mixing of white or red wine with wine or must of the above-mentioned descriptions, so that the latter does not exceed 50 per cent. of the whole mixture when the wine to be blended is white, or 33 1/3 per cent. when the wine to be blended is red. (Treaty with Italy.)					
Note 3.—As Port and Madeira are solely to be considered wines originating in the viticultural districts of the Portuguese regions Douro or the Island of Madeira, shipped through the Ports of Oporto and Funchal accompanied by certificates of origin and genuineness issued by the proper Portuguese authorities.					
Tare.—Double casks, 11; double casks, 11.					

(†) In accordance with Articles 3 to 5 of the Sugar Convention concluded on the 5th March, 1902, between the German Empire and divers other countries, and with Article 3 of the Law dated January 4, 1903, amending the fiscal sugar law, the duties on refined sugar and on all solid or liquid sugars have been fixed at these rates for the whole continuance of said convention.

	General Tariff. Marks.	Con- ventional Tariff. Marks.	General Tariff. Marks.	Con- ventional Tariff. Marks.
Additional tare on importation of wine and grape must, in vehicles made to transport these liquids in bulk, 17.				
In other receptacles—				
Sparkling wine.....	180 00	—		
<i>Tare.</i> —Cases, weighing more than 100 kilos, 18; casks, weighing 100 kilos or less, containing whole bottles, 22; containing half bottles, 24; weighing more than 100 kilos, 19; baskets, weighing 40 kilos or less, 12; weighing more than 40 kilos, 10.				
Other wine and fresh must.....	48 00	—		
<i>Tare.</i> —Cases, 24; casks, 24; baskets, 16.				
Must of grapes, boiled down, with or without sugar, or otherwise condensed (grape syrup), whether free of alcohol (sterilized before fermentation); extract of dried grapes, wine called "Griechischer Saft," wine must of all kinds in hermetically sealed receptacles....	80 00	—		
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 12; tins, 6. All these tares when the goods are imported in bottles, jars or like receptacles.				
Wine (liquid, drugs of wine still capable of being used for wine).....	24 00	—		
<i>Tare.</i> —Double cases, 11; double casks, 11; cases, 24; casks, 24; baskets, 16. These three tares when the goods are imported in bottles, jars or like receptacles.				
Medicinal wine and similar beverages containing wine prepared for the table; all artificially prepared beverages (essences or tinctures), with addition of vinous or aqueous extracts, of spices and sugar, prepared in a similar manner with wine without the addition of brandy.....	24 00	—		
<i>In casks.....</i>	—	20 00		
Fermouth of an alcoholic strength not exceeding 30 per cent. of the weight.....	—	30 00		
<i>Tare.</i> —Cases, 24; casks, 24; baskets, 16.				
Fruit wine (also fruit juice in process of fermentation), and other fermented beverages made of the juices of fruit or vegetables, as well as other artificially prepared beverages, without admixture of brandy or wine, including malt wine and mead; milk wine (Korn), and kefir.....	24 00	—		
<i>In casks.....</i>	—	3 00		
Fruit wine (whether in process of fermentation or not).....	—	3 00		
<i>Tare.</i> —Double cases, 11; double casks, 11. Additional tare on importation of fruit, &c., wine in vehicles made to transport these liquids in bulk, 17.				
In other receptacles.....	48 00	—		
<i>Tare.</i> —Cases, 24; casks, 24; baskets, 16.				
<i>Note.</i> —Fermented beverages included under Nos. 184 and 185 which partake of the nature of sparkling wine will pay duty as the latter.				
Beer of all sorts, malt extract in a thin liquid condition, with or without admixture of medicinal substances.....	9 65	—		
Beer in casks.....	12 70	—		
<i>The casks must be officially gauged and must clearly and indelibly bear the gauge mark, date of gauging and capacity in litres, provided that not more than 5 years have elapsed since the gauging took place, and that the shipper requested clearance according to the capacity of the casks.</i>				
VINEGAR AND YEAST.				
Vinegar of all kinds:				
In cask or vats.....	10 00	—		
Additional tare on importation in vehicles made to transport vinegar in bulk, 17.				
In other receptacles.....	48 00	—		
<i>Tare.</i> —Cases, 24; casks, 24; baskets, 16.				
<i>Note.</i> —Vinegar containing acetic acid in excess of 10% of its weight is classed as acetic acid.				
Lees and yeast:				
Wine lees.....	24 00	—		
Liquid: For the manufacture of cognac, under control.....	—	10 00		
<i>Tare.</i> —Double cases, 11; double casks, 11; cases, 24; casks, 24; baskets, 16. These three tares when the goods are imported in bottles, jars or like receptacles.				
Dry, or in the form of paste.....	1 50	Free		
Other lees or yeasts of all kinds.....	65 00	—		
<i>Tare.</i> —Double cases, 11; double casks, 11; cases, pressed yeast, 15; otherwise (for liquid lees or yeast, only when imported in bottles, jars or like receptacles), 24; casks, pressed yeast, 3; otherwise (for liquid lees or yeast, only when imported in				
bottles, jars or like receptacles), 24. Baskets (for liquid lees or yeast, only when imported in bottles, jars or like receptacles), 7.				
WATER AND ICE.				
190 Mineral waters, natural and artificial, inclusive of the bottles and jars.....	Free.	—		
<i>Note.</i> —Mineral waters in bottles which are subject to a duty of more than 3 marks, or in jars that are subject to a duty above 1 mark per 100 kilos, shall be charged with their containers at the rate applicable to the same.				
Mineral waters, natural and artificial, inclusive of bottles of colored glass, are also, under Convention, duty free if these receptacles are those usually in use in the trade for the kind of mineral water contained therein.				
191 Other natural waters, distilled or not; ice, raw, natural and artificial.....	Free.	—		
WASTE FROM THE MANUFACTURE OF AGRICULTURAL PRODUCTS.				
192 Bran, also pressed matze bran (maize, oil cake), rice refuse (refuse from husking and pearling rice), ground or not, exclusively for use as food for cattle.....	Free.	—		
193 Residuum, solid, from the manufacture of fatty oils, whether ground or in the form of cakes (oil cakes) or not; also almond bran.....	"	—		
194 Residuum from the production of starch, exclusively for use as food for cattle; spirits of wine wash (distillers' wash), dried or not; molasses wash.....	"	—		
195 Exhausted mash of sugar-beet root, pressed or not: Fresh.....	1 00	—		
Dried (Kiln-dried).....	—	—		
<i>Note.</i> —Sugar beet root mash, kiln-dried, may be imported duty free if returned under contract to the home producer, who supplied the beet roots to foreign sugar works.				
196 Pressed grape dregs.....	5 00	1 00		
<i>Note.</i> —Pressed grape dregs intended for the manufacture of cognac and other brandy will be admitted free of duty under control. (Conventionalized by treaty with Austria-Hungary.)				
197 Other dregs, dried or not; sprouts of malt....	Free.	—		
B.—PRODUCTS OF THE FOOD INDUSTRIES NOT INCLUDED IN NOS. 1 TO 197 OF THE TARIFF.				
198 Common bakers' produce (without the addition of eggs, grasses, spices, sugar, or the like).....	16 00	20 20		
<i>Tare.</i> —Cases, 13; casks, 13; bales, 6.				
<i>Note.</i> —The Bundesrath is empowered to allow in certain frontier regions in case of local necessity, the duty free importation, otherwise than by post, of common bakers' produce for the inhabitants of said regions in quantities not exceeding 3 kilos.				
The exemption from duty granted under the Conventions in favour of imports from Switzerland and Austria-Hungary, is not limited to any particular local frontier districts, nor will proof be required that any local necessity exists.				
199 Bakers' produce, other, including cakes and biscuits; also wafers of flour, groats or gluten, with the addition of sugar or spices.....	60 00	—		
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.				
200 Alimentary pastes ("maiden") and similar products of flour, groats or gluten, not baked, also potato "maiden".....	25 00	—		
Alimentary pastes ("maiden") and similar products, not baked, of flour, groats or gluten.....	—	15 00		
<i>Tare.</i> —Cases, 14; casks, 14.				
201 Edible waters of flour, groats or gluten (without the addition of sugar or spice); flour capsules (wafer capsules); meal waters of paste.....	25 00	—		
<i>Note.</i> —Filled meal capsules are subject to the duty leviable on the substance with which they are filled if this latter duty is higher.				
202 Sweetmeats and other sugar goods not otherwise mentioned, including non-baked articles mixed with sugar, such as articles of basorin or tragacanth gum mixed with sugar; kernels of fruits, spices, chestnuts, kitchen vegetables, nuts, fruit peel of Southern fruits, Southern fruits, and other plants and parts of plants coated with sugar (candied, sweet).....	70 00	—		
Sweetmeats and other sugar goods not elsewhere specified: Edible chestnuts, kitchen vegetables, nuts, fruits, Southern fruit peels, Southern fruits and other plants and parts of plants, coated with sugar (candied, iced)....	—	60 00		
Unbaked articles mixed with sugar, such as articles of basorin or tragacanth gum mixed with sugar, fruit kernels and seeds, spices, grains, coated with sugar (candied, iced)....	—	90 00		
<i>Tare.</i> —Peels of Southern fruits coated with sugar, 11; otherwise, 20. Small cases				

PRODUCTS OF THE FOOD INDUSTRIES NOT INCLUDED IN NOS. 1 TO 197 OF THE TARIFF—continued.

	General Tariff. Marks.	Con- ventional Tariff. Marks.	General Tariff. Marks.	Con- ventional Tariff. Marks.
and boxes of beech wood containing peels of Southern fruits coated with sugar; without linen wrapper, 13; with linen wrapper, 15; casks, 20; baskets, 18; tins, 6.				
502 Cocoa, roasted, husked, ground, powdered, crushed, or otherwise broken up; also in tablets or cakes (cocoa paste); cocoa powder with the oil more or less removed, and similarly treated; cocoa paste; cocoa husks, ground ..... <i>Tare.</i> —Cases of hard wood, 20; of soft wood, 14; Casks, of hard wood, containing ground cocoa or cocoa powder, 14; of soft wood, containing ground cocoa or cocoa powder, 10; otherwise, 20; baskets, 13; bales, 6.	85 60			
504 Chocolate and substitute in tablets or cakes, also ground; or also made wholly or in part of cocoa paste, cocoa powder, chocolate, or substitutes for chocolate; all these with or without the addition of spices, medicinal substances, or the like ..... (chocolate, with or without addition of spices, medicinal substances or the like, also chocolate containing milk; all these under any form (tablets, sweetmeats &c.) ..... <i>Tare.</i> —Cases of hard wood, 20; of soft wood 14; casks, 20; baskets, 13; bales, 6.	80 00	—	—	50 00
506 Margarine (preparations similar to butter or to melted butter, the fatty contents of which are not exclusively derived from milk) ..... <i>Tare.</i> —Pots, 16; cans, 13; casks, 13; pails, of hard wood, 13; of soft wood, 11; baskets, 7.	80 00	20 00		
506 Margarine cakes (cheese-like preparations, the fatty contents of which are not exclusively derived from milk) ..... <i>Tare.</i> —Cases, weighing less than 50 kilos, 16; weighing 50 kilos or more, 15; casks, 11; pails, weighing 100 kilos or less, 13; weighing from 100 to 150 kilos inclusive, 9; from 150 to 250 kilos, 8; weighing more than 250 kilos, containing hard cheeses in the shape of millstones weighing at least 50 kilos each, 6; otherwise, 8; baskets, 8; bales, 6.	80 00	—		
507 Artificially prepared edible fats ..... (1) 12 50		—		
508 Condensed milk, with or without the addition of sugar ..... Milk in blocks weighing at least 10 kilos, even covered with cocoa butter or other vegetable fats to protect the product from the influence of the air, for use in the manufacture of chocolate, by permission and under control ..... Without addition of sugar, or with not more than 40 per cent. of added sugar ..... With more than 40 per cent. of added sugar ..... <i>Tare.</i> —Cases: Condensed milk in blocks, 13; otherwise, 20; casks, 20; baskets, 13; bales, 6.	60 00	—	15 00	—
509 Whips of egg and egg yolk, prepared for consumption ..... <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.	80 00	—		
510 Mustard: Powdered, with the oil removed or not— In small packets for retail trade ..... <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales 6. .... In other package ..... 511 Prepared with must-spices, or other admixtures (table mustard) ..... <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6; for non-liquid mustard; for liquid mustard only when imported in bottles, jars or similar receptacles.	60 00	—	6 00	3 00
512 Extracts (essence), not containing ether or alcohol, for the preparation of beverages (coffee, lemonade and similar essences), as well as for flavoring prepared articles of food and beverages (vanilla essence &c.); extract of raw coffee husks, concentrated to the consistency of syrup; extracts (essence) of spices; extract of edible chestnuts; coffee powder, mixed with burnt sugar; capsules of gelatin prepared with sugar; chestnut flour made from edible chestnuts, roasted or prepared with sugar, vanilla &c.; infants' foods made of wheat flour with the addition of sugar and thickened milk (Nestlé's food) and the like; meal mixed with sugar; Koir pa tiles, lemonade powder ..... <i>Tare.</i> —Cases: Infants' food, 17; other wise (for liquid goods only when imported in bottles, jars or like receptacles), 20; casks, 20; baskets, 13; bales, 6; these three tares for non-liquid goods, and for liquid goods, only when imported in bottles, jars or like receptacles.	60 00	—		
513 Fruit juices (with the exception of grape juice) and juices of plants, not containing ether or alcohol, mixed with sugar or syrup, or cooked (condensed) after addition of sugar or syrup, including vegetable jams and jellies; raspberry vinegar ..... <i>Tare.</i> —Cases (for liquid goods, only when imported in bottles, jars or like receptacles), 20; otherwise, like No. 212.	80 00	—		
514 Juices of fruit (with the exception of grapes) and of plants, edible, containing ether or alcohol ..... <i>Tare.</i> —Double cases, weighing less than 300 kilos, 12; weighing 300 kilos or more, 8. Double cases, weighing less than 300 kilos, 12; weighing 300 kilos or more, 8. Cases, 21; casks, 21; baskets, 16; these three tares when the goods are imported in bottles, jars or like receptacles.	240 00	—		
515 Fruits prepared with or preserved in spirits ..... <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.	80 00	—		
516 Fruits (so far as they are not included under No. 215), pulse, chestnuts, kitchen-garden produce, maize, seeds, peel of tropical fruits, and other plants and portions of plants, prepared as table delicacies; patina; sauces; anchovy, crayfish, or sardine butter; capers; olives, whether preserved or not in vinegar, oil, or brine; or stuffed with anchovies or the like; sausage made with meat; moulled paste ("moulin" &c.) and other similar products unbaked, made of flour, groats or gluten (including potate "moulin") stuffed with meat, Parmesan cheese or the like; soy and other delicate table articles not elsewhere mentioned ..... Olives, whether in oil, vinegar, brine or not ..... Artichokes and tomatoes, prepared as table delicacies; apricots, peaches, cherries, prepared as table delicacies, with sugar (provided these do not come under No. 215) ..... Gherkins in vinegar or brine (so-called "Zaizer" gherkins), with admixture of the spices mentioned in Nos. 66 and 67, or even with inconsiderable additions of other kitchen-garden produce ..... Fruits (so far as they are not included under No. 215, or are not specially mentioned above), pulse, chestnuts, kitchen garden produce (not specially mentioned above) seeds, peel of Southern fruits, and other plants or portions of plants (excluding spices and maize), prepared as table delicacies; sauces; capers ..... <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6. For non-liquid goods, and for liquid goods, only when imported in bottles, jars or similar receptacles.	75 00	—	—	4 00
517 Chemically prepared articles of food, such as plasmon, somatose, tropion, pepine, ..... Free. —				
518 Articles of food for consumption not otherwise mentioned, fresh, dried or prepared ..... <i>Tare.</i> —Like in No. 215.	60 00	—		
519 Articles of food for consumption of all sorts (not including beverages), in practically sealed receptacles, unless subject to higher duties as such ..... Preserved tongue; olives, whether preserved or not in vinegar, oil, or brine .. Other alimentary and consumable articles, in air-tight receptacles, so far as they are not subject to higher rates of duty than 75 marks per 100 kilos ..... Condensed milk (cyrup, but not milk in dry state) without addition of sugar ..... Milk and cream sterilized or peptonized ..... Apricot pulp, without addition of sugar or syrup, in tin receptacles, weighing at least 5 kilos ..... Gherkins in vinegar or brine (so-called "Zaizer" gherkins), with admixture of the spices mentioned in Nos. 66 and 67, or even with inconsiderable additions of other kitchen-garden produce ..... <i>Tare.</i> —Cases: of soft wood, weighing less than 45 kilos, containing cooked ox tongues, in tins, 17; containing other meats of domestic animals simply prepared, in tins, 14; of soft wood, weighing 45 kilos or more, containing cooked ox tongues, in tins, 16; containing other meats of domestic animals simply prepared in tins, 18; containing fresh meat of domestic animals, 16; containing vegetables or fruit in tins, 13; containing condensed milk in tins, 14; containing tummy in tins, 13; containing sardines in air-tight boxes, 15; containing other fish in tins, 17; otherwise (for liquid goods, only when imported in bottles, jars, or like receptacles), 20. Casks: containing fresh or simply prepared meat of domestic animals, 16; otherwise	75 00	—	—	5 00

	General conventional Tariff.	Con-ventional Tariff.	General conventional Tariff.	Con-ventional Tariff.
(for liquid goods, only when imported in bottles, jars, or like receptacles, 29. Baskets, 13 and bales 6—40 for non-liquid goods; and for liquid goods, only when imported in bottles, jars or like receptacles.				
220 Manufactured tobacco:				
Tobacco stalks and ribs even treated with tobacco juice ("sauce")	\$5 00	—		
<i>Tare.</i> —Casks, weighing 600 kilos or less, 11; otherwise like No. 29.				
Tobacco lyes (tauphen), mixed or not with tobacco juice (sauce)	100 00	—		
Tobacco leaves, manufactured (wholly or partly stripped, even treated with tobacco juice (sauce), &c.); waste from manufacture of tobacco whether mixed with raw tobacco scraps or not	150 00	—		
<i>Tare.</i> —Cases, 16; Casks, 16; baskets; canisters, 12; other baskets, 13; wrappers of animal skins containing "sauce" tobacco leaves, 6; bales, 6.				
Carrots, plugs and rolls for making snuff	210 00	—		
Snuff & chewing tobacco, smoking tobacco in rolls or cakes ("platten"); tobacco powder, tobacco dust; paper manufactured with tobacco leaf, stalks or ribs	300 00	—		
Smoking tobacco, cut	700 00	—		
Cigars	270 00	—		
Cigarettes	1,000 00	—		
<i>Tare.</i> —Cases, 16; casks, 16; baskets; canisters, 12; other baskets, 13; wrappers of animal skins containing carrots, plugs and rolls for making snuff, 8; bales, 6.				
<i>Also, supplementary tare.</i> —For cigars: Small boxes, 24; small baskets, 12; cardboard boxes, 12; for cigarettes and finely cut tobacco: small cases, 24; metal envelopes, 20; small baskets, 12; cardboard boxes, 12.				
<i>Note.</i> —1. Manufactured tobacco leaves and waste from manufacture of tobacco leaves and waste from the manufacture of tobacco as well as cigars shall pay, over and above the prescribed duties, a surtax of 40% ad val.				
Said surtax does not apply to tobacco leaves and waste used for the manufacture of the products affected by the cigarette duty law of June 3, 1906.				
2. Cigarette paper manufactured with tobacco leaf stalks or ribs, finely-cut tobacco and cigarettes pay the internal revenue tax in addition to customs duty.				
MINERAL AND FOSSIL RAW MATERIALS: MINERAL OILS.				
A.—EARTH- AND STONES.				
221 Garden mould, turf, gravel, marl, sand, and naturally colored writing case sand, also moulding sand; unguised scales of mica; also mud and lime sunn	Free.	—		
222 Dyed sand, including dyed, gilt and silvered writing case sand (writing sand produced from mica) and other dyed mica scales	"	—		
223 Clay, including china clay (kaolin), and loam of all kinds, whether burnt, ground, or washed, or not; chamotte and dinas clay	"	—		
224 Coloring earths (also clinkers), raw, also refined and by-products of the industry, capable of use as coloring earths; graphite, raw (in pieces), ground or washed	"	—		
225 Pumice stone, emery, Vivara lime (powdered quicklime for polishing, &c.), tripoli and similar mineral grinding, polishing, and cleaning substances, raw, ground or washed; in boxes, glasses, jars, or other packages suitable for retail sale	6 00	2 00		
In other receptacles, also shaped in bricks	Free.	—		
226 Siliceous marl (infusorial earth), quartz, quartzose sand; flint (flint stones), raw, whether disintegrated (bentel and afterwards plunged), ground or not	"	—		
227 Carbonate of lime, magnesite, dolomite, witherite, stromantite, burnt or not; skaled lime (in the form of paste); lime mortar; natural phosphate of lime	"	—		
228 Gypsum (sulphate of lime), whether burnt, ground, washed, or not; superphosphates of gypsum	"	—		
229 Water hardening (hydraulic) cements, e.g., tufa, trass, pozzolana, santorian earth, whether ground or crushed, or not	"	—		
230 Portland cement, Roman cement, pozzolana cement, magnesite cement, slag cement, and the like, with or without the addition of coloring or other materials, not ground (cement klinker, cement grits, &c.), ground, crushed; also ground lime	0 50	Free.		
231 Meerschaum, crude, also artificial meerschaum in unshaped pieces; asbestos, raw, ground or not, asbestos fibre, cleaned or not; soapstone (Spanish or French chalk) and talc, raw, also ground or burnt; mica, raw, also in raw plates or disks	Free	—		
232 Natural sulphate of baryta (heavy spar) and natural sulphate of strontium (celestine), whether pulverized, ground, or not, full-pur, common, whether pulverized or calcined, or not; fluorapatite, crude, ground, or not; barite, not cleaned; cryolite	Free.	—		
233 Slate: Rough blocks	0 25	Free		
Rough table slates and slabs; roofing slates	1 25	—		
Rough slabs and table slates	—	0 60		
Roofing slates	—	1 10		
<i>Note.</i> —Slabs of slate more than 20 cm. thick are to be treated as blocks. (Conventioned by treaties with Belgium and Austria-Hungary.)				
234 Stones (with the exception of slate and paving stones), also lava, porous or not, raw or merely rough hewn, also sawn, but not on more than three sides, or in plates not split nor sawn (cut); ground stones not enumerated above	Free.	—		
<i>Note.</i> —Blocks of granite, porphyry, sienite or similar hard stones, roughly worked with the pick-hammer or the pointed chisel, for the stone polishing industry (Steinschleiferen) shall conventionally be classed under No. 234, even if the stones, as the result of working with these tools, exhibit a regular shape (smoothed surfaces) freed from important depressions and elevations; surfaces, regular edges, &c. The accord of duty-free admission may be made conditional on proof being afforded of the purpose for which the stones are intended. (Treaty with Sweden.)				
235 Precious stones and semi-precious stones, in the rough	"	—		
236 Other earths and raw materials of mineral origin, not specified nor included elsewhere, whether burnt, washed, ground, cleaned, or not; chalk paste (made of chalk, or other earths, glue, &c.) for moulding work	"	—		
B.—ORES, SLAGS, ASHES.				
237 Ores, dressed or not; slag and sinter of all kinds for smelting works, crushed or not (except Thomas' phosphate of lime, unvaried); slag and other waste from smelting works; so-called slag felt and slag wool; ashes, except bone ash, (lixivated or not); gas purifying substances containing iron or manganese; slack lime from tawing (Kalkschlier)	"	—		
C.—MINERAL FUEL.				
238 Coal, anthracite, unmanufactured; cannel coal, and lignite, ground up or not; peat, coke (porous residue from the dry distillation of coal and lignite), ground up or not, turf charcoal; coke-like residues from the distillation of mineral oils and tars; fuel artificially manufactured from peat, coke, turf, tar &c. (including briquets), by means of the use of wood or tar; coal (plastic) made from mineral substances or gas coal (rotor-graphite); also plastic vegetable charcoal in unshaped lumps	"	—		
D.—MINERAL OILS AND OTHER FOSSIL RAW MATERIALS.				
239 Petroleum, fluid natural mineral tar, brown coal tar oil, peat oil, shale oil, oil from the tar of bog head or cannel coal, and other mineral oils not otherwise enumerated, crude or refined; lubricating oils; residues from the distillation of mineral oils, containing paraffin or of a tarry or pitchy nature—the latter provided that they do not sink in water; resin oil	10 00	6 00		
<i>Tare.</i> —Cases; when the goods are imported in bottles, jars or like receptacles, also for oils and residues coming under this number, in a non-liquid state (solid or unctuous at 15° C.), without any other immediate packing, 13. Casks; when the goods are imported in bottles, jars or like receptacles, also for oils and residues comprised in this number in a non-liquid state (solid or unctuous at 15° C.), without any other immediate packing, 13. Baskets; when the goods are imported in bottles, jars or like receptacles, 16.				
<i>Additional tare.</i> —For liquid oils and residues coming under this number: When the goods are imported in vehicles (tank-wagons, tank-vessels or the like) made to transport liquids in bulk, or in other receptacles which are not usually employed in trade (wooden casks, glass demijohns and glass demijohns with wickerwork), such as tins or iron casks, 20.				
Other	—	6 00		
Heavy benzine of a specific gravity of more than 0.75 up to 0.77, inclusive, at 15° C., also ground or burnt; mica, raw, also in raw plates or disks	Free	—		

## ADDITIONAL DUTIES ON CERTAIN RAW MATERIALS—continued.

	General Tariff. Marks.	Conventional Tariff. Marks.
ports, from foreign countries, under control	—	2 00
as oil of a specific gravity of over 0.82 up to 0.88, inclusive, at 15° C., for driving motors, or for the carburation of hydrogen, manufactured in inland factories or imported from foreign countries, under control	—	5 00
<i>Additional note.</i> For oils of a specific gravity of 0.75 or less at 15° C., 20; for oils of a specific gravity of more than 0.75 up to 0.82, inclusive, at 15° C., 25; for oils of a specific gravity of more than 0.82 at 15° C., 20; when imported in vehicles, tank-wagons, tank-vessels, or the like made to transport liquids in bulk or in other receptacles which are not usually adapted for trade (cocoa-casks, glass demijohns and glass demijohns with wicker-work), such is this or iron casks.		
<i>Note 1.</i> The Bundesrath is authorized to limit the duty, under control, of mineral oils intended for industrial purposes other than for the manufacture of lubricating or illuminating oil or of illuminating gas.		
2. The Bundesrath is authorized to exempt from duty mineral oils to be treated in inland factories. The products resulting therefrom are to be treated as foreign, with the exception of light oils, which, so long as they are not used for illuminating or illuminating purposes or for the production of illuminating gas, may remain free of duty by special permission and under control.		
3. The Bundesrath is authorized to permit the importation of mineral oils intended for illuminating purposes, upon the payment of duty according to volume, on the condition that 125 litres, at a temperature of 15° C., are to be considered equivalent to 100 kilos.		
40 Asphalt, solid; asphaltum (asphalt cements), bituminous cement, resinous cement, wood cement	Free.	—
41 Ozocerite (mineral wax), raw; also melted	"	—
42 Yellow amber, raw; amber in powder or in lumps; jet, mineraliferous	"	—
43 Pitch of all kinds except coal pitch, (pitch drawn free from the mountain of pitch); bituminous residues from the distillation of mineral oils if they sink in water; tar from bituminous shale; peat tar brown country; also wood tar and birch tar	"	—
<i>Note to Section 19.</i> —Mineral oils and other fossil raw materials, so-called soft asphalt and similar viscid residues from the distillation of mineral oils, are, by permission and under control, free of duty, if their specific gravity is not less than 0.96 at a temperature of 15° C., and if they are imported for the purpose of mixing with natural asphalt or tar for use in the manufacture of asphalt or tar roads. ( <i>Treaty with Austria (Hungary).</i> )		
<b>K. COAL TAR, COAL-TAR OILS, AND COAL-TAR PRODUCTS.</b>		
244 Coal tar, mineral pitch (also called pitch)	Free.	—
245 Coal-tar oils, light, including only distillates from coal tar oil, e.g., benzol, cumol, toluol, xylol and heavy, e.g., anthracene oil, emulsion oil, creosote oil, also mineral naphthalene (Kohlenwasserstoff)	"	—
246 Naphthalene, anthracene, and creosote oils derived from simple distillation of coal tar, e.g., phenol (carbolic acid), aniline salts, and other coal tar products (anthracene, nitrobenzol, toluoline, naphthylamine, resorcin, naphthalene, phthalic acid, &c.)	"	—
<b>PETROLEUM WAX, SOLID FATTY ACIDS, PARAFFIN AND SIMILAR CANDLE-MAKING MATERIALS; CANDLES, MANUFACTURES OF WAX, SOAP, AND OTHER MANUFACTURES OF GREASE, OIL, OR WAX.</b>		
247 Beeswax, and other insect wax, also vegetable wax, prepared (bleached or dyed, kneaded into tablets or balls, &c.), mixed or not with other materials, wax stamps ("Wachs-tampfen"), printing wax (e.g., wax candles, vegetable wax from some), prepared, bleached, dyed, kneaded into tablets or balls, &c.	15 00	—
<i>Note.</i> Cases, 13; casks, 13; barrels, 3; sacks, 1.	—	10 00
248 Waste and refuse from the preparation of wax, &c., and used only small quantities of wax	Free.	—
249 Mineral wax (ozocerite, refined), and ceresin (made from mineral wax, mixed or not with paraffin, in the form of tablets or balls; wax stamps ("Wachs-tampfen") of refined mineral wax and of ceresin	15 00	10 00
<i>Note.</i> Cases, 13; casks, 13; barrels, 3; sacks, 1.		

250 Stearic acid (also called stearin); palmitic acid (also called palmatin); margaric acid; paraffin, crude (paraffin scales, paraffin butter, &c.) or refined, except soft paraffin, and similar candle-making materials, not otherwise mentioned, crude, or refined

*Note.*—Cases: Of heavy boards, containing purified paraffin, 16; of light boards, containing purified paraffin, 10; otherwise, 13. Casks of soft wood: containing purified paraffin wax, 8; containing crude paraffin wax, 9; otherwise, 13. Of hard wood: containing crude or purified paraffin wax, 9; otherwise, 13.

251 Soft paraffin wax

*Note.*—Cases: Of heavy boards, 16; of light boards, 10; casks, 9.

252 Candles of all kinds, of wax, ceresin, paraffin, tallow, sperm oil, tallow, or the like; also wax torchlights and night lights of all kinds

*Note.*—Cases, 10; casks, 16.

253 Wax waxes, except candles, wax matches, and wax pencils, even combined with other waxes, so far as they do not thereby become subject to higher rates of duty:

Finely moulded (wax flowers, figures, fruits, beads, masks, and the like)

Other

*Note.*—Cases, 20; casks, 20; barrels, 13; bales, 9.

*Note.*—Articles of ceresin are dutiable as wax products.

254 Soft soap, common (potash soap, barrel soap); liquid silicated soap; oils and fluid greases prepared with alkalis for washing purposes; Turkey red oil (castor oil mordant &c.); liquid "creolin" and similar disinfectants and detergents, &c., in a liquid condition; mixtures of water and soap for dressing (finishing) or similar purposes; all these in casks or other larger receptacles

Turkey red oil

255 Hard soaps (except tooth soap), solid "creolin" and similar disinfectants and detergents, &c., in a solid condition, so called "thénix lye"; all these so far as they are not included under No. 256

*Note.*—Cases: Hard soap in bars, 11; otherwise, 13; casks, 13; bales, 6.

256 Article of the kinds mentioned in Nos. 254 and 255, imported for immediate use (moulded for run into shapes) or in boxes, bottles, tins, pots or the like; liquid soap, except that mentioned in No. 254; soap powder; fine soft soap; soap leaves (soup paper); almond paste mixed with ground-up soap; shaped wires of soap

*Note.*—Cases, 16; casks for liquid soap, only when imported in bottles, jars or like receptacles, 16.

*Note to Nos. 254-256.*—Soap substitutes, e.g., products of quillina bark, are subject to duty as soap.

257 Glycerin, crude or refined; spent lye from soap works

258 Paraffin ointment, vaseline, and vaseline ointment (not scented)

259 Axlgrease

*Note.*—Cases, 13; casks, 13.

260 Other lubricants, manufactured with fats or oils, liquid or solid, moulded into shapes or not

261 Blacking, not liquid

262 Shoe polishes not included in No. 261, even if wax or ceresin are used in the manufacture; floor polishes of wax or ceresin with the addition of turpentine oil or the like

*Note.*—Cases, 13; casks, 13; bales, 3; sacks, 1.

263 Preparations for polishing and cleaning manufactured with fats, oils, or soaps (polishing grease, polishing paste, polishing soap) (e.g., oxide of iron combined with stearic acid and tallow; aluminium soap (aluminium palmic acid); polishing stone (bricks made of burnt ground, or washed earths with stearin, tallow &c.); moulding materials made from mineral materials combined with stearin, palmatin, paraffin, wax, and resin

*Note.*—Cases, 13; casks, 13.

264 Moulded work of stearin, paraffin, or similar moulding materials, combined or not with other materials, so far as it does not thereby become subject to higher rates of duty

*Note.*—Cases or casks, 20; barrels, 13; bales, 9; gramophone discs composed of mineral material and resin, 18; others, 20.

1 Gross weight.

General Con- ventional Tariff. Tariff. Marks. Marks.				General Con- ventional Tariff. Tariff. Marks. Marks.			
CHEMICAL AND PHARMACEUTICAL PRODUCTS, COLORS, AND DYEING MATERIALS.							
—CHEMICAL PRIMARY MATERIALS, ACIDS, SALTS, AND OTHER COMBINATIONS OF CHEMICAL PRIMARY MATERIALS NOT OTHERWISE SPECIFIED.							
55 Quicksilver and alloys of quicksilver (amalgams).....	Free.	—	—	300 Acetates not otherwise mentioned, and acetone oil.....	1 00	—	—
56 Alkali metals; other metals not separately mentioned.....	—	—	—	Acetate of calcium (acetate and pyrolignite of lime).....	—	0 50	—
57 Bromine.....	—	—	—	Acetates not otherwise mentioned, except acetate and pyrolignite of calcium (acetate of calcium); acetone oil.....	Free.	—	Free.
58 Iodine.....	—	—	—	310 Sugar of lead, Goulard water (lead vinegar)....	1 00	—	—
59 Phosphorus, common (crystalline, white), and red (amorphous).....	—	—	—	311 Tartar: Crude.....	Free.	—	—
60 Sulphur, raw or refined, also powdered "Spencemetal" (a mixture of sulphur and sulphur-metal).....	—	—	—	Refined and tartarate of soda.....	8 00	—	—
Note.—Flowers of sulphur are included under No. 270, ( <i>Treaty with Italy</i> .)	—	—	—	Refined tartarate.....	—	4 00	—
71 Ammoniacal liquor (gas liquor); spirit of sal ammoniac.....	—	—	—	Tar.—Cases, 10; casks, 10.....	8 00	4 00	—
72 Hydrochloric acid.....	—	—	—	Tar.—Cases, 12; casks, 12.....	Free.	—	—
73 Sulphuric acid and sulphuric anhydride.....	—	—	—	313 Carbonate of magnesia, artificial.....	Free.	—	—
74 Nitric acid.....	—	—	—	314 Carbonate of strontium (artificial); chloride of strontium, strontium oxide, and strontium hydroxide.....	2 00	—	—
75 Boric acid and borax (borate of soda).....	—	—	—	315 Salts of zinc not otherwise mentioned; chloride of zinc, solid or in solution.....	Free.	—	—
76 Oxalic acid and oxalate of potassium (sorrel salts).....	8 00	—	—	316 Calcium carbide, carbide of aluminium, carbide of silicon, carborundum, and carbides of metals not otherwise mentioned.....	4 00	—	Free.
Tar.—Cases, 16; casks, 16; baskets, 9; bales, 6.	—	—	—	Carbide of calcium.....	—	Free.	—
77 Acetic acid, also crystallized (glacial vinegar) and anhydrous acetic acid, when the immediate receptacle, including contents, weighs.....	—	—	—	317 Metalloids, acids, salts, and combinations of metalloids one with another or with metals, not specified above or elsewhere.....	Free.	—	—
Less than 20 kilos.....	12 00	—	—	B.—COLORS AND DYESTUFFS.			
20 kilos, and over.....	74 00	—	—	318 Dyestuffs of animal origin, <i>e.g.</i> , cochineal, wild, cultivated, and artificial, ground, or in paste or not; cochineal carmine; sepia.....	—	—	—
Tar.—Cases, 24; casks, 24; baskets, 16.	—	—	—	319 Aniline and other coal-tar dyes not otherwise mentioned.....	—	—	—
All these tars for non-liquid acetic acid, and for liquid acetic acid, only when imported in bottles or jars.....	Free.	—	—	320 Alizarin dyes, dry or in the form of paste.....	—	—	—
78 Lactic acid and lactate.....	Free.	—	—	321 Indigo, natural and artificial, also indigo carmine, pure or mixed with mineral substances or starch, dry or in the form of paste.....	—	—	—
79 Tartaric acid.....	8 00	4 00	Free.	322 Prussian blue, pure or mixed with mineral substances or starch, dry or in the form of paste.....	10 00	—	—
Citric acid.....	8 00	—	—	Tar.—Cases, 16; casks, 16.....	—	—	—
Tar.—Cases, 12; casks, 10.	—	—	—	323 Ultramarine blue, pure or mixed with mineral substances or starch, dry or in the form of paste.....	15 00	—	—
80 Salt (chloride of sodium), including common, rock, and sea salt; also all substances from which salt is extracted; mother-lye, for stone, and articles of rock salt; snow-melting salt.....	12 0 80	—	—	Tar.—Cases, 13; casks, 9.....	1 00	—	—
Tar.—Sacks, 1.	—	—	—	324 Minium, white lead.....	—	Free.	—
81 Thorstene (a deposit formed in the graduation of brine).....	Free.	—	—	White lead.....	3 00	—	—
82 Spring salts, natural or artificial, and marsh salts.....	3 00	Free.	—	325 Baryta, white.....	—	—	—
83 Chloride of barium.....	Free.	—	—	326 Zinc oxide (zinc white and zinc gray), white sulphide of zinc (lithopone).....	2 00	Free.	—
84 Iodide of potassium; iodide of sodium; iodide of ammonium.....	—	—	—	327 Cinnabar (red mercuric sulphide).....	10 00	—	—
85 Bromide of potassium; bromide of sodium; bromide of ammonium; bromide of iron.....	3 00	—	—	Tar.—Cases, 5; casks, 5.....	—	—	—
86 Carbonate of ammonium (hartshorn salts).....	—	—	—	328 Dyewood extracts and extracts of other vegetable dyestuffs.....	2 00	—	—
87 Soda, natural and artificial.....	0 90	—	—	Liquid.....	4 00	—	—
Raw, also crystallized.....	—	—	—	Solid.....	—	—	—
(Caliche, also dephlegmated or refined in other ways.....)	1 50	—	—	Note.—Liquid dyewood extracts and liquid extracts of other vegetable dyestuffs of more than 25° B <sub>e</sub> will be liable to duty as solid extracts.	—	—	—
88 Bicarbonate of soda.....	1 50	—	—	329 Coloring earths:	—	—	—
89 Caustic soda, solid (sodium hydroxide) or in solution (soda lye); caustic potash, solid (hydroxide of potassium) or in solution (potash lye).....	3 50	—	—	Chalk, washed (whiting); also chalk finely powdered in any form.....	0 40	0 30	—
90 Potash of all kinds; wool grease ashes.....	2 00	1 50	—	Other mineral colors (coloring earths, burned, ground, or washed, and waste and by-products of industry capable of being used as such, also ground ores used as coloring earths), dry, or in the form of paste, whether improved ("geschöf") or not.....	0 50	—	—
91 Coal from the residue of molasses.....	Free.	—	—	Iron oxide, natural or artificial (colcothar, caput mortuum).....	—	Free.	—
92 Chloride of lime and bleaching lye; peroxide of barium and peroxide of hydrogen.....	1 00	—	—	Other coloring earths, coming under this number.....	—	0 20	—
93 Chlorate of potash, if not imported in shells or capsules.....	Free.	—	—	330 Lampblack, printing ink, dry, not prepared; also similar copperplate licks.....	5 00	—	—
94 Sulphate of soda (Glauber's salt) and bisulphate of soda.....	0 25	Free.	—	331 Bronze colors.....	Free.	—	—
95 Sulphate of potash and phosphate of potash.....	Free.	—	—	332 Pigments and coloring lacquers (lac colors), not otherwise mentioned, pure or mixed with mineral substances or starch, dry, or in the form of paste.....	—	—	—
96 Sulphate of copper (blue vitriol, blue copperas); also sulphate of copper and sulphate of iron.....	2 00	Free.	—	333 Other paints not prepared.....	—	—	—
97 Sulphate of iron (green vitriol); sulphate of zinc (white vitriol).....	Free.	—	—	334 Colors for color printing on paper, prepared from lampblack, or copperplate licks.....	10 00	—	—
98 Ammonia alum, potash alum, and soda alum; sulphate of alumina, alumina alum, aluminate of soda, chloride of alumina, acetate of alumina, artificial alumina and refined bauxite.....	3 00	—	—	Tar.—Cases, 16; casks, 16; baskets, 9; bales, 6. All these tars for non-liquid printing colors and for retail sales, printing colors, only when imported in this bottles or like receptacles.	—	—	—
99 Chrome alum, iron and copper alum.....	Free.	—	—	335 White lead, zinc white, lithopone, iron oxide, iron minium, ground up with oil, not in tins and not made up, for retail sale.....	3 00	—	—
400 Oxide of lead (litharge, yellow [silver litharge], and red [gold litharge]), in lumps, flakes, or powder.....	6 00	2 00	—	336 The prepared colors mentioned in No. 335, in tins or made up for retail sale; printing prepared colors (mixed or ground up with oil, oil varnish, glycerin, glue, mineral oil or other medium, or spirits of wine, or mixed with one of these materials); colors not prepared in small bladders, capsules, shells, paste, tubes, pots, tablets, or the like; paints in boxes and Indian ink case.....	20 00	—	—
301 Stannic oxide.....	6 00	2 00	—				
302 Nitrate of ammonia (ammonia salt-petre), if not imported in shells or capsules; nitrate of lead.....	3 00	—	—				
303 Nitrate of soda (Chile saltpetre).....	Free.	—	—				
304 " of potash (potash saltpetre); nitrate of barium.....	—	—	—				
305 Chromate of soda and bichromate of soda; chromate of potash and dichromate of potash; oxide and hydroxide of chromium.....	—	—	—				
306 Manganate of potash; permanganate of potash.....	—	—	—				
307 Soluble glass (silicate of potash or soda).....	1 00	—	—				
308 Blood-lye salts of potash (ferrocyanide of potassium and ferricyanide of potassium); blood-lye	—	—	—				

1 Net weight.

2 These rates are in addition to the internal duty on salt.

## COMMODITIES AND ARTICLES—continued.

	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks.	Con- ventional Tariff. Marks.
<i>Tare.</i> Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares for non-liquid liquids and for liquid goods only when imported in tins, bottles or like receptacles.					
337 Ink and ink powder.....	5 00	4 00			
338 Graphite.....					
shaped (in tablets, blocks, or the like)....	4 00	2 00			
Made-up for retail sale.....	6 00	3 00			
339 Stature, cut or unsifted for drawing (dusts), chalk, or in a wooden holder.....	6 00	—			
340 Lead, color and charcoal pencils (for drawing or writing), chalk, cut or shaped:.....					
Not cased or only covered with paper....	20 00	—			
Cased in common wood for use in trade (carpenter pencils).....	25 00	—			
They, so far as they do not become subject to higher rates of duty by reason of their combination with other materials,.....	40 00	—			
<i>Tare.</i> Cases, 16; casks, 16; baskets, 9; bales, 6.					
<i>C. VARNISHES, LACS, AND CEMENTS.</i>					
341 a. Varnishes, with or without additives; of varnish, oil; thinned oil thickened by standing.....	7 00	—			
<i>Tare.</i> Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares only when the goods are imported in tins, bottles or like receptacles.					
342 Spirits of wine varnishes (solutions of resin in spirit of wine or wood spirit), with or without the addition of coloring matter; shellac cement (shellac dissolved in hot spirits of wine to the consistency of syrup).....	30 00	—			
<i>Tare.</i> Like in No. 341.					
343 Lac varnishes, lacquers, manufactured without spirits of wine (solutions of resin in turpentine oil, mineral oil, resin oil, oil varnish, acetone, alcohols, or other solvents), mixed or not with coloring substances, asphalt varnishes (solutions of asphalt or similar substances in mineral or turpentine oil, also solutions of asphalt or coal-tar pitch in coal-tar oil or wood-tar oil), coachmakers' lacquers (solution of coloring matter and wax): "Zapanelac," solution of colloidion wood (pyroxylic) in any acetate, used to preserve manuscript documents.....	25 00	—			
<i>Tare.</i> Like in No. 341.					
344 Sealing wax (also seal impressions in sealing wax); bottle wax.....	3 00	—			
345 Oil cement (varnish cement), resin cement, caoutchouc and gutta-percha cement, glue, albumen, and other cements except asbestos cement, mineral cement (asphalt cement), celline cement, and wax cement (crucifix wax).....	3 00	—			
346 Liquid asbestos, with or without addition of coloring matter (asbestos paint); asbestos cement.....	Free.	—			
<i>D.—ETHER: ALCOHOLS NOT OTHERWISE MENTIONED AND NOT INCLUDED ELSEWHERE; VOLATILE OILS, ARTIFICIAL SCENTS, PERFUMERY AND COSMETICS.</i>					
347 Ether of all kinds, simple and compound; cognac essence (oil of pressed grape residues):.....	275 00	—			
In casks.....					
<i>Tare.</i> Double casks, weighing less than 300 kilos, 12; weighing 300 kilos or more, 8; double casks, weighing less than 300 kilos, 12; weighing 300 kilos or more, 8.					
<i>Additional Tare.</i> On importation of ether of all kinds, plain or compounded, in vehicles made to transport ether in bulk, 30.					
In other receptacles.....	350 00	—			
<i>Tare.</i> Cases, 24; casks, 24; baskets, 16.					
348 Fuel oils; also amyl, butyl, and propyl alcohol.....	20 00	—			
<i>Tare.</i> Cases, 16; casks, 6; baskets, 9; bales, 6. All these tares, only when the goods are imported in flasks, jars or like receptacles.					
<i>Note.</i> Fuel oil containing spirits of wine to an amount of 5 per cent. or more of its weight will pay duty as brandies.					
349 Wood spirit (methyl alcohol), crude; acetone, crude.....	5 00	Free			
<i>Additional Tare.</i> When the goods are imported in vehicles made to transport liquids in bulk, or in receptacles other than those usually adopted in trade (tins or like receptacles), 20.					
350 Wood spirit, refined; acetone, refined; formylaldehyde in aqueous solution.....	20 00	—			
<i>Tare.</i> Cases, 24; casks, 24; baskets, 16. All these tares, only when the goods are imported in flasks, jars or like receptacles.					
<i>Additional Tare.</i> Like in No. 349.					
351 Acetaldehyde, paraldehyde.....	40 00	—			
<i>Tare.</i> Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares, only when the goods are imported in flasks, jars or like receptacles.					
352 Wood-tar oil, refined or not; rubber oil; animal oil, paraffin (kerosene) or refined Diphtal oil.....	Free	—			
<i>353 Volatile (essential) oils:</i>					
Turpentine oil, pine-needle oil, rosin essence, oil of camphor (liquid camphor) (other volatile (essential) oils); also menthol (crystals of mint), with or without casing of wood (menthol cones).....	30 00	—			
Volatile (essential) oils of fruits of the genus citrus, oranges, lemons, bergamots, mandarins &c. infused oil, attar of roses.....	—	20 00			
<i>Tare.</i> Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares for menthol and for liquid oils, only when imported in flasks, jars or like receptacles.					
354 Artificial flavouring materials (vanillin, coumarin, heliotropine, and similar products for the preparation of scents).....	80 00	—			
<i>Tare.</i> Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares for non-liquid artificial flavouring materials and for liquid, only when they are imported in flasks, jars or like receptacles.					
355 Perfumed greases, ointments, and pomades, also perfumed fatty and mineral oils, the weight of the immediate receptacle, together with the contents, being:.....					
At least 5 kilos.....	20 00	—			
Less than 5 kilos.....	100 00	—			
<i>Tare.</i> Cases, 16; casks, 16. These tares are for non-liquid goods; and for liquid goods, only when imported in tins, flasks, jars or like receptacles.					
356 Perfumery and cosmetics (e.g., hair dyes, face washes, and other toilet preparations, containing ether or alcohol; hand, mouth, or tooth wash, containing ether or alcohol; perfumed or fragrant extracts (essences, tinctures) and waters, containing alcohol or ether; toilet vinegars).....	40 00	—			
<i>Tare.</i> Like in No. 355.					
357 Perfumed waters, not containing ether or alcohol, the weight of the immediate receptacle, together with the contents, being:.....					
At least 5 kilos.....	20 00	—			
Less than 5 kilos.....	100 00	—			
<i>Tare.</i> Cases, 16; and casks, 16; for non-liquid goods; and for liquid goods only when imported in tins, flasks, jars or like receptacles.					
358 Perfumed powder, rouge, and tooth powder; tooth paste, fumigating paper, rouge paper, and all other perfumery and cosmetics not otherwise mentioned.....	100 00	—			
<i>Tare.</i> Cases, 16; and casks, 16; for non-liquid goods; and for liquid goods only when imported in tins, flasks, jars or like receptacles.					
<i>Note.</i> Powder, rouge, and tooth powder, not perfumed, are also subject to duty according to No. 358, if they are represented by their coverings as being cosmetics.					
<i>E.—ARTIFICIAL MANURES.</i>					
359 Guano, artificial (fish, meat, blood, etc., guano); also natural guano, animal and sinew meal, ground animal manure (poudre).....	Free.	—			
360 Bone ash.....	"	—			
361 Thoma's phosphate meal.....	"	—			
362 Manures containing phosphorus treated with acids (superphosphates), combined or not with other substances.....	"	—			
<i>Note.</i> Substances suitable in themselves not mentioned above, intended for use as manures, may be admitted duty free by special permission, and, if necessary, under control.					
<i>F.—EXPLOSIVES, AMMUNITION, AND INFLAMMABLE SUBSTANCES.</i>					
363 Gun cotton, collodion wool (pyroxylic wool)....	3 00	—			
364 Gunpowder, blasting powder, and other explosives not previously mentioned:.....					
Not in the form of caps or detonators.....	Free.	—			
In the form of caps or detonators not included under Nos. 365 or 366.....	3 00	—			
365 Primers, fulminating priming for needle-flocks, filled percussion caps and blasting fuse caps, filled shell fuses, tubes, etc. (schling-rohren zündschrauben), percussion caps for ball and shot (Flobert munition).....	30 00	—			
<i>Tare.</i> Cases, 13; casks, 13; baskets, 6.					
366 Cartridges filled:.....					
With copper or brass cases.....	30 00	—			
<i>Tare.</i> Cases, 13; casks, 13; baskets, 6.					
With paper or cardboard cases.....	12 00	—			
With cases of paper or cardboard combined with other materials.....	24 00	—			
<i>Tare.</i> Cases, 16; casks, 16; baskets, 13; bales, 6.					
367 Wooden matches; match sticks of cardboard.....	30 00	—			
<i>Tare.</i> Cases, 20; casks, 20.					
368 Matches of stearin, wax, or similar materials.....	10 00	—			
<i>Tare.</i> Cases: wax matches, 14; otherwise, 20; casks, 20.					
<i>Note to Nos. 367 and 368.</i> —Ordinary wooden matches, match sticks, "zündstäbchen" and wax matches shall pay the internal revenue tax in addition to customs duty.					

	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks.	Con- ventional Tariff. Marks.
369 Fireworks of all kinds (composition and cases for fireworks); autumny, magnesium, and zinc torches	30 00	—	388 Prepared medicaments and other pharmaceutical products, not mentioned in or included under other numbers of the tariff. This number includes belladonna and Benson's porous plasters	40 00	—
<i>Tare.</i> —Cases containing pyrotechnic surprises, 38; otherwise, 20; casks, 20.			<i>Tare.</i> —Like in No. 386.		
370 Pitch torches, quick matches, tinder paper, prepared tinder, slow matches (fuses) of all kinds; caps for toy pistols, lighting strips for miners' lamps and for tinder boxes, as well as all other inflammable materials and wares not otherwise mentioned	3 00	—	<i>Note to Nos. 386-388.</i> —Pharmaceutical products containing ether or alcohol are to be subject to duty as bromies, if for the production of similar articles in Germany; brands which have not been registered unfit for consumption (Cee, which have not been denatured) can only be used subject to payment of the spirit tax.		
G.—CHEMICAL AND PHARMACEUTICAL PRODUCTS NOT ELSEWHERE ENUMERATED.					
371 Incandescent mantles for lighting purposes, annealed (seasoned), also if impregnated with collodion, gelatin, glue, shellac, or the like, or in combination with common metals or alloys of common metals	120 00	—	389 Patent (secret) medicines	500 00	—
<i>Tare.</i> —Cases, 12; casks, 10; baskets, 6.			<i>Tare.</i> —Like in No. 386.		
<i>Note.</i> —Annealed (seasoned) incandescent bodies of all kinds for incandescent gas, spirit or paraffin lamps and for all other similar incandescent lamps, shall pay the internal revenue tax in addition to customs duty.			390 Chemical products, not mentioned in or included under other tariff numbers	Free.	—
372 Albumen and albuminous substances, animal and vegetable, not included under other tariff numbers	Free.	—	ANIMAL AND VEGETABLE TEXTILE MATERIALS AND MANUFACTURES THEREOF; HUMAN HAIR; PREPARED ORNAMENTAL FEATHERS; FANS AND HATS.		
373 Casein, casein gum, and similar preparations, so far as they are not included under No. 206	10 00	6 00	A.—SILK.		
<i>Tare.</i> —Cases, 10; casks, 15.			RAW SILK, ARTIFICIAL SILK, FLOSS SILK, AND SPUN SILK.		
374 Glue in the rough (deluxe boxes)	3 00	—	Raw silk and byssus silk ("steckmussel")		
375 Glue of all sorts (except albuminous glue), liquid or solid; gelatin, even colored	5 00	3 00	391 Not dyed	Free.	—
376 Sheets, spangles, capsules (empty or filled), lozenges, and other moulded articles of gelatin not mixed with sugar	30 00	—	Not twisted, or only once twisted	200 00	120 00
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.			Twice twisted		
<i>Note.</i> —Filled gelatine capsules pay the duty leviable on the contents, if such duty is higher than the duty on the container.			<i>Tare.</i> —Cases, 16; casks, 16; bales, 4.		
377 Elastic glue for the manufacture of printing rollers and the like; also printing plates for hectographs and similar apparatus for manifolding	10 00	—	Dyed (even if dyed white)	36 00	—
<i>Tare.</i> —Cases, 13; casks, 13.			Not twisted, or only once twisted	—	Free.
378 Crocoite of wood tar and peat tar	Free.	—	<i>Tare.</i> —Cases, 16; casks, 16; bales, 9.		
379 Compressed gases, including the steel vessels serving to contain them	6 00	—	Twice twisted	250 00	—
380 Alkaloids (organic bases of the vegetable kingdom), alkaloid salts and combinations	Free.	—	Dyed white	—	120 00
381 Collodion and celluloid	24 00	—	Dyed in other colors than white	—	140 00
<i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares for collodion; and for collodion, only when imported in bottles, jars or like receptacles.			<i>Tare.</i> —Cases, 16; casks, 16; bales, 9.		
382 Chloroform and chloral hydrate	20 00	—	<i>Note to Nos. 391-392.</i> —Silk twisted twice, not in combination with other textile materials or yarns, intended for weaving, knitting, embroidery, or the manufacture of button makers' wares, trimmings, or lace, with certificate of permission and under control		
<i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares for chloroform; and for chloroform, only when imported in bottles, jars or like receptacles.			(a) Not dyed	Free.	—
383 Bromoform and iodoform	Free.	—	(b) Dyed (even if dyed white)	36 00	36 00
384 Tanning extracts, not otherwise mentioned:			393 In combination with other textile materials or yarns, dyed or not	36 00	—
Liquid	14 00	—	<i>Tare.</i> —Cases, 16; casks, 16; bales: dyed silk except twice twisted, 9; otherwise, 9.		
Solid	28 00	—	Artificial silk		
Smack extract, pure, not mixed with other materials, whether liquid or solid	—	Free	394 Not twisted, or only once twisted	30 00	—
Gallnut extract, pure, not mixed with other materials, liquid	—	"	Not dyed	60 00	—
Oak, pine, or chestnut extracts—			Dyed (even if dyed white)	90 00	—
Liquid	—	2 00	<i>Tare.</i> —Cases, 16; casks, 16; bales, 9.		
Solid	—	4 00	Twice twisted, dyed or not	90 00	—
Other tanning extracts	—	4 00	<i>Tare.</i> —Cases, 16; casks, 16; bales, 9.		
Liquid	—	8 00	Floss silk (waste silk)		
Solid	—	8 00	395 Not combed	Free.	—
<i>Tare.</i> —For solid tanning extracts: cases, 10; casks, 10; bales, 3.			Uncombed	12 00	—
<i>Note.</i> —Liquid tanning extracts of more than 250 Be. are treated as solid. (Conventionalized by treaty with Austria-Hungary.)			Dyed (even if dyed white)	36 00	Free.
385 Liquorice juice, mixed with sugar, honey, oil of aniseed, sal ammoniac, or other flavouring or medicinal ingredients, or made up for retail sale; also pectoral lozenges and syrups	60 00	—	Dyed white	—	Free.
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.			<i>Note.</i> —So called "violet yarn," whether twisted or not, not combined with other textile materials or yarns, to be dyed black in silk-dyeing establishments, may be imported free with permit and under control. (Treaty with Switzerland.)		
386 Artificial balsams, extracts (essence, tinctures, etc.), waters and the like, not perfumed, for industrial or medicinal use (except extracts of dyewoods and tanning extracts)	Free.	—	In combination with other textile materials or yarns, dyed or not	36 00	—
Not containing ether or alcohol	40 00	—	<i>Tare.</i> —Cases, 16; casks, 16; bales: dyed yarns of floss silk, 3; otherwise, 9.		
Containing ether or alcohol	60 00	—	390 Silk twist of all kinds, even if mixed with other textile materials or yarns, dyed or not, made up for retail sale:		
<i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares, for non-liquid goods; and for liquid goods only when imported in bottles, jars or like receptacles.			(a) of raw silk or of artificial silk	300 00	140 00
387 Juices of fruits (except grapes) and of plants for industrial or medicinal use containing ether or alcohol	60 00	—	of floss silk	75 00	30 00
			<i>Tare.</i> —Cases, 16; casks, 16; bales, 9.		
			400 Raw silk, artificial silk, yarn of floss silk, even if mixed with other textile materials or yarns, in combination (but not wound round) with metal threads (wire or tinsel)	300 00	—
			<i>Tare.</i> —Cases, 16; casks, 16; bales, 9.		
			WARDS COMPOSED WHOLLY OR PARTLY OF SILK (RAW SILK, ARTIFICIAL SILK, FLOSS SILK).		
			401 Close woven tissues of the nature of taffeta ribbon ("taffetbinding") unfinished, composed wholly of silk of the mulberry tree silk worm without any admixture of artificial silk of floss silk, or of silk of the oak eggar and woven with firm edges on each side, raw, even if boiled (bleached) and calendered	300 00	—
			<i>Tare.</i> —Cases, 20; casks, 20; bales, 11.		



WARES COMPOSED WHOLLY OR PARTLY OF SILK, &c.—continued.

	General Tariff. Marks.	Con- ventional Tariff. Marks.
<p><i>Note.</i> No. 401 also includes "habutae" tissues according to the sample deposited (close-woven tissues of the nature of safford ribbon, "taffet binding", unfigured, composed wholly of silk of the mulberry-tree silkworm without any admixture of artificial silk, of floss silk, or of silk of the oak cecar, and woven with firm edges on each side, raw, even if balled in Japan, and valenced), weighing at least 3 nanes per unit of tissue. (<i>Treaty with Japan.</i>)</p> <p>Close-woven tissues for upholstery and tapestry work (except velvet and plush, and tissues of the nature of velvet and plush):</p>		
402 Wholly of silk—		
Imported in the piece, to be sold by measure	300 00	—
Cut (as curtains, gobelins, coverlets, etc.), even if with edging or fringes.	1,200 00	—
<i>Tare.</i> —Cases, 20; casks, 20; bales, 11.		
403 Partly of silk—		
Imported in the piece, to be sold by measure	500 00	—
Cut (as curtains, gobelins, coverlets, etc.), even if with edging or fringes.	650 00	—
<i>Tare.</i> —Cases, 20; casks, 20; bales, 11.		
404 Velvet and plush and tissues of the nature of velvet and plush (with cut or uncut pile):		
Wholly of silk	800 00	750 00
Partly of silk	450 00	—
405 Close-woven tissues, not otherwise mentioned:		
Wholly of silk	800 00	—
Partly of silk	450 00	360 00
Handkerchiefs of "habutae" of the description mentioned in Note to No. 401	—	400 00
Other tissues coming under this paragraph.	—	450 00
<i>Tare.</i> —Cases, 20; casks, 20; bales, 11.		
<p><i>Note 1.</i>—The following close-woven piece (Metresure) goods, wholly or partly of silk, are not treated as tissues for upholstery and tapestry under Nos 402-403: (a) All black tissues, even when they are furnished with a strip of another color along the selvage, the breadth of which, measured from the edge of the tissue to the inner edge of the strip, is not more than 3 centimetres; (b) all tissues not figured on the Jacquard loom and not woven like gobelins, not more than 125 centimetres broad, and not heavier than 120 grammes per square metre. (<i>Treaty with Switzerland.</i>)</p> <p><i>Note 2.</i>—The term "Open-woven tissues" under No. 408 includes, in addition to crapes, only those tissues in which the space between the warp threads is as great as, or greater than, the thickness of the threads, and similarly the space between the weft threads is as great as, or greater than, the thickness of the threads. On the other hand, tissues in which such spaces do not occur, or occur only irregularly, in consequence of some defect in the weaving, are not excluded from treatment as close-woven tissues on this account. When thick and thin threads occur at regular intervals in the tissue, the thin threads serve to decide the width of the space. Finally, close-woven tissues in which open-woven strips or figures occur are to be treated as open-woven tissues. Tissues in which the spaces are completely closed by sizing are treated as close-woven. As close woven tissues are also to be treated, the smooth tiffeta tissues known as "marceline" and "arsenet," when they show at least 35 weft threads to the centimetre. (<i>Treaty with Switzerland.</i>)</p> <p><i>Note 3.</i>—Handkerchiefs of "habutae" of the above-mentioned description shall not be considered as embroidered, if the embroidery does not, in any direction, cover more than a square of 6 centimetres side. (<i>Treaty with Japan.</i>)</p>		
406 Tulle, wholly or partly of silk:		
Unfigured	250 00	—
Figured	800 00	—
<i>Tare.</i> —Cases, 20; casks, 20; bales, 11.		
407 Bolting cloth, wholly or partly of silk, made up or not.	1,000 00	—
<i>Tare.</i> —Cases, 20; casks, 20; bales, 11.	600 00	—
408 Open-woven tissues, not otherwise mentioned, wholly or partly of silk (gauze, crape, veiling, and the like):		
Weighing more than 20 grammes per square metre.	1,600 00	—
Weighing 20 grammes or less per square metre.	1,500 00	—
<i>Note.</i> —Open-woven tissues, not otherwise mentioned (gauze, crape, veiling, and the like), for embroidery, with permit and under control.	1,000 00	—
<i>Tare.</i> —Cases, 20; casks, 20; bales, 11.		
<p><i>Note to Nos. 403-408.</i>—Tissues of yarns of other textile materials, with which</p>		

silk is mixed in spinning, but without forming the covering of the thread or extending continuously along the whole length of the thread, are not on that account to be treated as tissues partly of silk. (*Treaty with Austria-Hungary.*)

409 Knitted and netted tissues: knitted and netted wares:

Wholly of silk 800 00 | 600 00 || Partly of silk | 550 00 | 400 00 |

*Tare.*—Cases, 20; casks, 20; bales, 11.

410 Lace tissues and lace of all kinds, including lace insertions, edgings, and cut-out articles of lace or lace tissue, even if they have not a wavy or scalloped border, wholly or partly of silk:

Embroidered 800 00 | 600 00 || Woven | 800 00 | — |
| Other | 800 00 | — |

*Tare.*—Cases, 22; casks, 22; bales, 13.

411 Embroideries on materials wholly or partly of silk:

Of the open-woven tissues included under No. 408 1,500 00 | — || On other tissues | 900 00 | — |

Embroideries on materials wholly or partly of silk, except embroideries for church vestments or for flags:

On open-woven tissues included under No. 408 — | 800 00 || On tissues included under No. 405-408 | — | 600 00 |

*Note.*—If metal threads (wire or tinsel) are used for embroidering, the duty will be increased by Surtax of 50% | No surtax. || *Tare.*—Cases, 22; casks, 22; bales, 11. |  |  |

412 Trimmings (edgings, ribbons, cords, laces, tapes, and the like); also button makers' wares, even if with encasure or foundation of wood, bone, horn, leather, metal, or the like; also articles made in the same way as so-called cotton "Sparterie"; collar supports for ladies' collars, of steel wire, the entire surface of which is wound round with silk (artificial silk); durable as trimmings entirely of silk:

Wholly of silk 800 00 | — || Partly of silk | 450 00 | — |

Articles made in the same way as so-called cotton "Sparterie" goods, and plaited goods of such wares — | 80 00 |

*Note.*—Broad, wholly or partly of silk, for making trimmings, with permit and under control 36 00 | — || *Tare.*—Cases, 20; casks, 20; bales, 11. |  |  |

## B.—WOOL AND OTHER ANIMAL HAIR (EXCLUDING THE HAIR OF HORSES' MANES AND TAILS).

### WOOL AND OTHER ANIMAL HAIR, WORKED.

413 Sheep's wool (also gloves' wool); hair of the alpaca, camel, domestic goat, Angora goat (mohair), and of all other animals of the goat tribe; bare, Angora and common rabbit, beaver, monkey, muskrat, and nutria hair; coarse hair of cattle, deer, dog, swine, and other similar animals, all these combed, bleached, dyed, curled, or milled Free | — |

414 Artificial wool (sheddy), dyed or undyed — | — |

415 Crisp hair ("Krollhaare") of cattle or swine, or other coarse animal hair, mixed or not with other animal hair, or with vegetable fibres 5 00 | — |

416 Wool or other animal hair, carded or combed, with the exception of the "Krollhaare" mentioned in the preceding number 2 00 | — |

### WOOL OR ANIMAL HAIR, SPUN.

417 Yarn of the hair of cattle, deer, dog, or swine, or other coarse animal hair, mixed, or not with other animal or vegetable textile material or yarns, except silk or cotton, of one or two strands:

Unbleached 5 00 | — || Bleached, dyed, printed | 5 00 | — |

Campeys, mohair, and alpaca yarn, mixed or not with other animal or vegetable textile material or yarns, except silk or cotton:

Unbleached 2 00 | — || Single | 2 00 | — |
| Of 2 or 3 threads | 2 00 | — |
| Of 4 or more threads | 20 00 | — |

*Tare.*—Cases, 15; casks, 15; bales: with iron hoops, 6; without iron hoops, 3.

419 Bleached, dyed, printed 2 00 | — |

Single 0 00 | — || Of 2 or 3 threads | 0 00 | — |
| Of 4 or more threads | 20 00 | — |

*Tare.*—Like in No. 418.

Hard combed yarn of lustrous wool, over 20 centimetres in length, mixed or not with other animal hair, if the yarn has not lost the quality of hard-combed yarn as a result of the mixture:

Unbleached 3 50 | — || Single | 4 00 | — |
| Of 2 or 3 threads | 24 00 | — |
| Of 4 or more threads | 24 00 | — |

*Tare.*—Like in No. 418.

		General		Con-	
		Tariff.		ventional	
		Marks.		Tariff.	
		Marks.		Marks.	
421	Bleached, dyed, printed—				
	Single .....	6 00	—		
	Of 2 or 3 threads .....	14 00	—		
	Of 4 or more threads .....	24 00	—		
	<i>Tare.</i> —Like in No. 418.				
	Yarn of wool or other animal hair, mixed or not with vegetable textile materials, except cotton, not coming under Nos. 417 to 421:				
422	Combed yarn (worsted yarn), unbleached—				
	Single .....	8 00	—		
	Of 2 or 3 threads .....	10 00	—		
	Of 4 or more threads .....	24 00	—		
	<i>Tare.</i> —Cases: weighing more than 150 kilos, containing yarn on cardboard spools, 15; otherwise, 16. Casks, 16. Bales: with iron hoops, 6; without iron hoops, 3.				
423	Combed yarn (worsted yarn), bleached, dyed, printed—				
	Single .....	12 00	—		
	Of 2 or 3 threads .....	18 00	—		
	Of 4 or more threads .....	24 00	—		
	<i>Tare.</i> —Like in No. 422.				
424	Carded yarn, unbleached—				
	Single .....	9 00	8 00		
	Of 2 or 3 threads .....	12 00	—		
	Of 4 or more threads .....	24 00	—		
	<i>Tare.</i> —Like in No. 422.				
	<i>Note.</i> —"Griseille" yarn (yarn of artificial wool), single, is to be considered not as dyed but as raw yarn.				
	Yarn known as "Griseille" consists wholly or in part of multicolored or discolored waste, which imparts to the yarn a dull or uncertain color, and which renders it unfit either in the skein or in the piece for use without further dyeing.				
	"Griseille" yarn containing an admixture of cotton not exceeding 5 per cent. is treated as unmixed "Griseille yarn." ( <i>Treaty with Belgium.</i> )				
425	Carded yarn, bleached, dyed, printed—				
	Single .....	13 00	—		
	Of 2 or 3 threads .....	21 00	—		
	Of 4 or more threads .....	27 00	—		
	<i>Tare.</i> —Like in No. 422.				
426	Yarn of all kinds of wool or other animal hair, mixed or not with vegetable textile materials, except cotton made up for retail sale.				
	<i>Tare.</i> —Cases: weighing more than 150 kilos, containing yarn (other than goosepe, mohair, alpaca, and hard combed yarn) on cardboard spools, 15; otherwise, 16. Casks, 16. Bales: with iron hoops, 6; without iron hoops, 3.	38 00	30 00		
WARES OF SPUN WOOL OR OTHER ANIMAL HAIR, MIXED OR NOT WITH VEGETABLE TEXTILE MATERIALS OR YARNS.					
	Carpets in the piece for sale by measure, or cut, printed or not:				
427	Of dyed or undyed yarn of cattle, deer, dogs, swine, or similar coarse animal hair, mixed or not with jute, Manilla hemp, abaca fibre, pineapple fibre, or cocoanut fibre, without regard to the conditions of mixing, also mixed with other vegetable textile materials, provided that the animal hair yarn predominates; also carpets of plaited cloth hst.				
	<i>Tare.</i> —Cases, 20; casks, 20; bales, 7.	24 00	—		
428	Other—				
	Knotted ("geknoopd") .....	200 00	150 00		
	Woven .....	100 00	—		
	<i>Tare.</i> —Cases, 20; casks, 20; bales, 7.				
	Close-woven tissues for furniture or upholstery (except velvet and plush and tissues similar to velvet and plush), dyed, printed, or woven in colors:				
	In the piece, for sale by measure—				
	Weighting more than 200 grammes to the square metre .....	135 00	—		
	Weighting 200 grammes or less to the square metre .....	220 00	—		
	<i>Tare.</i> —Cases, 20; casks, 20; bales, 7.				
430	Cut (as curtains, hangings, coverlets, etc.), with or without elajigs or fringes—				
	Weighting more than 200 grammes to the square metre .....	165 00	—		
	Weighting 200 grammes or less to the square metre .....	250 00	—		
	<i>Tare.</i> —Cases, 20; casks, 20; bales, 7.				
431	Velvet and plush and tissues similar to velvet and plush (with cut or uncut pile), figured or not (with or without stamping) .....	150 00	—		
	<i>Tare.</i> —Cases, 20; casks, 20; bales, 7.				
432	Tissues, not included under Nos. 427 to 431:				
	Weighting more than 700 grammes to the square metre .....	135 00	—		
	Weighting more than 200 grammes and up to 700 grammes to the square metre .....	175 00	150 00		
	Weighting 200 grammes or less .....	220 00	—		
	<i>Note.</i> —				
	Press cloths, webbing, sieves, etc., of yarn of goat's hair or other coarse animal hair, for pressing oil or fats .....	—	15 00		
2.	Tissues with such admixture of horsehair (either from the mane or tail) as gives to the tissue the appearance of stiff materials ("Steifstoffe") similar to those of which patterns were deposited on the signing of the treaty, even though neither warp nor weft consist entirely of horsehair .....	—	45 00		
3.	Felt cloths of wool, endless woven or bleached, for the manufacture of wood pulp, cellulose, straw stuff or paper .....	—	50 00		
	<i>Tare.</i> —Cases, 20; casks, 20; bales, 7.				
433	Knitted and netted stuffs .....	100 00	—		
	<i>Tare.</i> —Like in No. 432.				
	Knitted and netted wares:				
434	Underclothing—				
	Cut .....	100 00	—		
	Shaped in manufacture (regular) .....	140 00	100 00		
	<i>Tare.</i> —Like in No. 432.				
435	Other knitted or netted wares, cut or shaped in manufacture .....	140 00	—		
	<i>Tare.</i> —Like in No. 432.				
436	Lace tissues and lace of all kinds, including lace insertion, point lace, and cut-out articles of lace or lace tissues, with or without wavy or scalloped edges; tulle .....	350 00	—	50 00	50 00
	Except tulle .....	—	—	—	—
	<i>Tare.</i> —Like in No. 432.				
437	Trimmings (edgings, braids, cords, laces, tapes, and similar wares); also button makers' wares, with or without foundation or enclosers of wood, bone, horn, leather, metal, or similar materials .....	200 00	—		
	<i>Tare.</i> —Like in No. 432.				
	<i>Note to Section B.</i> —(1) Embroidery on tissues of wool or other animal hair will pay duty as embroidery on cotton foundation. (2) Transmission belts, woven or knitted, of wool or other animal hair, will pay duty as similar belts of cotton. ( <i>Conventionality by treaty with Swiss Treaty.</i> )				
C.—COTTON.					
COTTON, WORKED.					
438	Cotton: Dyed, carded, combed, or milled .....	Fr 50	—		
	Bleached; also bleached waste from cotton spinning .....	—	—		
SPUN COTTON, MIXED OR NOT WITH OTHER VEGETABLE OR ANIMAL TEXTILE MATERIALS OR YARNS, EXCEPT SILK.					
439	Roving and slubbing, twisted or not, unbleached, bleached, dyed, or printed:				
	Single or double .....	5 00	—		
	Treble or more; also wicks neither woven nor plaited .....	10 00	—		
	<i>Tare.</i> —Cases, 18; casks, 18; baskets, 13; bales, 7.				
	Cotton yarn:				
440	Single, unbleached—				
	Up to No. 11 English .....	6 00	—		
	Above No. 11 and up to No. 17 English .....	8 00	—		
	Above No. 17 and up to No. 22 English .....	11 00	—		
	Above No. 22 and up to No. 32 English .....	14 00	—		
	Above No. 32 and up to No. 47 English .....	18 00	—		
	Above No. 47 and up to No. 63 English .....	22 00	—		
	Above No. 63 and up to No. 83 English .....	28 00	25 00		
	Above No. 83 and up to No. 102 English .....	31 00	28 00		
	Above No. 102 English .....	40 00	—		
	<i>Tare.</i> —Cases, 16; casks, 14; baskets, 13; bales, 3.				
441	Single, bleached, dyed, or printed .....	(1)	—		
	<i>Tare.</i> —Cases, 18; casks, 18; baskets, 13; bales, 3.				
442	Of 2 or more threads, single twist—				
	Unbleached .....	(2)	—		
	<i>Tare.</i> —Cases, 16; casks, 14; baskets, 13; bales, 2.				
	Bleached, dyed, or printed .....	(1)	—		
	<i>Tare.</i> —Cases, weighing more than 200 kilos, containing yarn of more than one thread, on wooden reels, 14; otherwise, 16; hard wood, 18; of soft wood, 16; casks, 14; baskets, 13; bales, 3.				
443	Of two or more threads, cable twist				
	Unbleached .....	40 00	—		
	Bleached, dyed, or printed .....	45 00	—		
	<i>Tare.</i> —Cases, weighing more than 200 kilos, containing yarn of more than one thread, on wooden reels, 14; otherwise, 16; casks, 18; baskets, 13; bales, 3.				
	<i>Note to Nos. 440 to 443.</i> —Dressed or steamed yarn will pay duty as unbleached yarn. ( <i>Conventionality by Swiss Treaty.</i> )				
444	Cotton thread of all kinds, twisted, made up for retail sale .....	70 00	—		
	<i>Tare.</i> —Cases, weighing more than 200 kilos, containing yarn on wooden reels, 13; otherwise, 16; casks, 18; baskets, 13; bales, 3.				

(1) Rate of unbleached, + 9 marks.

(2) Rate of single unbleached, + 3 marks.

(3) Rate of single unbleached, + 11 marks.

	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks. (1)	Con- ventional Tariff. Marks.
MANUFACTURES OF COTTON YARN, MIXED OR NOT WITH OTHER VEGETABLE TEXTILE MATERIALS OR YARNS OR NOT WITH OTHER ANIMAL HAIR.					
442 Close-woven tissues for furniture and upholstery (except velvet and plush and tissues similar to velvet and plush), dyed, printed, figured, or woven in color:— In the piece, to be sold by measure:— Cut (as curtains, hangings, coverlets, &c.), with or without fringes or fringes:— Tare.—Cases, dyed tissues, 11; otherwise, 18; casks, 18; bales; without iron hoops, 4; with iron hoops, 3. Velvet and plush and tissues similar to velvet and plush:— With metal pile: Unbleached:— Bleached, dyed, printed, woven in colors:— Tare.—Cases: bleached or dyed tissues, 14; otherwise, 18; casks, 18; bales; without iron hoops, 4; with iron hoops, 3. 447 Cut, with pile made from the weft:— Unbleached:— Bleached, dyed, printed, woven in colors:— Tare.—Cases: dyed tissues, 11; otherwise, 18; casks, 18; bales; without iron hoops, 4; with iron hoops, 3. 448 Cut, with pile made from the warp:— Unbleached:— Bleached, dyed, printed, woven in colors:— Tare. Like in No. 447. 449 Cotton felt (tissues woven like felt), raised or not (germuit):— Unbleached:— Bleached, dyed, printed:— Tare.—Cases: cotton felt, bleached or dyed, 14; otherwise, 18; casks, 18; bales; without iron hoops, 4; with iron hoops, 3. Open woven tissues for curtains, also ornamented with scalloped edges, sewn on:— 450 In the piece, to be sold by measure:— Unbleached, also dressed:— Bleached, dyed, printed, woven in colors:— Bound with ribbon:— Tare.—Cases, 18; casks, 18; bales; without iron hoops, 4; with iron hoops, 3. 451 Cut, bound with ribbon or not:— Tare.—Like in No. 450. 452 Tulle: Unbleached, dressed or not:— Not figured:— Figured:— Bleached, dyed, printed:— Tare. Like in No. 450. Tissues, not included under Nos. 445 to 452:— 453 Unbleached, weighing 80 grammes or more to the square metre, and having in warp and weft in any one of 5 millimetres to the side:— 35 threads or less:— Note.—Bed blankets of cotton, included under this number, are dutiable, under Convention, at the rate of 50 marks per 100 kilos without surtax, whether they be hemmed or not. More than 35 and up to 44 threads:— More than 44 threads:— Tare. Like in No. 450. 454 Unbleached, weighing 10 grammes or over, but less than 80 grammes per square metre, and having in warp and weft in a square of 5 millimetres to the side:— 35 threads or less:— More than 35 and up to 44 threads:— More than 44 threads:— Tare. Like in No. 450. 455 Unbleached, weighing less than 10 grammes per square metre, and having in warp and weft in a square of 5 millimetres to the side:— 35 threads or less:— More than 35 and up to 44 threads:— More than 44 threads:— Tare. Like in No. 450. Notes to Nos. 453 to 455:— 1. Feather-stitch tissues ("Plattstichgewebe"). 2. Coarse cotton tissues, unbleached, in pieces not exceeding 65 centimetres in length and breadth, so-called "Putzappan" (discolours or rubbers), of which the weft consists exclusively of cotton waste, even dyed, hemmed, or combined with other textile materials or occasional dyed threads:— 456 Dressed, bleached:— Notes:— 1. Feather-stitch tissues:— 2. Cotton coverlets, weighing per square metre 80 grammes or over, and having in warp and weft together per square of 5 millimetres 35 threads or less, whether hemmed or not:— Tare.—Cases: bleached tissues, 14; otherwise, 18; casks, 18; bales; without iron hoops, 4; with iron hoops, 3. 457 Dyed, printed, woven in colors:— Notes:— 1. Tissues other than those enumerated in Nos. 445 to 452:— Unbleached, dressed bleached or dyed, with such admixture of horsehair (either from the mane or tail) as gives to the tissues the appearance of stuff materials ("Stoffel") similar to those of which patterns were deposited on the signing of the Treaty, even though neither warp nor weft consist entirely of horsehair:— 2. In the case of tissues which are alternately open and close woven, duty will be calculated upon the average total number of threads. The average total number of threads will be obtained by counting the threads of both warp and weft between any two regularly recurring points in the design, and by reducing the number of threads so obtained to an average per square of 5 millimetres. In the case of tissues with double or twisted threads, the single threads should be counted. No account is taken of fractional parts in establishing the net result of the calculation. ( <i>Treaties with Switzerland and Austria-Hungary.</i> ) 3. Feather-stitch tissues shall also be admitted at the rate of 120 marks, as unbleached feather-stitch tissues, even when only that part of the cotton yarn which is used for the pattern is bleached or dyed, or when occasional warp or weft threads of bleached cotton are woven into the main tissue. In cases of doubt, bleached threads of the latter kind shall not be regarded as "occasional" when their number exceeds 10 in 100 threads of the unbleached warp or weft of the main tissue. Where doubled yarn or twist is used each thread entering into the composition of the same is counted separately. No. 5 of the general notes to the fifth section of the General Tariff does not apply to "feather-stitch tissues." ( <i>Treaty with Switzerland.</i> ) 458 Knitted and netted shawls:— Tare.—Cases, 18; casks, 18; bales; without iron hoops, 4; with iron hoops, 3. 459 Knitted and netted wares:— Gloves, hair nets:— Tare. Like in No. 458. 460 Stockings, socks, underclothing:— Cut:— Shaped in manufacture (regular):— Underclothing shaped in manufacture (regular):— Tare.—Like in No. 458. 461 Fishing nets:— 462 Bird, hunting, horse, and similar nets:— Tare. Like in No. 458. 463 Knitted and netted wares, cut or shaped in manufacture, not otherwise mentioned; incandescent mantles for lighting purposes (cotton knitted wares impregnated with solutions of the salts of certain minerals (thorium, cerium, &c.), combined or not with common metals:— Plaster of Paris splints (bandages of scoured cotton knitted materials, filled in with plaster of Paris powder, and stiffened with jute tissue), in hermetically sealed tins:— Tare. Like in No. 458. 464 Lace tissues and lace of all kinds, including insertions, point lace, and lace piece goods, with or without wavy or scalloped edge:— Embroidered:— Woven:— Other:— Tare.—Like in No. 458. 465 Embroidery on cotton foundation:— Flat-stitch embroidery ("Plattstichstickerei"):— Chain-stitch embroidery:— Other:— Tare.—Like in No. 458. Note.—Embroidery in which silk, artificial silk, floss silk or metal threads (wire or					

(1) 20 marks per 100 kilos, above the duty on unbleached tissues.

(1) 50 marks per 100 kilos, above the duty on unbleached tissues.

	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks. (34-9)	Con- ventional Tariff. Marks.
tinseled) are used will pay an additional duty of.....	20 %	(1)	480 Twisted, of 2 or more threads, unbleached, bleached, dyed, printed.....		
466 Rope, string, or cord; twice of cotton twist, having a diameter of more than 1 millimetre, made up for retail sale or not.....	40 %	—	<i>Tare.</i> —Like in No. 472.		
<i>Tare.</i> —Cases; of hard wood, 18; of soft wood, 18; casks, 18; baskets, 13; bales 3.			Jute yarn, without admixture of other textile materials, of 1 or more threads:		
<i>Note.</i> —Thread 1 millimetre or less in diameter pays duty as twisted yarn, according to quality.			481 Unbleached—		
467 Fire and other coarse kinds of hose, combined or not with common metal; rough girths, and driving belts, woven or knitted.....	50 %	—	Up to No. 8 English.....	5 %	4 %
<i>Tare.</i> —Cases, 16; casks, 16; baskets, 13; bales 6.			Above No. 8 and up to No. 14 English.....	8 %	5 %
468 Wicks, woven or plaited.....	80 %	—	Above No. 14 English.....	7 %	—
<i>Tare.</i> —Cases, 18; casks, 18; bales; without iron hoops, 4; with iron hoops, 3.			482 Bleached, dyed, printed		
469 Trimmings (edgings, ribbons, cords, laces, tapes, and similar articles); button makers' wares with or without enclosure or foundation of wood, bone, horn, leather, metal, or similar material; also articles made in the same way as so-called cotton "Sparterie"....	150 %	—	Up to No. 14 English.....	12 %	—
So-called "Cotton Sparterie," as well as plaiting thereof.....	—	80 %	Above No. 14 English.....	13 %	—
<i>Tare.</i> —Like in No. 468.			483 Yarn of textile materials included under Section D, without admixture of cotton or animal textile materials, prepared for retail sale:		
D.—OTHER VEGETABLE TEXTILE MATERIALS.			Single.....	16 %	—
OTHER VEGETABLE TEXTILE MATERIALS, WORKED.			Twisted, of 2 or more threads.....	20 %	10 %
470 Flax, hemp, ramie, jute, Manila hemp, New Zealand hemp, agave fibre, pineapple fibre, cocoon fibre, vegetable down, peat wool, pine wool, and all other vegetable textile materials, hatched, carded, combed, bleached, or dyed, not included under No. 471.....	Free.	—	<i>Note.</i> —Yarns made up into hanks by means of a loose, unknotted thread run through, or encircling the hank not more than a single time, are not regarded as yarns prepared for retail sale:		
471 Substitutes for crisp hair ("Krollhaare") composed of co-ocant, Manila hemp, agave or similar fibres, even if mixed with animal hair.....	5 %	—	(a) In the case of twisted yarn of linen or hemp, provided that there is contained in the hank an unbroken length of 2,500 metres of the yarn, or more.		
YARN.—			(b) In the case of non-twisted yarns of the textile materials included in Section D, and of twisted yarns of the same materials or other than those enumerated above under the heading (a), without reference to the length of yarn.		
Linen yarn (yarn of flax or of flax tow), even if mixed with jute, but without admixture of other textile materials:			Yarns on cops or wound crosswise on spools ("Kreuzspulen") are not considered as yarns prepared for retail sale. ( <i>Treaty with Austria-Hungary.</i> )		
472 Single, unbleached—			SPUN WARES OF THE TEXTILE MATERIALS INCLUDED IN SECTION D.		
Up to No. 8 English.....	5 %	5 %	Rope-makers' wares of textile materials included in Section D, without admixture of cotton or of animal textile materials:		
Above No. 8 and up to No. 14 English.....	7 %	6 %	484 Cables, rope, cordage, twine (rope-makers' wares, not of the nature of those prepared exclusively by twisting together rope threads, i.e., strong, single-rope yarn)—		
Above No. 14 and up to No. 20 English.....	7 %	6 %	5 millimetres in diameter or more.....	10 %	—
Above No. 20 and up to No. 35 English.....	10 %	9 %	Of more than 1 but less than 5 millimetres in diameter, also prepared for retail sale		
Above No. 35 and up to No. 75 English.....	13 %	12 %	<i>Tare.</i> —Cases, 13; casks, 13; baskets, 9.		
Above No. 75 English.....	Free.	—	<i>Note.</i> —Rope-makers' wares of the above mentioned descriptions of a diameter of 1 millimetre or less will be classed as yarns of 2 or more threads.		
<i>Tare.</i> —Cases, 13; casks, 13; bales, 2.			485 Buckets, girths, hammocks, nets, hose, scales, rope-ladders, straps, transmission belts, and other rope-makers' wares not mentioned above, even if in combination with other materials, so far as they do not become liable to higher rates of duty by reason of such combination.....	15 %	—
473 Single, bleached, dyed, printed—			<i>Tare.</i> —Like in No. 484.		
Up to No. 20 English.....	13 %	13 %	Carpets and matting, in the piece to be sold by measure or cut (without cash bar), made of loose, twisted or spun jute, Manila hemp, agave, pineapple, or cocoon fibre, even if mixed with other vegetable textile materials or yarn, or with the hair of cattle, deer, dog, or swine or similar coarse animal hair or yarn thereof so far as they are not comprised under No. 477:		
Above No. 20 and up to No. 35 English.....	16 %	—	486 Knotted ("Geknüpft").....	9 %	—
Above No. 35 and up to No. 75 English.....	21 %	—	<i>Tare.</i> —Cases, 13; casks, 13; bales, 6.		
Above No. 75 English.....	8 %	—	487 Woven—		
<i>Tare.</i> —Like in No. 472.			Dyed, printed, woven in colors, figured	10 %	24 %
474 Twisted, of 2 or more strands, unbleached, bleached, dyed, printed.....	36 %	—	Other, including matting of turfed rope and carpet carpets.....	12 %	—
<i>Tare.</i> —Like in No. 472.			<i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.		
Yarn of hemp and of hemp tow, also yarn of Manila hemp, New Zealand hemp, agave fibre, pineapple fibre, cocoon fibre, or of vegetable textile materials not otherwise mentioned: all these yarns, even if mixed with other textile materials included under Section D, but without admixture of cotton or animal textile materials:			<i>Note.</i> —Velvet carpets of jute and carpets of jute chenille, even having the warp of cotton yarn, are not excluded from No. 487, even when both sides are woven in the same manner (reversible) or when they are more or less flexible. ( <i>Treaty with Austria-Hungary.</i> )		
475 Single, unbleached—			Handkerchiefs of linen yarn, in the piece, to be sold by measure or cut, figured or unfigured, even if containing dyed or uncolored cotton threads in the edges or borders, without regard to the number or arrangement of the threads:		
Up to No. 6 English.....	8 %	6 %	Unbleached, having in warp and weft together in a square of 2-centimetre side—		
Above No. 6 and up to No. 10 English.....	9 %	—	Up to 120 threads.....	30 %	45 %
Above No. 6 and up to No. 8 English.....	—	8 %	More than 120 threads.....	105 %	79 %
Above No. 8 and up to No. 10 English.....	—	7 %	<i>Tare.</i> —Cases, 13; casks, 13; baskets, 4; bales, 3.		
Above No. 10 English.....	10 %	—	489 Bleached, dyed, printed, woven in colors, having in warp and weft together in a square of 2-centimetre side		
<i>Tare.</i> —Like in No. 472.			Up to 120 threads.....	120 %	75 %
476 Single, bleached, dyed, printed—			More than 120 threads.....	145 %	120 %
Up to No. 6 English.....	13 %	—	<i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 6.		
Above No. 6 and up to No. 10 English.....	14 %	—			
Above No. 10 English.....	16 %	—			
<i>Tare.</i> —Like in No. 472.					
477 Twisted, of 2 or more strands, unbleached, bleached, dyed, printed.....	36 %	—			
<i>Tare.</i> —Like in No. 472.					
<i>Note to Nos. 475 and 477.</i> —Cocoon fibre twisted into hanks or spun (cocoon yarn) of two or more threads unbleached....	Free.	—			
478 Single, unbleached—					
Up to No. 11 English.....	6 %	—			
Above No. 11 and up to No. 22 English.....	10 %	—			
Above No. 22 and up to No. 33 English.....	15 %	—			
Above No. 33 English.....	20 %	—			
<i>Tare.</i> —Like in No. 472.					
479 Single, bleached, dyed, printed—					
Up to No. 11 English.....	8 %	—			
Above No. 11 and up to No. 22 English.....	14 %	—			
Above No. 22 and up to No. 33 English.....	20 %	—			
Above No. 33 English.....	26 %	—			
<i>Tare.</i> —Like in No. 472.					

(1) No single duty.

(2) For additional unbleached.

## STAIN WORKS, &amp;c. continued.

	General Tariff Marks.	Con- ventional Tariff Marks.		General Tariff Marks.	Con- ventional Tariff Marks.
401 Close-woven tissues of jute without admixture of other textile materials, for furniture and hangings (with the exception of velvet and plush, and tissues resembling velvet and plush), dyed, printed, woven in colors, or figured.....	80 00	—	501 Lace tissues and lace of all kinds, including lace insertions, edgings, and finished lace goods or lace tissues, with or without wavy or scalloped borders.....	600 00	—
<i>Tare.</i> —Like in No. 489.			Bobbin-lace, without admixture of animal textile materials or cotton.....	—	300 00
402 Velvet and plush, and tissues resembling velvet and plush, with cut or uncut pile, of the textile materials or yarn mentioned in Section D, without admixture of animal textile materials or cotton:	80 00	—	502 Trimmings (edgings, tapes, cords, braids, laces, and the like), also button makers' wares, with or without foundation or enclosure of wood, bone, horn, leather, metal, or the like; wicks, waxes, or knitted; also articles made in the same way as so-called cotton "sparterie." Articles made in the same way as so-called cotton "sparterie," and plaited goods of such wares.....	150 00	—
Unbleached.....			<i>Tare.</i> —Like in No. 489.		80 00
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 2.			<i>Note.</i> —Embroideries on tissues of yarn of the materials comprised in Section D will pay duty as embroideries on cotton foundation. (Conventionalized by treaty with Switzerland.)		
403 Close-woven tissues of yarns of textile materials comprised in section D, mixed or not with horsehair, but without admixture of other animal textile materials or cotton, not included under Nos. 486 to 491, unfigured (Of flax, of flax tow, or of ramie, mixed or not with other textile materials comprised in Section D—	110 00	—	Close woven, unfigured linen tissues included in Nos. 492 and 493, not sewn, but which are cut out for ladies' chemises or camisoles, and embroidered round the neck only and within a distance of 15 centimetres from the edge of the neck hole, are dutiable at the rate of 150 marks per 100 kilos, and not as embroideries on cotton foundation. (Treaty with Austria-Hungary.)		
Unbleached, having in warp and weft together in a square of 2 centimetre side—					
Up to 40 threads.....	14 00	12 00			
From 41 to 80 threads.....	28 00	24 00			
From 81 to 120 threads.....	10 00	36 00			
More than 120 threads.....	65 00	60 00			
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 2.					
404 Bleached, dyed, printed, woven in colors, having in warp and weft together in a square of 2 centimetre side:					
Up to 120 threads.....	65 00	60 00			
More than 120 threads.....	120 00	—			
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 2.					
405 Of hemp, hem p tow, manila hemp, New Zealand hemp, agave fibre, pineapple fibre, cocoanut fibre, or of other vegetable textile materials not otherwise mentioned, mixed or not with jute, but without admixture of flax or ramie—					
Unbleached, having in warp and weft together in a square of 2 centimetre side—					
Up to 40 threads.....	16 00	—			
From 41 to 80 threads.....	30 00	—			
More than 80 threads.....	44 00	—			
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 2.					
406 Bleached, dyed, printed, woven in colors.....	65 00	—			
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 2.					
407 Of jute, without admixture of other textile materials comprised in Section D					
Unbleached, having in warp and weft together in a square of 2 centimetres side—					
Up to 40 threads.....	12 00	—			
Packing cloth.....	—	10 00			
From 41 to 80 threads.....	24 00	—			
More than 80 threads.....	36 00	—			
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 2.					
408 Bleached, dyed, printed, woven in colors.....	60 00	—			
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 2.					
409 Close-woven tissues of yarn or textile materials comprised in Section D, mixed or not with horsehair, but without admixture of other animal textile materials or cotton, not included under Nos. 486 to 491, figured (unbleached, bleached, dyed, printed, woven in colors).....	150 00	—			
Except damask.....					
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 2.					
410 Close-woven tissues of jute, hemp, hem p tow, manila hemp, New Zealand hemp, agave fibre, pineapple fibre, cocoanut fibre, or of other vegetable textile materials not elsewhere mentioned, 2; coarse tissues of flax, flax tow, or ramie, 3; other tissues, 6.					
411 Open woven taffeta-like tissues of yarns of the textile materials enumerated in Section 5D, with such admixture of horsehair (either from the mane or from the tail), as gives to the tissues the appearance of stiff materials ("gutsbotten") similar to those of which patterns were deposited on the signing of the treaty, even though neither warp nor weft consist entirely of horsehair.....	200 00	15 00			
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 2.					
412 Knitted and knitted stuffs and knitted articles (woolens) and netting not otherwise mentioned.....	100 00	—			
<i>Tare.</i> —Like in No. 489.					

(D) Duties leviable under Nos. 492 and 493 with an addition of 10 marks per 100 kilos.

501 Lace tissues and lace of all kinds, including lace insertions, edgings, and finished lace goods or lace tissues, with or without wavy or scalloped borders.....

Bobbin-lace, without admixture of animal textile materials or cotton.....

502 Trimmings (edgings, tapes, cords, braids, laces, and the like), also button makers' wares, with or without foundation or enclosure of wood, bone, horn, leather, metal, or the like; wicks, waxes, or knitted; also articles made in the same way as so-called cotton "sparterie." Articles made in the same way as so-called cotton "sparterie," and plaited goods of such wares.....

*Tare.*—Like in No. 489.

*Note.*—Embroideries on tissues of yarn of the materials comprised in Section D will pay duty as embroideries on cotton foundation. (Conventionalized by treaty with Switzerland.)

Close woven, unfigured linen tissues included in Nos. 492 and 493, not sewn, but which are cut out for ladies' chemises or camisoles, and embroidered round the neck only and within a distance of 15 centimetres from the edge of the neck hole, are dutiable at the rate of 150 marks per 100 kilos, and not as embroideries on cotton foundation. (Treaty with Austria-Hungary.)

## E.—BOOKBINDERS' CLOTH, TRACING CLOTH, WATERPROOF TISSUES, TISSUES COVERED WITH GRINDING OR POLISHING SUBSTANCES; LINOLEUM AND SIMILAR MATERIALS.

503 Bookbinders' cloth, smooth or pressed.....	60 00	—
Tracing cloth.....	150 00	—
<i>Tare.</i> —Cases: weighing more than 200 kilos, containing tracing cloth on wooden rollers, 15; otherwise, 13; casks, 13; baskets, 9; bales, 6.		
Waterproof tissues (except those woven with india rubber or gutta-percha):		
504 Oilcloth		
Coarse, with rough surface, not printed, without impressed patterns (packing cloth): packing felt, not dyed.....	12 00	—
Coarse, with smooth or printed surface or having impressed patterns, leather cloth, packing cloth with paper lining, oil cloth other than coarse, except waxed muslin and waxed taffetas; dyed packing felt.....	30 00	—
Waxed muslin and waxed taffetas.....	50 00	—
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 6.		
505 Tissues finished waterproof by being coated or impregnated with oil, varnish or with substances of metallic origin, by being coated with tar, or by any kind of treatment with materials other than india rubber, gutta-percha, or celluloid.....	12 00	—
Coarse; also slate cloth.....	30 00	—
<i>Tare.</i> —Like in No. 504.		
506 Tissues coated with celluloid or similar substances.....	90 00	—
<i>Tare.</i> —Like in No. 501.		
<i>Note to Nos. 503 to 506.</i> Embroidered tissues of the classes comprised in Nos. 503 to 506 are treated as woven articles of the same materials.		
507 Emery cloth, pumice stone cloth, linen coated with flint, silica or sand (sand paper, etc.).....	6 00	—
Carpeting of linoleum or similar materials, imported in the piece, to be sold by measure, or cut, with or without foundation of coarse tissue or other materials:		
508 Of one color in the mass—		
Not printed.....	10 00	—
Printed.....	19 00	—
<i>Tare.</i> —Cases, 16; casks, 10; baskets, 12; bales, 6.		
509 Of more than one color in the mass (e.g., inlaid, mosaic, or granite linoleum), printed or not.....	18 00	—
<i>Tare.</i> —Like in No. 508.		
510 Wall hangings, lacustras, and the like of linoleum or similar materials.....	40 00	—
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.		
<i>Note to Nos. 508 to 510.</i> —Articles of linoleum or similar materials, combined or not with other materials (so far as they do not become liable to a higher rate of duty by reason of such combination) not enumerated under Nos. 508 to 510 are to be treated as linoleum carpeting.		

## F.—WADDING, FELT, ARTICLES OF FELT, UNSEWN.

511 Wadding: Prepared for medical use—		
Made up in packages of 1 kilo or less.....	24 00	—
Made up in packages of more than 1 kilo.....	20 00	—
<i>Tare.</i> —Cases, 13; casks, 13; bales, 2.		

	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks.	Con- ventional Tariff. Marks.		
512 Other, coated or not with paste, glue, or gum mucilage; also rolls of wadding for door &c. padding— Of silk or silk waste.....	24 00	—	So-called Iceland jackets of knitted woollen stuffs, even cut out and sewn, even with insignificant ornaments (trimmings), in which no silk is contained, of the same kind as the samples deposited.....	—	120 00		
<i>Tare.</i> —Cases, 10; casks, 16; bales, 9.			<i>Tare.</i> —Cases, 20; casks, 20; baskets, 11; bales, 9.				
Of other textile materials.....	4 00	—	519 Of cotton, mixed or not with other vegetable textile materials.....	350 00	—		
513 Felt, finished or carpets of felt, and other unsewn felt goods (except hats): Of cattle hair, as also of deer, dog, swine, or of similar coarse animal hair, even in combination with vegetable textile materials, but without admixture of silk, wool, or of other animal hair— Felt, also roofing felt and other felt impregnated with asphalt, tar, resin, or the like.....	3 00	—	Underclothing of sanitary crepe, unbleached or bleached, but not dyed, or printed, or woven in colors.....	—	150 00		
Felt shoes, whether sewn or not, without out soles of other materials.....	30 00	—	Underclothing of the kinds enumerated in No. 409 (knitted and netted goods), with ornaments.....	—	120 00		
Felt carpets for floors cut out and other articles of felt.....	15 00	—	Lace tissues and lace, embroidered, of the kinds enumerated in No. 434, also embroideries on a groundwork tissue of cotton, with needlework, but neither manufactured into articles of clothing or other ready-made articles, nor manifestly prepared for such a purpose; corsets of cotton tissues, combined or not with other vegetable textile materials.....	—	300 00		
<i>Tare.</i> —Cases, 20; casks, 20; bales, 7.			<i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 6.				
514 Of wool or other animal hair not mentioned above, even in combination with vegetable textile materials or with admixture of silk.....	100 00	—	520 Of vegetable textile materials other than cotton Embroideries on a groundwork tissue of vegetable textiles other than cotton, with needlework, but not manufactured into articles of clothing or other ready-made articles, not manifestly prepared for such a purpose; corsets of tissues of flax or flax tow.....	350 00	—		
<i>Tare.</i> —Like in No. 513.			<i>Note to Nos. 518-520.</i> —Clothing, millinery, and other sewn articles comprised in Nos. 518-520, if they consist of lace or embroidery, are subject to a surtax of 100 per cent. If they are only ornamented with lace or embroidery, including that wholly or partly of silk, they will pay a surtax of 50 per cent.				
<i>Note to Nos. 513 and 514.</i> —Embroidered felt and felt goods are treated as sewn articles of felt.			In lieu of the surtax of 100 per cent. leviable on clothing &c. mentioned in Nos. 518-520, a surtax of only 50 per cent. shall be charged, according to convention, when said clothing &c. are made of lace other than the lace referred to in No. 501, or of embroidery.				
<b>G.—HORSE HAIR (FROM THE MANE OR TAIL) AND ARTICLES THEREOF.</b>			Further, the clothing &c. mentioned in Nos. 518-520, trimmed with lace or embroidery, shall pay, under convention, in lieu of the surtax of 50 per cent. the following surtaxes only:				
515 Horsehair (from the mane or tail), prepared: Hackled, drawn, bleached, or dyed.....	Free.	—	(a) 10 per cent. on ladies' blouses, without regard to the materials of which the lace or embroidery is composed.				
Curled horsehair (so-called "Kraushaar") mixed or not with other animal hair or with vegetable hair.....	5 00	—	(b) 25 per cent. on other articles of clothing, millinery, and other sewn articles, trimmed with lace or embroidery, wholly or partly of silk, and 10 per cent. when trimmed with lace or embroideries of other materials.				
516 Horsehair manufactures, not otherwise mentioned: Press cloth webbing, disks and slabs, for oil or grease presses, in combination with tow or not.....	20 00	15 00	The following are, however, exempt from surtax: 1. Lace tissues, lace and embroideries, with needlework, but not manufactured into articles of clothing or other ready-made articles, or manifestly prepared for such a purpose. 2. Bedding and table linen, ladies' chemises, camisoles, drawers, undershirts with occasional strips of lace or embroidery (insertion of not more than 3 centimetres with, sewn on or into the article; also ladies' chemises and camisoles of close-woven unadorned linen tissues belonging to Nos. 432 or 435, with embroidery only around the neck opening, the pattern of which in no place extends more than 15 centimetres from the edge of the neck-opening, are exempt from surtaxes. 3. Corsets of tissues made of vegetable materials trimmed with lace or embroideries, whether wholly or partly of silk. 521 Of waterproof tissues (except india-rubber and gutta-percha tissues): Of coarse water-proof tissues; also of slate cloth or emery cloth.....			50 00	—
<i>Tare.</i> —Cases, 13; casks, 13.			Of tissues coated with calindol or similar materials.....	150 00	—		
Cables, ropes, cordage; weavers' bands, whether or not united to a reed by plaiting, or netting; tissues, even mixed with other animal or vegetable textile materials or yarns, except silk, provided that the whole warp or weft consists of horse hair; ribbons, chains, sieve bottoms and similar plaited wares. Tissues, even if mixed with other animal or with vegetable textile materials or yarn, except silk; provided that the whole warp or the whole weft consists of horsehair; sieve bottoms.....	—	45 00	Of other waterproof tissues.....	70 00	—		
Ribbons, chains and similar braided wares.....	—	45 00	<i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 6.				
<i>Note.</i> —Sieve bottoms of horsehair are dutiable at the rate of 45 marks per 100 kilos even if interwoven with a small proportion of threads of other textile materials (animal or vegetable) other than silk. ( <i>Treaty with Austria-Hungary.</i> )			522 Of spun wares, as well as of felt, coated or impregnated with india-rubber, or made with internal layer of india-rubber, or in combination with india-rubber threads, also of tissues of india-rubber threads in combination with yarn, not otherwise mentioned: If the spun wares or yarn consist wholly or partly of silk.....	220 00	—		
Artificial flowers; Lace.....	120 00	—	If the spun wares or yarn consist wholly or partly of other textile materials.....	120 00	—		
<i>Tare.</i> —Cases, 20; casks, 20; bales, 7.			<i>Tare.</i> —Like in No. 521.				
<b>H.—CLOTHING, MILLINERY, AND OTHER SEWN ARTICLES OF SPUN WARES OR FELT NOT OTHERWISE MENTIONED.</b>							
517 Of silk: Of open-woven tissues, lace or embroidery, wholly or partly of silk.....	1,500 00	—					
Of other spun wares entire of silk.....	1,200 00	—					
Of other spun wares or of felt, partly of silk or lace or embroideries, wholly or partly of silk.....	700 00	—					
Underclothing of sanitary crepe.....	—	1,200 00					
Wholly of silk.....	—	1,000 00					
Partly of silk.....	—	500 00					
Knitted or netted goods, with ornaments— Wholly of silk.....	—	625 00					
Partly of silk.....	—	500 00					
Lace tissue or lace, embroidered, of the kinds enumerated in No. 410 of the tariff, also embroideries on a groundwork tissue belonging to Nos. 409, 406, or 408 of the tariff (except embroideries for sacerdotal vestments or for hangers), with needlework, but neither manufactured into articles of clothing or other ready-made articles, nor manifestly prepared for such a purpose.....	—	800 00					
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 11; bales, 9.							
518 Of spun wares or felt of wool or other animal hair, mixed or not with vegetable textile materials.....	370 00	—					
Of spun wares of wool or other animal hair, mixed or not with vegetable textile materials: Underclothing of sanitary crepe.....	—	250 00					
Underclothing of the kinds enumerated in No. 434 (knitted and netted goods), with ornaments.....	—	150 00					
Lace tissues and lace belonging to No. 436, also embroideries on a groundwork tissue of wool or other animal hair, with needlework, but neither manufactured into articles of clothing or other ready-made articles, nor manifestly prepared for such a purpose.....	—	300 00					

	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks.	Con- ventional Tariff. Marks.
<b>J.—ARTIFICIAL FLOWERS OF SPUN WARES; UMBRELLAS AND PARASOLS; SHOES OF SPUN WARES OR FELT.</b>					
123 Flowers (petals, buds, &c.), ready for use, made of spun wares or yarn, also of felt, alone or in combination with other materials, even if firmly fixed to other objects or under glass or in frames; parts of such artificial flowers, e.g., single leaves, stalks, stems, pods, fruits, &c., not in combination with each other, also so-called tubes ("Stoffschlechte") for stalks	300 00	—	633 Of other spun wares, including those coated or impregnated with india-rubber	* 0 25	—
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 11; hales, 9.			Trimmed	0 8	—
<i>Note.</i> —So-called fancy flowers, imitation beetles, and similar articles, which are used for the same purposes as natural flowers, are to be treated as artificial flowers.			636 Hats of waterproof tissues (except those of indiarubber tissues), trimmed or not	* 0 25	—
Umbrellas and parasols, so far as they are not liable to higher rates of duty owing to their combination with other materials:			Men's hats of felt (except those varnished):		
124 Of lace, embroidery, or spun wares with sewn-on work, or ornamented with sewing	200 00	—	637 Of hair felt:		
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; hales, 9.			Not trimmed	* 0 70	* 0 40
126 Other:			Trimmed	* 1 00	* 0 50
Of spun wares consisting wholly of silk	120 00	—	638 Of woollen felt:		
Of spun wares consisting partly of silk	90 00	—	Not trimmed	* 0 30	—
Of other spun wares	70 00	—	Trimmed	* 0 40	* 1 35
<i>Tare.</i> —Like in No. 524.			639 Women's hats of felt of all kinds:		
126 Shoes of plaited scraps of cloth or cloth list, not having soles of other materials sewn on	15 00	—	Not trimmed	* 0 35	* 0 25
<i>Tare.</i> —Cases, 20; casks, 20; hales, 7.			Trimmed	* 1 00	—
<i>Note.</i> —Shoes plaited of cords, braids, or the like, not having soles of other materials sewn on, are treated as trimmings.			Merely bordered with ribbon	—	* 0 60
127 Shoes of spun wares or felt, having soles of other materials sewn on:			Other	—	* 0 80
Of spun wares wholly or partly of silk	600 00	120 00	640 Hat bodies of felt, completely or only partially shaped:		
Of scraps or strips of cloth or of felt; of cotton, woollen, or linen cords, braids, or the like	50 00	—	Of hair felt	* 0 45	* 0 25
Of camel-hair tissues	100 00	80 00	Of woollen felt	* 0 20	—
Of other spun wares, also of water-proof tissues ("espadrilles") of close-woven jute tissues, mixed or not with flax or with occasional cotton threads, with soles of plaited hemp or jute sewn together untrimmed, even in combination with varnished leather.	70 00	65 00	641 Hats of straw or other vegetable plaiting material, of plaited hemp or horsehair, of whalebone, cork, agave, leaf, paper, or of "spartie"; hats not otherwise mentioned:		
<i>Tare.</i> —Cases, 16; casks, 16; baskets, 13; hales, 6.			Untrimmed	* 0 30	—
<b>K.—HUMAN HAIR AND ARTICLES THEREOF; PREPARED ORNAMENTAL FEATHERS; FANS AND HATS.</b>					
128 Human hair in the rough, boiled, dyed, hackled, spun, or formed into curls	100 00	—	Clip hats	—	* 0 10
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; hales, 9.			Straw hats	—	* 0 15
129 Matted human hair ("Haarzwirne von Menschenhaaren"), not capable of being used by wig makers or for other kinds of hair manufacture	Free.	—	Trimmed	* 0 50	* 0 20
130 Wig makers' wares and other manufactures of human hair and imitations thereof, even if in combination with other materials, so far as they do not thereby become liable to higher tariff rates	200 00	—	642 Women's hats of all kinds, ornamented	* 1 50	—
<i>Tare.</i> —Like in No. 528.			Entirely of clip, with ordinary trimming	—	* 0 35
131 Ornamental feathers, prepared:			Other	—	* 1 00
Ostrich feathers and herons' feathers	1,000 00	—	<b>L.—WARE OF SPUN WARES AND THE LIKE.</b>		
Other feathers; also skins, heads, wings, and other parts of birds, prepared for ornamenting hats, or the like	750 00	—	643 Waste of spun wares of all kinds (rags and tailors' cuttings, the latter not being capable of being used in tailoring); cloth list, old hats, old cordage, old ropes, and all weavers' heads of yarn, no longer capable of being put to their original use	Free.	—
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; hales, 9.			<i>General Notes to Nos. 391 to 613 of the Tariff.</i>		
132 Fans (hand fans):			(a) Ordinary border (solyvres, lists &c.), composed of other textile materials, are disregarded in the tariff treatment of tissues of all kinds. ( <i>Switzerland</i> .)		
Wholly or partly of ostrich feathers	600 00	—	The duties provided for tissues (in the piece or measured into lengths) are applicable even when single threads of another textile material are woven into measured piece goods to facilitate their cutting into lengths. Tissues of unbleached or bleached yarn, into which single colored threads of the same tissue, or a strip not more than 2 millimetres wide composed of such threads, has been woven solely for the purpose mentioned, are not treated as dyed tissues or tissues woven in colors. ( <i>Switzerland</i> .)		
Wholly or partly of silk, lace, embroidery, or ornamental feathers other than ostrich feathers; all these, so far as they are not rendered liable to higher rates of duty by reason of combination	300 00	200 00	Tissues and trimmings are, so far as special provisions for mixed goods do not apply, dutiable as tissues or trimmings of the predominant material, even though threads of other textile materials occurring only singly (even though regularly repeated) are woven or plaited into them, and the threads of slight importance. In case of doubt as to such introduced threads of another textile material, the threads are regarded as of slight importance when they do not amount to more than 4 per cent. of the total number of threads in the tissue. ( <i>Switzerland</i> .)		
Other, so far as they are not rendered liable to higher rates of duty by reason of their combination	200 00	—	The special regulations of No. 401 of the tariff are not affected by the above-mentioned provisions. ( <i>Switzerland</i> .)		
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; hales, 9.			Half-bleached (crem-colored) yarns and tissues and yarns and tissues treated with nitric acid (nitrified) are dutiable as bleached yarns or tissues. ( <i>Austria-Hungary</i> .)		
133 Men's hats of spun wares without reference to degree of finish:			1. Yarns, half-bleached (crem-colored), mercerized, or treated with nitric acid, shall be dutiable as bleached yarns. ( <i>Embodied together with Note 4 in treaty with Austria-Hungary</i> .)		
Of spun wares wholly or partly of silk	* 1 50	1 00	2. A surtax of 10 per cent. is levied on yarn of wool or hair or of vegetable textile materials, in combination with metal threads (wire or tinsel), except in the case of yarns round which metal threads are spun. In the case of yarns subject to various rates of duty according to count in addition to the surtax, the highest rate of duty leviable on the yarn according to the other qualities is to be taken as the duty.		
Of other spun wares including those coated or impregnated with india-rubber; varnished hats for men, of any kind of spun wares, as well as of felt	0 50	—	3. Yarns in the form of sized or gummed warps, except those of silk, artificial silk, or loss silk, are subject to a surtax of 5 per cent. on the yarn used therein.		
134 Women's hats of spun wares:			4. Spun wares, half-bleached (crem-colored), mercerized or treated with nitric acid, shall be dutiable as bleached spun wares. ( <i>Embodied together with Note 1 in treaty with Austria-Hungary</i> .)		
Of spun wares consisting wholly or partly of silk, lace, embroidery, or spun wares with sewn-on work	* 1 00	—	5. (a) Figured (brown) tissues pay a surtax of 10 per cent. ( <i>Embodied also in treaty with Austria-Hungary</i> .)		
			(b) Laine tissues (tissues made with several shirtings) are not treated as figured for the purposes of this Note. ( <i>Austria-Hungary</i> .)		
			The surtax for figured tissues does not apply to linen or cotton dusters or similar articles for household use, which merely have words or designs representing their purpose printed on the edges or selvages. ( <i>Austria-Hungary</i> .)		
			6. Coated and knitted spun wares are assimilated to netted tissues (dosiers) ( <i>Switzerland</i> ); so-called open-work embroidery, open-work lace ( <i>not stick-lace, net-splend.</i> ), so far as they cannot be obtained as splindier tissue, are treated as lace.		
			7. Unless otherwise provided in the tariff, tissues in combination with metal threads (wire or tinsel) pay a surtax of 10 per cent.		
			(c) The surtax provided for in Note 7 above on tissues in combination with metal threads (wire or tinsel), shall not exceed 3 per cent. As regards metallic threads employed in embroidery, the special dispositions relating thereto remain in force. ( <i>Switzerland</i> .)		
			8. Spun wares with sewn-on work (appliqued tissues) are treated for tariff purposes as sewn articles, according to the quality of the tissue		

forming the foundation. Appliqued felts and felt manufactures are treated in the same way.

(c) Applique-embroideries on a foundation material other than silk or half-silk, in which the foundation material is noted with muslin or tulle by the embroidery upon them, of patterns in such a manner that the patterns become visible on the cutting away of the underlying or superimposed material, are not treated as "appliqued tissues" in the sense of Note 8, but are dutiable at the rate of 300 marks per 100 kilos. (Austria-Hungary.)

9. Weavers' heads of yarn, united by plaiting, knotting, or netting to a reel, are dutiable as simple hems.

(d) Except when otherwise provided in the tariff, tissues without needlework, measured into lengths or cut out, are treated as piece goods. (Switzerland.)

10. Spun wares and felts, provided only with simple hems or with occasional seams, are not dutiable as sewn goods, but are subject to a surtax of 15 per cent. in addition to the duty on spun wares.

Sewn or sewn goods of tissues are subject to the same surtax.

(e) Embroideries, lace tissues and lace, however, provided only with simple hems, or with occasional seams, are neither dutiable as sewn goods nor subject to a surtax.

Open-work hems are also treated as simple hems. (See (f) second paragraph.)

The articles mentioned are considered as presenting only occasional seams when the designs (motifs) of embroidery or lace separately manufactured or parts of such designs are united by needlework.

The presence of openwork or of open spaces in the interior of the design of the lace or embroidery does not involve the treatment of such articles as sewn goods. (Switzerland.)

(f) Handkerchiefs and shawls (châles, foulards, reils) of all kinds, wholly or partly of silk, not entering into the class of lace or embroidery, are subject to a surtax of 15 per cent. in addition to the duty on spun wares, when provided with a simple hem or with occasional seams. (Switzerland.)

The term "Articles with simple hems" is to include also articles with simple openwork hems, forming a half or whole "ladder" (chelle), that is to say, articles which have only one row of openings and of clusters of threads immediately adjoining the room of the edge, which in such cases is usually doubled over to a considerable width. The openings and the clusters of threads shall be uniform in shape and position, and shall neither be crossed by threads or interrupted by ornamental figures. It is immaterial whether the openwork is produced in the very process of hemming, by the perforator and needle of the openwork hemming machine, or whether it was previously effected by the omission or extraction of threads. In the case of simple "half-ladder" hems (*Handbühnenhemm, demi-chelle*) the clusters of threads are produced by the stitches fastening the hem, which gather up the threads of the tissue in groups along the seam. In the case of simple "ladder hems" (*Handbühnenhemm, jours-chelles*) of the usual form, there is, in addition, parallel to the hem seam and separated from it by the row of openings, a line of stitches which gather up the same groups of threads, giving rise to the formation of handles whose direction is identical with that of the threads of the tissue.

The star-shaped stitch formation produced when the hem turns a corner is not to be considered as an ornament insertion; any sewing around the edge of the openings in the tissue filled up by spinning, intended only to prevent fraying, is disregarded. On the other hand, openwork hems with zigzag stitch, as also those with perforations, ornamental or otherwise not answering to the description given above, are not treated as simple openwork hems. (Switzerland, Austria-Hungary.)

(g) Pocket handkerchiefs, bed and table linen, and handkerchiefs of cotton or of linen, hemp &c. yarn, with hems, which are formed by the mere fact of sewing without folding over the edge of the tissue, or are formed into a comparatively coarse and common strip of closely sewn tissue by the single or multiple folding over of the edge or by using without thereby presenting any picking up of any hem, or by using plain openwork hems, or any fact of needlework or other ornamentation, are neither on that account to be dutiable as sewn goods nor to be subject to any surtax. (Austria-Hungary.)

Instead of the duty on sewn goods and of the 15 per cent. surtax referred to at the beginning of this Note, the above-mentioned tissues are only subject to a surtax of 10 per cent. if they are provided with a hem with a single row of perforations running parallel with the edge of the tissue in the interior of the tissue and formed up exactly the same way as the simple openwork hem, but without connection with the hem by special stitches. (Austria-Hungary.)

(h) Textile manufactures, on which are embroidered on 7 letters, even interlaced or ornamented (monograms, ornamental letters &c.), or names, numbers, or similar marks, are not considered as embroideries. (Switzerland, Austria-Hungary.)

In the tariff treatment of pocket handkerchiefs, unimportant embroidered ornaments surrounding the letters, names, numbers, or similar marks, such as plain sprays, arabesques &c. are not regarded as involving the treatment of the articles as embroideries. In cases of doubt, an ornament is regarded as unimportant when the whole surface of the embroidery does not cover an area of more than 2 square centimeters. (Switzerland.)

Except as otherwise provided in the tariff, spun wares cut out or measured into lengths without any sewing, are treated for tariff purposes as piece goods imported by the yard. (Austria-Hungary.)

Spun wares with fringes &c. knotted on the stuff are not to be considered as sewn.

Spun wares with fringes &c. run through the edge of the tissue and knotted, are conventionally dutiable as spun wares without fringes &c., no account being taken of the nature of the fringes.

Hemmings and sewings, as well as borders of ribbon and ordinary accessories for wear, shall not affect the classification of knitted and netted tissues and knitted articles (bosquets).

11. If the clothing or wearing apparel, millinery, and other sewn articles of spun wares are combined with metallic threads (wire or steel) they shall be liable to a surtax of 15 per cent. (Conventionally 74 per cent.) in the tariff, manufactured otherwise than by sewing, will be subject to duty as sewn articles. Textiles, with or without needlework, combined with other materials, will be subject to the same treatment, so far as they are not specially mentioned in the tariff, and do not become subject to higher rates of duty by reason of such combination.

Stuffed beds, cushions, mattresses, bolsters &c. for beds, also pallies, covered with spun wares, pay the duty leviable on sewn articles of the covering material as regards one-third of their weight, the remaining two-thirds being allowed for the stuffing, and paying the duty leviable thereon

for being exempted. Other upholstered or stuffed cushions without framework, covered with spun wares and weighing more than 2 kilos, are treated in the same way.

If glass, porcelain, or metal buttons, glass thread, whalebone, strips, and the like are woven or knitted into spun wares, the tariff treatment of the spun wares is not affected thereby. (Switzerland.)

13. Yarns and spun wares of cellulose and other similar materials (except artificial silk) shall be treated as the yarns or spun wares which they imitate.

14. Non-annulated (seasoned) horn-beetle bodies of all kinds for incense-burners, glass, spirit or paraffin lamps and for all other similar incense-burners, shall pay the internal revenue tax, in addition to customs duty.

## LEATHER AND LEATHER WARES, FURRIERS' WARES AND MANUFACTURES OF GUE.

	General Tariff. Marks.	Con- ventional Tariff. Marks.
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### A.—LEATHER.

544 Half or entirely dressed sheep, goat, lamb or kid skins, without the hair, not dyed nor further prepared, split or cut, . . . . . 3 00 2 00

Leather, half or entirely dressed, whether prepared or not, not otherwise mentioned: . . . . .

545 Of a net weight of more than 3 kilos, each piece—

Entire hides or half hides, with the heads, necks, bellies and hoofs unseparated; head, neck, and belly pieces and hoofs, as well as horsehide and pig leather, without regard to the weight of the pieces . . . . . 3 00 —

Pig leather, without regard to the weight of the piece . . . . . 18 00

Leather (beast leather) of a net weight of more than 3 kilos, per piece, for the manufacture of driving belts, with permit and under control, . . . . . 22 00

6. Cases, 14; casks, 14; baskets, 14; hales, 6.

546 Of a net weight from 1 to 3 kilos, each piece—

Calf, natural color (natural brown) . . . . . 25 00

Of a net weight of less than 1 kilo, each piece—

547 Tur.—Like in No. 545. . . . . 30 00 —

548 Glove leather of all kinds . . . . . 30 00 —

549 Dressed goat and kid leather, with the exception of glove leather and varnished leather . . . . . 30 00 —

550 Dressed sheep and lamb's leather, with the exception of glove leather and varnished leather . . . . . 30 00 —

551 Parchment; also "transparent" leather and drum skins—

552 Varnished (lacquered) leather of all kinds . . . . . 30 00 —

553 Worked (tanned, dyed &c.) fish or reptile skins—

554 Artificial leather entirely or partly of compressed leather waste—

555 Tur.—Like in No. 545. . . . . 30 00 —

Notes to Section 1. (1) Half or entirely dressed cat skins, cattle hides, and the like, with the hair, for use in the manufacture of boot uppers, trunk-makers' wares &c. will pay duty as leather.

(2) Cuttings and strips of leather which have been subject to further manufacture by gluing or pressing together or by cutting out ornamentations or holes, or by stitching, sewing &c., also cuttings or strips of leather prepared for special purposes by stamping or cutting out, are subject to duty as leather wares, except stamped drum skins, to which alone the tariff rate of No. 551 applies.

Notes to Section 1. (1) Half or entirely dressed cat skins, cattle hides, and the like, with the hair, for use in the manufacture of boot uppers, trunk-makers' wares &c. will pay duty as leather.

(2) Cuttings and strips of leather which have been subject to further manufacture by gluing or pressing together or by cutting out ornamentations or holes, or by stitching, sewing &c., also cuttings or strips of leather prepared for special purposes by stamping or cutting out, are subject to duty as leather wares, except stamped drum skins, to which alone the tariff rate of No. 551 applies.

Notes to Section 1. (1) Half or entirely dressed cat skins, cattle hides, and the like, with the hair, for use in the manufacture of boot uppers, trunk-makers' wares &c. will pay duty as leather.

(2) Cuttings and strips of leather which have been subject to further manufacture by gluing or pressing together or by cutting out ornamentations or holes, or by stitching, sewing &c., also cuttings or strips of leather prepared for special purposes by stamping or cutting out, are subject to duty as leather wares, except stamped drum skins, to which alone the tariff rate of No. 551 applies.

### B.—LEATHER WARES.

Boots & shoes of leather of all kinds, including those made from hides with the hair still on and those made from fish or reptile skins: . . . . .

556 With soles of wood . . . . . 30 00 —

557 With soles of other materials—

Weighting more than 1,200 grammes per pair . . . . . 85 00 7 00

Weighting more than 600 and up to 1,200 grammes per pair, also boot uppers of leather of all kinds with elastic insertions, without regard to weight . . . . . 120 00 10 00

Weighting 60 grammes or less per pair . . . . . 180 00 80 00

Notes.—(1) Lining, trimmings and ornaments of all kinds (stockings, bows, tassels, embroidery, laces &c.), of other materials, including silk, but not including fur, do not affect the tariff treatment.

(2) Slippers and horse-shoes, without regard to weight . . . . . 60 00 —

558 Driving and transmission belts of leather of all kinds as well as of raw hide (without the hair), with or without layers of coarse textile materials or felt . . . . . 40 00 20 00

559 Tur.—Like in No. 555.



## LEATHER WARES.—CONTINUED.

	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks.	Con- ventional Tariff. Marks.
D.—MANUFACTURES OF GUT.					
567 Gut cord and strings	50 00	—	567 Gut cord and strings	50 00	—
<i>Tare.</i> —Cases, 16; casks, 16; baskets, 13; bales, 6.					
568 Other wares of gut, except gut-strings (saddlery); walking sticks, wholly or largely wound round with gut-strings	70 00	—	568 Other wares of gut, except gut-strings (saddlery); walking sticks, wholly or largely wound round with gut-strings	70 00	—
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.					
E.—LEATHER WASTE.					
569 Used-up pieces of leather and leather wares, also other leather waste (ground up or not), provided that the use thereof as leather or leather wares is precluded by their condition	Free	—	569 Used-up pieces of leather and leather wares, also other leather waste (ground up or not), provided that the use thereof as leather or leather wares is precluded by their condition	Free	—
INDIA RUBBER WARES.					
A.—WARES OF SOFT INDIA RUBBER.					
570 India rubber, dissolved, with or without mixture with resin	3 00	—	570 India rubber, dissolved, with or without mixture with resin	3 00	—
571 Soft india rubber paste, whether dyed or mixed with asbestos, graphite, or other material or not; rolled sheets of the same; cuttings and strips of india rubber, unmanufactured; india-rubber sheets with wire or wirework rolled in; all the foregoing, not vulcanized; also "gutta-percha paper"	5 00	—	571 Soft india rubber paste, whether dyed or mixed with asbestos, graphite, or other material or not; rolled sheets of the same; cuttings and strips of india rubber, unmanufactured; india-rubber sheets with wire or wirework rolled in; all the foregoing, not vulcanized; also "gutta-percha paper"	5 00	—
572 Cut sheets ("patent sheets") of crude, refined, or dyed india rubber, mixed or not with sulphur or other material, not vulcanized; also cuttings and strips of the same, unmanufactured	8 00	—	572 Cut sheets ("patent sheets") of crude, refined, or dyed india rubber, mixed or not with sulphur or other material, not vulcanized; also cuttings and strips of the same, unmanufactured	8 00	—
<i>Tare.</i> —Cases, 8; casks, 8.					
573 India-rubber thread, drawn or cut	10 00	—	573 India-rubber thread, drawn or cut	10 00	—
Not combined with spun threads			Not combined with spun threads		
Combined with vegetable or animal spun threads loosely wound round or plaited	20 00	—	Combined with vegetable or animal spun threads loosely wound round or plaited	20 00	—
Wound round with silk or with yarn in which silk is contained	60 00	—	Wound round with silk or with yarn in which silk is contained	60 00	—
Wound round with other textile material	40 00	—	Wound round with other textile material	40 00	—
<i>Tare.</i> —Cases, 16; casks, 16; baskets, 13; bales, 6.					
574 India rubber tubing	60 00	—	574 India rubber tubing	60 00	—
For tyres of wheels of vehicles	80 00	—	For tyres of wheels of vehicles	80 00	—
For stokes of artificial flowers			For stokes of artificial flowers		
Other kinds; india rubber tubing with an under-layer of vegetable textile material; tubing of vegetable textile material impregnated or coated with india rubber or with an internal layer of india rubber; tubing of india rubber with textile material wound round or plaited thereon; all these, whether combined or not with common metals or alloys of common metals	40 00	—	Other kinds; india rubber tubing with an under-layer of vegetable textile material; tubing of vegetable textile material impregnated or coated with india rubber or with an internal layer of india rubber; tubing of india rubber with textile material wound round or plaited thereon; all these, whether combined or not with common metals or alloys of common metals	40 00	—
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 6.					
575 Driving belts of textile materials impregnated or coated with india rubber, or with external or internal layers of india rubber, or of india rubber with external or internal layers of textile material	50 00	40 00	575 Driving belts of textile materials impregnated or coated with india rubber, or with external or internal layers of india rubber, or of india rubber with external or internal layers of textile material	50 00	40 00
<i>Tare.</i> —Cases, 16; casks, 16; baskets, 13; bales, 6.					
576 Wagon covers, manufactured, of coarse textile materials impregnated or coated with india rubber, or with an internal layer of india rubber	30 00	—	576 Wagon covers, manufactured, of coarse textile materials impregnated or coated with india rubber, or with an internal layer of india rubber	30 00	—
<i>Tare.</i> —Like in No. 575.					
577 Boots and shoes of india rubber, with or without soles of other material:			577 Boots and shoes of india rubber, with or without soles of other material:		
Unvarnished	70 00	—	Unvarnished	70 00	—
Varnished	100 00	80 00	Varnished	100 00	80 00
<i>Tare.</i> —Like in No. 575.					
578 India-rubber tyres for wheels of vehicles; also covers for the same, of textile materials impregnated or coated with india rubber or with an internal layer of india rubber	60 00	—	578 India-rubber tyres for wheels of vehicles; also covers for the same, of textile materials impregnated or coated with india rubber or with an internal layer of india rubber	60 00	—
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 6.					
579 Wares of felt (also vulcanized) india rubber, or wares entirely or partly coated with india rubber, not otherwise mentioned, so far as not falling under a class chargeable with higher duties by reason of combination with other materials:			579 Wares of felt (also vulcanized) india rubber, or wares entirely or partly coated with india rubber, not otherwise mentioned, so far as not falling under a class chargeable with higher duties by reason of combination with other materials:		
Not varnished, dyed, nor printed; sheet india rubber combined with textile material or felt by rolling, plaiting, stuffing-box packing, and washers of coarse textile material, yarn, or felt in combination with india rubber or with stearic acid, tallow, or asbestos, as well as other plaiting and stuffing-box packing of similar quality	40 00	—	Not varnished, dyed, nor printed; sheet india rubber combined with textile material or felt by rolling, plaiting, stuffing-box packing, and washers of coarse textile material, yarn, or felt in combination with india rubber or with stearic acid, tallow, or asbestos, as well as other plaiting and stuffing-box packing of similar quality	40 00	—
Varnished, dyed, printed, or furnished with impressed patterns; floor cloths of such india rubber, with or without an under-layer of textile material or felt	60 00	—	Varnished, dyed, printed, or furnished with impressed patterns; floor cloths of such india rubber, with or without an under-layer of textile material or felt	60 00	—
<i>Tare.</i> —Like in No. 578.					

## C.—FURRIERS' WARES.

580 Skins for the preparation of furs, wholly or partly dressed, dyed or not	Free	—
581 Furs, also bones, hangers (Hungarian sheep-skin coats), fur covers, linings and trimmings, furs sewn together, for linings, cut strips of fur for trimmings and the like	6 00	—
582 Furs, coated or lined, also matted bear. If they are provided with ribbons, buttons, trimmings, &c.; cushions upholstered or otherwise stuffed (without framework), covered with fur; shoes (even with soles of leather or the like), foot warmers, hats caps, muffs and gloves of fur, or covered or lined with fur	130 00	—
<i>Tare.</i> —Cases, 20; casks, 16; baskets, 13; bales, 6.		
583 Stuffed animals and parts thereof, with or without artificial bones, natural horns, and the like; bird and other animal skins prepared for so-called "attrappen" (Kunstchen), even combined with other materials so far as they do not thereby become subject to higher rates of duty by reason of such combination	70 00	—
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.		
<i>Note to Section C.</i> —Bird skins and parts thereof intended for use as furs will be treated as wholly or partly dressed skins for the preparation of furs, articles made of such bird skins, as also textile and leather articles on the base upon which birds' feathers are fastened by means of weaving, sewing, or the like, will be treated as lined furriers' wares.		

	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks.	Con- ventional Tariff. Marks.
Textile materials or felt impregnated or coated with india rubber or with internal layers of india rubber; india-rubber wares coated with textile materials or with yarn wound thereon; all these when the textile wares or yarn consist—			So-called "chip-woven" goods (shavings plaited in a manner resembling weaving, principally used in hat making), dyed, stained, varnished, or not, with foundation of tissue (of cotton, linen, jute, etc.), stiffened with size	—	18 00
Entirely or partly of silk	180 00	—	<i>Tare.</i> —Like in No. 589.		
Of other textile material	100 00	—	<i>Note to Section B.</i> —Combination with wood does not affect the tariff classification.		
Textile materials in combination with india-rubber threads; tissues of india-rubber threads in combination with yarns, all these when the textile materials or yarn consist entirely or partly of silk or of other textile materials	—	30 00	C.—"SPARTERIE" AND WARES THEREOF.		
<i>Tare.</i> —Like in No. 578.			503 "Sparterie" .....	80 00	
<i>Note.</i> —Embroidered textile materials of the foregoing kinds will be charged as sewn articles of such materials.			<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.		
India-rubber print cloths and card cloths for carding factories, by special permission and under control	30 00	—	504 "Sparterie" wares (except hats):		
<i>Tare.</i> —Like in No. 578.			Not combined with other materials	90 00	
B.—HARDENED INDIA RUBBER AND WARES THEREOF.			Combined with yarns or tissues wholly or partly of silk, with lace, embroidery, tissues ornamented with needlework, velvet, or plush, tissues similar to velvet or plush, or prepared ornamental feathers	200 00	—
1 Hardened india-rubber paste, not vulcanized	5 00	—	Combined with other yarns or tissues, or with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination	120 00	—
2 Hardened india-rubber paste for dental purposes, combined with color, metal powder, or other substances	100 00	—	<i>Tare.</i> —Like in No. 593.		
<i>Tare.</i> —Cases, 11; casks, 11; bales, 2.			BROOMS, BRUSHES AND SIEVES.		
3 Hardened india rubber (vulcanite) in plates, bars, cut up or not, but not further worked; rough pressed goods of india rubber, shaped, but still showing the seams or ridges, and consequently requiring further working; unworked plates or sheets of hardened india-rubber, with an under-layer of textile material or paper	10 00	—	595 Brooms of brushwood:		
<i>Tare.</i> —Like in No. 583.			Without handle	Free	—
4 Tubes of hardened india-rubber, not further worked	40 00	25 00	With handle of rough wood or cane, or with a handle composed of the twigs used in binding the brooms	4 00	—
<i>Tare.</i> —Like in No. 583.			596 Other brooms, also paint and other brushes: Coarse, combined or not with unlacquered, unpolished wood, cane, or iron		
5 Other wares of hardened india-rubber, combined or not with other materials, so far as not falling under other classes subject to a higher duty by reason of such combination	45 00	40 00	Of vegetable materials or of substitutes for vegetable fibres; mops, and similar articles for cleaning purposes	4 00	—
<i>Tare.</i> —Cases, 16; casks, 16; baskets, 13; bales, 6.			Brooms, mops and the like for cleaning purposes	3 00	—
<i>General Note to Nos. 570 to 586.</i> —Wares of gutta percha, balata gum, or india-rubber substitutes, or wares entirely or partly coated with these materials, so far as not specially mentioned, will be classed as india-rubber wares.			Of bristles or of substitutes (of animal origin); undyed leather dusters	8 00	—
PLANTS AND PLAITED GOODS OF VEGETABLE MATERIALS OTHER THAN TEXTILE FIBRES.			<i>Tare.</i> —Cases, 16; casks, 16; bales, 6.		
A.—PLAITS (except sparterie wares).			597 Coarse, combined with lacquered, polished wood, cane, or iron; fine (namely, all those of human and other hair or yarn, not also lacquered brushes of dyed feathers, even combined with wood, cane or iron; scrubbing brushes and gloves, and horse brushes of bristles, horsehair, or the like, combined with coarse textile materials; plumes of horsehair or of buffalo hair; carpet sweepers	24 00	—
57 Plaited wood shavings, dyed or not	2 00	1 00	<i>Tare.</i> —Cases, 16; casks, 16; bales, 6.		
<i>Note.</i> —So called "chip-woven" goods (shavings plaited in a manner resembling weaving, principally used in hat making), even dyed, stained, or varnished, provided they are not combined with other materials, are dutiable under No. 587. ( <i>Treaty with Austria-Hungary.</i> )			598 Brushes combined with bone or horn	100 00	—
58 Plaits of straw, bast, tree roots, rushes, broom, grass, wood palm, palm leaves, seaweed, reeds, or other vegetable plaiting materials:			<i>Tare.</i> —Cases, 20; casks, 20.		
Not bleached nor dyed	Free.	—	599 Brooms, paint and other brushes combined with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination	24 00	—
Bleached or dyed	8 00	6 00	<i>Tare.</i> —Cases, 20; casks, 20.		
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.			600 Sieve-makers' wares:		
B.—PLAITED ARTICLES (EXCLUDING HATS AND SPARTERIE WARES).			Course (sieve bottoms of wood shavings, iron wire, or perforated sheet iron, combined with unlacquered unpolished wood or iron)	8 00	—
600 Coverings (carpets and the like ("Decken")):			<i>Tare.</i> —Cases, 16; casks, 16; bales, 6.		
Rugs and mats, coarse, in natural state, or dyed, stained, varnished	3 00	—	Other, so far as they do not become subject to higher rates of duty by reason of their combination with other materials	24 00	—
Rugs and mats other than coarse, also other coverings (Decken) of all kinds, even dyed with apure wares of felt.	21 00	—	<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.		
Mats of cane, in lengths or cut to sizes.	12 00	—	602 Articles wholly or partly of ivory, so far as they are not specially excepted or do not become subject to higher rates of duty by reason of their combination with other materials	250 00	—
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.			Fans, fan frames, and stick handles, wholly or partly of ivory, so far as they do not become subject to higher rates of duty by reason of their combination with other materials	225 00	—
601 Basket-makers' and other plaited wares: Coarse, in natural state, or dyed, stained, varnished—			<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.		
Of willow, reeds (peeled or not), of cane, "peddig," or wood shaving	4 00	3 00	603 Tortoise-shell and imitations thereof:		
Of other plaiting materials	10 00	3 00	Sails or pieces, in the natural state, only split, rolled, cut, or otherwise broken up	3 00	—
<i>Tare.</i> —Like in No. 589.			Sails or pieces, ground or polished	2 00 00	—
602 Other than coarse, namely, all articles lacquered, polished, bronzed, gilt, silvered	21 00	—	<i>Tare.</i> —Like in No. 602.		
<i>Tare.</i> —Like in No. 589.			604 Articles wholly or partly of tortoise-shell, so far as they do not become subject to higher rates of duty by reason of their combination with other materials	250 00	2 50 00
603 Basket-makers' wares and other plaited wares (except upholstery wicker furniture): Combined with yarns or tissues wholly or partly of silk, with lace, embroidery, tissues ornamented with needlework, velvet or plush, tissues similar to velvet or plush, or prepared ornamental feathers	120 00	—	<i>Tare.</i> —Like in No. 602.		
Combined with other yarns or tissues or with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination	21 00	—			

ARTICLES OF ANIMAL OR VEGETABLE MATERIALS FOR CARVING  
OR MOLDING--continued.

	General Tariff Marks.	Con- ventional Tariff Marks.
605 Mother-of-pearl and imitations thereof: Sheets or pieces, in the natural state, only split, rolled, cut, or otherwise broken up Sheets or pieces, ground, polished, or recognizably shaped for manufacture into finished wares .....	3 00 30 00	— —
<i>Tare.</i> —Cases; sheets or pieces visibly rough shaped for further manufacture, 13; otherwise, 20; casks, 20; baskets, 13; bales, 9.		
606 Articles wholly or partly of mother-of-pearl, so far as they are not specially excepted, or do not become subject to higher rates of duty by reason of their combination with other materials: Buttons .....	200 00	150 00
<i>Tare.</i> —Cases; buttons on cards, not otherwise packed, whether wrapped or not in paper, 13; otherwise, 20; casks, 20; baskets, 13; bales, 9. Other articles; mother-of-pearl in on the shells, ground or polished, with or with- out pearls .....	250 00	225 00
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.		
607 Fine pearls and red corals, wrought (smoothed, polished, perforated): Unset .....	60 00	—
Red corals .....	—	30 00
<i>Tare.</i> —Cases, 16; casks, 16; bales, 6. Unset but strung on textile threads or on tape for purposes of packing and trans- portation .....	100 00	—
Red corals .....	—	60 00
Set or combined with other materials (so far as they do not thereby become sub- ject to higher rates of duty by reason of such combination), whether or not strung or prepared for immediate use as ornaments, etc. ....	600 00	—
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.		
608 Wax beads, and all other imitations of pearls; imitations of red coral; whether in the form of beads or not; articles made wholly or partly of imitation pearls or imitation red coral, so far as they do not become subject to higher rates of duty by reason of their com- bination with other materials .....	125 00	—
<i>Tare.</i> —Like No. 607.		
609 Whalebone: strips of whalebone .....	10 00	—
<i>Tare.</i> —Cases, 16; casks, 16; bales, 6. Plaited, woven, and other wares of whale- bone (except ivory) combined or not with other materials, so far as they do not become subject to higher rates of duty by reason of such combination .....	30 00	—
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.		
610 Horn—strips of buff horn or other horn (file-fish bone): Rough, not smoothed; also short and thin strips for the manufacture of horn brushes <i>Tare.</i> —Cases, 16; casks, 16; bales, 6. Smoothed or otherwise prepared for use .....	10 00 50 00	— 40 00
<i>Tare.</i> —Cases, 10; casks, 20; baskets, 13; bales, 9.		
611 Shells, turned, or beaded buttons of horn, horn paste, or bone with or without eyes ..	100 00	15 00
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.		
612 Quills (quill pens, writing pens, cut .....	5 00	—
In the form of whole feathers .....	—	—
In pieces of the size of steel pens or cut into toothpicks, paint-brush holders, mouth pieces for cigar holders, or the like) <i>Tare.</i> —Like No. 611.	30 00	—
613 Sheets and pieces of animal substances for carry- ing, not, however, mounted, merely split, cut, or even roughly planed; horn paste in slabs: In the natural state or with the grease removed, or bleached; horn dust .....	3 00	—
Stained, dyed, mottled (with pattern), ground, polished .....	10 00	—
<i>Tare.</i> —Cases; plates of polished bones, ready for the manufacture of buttons, 9; otherwise, 20; casks, 20; baskets, 13; bales, 9.		
614 Articles of animal substances for carrying, not included in the preceding numbers: Not combined with other materials .....	30 00	—
Combined with yard or tissues of any partly of silk, with lace, embroidery, tissues ornamented with needlework, velvet or plush, tissues similar to velvet or plush, prepared ornamental borders, wig-makers' wares, fine modelled wax ware, or seal-penulous stones, beads and the like of animal carving materials, strung on textile material threads on tape or wire, and ready for use as		

**Tare.**—Cases: bone rings for nursing bottles, 12; otherwise, 19; casks, 20; baskets, 13; bales, 9.

## B.—MANUFACTURES OF WOOD.

618	Wood for building and industrial purposes, planed, grooved, rabbeted, mortised, tenoned, slit, so far as not included under one of the subsequent numbers:		
	Unworked	6 00	—
	Thin boards of small dimensions; res-sawing veneers, of poplar or alder wood, manufactured with the paring knife	—	2 00
	Other (unless excepted in the note to Nos. 75-76)	—	3 25
	Worked	10 00	—
	<i>Tare</i> .—Cases, 16; casks, 16; bales, 6.		
616	Veneers, including wood hangings ("Holztape-ten"); boards for wain-cotting made of veneers glued together:		
	Rough; also unworked veneered boards	10 00	—
	Wrought	30 00	—
	<i>Tare</i> .—Like in No. 615.		
617	Wainscotting and parquetry, not inlaid:		
	Rough—		
	Not glued or veneered	6 00	5 00
	Glued, veneered	10 00	—
	<i>Tare</i> .—Like in No. 615.		
618	Wrought, whether glued or veneered or not	12 00	—
	<i>Tare</i> .—Like in No. 615.		
619	Wainscotting and parquetry, so far as not subject to higher rates of duty by reason of the material inlaid:	18 00	—
	<i>Tare</i> .—Cases, 20; casks, 20; baskets, 13; bales, 9.		
620	Wooden bangs, even if compressed	3 00	—
621	Matchwood and wooden pegs:		
	Unworked	4 00	—
	Finished	6 00	—
622	Walking sticks:		
	Rough, with or without ferrules	3 00	—
	Coarse, worked, with or without ferrules	10 00	—
	<i>Tare</i> .—Cases, 16; casks, 16; bales, 6.		
	Fine (with inlaid or carving work or with ornamentations formed by moulding or stamping); walking sticks combined with other materials so far as not included under No. 568 or do not become liable to higher rates of duty by reason of such combination	30 00	—
	<i>Tare</i> .—Cases, 20; casks, 20; baskets, 13; bales, 9.		
623	Casks (including planed shooks) and other coopers' ware:		
	Unfinished	3 00	—
	Finished; finished or unfinished with metal hoops	10 00	—
	<i>Tare</i> .—Cases, 16; casks, 16; baskets, 6.		
624	Spools, spindles, sleys, and sley reeds:		
	Unfinished	6 00	—
	Finished	10 00	—
	Spools, whether dyed or not	—	5 00
	<i>Tare</i> .—Cases, 16; casks, 16; bales, 6.		
	Furniture, and parts thereof, common (not upholstered), not veneered:		
625	Of soft wood:		
	Unfinished	8 00	4 50
	Finished	12 00	10 00
	<i>Tare</i> .—Like in No. 624.		
626	Of hard wood:		
	Unfinished	12 00	10 00
	Finished	15 00	—
	Of solid bent wood	—	10 00
	Other	—	12 00
	<i>Tare</i> .—Like in No. 624.		
	Furniture and parts thereof of solid bent wood		Surtax
	<i>Note</i> .—Furniture and parts thereof of solid bent wood are conventionally dutiable at the rate of 10 marks per 100 kils., without surtax, even when they are combined with component parts of wood of other kind, which do not on themselves come under No. 631 of the tariff, even with parts formed by the glueing together of veneers, or with the materials named in the note to No. 630. Moreover, furniture of bent wood is not excluded from the benefits of this provision owing to its combination with wooden component parts furnished with ornaments		of 30 %

† In accordance with the new treaty with Switzerland, rosaries with beads of horn, horn paste, bone, or other animal substances for carving not otherwise mentioned, even in combination with small chains, crosses, etc., of common metals or alloys thereof, neither gilt nor silvered, are dutiable at the rate of 30 marks per 100 kilos.

	General Tariff. Marks.	Con- ventional Tariff. Marks.	General Tariff. Marks.	Con- ventional Tariff. Marks.
by pressing, heating (branding with heated plates), etching, or stamping (e.g., seats, backs, arms).				
67 Furniture, and parts thereof, common (not upholstered), veneered				
Unfinished	15 00	10 00		
Finished	20 00	15 00		
<i>Note.</i> —Like in No. 624.				
<i>Note.</i> —Only such furniture and parts thereof are to be treated as "veneered" as have their surface wholly or in essential parts covered with veneers of hard wood not more than 24 mm. in thickness glued upon them. ( <i>Treaty with Austria-Hungary.</i> )				
Joiners', turners', and wheelwrights' wares, common, and also other common wooden wares not previously mentioned:				
Unfinished—				
Boxes made of wood shavings; chests; tool handles made of hickory or ash; wooden stands for night lights	3 00	—		
Window frames, doors, stairs, and parts thereof; mouldings	8 00	—		
Window frames, doors, stairs, and parts thereof	—	4 00		
Mouldings ("profilirte Holzleisten")	—	4 00		
Other	6 00	—		
Except the under-mentioned articles:	—	5 00		
Printers' letter cases, and frames imported therewith	—	3 00		
<i>Note.</i> —Cases, 16; casks, 16; bales, 6.				
628 Finished	12 00	—		
Wooden clogs, blackened or browned by means of smoke or pyroligneous acid	—	3 00		
Printers' letter cases, and frames imported therewith	—	6 00		
Window frames, doors, stairs, and parts thereof	—	11 00		
Other goods included in this number.	—	10 00		
<i>Note.</i> —Like in No. 625.				
630 Coarse wooden wares combined with other materials, so far as not included under preceding numbers or under higher rates of duty	30 00	—		
Wooden clogs, blackened or browned by means of smoke or pyroligneous acid, with stars of blackened leather	—	5 00		
<i>Note.</i> —Like in No. 625.				
<i>Note.</i> —Combination with plaited bast, reed, rush, straw, chair cane, or basket-work, with undyed leather, raw hides (with or without the hair), coarse unbleached tissues of vegetable textile materials, ropemakers' wares included in Nos. 461 or 485, coarse wadded tissues of vegetable textile materials with iron; glass, paper, porcelain, stones (except precious and semi-precious stones), or with earthenware, does not affect the tariff classification of coarse wooden wares, so far as no provisions to the contrary exist in the preceding numbers. (A combination with single component parts of zinc, tin, copper, or brass, which has not the effect of giving a "fine" appearance to the articles is without effect on their classification as "coarse" furniture even when they are present in quantity not altogether insignificant.)				
Unwrought wooden wares included under Nos. 624-628, for which concessions are granted in the present treaty, are not to be regarded as wrought on account of their combination with the above-mentioned materials. (Added in new treaty with Austria-Hungary.)				
631 Fine wooden wares (except walking sticks), combined or not with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination:				
Carved wares: wares with fine carving; other fine wooden wares; fine turners' wares; moulds, but pressed, stamped, or engraved imitations of fine carving; wood-engraving plates, cut, with or without inserted pins of common metals or of alloys thereof	30 00	—		
Parts of furniture (seats, backs, arms and the like), ornamented by gilding, stamping, hot pressing, engraving or stamping, wooden printing (type or printing alterations), even oiled, without carved ornaments, and not combined with other substances	—	10 00		
Other goods combined under this paragraph, coated with Japanese lacquer	—	20 00		
Gilt cornices, not carved or sculptured	24 00	—		
Wooden wares (except wainscoting and parquetry) with inlaid work, so far as they do not become subject to higher rates of duty by reason of the materials inlaid; finely painted, gilded, silvered, or bronzed wooden wares (except gilt cornices without carving); wooden mosaics	36 00	—		
Manufactures of wood (except battens gilt but uncarved), coated with Japanese lacquer ( <i>vernis</i> ), or finely painted, gilt, silvered or bronzed with such lacquer				
Other manufactures of wood coming under this paragraph, except wooden mosaics				
<i>Note.</i> —Wooden furniture is not necessarily to be treated as "fine wooden wares" under No. 631, because it undergoes a definite improvement in condition by means of the boring or stamping out of ordinary holes (even star-shaped or circular) on the seat or back, in a regular pattern, by the plain cutting out of separate pieces with the saw, by turners' work on the feet and similar parts, or by the introduction (by engraving or otherwise) of lines, neither gilt, silvered, nor bronzed, nor interlaced or otherwise forming patterns. The same applies to wardrobes and similar large cupboards, furnished with fine carving only in occasional places of small importance (e.g., small panel mouldings, rosettes, pilasters, brackets). ( <i>Treaty with Austria-Hungary.</i> )				
<i>Note.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.				
Upholstered furniture, even with other than wooden frames, so far as they do not become subject to higher rates of duty by reason of such combination: upholstered cushions or hassocks, with frames or heavy filling of sand, lead, cast iron, or stone:				
Without covering	30 00	—		
<i>Note.</i> —Cases, 16; casks, 16; baskets, 13; bales, 6.				
633 With covering				
of textiles, wholly or partly of silk, of embroidery, lace, tissues ornamented with needlework, velvet, or plush, tissues similar to velvet or plush; or of leather:	50 00	—		
Furniture	—	30 00		
of textiles or materials other than those mentioned above, including billiard tables and parts thereof	40 00	—		
<i>Note.</i> —Like in No. 632.				
<i>Note.</i> —When billiard tables are imported in separate parts, uncovered boards are dutiable according to the component material. ( <i>Treaty with Austria-Hungary.</i> )				
634 Manufactures of wood of all kinds (except upholstered furniture) combined with yarns or tissues partly or wholly of silk with lace, embroidery, tissues ornamented with needlework, velvet or plush, tissues similar to velvet or plush, prepared ornamental leathers, wigmakers' wares, finely moulded wax wares or semi-precious stones, so far as they do not become subject to higher rates of duty by reason of their combination with other materials; beads and the like of wood, strung on threads of textile materials, on tapes, or wire, and ready for immediate use as ornaments; also trimmings prepared in a similar manner				
Manufactures of wood of all kinds (except upholstered furniture), carved or ornamented with carvings combined with yarns or tissues partly or wholly of silk, with lace embroidery, tissues ornamented with needlework, velvet, or plush, tissues similar to velvet or plush, so far as they do not become subject to higher rates of duty by reason of their combination with other materials	—	34 00		
<i>Note.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.				
<i>Note to Nos. 631 and 634.</i> The following are dutiable at the conventional rates of Nos. 631 and 634: wooden wares carved or ornamented with carving, included under these numbers, whatever the purpose for which they are to be used (as, for example, bread trenchers, pen boxes, boxes for physical and other instruments), hand mirrors, casket, hat, stick, or umbrella stands, pier tables, liqueur sets, needle-cases, salad bowls with spoons and forks, jewel and glove boxes, Swiss toy models, without clothes, and watch cases for physical and other instruments. The combination with plate glass, let in, or with hinges or small locks of common metal, or alloys thereof, neither gilt nor silvered, does not affect the tariff classification. ( <i>Treaty with Switzerland.</i> )				
<i>Note to Section B.—(4)</i> Planks of manufactured wood (petrified wood "exfoliated"), wood pulp, sawdust ("sawfin"), or the like will be treated as similar boards, and articles thereof as similar wares of natural wood.				
(2) All articles are to be considered as "worked" or "finished," in opposition to "unfinished" or "in the natural state," within the meaning of this subsection, which are browned, stained, dyed, roughly				

## MANUFACTURES OF WOOD—continued.

MANUFACTURES OF WOOD—continued.		General Tariff Marks.	Con- ventional Tariff Marks.	General Tariff Marks.	Con- ventional Tariff Marks.
637	Painted, varnished, lacquered, polished, or well as all wares smoked, impregnated, or otherwise chemically treated. On the other hand, all wares rubbed with oil, wax, graphite, grease, stearin, or similar materials, or coated with tar, are to be treated as "unfinished." ( <i>Treaties with Austria-Hungary.</i> )				
C. MANUFACTURES OF CORK.					
638	Cork, reduced to small pieces or pulverized.	3 00	—		
639	Cut sheets, strips, and endless with the bark; bungs; paving blocks, bricks, tubes, and parts thereof, of cork waste; cork fenders for ships.	10 00	—		
	<i>Tare.</i> —Cases, 10; casks, 10; bales, 6.				
640	Cut sheets, strips, and endless without the bark; cork disks.	15 00	—		
	<i>Tare.</i> —Like in No. 638.				
641	Cork wares (except hats) combined or not with other materials, so far as they do not become subject to higher rates of duty by reason of combination with other materials.	30 00	—		
	<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6. Containers: cork stoppers, 3; otherwise, 9. Wrappers: consisting of double cloth of light linen with intercalated paper, containing cork stoppers, 5; consisting of thick packing cloth, of a light packing cloth of coarse texture and of intercalated paper, secured with cord, containing cork stoppers, 5.				
	<i>Notes to Section C.</i> —(1) Wares of artificial cork will be treated as wares of natural cork.				
	(2) Wares of cork combined with materials mentioned in No. 651 will be duty as wooden wares similarly combined.				
D.—ARTICLES OF VEGETABLE CARVING MATERIALS, OTHER THAN WOOD OR CORK, OR OF MOLDING MATERIALS NOT OTHERWISE MENTIONED.					
642	Celluloid and similar materials:				
	Unwrought, unmoulded plates, leaves, blocks, sheets, tubes, or rods, unwrought, cut, or brown.	1 00	—		
	Leaves, sheets, tubes, or rods, ground, mottled, polished, or worked on the surface in any similar manner, or pieces recognizably shaped for manufacture into finished articles.	100 00	—		
	<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.				
643	Wares, wholly or partly of celluloid or similar moulding material, not otherwise mentioned, so far as they do not become subject to higher rates of duty by reason of their combination with other materials, or are not liable to treatment to imitations of more highly taxed wares.	200 00	—		
	<i>Tare.</i> —Cases; eyes of sheet brass combined in a notable proportion with celluloid, 13; otherwise, 20; casks, 20; baskets, 13; bales, 9.				
644	Vegetable materials for carving, not mentioned or included elsewhere, in unwrought sheets, merely cut; also after pitb, cut, and reel, split, cut up or pointed.	3 00	—		
645	Chair cane (Spanish cane, rattan, "pedding," bamboo, partidge cane, sugar cane, and other finer canes):				
	Cut or split for immediate use, unmanufactured, not further worked; also piassava; palm substitutes unmanufactured stained, dyed; also rough cut.	3 00	—		
	Varnished, lacquered, polished.	6 00	—		
	<i>Tare.</i> —Cases, 10; casks, 10; bales, 6.				
646	Spools, spindles, sieves and sieves of cane; also ships' fenders, combined or not with unlacquered unpainted iron:				
	In natural state.	6 00	—		
	Stained, dyed.	10 00	—		
	<i>Tare.</i> —Like in No. 642.				
647	Walking sticks of cane:				
	Roughly worked, with or without ferrules stained, varnished, lacquered, polished, with or without ferrules.	12 00	—		
	Combined with other materials so far as they do not thereby become liable to the duties of No. 56 or higher rates.	20 00	—		
	<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.				
648	Bands and the like of vegetable material for carving, other than wood or cork except those of celluloid or similar material for moulding, strung on threads of textile materials, on tape or wire, and ready for use without further preparation; also trimmings similarly prepared.	40 00	—		
	<i>Tare.</i> —Like in No. 644.				
649	Manufactures (except hats) of vegetable materials for carving, other than wood or cork (including wares of seeds and leaf-like wares, not included under the preceding numbers, combined or not with other				
	materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination:				
	Corozo buttons.	150 00	45 00		
	Other manufactures.	30 00	—		
	<i>Tare.</i> —Like in No. 644.				
650	"Other manufactures" of the kind mentioned in No. 649, combined with the materials mentioned in No. 651 \$2, will be treated as wooden wares similarly combined.				
651	Sculptors', carvers' and moulders' wares of starch, bassine, tragacanth, bread, or other vegetable moulding material not otherwise mentioned (except imitations of more highly taxed wares), combined or not with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination.	40 00	—		
	Resiniferous with beads of the above mentioned materials, even in combination with accessories (chains, crosses, and the like) of common metals neither silver nor gold.	—	30 00		
	<i>Tare.</i> —Like in No. 644.				
652	Wares of plastic carbon (including those of fossil carbon) or of gas carbon, combined or not with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination:				
	Weighting net 3 kilos or more each.	3 00	—		
	Weighting less than 3 kilos each.	30 00	—		
	<i>Tare.</i> —Like in No. 644.				
	<i>Notes.</i> —Combination with platinum does not affect the tariff classification of carbon filaments for electric lighting purposes or the like.				
	<i>Note.</i> —Carbons for electric arc lamps shall pay the internal revenue tax, in addition to customs duty.				
E.—PAPER, CARDBOARD AND MANUFACTURES THEREOF.					
	Paper stock (half stuff for the manufacture of paper and pasteboard), in the form of pulp or solidified, whether bleached, dyed, mixed with mineral substances, glass, &c., or not:				
	From the waste of textiles or the like.	Free.	—		
	From wood, straw, esparto grass, or other vegetable fibres—				
	Wood pulp (mechanically prepared wood meal, wood grindings).	3 00	1 25		
	Chemically prepared wood pulp (cellulose), straw, esparto, and other fibrous materials.	3 00	1 25		
	<i>Notes.</i> —Wood pulp, mechanically or chemically prepared, containing 50% or more of water shall conventionally be dutiable at the rate of mark 80 per 100 kilos. ( <i>Treaty with Sweden.</i> )				
653	Pasteboard, moulded, dipped, creased; also made of sheets of pasteboard stuck together: Glazed boards (prax boards) and other highly glazed earboard, imitation leather board, and other fine earboard, whether dyed in pulp or not, "Vulkanfiber."	6 00	—		
	Cardboard of mechanically or chemically prepared wood pulp; also of wood pulp prepared from steamed wood, rolled hard (so called "Brunholzpapier"), so called leather board, strawboard, "Schrenzpapier," and good cardboard, and other coarse cardboard not otherwise mentioned, dyed in the pulp or not.	4 00	1 60		

	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks.	Con- ventional Tariff. Marks.
shles, secured with cords, &c. Other paper in bales: with frames or slots of wood at the ends and having on the sides cloth, packing paper, cardboard or cardboard with linen oil or not, hooped with iron or wire, or secured with cord, &c.			666 Linen of paper, even if wholly or partly covered with cotton tissues, or with foundation or layers of textiles of all kinds.	20 00	—
<i>Note to Nos. 654-655.</i> —Tissues paper weighing more than 50 grammes per square metre is treated under convention as packing paper.			<i>Tare.</i> —Like in No. 665.		
<i>Note to Nos. 651-655.</i> —Packing papers and cardboards are to be dutiable under Nos. 651-655, according to quality, even if directions for use, recommendations of the goods, patterns and the like are printed on them.			667 Note paper, post cards, and envelopes in paper, cardboard or wood-oil boxes (stationery cases), to wit:		
656 Multi-colored paper, including paper coated with chalk, white lead, or the like, or provided with metallic impressions; varnished paper; paper covered with scales of mica or glass, painted, applied, or galvano-plastic metallic surface; also paper with gilt or silvered edges.	10 00	8 00	In boxes wholly or partly covered with, or fitted with leather or with a textile material wholly or partly of silk	35 00	—
<i>Tare.</i> —Cases, 14; casks, 14; baskets, 13; bales, 8. Papers classed under this number in bales with frames or slots of wood at the ends and having on the sides cloth, packing paper, cardboard, or cardboard with cloth whether oiled or not, hooped with iron or wire or secured with cord, &c.			In other boxes	22 00	—
657 Impressions obtained by any process so far as not included in Nos. 674-677; also "picture paper," including that produced by a copying process on paper and cardboard; also paper or cardboard colored or black, gilded, or ornamented in any way whatever:			In boxes of paper or cardboard	—	15 00
Of one color	10 00	6 00	Of wood	—	15 00
Of more than one color, also with impressions on edges in colors, gold, or other metals	10 00	6 00	<i>Tare.</i> —Like in No. 665.		
<i>Tare.</i> —Like in No. 656.			<i>Note.</i> —Bands of textile material of all kinds holding note paper, post cards, and envelopes, as also bands of the same description serving as unimportant fittings of the receptacles themselves, are without effect on the tariff classification. ( <i>Treaty with Austria-Hungary.</i> )		
<i>Note to Nos. 656-657.</i> —Paper for making cigarettes shall pay the internal revenue tax, in addition to customs duty.			668 Account books, note books, covers, portfolios, "Attrappes," and cases:		
658 Paper and cardboard, whether or not included under No. 657, if embossed; also with hand-painting, pressed natural flowers, photographs, or ornamented in any other way	20 00	—	Covered or fitted wholly or in part with leather or textile materials of any kind, or combined with celluloid or similar moulding material	30 00	—
<i>Tare.</i> —Like in No. 656.			Other	15 00	12 00
<i>Note to Nos. 657 and 658.</i> —"Picture paper" is meant to include all paper (cardboard) printed with pictures, or figures intended for further preparation, e.g., for making up goods, for bookbinders' work, for toys, for completions or additions in handwriting, &c., or for attaching to goods or the coverings thereof.			<i>Tare.</i> —Like in No. 665.		
659 Paper or cardboard, covered wholly or in part with textiles of all kinds, or with foundation or layers of textiles of all kinds, or of wire gauze	24 00	—	669 Albums: (covered or fitted) wholly or in part with leather or textile materials of any kind, or combined with celluloid or similar moulding material	8 00	—
<i>Tare.</i> —Cases, 16; casks, 16; baskets, 13; bales, 8.			<i>Tare.</i> —Like in No. 665.		
660 Wall paper and wall paper borders of all kinds: Neither gilt, silvered, bronzed, embossed nor velvet	—	12 00	<i>Notes to Nos. 667-669.</i> —The articles specified in Nos. 667-669, if in combination with materials subject to higher rates of duty, are to pay duty according to the latter, with the exclusion of the exceptions allowed in Nos. 668-669. But gold or silver edges, gold or silver lettering, mounts or devices for closing or locking, metal, gilt or silvered base metal, or alloys thereof do not affect the tariff classification. Albums, covers, portfolios and the like, in which books, duty free paper, music scores, calendars, cards, books, containing musical compositions or pictures are laid or inserted, will pay the duty leviable on their own class.	4 00	—
661 Playing cards of every shape and size, in addition to the internal tax	6 00 00	—	<i>Articles made of paper, cardboard, "carton pierre," wood pulp, cellulose, "Valkenater" and "carton pierre" pulp, so far as they are not included in the previous numbers of the tariff; also articles of hard paper (cardstock, paper):</i>		
662 Slate paper, also writing slates made thereof, not combined with other materials; pumice stone, glass, metallic sand, and emery paper, as well as other smoothing & polishing paper	1 00	—	670 Not combined with other materials or combined only with wood or iron:		
663 Photographic paper	10 00	—	Made of paper enumerated in No. 657 or No. 658, or wholly or partly covered therewith; articles with applied, painted, or galvano-plastic metallic covering, as also finely painted articles; pressed or otherwise moulded articles of "carton pierre" pulp; also hard paper (cardstock-paper), wares, colored, lacquered, or varnished; lamp shades, lanterns, and other fine wares and articles of luxury (except flowers)	30 00	—
<i>Tare.</i> —Like in No. 656.			Articles coming under this paragraph, of paper or cardboard coated with Japanese lacquer ( <i>Urushi</i> )	—	20 00
664 Gelatin paper, tracing paper (paraffin paper, oil paper, wax paper, and the like); blue (aniline, and ultramarine) paper, indigo paper, disinfecting paper, grease paper, fly paper and moth paper, ozone paper, test and other chemical paper, paper coated or powdered with solutions of salts, perborate, gum, glue, tragacanth, or similar substance, and with the places so treated covered with oil, oil, wax or collodion	12 00	—	Flowers (blowen, petal, and model)	100 00	—
<i>Tare.</i> —Like in No. 656.			Other articles	15 00	—
665 Corsets, bags, pouches, sacks, and similar receptacles; also envelopes, printed or not: Not combined with other materials	18 00	12 00	<i>Tare.</i> —Like in No. 665.		
Combined with textiles, e.g., tin foil, metal foil, or shudder materials	30 00	20 00	<i>Note.</i> —Tubes for cigarettes, and also paper cut into small sheets for cigarettes, which, from their condition, are to be classified as manufactures of paper, shall pay the internal revenue tax, in addition to customs duty.		
<i>Tare.</i> —Cases, 14; casks, 14; baskets, 13; bales, 8.			671 Combined (or wholly or partly covered) with textiles or textile goods of all kinds, with finely moulded wax-work, with semi-precious stones, mother-of-pearl, ivory, celluloid, or similar moulding material, or with gilt or silvered base metals; embroidery on paper or cardboard	70 00	—
<i>Note.</i> —Paper bags, pouches, sacks, and similar receptacles are not excluded from the duty of 12 marks per 100 kilos by reason of being furnished with crumpe of wire or tin foil, i.e., twice, or the like, serving only to hold the parts together or to fasten the bags. ( <i>Treaty with Austria-Hungary.</i> )			<i>Tare.</i> —Like in No. 665.		
			672 Combined with materials other than those mentioned above so far as they do not become subject to higher rates of duty by reason of such combination	24 00	—
			<i>Tare.</i> —Like in No. 665.		
			<i>Note to Nos. 669 and 672.</i> —Stitched or bound catalogues of firms trading in Belgium, intended to offer goods even containing samples, shall be admitted duty free under convention, provided the catalogues show, in brief thereon, the name of the Belgian firm only, without indicating any other mercantile establishment or agent's name.		

## PAPER, CARDBOARD AND MANUFACTURES THEREOF. continued.

PAPER, CARDBOARD, AND MANUFACTURES THEREOF. continued.			General Tariff. Marks.		Conventional Tariff. Marks.		General Tariff. Marks.		Conventional Tariff. Marks.	
67. Paper shavings (waste from the further manufacture of paper), written and printed paper as old paper (waste paper); paper, cardboard, and articles thereof to be merely used for re- quiring; used postage stamps .....	Free.	—	583	Smoothed, planed, polished, or enamelled— Of alabaster, marble, or serpentine ..	15 00	10 00				
<i>Note to Nos. 649-673.</i> Imitation leather of paper, and manufactures thereof, are not dutiable as leather or as leather wares, but under the appropriate heading of Nos. 649-673, according to description. ( <i>Treaty with Austria-Hungary.</i> )				<i>Tare.</i> —Cases, 16; casks, 10. Of granite, porphyry, syenite, or similar hard stone; of polishable lime- stone, with the exception of litho- graphic stones (lithographic plates), with drawings, engravings, or writ- ings thereon .....	15 00	—				
BOOKS, PICTURES, PAINTINGS.				Of granite, porphyry, syenite, or similar hard stones ..	—	10 00				
674 Books in all languages, printed or written, with or without pictures of all kinds printed there- on or attached or annexed therein; manu- script; printed paper, except that mentioned in Nos. 649-673; music; all the above bound or not; books with characters for the blind; and calcula- tors bound or not, with the exception of black calendars, diaries, and the like .....	—	—		<i>Tare.</i> —Cases, 16; casks, 10. Of lava, porous or compact ..	200 00	—				
<i>Note.</i> —Coverings and cases, in which prayer books or other devotional books are contained, are not dutiable by themselves according to Note 2 under tariff Nos. 667-669, but are admitted free with the books. ( <i>Treaty with Switzerland.</i> )				<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9. Of other stones (except slate) .....	6 00	—				
675 Maps and charts of all kinds for scientific purposes on paper or other material, bound or not, or mounted on cardboard, cloth, &c., or not, with or without rollers .....	—	—		Lithographic stones (lithographic plates) with drawings, engravings, or writing thereon .....	3 00	—				
676 Pictures on paper, produced by printing or other manufacturing process, bound or not, or mounted on paper, cardboard, &c., or not, the like, except "picture paper" .....	—	—	684 Blocks and slabs of slate, sawn (cut) on one or more of the narrow sides (edges), neither planed, smoothed, nor polished .....	Stonecutters' work, neither smoothed nor planed, combined or not with unlaquered, unpolished wood or iron ..	3 00	2 50				
<i>Note.</i> —Communication and other similar pictures of a religious nature, even if pro- vided with space for entries in handwriting, are free under this number, and are not dutiable as "picture paper." ( <i>Treaty with Switzerland.</i> )				Of plain work not cut in profile ("nicht profilirt"), not finished off nor ornamented— Of alabaster, marble, or serpentine ..	2 50	—				
677 Tapestries on tissues of vegetable textile materials, on wall, base metals or alloys of base metals, paper or stone; drawings, bound or not, or mounted on paper, cardboard, cloth, or the like .....	—	—		Of granite, porphyry, syenite, or simi- lar hard stone; of polishable lime- stone; of lava, porous or compact ..	1 25	—				
<i>Note.</i> —The pictures enumerated in No. 677 may be imported free, even if framed; but the frames in order to escape payment of duty must be imported with the pictures, and must be, without doubt, permanently intended for the pictures imported in them and for no others. ( <i>Treaty with Austria-Hungary.</i> )				Of granite, carbuncles, simply wrought on the two long sides and at both ends, remainder being rough or roughly wrought .....	—	0 25				
678 Precious stones:				Of granite:						
Wrought (ground, &c.), not set, or merely set in wood, horn, bone, or common metals, for technical purposes (cutting and writing diamonds); also wire drawing plates com- bined with pierced precious stones .....	60 00	—		Carbuncles for pavements, plainly worked on the two long sides and on both faces, otherwise rough or merely rough hewn:						
<i>Tare.</i> —Cases, 16; casks, 16.				Only worked with the pick-hammer or pointed chisel (so-called rough carbuncles) .....	—	0 15				
Set in any other manner; or a form intended for immediate use as ornament, or cut (gems, canons); articles of all kinds not mentioned above, combined with precious stones, so far as such articles are not in themselves subject to higher rates of duty	600 00	—		Otherwise plainly worked .....	—	0 30				
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.				Other stone cutters' wares included in this item .....	—	0 00				
679 Semi-precious stones (including vitreous lava):				Only worked with the pick-hammer or pointed chisel, for use as building stone (rustic work, stretchers, lining-wall stones and the like) .....	—	0 15				
Wrought (ground, &c.), not set .....	60 00	—		Otherwise plainly worked .....	—	0 00				
Set, cut (gems, canons), or otherwise made into finished articles, so far as they do not become subject to higher rates of duty by reason of their combination with other materials .....	175 00	—		Of porphyry, syenite, or similar hard stone; or of porous or compact lava ..	—	1 00				
<i>Tare.</i> —Cases, 16; casks, 16.				<i>Note.</i> —The stonecutters' work of polish- able limestone, is to be regarded as more valued, conventionally dutiable at the reduced rate of 1 mark per 100 kilos, even when wholly or partly channeled (nigged), or worked with the facing hammer, or when having a plain channeled edging. In both cases, however, the charring (nigging) may be carried out to regular lines, and must not form a pattern. ( <i>Treaty with Belgium.</i> )						
680 Stones (except slate and paving stones), also lava, porous and compact, sawn on more than three sides, and in a natural state, or merely rough hewn on the two narrow sides .....	0 50	0 25		<i>Note.</i> —The conventional rates for curb- stones shall also be applicable to such stones of this description as are not only plainly worked on both faces and on both the long sides which remain visible after the stones are fixed in the ground, but which have also undergone a working on the third long side destined to be placed against the pavement, to the extent that, on the upper edge of this side, as the result of the rectangular working of the top of the stone by striking away the projecting parts, a more or less even stripe is pro- duced, provided that the breadth of this stripe does not exceed 10 centimetres, or that, if the breadth be greater, it be proved that the stones are to be used as curb- stones. ( <i>Treaty with Austria-Hungary.</i> )						
<i>Note.</i> —In the case of stones of this de- scription, those sides which are cut with wire rope are to be considered as rough and not as sawn, provided that the marks of the wire rope are recognizable, or provided that the use of the same is proved by the im- porter. ( <i>Treaty with Belgium.</i> )				<i>Note.</i> —Granite steps are dutiable un- der this number, even when provided with a plain unrounded level for the pur- pose of rendering the top surface of the step broader. ( <i>Treaty with Austria-Hungary.</i> )						
681 Vase stones .....	0 40	Free.		Of other stones (except slate) .....	1 25	1 00				
682 Slabs: Sawn (cut) or split, neither smoothed, planed, polished, nor enamelled— Of alabaster, marble, or serpentine ..	3 50	2 50	586	Cut in profile, wholly or partly finished off or ornamented ..	3 50	3 00				
Of granite, porphyry, syenite, or similar hard stone; of lava, porous or com- pact; of polishable limestone ..	3 00	—		Of alabaster, marble, or serpentine ..	3 50	3 00				
Of granite .....	—	2 50		Of granite, porphyry, syenite, or simi- lar hard stone; of polishable lime- stone; of lava, porous or compact ..	3 50	2 50				
Of other stones (except slate) of mica, cut to size, uncolored (whether in slabs of the kind or not) ..	2 50	—	687 Stonecutters' work, smoothed, planed, pol- ished, or gilt, combined or not with wood or iron ..	Of other stone (except slate) ..	2 50	2 00				
<i>Note.</i> —Slabs of granite, mainly more than 16 centimetres thick, split or having one or both of the principal surfaces sawn (cut), and having the				Of alabaster, marble, or serpentine ..	15 00	10 00				
other sides either rough or merely rough hewn, shall conventionally be admitted duty free. ( <i>Treaty with Sweden.</i> )				<i>Tare.</i> —Cases, 16; casks, 10. Of granite, porphyry, syenite, or simi- lar hard stone; of polishable limestone ..	15 00	—				

	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks.	Con- ventional Tariff. Marks.
Of granite, porphyry, syenite, or similar hard stone . . . . .	—	10 00	700	Of a mixture of plaster with sulphur, or with chalk and size, or with other additions:	
<i>Tare.</i> —Cases, 16; casks, 10. . . . .	200 00	—		Bricks and tiles, not colored, with or without core of other materials—	
Of lava, porous or compact . . . . .	—	—	701	Not ornamented . . . . .	1 00
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9. . . . .	6 00	—		Ornamented . . . . .	2 00
Of other stone (except slate) . . . . .	—	—	702	Other non-colored articles; also plaster moulds with core of sulphur . . . . .	3 00
Artificially colored or crummeled sheets of mica; slabs of slate, smoothed, planed, cut in profile, or otherwise further manufactured; slate wrought into slabs; slates for writing, with or without frames, of all kinds; other wares of slate, not specially mentioned, nor combined with other materials	10 00	—	703	Colored, bronzed, lacquered, glazed (impregnated with stearin, wax, or the like (ivory paste, chrome paste, potash paste)) . . . . .	6 00
Slabs of slate, smoothed, planed, cut in profile ("profilirt"), or otherwise further manufactured, polished or not . . . . .	—	6 00		Articles of all kinds combined with other materials, so far as they do not become subject to higher rates of duty by reason of such combination . . . . .	6 00
<i>Tare.</i> —Cases, 16; casks, 16. . . . .	Free.	—		<i>Note to Nos. 700 to 703.</i> —Mixed articles of sulphur (also Spence metal), infusorial earth, chalk paste, or talc will pay duty as articles made of plaster.	
Slate pencils, painted or not, covered with paper or cased in wood . . . . .	Free.	—	704	Slag, made into building or paving bricks . . . . .	Free.
Articles wholly or partly made of lava, porous or compact, so far as they do not become subject to higher rates of duty by reason of their combination with other materials . . . . .	200 00	—	705	Paper and cardboard made of asbestos, in sheets, rolls, or boards, with or without insulating wire or wire gauze of base metal or alloys thereof:	
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9. . . . .	Free.	—		Not shaped (not cut, or only cut rectangularly) . . . . .	10 00
Large or small carved ware of all kinds of stone, so far as they are works of art, including stippled work ("punktiert") . . . . .	Free.	—		Shaped, pierced, or not . . . . .	24 00
Articles made of stone, not included under any other numbers of the tariff:				<i>Tare.</i> —Cases, 14; casks, 14; baskets, 9; bales, 6. Asbestos paper and cardboard in bales whose ends are furnished with wooden frames, and side with cardboard, secured by cord. . . . .	
Not combined with other materials or only combined with wood or iron, except articles of luxury—	15 00	10 00	706	Thread, cord, string, rope and twine made of asbestos, combined or not with other textile materials or with a core of base metal (except packing cord) . . . . .	24 00
Of alabaster, marble, or serpentine . . . . .	—	—		<i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 6. . . . .	
<i>Tare.</i> —Cases, 16; casks, 10. . . . .	15 00	—	707	Tissue of asbestos, combined or not with other textile materials or with warp or weft of wire made of base metal or alloys thereof . . . . .	10 00
Of granite, porphyry, syenite, or similar hard stone of polishable limestone . . . . .	—	10 00		<i>Tare.</i> —Like in No. 706. . . . .	
<i>Tare.</i> —Cases, 16; casks, 10. . . . .	6 00	—	708	Articles not otherwise mentioned, of asbestos, asbestos paper, or asbestos tissues ( <i>e.g.</i> , asbestos-caoutchouc tissues (asbestos goods coated with caoutchouc), gloves, clothes, masks, caps, hose, and shoes of these materials); all these articles combined or not with other materials so far as they do not become subject to higher rates of duty by reason of such combination . . . . .	60 00
Of other stone . . . . .	24 00	—		<i>Tare.</i> —Like in No. 706. . . . .	
In combination with materials other than wood or iron, so far as they do not become subject to higher rates of duty by reason of such combination; articles of luxury . . . . .	0 25	Free.	709	Articles wholly or partly of meerschaum or of imitations thereof:	
<i>Tare.</i> —Cases, 16; casks, 10. . . . .	24 00	—		Combined with natural or artificial amber; cigar and cigarette holders of meerschaum arranged for attaching mouth-pieces . . . . .	400 00
3 Millstones, with or without iron rim or metal casing . . . . .	—	12 00		Other, so far as they do not become subject to higher rates of duty by reason of their combination with other materials . . . . .	200 00
Polishing (barnishing) stones, grindstones, and whetstones, also touch-tone: . . . . .	—	—		<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9. . . . .	160 00
Wholly or partly of emery, corundum, carborundum, flint, or quartz . . . . .	—	—	710	Jet, also cannel coal and imitations of jet: . . . . .	
Polishing stones and grindstones, wholly or partly of carborundum . . . . .	—	—		Rough slabs or pieces, merely split, cut, or sawn . . . . .	3 00
<i>Tare.</i> —Cases, 16; casks, 16. . . . .	0 50	—		Smooth or polished slabs or pieces . . . . .	200 00
5 Others, including artificial (except polishing stones prepared with stearin, tallow, &c.); also flint stones prep. for use, bevel or cut—	—	—	711	<i>Tare.</i> —Like in No. 709. . . . .	
Not combined with other materials . . . . .	—	—		Articles wholly or partly of jet, cannel coal, or imitations of jet, so far as they do not become subject to higher rates of duty by reason of their combination with other materials . . . . .	200 00
Combined with wood or iron; also emery sticks and emery wheels of wood coated with emery powder, as well as so-called sharpeners of wood coated with sand or powders: flint, glass or emery . . . . .	6 00	—		<i>Tare.</i> —Like in No. 709. . . . .	
<i>Note.</i> —Polishing stones, whetstones, &c., enumerated in No. 695, combined with materials other than wood or iron, are included under No. 692. . . . .	0 50	—	712	Articles wholly or partly of amber, natural or artificial, so far as they do not become subject to higher rates of duty by reason of their combination with other materials . . . . .	200 00
66 Heat-insulating material of infusorial earth . . . . .	0 50	—		<i>Tare.</i> —Like in No. 709. . . . .	
67 Articles of asphalt (mixed or not with gravel or the like), of resins, cement, or of similar moulding materials:	Free.	—		<i>General Notes to Nos. 678-712.</i> —(1) Mosaic stones (stone cubes or tiled floors) made from slabs of stone will pay duty as the latter. . . . .	
Slabs, also such slabs prepared from asphalt, rope-makers' waste, untwisted rope, and sand . . . . .	—	—		(2) Slabs, stonecutters' work, and other articles of artificial marble will pay duty as the corresponding articles of natural marble. . . . .	
Other articles combined or not with other materials, so far as they do not become subject to higher rates of duty by reason of such combination . . . . .	3 00	—		FAIRFATHERWARE.	
Articles of cement or of stone covered with cement, whether hollow, pierced, or not:	1 00	—		Bricks for building, of brick-clay coloring in the burning, baked or not, unglazed:	
Of one color, neither smooth, painted, cut in profile ("profilirt"), nor ornamented . . . . .	2 00	—	713	Hollow bricks, perforated bricks, perforated tiles ("lochplatten") and shaped bricks, rough or smooth . . . . .	0 20
Of more than one color, smooth, painted, or cut in profile ("profilirt"), with glazed pieces of iron, or faced with glazed earthenware tiles, glass, a plati, etc. . . . .	—	—		Hollow bricks, perforated tiles and perforated bricks . . . . .	0 15
Ornamented (architectural ornaments, figures, pedestals, etc.); articles of all kinds combined with other materials, so far as they do not become subject to higher rates of duty by reason of such combination . . . . .	3 00	—	714	Other—	
<i>Note.</i> —Articles made of magnesium cement ("Majolithwaaren"), excepting crucibles, and Tripoli stone wares (articles made of gypsum mixed with carbonate of lime, carbonate of magnesia, and sand), as also articles made of mixture of lime and sand, &c., are to pay duty as articles made of cement. . . . .	0 15	—		Rough (stock bricks, also scouring bricks (polishing bricks)) . . . . .	0 10
68 Bricks made of sand and lime . . . . .	—	—		Smooth (facing bricks) . . . . .	0 10
Articles made of plaster (plaster castings), or	—	—	715	Bricks of brick-clay coloring in the burning, glazed . . . . .	1 00
	—	—		716 Dutch brick ("klinker") of all kinds and paving slabs more than 3 centimeters thick . . . . .	0 50
	—	—		Common stone ware, of one color, glazed or not	—
	—	—		Inter bricks ("klinker") of all kinds of size, earthenware . . . . .	0 20



## EARTHENWARE—continued.

	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks.	Con- ventional Tariff. Marks.
<p>730.—Dutch brick ("klinker") and paving slate (entlastungs-thick)—conventionally 3 cm. or more—of clay or common stoneware, are subject, if of more than one color, to duty as paving tiles of more than one color (No. 728). Roofing tiles of clay, baked or not:</p>					
717 Un glazed—			Roofing tiles and hollow roofing tiles ...	0 15	—
			Pantiles and grooved roofing tiles ...	0 50	—
718 Glazed of all kinds ...	1 00	—			
719 Pipes of earthenware, glazed or not:			Drain pipes ...	Free.	—
			Other pipes, pipe form pieces ...	0 40	—
720 Articles of common stoneware (except those distinguished in Nos. 716 and 721):			Pipes, pipe form pieces, sole-stones (bottom stones, for furnaces), stone collars (caissons), gutter spouts, Ac., manners and cattle troughs ...	0 40	—
			Jars and other vessels for household purposes ...	1 00	—
			Bricks and slabs of all kinds for technical purposes ...	0 40	—
			Corks for vats, Ac., condensing coils, pumps, and other articles for technical purposes. <i>Note to Nos. 719, 720.</i> Glazed pipes and pipe form pieces for condensation purposes, and sole stones, sinks, gutter spouts and the like, manners and cattle troughs, of earthenware or common stoneware, shall conventionally be dutiable under No. 719 or 720 without regard to the melting point of the material. ( <i>Treaty with Sweden.</i> )	1 00	—
721 Pottery of clay coloring in the burning, formed by throwing on the lathe or moulding:			Un glazed ...	Free.	—
			Glazed, of one or more colors, even if sprayed with color, or painted in some similar simple manner ...	1 50	1 00
			<i>Note.</i> —Common "Zaunimer" pottery, of clay either coloring or becoming whitish in the burning, glazed, of one or more than one color, even if sprayed with color, or painted in a similar and simple manner, is also dutiable under No. 721 at the rate of 1 mark per 100 kilos, whether formed on the lathe by throwing or moulding.		
			Under this class of common pottery are included not only pots, jars, and similar utensils for domestic and industrial purposes, but also common articles of ordinary household use, neither finely made nor finely painted, such as savings boxes in the form of animals' heads and the like. ( <i>Treaty with Austria-Hungary.</i> )		
722 Stoves (fireplaces, cooking stoves) and parts of stoves, glazed or not, plain or ornamented:			Of one color or white ...	2 00	—
			Of more than one color, with or without enameled or metallic coating ...	3 00	—
723 Tobacco pipes, of one color or white, unglazed				3 00	—
724 Fireproof bricks of all kinds (chanotte, chimas, and other siliceous bricks, bauxite and magnesite bricks, carboniferous bricks for fireproof stove lining, glazed or not:			Rectangular, weighing each less than 5 kilos net ...	0 35	—
			Rectangular, weighing each 5 kilos net or more, or other than rectangular, without regard to weight ...	0 60	0 80
725 Crucibles, refractories, crucibles, tubes, cylinders, slabs, blast pipes, nozzles (tuyeres) and other shaped fireproof products of clay and clayey substances, other than bricks, glazed or not; also crucibles of magnesite cement or soapstone				2 00	1 50
726 Crucibles and other articles of soapstone				4 00	—
727 Architectural ornaments (capitals, cornices, friezes, parts of balustrades, sculpture, and similar ornaments) of clay or clayey substances, glazed or not, even if colored or painted				1 00	—
728 Paving tiles of clay or of calcined clayey material, including paving tiles of earthen or common stoneware, 3 centimeters or less in thickness—conventionally less than 3 cm., glazed or not, plain or ornamented:			Of one color ...	2 00	—
			Of more than one color, with or without enameled or metallic coating ...	1 00	—
			Smooth, unglazed paving tiles of clay or calcined clayey material, consisting of different colored clays moulded together in such a manner as to form a pattern	—	2 00
729 Wall-facing tiles of clay, calcined clayey material, or faience, glazed or not:			Of one color ...	10 00	—
			Of more than one color, with or without enameled or metallic coating ...	16 00	—
			<i>Note.</i> The cast of soft wood, weighing less than 100 kilos, 11; weighing 100 kilos or more, 12; of hard wood, 22 casks, 22 no-kets, 15.		
<p>Articles of faience, fine stoneware, and fine clayey materials, not otherwise mentioned:</p>					
730 Of one color	10 00	8 00	<i>Note.</i> Cases: taking to pieces, containing "terrines a pitt" of stoneware, 14; otherwise, 22; casks, 22; baskets, 13.		
731 Of more than one color, with or without enameled or metallic coating—			Ornamental vessels, figures, and other articles of luxury ...	25 00	16 00
			Other articles ...	20 00	16 00
			<i>Note.</i> —Like in No. 730.		
			<i>Note.</i> —Earthenware vessels, the outside of which is of a different color from the inside, and articles of earthenware showing one color other than the natural color of baked earthenware, are not to be treated as "of more than one color" on that account. ( <i>Conventionally by treaty with Austria-Hungary.</i> )		
732 Articles of earthenware of all kinds (except china and articles similar to china porcelain) in combination with other materials, so far as they do not become liable to higher duties on account of such combination	25 00	—	<i>Note.</i> —Jars and other vessels of common stoneware for household purposes (No. 720), and also the pottery enumerated in No. 721, are dutiable at the rates provided under those numbers without alteration, even if covered with coarse plating of osiers (peel or not), or of last, rushes, straw, or cane. ( <i>Conventionally by treaty with Austria-Hungary.</i> )		
			<i>Note.</i> —Like in No. 730.		
733 Wares of china and similar materials (soft porcelain [English or calcined porcelain], glazed porcelain [bisquit ware, Parian, Jasper] &c.):			White ...	14 00	10 00
			Colored, with or without enameled or metallic coating ...	30 00	20 00
			Combined with other material, so far as they do not become liable to higher duties on account of such combination	30 00	25 00
			<i>Note.</i> —Cases: containing flowers of china, combined or not with ware, 37; containing table ware of china, 43; otherwise, 22. Casks: containing flowers of china, combined or not with ware, or table ware of china, 36; otherwise, 22; baskets, 13.		
			<i>Note to No. 733.</i> —China heads pay the same duties as glass beads. ( <i>Conventionally by treaty with Austria-Hungary.</i> )		
			<i>Note to Nos. 731 and 733.</i> —Trade marks which do not cause any ornamentation do not render white earthenware or earthenware of one color liable to duty as "colored" or as "of more than one color." ( <i>Conventionally by treaty with Austria-Hungary.</i> )		
734 Broken pieces and fragments of earthen and china ware	Free.	—			
GLASS AND GLASS-WARE.					
735 Glass in the mass (also glass paste unannealed or in rough lumps): fusible glass, enamel, and glazing in the lump, colored or not; glass powder (ground glass) ...				3 00	—
736 Rough rods and tubes of natural colored glass: glass tubes and rods, without distinction of color, used for the manufacture of beads and blown art wares, etc.				3 00	—
737 Hollow glass			Neither moulded, ground, polished, smoothed ("abgerieben"), cut, etched, or figured	3 00	—
			Of natural color ...	—	—
			White (or half white) transparent, with or without separate rings of massive white (or half-white glass) ...	18 00	—
			Colored or white non-transparent, or even enameled with white or colored non-transparent glass ...	17 00	210 00
			<i>Note.</i> —Cases, 40; casks, 10; baskets, 13.		and 15 00
738 With the bottoms only moulded, or with the stoppers shaped or ornamented by grinding, moulding, etc.			Colored or white non-transparent, or even enameled with white or colored non-transparent glass ...	21 00	15 00
			Other ...	20 00	12 00
			<i>Note.</i> —Like in No. 737.		
739 Moulded, ground, polished, smoothed ("abgerieben"), cut, engraved, or figured in any other way			Colored or white non-transparent, or even enameled with colored or white non-transparent glass ...	30 00	15 00
			Other ...	24 00	12 00
			<i>Note.</i> Cases: inkstands of white transparent glass, ground, 20; otherwise, 40; casks, 40; baskets, 13.		

1 Gross weight.

2 For milk, alabaster, and bone glass, white and non-transparent.

For other.

	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks.	Con- ventional Tariff. Marks.
Painted, gilt, or silvered, also figure by colors being applied or burnt in.....	6 00	—	753 Spectacle glasses and other eyeglasses, and glasses for stereoscopes colored or not, but not ground nor mounted.....	15 00	—
So-called "Silberglas," ordinary white, transparent, uncut, and hollow glass, to which an even and glittering appearance of a color like silver has been imparted by means of washing the whole of the interior with amalgam, but which has not undergone any further process of working on the outside) used as crucianital balls for carpen poets, chandeliers, and the like....	—	15 00	<i>Tare.</i> —Cases, 17; casks, 17.	—	—
Other hollow glass placed in this number....	—	20 00	756 Spectacle glasses, ground and other ground eyeglasses (whether prepared or not for immediate use); burning glasses; magnifying glasses; glasses for stereoscopes, ground; optical glass, ground; all these colored or not, but not mounted.....	60 00	—
<i>Tare.</i> —Cases, 40; casks, 14; baskets, 13.	—	—	Burning and magnifying glasses.....	—	15 00
<i>Note to Nos. 737 to 740.</i> —A common covering of plaited oiled (pale) or not, bast, rush, straw, or cane, or the affixing of metal foil, labels, etc., does not affect the tariff classification of the goods; further, hollow glass with ground bottoms or rims—conventionally with ground stoppers—with smooth stoppers or moulded screw stoppers, with writing or trade-marks blown in, or etched, or with etched measuring marks, will not be classified as ground, moulded, smoothed, etched, or figured wares.	—	—	Other glasses coming under this number....	—	30 00
Plate and sheet glass not otherwise mentioned:	—	—	<i>Tare.</i> —Cases, 17; casks, 17.	—	—
Neither ground, polished, cut, figured, ribbed, scooped, curved, frosted, etched, ornamented with glass applications (cut in facets) nor foliated.....	—	—	757 Spectacles (including spectacles with rock-crystal glasses, eye-preserving spectacles, combined with glass or mica) and other mounted eyeglasses; mounted burning glasses; telescopes of all kinds; spy-glasses, field-glasses, &c.; mounted magnifying glasses; opera glasses; photographic apparatus; stereoscopes; other optical glass, polished and set; all these as far as they do not, by reason of combination with other materials, become liable to higher rates of duty.....	120 00	—
Neither colored nor opaque....	—	—	<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; balls, 3.	—	—
Plate glass, cast and blown; so-called crude glass (rough cast plates) more than 5 millimetres thick, ribbed or not....	4 00	3 00	Microscopes.....	Free.	—
<i>Additional tare.</i> —When the goods enter unpacked, or when imported packed otherwise than in cases or crates furnished with the necessary straw or other soft packing material for protecting the glass from breakage, even for a fairly long journey and by the usual mode of transport, 67.	—	—	758 Glass pendants for chandeliers: glass buttons; all these colored or not, with shanks.....	18 00	12 00
Sheet glass including "crude" glass (ribbed or not) 5 millimetres or less in thickness, if the length and breadth together amount to—	—	—	<i>Tare.</i> —Cases: glass pendants for chandeliers, 17; glass buttons, 22; casks, 22; baskets, 13.	—	—
120 centimetres or less.....	1 8 00	1 6 00	<i>Note.</i> —Painted, gilt, or silvered glass buttons pay duty under No. 735, ( <i>Trade with Austria-Hungary and Persia</i> ).	—	—
More than 120 and up to 200 centimetres.....	1 10 00	1 8 00	759 Small glass plates: glass beads, bugles, enamel and scales (even if strung on thread for purposes of packing and transmission); glass drops (Dutch tears); small glass balls (glass globes, massive &c.);	4 00	2 00
More than 200 centimetres.....	1 12 00	1 10 00	White or colored.....	30 00	15 00
Colored or opaque.....	1 20 00	—	Painted, gilt, or silvered.....	—	—
Balls-eye glass.....	1 20 00	1 12 00	<i>Tare.</i> —Cases: glass beads and glass enamel, 11; otherwise, 40; casks, 40; baskets, 13.	—	—
<i>Tare.</i> —Like No. 741.	—	—	760 Imitation gems of glass, containing lead or not; glass stones and glass corals, not mounted, even if strung on thread for purposes of packing and transmission:	30 00	1 20 00
Ground, polished, cut, figured, ribbed, with the exception of ribbed crude glass, scooped, curved (including curved "crude" glass), frosted, etched, or ornamented with glass applications, but not bevelled (not cut in facets) nor foliated.....	1 24 00	—	Rough.....	and 15 00	5 00
<i>Tare.</i> —Like in No. 741.	—	—	Worked (ground, etc.).....	60 00	—
Cut in facets (bevelled), but not foliated; cathedral glass, and antique glass (white or not).....	1 24 00	—	<i>Tare.</i> —Cases: imitation gems of glass, rough, not mounted, 12; other, 40; casks, 40; baskets, 13.	—	—
<i>Tare.</i> —Like in No. 741.	—	—	761 Glass beads, imitation gems of glass, glass stones, glass corals, and the like, seen or strung on thread, cord, or wire, ready for use as ornaments; also trimmings of glass beads, etc., prepared in a similar manner.....	60 00	—
Foliated—	1 24 00	—	<i>Tare.</i> —Cases, 16; casks, 16.	—	—
Not cut in facets (not bevelled).....	1 24 00	—	762 Articles made of imitation gems of glass, or glass stones or glass corals, not previously mentioned, combined or not with other materials, so far as they do not become subject to higher rates of duty as a result of such combination.....	60 00	—
Cut in facets (bevelled).....	1 24 00	—	<i>Tare.</i> —Cases, 16; casks, 16.	—	—
<i>Tare.</i> —Like in No. 741.	—	—	763 Glass not otherwise mentioned, moulded, stamped, ground, polished, smoothed, cut, etched, figured, or not; glass thread and spun glass:	18 00	12 00
Painted, gilt, or silvered, figured or not by means of colors applied or burnt in.....	1 30 00	—	Not colored or opaque.....	—	—
<i>Tare.</i> —Like in No. 741.	—	—	<i>Tare.</i> —Cases: Glass shaped by pressing or stamping, 13; polished, 15; cut, 13; drawn bars of glass, not colored or opaque, 23; otherwise, 40; casks: cut glass, 13; otherwise, 40; baskets, 13.	—	—
Sheet glass of all kinds, less than 0.5 millimetrethick.....	1 100 00	—	Colored or opaque.....	24 00	15 00
<i>Tare.</i> —Like in No. 741.	—	—	Painted, gilt, or silvered, figured or not by the application or burning in of colors....	30 00	20 00
Opal glass.....	1 40 00	1 24 00	<i>Tare.</i> —Cases: stones for mosaics, of colored glass, 17; other colored glasses: shaped by pressing or stamping, 20; polished, 15; drawn bars of glass, colored or opaque, 25; otherwise, 40; casks: stones for mosaics, of colored glass, 8; otherwise, 40; baskets, 13.	—	—
<i>Tare.</i> —Like in No. 741.	—	—	764 Paintings on glass, glass mosaics, photographic pictures of all kinds on glass, or burnt in or etched on glass; artificial eyes.....	42 00	—
Dry plates for photographic purposes, covered on one side with a sensitive substance, with or without negative pictures thereon.....	1 24 00	—	Except glass mosaics.....	—	20 00
750 Wired glass:	—	—	Glass mosaics.....	—	5 00
Rough, not colored, with level surface, ribbed or not.....	1 7 00	—	<i>Tare.</i> —Cases, 40; casks, 40; baskets, 13.	—	—
Ground, polished, colored, figured, curved....	1 24 00	—	765 Teeth of enamel or of moulded material not otherwise mentioned:	400 00	—
<i>Tare</i> (for paragraph 2)—Like in No. 741.	—	—	Combined with small pins or tubes of platinum.....	—	—
Also rough optical glass in sheets, measuring not more than 10 centimetres in length and in breadth together, and also rough pressed optical glass ("vorverpresstes optisches Glas") ( <i>Trade with Austria-Hungary</i> ).	1 15 00	—	Other: also sets of such teeth, as far as they are not subject to higher rates of duty as a result of combination with other materials.....	150 00	—
753 Crude glass in balls or equivalent, for the manufacture of watch and clock or spectacle glasses, whether cut or colored or not.....	5 00	—	<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; sales 9.	—	—
<i>Tare.</i> —Cases, 17; casks, 17.	—	—		—	—
754 Watch glasses, including those of colored glass: Neither ground nor moulded.....	10 00	—		—	—
Ground or moulded, also with the edges only ground.....	60 00	—		—	—
<i>Tare.</i> —Cases, 40; casks, 40; baskets, 13.	—	—		—	—

1 Gross weight.

1 For imitation gems and glass stones.

2 For glass corals.

## GLASS AND GLASSWARE—continued.

	General Tariff. Marks.	Con- ventional Tariff. Marks.
766 Glass, entirely or for the most part covered with textile material or thread, or with felt of any kind, so far as not subject to higher rate of duty as a result of combination with other materials.....	60 00	—
<i>Tare.</i> —Cases, 18; tins, 18; other- wise, 20; casks, 20; baskets, 13; bales, 9.		
767 Articles of glass and enamel combined with other materials, so far as they are not specially mentioned in any other numbers of the tariff or are not subject to higher rates of duty as a result of combination with other materials.		
Painted, gilt, silvered, or figured by the application or burning in of colors; also opal glass, paintings on glass, glass-mosaic, art glass work, photographic pictures of all kinds on glass, or burnt in or etched on glass.....	45 00	—
Painted, gilt, silvered, or figured by the application or burning in of colors.....	—	24 00
Opal glass, paintings on glass, glass-mosaic, art glass work, photographic pictures of all kinds on glass, or burnt in or etched on glass.....	—	30 00
Other.....	36 00	24 00
<i>Tare.</i> —Like in No. 766.		
<i>Note.</i> —Glass pendants for chandeliers and other parts of chandeliers of glass having merely the necessary connecting parts of metal, ink-pots, and similar vessels of glass, with frame-like metallic fastenings for the lid—all these, if of common metals or alloys thereof, neither silvered nor gilt, nor combined with other materials, are dutiable, without regard to their metallic parts, according to their description, and not under No. 767.		
Glass arms for chandeliers, with gas pipes running through the centre, which are silvered in order to hide the color of the metal or as a protection against oxidation, are not for that reason excluded from the classification of this number. <i>(Treaty with Austria-Hungary.)</i>		
768 Glass waste and waste from the manufacture of glass, e.g. cullet, broken glass, glassgall &c., broken pieces of glass or of glass ware.....	Fr. 5.	—

## PRECIOUS METALS AND MANUFACTURES THEREOF.

## A.—GOLD.

769 Gold, fine, crude or cast, hammered or rolled, in bars, sheet, or wire; alloyed gold, crude or cast; gold coins.....	Free.	—
770 Alloyed gold, hammered or rolled, in the form of sheet or wire, or not.....	250 00	75 00
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.		
771 Articles wholly or partly of gold, not otherwise mentioned, so far as they do not become subject to higher rates of duty as a result of their combination with other materials.		
Not polished.....	300 00	—
Polished: gold leaf (fine gold for gilt flag).....	600 00	—
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.		
<i>Note.</i> —Section A.—Platinum and the so-called platinum metals (iridium, osmium, palladium, rhodium, and ruthenium), as also articles wholly or partly manufactured thereof, are to be treated according to the provisions of Nos. 763-771, so far as they are not otherwise specially mentioned.		

## B.—SILVER.

772 Silver, fine, crude or cast, hammered or rolled, in bars or sheets; alloyed silver, raw or cast, silver coins.....	Free.	—
773 Alloyed silver, hammered or rolled, in the form of sheet or not; alloyed or unalloyed, silver gilt or plated with gold by some mechanical process.....	100 00	—
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.		
774 Wire, alloyed or not:		
Round.....	100 00	—
Flattened or shaped ("façonnet").....	200 00	—
Gilt, or plated with gold by some mechanical process.....	250 00	—
<i>Tare.</i> —Like in No. 773.		
775 Spun silver (including spun silver or wire, gilt or plated with gold by some mechanical process), and plated manufactures thereof (trimmings, ribbons, threads and laces); dresses and button hooks' wares (including those with enamel or foundation of wood, bone, horn or leather) of spun silver without admixture of other spun materials, all these if the core is formed:		
1 Entirely or partly of silk, artificial silk, or floss-silk.....	500 00	—
<i>Tare.</i> —Like in No. 774.		
2 Of other textile materials.....	250 00	—
<i>Tare.</i> —Cases, 18; casks, 18; baskets, 13; bales, 9.		

776 Goods entirely or partly of silver, not elsewhere specified, whether or not gilt or plated with gold by some mechanical process, provided that they are not subject to higher rates of duty through combination with other materials; silver foil (silver leaf)....

*Tare.*—Cases, 20; casks, 20; baskets, 13; bales, 9.

## BASE METALS, AND MANUFACTURES THEREOF.

## A.—IRON AND IRON ALLOYS.

777 Pig-iron and non-malleable-iron alloys.....	1 00	—
<i>Note.</i> —Ferro-silicon (iron containing silicon) of a tenor in silicon of 25% or more is conventionally admitted duty free under No. 317.		
Iron tubes, including tube-form pieces ("Röhrenformstücke") of non-malleable cast-iron:		
More than 7 millimètres in thickness—		
Rough.....	3 00	—
Worked.....	4 50	2 50
<i>Note.</i> —Iron tubes and tube-form pieces ("Röhrenformstücke") of non-malleable cast-iron are considered as "rough" even when coated or covered with tar, or when occasional parts thereof are filed. <i>(Treaty with Belgium.)</i>		
779 7 millimètres or less in thickness:		
Rough.....	4 00	—
Worked.....	6 00	—
780 Rollers of non-malleable cast-iron:		
Rough.....	3 50	—
Worked.....	10 00	—
<i>Tare.</i> —Cases, 10; casks, 10; baskets, 6.		
781 Art castings and other fine castings, not malleable.....	24 00	—
<i>Tare.</i> —Cases, 12; casks, 12; baskets, 6.		
Non-malleable cast-iron, not otherwise mentioned:		
782 Rough, weighing per piece, net weight—		
More than 100 kilos.....	2 50	—
More than 40 kilos, and up to 100 kilos.....	3 50	3 00
40 kilos, or less.....	5 00	3 50
783 Worked, weighing per piece, net weight—		
More than 100 kilos.....	4 00	—
More than 40 kilos, and up to 100 kilos.....	6 00	—
40 kilos, or less.....	9 00	—
<i>Tare.</i> —Cases, 10; casks, 10; baskets, 6.		
<i>Note.</i> —Cocks, valves, standpipes, and other similar accessories for water conduits, having their essential parts of cast-iron, are dutiable under this number. <i>(Treaty with Switzerland.)</i>		
784 Rough blooms, puddled bars, ingots, mill bars, billets, crucible steel in ingots.....	1 50	—
<i>Notes.</i> —1. Blooms and puddled bars not over 12 centimètres long, for re-melting, shall conventionally be dutiable at the rate of 1 mark per 100 kilos.		
2. Bars otherwise answering to the description of billets, which have been straightened during the rolling process or which, coming bent from the rollers, are immediately straightened as far as practicable by means of blows with a wooden mallet, shall conventionally also be dutiable under this number.		
Bars of round section of a thickness of at least 50 millimètres imported for the manufacture of tubes, shall be classed as billets, under supervision of the purveyor to which such bars are applied.		
3. Corroding, filing, chiselling and cutting ( <i>fräsen</i> ), carried out as tests for freedom from flaws, shall be left out of account in classifying the articles coming under tariff No. 754 <i>(Treaty with Sweden.)</i>		
785 Malleable iron in bars, (rolled, forged, or drawn); also shaped ("façonnet"), and hoop iron:		
Not more than 12 centimètres long, for re-casting.....	1 00	—
With patterns or ornaments impressed in the rolling.....	5 00	—
Other.....	2 50	—
<i>Note.</i> —Under No. 785 shall conventionally be dutiable also bar iron and hoop iron in measured lengths ( <i>in abgepassten Längen</i> ). <i>(Treaty with Sweden.)</i>		
Sheets and plates:		
786 Rough, scale, straightened, dressed, or varnished:		
More than 1 millimètre in thickness.....	3 00	—
1 millimètre or less.....	4 50	—
<i>Note.</i> —Dressed sheets, to which a smooth, shining, and more or less glittering surface has been imparted by means of rolling, but which have not undergone any further process of working or, are dutiable under this number. <i>(Treaty with Austria-Hungary.)</i>		

	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks.	Con- ventional Tariff. Marks.
787 Ground, polished, lacquered, browned, or artificially oxidized, covered or not with a shiny coating of oxide— More than 1 millimetre in thickness . . . . .	5 00	—	and which solely on that account is dutiable "as iron wares," shall without regard to the weight per piece, <i>conventionally</i> be dutiable at the rate of 5 marks per 100 kilos, even if it be cut into measured lengths of at least 1 metre.		
1 millimetre or less . . . . .	5 50	—	(2) Hoop iron which, as a result of cold rolling, cold drawing, grinding, polishing or the like, has obtained a sleek, shining or bright surface, and which solely on that account is dutiable as "iron wares," whether or not hardened or pickled ( <i>gebleit</i> ), shall without regard to the weight per piece, <i>conventionally</i> be dutiable at the rate of 3 50 marks per 100 kilos. ( <i>Treaty with Sweden</i> ).		
788 Tinned (tin plate) or otherwise coated with other common metals or alloys of common metals— More than 1 millimetre in thickness . . . . .	5 00	—	800 Construction pieces of malleable iron, whether painted or not . . . . .	6 00	4 00
1 millimetre or less . . . . .	5 50	—	Steam boilers and drums of malleable iron, together with collected parts of the same, and boiler fittings:—		
Note to Nos. 786-788.—In the case of sheet iron less than 5 millimetres in thickness and cut otherwise than rectangularly, the duty will be increased by 25 per cent.			801 With more than 10 similar titles of an internal diameter amounting to 300 millimetres or less; and boilers of all kinds of non-malleable cast iron weighing per piece, net weight— 5,000 kilos, or under . . . . .		
789 Sheet iron, except that specified in No. 789, pressed, studied, flanged, welded, rounded, drilled, or cored:— More than 1 millimetre in thickness . . . . .	5 50	—	More than 5,000 kilos . . . . .	8 00	—
1 millimetre or less . . . . .	7 00	—	Tare.—Cases, 10; casks, 10; baskets, 6	6 00	—
Wire, rolled or drawn, including shaped ("faconné"), wire:—			802 Other . . . . .	5 00	—
791 Rough, or worked, but not polished, lacquered, or coated with other common metals or alloys thereof, having a diameter of— 1.5 millimetres or more . . . . .	2 50	—	Note to Nos. 801, 802.—Steam boilers of malleable iron, together with collected parts of the same, and boiler fittings for ships . . . . .	—	Free.
0.5 millimetre and less than 1.5 millimetres . . . . .	3 00	—	803 Cask buoys for anchors; reservoirs for gas, water, and other purposes; recipients, and other apparatus for factories, as well as breweries and distilleries, riveted, pressed, or welded, including the fittings and collected parts of such recipients and apparatus . . . . .	6 00	—
Less than 0.5 millimetre . . . . .	4 50	3 75	Tube joints, cocks, valves, slide valves, and similar fittings of malleable iron for steam boilers and drums, reservoirs and similar apparatus, and for conduits . . . . .		
Note.—Under this number is included wire thinly coated with copper, by means of the application, during the process of drawing, of a solution of copper salts. ( <i>Treaty with Austria-Hungary</i> .)			804 Not in combination with other common metals or alloys thereof, weighing per piece, net weight— 10 kilos, or over . . . . .	7 00	—
792 Polished, lacquered, or coated with other common metals or alloys thereof having a diameter of— 1.5 millimetres or more . . . . .	3 00	—	Less than 10 kilos . . . . .	9 00	—
0.5 millimetre and less than 1.5 millimetres . . . . .	4 00	—	Tare.—Cases, 10; casks, 10; baskets, 6		
Less than 0.5 millimetre . . . . .	5 50	—	805 In combination with other common metals or alloys thereof, weighing per piece, net weight— 10 kilos, or over . . . . .	9 00	—
Tinned, having a diameter of— Less than 0.5 millimetre and up to 0.22 millimetre . . . . .	—	4 75	Less than 10 kilos . . . . .	12 00	—
Note to Nos. 791, 792.—Under Nos. 791, 792 shall <i>conventionally</i> be dutiable also wire in measured lengths ( <i>in abgepassten Längen</i> ). ( <i>Treaty with Sweden</i> .)			Tare.—Like in No. 804.		
793 Spiral pipes, rolled or drawn; also tube-form pieces ("Rohrformstücke"):— Rough . . . . .	8 00	—	806 Vices of all kinds, anvils, beam-irons, anchors, and crowbars; hammers, weighing more than 10 kilos, per piece, net weight . . . . .	5 00	—
Worked . . . . .	15 00	—	Except vices weighing 10 kilos, or less, per piece, net weight . . . . .	—	3 00
Tare.—Cases, 10; casks, 10; baskets, 6			807 Blocks and rollers for pulleys; windlasses and other portable lifting tackle . . . . .	7 00	—
794 Tubes other than those enumerated in No. 793, rolled or drawn:— Rough— 2 millimetres or more in thickness . . . . .	6 00	4 00	Windlasses and other portable lifting tackle . . . . .	—	3 00
Less than 2 millimetres in thickness . . . . .	10 00	—	Tare.—Like in No. 804.		
Tare.—Like in No. 793.			Note.—Detachable chains and cables for such lifting tackle are dutiable separately. ( <i>Conventionalized by treaty with Belgium</i> .)		
Considered as "worked," if merely fitted with loose or even fixed flanges. ( <i>Treaty with Austria-Hungary</i> .)			808 Spades, shovels, hoes, kitchen pans, &c. coal scoops, ladles for use in foundries, fire irons, ploughshares, and mould boards for ploughs . . . . .	1 50	—
795 Worked— 2 millimetres or more in thickness . . . . .	12 00	—	809 Forks, large, for hay, manure, turnip, &c., road metal, and similar purposes . . . . .	7 50	—
Less than 2 millimetres in thickness . . . . .	20 00	—	Tare.—Like in No. 804.		
Tare.—Like in No. 793.			810 Scythes and sickles; forged chaff-cutters . . . . .	12 00	—
796 Rails for railways, forged or not, flat rail, switch rails, frogs of malleable iron, all these also drilled or riveted in the lower flange or not; railway sleepers, fish plates and bedplates . . . . .	2 50	—	Scythes and sickles . . . . .	—	10 00
797 Axles and parts of railway wheels (including hubs, tyres, frames and rims), railway wheels and sets of wheels . . . . .	3 00	2 50	Tare.—Like in No. 804.		
Malleable cast-iron, forgings, and other wares of malleable iron, not elsewhere mentioned:— Rough, weighing per piece, net weight— More than 25 kilos . . . . .	1 50	—	Note.—Scythes and sickles wholly or partly varnished, lacquered, painted, polished, or showing the annealing color, with stencilled letters, ornamented by engraving, or with lines or patterns of hammered dots, are dutiable under this number. ( <i>Treaty with Austria-Hungary</i> .)		
More than 150 kilos . . . . .	3 50	—	811 Hand saws and saw blades:— Blades for circular, hand and fret saws . . . . .	20 00	—
More than 100 and up to 150 kilos . . . . .	6 00	3 75	Other saw blades and hand saws . . . . .	15 00	—
More than 3 kilos, and up to 25 kilos . . . . .	8 00	6 00	Tare.—Like in No. 804.		
3 kilos, or less . . . . .	—	—	812 Files and rasps:— Not more than 16 centimetres long . . . . .	40 00	1 28 00
799 Worked, weighing per piece, net weight— More than 25 kilos . . . . .	7 00	—	More than 16 centimetres, but not more than 35 centimetres long . . . . .	25 00	1 20 00
More than 150 kilos . . . . .	8 50	—	More than 35 centimetres long . . . . .	10 00	—
More than 100 and up to 150 kilos . . . . .	10 00	—	Tare.—Cases, 10. Casks: Hand files, 4; otherwise, 10. Buckets, 8.		
More than 3 kilos, and up to 25 kilos . . . . .	13 00	—	813 Drill—other otherwise mentioned, taps or pin-drills; cutters for vices and rods; helve shears; pruning shears; sheet-metal shears; deep shears; chisels; planes; tube cutters; ratchet drills; packing fillers; machine knives; taps; cutting compasses . . . . .	20 00	—
"Reckeln" (color scrapers for cylinder printing machines) of malleable iron . . . . .	—	10 00	Drills not otherwise mentioned, taps . . . . .	—	10 00
Tare.—Cases, 10; casks, 10; baskets, 6					
Note to Nos. 798, 799.—(1) Cylindrical shaped malleable iron in bars (particularly so-called silver steel) which, as a result of cold rolling or cold drawing, grinding, polishing or the like, has obtained a sleek, shining or bright surface,					

## BASE METALS, AND MANUFACTURES THEREOF.

	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks.	Con- ventional Tariff. Marks.
Machine knives, . . . . .		15 00	826 Wire tacks; hooks ("Klammern") and chisp hooks ("Schlaufen"), of wire . . . . .	8 00	—
<i>Tare.</i> —Cases, 10; Casks: Plane irons, boring and other blades, other like in- struments, 1; otherwise, 10; Baskets, 6			10. —Cases: Wire tacks, 8; otherwise, 10. —Cases: Wire tacks, 8; otherwise, 10.		
814 Brooches, gimlets, cutting files, measuring tools (rules, angles, compasses [except cutting compasses], gauging rods &c) . . . . .	40 00	—	827 Cut nails (tacks, "seamones") and book-stitch- ing points: . . . . .	12 00	—
Brooches, gimlets, cutting files, . . . . .	—	23 00	Of a length of 20 millimetres or more . . . . .	—	12 00
<i>Tare.</i> —Cases, 10; casks, 10; baskets, 6.			Of a length less than 20 millimetres . . . . .	20 00	—
815 Hammers weighing not 10 kilos, or less each, axes, choppers, pickaxes ("Hacken"), draw- ing knives, mincing knives, meat choppers, coarse kitchen and garden knives, hand files and hand screws, adjustable wrenches, vice pins, tightening tools (spanners &c), braces, and all other tools not specially men- tioned . . . . .	10 00	—	<i>Tare.</i> —Cases, 8; casks, 8; baskets, 6.		
<i>Tare.</i> —Cases: Nickel-plated adjustable wrenches, 8; otherwise, 10; Casks: Planos of all kinds, 4; otherwise, 10; Baskets, 6.			828 Stove pipes and ranges, boxes, drums, chests, baths, curry combs, house and kitchen utensils, revolving shutters and blinds, travelling bag and portmanteau frames, bells and alarms, all three of sheet iron; also parts of such articles: . . . . .	6 00	—
816 Appliances, not separately distinguished, for agricultural, household, or industrial pur- poses, e.g., ploughs, weighing machines, not specially distinguished, flat-irons, traps for animals, belt couplings and tighteners, cul- tivators, extirpators, potato forks, harrows, hand rakes, hay rakes: . . . . .	3 00	—	Rough . . . . .	10 00	—
Weighing, net, 3 kilos, or over . . . . .	12 00	—	Worked . . . . .	—	7 50
Weighing, net, less than 3 kilos, . . . . .	—	6 00	<i>Tare.</i> —Cases, 10; casks, 10; baskets, 6.		
Horse rakes, weighing net, 3 kilos, or more, each	—	—	829 Chains (except bicycle chains) and parts there- of: . . . . .	3 00	1 50
<i>Tare.</i> —Like in No. 814.			Rough: For towing . . . . .	6 00	5 00
817 Card clothing . . . . .	40 00	—	Other . . . . .	13 00	—
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.			Worked . . . . .	—	—
818 Spindles of all kinds . . . . .	10 00	—	<i>Tare.</i> —Cases, 10; Casks: Smoothed chains, 5; otherwise, 10. Baskets, 6.		
<i>Tare.</i> —Like in No. 811.			830 Saddles, girths, stirrups, spurs &c. and other riding and driving gear: . . . . .	10 00	—
819 Shafts, heath, nails ("Weberitzentringer"), reels and reel teeth, shuttles, spools of all kinds, and similar fittings for weaving and spinning machinery . . . . .	15 00	12 00	Rough . . . . .	15 00	—
<i>Tare.</i> —Like in No. 811.			Worked . . . . .	—	—
<i>Note.</i> —The above-mentioned articles are dutiable at the rate of 12 marks per 100 kilos, even if nickelled. ( <i>Treaty with Switzerland.</i> )			831 Skates and roller skates . . . . .	15 00	—
820 Bolts for fish plates and screws for sleepers, gauge bars, fastening plates ("Klemmplatten"), cramp hooks, insulator supports, screws and nails with shanks of more than 13 milli- metres thick, nuts and washers for screws, horse-shoes and calkins (threaded or not): Rough . . . . .	5 00	—	<i>Tare.</i> —Like in No. 828.		
Bolts for fish plates and screws for sleepers, gauge bars, fastening plates ("Klemmplatten"), cramp hooks, insulator supports . . . . .	—	3 00	832 Building and furniture fittings, hinges, rollers for sliding doors, door springs, door handles, door butts, door chains, door knobs, door bolts, ventilators, slide-bar handles, forked chairs ("Gabelstühle", "Kegelschrauben"), corners for boxes and chests, castors for furniture and chairs, handles and knobs for drawers, entirety of wrought iron: . . . . .	6 00	—
Articles mentioned above, worked . . . . .	12 00	—	Rough . . . . .	12 00	—
<i>Tare.</i> —Cases: Screws, cramp hooks, 8; otherwise, 10. Casks: Screws, cramp hooks, 8; otherwise, 10. Baskets, 6.			Worked . . . . .	—	—
821 Iron fittings for railway carriages, buffers, points and signals . . . . .	10 00	—	<i>Tare.</i> —Cases, 10; Casks: Castors for furniture, 1; otherwise, 10. Baskets, 6.		
Iron fittings for railway carriages, switch- es and signals, rough . . . . .	—	6 00	833 Locks and keys: Not combined with other common metals or alloys thereof . . . . .	15 00	—
Buffers, railway, rough . . . . .	—	3 00	With lock-bolt sockets, keyhole, guards and covers and the like, of other common metals or alloys thereof . . . . .	20 00	—
<i>Tare.</i> —Like in No. 811.			<i>Tare.</i> —Cases, 10. Casks: Keys, 1; locks, 10. Baskets, 6.		
Axles (except railway axles) and parts thereof:			834 Safes and cash boxes . . . . .	20 00	—
822 Patent and semi-patent axles . . . . .	24 00	—	<i>Tare.</i> —Cases, 10; casks, 10. Baskets, 6.		
<i>Tare.</i> —Like in No. 811.			835 Furniture (not upholstered), gymnastic appli- ances ("Turngeräthe"), even if made of non- malleable cast iron . . . . .	15 00	—
823 Other . . . . .	6 00	—	<i>Tare.</i> —Like in No. 831.		
Rough . . . . .	12 00	—	836 Fine cutlery (fine knives, fine scissors, side arms &c.), beads and ornamental buckles (so far as they do not come under No. 837), thumb- screws, nutcrackers, steel balls, buttons (of sheet iron or not), grips and similar appli- ances for stockings and sock-staplers, braces or the like, of iron, and parts of the same and similar fine wares of iron not elsewhere enumerated: . . . . .	15 00	—
<i>Tare.</i> —Like in No. 811.			Rough . . . . .	24 00	—
824 Carriage springs, including railway carriage springs: . . . . .	6 00	3 00	Worked . . . . .	21 00	—
Rough or only polished at the edges: buffer springs . . . . .	—	—	<i>Tare.</i> —Like in No. 834.		
Entirely polished, or worked in any other way . . . . .	15 00	—	837 Wrought artwares . . . . .	21 00	—
<i>Tare.</i> —Like in No. 811.			<i>Tare.</i> —Cases, 13; casks, 13. Baskets, 6.		
825 Wire rope, barbed wire, plated wire, and wire gauze, wire brushes, wire baskets, wrought ("Stahlfäden"); screws and rivets with shanks of not more than 13 millimetres in diameter: hooks not otherwise mentioned; buckles for boxes and collars, spikes, staples, buckles (except ornamental buckles); rosette nails ("Rosettenstifte"); wire springs: hooks and eyes; nuts and bolts, otherwise men- tioned; with or without heads of other common metals or alloys of such metals . . . . .	8 00	—	838 Umbrella and parasol frames, and parts thereof . . . . .	24 00	—
Horse-shoe nails, coarse unshaped nails of at least 7 centimetres in length, forged or stamped, having 4 sides and irregularly cut point . . . . .	6 00	—	<i>Tare.</i> —Cases, 10; casks, 10. Baskets, 6.		
<i>Tare.</i> —Cases: Wood screws, nails (includ- ing clinch nails), 8; otherwise, 10. Casks: Wood screws, nails (including tack- s), 8; otherwise, 10. Baskets, 6.			839 Springs not specially mentioned: . . . . .	20 00	—
<i>Note.</i> —Flat pegs ("Hutknaen") of iron wire, even when combined, in an insig- nificant degree, with other common metals, or with alloys of such metals, or with wood, are dutiable under this number. ( <i>Treaty with Austria-Hungary.</i> )			Coarset springs and fastenings, consisting of two coarset steels (each 32 cm. long) of zinc-plated steel, one of which is furnished with six button-like projections of nickelled brass, the other having six eyes (consisting of nickelled brass rivetted thereto, with a surface of 50% Not. —The surface of 50% is level on account of the nickelling.	20 00	—
			Springs not specially mentioned, except fine (for wigs, gloves, hats and the like): Rough . . . . .	—	6 00
			Merely smoothed . . . . .	—	10 00
			<i>Tare.</i> —Like in No. 834.		
			840 Pens (completely finished or not), with or with- out gilt tips . . . . .	30 00	—
			<i>Tare.</i> —Cases, 12; casks, 13; baskets, 6.		
			841 Needles and pins: . . . . .	100 00	—
			Sewing needles . . . . .	—	—
			Needles for sewing, knitting and embroidery machines and stocking frames . . . . .	500 00	—
			Plus, other needles, and fish-hooks . . . . .	50 00	—
			<i>Tare.</i> —Like in No. 840.		
			842 Iron sand and steel shavings . . . . .	1 00	—
			843 Iron waste: . . . . .	—	—
			Scrap iron, old iron, iron borings, turnings, and shavings, iron filings, bar iron cut- sheet iron corners and other iron waste fit only for smelting or fusing . . . . .	1 00	—

	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks.	Con- ventional Tariff. Marks.
<p>Hammer slag and rolling-mill waste, grind- ings, waste from tin plate not more than 6 millimetres thick . . . . .</p> <p><i>Note to Section A.—(1) The term "iron"</i> includes "steel" for purposes of the cus- toms tariff.</p> <p>(2) Flat wrought iron more than 25 centi- metres wide, for rolling mills, with pay duty as sheet iron.</p> <p>(3) Iron products will be considered as "worked," as distinguished from "rough," if they have undergone surface operations, or alteration of form to fit them for some special purpose, to improve their appearance, or to protect them against rust.</p> <p>To the "worked" class belong especially all wares filed, bored, turned, planed, ground or polished, heated, tempered, or annealed after manufacture, colored, gray, brown, or otherwise by heating with a covering of oil, polished in the rolling barrel or the scouring tub; also all wares painted, varnished, lacquered, enameled, oxidized, coated with other common metals or alloys thereof (except those specified in Note 4), and all wares riveted, screwed, or otherwise con- nected together. "Worked" wares also include those from which the traces of casting, forging, or rolling have been partly or wholly removed. Moreover, it makes no difference whether the roughness is removed immediately on manufacture, or by a special process, or whether any alteration of the form of the article is entailed thereby.</p> <p>Wares which have received a finished ap- pearance immediately on manufacture are to be considered as "worked."</p> <p>On the other hand, the cutting of screw threads on the end of tubes, on screws, and on nuts, preliminary preparation for testing for flaws, the removal of seams &amp;c. the smoothing of broken surfaces, making of rivet holes, and the boring of holes with or without a worm (so long as there are not special provisions for perforated and drilled articles), the furnishing of certain parts, or a rough coating of oil paint or tar, or of gra- phite priming, and, conventionally, the re- moval of scale by pickling in acid, and in the case of tubes, the enlarging or reducing of the ends, are not to be considered as "working."</p> <p>(4) Iron in bars, wire, sheets and tubes, and other iron wares, which have been me- chanically coated with copper, copper alloys, nickel, or aluminium, or which have been chemically nickel-plated, are subject to a surtax of 50 per cent. in so far as the general tariff contains no special rules regarding them. If special rates of duty apply to the above- named articles in a polished or generally "worked" condition, duties will be collected according to these special rates.</p> <p>(5) The combination of iron wares with other materials only affects their classifica- tion for duty (so far as not specially provided for in Section A), if it is provided in other tariff headings that wares, even if only partly consisting of some other material, yet have to pay duty as goods entirely manufactured of such material.</p> <p>(6) Statuette (including busts, reliefs, and figures of animals), if at least life size, will be admitted free of duty, so far as they are works of art. (<i>Final protocol to the treaty with Italy.</i>)</p>					
B.—ALUMINIUM AND ALLOYS THEREOF.					
844 Aluminium, crude (in blocks, bars, ingots &c.); also cast in slabs . . . . .	Free.	—			
845 Aluminium, hammered or rolled in bars, plates, sheets or the like; also shaped castings in an unworked condition . . . . .	12 00	—			
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.					
Wire:					
846 Round— Of a diameter of more than 0.5 millimetre . . . . .	12 00	—			
Of a diameter of 0.5 millimetre or less . . . . .	50 00	—			
<i>Tare.</i> —Like in No. 845.					
847 Flat or shaped ("façonner"), without regard to the diameter . . . . .	50 00	—			
<i>Tare.</i> —Like in No. 845.					
848 Aluminium thread (spun aluminium); also wares thereof (trimmings, ribbons, cords, braids), tissues and button-makers' wares (with or without foundation of wool, bone, horn, or leather), not mixed with other threads, if the core consists— (1) Wholly or partly of silk, artificial silk, or floss silk . . . . .	250 00	—			
<i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.					
(2) Of other textile materials . . . . .	150 00	—			
<i>Tare.</i> —Cases, 18; casks, 18; baskets, 13, bales, 6.					
849 Articles of aluminium (not included under No. 845), combined or not with other materials, so far as they are not included in the finely worked ornamental articles, &c. under No. 887, or become subject to higher rates of duty by reason of combination with other materials; leaf aluminium . . . . .	60 00	—			
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.					
<i>Note to Section B.</i> —Only such alloys of aluminium with common metals which are similar to aluminium will be treated as aluminium.					
C.—LEAD AND LEAD ALLOYS.					
850 Lead, crude (in blocks, pigs, and the like) . . . . .	Free.	—			
851 Lead, rolled (sheet lead); also mill lead, rough, ground, varnished, lacquered, polished, or covered with other base metals, or alloys thereof; win low lead . . . . .	3 00 6 00	—			
852 Wire . . . . .	—	—			
853 Printing plates, engraved or etched, coated with copper or steel or not, or combined or not with unlacquered, unpolished wood, iron, zinc, or tin; stereotype plates (cliches or blocks) and printing type . . . . .	3 00	—			
854 Articles of lead not included under No. 853; Coarse combined or not with unlacquered, unpolished wood, iron, zinc, or tin . . . . .	6 00	—			
Fine, especially those painted, bronzed, lacquered, or coated with other base metals or alloys of base metals; lead wares, combined or not with other materials, so far as they are not previ- ously mentioned, or do not become sub- ject to higher rates of duty by reason of such combination, or are not included with the finely worked ornamental articles, &c. under No. 887; lead foil, whether tinned or plated with tin or not <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13.	24 00	—			
D.—ZINC AND ZINC ALLOYS.					
856 Zinc, crude (in blocks, slabs, casks, discs, and drops (zinc drops obtained in distillation)) . . . . .	Free.	—			
Zinc, flattened under the hammer and rolled (sheet):					
856 Rough— More than 0.25 millimetre in thickness 0.25 millimetre or less in thickness . . . . .	3 00 4 50	— 1 00			
857 Smoothed, varnished, lacquered, polished, or coated with other base metals or alloys thereof . . . . .	5 00	—			
858 Wire . . . . .	6 00	—			
859 Articles of zinc: Coarse, combined or not with unlacquered, unpolished wood, iron, lead, or tin; printing plates, engraved or etched . . . . .	6 00	—			
Fine, especially all those painted, bronzed, varnished, lacquered, polished, or coated with other base metals or alloys thereof; articles of zinc combined with other materials, so far as they are not previ- ously mentioned, or do not become sub- ject to higher rates of duty on account of such combination, or are not included with the finely worked orna- mental articles, &c. under No. 887 . . . . .	24 00	—			
<i>Tare.</i> —Cases: lacquered sheet zinc for wall lining, 11; otherwise, 20; casks, 20; baskets, 13.					
E.—TIN AND TIN ALLOYS.					
860 Tin, crude (in blocks, ingots, "roll tin") . . . . .	Free.	—			
861 Tin, rolled (sheet) . . . . .	3 00	—			
862 Wire . . . . .	6 00	—			
863 Articles of tin: Coarse, combined or not with unlacquered, unpolished wood, iron, lead, or zinc; printing plates, engraved or etched . . . . .	6 00	—			
Cast spoons, forks, and tea strainers, cans, tea trays, capsules, tubes, eyephon stoppers, and other fine articles of tin, especially all those painted, bronzed, varnished, polished, figured, or coated with other base metals or alloys thereof; articles of tin combined with other materials, so far as they are not previ- ously mentioned, or do not become subject to higher rates of duty by reason of such combination, or are not included with the finely worked ornamental articles, &c. under No. 887; tin foil (capsule &c. tin), colored or not, or plated with imita- tion gold leaf or not . . . . .	24 00	—			
<i>Tare.</i> —Cases, tin foil, 9; otherwise, 15; casks, 20; baskets, 13.					
<i>Note to Section E.</i> —Britannia metal (an alloy of tin and antimony with small additions of zinc, copper, nickel, or bismuth), and articles made thereof, will be treated as tin and articles made of tin. ( <i>Conventionalized by treaty with Austria-Hungary.</i> )					

General Tariff.	Conventional Tariff.
Marks.	Marks.

General Tariff.	Conventional Tariff.
Marks.	Marks.

## 1. NICKEL AND ALLOYS OF NICKEL.

864 Metallic nickel, emide (in bars or ingots, also cast in the form of slabs, &c. which are also intended for use in nickel plating by an electrical process); nickel rods.	Free.	—
865 Nickel, hammered or rolled, in bars or sheets; laminated castings and forgings not worked.	12 00	—
<i>Tare.</i> —Cases, 7; casks, 13; baskets, 6.		
866 Wire: 1 millimetre more in diameter	12 00	—
Less than 1 millimetre in diameter	13 00	14 00
<i>Tare.</i> —Like in No. 865.		
867 Tubes, sockets, capsules ("Nagelien")	30 00	—
<i>Tare.</i> —Like in No. 865.		
868 Articles of nickel, not previously mentioned, combined or not with other materials, so far as they are not included with the finely worked ornamental articles under No. 87, or do not become subject to higher rates of duty by reason of such combination; least nickel	60 00	—
<i>Tare.</i> —Like in No. 865.		
<i>Note to Section F.</i> —Only base-metal alloys of nickel, which are similar to nickel, will be treated as nickel. (Conventionally by treaty with Austria-Hungary.)		
"Packfong" (German silver) will not be treated as an alloy of nickel, although the latter metal enters into its composition. (Treaty with Austria-Hungary.)		

## 2. COPPER AND ALLOYS THEREOF.

869 Copper, unwrought (in cakes or so-called "rosettes," blocks, bars, or slabs, in powder, &c.); copper coins; copper alloys, unwrought, sheets, and other forms, hammered or rolled.	Free.	—
<i>Note.</i> —Boiler bottoms, angled ("Gockenpelte") and composed of hammered copper or copper alloys (all under No. 870. (Treaty with Austria-Hungary.)		
<i>Tare.</i> —Cases: Brass sheets, 8; otherwise, 13. Casks: Brass sheets, 5; otherwise, 13. Baskets, 6.		
871 Wire (except cemented wire); iron wire with wire of copper or copper alloys wound round it or plated or twisted thereon	12 00	—
<i>Tare.</i> —Cases, weighing more than 50 kilos, containing brass wire, 9; otherwise, 13. Casks: Bronze wire, 3; weighing more than 50 kilos, containing brass wire, 7; otherwise, 13. Baskets, 6.		
872 Cemented wire.	15 00	—
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.		
873 Wire rope and cable, neither lacquered, polished, nor nickelled	15 00	—
<i>Tare.</i> —Like in No. 872.		
874 Cylinders; also iron cylinders with a covering of copper, or alloys of copper, more than 5 millimetres thick, for use in rubbing cloth or for printing, including those with machines and parts of machines firmly attached to them; all these, whether engraved or etched, or not	18 00	—
Printing plates of copper or copper alloys, coated with steel or not, backed with lead or the like, or combined with wood, iron, lead, zinc, or tin; all these, whether engraved or etched, or not	30 00	—
<i>Tare.</i> —Like in No. 872.		
875 Wire gauze of all kinds for industrial purposes, especially for use in the manufacture of paper, endless or in rolls or pieces, with or without insertions ("Einlagen") of textile materials; driving cylinder for printing establishments ("Vordruckwalzen"), of copper or copper alloys, smoothed or ribbed, with or without watermark	30 00	15 00
<i>Tare.</i> —Like in No. 872.		
876 House and kitchen utensils of copper, not nickelled, combined or not with other materials, so far as they do not come under higher rates of duty by reason of such combination:		
Neither lacquered nor polished	14 00	—
Lacquered or polished	30 00	—
<i>Tare.</i> —Like in No. 872.		
877 (Base) ware of copper and alloys ware of cast brass, not otherwise mentioned: tubes of copper or brass, cast, drawn, rolled, or drawn, including socket and flange pipes and tube joints and tube-form pieces, bent or not; all these neither lacquered, polished, nor nickelled, combined or not with other materials, so far as they do not come under the provisions of No. 874 of the Tariff, or become subject to higher rates of duty by reason of their combination with other materials; upholstery springs of copper or brass wire, neither polished nor lacquered.	—	—
<i>Tare.</i> —Like in No. 872.		
878 Ware, other than coarse ware, of copper or cast brass not otherwise mentioned; all lacquered or polished ware of copper (except house and kitchen utensils) or of cast brass,		

ware of sheet brass (except tubes); ware of copper or brass wire not previously mentioned; ware of tumbac; all these so far as they do not come under the provisions of Nos. 874, 879, or 887, or become subject to higher rates of duty by reason of combination with other materials; copper and brass foil

Articles classed under this number, of cast copper or brass, coated with lacquer (varnish), so far as they do not come under the provisions of Nos. 874, 879, or 887, or become subject to higher rates of duty by reason of their combination with other materials.

*Tare.*—Cases: containing brass tripod stands, "skative," 12; otherwise, 13; casks, 13; baskets, 6.

879 Copper, tumbac, and brass wares, varnished in imitation of gilding ("vernirt"), colored, or nickelled, so far as they are not comprised in the class of "Finely Worked Ornamental Articles, &c." under No. 887, or do not become subject to higher duties by reason of combination with other materials.	30 00	—
Nickelled frames and clasps, &c. of sheet brass for cigar cases, letter cases, purses, hand bags, travelling bags, and similar bag-makers' wares	—	50 00
<i>Tare.</i> —Like in No. 878.		

880 Wares of copper alloys other than tumbac or brass, so far as they are not comprised in the class of "Finely Worked Ornamental Articles, &c." under No. 887, or do not become subject to higher duties by reason of combination with other materials:		
Five, especially all polished, nickelled, colored, lacquered, or varnished in imitation of gilding ("vernirt") wares, other than fine, neither polished, nickelled, colored, lacquered, nor varnished in imitation of gilding ("vernirt"); metal foil	30 00	—
<i>Tare.</i> —Like in No. 872.		

*Note.*—Of the foregoing wares, enumerated in No. 880, and composed of copper alloys, other than brass and tumbac, not only those which are polished, nickelled, colored, lacquered, or varnished, will be treated as "fine wares," but also (and more especially) those which are chased, engine-turned, incised, engraved, etched, blind, or artistically painted. Wares to which the ornamental effects have been imparted simply by punch or stamping, or casting (and not by some subsequent labour process, such as chasing, &c.), will, as a rule, be tariffed at the rate of 30 marks per 100 kilos, and they will not be treated as "fine wares," unless they are ornamented to such an extent as to give them the character of "brackets and articles of adornment and luxury." (Treaty with Austria-Hungary.)

*Note to Nos. 873 and 880.*—The definition of the term "sheet," ("blech"), as given in General Note 1 to Base Metals and Manufactures of Sections B to H, of the General Tariff, does not conventionally apply to copper foil, brass foil, or the foil of any other copper alloy than brass. In fact, sheets of copper or of copper alloy of less than 0.25 millimetre in thickness are not to be tariffed under Nos. 878 and 880 as copper foil, brass foil, or metal foil, unless they are in the form of tube, or have otherwise been hammered or rolled into thin paper-like leaves. The distinction between metal foil and genuine gold and silver leaf is not touched by the foregoing. (Treaty with Austria-Hungary.)

*Note to Section G.* Common metals and alloys of common metals, not otherwise mentioned in the tariff, intended for the manufacture of metal wares as well as wares of such metals and alloys, will be classed as copper and copper wares. (Conventionally by treaty with Austria-Hungary.)

## H. MANUFACTURES, NOT INCLUDED UNDER SECTIONS A TO G, OF BASE METALS OR ALLOYS THEREOF.

881 Sheets: Gilt	100 00	—
Silvered	60 00	—
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.		
882 Wire, wound or not on other wire of base metals or alloys thereof:		
Gilt	150 00	—
Silvered	100 00	—
<i>Tare.</i> —Like in No. 881.		
883 Imitation gold and silver thread, also of gilt or silvered animal fibres, also lace wares thereof (trimmings, ribbons, cords, and braids), tassels, and button-makers' wares (with or without foundation of wood, bone, horn and		

	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks.	Con- ventional Tariff. Marks.
leather), of imitation gold or silver thread, not mixed with other threads, if the core consists—			Ornamental, decorative, and other articles of luxury, which are manufactured from materials other than gilt, silvered, nickelled, or varnished, in imitation of gilding ("vernirt"), base metals, or alloys of such metals, and are at the same time finely wrought and combined with materials other than those mentioned in No. 887 of the General Tariff, shall not conventionally be assessed according to that number, but according to their quality in other respects.		
Wholly or partly of silk, imitation silk, or floss silk.....	800 00	—	888 Thread of base metals or alloys thereof (except aluminum thread), as also lace wares thereof (trimmings, ribbons, cords, and braids), tissues, and button-makers' wares (with or without foundation of wood, bone, horn, or leather) of such thread, not mixed with other threads, if the core consists—		
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.			Entirely or partly of silk, artificial silk, or floss silk.....	250 00	—
Of other textile materials.....	250 00	—	Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.		
Tare.—Cases, 18; casks, 18; baskets, 13; bales, 6.			Of other textile materials.....	150 00	—
884 Articles entirely or partly made of base metals or alloys thereof, gilt, so far as they are not specially excepted, or do not become sub- ject to higher rates of duty by reason of their combination with other materials.....	175 00	—	Tare.—Cases, 18; casks, 18; baskets, 13; bales, 6.		
Articles of adornment and toilet, and trim- mings, entirely or partly made of gilt base metals, or alloys thereof, more or less extensively combined with glass (including imitation diamonds, gems, camoes, &c.).....	—	100 00	889 Bunks, steels for combs and similar wares of base metals or of alloys thereof, entirely or partly covered or spun round with thread or wires thereof.....	120 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.			Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
885 Articles entirely or partly made of silvered base metals or alloys thereof, so far as they are not specially excepted, or do not become subject to higher rates of duty by reason of their combination with other materials.....	120 00	—	890 Wire of base metals or alloys thereof: Coated, enveloped, covered, or plated round with threads wholly or partly of silk, artificial silk, or floss silk, combined or not with other materials.....	36 00	—
Articles of adornment and toilet, and trim- mings, entirely or partly made of silvered base metals, or alloys thereof, more or less extensively combined with glass (including imitation diamonds, gems, camoes, &c.).....	—	100 00	Coated, enveloped, covered, plated round, or otherwise combined with other mate- rials.....	12 00	—
Rosaries with beads—			Tare.—Cases, 13; casks, 13; bales, 9.		
Of horn, horn pulp, bone, or other animal substance suitable for carving, not otherwise mentioned; of wood; of vegetable substances other than wood or cork, and suitable for carving (but not of celluloid or other similar sub- stances suitable for moulding); of starch, baccorine, gum—tragacanth, treacle, or other substances suitable for moulding, not separately men- tioned (except imitations of substances which are subject to a higher rate of duty); of glass or porcelain, in com- bination with silvered parts (chains, crosses, and the like), made of base metal or of alloys of such metals.....	—	45 00	891 Pneumatic bells; phonographs, including elec- trical machines in combination therewith; cases of mathematical instruments; polari- scopes; compasses; calculating machines and typewriters; electricity machines; models of machinery and ships of base metals or alloys thereof; penometers and other pocket mechanism without clockwork; other mecha- nism, as also automatic measuring and registering devices without clockwork; bal- ances of precision, automatic balances and automatic registering tills; all these so far as they do not become subject to higher rates of duty by reason of their combinations.....	60 00	—
Tare.—Like in No. 884.			Phonographs, including electrical machines in combination therewith; phanimeters, integra- tors, hydrometrical instruments, patent logs, tachometers; all these of base metals, or alloys thereof, without clockwork, and in so far as they do not become subject to higher rates of duty by reason of combinations with other materials.....	—	40 00
Note to Nos. 881 to 885.—Gold or silver-plated articles will pay duty as articles gilt or silvered. (Convention- tally by treaty with Austria-Hungary.)			Note.—Surgical instruments which are used directly for the performance of surgical opera- tions, as well as astronomical, optical, mathe- matical, chemical, and physical instruments which are used exclusively for scientific pur- poses and are not articles of industrial or ordinary use, are admitted free of duty.		
886 Imitation gold and silver foil.....	120 00	—	General Notes to Sections B to H (Nos. 844 to 891).—(1) Sheets of base metals— or alloys thereof, less than 0.25 millimetre in thick- ness, will pay duty as metal foil provided the foil ("folle") metal is not dutiable at the same rate as sheet ("blech") metal, so far as said sheets do not come under the headings of imitation gold or silver foil by reason of their similarity to fine gold foil (fine gold for gilders), rectangularly will be increased by 25 per cent. Corrugated sheets of metal, pierced or perfor- ated, with moulded, pressed, or such-like ornamentations, and also sheets obviously prepared for special purposes, will be treated as manufactured articles.		
887 Ornamental, decorative, and other articles of luxury, entirely or partly made of base metals or alloys thereof, finely worked, either by being varnished in imitation of gilding ("ver- nirt") or nickelled, or combined with alaba- ster, marble, serpentine stone, enamel, semi- stone stones, imitations of precious stones, gems, or camoes, of semi stone stones, or of imitations of precious stones, vitrifications or the like; cloisonne enamel ware; beads of base metals, or alloys thereof, nickelled, or varnished in imitation of gilding ("vernirt"); articles of base metals, or alloys thereof, com- bined with textile threads in such a manner that they can be worn as ornaments without further preparation.....	175 00	—	(2) The duty on sheets not otherwise mentioned will be increased by 25 per cent. Corrugated sheets of metal, pierced or perfor- ated, with moulded, pressed, or such-like ornamentations, and also sheets obviously prepared for special purposes, will be treated as manufactured articles.		
Ornamental, decorative, and other articles of luxury, including toilet articles and knick- knacks entirely or partly made of base metals or alloys thereof, finely worked, either by being varnished in imitation of gilding ("vernirt") or nickelled, or combined to an appreciable extent with alabaster, marble, serpentine stone, enamel, imitations of pre- cious stones, gems or camoes, of glass, paste, or the like.....	—	100 00	(3) Statues (including busts, reliefs, and figures of animals at least life size) will be admitted free of duty, so far as they are works of art. (Note 3, conventionalized by treaty with Italy.)		
Tare.—Like in No. 884.					
Note.—Fillers ("steine") of precious metals used in "cloisonne" work do not affect the tariff classification thereof.					
Notes to Nos. 884, 885 and 887.—Glass, porcelain, or earthenware goods, in which the combination with gilt or silvered base metals, or with gilt or silvered alloys of such metals, is confined to accessory parts (e. g., wire frames, small feet, plain buttons), which do not impart any important deco- rative effect to the whole, are not conven- tionally taxed according to Nos. 884 or 885, but according to their quality in other respects.					
The assessment of the wares mentioned in Nos. 884, 885, and 887 is not convention- ally affected by the presence (in such wares) of insignificant portions of celluloid (e. g., where, in ornamental wares, small celluloid plates are used to form the base of orna- mental buttons, or as protective covering for pictures.					
			MACHINERY, ELECTRO-TECHNICAL ARTICLES, VEHICLES AND VESSELS		
			A. MACHINERY.		
			892 Steam locomotives, running on rails:		
			Tender locomotives, the engine weighing net 10,000 kilos. or less.....	11 00	—
			Tender locomotives, the engine weighing net more than 10,000 kilos.; locomotives without tenders.....	3 00	—
			Tenders for locomotives.....	3 00	—



## MACHINERY, ELECTRO-TECHNICAL ARTICLES, &amp;c. continued.

	General Tariff. Marks.	Con- ventional Tariff. Marks.		General Tariff. Marks.	Con- ventional Tariff. Marks.
<b>998 Steam locomotives, not running on rails, including steam road rollers; steam locomobiles ("fabriks"), portable or not:</b>					
Each machine weighing net 6,000 kilos, or less	9 00	—	<i>Note.</i> —Warp-dressing machines, together with the rollers (of copper or copper alloy) pertaining thereto, come under this category. ( <i>Treaty with Switzerland.</i> )		
More than 6,000 kilos	8 00	—	<i>Note.</i> —Darning machines, not firmly attached to card clothing come under No. 899. ( <i>Treaty with Belgium.</i> )		
<b>999 Steam engines, steam turbines, water-power machinery (turbines, water wheels, water-pressure engines), combustion or explosion motors, hot-air and compressed-air motors, and other motive machines, not specially fluctuating (except electric motors), combined or not with dynamos, pumps, hammer, blowing machines, freezing machinery, mining engines; also fixed, portable, or floating dredgers, pile-driving machines and cranes:</b>					
Each machine weighing net:			900 Looms	5 00	1 00
40 kilos or less	100 00	—	<i>Note.</i> —Warp-stuff and Jacquard arrangements for looms, if imported separately, will be treated as looms. ( <i>Treaty with Switzerland.</i> )		
More than 40 kilos up to 100 kilos	60 00	—	901 Curtain lace, and tulle making machines; knitting frames; embroidery machines (except hand machines)	10 00	—
More than 100 kilos up to 200 kilos	38 00	—	Embroidering machine (except hand machines)	—	8 00
More than 200 kilos up to 500 kilos	25 00	—	<i>Tare.</i> —Like in No. 895.		
More than 500 kilos up to 1,000 kilos	18 00	—	902 Dressing (finishing) machines (machines for the improvement of yarns and tissues), so far as they are not included under No. 874; machines for washing and chemical cleaning	6 00	—
More than 1,000 kilos up to 2,500 kilos	13 00	—	Machines for dressing yarns and tissues of wool and other animal hair, except that mentioned under No. 874	—	4 50
More than 2,500 kilos and up to 5,000 kilos	10 00	—	903 Fire engines of all kinds; pumps to be worked by men or animals	7 00	—
More than 5,000 kilos and up to 10,000 kilos	7 00	—	<i>Tare.</i> —Like in No. 895.		
More than 10,000 kilos	5 50	—	904 Machines for working metals, wood or stone; steam and hydraulic forging presses; riveting machines and mechanical hammers (drop, pneumatic, and spring hammers, and other hammers driven by transmitted power):		
Combustion and explosion motors for motor bicycles, each weighing net 10 kilos or less	—	75 00	Each machine weighing net:		
<b>Steam engines, steam turbines, water turbines, combustion and explosion motors, power combination with pumps (including exhausting machines), or freezing machines; cranes:</b>					
Each machine weighing net:			250 kilos or less	20 00	12 00
More than 500 kilos up to 1,000 kilos	—	11 00	More than 250 and up to 1,000 kilos	12 00	8 00
More than 1,000 kilos up to 2,500 kilos	—	7 50	More than 1,000 and up to 3,000 kilos	8 00	6 00
More than 2,500 kilos up to 5,000 kilos	—	6 00	More than 3,000 and up to 10,000 kilos	6 00	5 00
More than 5,000 kilos up to 10,000 kilos	—	5 00	More than 10,000 kilos	4 00	—
More than 10,000 kilos up to 100,000 kilos	—	1 50	<i>Tare.</i> —Like in No. 895.		
Water pressure engines:			905 Ploughs to be driven by mechanical motive power with or without their motive machinery; reaping machinery	4 00	—
Each machine weighing net:			906 Other machinery not specially mentioned:		
More than 1,000 kilos and up to 2,500 kilos	—	8 00	Each machine weighing net:		
More than 2,500 kilos and up to 5,000 kilos	—	6 50	40 kilos or less	15 00	—
More than 5,000 kilos and up to 10,000 kilos	—	5 50	More than 40 kilos and up to 100 kilos	12 00	—
More than 10,000 kilos and up to 100,000 kilos	—	5 00	More than 100 kilos and up to 200 kilos	10 00	—
<b>Steam engines in combination with hammers, blowers, machines (including ventilating machines) or mining machines:</b>					
Each machine weighing net:			More than 200 kilos and up to 400 kilos	9 00	—
More than 5,000 kilos and up to 50,000 kilos	—	5 00	More than 400 kilos and up to 1,000 kilos	7 00	—
More than 50,000 kilos and up to 100,000 kilos	—	4 50	More than 1,000 kilos and up to 5,000 kilos	5 50	—
Other engines coming under this number:			More than 5,000 kilos	4 00	—
Each machine weighing net:			Blowing machines (including ventilating machines), machines for sorting, scouring, or crushing coal and ores, machines for moulding and briquetting, mortar crushing machines, lifting machines (including winching machines), freezing machines, machines for polishing plate glass, machines for manufacturing and working beaver hat shapes:		
More than 1,000 kilos and up to 2,500 kilos	—	10 00	Each machine weighing net:		
More than 2,500 kilos and up to 5,000 kilos	—	8 00	More than 100 kilos and up to 200 kilos	—	7 00
More than 5,000 kilos and up to 50,000 kilos	—	6 00	More than 200 kilos and up to 400 kilos	—	6 00
More than 50,000 kilos and up to 100,000 kilos	—	5 00	More than 400 kilos and up to 1,000 kilos	—	5 00
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.			More than 1,000 kilos and up to 5,000 kilos	—	4 00
<i>Note.</i> —Steam engines for use in shipbuilding, together with the paddle wheels and screw propellers pertaining thereto, are admitted duty free. ( <i>Treaty with Switzerland.</i> )			<b>Millers' machinery:</b>		
<b>999 Sewing machines (including crank embroidery machines), and knitting machines to be worked by hand, without stands; top parts of sewing machines (including those of crank embroidery machines), and of knitting machines; also parts thereof (except needles):</b>					
Each machine weighing net:			Each machine weighing net:		
More than 1,000 kilos and up to 2,500 kilos	—	10 00	More than 400 kilos and up to 1,000 kilos	—	5 00
More than 2,500 kilos and up to 5,000 kilos	—	8 00	More than 1,000 kilos and up to 10,000 kilos	—	4 00
More than 5,000 kilos and up to 50,000 kilos	—	6 00	Each machine weighing net:		
More than 50,000 kilos and up to 100,000 kilos	—	5 00	More than 100 kilos and up to 200 kilos	—	7 00
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.			More than 200 kilos and up to 400 kilos	—	6 00
<i>Note.</i> —Steam engines for use in shipbuilding, together with the paddle wheels and screw propellers pertaining thereto, are admitted duty free. ( <i>Treaty with Switzerland.</i> )			More than 400 kilos and up to 1,000 kilos	—	5 00
<b>999 Sewing machines (including crank embroidery machines), and knitting machines, firmly attached to stands or to be driven by motors:</b>					
Each machine weighing net:			More than 1,000 kilos and up to 5,000 kilos	—	5 00
Knitting machines firmly fixed to stands, or intended to be worked by motor power	—	8 00	<b>Bakers' and pastry-ware makers' machinery, machinery for testing materials:</b>		
<i>Tare.</i> —Like in No. 895.			Each machine weighing net:		
<b>999 Stands for sewing machines (including those for crank embroidery machines), and knitting machines, and parts of such stands (including the table tops or tables belonging thereto):</b>					
Each machine or part weighing net 300 kilos or over	—	15 00	More than 100 kilos and up to 200 kilos	—	7 00
<i>Tare.</i> —Like in No. 895.			More than 200 kilos and up to 400 kilos	—	6 00
<b>999 Other machines for the preparatory processes in textile manufacture; machines for spinning and twisting, including machines for winding, reeling, and spooling the spun thread; also machines for the preparation of the spun thread for weaving:</b>					
Each machine weighing net:			More than 400 kilos and up to 1,000 kilos	—	5 00
40 kilos or less	100 00	—	More than 1,000 kilos and up to 5,000 kilos	—	4 00
More than 40 kilos up to 100 kilos	60 00	—	<b>Each machine weighing net:</b>		
More than 100 kilos up to 200 kilos	38 00	—	100 kilos or less	—	10 00
More than 200 kilos up to 500 kilos	25 00	—	More than 100 and up to 200 kilos	—	9 00
More than 500 kilos up to 1,000 kilos	18 00	—	More than 200 and up to 400 kilos	—	8 00
More than 1,000 kilos up to 2,500 kilos	13 00	—	<i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.		
More than 2,500 kilos and up to 5,000 kilos	10 00	—	<i>Note to Nos. 892-906.</i> —According to Convention, it is immaterial whether the parts of a single article are imported at the same time or at intervals of time, or in separate consignments, or loaded on one or on several wagons. The absence of accessory parts, or even of certain principal parts (fly-wheels, axles, pillows, bed-plates, or the like), is also of no consequence. If the duty varies according to the weight of the article, duty will be levied on the total weight thereof actually imported, without regard to missing parts.		
More than 5,000 kilos and up to 10,000 kilos	7 00	—	<b>B. — ELECTRO-TECHNICAL APPARATUS.</b>		
More than 10,000 kilos	5 50	—	907 Dynamos, electric motors, continuous-current transformers, as well as finished armatures and collectors; converters and reaction coils:		
Combustion and explosion motors for motor bicycles, each weighing net 10 kilos or less	—	75 00	Each machine weighing net:		
<b>999 Other machines for the preparatory processes in textile manufacture; machines for spinning and twisting, including machines for winding, reeling, and spooling the spun thread; also machines for the preparation of the spun thread for weaving:</b>					
Each machine weighing net:			250 kilos or less	20 00	12 00
40 kilos or less	100 00	—	More than 250 and up to 1,000 kilos	12 00	8 00
More than 40 kilos up to 100 kilos	60 00	—	More than 1,000 and up to 3,000 kilos	8 00	6 00
More than 100 kilos up to 200 kilos	38 00	—	More than 3,000 and up to 10,000 kilos	6 00	5 00
More than 200 kilos up to 500 kilos	25 00	—	More than 10,000 kilos	4 00	—
More than 500 kilos up to 1,000 kilos	18 00	—	<b>Blowing machines (including ventilating machines), machines for sorting, scouring, or crushing coal and ores, machines for moulding and briquetting, mortar crushing machines, lifting machines (including winching machines), freezing machines, machines for polishing plate glass, machines for manufacturing and working beaver hat shapes:</b>		
More than 1,000 kilos up to 2,500 kilos	13 00	—	Each machine weighing net:		
More than 2,500 kilos and up to 5,000 kilos	10 00	—	More than 100 kilos and up to 200 kilos	—	7 00
More than 5,000 kilos and up to 10,000 kilos	7 00	—	More than 200 kilos and up to 400 kilos	—	6 00
More than 10,000 kilos	5 50	—	More than 400 kilos and up to 1,000 kilos	—	5 00
Combustion and explosion motors for motor bicycles, each weighing net 10 kilos or less	—	75 00	More than 1,000 kilos and up to 5,000 kilos	—	4 00
<b>999 Other machines for the preparatory processes in textile manufacture; machines for spinning and twisting, including machines for winding, reeling, and spooling the spun thread; also machines for the preparation of the spun thread for weaving:</b>					
Each machine weighing net:			Each machine weighing net:		
40 kilos or less	100 00	—	100 kilos or less	—	10 00
More than 40 kilos up to 100 kilos	60 00	—	More than 100 and up to 200 kilos	—	9 00
More than 100 kilos up to 200 kilos	38 00	—	More than 200 and up to 400 kilos	—	8 00
More than 200 kilos up to 500 kilos	25 00	—	<i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.		
More than 500 kilos up to 1,000 kilos	18 00	—	<i>Note to Nos. 892-906.</i> —According to Convention, it is immaterial whether the parts of a single article are imported at the same time or at intervals of time, or in separate consignments, or loaded on one or on several wagons. The absence of accessory parts, or even of certain principal parts (fly-wheels, axles, pillows, bed-plates, or the like), is also of no consequence. If the duty varies according to the weight of the article, duty will be levied on the total weight thereof actually imported, without regard to missing parts.		
More than 1,000 kilos up to 2,500 kilos	13 00	—	<b>B. — ELECTRO-TECHNICAL APPARATUS.</b>		
More than 2,500 kilos and up to 5,000 kilos	10 00	—	907 Dynamos, electric motors, continuous-current transformers, as well as finished armatures and collectors; converters and reaction coils:		
More than 5,000 kilos and up to 10,000 kilos	7 00	—	Each machine weighing net:		
More than 10,000 kilos	5 50	—	250 kilos or less	20 00	12 00
Combustion and explosion motors for motor bicycles, each weighing net 10 kilos or less	—	75 00	More than 250 and up to 1,000 kilos	12 00	8 00
<b>999 Other machines for the preparatory processes in textile manufacture; machines for spinning and twisting, including machines for winding, reeling, and spooling the spun thread; also machines for the preparation of the spun thread for weaving:</b>					
Each machine weighing net:					
40 kilos or less	100 00	—			
More than 40 kilos up to 100 kilos	60 00	—			
More than 100 kilos up to 200 kilos	38 00	—			
More than 200 kilos up to 500 kilos	25 00	—			
More than 500 kilos up to 1,000 kilos	18 00	—			
More than 1,000 kilos up to 2,500 kilos	13 00	—			
More than 2,500 kilos and up to 5,000 kilos	10 00	—			
More than 5,000 kilos and up to 10,000 kilos	7 00	—			
More than 10,000 kilos	5 50	—			
Combustion and explosion motors for motor bicycles, each weighing net 10 kilos or less	—	75 00			

## TARIFF.

	General Tariff. Marks.	Con- ventional Tariff. Marks.	General Tariff. Marks.	Con- ventional Tariff. Marks.
More than 500 and up to 3,000 kilos .....	7 00	6 00		
" " 3,000 kilos .....	—	5 00		
" " 3,000 and up to 10,000 kilos .....	—	5 00		
" " 10,000 kilos .....	—	5 00		
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.				
<i>Notes.</i> —1. Machines fruly attached to dynamo generators or motors are subject to duty according to Section A.				
2. When the articles specified in No. 907 are imported in an unmounted condition, it is agreed conventionally that the rules relating to the Customs treatment of unmounted machines shall apply.				
908 Accumulators and their electrodes:				
Not combined with celluloid, similar moulding materials, or vulcanite .....	6 00	—		
Combined with celluloid, similar moulding materials, or vulcanite .....	24 00	—		
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 13; bales, 6.				
909 Electric cables incased in a protective cover of metal, in the form of sheet, wire, or the like, for conducting electric currents, and intended to be laid under water or in the earth .....	8 00	—		
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.				
910 Arc lamps and cases for the same:				
Arc lamps .....	40 00	—		
Complete cases for arc lamps in combination with glass globes covered with network or not; reflectors; searchlights .....	20 00	—		
<i>Tare.</i> —Cases, 10; casks, 10; baskets, 6.				
911 Electric incandescent lamps .....	80 00	—		
<i>Tare.</i> —Cases, 40; casks, 40; baskets, 13.				
912 Telegraph appliances, electrical; telephones; electric appliances for illumination, transmission of power, or electrolysis, and for surgical and dental purposes; electric measuring, counting and registering apparatus; resistances and shunts; galvanic and dry batteries and thermoelectric elements; other electrical appliances; component parts of such articles .....	60 00	—		
Electric appliances for illumination, transmission of power or electrolysis; electric measuring, counting, and registering apparatus; resistances and shunts; other electrical appliances not specially mentioned, and component parts of such articles:				
Each article weighing net: 10 kilos, or less .....	—	40 00		
More than 10 kilos, and up to 25 kilos .....	—	50 00		
" " 25 kilos, and up to 100 kilos .....	—	7 00		
" " 100 kilos, and up to 500 kilos .....	—	7 00		
" " 500 kilos, and up to 1,000 kilos .....	—	4 00		
" " 1,000 kilos .....	—	4 00		
<i>Notes.</i> —1. Insulating coils, bobbins, and bobbins, bobbins, keys, switches, and similar parts of electrical fittings of earthenware, porcelain, or glass, not combined with other materials, and not admitted as parts of electro-technical appliances imported in a section.				
White .....	—	10 00		
Colored .....	—	20 00		
2. Insulating appliances (bobbins, safety boxes, tubes, discs, rings, and the like), of asbestos, asbestos paper, mica or micaite, for electro-technical purposes .....	—	15 00		
<i>Note to Section B.</i> —The nature and condition of the material used for electro-technical products has no effect upon the tariff classification for duty.				
<i>Note.</i> —Electric incandescent lamps, as well as burners for the same, which are dutiable according to the material of which made, mercury-vapour lamps, and also similar electric lamps (including burners for the same), and carbons for electric arc lamps which are dutiable according to the material of which made, shall pay the internal revenue tax in addition to customs duty.				
C.—VEHICLES AND VESSELS.				
913 Vehicles intended to run on rails:				
In combination with motive machinery (except steam locomotives) .....	—	—		
914 Without motive machinery—				
Freight cars, covered or not .....	5 00	5 00		
Passenger cars without leather work or upholstery; service vans .....	7 50	—		
Passenger cars with leather work or upholstery; tram cars for passengers; portable all kinds for motor-rails .....	12 00	—		
<i>Note to Nos. 913 and 914.</i> —Bodies of cars, car trucks with sets of wheels, and also the bodies of cars attached to trucks without sets of wheels are subject to duty according to their class as finished carriages, so far as they are not recognizable as belonging to a particular class of carriage, they will be treated as freight cars. (Convention concluded by treaty with Belgium.)				
915 Vehicles not intended to run on rails (except ships), combined with motive machinery (motor cars and motor cycles):				
Each weighing net: 50 kilos, or less .....	150 00	100 00		
More than 50 and up to 100 kilos .....	120 00	75 00		
" " 100 and up to 250 kilos .....	90 00	70 00		
" " 250 and up to 500 kilos .....	60 00	40 00		
" " 500 and up to 1,000 kilos .....	40 00	25 00		
" " 1,000 kilos .....	20 00	15 00		
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.				
<i>Note.</i> —When the vehicles specified in No. 915 are imported in an unmounted condition, it is agreed conventionally that the rules relative to the Customs treatment of unmounted machines shall apply.				
Vehicles not intended to run on rails (except ships), without motive machinery:				
Cycles, including those intended for the transport of goods or persons, or attached to other vehicles .....	150 00	100 00		
<i>Tare.</i> —Like in No. 915.				
917 Carriages—				
Two-wheeled, without regard to the number of fixed seats, and four-wheeled, with not more than four fixed seats—				
Without cover—				
Weighting 150 kilos, or less, net .....	2 60 00	—		
Weighting more than 150 kilos, net .....	2 00 00	—		
With cover .....	2 150 00	—		
Four-wheeled, with more than four fixed seats: Without cover .....	2 180 00	2 150 00		
With cover .....	2 200 00	2 160 00		
918 Wagons and carts—				
On springs, with covered body .....	2 50 00	—		
Bench, or only one-way painted .....	2 75 00	—		
Varnished, or with upholstery .....	2 50 00	—		
On springs, with uncovered body .....	2 50 00	—		
Bench, or only one-way painted .....	2 50 00	—		
Varnished, or with upholstery .....	2 25 00	—		
Without springs .....	—	—		
<i>Note to Nos. 917 and 918.</i> —If carriages put together in the rough are to pay half the duties on completed carriages. Four-wheeled carriages put together in the rough are, conventionally, liable to one-fourth of same duties. Carriages imported without seats, motors or wheels, and intended for the construction of motor cars, shall be treated as four-wheeled carriages, and shall be dutiable according to the treaty rates under No. 917 if in an unfinished state, and one-fourth of those rates if in the rough.				
(1) Saddles for passengers are subject to duty as unmounted carriages with not more than four fixed seats.				
(2) Saddles for carrying goods are subject to duty as carts without springs.				
(3) Vehicles to be driven by hand or foot, as also handcarts, hand-bikes, and hand cars, will pay duty according to the material of which made.				
Parts of cycles (except motive machinery and parts thereof):				
919 Of iron: Rough .....	40 00	25 00		
Worked .....	150 00	100 00		
<i>Tare.</i> —Cases, 10; casks, 10; baskets, 6.				
<i>Note.</i> —The provisions of Note 4, Section A, Base Metals and Wares thereof, are to apply to these articles.				
920 Of other common metals or alloys of common metals of wood, cork, vulcanite, horn, leather, celluloid, or similar moulding materials; finished wheels for cycles .....	150 00	100 00		
<i>Tare.</i> —Cases, 10; wheels for cycles, 10; nipples of brass for cycles, 10; wheels, 13; casks, wooden rims for cycles, 10; otherwise, 13; baskets, 6; bales containing wooden rims for cycles, 4.				
Vessels, including ordinary articles of equipment therefor, marine engines, and other motive machinery:				
921 Sailing vessels .....	Free.	—		
922 Steam vessels for rivers and lakes .....	10 00	—		
With motive machinery .....	15 00	—		
Without motive machinery .....	Free.	—		
923 Other vessels for rivers and lakes .....	Free.	—		
<i>Note to Nos. 921-923.</i> —When the vessels specified in Nos. 921-923 are imported in an unmounted condition, it is agreed conventionally that the rules relating to the Customs treatment of unmounted machines shall apply.				
924 Floating docks and pontoons, with or without machine equipment .....	5 00	—		
925 Vessels of all kinds, imported to be broken up .....	Free.	—		
<i>Note to Nos. 921 to 925.</i> —Ships' fittings imported with the ships, but not belonging to the class of ordinary equipment, will pay duty at the rates indicated on such articles.				

General Tariff. Marks.	Con- ventional Tariff. Marks.
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General Tariff. Marks.	Con- ventional Tariff. Marks.
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## FIREARMS, CLOCKS AND WATCHES, MUSICAL INSTRUMENTS AND TOYS.

## A.—FIREARMS.

926 Small arms of all kinds and air-guns of common metals or of all sorts of common metals	90 00	—
Small arms of all kinds of common metals or of alloys of common metals except military arms	—	60 00
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.		

927 Trigger guards, springs, cocks, and barrels, and parts thereof, as also other parts of small arms, except locks and breech bolts ("Verschlussstücke") of common metals or alloys of common metals:	6 00	—
Wrenches	24 00	—
Barrels only bored and turned or roughly ground	—	10 00

*Tare.*—Cases, iron barrels, roughly ground, 10; otherwise, 13; casks, 13; baskets, 6.

*Note.*—The provisions of Note 3, Section A, Base Metals and Wares, thereof, apply to the above articles.

928 Locks and breech bolts and parts thereof, for small arms:	40 00	24 00
Roughly worked	90 00	60 00
Other	—	—
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.		

*Note to Nos. 927 and 928.*—Barrels and stocks for small arms with locks, lock cases, or breech bolts fitted to them or packed up with them, are to pay duty according to No. 926. (*Conventionalized by treaty with Belgium.*)

*Notes to Section A.*—(1) Articles included in this section which are combined with materials subject to higher rates of duty are to pay duty according to the latter.

(2) Firearms other than small arms are to pay duty according to the material of which made.

## B.—CLOCKS AND WATCHES.

929 Watches, including those with chimes ("mit Spielwerk"):		
Incuses—		
Of gold	1 2 00	1 0 80
Of silver, gilt or not, or provided with gilt rims, rings, or knobs	1 1 50	1 0 60
Of common metals or alloys thereof, gilt or silvered or not, or provided with gilt or silvered rims, rings, or knobs; of other materials	1 1 00	1 0 10
<i>Note.</i> —Electrical watches are dutiable under No. 929. ( <i>Treaty with Switzerland.</i> )		
930 Watch cases: Of gold	1 1 50	1 0 40
Of silver, or of common metals of alloys thereof, gilt or not, or provided with gilt rims, rings, or knobs, or of other materials	1 0 75	1 0 40

*Note to No. 930.*—If watch cases are imported in pieces but ready to be put together, backs will pay half and rims (with or without bezels) and bezels a quarter of the duty on entire watch cases. So-called "false" watch cases and other parts pay duty according to the material of which made. (*Treaty with Switzerland.*)

*Note to Nos. 929 and 930.*—Watches and watch cases plated with gold or silver will be tariffed as gilt or silvered articles. (*Treaty with Switzerland.*)

931 Watch movements, complete, or in the rough	1 1 50	1 0 10
932 Watch mainsprings or balances of steel	60 00	—
<i>Tare.</i> —Case, 13; casks, 13; baskets, 6.		

933 Parts of watches of common metals or alloys thereof not previously mentioned:	200 00	—
Watch springs of steel; balance of bronze or brass	—	60 00

other parts of watches, coming under this number, even gilt or silvered, or plated with gold or silver, or in combination with other materials, in so far as they may not be dutiable at higher rates by reason thereof.

*Tare.*—Like in No. 932.

934 Wall and standing clocks and all clocks not specially mentioned, driven by springs, with or without chimes; pocket and other counting mechanism, also automatic measuring and regulating devices, combined with clockwork, all these so far as they are not subject to higher rates of duty on account of combination with other materials	200 00	—
Electrical wall and standing clocks, not specially mentioned, with movements worked by electricity, also similar clocks with chimes; all these in so far as they are not subject to higher rates by reason of combination with other materials	—	100 00

Hydrometrical instruments (for registering rapidity of flow and water-gauge), also speed registers for vehicles, combined with clockwork, of base metal or of alloys thereof, in so far as they are not subject to higher rates by reason of combination with other materials.

*Tare.*—Like in No. 932.

935 Clockwork, of base metals or alloys thereof, for clocks included in No. 934; also parts of such clocks, of base metal or alloys thereof, except cases and weights belonging to clocks, but not imported at the same time which pay duty according to the material of which made	60 00	—
<i>Tare.</i> —Like in No. 932.		

936 Tower clocks and parts thereof, of base metals or alloys thereof, with the exception of weights and chains for such weights belonging to the clock mechanism, but not imported at the same time, which pay duty according to the material of which made	10 00	—
<i>Tare.</i> —Like in No. 932.		

## C.—MUSICAL INSTRUMENTS.

937 Organs (with pipes)	25 00	20 00
<i>Tare.</i> —Cases, 23; casks, 23; bales, 9.		

938 Harmoniums	40 00	—
<i>Tare.</i> —Cases; organ (harmonium) reeds, of brass, 10; otherwise, 23; casks, 23; bales, 9.		

939 Pianos of all kinds	40 00	—
<i>Tare.</i> —Like in No. 937.		

940 Piano mechanism and keyboards	55 00	—
<i>Tare.</i> —Like in No. 937.		

941 String instruments, to be played by hand or bow	50 00	20 00
<i>Tare.</i> —Like in No. 937.		

942 Wind instruments	35 00	20 00
<i>Tare.</i> —Like in No. 937.		

943 Musical boxes, mechanical:		
Without case, weighing net 500 grams or less each	25 00	20 00

Apparatus for mechanical repetition of musical pieces	40 00	25 00
Other musical apparatus, mechanical	—	20 00

*Tare.*—Cases of suit wood, containing mechanical musical apparatus, without box ("Gehäuse"), weighing net 500 grammes or less each, 14; otherwise, 23; casks, 23; bales, 9.

*Note.*—Parts of musical boxes, obviously recognizable as such, also alarm bells for alarm clocks (without mechanism), are dutiable as musical boxes. (*Treaty with Switzerland.*)

944 Musical instruments, not specially mentioned:	30 00	—
Accordions	—	20 00
Others	—	24 00

*Tare.*—Like in No. 937.

945 Strings (cut into lengths):		
Catgut, also imitation	30 00	—
<i>Tare.</i> —Cases, 16; casks, 16; baskets, 13; bales, 6.		

Wound round with wire of all kinds	100 00	—
<i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.		

*Note to Section C.*—The nature and quality of the material used for musical instruments does not affect the tariff classification thereof.

Parts of musical instruments, recognizable as such, will, if not specially mentioned, pay duty as the musical instruments of which they form part. (*Conventionalized by Treaty with Austria-Hungary.*)

When parts of musical instruments are, however, conventionally to be tariffed according to materials in so far as the duty which is levied on them is lower than the duty on the instruments of which they form part. (*Treaty with Austria-Hungary.*)

Articles necessary for playing on musical instruments will be treated as parts thereof, e.g., violin bows, drumsticks, etc.

Wire strings, except those covered, will be treated as wire.

## D.—TOYS.

946 Toys of all kinds and parts thereof; also Christmas-tree decorations	10 00	—
<i>Tare.</i> —Cases, 16; casks, 16; bales, 6.		

## COMMERCIAL RELATIONS WITH CANADA.

("Nachrichtenblatt für die Zollstellen," No. 5 of 1910.)

By virtue of the Law dated December 13, 1909, concerning the commercial relations with the British Empire, the Bundesrath, at its sitting of the 24th February, 1910, decided that Canadian products coming under Nos. 2, 3, 4, 18, 19, 17, 18, 76, 83, 100, 103, 104, 108, 129, 126, 162, 200, 219, 316, 319, 359, 345, 556, 650, 651 of the General Tariff are to enjoy the most-favoured-nation treatment, from and after the 1st March, 1910.

From the same date, the Canadian products which the "Repertoire of the Customs Tariff" classifies under the above cited numbers will receive the full benefit of all reductions or exemptions accorded under existing Commercial Treaties.

The application of the conventional rates implies all the other advantages connected therewith in reference to clearance (for instance, the reduction of additional duties). On the other hand, all Canadian products coming under some other tariff number will be cleared at the rates and subject to the rules of the General Tariff.

CONVENTION BETWEEN GERMANY AND HAITI OF JULY 29, 1905.

The following goods, the origin of Haiti, are entitled on importation into Germany to the lowest rates of duty: 'Cabinet-makers' wood; dyed wool; cocoa; coffee; wax; honey.

STATEMENT SHOWING THE CUSTOMS TREATMENT APPLICABLE TO GOODS IMPORTED INTO GERMANY, ACCORDING TO THE DIFFERENT COUNTRIES AND TERRITORIES OF ORIGIN.

[In force 1st January, 1912.]

(Supplement to the "Nachrichtenblatt für die Zollstellen" No. 1, of January 1, 1912.)

Abbreviations. —C=Conventional Tariff; G=General Tariff.

COUNTRY OF ORIGIN.	CUSTOMS TREATMENT.	COUNTRY OF ORIGIN.	CUSTOMS TREATMENT.	COUNTRY OF ORIGIN.	CUSTOMS TREATMENT.	COUNTRY OF ORIGIN.	CUSTOMS TREATMENT.
Abyssinia .. .. .	C	Canary Islands .. .. .	C	Galapagos Islands .. .. .	C	Libania .. .. .	C
Aden .. .. .	C	Cape Colony .. .. .	C	Gambia .. .. .	C	Liechtenstein .. .. .	C
Afghanistan .. .. .	C	Cape San Juan Rio Muni .. .. .	G	Gambier Islands (Mangrove, &c.) .. .. .	C	Lombardy .. .. .	G*
Algeria .. .. .	C	Cape Verde Islands .. .. .	G	German Possessions: .. .. .	C	Lord Howe Island .. .. .	C
Albania .. .. .	C	Caroline (Thornton) Island .. .. .	C	1. In Asia: The German		Loyalty Island .. .. .	C
Albucemas Islands .. .. .	C	Caroline Islands .. .. .	C	Leasehold Territory of		Macao .. .. .	G*
Amboina .. .. .	C	Cayman Islands .. .. .	C	Kau-Chan .. .. .	C	Madagascar and its	
Ambriz .. .. .	G*	Celebes Island .. .. .	C	2. In Africa: German		Dependencies (Diego	
Amirantes .. .. .	C	Ceuta .. .. .	G	East Africa, German		Suarez, Nossi-Bé, St.	
Andaman Islands .. .. .	C	Ceylon .. .. .	G	rooms, Togoland, Ger-		Morie, &c.) .. .. .	C
Andorra .. .. .	C	Chau-Chau-Shan-Chau, .. .. .	C	man South-West		Madeira .. .. .	C
Angola (Benguela, Loanda, .. .. .		part of French Equa-		Africa .. .. .	C	Mandara .. .. .	C
Mossamedes) .. .. .	G*	torial Africa) .. .. .	C	3. In Australasia and		Mnhé .. .. .	C
Anguilla Islands .. .. .	C	Chafarnas Islands .. .. .	G	Polynesia: German		Malacca .. .. .	C
Annapolis .. .. .	C	Chagos Islands .. .. .	C	New Guinea (Kaiser		Malay Peninsula, British	
Ancon .. .. .	C	Chadernagar .. .. .	C	William's Land, In-		Protectorate (Negri	
Antigua .. .. .	C	Channel Islands (Jersey, .. .. .	C	cluding Bismarck		Semboian, Pahang,	
Arabia (except such		&c.) .. .. .	C	Archipelago and the		Perak, Selangor, Johor)	
ports as belong to		Chile .. .. .	C	German portion of the		Maiden Island .. .. .	C
Asiatic Turkey and		China .. .. .	G	Solomon Islands), .. .. .		Maldiv Islands .. .. .	C
Egypt, excluding also		Chosen (Corea) .. .. .	C	Marshall Islands,		Mitta (Group of Islands)	
Aden, Kameran, the		Cochin-China .. .. .	C	Caroline Islands, Pa-		Manabiki Islands .. .. .	C
Kuria Muria Islands, .. .. .		Comino .. .. .	C	lo Islands, Marianas		Mangrove Island .. .. .	C
Perim) .. .. .	G	Commonwealth of Aus-		Islands (except Guam),		Marianne Islands (except	
Argentine Republic .. .. .	C	tralia: Australian Con-		also Samon (German		Guan) .. .. .	C
Armenia .. .. .	C	tinent (New South Wales,		portion) .. .. .	C	Morie Gabute .. .. .	C
Aruba .. .. .	C	Victoria, Queensland,		Gibraltar .. .. .	C	Marquesas Islands .. .. .	C
Ascension .. .. .	C	South Australia, West-		Gilbert Islands .. .. .	C	Marshall Islands .. .. .	C
Asia Minor .. .. .	C	ern Australia) and Tas-		Goa, Town and Territory		Martinique .. .. .	C
Auckland Islands .. .. .	C	mania, also the Islands		Gold Coast .. .. .	C	Mauritius .. .. .	C
Belgian Congo, in-		cluding Liechtenstein, .. .. .		Goze Island .. .. .	C	Mauritius .. .. .	C
cluding Liechtenstein, .. .. .		belonging to these		Greece, including Ionian		Mayotte Island .. .. .	C
Aves Islands .. .. .	C	States .. .. .	C	Islands, the Cyclades		Melilla .. .. .	C
Azores .. .. .	C	Comoro Islands .. .. .	C	and the Northern		Mexico .. .. .	C
Bahama Islands, includ-		Cook Islands (Hervey		Sporades .. .. .	C	Middle Congo (French	
ing Catoes, Inagua and		Islands) .. .. .	C	Greenland .. .. .	C	Equatorial Africa) .. .. .	C
Turks Islands .. .. .	C	Corse .. .. .	C	Grenada and Grenadines		Miguelon .. .. .	C
Bahrain .. .. .	C	Corsica .. .. .	C	Guadeloupe and Depen-		Molucca Islands .. .. .	C
Baleares Islands .. .. .	C	Costa Rica .. .. .	C	dencies (St. Barthelony,		Monaco .. .. .	C
Bali .. .. .	C	Crete .. .. .	C	Desirade, Marie-Galaute,		Montenegro .. .. .	C
Baluchistan .. .. .	C	Cuba .. .. .	G	St. Martin (Northern		Montserrat .. .. .	C
Banca .. .. .	C	Curacao .. .. .	C	part), Les Salutes) .. .. .	C	Morocco .. .. .	C
Barbados .. .. .	C	Cyprus .. .. .	C	Gunn .. .. .	C	Mossamedes .. .. .	G*
Barotsche (Beoghazi) .. .. .	C	Dahomey .. .. .	C	Guatemala .. .. .	C	Mozambique .. .. .	G*
Basutoland .. .. .	C	Damoa, Town and Ter-		Guernsey .. .. .	C	Muscate (Oman) .. .. .	C
Bea or Cherry Island, .. .. .		ritory .. .. .	G*	Haiti .. .. .	G	Natal .. .. .	C
unoccupied territories		Danish West Indies .. .. .	C	Hawaii (Sandwich Is-		Negri Sembilan .. .. .	C
in the Arctic Ocean .. .. .	G	Darfur (Fazalan Sudan) .. .. .	C	lands): see United		Netherlands .. .. .	C
Bechuanaland .. .. .	C	Denmark, including Faroe,		States of America, .. .. .		News .. .. .	C
Belgian Congo .. .. .	G	Greenland, and Iceland		Hokoto (Pescadores) Is-		New Caledonia and De-	
Belgium, including the		Desirade Island .. .. .	C	lands .. .. .	C	pendencies (Loyalty Is-	
Neutral Zone of Mores-		Diou Suarez .. .. .	C	Honduras, Republic of .. .. .	C	land, Wallis Archi-	
nezi (Barks) .. .. .	C	Diu Island .. .. .	G*	Hong-Kong .. .. .	C	pelago, &c.) .. .. .	C
Benguela .. .. .	G*	Dominica .. .. .	C	Huahine Island .. .. .	C	Newfoundland including	
Bermuda .. .. .	C	Dominican Republic .. .. .	C	Iceland .. .. .	C	Labrador .. .. .	C
Bijoz Islands .. .. .	C	Dschahor (Johor) .. .. .	C	Inagua Islands .. .. .	C	New Hebrides .. .. .	C
Bilitou .. .. .	C	Dutch Guiana .. .. .	C	Ionian Islands .. .. .	C	New South Wales .. .. .	C
Bismarck Archipelago .. .. .	C	Dutch New Guinea .. .. .	C	Ireland .. .. .	C	New Zealand .. .. .	C
Bissau .. .. .	G*	Dutch East Indies .. .. .	C	Isle of Mau .. .. .	C	Nicaragua .. .. .	C
Bolama .. .. .	G*	Dutch West Indies .. .. .	C	Italian Southern Somali		Nicaragua .. .. .	C
Bolivia .. .. .	C	Enaoor, including Gala-		land .. .. .	G	Niger Territories .. .. .	C
Borneo (Group of Islands)		pagos Islands .. .. .	C	Italy, including the		Norfolk Islands .. .. .	C
Brazil .. .. .	G	Egypt, together with the		Enclave of St. Marin .. .. .	C	Northern Nigeria .. .. .	C
British East Africa .. .. .	C	Sinai Peninsula and the		Ivory Coast .. .. .	C	Northern Rhodesia .. .. .	C
British Guiana .. .. .	C	Egyptian Sudan .. .. .	C	Jamaica .. .. .	C	Norway .. .. .	C
British Honduras .. .. .	C	Ellice Islands .. .. .	C	Japan, including Formosa,		Nossi-Bé .. .. .	C
British India, including		Ellobey Islands .. .. .	C	Corea (Chesoo), Kara-		Nukahiva Island .. .. .	C
the Andaman, Laccas-		Erythra .. .. .	C	futo (South Sakhalin),		Nyasaland .. .. .	C
dive and Maldiva Islands,		Falkland Islands .. .. .	C	Pescadores (Hokoto)		Old .. .. .	C
also Baluchistan .. .. .	C	Fanning Island .. .. .	C	Islands .. .. .	C	Oman (Muscat) .. .. .	G
British New Guinea (Ter-		Faroe .. .. .	C	Java .. .. .	C	Orange Free State .. .. .	C
ritory of Papua) .. .. .	C	Fernando Po .. .. .	C	Jersey .. .. .	C	Pahang .. .. .	C
British North Borneo .. .. .	C	Fiji Islands .. .. .	C	Johor (Dschahor) .. .. .	C	Palau Islands .. .. .	C
British Somaliland .. .. .	C	Finland .. .. .	C	Kaiser Wilhelm's Land .. .. .	C	Panama .. .. .	G
British West Indies .. .. .	C	French Guiana .. .. .	C	Kameran .. .. .	C	Canal Zone .. .. .	C
Brunei .. .. .	C	French India .. .. .	C	Kedang Islands .. .. .	C	Paraguay .. .. .	C
Bulgaria .. .. .	C	France, including Corsica		Kermadec Islands .. .. .	C	Penab .. .. .	C
Cachoe .. .. .	G*	and also Andorra and		Kiau-Chan (Leasehold		Penang .. .. .	C
Catoes Islands .. .. .	C	Monaco .. .. .	C	Territory) .. .. .	C	Peñon de la Guayra .. .. .	C
Candolia .. .. .	C	French Equatorial Africa		Kuril Islands .. .. .	C	Perak .. .. .	C
Cameroun .. .. .	C	French Guiana .. .. .	C	Kuria Muria .. .. .	C	Perim .. .. .	C
Canada: .. .. .		French Guinea .. .. .	C	Kwangtung, Japanese		Persia .. .. .	C
For goods specified in		French Middle Congo		Leasehold Territory .. .. .	G	Peru .. .. .	G
the Decision of Feb-		(Equatorial Africa) .. .. .	C	Labrador .. .. .	C	Pescadores Islands .. .. .	C
ruary 24, 1910 (See		French Somali Coast and		Labuan .. .. .	C	Philippine Islands includ-	
following No. 946 of		its Dependencies .. .. .	C	Laccadive Islands .. .. .	C	ing Sulu Islands .. .. .	C
the tariff) .. .. .	C	French West Indies .. .. .	C	Lagos (Southern Nigeria)		Phoenix Islands .. .. .	C
For other goods .. .. .	G	Gabon (French Equa-		Leeward Islands .. .. .	C	Pitcairn .. .. .	C
		torial Africa) .. .. .	C	Les Saintes .. .. .	C	Pondichery .. .. .	C

\* Imported through Portugal: C.

\* Imported through Portugal: C.

COUNTRY OF ORIGIN.	CUSTOMS TREATMENT.	COUNTRY OF ORIGIN.	CUSTOMS TREATMENT.	COUNTRY OF ORIGIN.	CUSTOMS TREATMENT.
Porto Rico (see the United States of America)		St. Thomas and Prince's Islands	G*	Sulu Islands	G
Portugal, including the Azores and Madeira		St. Vincent	C	Sumatra, group of Islands, including Banca, Billiton and Rian	C
Portuguese Congo (Congo district)	G*	Samoa (United States of America)	G	Surman (Dutch Guinea)	C
Portuguese East Africa (Mozambique)	G*	Samoa	C	Swaziland	C
Portuguese Guinea (Bissau, Bolam, Cacheu, Bissagos Islands)	G*	San Marino	C	Switzerland	C
Portuguese India	G*	Sarawak	C	Syria	C
Presidios (Centa, Melilla, Alhucemas Islands, Peñon de la Gomeria, Chafarinas Islands)	G	Senegal	C	Tahiti	C
Principe Islands (St. Thomas and Principe)	G*	Senegambia Territories	C	Tasmania	C
Queensland	C	Serbia	C	Territory of Papua	C
Rapa Island	C	Seychelles Islands (South-West Islands)	C	Tierrita (Italian leasehold Territory)	G
Redonda Island	C	Sierra Leone	C	Timor, Dutch portion	C
Rennell	C	Sinai Peninsula	C	Timor, Portuguese portion	G
Riau	C	Singapore	C	Tobago	C
Rio de Oro	C	Society Islands (Tahiti, &c.)	C	Togoland	C
Rio Muni (Cape San Juan)	G	Sokotro Island	C	Tonga Islands	C
Rotumah Island	C	Solomon Islands	C	Tonking	C
Rottumra	C	South Australia	C	Transvaal	C
Rurutu Island	C	Southern Nigeria	C	Trinidad	C
Russia in Europe and Asia	C	Spain, including the Balearic, Pitiusan and Canary Islands	C	Tripoli	C
Saba	C	Spanish Guinea (Rio Muni, Cape San Juan)	C	Tristan da Cunha	C
St. Barthélemy	C	Fernando Po, Annobon, Corisco and Elobey	G	Tua-Motu Islands	C
St. Christopher (St. Kitts)	C	Spitzberg (Unoccupied Territory in the European Arctic Ocean)	G	Tubuai Islands	C
St. Croix	C	Sporades	C	Tunis	C
St. Eustache	C	St. Pierre and Miquelon	C	Turkey:	
St. Helena	C	Strait Settlements	C	in Europe, including Crete	C
St. John	C	Sudan	C	in Asia (Asia Minor including Samos, Southern Sporades, Armenia, Kurdistan, Syria, &c. [except Cyprus])	C
St. Kitts	C			the Possessions in Arabia, on the Persian Gulf and on the Red Sea, excluding the Sinai Peninsula	C
St. Lucia	C				
St. Marie Island (Madeira)	C				
St. Martin	C				
St. Pierre	C				

\* Imported through Portugal; C.

† Exported favours granted by the Commercial Treaties in force with Japan and Sweden.

\* Imported through Portugal; C.

## SOUTH-WEST AFRICA (FORMERLY GERMAN POSSESSION)

The Customs and Excise Duties and Regulations at present in operation in the Union of South Africa are now operative throughout the Protectorate of South-West Africa (Proclamation No. 6 of 1917).

## WEST AFRICA (FORMERLY GERMAN)

## CAMEROONS

## ORDINANCE OF SEPTEMBER 10, 1913, RELATING TO THE CUSTOMS TARIFF.

(1). The duties shall be levied in accordance with the following Tariff:

## A.—IMPORT DUTIES.

	Mks. pfg.
1. Alcoholic liquors with an alcoholic content of up to 50 per cent. Tralles, inclusive, except wine with a spirit content of not more than 25 per cent., and except sparkling wine, and beer	3 00
And for every 1 per cent. of alcoholic content in excess of 50 per cent.	0 10
2. Alcoholic or ethereal perfumery and cosmetics in so far as they are not, by reason of their composition, price, and exterior make-up, destined exclusively or chiefly for the use of non-native persons or excepted by special Proclamation of the Governor; and also non-alcoholic or ethereal medicines, in so far as they are not licensed in pursuance of the list of duty-free articles	5 00
Wines and similar vinous beverages—	
(a) Containing not more than 15 per cent. of spirit	10 % ad val.
(b) Containing more than 15 per cent. but not more than 25 per cent. of spirit	0 50
(c) Containing more than 25 per cent. of spirit	Dutiable under Tariff No. 1
3. Sparking wine	
(a) In bottles containing up to 0.50 litre inclusive	0 50
(b) In bottles containing more than 0.50 up to 1 litre inclusive	1 00
(c) In receptacles containing more than 1 litre	1 60
4. Beer	
(a) In bottles containing up to 0.50 litre inclusive	0 05
(b) In bottles containing more than 0.50 up to 1 litre inclusive	0 10
(c) In receptacles containing more than 1 litre	0 13
5. Hand fire-arms of all kinds	10 00
6. Powder and cartridges of all kinds	1 00
7. Rife	20 00
8. Dried fish	50 00
9. Tobacco, manufactured or unmanufactured	1 50
10. Textile wares of all kinds	15 % ad val.
11. Iron wares of all kinds	20 %
12. All other articles except those which are expressly designated in the Free List	10 % ad val.

## B. EXPORT DUTIES.

	Mks. pfg.
1. Rubber, except plantation rubber exempt from duty under special provisions	0 40
2. Ivory, crude or manufactured	2 00
3. Cattle—	
a. Neat cattle, female	20 00
b. " " male	10 00
c. Calves	5 00
d. Horses	20 00
e. Asses	3 00
f. Sheep and goats	1 00
4. Kola nuts, fresh	1 00

## LIST OF ARTICLES EXEMPT FROM IMPORT DUTY.

- Wares and goods landed owing to sea accident or damage, provided the same be subsequently re-exported.
  - All articles imported for use by the Imperial Air Mail and the Imperial Postal service, and also appliances and other articles intended for the construction, working and maintenance of wireless and cable telegraph stations.
  - All articles imported by Christian missions, religious communities, invalid establishments and sanatoria, to be used immediately in Divine worship, education and in nursing the sick.
- The Governor is empowered, subject to the previous sanction of the Chancellor of the Empire (Imperial Office for the Colonies), to grant other reductions of duties to missions at work in the Protectorate and not engaged in trade. These reductions are not to exceed 2,500 marks per year.
- Machines and implements of all kinds, transmission belts, lifting jacks, lifting appliances, rams, finished parts of machines, except screws, bolts, nuts, nails and brads; materials for the permanent way of railways; instruments fit only for cultivating and preparing products of the soil or to be used in raising stock, poultry, and bees, or for fishing.
  - Means of conveyance of all kind—ready for use, and finished spare parts thereof, complete accessories required for the use of means of conveyance, and solely fit for the working and repair thereof, harness and saddlery.
  - Lime, cement, corrugated sheet iron, washers and nails for corrugated iron, roofing, cardboard and similar roofing materials, steel rods, expanded metal in the shape of wire netting, &c. for reinforcing concrete, wrought iron, shaped and steel for building partition frames, joists, roofs and staircases, window glass.

Physical, astronomical, chemical, mathematical, optical and similar instruments intended for scientific purposes; spy glasses, opera glasses and like ("fernugläser"); photographic apparatus; typewriters and calculating machines; complete accessories and duplicate parts for the articles specified in this number.

Medical instruments and apparatus, medicines and disinfectants mentioned in the German pharmacopoeia or in a list to be drawn up and published annually by the Reporting Officer of Health; surgical and similar articles to be used only in connection with the sick.

On special application: Articles for domestic use and trousseaus such as furniture, household effects, wearing apparel, made-up linen, and articles for their own use and for permanent stay by Europeans or persons assimilated to them, coming into the Protectorate to settle or to visit.

Hand baggage of European travellers or persons assimilated to them.

Wearing apparel, linen and the like, consumable articles in small quantities, intended for travellers for their own use, travelling articles, of persons coming in the Protectorate only for making a journey or visit, who have, therefore, no fixed residence therein; regulation arms of officers of the colonial troops.

Used clothing and linen, not intended for sale, imported before or after the owner's arrival.

Bags, other containers and packages imported to be used in packing for export or which are re-imported from abroad after having been used for the purpose of export. In the former case the Customs shall require of the articles having been re-exported within a period to be fixed by them and, if they deem it, a guarantee for payment of import duties. These formalities may be dispensed with if the containers, &c., have already served for the same purpose, and if they are not intended for the re-exportation of merchandise.

Live animals of all kinds, including poultry; fresh meat, fresh fish, seeds and live plants, fresh fruit, fresh vegetables.

Manure and fertilizers.

Coal, coke, patent fuel, benzine, benzol and other combustible oils, mineral lubricating oils, mineral lubricating greases, carbide of calcium, and for motors, in accordance with special provisions to be enacted.

Mineral water.

Printed books, paper printed or written upon, i.e., literary works, printed or written in any language, and printed paper not prepared to be subsequently filled up or completed.

Coffins, tombstones, and funeral tender in the Protectorate.

Coin and paper currency of a legal tender in the Protectorate.

Solidified alcohol, i.e., alcohol to burn in a solid state; liquid alcohol, subject to special control.

Products of the African soil, liable to an export duty on leaving the colony territory.

On special application and subject to the sanction of the Governor, for the formation of collections and by State or municipal museums or for the purpose of export to Europeans or to persons assimilated to Europeans, duties for spirits for preserving specimens; in regard to such spirits, special measures shall be adopted in each case.

Sample cards and samples in lengths or otherwise only capable of being used as such.

Under special control, plantations may obtain from the Governor, during the first three years following the date of entry into possession of present list of exemptions and during three months in each year the authority to import free of duty rice and dried fish as food for the labourers employed in the plantations, to an amount to be fixed annually by the Governor according to the number of workmen employed as shown in the books for the previous year.

Spirits for agricultural research, subject to the special measures of control to be adopted in each case.

This Ordinance shall enter into force on the 1st October, 1911.

# PROHIBITED IMPORTS.

Foreign Thalers may only be imported in the Protectorate subject to the authorisation of the Governor. All contraventions shall be liable to a fine not exceeding 500 marks, or, in case of non-payment, to imprisonment, and the coins shall be forfeited. The importation of cowries into the Protectorate is also prohibited.

By the Governor of the Cameroons, dated September 10, 1905, relating to the importation of, and trade in, War Material.

Until further notice, the importation of, and trade in, war material prohibited in the following parts of the Protectorate: in the districts of Ossindje on the right bank of the River Ossi, of

Fontemdorf-Tinto, Johann-Albrechtshöhe North of the Manengouba mountain, of Bamenda and Louie, and in the territory of Njong beyond Akonobonga.

In case of doubt, the Local Administrative Authority shall determine the limits of territory covered by the prohibition.

The previous ordinances prohibiting the importation of, and trade in, war material, in other parts of the Protectorate, are cancelled.

The general prohibition to import muzzle-loading guns and trade gunpowder continued in Ordinance dated April 11, 1905, is maintained.

The exportation of ivory is subject to a duty of 2 Marks per kilo.

Ordinance of the Governor of the Cameroons, dated October 21, 1904, amending the Customs Tariff in the portions of the territory of the Cameroons Protectorate included in the Western zone of the Convention of 1884.

1. Schedule A and B to Ordinance dated April 1, 1899, together with the modifications and additions made to such schedules shall cease to be in force from and after March 31, 1905.

2. The following Customs tariff shall from and after the same date enter into operation in regard to the territory referred to in § 1 of the said Ordinance:

## TARIFF OF IMPORT DUTIES.

1	Spirits: Rum, Geneva, alcohol, and other alcoholic liquids, neither sweetened nor mixed with any substance so that the alcoholic strength cannot be ascertained by means of the alcoholometer:	Marks.
a.	Of a strength up to 50° Trales inclusive	0 75
b.	Of every degree in excess, an additional duty of	0 05
2	Spirits: Rum, Geneva, alcohol and other alcoholic liquids, sweetened or mixed with any substance so that the alcoholic strength cannot be ascertained by means of the alcoholometer as, for instance, all liqueurs	1 00
3	All other goods not being included in the free list	10 %

The value serving as a basis is that established in the invoice intended for clearance through the sea, Customs-house in the port of importation, and is to include freight and other charges. Should it be impossible to produce the invoice for imported goods, the value for the purposes of clearance shall be ascertained and declared by the importer in concurrence with the Customs.

## LIST OF DUTY-FREE ARTICLES.

Boats and craft, steam engines, machinery for industrial or agricultural purposes, also tools of trade and agriculture, shall be exempt from import duties until far their use.

Locomotives, wagons and railway stock shall be free of duty during construction of the lines and up to the date when they are opened to traffic.

Scientific instruments and those of precision, as well as articles connected with Divine Worship or humanitarian purposes, also travelling effects for the personal use of travellers and persons coming to settle in the Protectorate shall be exempt from duty.

## TARIFF OF EXPORT DUTIES.

1	Ivory and cachouche	Marks.
		10 %
2	Earthnuts, coffee, red copal, white copal (of inferior quality), palm oil, palm nuts and sesame	5 %

The values to serve as bases for collecting the export duties on ivory and cachouche shall be the following:

Ivory in pieces, ends etc.	kilogrammes	3 00
Tusks weighing less than 6 kilogrammes	do.	12 80
Tusks weighing 6 kilogrammes and upwards	do.	16 80

Note.—No elephants' tusks weighing less than two kilos, shall be bought, sold, disposed of or dealt in. The exportation of the tusks referred to is only allowed subject to a special authorisation from the Governor.

Cachouche	do.	4 00
Note.—Rubber harvested in plantations remains free of duty upon compliance with the special regulations to be enacted by the Governor as regards its quality, storage, packing and shipment.		

These evaluations are subject to revision from year to year according to market prices on the African Coast and subject to conditions according to every guarantee to trade.

## TOGOLAND

Ordinance of March 24, 1910, establishing a new Customs Tariff.

1.—Import duties shall be levied in accordance with the Customs tariff herewith annexed.

2.—The present Ordinance shall enter into force on the 1st April, 1906. From and after the same date, all Ordinances and Notifications of the Governor of Togoland are repealed.

## 1.—IMPORT DUTIES.

Goods.	Duties.
Marks.	
Spirits and alcoholic liquids of all kinds, except non-sparkling wines, sparkling wines and beer	
A.—Spirits and alcoholic liquids, neither sweetened nor mixed with any substance so that the alcoholic strength cannot be ascertained by means of the alcoholometer:	
a. Of a strength of 50° Trales	0 80
b. Of a strength above 50° Trales, per degree in excess	0 014
c. Of a strength under 50° Trales, per degree under	0 014
B.—Spirits and alcoholic liquids, sweetened or mixed with any substance so that the alcoholic strength cannot be ascertained by means of the alcoholometer	1 20
Tobacco	0 60
Salt	0 02
Sugar	0 06

Nos.	Goods.	Duties.
		Marks.
5	Petroleum and illuminating oils	0 054
6	Firearms	3 00
7	Gunpowder	1 00
8	Fish of African origin, dried, salted, smoked, cooked or fried	0 05
9	All other articles, not expressly designated as being free of duty	10 %
10	Wines of all kinds, and similar beverages containing wine:	
a.	Containing not more than 15% of alcohol	10 %
b.	Containing more than 15% but not more than 25% of alcohol	50
c.	Containing more than 25% of alcohol (dutyable under No. 1 B).	

Note.—In order to ascertain the duties to be levied on gin imported in glass bottles packed in cases, 1½% of the quantity shipped shall be deducted to compensate the loss resulting from the breakage of bottles during the voyage or at the time of landing.

On importation of rum, alcohol, petroleum and other dutiable goods, so long as these goods remain under Customs supervision, estimates will be made, at the request and expense of the importer, for loss during the voyage or at the time of landing, and the amount shall be deducted at the time of clearance.



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cultural, mining, and industrial machinery, and repairing pieces; means of transport, and repairing pieces; scientific instruments; surgical instruments and apparatus, medicines and bandages; printed books, paper printed or written on; pictures, framed or not; statues; grave-stones, &c.; foreign gold coin; uniforms; samples without value; articles for the use of Christian missions, hospitals, &c.; barbed fence wire, machinery, tools, and material directly imported for the construction of roads, railways, &c.

## II.—EXPORT DUTIES.

1. Ivory .....	ad val. 15%
2. Hippopotamus and wild boars' teeth .....	13%
3. Horns of the buffalo, eland, kudu, and repp-antelope .....	
Head of horns .....	5 00
Single horn .....	1 00
4. Rhinoceros' horns .....	ad val. 15%
5. Horns of other wild animals —	
Head of horns .....	2 60
Single horn .....	1 00
6. Horns of domestic animals .....	ad val. 12%
7. Raw hides and skins of the giraffe, zebra, rhinoceros, and parts thereof .....	15%
8. Raw hides and skins, un-numerated .....	12%
9. Tortoise-shell .....	12%
10. Coriories and other shells .....	7%
Note to Nos. 1-10.—Articles manufactured from raw products enumerated in Nos. 1-10 are dutiable as the raw products.	
11. Living animals—	
(a) Horses .....	25 00
(b) Mules .....	20 00
(c) Asses ( <i>Muskas</i> ) .....	20 00
(d) Asses (half-bred and <i>Vanhaemeri</i> ) .....	7 00
(e) Male cattle .....	8 00
(f) Female cattle .....	20 00
(g) Sheep and goats .....	1 00

(h) Zebras, giraffes, eland and antelopes .....	Each	10 00
(i) Fowls .....		0 10
(j) Parrots .....		1 00
(k) Ostriches .....		1000 00
12. Fresh meat .....	ad val. 15%	
13. Shunks fins .....		10%
14. Coutechoue .....	100 lbs.	15 00
Note.—Coutechoue obtained from plantations is to be free of export duty.		
15. Copal .....		15%
16. Woods of all kinds, worked or not:—		
(a) Mangrove wood .....	cub. metre	0 50
(b) All other woods .....		1 50
17. Mat-weed, palm leaves, mats, last sacks & baskets .....	ad val. 5%	
18. Native tobacco .....		10%
19. Wax .....		2%
20. Sugar-cane and its products .....		5%
21. Salt .....		10%
22. Plants of small: Bullets .....	each	0 10
Young plants .....		0 25
23. Ostrich eggs .....		75 00

All articles not enumerated above are to be free of export duty. Goods in transit through the Protectorate may be exempted from the payment of import and export duties on payment of a fee to be fixed, and observance of special regulations to be issued by the Governor of the Colony.

## STATISTICAL FEE.

Goods exempt from duty, either on importation or exportation, are subject to a statistical fee of 8 pence for every 100 rupees, or part of 100 rupees, of the value of the goods. Exception is made in the case of certain articles specified in the Ordinance, including consignments of a value of less than 5 rupees.

Extract from the Ordinance of the Governor of East Africa, dated August 1, 1901, respecting the importation of cotton seed.

Cotton seed is prohibited to be imported from America. Importation of cotton seed from other origin can only take place via Fanga, and upon production of a certificate from the Agricultural Biological Institute at Awani, to the effect that said seed does not contain boll-weevil or other noxious insects.

## SAMOA (FORMERLY GERMAN).

Ordinance of July 1, 1901.

Sole §. All Customs duties, dues, taxes and other accessory receipts, hitherto collected on behalf of the Government in American dollars, shall, from and after the date of this Ordinance, be levied in marks (British sovereigns and half sovereigns, however, are to be legal tender at the rate of exchange fixed by the Government), according to the following tariff:

## IMPORT DUTIES.

	lit. pt.
1. Ale, porter and beer .....	litre 0 20
2. Spirits .....	" 2 50
3. Wines, other than sparkling .....	" 0 60
4. Wines, sparkling .....	" 1 40
5. Tobacco .....	kilog. 4 50
6. Claret .....	" 9 00
7. Sporting arms .....	each 16 00
8. Gunpowder .....	kilog. 2 50
9. Goods of all kinds except those above specified .....	ad val. 12%

Notification of the Governor of Samoa, of August 31, 1907, levying a transit duty.

§ 1.—Goods landed at the Apia custom house and afterwards re-exported without having passed customs clearance, are liable to transit duty.

§ 2.—Said duty is fixed as follows:

(a) For cargoes of timber  $\frac{1}{2}$  mark per 100 English ft., any fraction of 100 ft. being taken as a unit.

(b) For all other goods,  $\frac{1}{2}$  mark per package.

§ 3.—The duty will have to be paid prior to the goods being removed from the custom house at Apia.

The importation of cocoa seed and cocoa plants from Ceylon and the Dutch East Indies is prohibited, and importation from other countries is only permitted subject to previous permission of the Government.

The importation is prohibited, until otherwise ordered, of poultry from New Zealand, Fiji, and Tonga. (Ordinance of July 21, 1908.)

Except under special permit, the importation of all kinds of animals, other than domestic animals, is prohibited.

Under the name of domestic animals, this Ordinance includes horses, mules, pigs, meat cattle, swine, goats, cats and poultry of every description.

On the importation of domestic animals it will be necessary, prior to landing, to produce to the Customs a certificate from the competent sanitary authorities of the place of origin. (Ordinance of February 16, 1909.)

The importation of air guns and pistols is prohibited from and after Jan. 1, 1912.

Export duties are abolished.

## NEW GUINEA (FORMERLY GERMAN)

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

## CUSTOMS TARIFF ORDINANCE, 1916.

Which has been issued by the Administrator under the British Military Administration of the Colony.

(The present Ordinance repeals the Customs Tariff previously in operation.)

## IMPORT DUTIES.

Nos.	Articles.	per 1,000	£ s. d.
1	Cigars .....		0 10 0
2	Cigarettes .....		0 10 0
3	Broken boxes and smaller quantities <i>pro rata</i> .....		0 1 6
4	Tobacco, and all unspecified tobacco manufactures .....	per lb.	
If in cases 20% deduction from gross weight is allowed.			
5	(a) Spirits, strong spirituous liquors and essences containing alcohol .....	per gall.	0 5 0
If price does not exceed 25s. per gall.:			
(b) Sweet wines, port, sherry .....			0 5 0
(c) Champagne .....			0 5 0
6	If price exceeds 25s. per gall. ....	ad val.	25%
7	All other unspecified wines (i.e., hock, claret &c.) .....	per gall.	0 3 0
If price does not exceed 14s. per gall. ....			
8	" exceeds 14s. per gall. ....	ad val.	30%
9	Beer of all kinds .....	per gall.	0 1 0
10	Cider and other fruit wines .....	per gall.	0 1 0
11	Opium .....	per lb.	2 10 0
12	All other goods not mentioned in the free list .....	ad val.	10%

## FREE LIST.

The following articles may be imported free of duty:—

- 1 All goods imported by or for the Government.
- 2 All goods imported by or for the Navy or postal authorities.

\* A deduction of 5% is allowed with regard to items Nos. 4, 5, 6 and 7 on all bottled liquors where the quantity is 100 bottles or more.

3 All goods imported by missions for use in their religious services; by hospitals for medical purposes; and by self schools for educational purposes.

4 Spirits for scientific purposes.

5 Scientific, chemical, mathematical and optical instruments.

6 Medical instruments, appliances and drugs.

7 Methylated spirits (not for consumption).

8 Automobiles, carriages, transport wagons and water craft.

9 Machinery (all parts).

10 Oleumcans, oils, petrol, ropes, canvas, rails, water pipes, tanks, copper plates, corrugated iron, coal and timber, if used for machinery.

11 Tools and implements brought in by artisans.

12 Household goods, requisites and personal effects of settlers and colonists.

13 Rice, salt, beef, dried and salted fish.

14 Cattle for breeding or transport, seeds, gum, live plants, disinfectants, feed for cattle, harness (all descriptions), wire and wire netting.

15 Agricultural machinery and implements.

16 Hand language of Europeans (Japanese included) and travellers (commercially).

17 Clothes, underwear, travelling necessities, canvas, small supply of plates, few provisions &c. as carried by tourists.

18 Personal wearing apparel (must have been worn, not imported for sale), clothes.

19 Uniforms for Government officials.

20 Packing cases and all materials used in packing.

21 Printed matter, books, labels, advertisements &c.

22 Tumbler, corks, iron, corrugated galvanized iron, cement, ready made houses, and all building material.

23 Ice.

24 Mineral waters.



## KIAOCHOW (FORMERLY GERMAN)

ORDER OF THE IMPERIAL GOVERNOR AT TIENTSIN, OF DECEMBER 2, 1905, ESTABLISHING THE CUSTOMS REGIME APPLICABLE IN THE PROTECTORATE OF KIAOCHOW.

## I.—GENERAL PROVISIONS.

§ 1. All merchandise imported into the Protectorate, by sea or exported therefrom, shall be liable to the import and export duties appearing in the Tariff (1), unless included in the exceptions hereinafter provided. Goods which, under a transit pass, are forwarded to or come from the interior of the country shall be subject, in addition to the conventional import or export duties, to the conventional transit duty.

§ 2. The rules to be applied with regard to the assessment of goods are those in vogue at the sea Customs-offices of China. The Customs control, when necessary, is exercised by Customs officials. Manifests must be signed by the Master under his responsibility, and in this respect the Agents of the ship shall be qualified to act for him.

In regard to the production of import and export manifests to the Customs, the provisions contained in the Treaties are to be complied with.

## II.—FREE DISTRICT.

§ 3. The account of duties for incoming ships must be closed ten days after their clearance outward, and the duties applicable to all imported goods going out of the free district must be paid.

§ 4. Persons proposing to warehouse, sort or work up within the free district goods arriving by sea or from inland, shall declare them to the Customs with the view of obtaining their control, and furnish the following information: Description of conveyance and, in the case of ships, their name, consignee's name and address, date of arrival, number of packages, nature of packing, marks and numbers, and also the general designation of the goods.

§ 5. Goods intended to be exported by sea from the free district shall pass through the Customs station, and no merchandise is allowed to be accepted on board unless accompanied by a Customs pass.

## III.—DUTY-FREE IMPORTS.

§ 6. Goods exempted under Treaties shall not be liable to any duty. The under-mentioned articles are free:

a. Machines and machinery, also tools and implements necessary for factories and industrial or agricultural establishments, and parts thereof; further, building materials, and installations for public or fiscal institutions. In each case, it will be necessary to produce to the Customs a declaration in writing stating the value of the goods and certifying that the articles in question are solely required for use in the Protectorate. If they are afterwards forwarded to China notice must be given to the Customs and duty be paid, failing which double duty will be payable on the value set down in the declaration.

b. The traffic of ordinary repair between the free district and the Customs territory; in each case, notice must be given to the Customs.

c. Postal parcels intended for private use in the Protectorate, if the duty payable, according to the Customs declaration annexed, does not exceed \$1 (for a value of \$20); the Customs are authorised to check the declarations and the contents of the packages if they deem fit to do so.

§ 7. Passengers' personal luggage are free of duty on production of a declaration that they do not contain dutiable or contraband goods, and as a general rule, are not subject to the formality of examination. The Customs are, however, at liberty to inspect the luggage, if this step appears to them particularly necessary. If the personal luggage contains articles exceeding the quantity which may be reasonably included under that denomination or are intended for sale, the articles shall be liable to duty.

## IV.—PRODUCTS MANUFACTURED IN THE PROTECTORATE.

§ 8. Products manufactured in the Protectorate are only liable to duty if China is authorised to levy duty on the raw material used in their manufacture.

a. Chinese raw materials imported into the Protectorate from open ports or the Hinterland to be worked up may be declared at the Customs, on deposit of a bond for any duty that may be payable.

b. At the time of exportation of the products manufactured from said raw materials, the export duty shall be levied on the raw material and deducted from the quantity stated in the bond.

c. The duties guaranteed by the bond shall be paid within three years from the time when it was lodged unless other evidence is produced to the Customs.

d. Desired, the whole duty may be paid on the manufactured product and not on the raw material.

e. Import duties and coasting-trade fees chargeable on raw materials coming from abroad or from open Chinese ports shall be refunded at the time when the products manufactured with such raw materials are exported by sea, provided that at the time of importation, the raw materials were declared to the Customs as destined to be manufactured.

f. As soon as the exportation of the various manufactured products commences, the ratio between the raw material and the manufactured product shall be determined by the Government concurrently with the Customs and the export duty shall be reduced accordingly.

g. There shall be drawn up a list of the factories entitled to this Customs treatment; this list shall be addressed to the Customs with any variations therein.

## V.—OPIMUM.

§ 9. Opium can only be imported in original chests; the importation of smaller quantities is forbidden. All opium, even including opium imported as ships' stores, must on arrival be reported without delay to the Customs, who will supervise its transportation to the Customs godown of intended for importation.

(1) Namely the same Tariff as is in force in China.

§ 10.—Opium transported from the Protectorate into China or vice versa can only be forwarded by railway, with express train way-bills its transportation as ordinary or hand luggage is prohibited. Way-bills relating to opium shall be handed by the railway to the Customs of the Protectorate who will advise the consignees.

§ 11.—The consumption of opium in the Protectorate is subject to special regulations.

## VI.—ARMS, GUNPOWDER, EXPLOSIVES AND SIMILAR MATERIALS.

§ 12.—Arms, gunpowder, explosives and similar materials, as well as articles used in the manufacture of the same, must be declared on arrival; they will be landed and stored in accordance with the rules enacted by the Government.

§ 13.—Exportation of arms and similar articles, and of parts used in their manufacture, to Chinese territory, is generally prohibited, and may only be authorised subject to a special pass under bond issued at the request of the Chinese Government.

§ 14.—The storage and use of arms and explosives in the Protectorate, as well as trade in the articles, are subject to compliance with special regulations.

## VII.—POSTAL PARCELS.

§ 15.—Postal parcels cannot be accepted by the Post office unless accompanied by a Customs declaration.

§ 16.—The Post office shall, immediately after arrival, hand the parcels to the Customs for the purpose of clearance. The documents accompanying these parcels shall be delivered to the addressee in the case of ordinary letters. The addressee will have to remove the parcels from the Customs-house by means of such documents after paying the duties payable (see § 17). Parcels destined to other places of the Protectorate where Post offices exist, may, on application of the addressee, be cleared by the Post office, which shall collect a tax of 20 cents, in addition to the duties payable.

§ 17.—Opium, arms, gunpowder, explosives and like products, as well as articles for manufacturing the same, are prohibited to be imported. The Government shall, however, have the power to permit such importation in special cases.

## VIII.—PETROLEUM IN TANKS.

§ 18.—Tank-vessels containing petroleum can only be cleared after compliance with the regulations in force at sea Customs-houses; this also applies to the warehousing of petroleum and to the assessment of duty thereon.

CUSTOMS TREATMENT OF POSTAL PARCELS IN THE FREE DISTRICT OF KIAOCHOW, IN FORCE FROM JANUARY 1, 1906.

(Adm. of 1906.)

## I.—EXPORTATION OF PARCELS.

§ 1.—All parcels leaving the country, except those destined to the Hinterland, must be declared to the Customs office for clearance of postal parcels, subject to production of a declaration of their contents. They are assessed according to the following rules:

a. The export duty shall be levied according to the Tariff, on all goods the origin of the Hinterland exported to a foreign country, or to Fokien.

b. No duty shall be levied on the exportation of goods not being of Chinese origin, and on which the import duties have already been paid.

c. In case a parcel is not opened, the duty shall be levied at the rate of 5 % on the declared value.

d. If the duty calculated is below \$0.75, it is not collected; but if several parcels containing the same articles, are addressed by the same sender to the same person, they shall be liable to duty when the total rates exceed \$0.75.

e. Customs clearance is made by stamping. Once cleared, parcels shall be remitted to the Post office by the sender.

## II.—IMPORTATION OF PARCELS.

§ 2.—Parcels coming from the Hinterland and from Chinese ports shall not be subject to Customs control, if the Customs mark of the port of despatch is affixed thereon.

§ 3.—Parcels from a foreign country or from Chinese ports must be removed from the Post office after having been reported by the Customs as duty free, if they are intended for private use in the Protectorate, and if the corresponding duty does not exceed \$1.

§ 4.—All other imported parcels are landed at the Customs-house to the persons entitled to receive them, against receipt, after payment of the duties according to the tariff and of the taxes payable, unless the addressee should, for the Customs formalities, be represented by the Post office, in which case delivery shall be effected by the Post office.

## III.—TRANSIT OF PARCELS.

§ 5.—Parcels in transit inland are subject to Customs control, unless bearing the mark of the Customs-house of a Chinese port.

§ 6.—All parcels in transit, coming from the interior of the country, are subject to Customs control and pay the duties in accordance with the Tariff.

§ 7.—Addressees or senders established in the Hinterland may, for clearance formalities, be represented by the Post office, which shall levy on that account a tax of \$0.20.

## IV.—FORMS AND CURRENCY.

§ 8.—The duties must be paid in dollars; receipts shall be issued for all payments effected.

## GREECE

## ALPHABETICAL LIST OF THE PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF

Tariff No.	Tariff No.	Tariff No.	Tariff No.
Acids .. .. . 103	Alcoholic liquors .. 147, 118	Animal products .. .. 2-3	Arms, parts of .. .. 339
Armaments .. .. 69	Alkalis .. .. . 103	Animals, live .. .. . 1	Articled .. .. . 1136
Agricultural produce .. 19-17	Alum .. .. . 61c	Antiquities .. .. . 363	Art. works of .. .. 316
Alabastrer, articles of .. 239	Amber, articles of .. 326	Arms .. .. . 337, 338	Asbestos .. .. . 610



## IMPORT TARIFF

The commercial language of Greece is French.

MONEY, WEIGHTS AND MEASURES EMPLOYED IN THE TARIFF.

Money: Drachmas = 100 Lepta.

The currency drachma is worth about 61. but varies.

Weights and Measures: Oke = 2885, avoirdupois. 1-280 kil. = Dramion 0-111 oke. 10052 kil. = 1 oke of 254 pint = 1315 litre.

Note. The duties are payable in metallic money, and in the payments by bank note, 5 per cent. level for each drachma in coin, whether under the General Tariff or the Conventional Tariff. (Law of March 17th, 1901.) This rate of exchange is subject to constant alteration by the Minister of Finance.

Note. The letters n. o. m. and n. s. m. mean "not otherwise mentioned" or "not separately mentioned."

The duties of the Conventional Tariff result from: (a) The Arrangement concluded with Great Britain in relation to Customs. (b) The Commercial Convention concluded with Germany. (c) The Commercial Agreement entered into with France and (d) The Treaty of Commerce and Navigation concluded with Turkey.

In addition to the conventional duties proper, Greece has accorded other reduced rates both in favour of the above-named countries and of other nations entitled to the most-favoured treatment, viz.: (e) United States of America, the Hanseatic Towns, Austria-Hungary, Belgium, Denmark, Italy, the Netherlands, Persia, Russia, Sweden and Switzerland.

Nos.	Description of Goods.	General Conventional	
		Tariff.	Tariff.
		Dr. l.	Dr. l.
I.—RAW MATERIALS.			
1 a.	Live animals, except the following.....	Free.	—
b.	Buffaloes, oxen, cows up to the weight of 140 okes.....	35 00	18 00
c.	Buffaloes, oxen, cows up to the weight of 300 okes.....	60 00	30 00
d.	Buffaloes, oxen, cows above the weight of 300 okes.....	80 00	40 00
e.	Cattle up to the weight of 500 okes.....	24 00	12 00
f.	Horses, mules, and their foals.....	20 00	—
g.	Asses and their foals.....	10 00	—
h.	Swine in general.....	10 00	—
i.	Sheep and goats.....	2 50	—
j.	Sheep and goats without distinction of age.....	1 50	—
k.	Birds in general.....	30 00	—

## II. ANIMAL PRODUCTS.

2 a.	Fresh meat or poultry &c.....	30 00	—
b.	Meat, salted, or in brine or smoked, and bacon.....	20 00	—
3	Smoked tongues, hams, and other articles mixed with other animal substances, sausages and mortadellas, in tins or not; hams, preserved meat in tins, and any animal substance prepared for consumption n. o. m.....	200 00	72 50
4 a.	Cheese of all kinds n. o. m.....	217 50	130 00
b.	"Casu marzu" or "Casuvalle", Cretan cheese and "Myzithra", or cheese in brine, commonly called "tsoulomouri", 100 okes.....	10 00	—
5 a.	Butter, salted, for cooking purposes, melted.....	60 00	—
b.	Unsalted butter, salted or unsalted in barrels or other receptacles of a net weight of above 5 kilograms each (without deduction of tare for the receptacles).....	232 00	116 00
c.	Unsalted butter, salted or unsalted, and margarine, in receptacles of a gross weight not exceeding 5 kilograms each (without deduction of tare for the receptacles).....	2 2 00	—
6 a.	Wool and hair of animals, not carded, blacked or dyed, human hair, not worked; feathers for pens &c., bed feathers, feathers for dress, unprepared; refuse of skins, dubbing, eggs, &c. oons, silk worms' eggs, in unripened and all other animal substances, not worked and n. o. m. and all animal dyes.....	Free.	—
b.	Hides, raw, dry, salted or not.....	10 00	—
c.	Hides, raw, moist, salted or not, or skins, containing or without.....	5 00	—
d.	Clippings of indurated which is of such a size that it cannot constitute a separate article of commerce and kerms.....	1 55	2 00
7 a.	Fat in general, grease, not yellow candles.....	40 00	—
b.	Fat for shipbuilding purposes.....	20 00	—
8	Yellow beeswax, in cakes or pieces.....	170 00	—
9	Resins, in papers, or otherwise prepared.....	225 00	—

No colophony or any other resinous substance may be used in the manufacture of any of the papers or containers, shall render themselves liable to a fine up to 1,000 drachmas and to imprisonment not exceeding three months. The articles manufactured in contravention of this prohibition shall be forfeited.

## III. FISH &amp;c.

10	Fresh fish (except as imported by fishing vessels, when free).....	15 00	—
11 a.	Fish, salted or in brine, sun-dried, pickled, or sun-dried (except the following).....	30 00	—
b.	Herrings.....	30 00	7 68 (a)
c.	Fish, salted or dried ("skaki" "lakeri" or "tairi").....	30 00	12 80 (d)
d.	Mackerel and palamides salted.....	30 00	7 68 (d)

Nos.	Description of Goods.	General Conventional	
		Tariff.	Tariff.
		Dr. l.	Dr. l.
12 a.	"Enos," sturgeons, mussel-shrimps, lobsters, tunny fish in small tins, in barrels &c. and all other kinds of fish in tins prepared for consumption, except sardines in tins, 100 okes.....	145 00	72 50
b.	Sardines in tins.....	2 00	100 00
13	Cod and stock fish, and smoked mull.....	11 35	—
14 a.	Cod and stock fish, salt d fish (sea bream, &c.), which require ordinary preparation before being used as food.....	5 00 (a)	—
b.	Cuttle-fish, octopus, dried or otherwise prepared, eels, boiled shrimps, and prawns.....	50 00	—
15	Caviar, black, and "boutangue".....	500 00	—
16	Caviar, red, of all kinds.....	20 00	—
17	Oysters.....	50 00	—
18 a.	All other shell-fish, shells, coquilles, and all other produce of fisheries, unprepared, n. o. m., 100 okes.....	5 00	—
b.	Sponges in general.....	Free.	—

## IV.—AGRICULTURAL PRODUCTS.

18	Wheat, meslin and rye, in grain.....	10 65-75	8 85
20 a.	Other cereals, in grain.....	7 27-90	3 50
b.	Barley, roasted (malt).....	90 00	—
21	Flours:.....	—	—
a.	Of wheat, with or without bran.....	11 95	11 00
b.	Of other cereals.....	8 77	1 77
22 a.	Other farinaceous substances (sago, tapioca, arrowroot, mustard &c.) prepared in powder (no tare allowance).....	115 00	72 50
b.	Salep.....	100 00	25 60 (d)
c.	Bran.....	3 10	—
23 a.	Rice, cleaned, whether pearled or not.....	24 65	15 00
b.	Rice unhusked.....	14 50	8 70
c.	Chestnuts.....	5 00	—
24	Rice flour, chestnut flour, pearl barley and potato flour.....	20 00	—
25	Potatoes.....	2 00	—
26	Pulse.....	34 80	7 00
27	Truffles, pulse in tins, and other edible roots, in vinegar or oil, or in tins.....	2 00	—
28 a.	Common cummin, coriander, and fenugreek seed.....	15 00	—
b.	Aniseed, common (not star anise).....	15 00	7 68 (d)
29	Cinnamon, cloves, black colonial pepper, red pepper, all-spice, ginger, star anise.....	70 00	—
30	Nutmegs.....	3 00	—
31	Vanilla.....	20 00	—
32	Tea.....	5 84	2 20
33 a.	Coffee, not roasted, in natural state, 100 okes.....	145 00	30 00
b.	Coffee, roasted, whether ground or not, or mixed with other substances: chicory root or roasted chicory, ground or not; acorns, figs, and in general all vegetable substances; all these whether simply roasted or ground.....	Prohibited	—
34	Cocoa, in powder, cakes, or tablets.....	1 35	2 00
35	Fruits, fresh.....	2 00	2 70
36 a.	Fruits, dried, with rind.....	20 00	—
b.	Pine kernels.....	20 00	12 80 (d)
c.	Fruits dried without rind.....	40 00	—
37 a.	Fruits, dried, with salt and.....	30 00	—
b.	Lisians, common black ("finch").....	30 00	15 36 (d)
c.	Figs, strigled, in boxes and sacks, and raisins ("sakaki" and "sultanines").....	30 00	23 04 (d)
d.	Apricots, dried.....	30 00	15 36 (d)
e.	"Festili" (dried paste of prunes and apricots).....	30 00	12 80 (d)
38 a.	Dates.....	30 00	8 80 (d)
b.	Diatacho nuts.....	50 00	25 60 (d)
c.	Halouluts.....	30 00	12 80 (d)
39	Tobacco:.....	—	—
a.	Of whatsoever origin, in leaves 100 okes.....	600 00	—
b.	For the marghilleh ("tonimbek").....	500 00	—
c.	Of the "fat".....	1100 00	—
d.	In rolls, for snuff.....	10 00	—
e.	In cigars of all kinds.....	11 00	—
f.	Consumption duty on tobacco of all kinds in addition to the above.....	8 00	—
41 a.	Cotton, not ginned; flax, raw; jute, raw; straw, white or colored, and reed canes for making chairs; sugar cane, green vegetables, onions, chives, garlic, fruit trees and other trees, stalks of oleander and sage, flowers, seeds of all kinds, cocoa in its natural state or in beans, hops, yeast and any other vegetable substance n. o. m. above, and not in the following sub-divisions or in cases 1 to 40.....	Free.	—
b.	Asphodel ("chirik"), in whole bulbs or in powder.....	15 00	8 40 (d)
c.	Hemp, raw.....	Free.	—
d.	Vegetable hair for mattresses &c. (except cords of hair).....	10 00	—
e.	Seeds of mulder and colocynth.....	10 00	—
f.	Straw for brooms (from corn).....	20 00	—

## V. OILS AND OLEAGINOUS SUBSTANCES.

42 a.	Olive oil, in bottles or other vessels, except barrels, skins and the like.....	100 00	—
b.	Olive oil, in barrels, skins or the like, and sesame oil.....	30 00	—
c.	All other comestible oils, such as castor-oil, colza oil, linum oil, and like oils, in bottles or any other vessel.....	100 00	—
d.	Cotton seed oil.....	30 00	—

Description of Goods.	Tariff. Dr. l.	Tariff. Dr. l.	Nos.	Description of Goods.	Tariff. Dr. l.	Tariff. Dr. l.
a. Oils, not edible (except mineral, aromatic and medicinal oils), and lincsed oil of all kinds 100 oke	30 00	—		not mounted; limestone; sulphur ore and sulphur of all kinds; magnesite or white stone; slates; asbestos and yarn of asbestos and other raw mineral substances n.o.m. ....	Free.	—
b. Coconut oil, crude, for the manufacture of soap ..... 100 oke	435 00	100 00		b. Volcanic ashes ("puzzolana"), cement, hydraulic lime, earth of Vienza and Marseilles ..... 100 oke	5 00	—
c. Olives ..... 100 oke	20 00	—		c. Alums and chalk in pieces, pencils or powder ..... 100 oke	5 00	Free. (b)
d. Sesame and pulp ("bouillie") of sesame; and other edible oleaginous substances. 100 oke	20 00	—		d. Ochres, of all colors, and baryta ..... 100 oke	5 00	Free. (b)
e. Tallow, edible ..... 100 oke	20 00	12 80 (b)		e. Mineral waters in general (without tare allowance) ..... 100 oke	15 00	—
f. Galingale, edible ..... 100 oke	20 00	—		f. Talc ..... 100 oke	40 00	—
g. Oleaginous seeds (cotton seed, lincsed &c.), olive kernels, and all substances suitable for the extraction of oil ..... 100 oke	Free.	—		g. Plaster in g aer l. .... 100 oke	2 50	—
h. Coconut and earthenut ..... 100 oke	217 00	20 00		h. Blackish or brownish residues from the distillation of mineral oils, of which the melting point is not above 48° centigrade, and containing mineral oils to an extent not less than 10% (1) ..... 100 oke	45 00	—
VI.—WOODS AND MANUFACTURES OF.						
a. Firewood ..... 100 oke	Free.	—		Residues of which colour whose melting point is higher and containing a less amount of oils, save organic matter, are dutiable under No. 99. .... 100 oke	45 00	—
b. Charcoal ..... 100 oke	1 50	—		62 Mineral oils (except petroleum, the importation of which is prohibited as a Government monopoly (2) ..... 100 oke	72 50	20 00
All wood, unwrought, for shipbuilding or repairing vessels ..... 100 oke	Dutiable as wood for building.	Free (b)		63 Iron : a. Iron ore, cast iron, crude ..... Free. — b. Plates of cast iron, wrought iron or steel, of all dimensions, angle iron or iron angles, metallic sheets (sheets of flattened iron or tinned iron), iron in bands, bars of cast iron, of wrought iron or of steel, for railways; rails and their connecting portions, ashjoists (chaises), screws, bolts and other pieces exclusively employed in the construction of railways, of cast or wrought iron or of steel; iron wire, of iron or steel or any other common metal, unwrought (not woven, i.e. in sieves or fencing) metallic wires for telegraphs and electric bells, wire springs for furniture, springs, steel wheels and iron bridges for railways ..... Free. (b) c. Sheets of wrought iron or steel, simple, of any size, shape and thickness, flat or fashioned (incomens), or with grooves or corrugations (ondulés), bars of every section in the state in which they leave the rolling mill, except T shaped girders, which are included under No. 242 ..... Free. d. Iron or steel pipes, joined or unjoined, without screws at the ends, intended for boiler tubes, with an exterior diameter of 38 millimetres and above, of whatever thickness, as well as pipes of a diameter of 38 millimetres or more, and 6 millimetres or more in thickness, with screws at the end, employed as boiler tube supports ..... Free. e. Steel in bars, sheets or pieces ..... 100 oke 12 00 Free. (b) 64 Lead and antimony, however combined with common metals, in blocks or pigs ..... Free. 65 a. Tin, however combined with other common metals in blocks or bars ..... Free. b. Tin in plates, sheets or slabs ..... 30 00 c. Nickel or alloys of nickel with other metals, in blocks or pigs ..... Free. d. Nickel in plates, sheets or bars, unalloyed or combined with other metals ..... 100 00 e. Aluminium in blocks or pigs ..... Free. f. Articles of aluminium in plates, bars or sheets, 100 oke 50 00 g. Metallic quicksilver ..... 00 00 67 a. Zinc in slabs, blocks, bars or sheets ..... 30 00 b. Zinc in plates or sheets for shipbuilding ..... Free. 68 Copper : a. In blocks, or in useless or broken pieces, or utensils ..... Free. b. Copper in plates or sheets for shipbuilding ..... 100 oke 40 00 Free. (b) c. Copper in plates or slabs over 2 millimetres thick; also bars ..... Free. d. Copper in plates up to 2 millimetres thick ..... 100 oke 30 00 69 Bronze and brass : a. Bronze (brass) in blocks or pigs or in useless or broken pieces or utensils ..... Free. b. Brass in sheets up to 5 centimetres in width ..... Free. c. Bronze (brass) in plates, sheets or slabs ..... 100 oke 20 00 70 Silver ore, or in blocks, bars or fragments of old articles for re-casting ..... Free. 71 Gold ore, or in blocks, ingots, bars, or fragments of old articles, and of articles for re-casting ..... Free. 72 Wire of iron, steel or copper, pure or alloyed with other metals; and wire of any other metallic substance (except gold and silver wire, for which see 276-78), white wire and cords for musical instruments, iron filings and scraps of other metals ..... 100 oke 20 00 Free. (b)		

(1) The import duty put on the residues from the distillation of the mineral oils specified in part. b of No. 61 shall be refunded on exportation of the paraffin in cakes or lumps manufactured with such residues.

(2) By Art. 3 of Law 1296, of November 15, 1885, the penalty on petroleum (a Government monopoly) from imports is fixed at 10%.





## XIV. YARNS AND TISSUES. continued.

XIV. — YARNS AND TISSUES.				General Conventional Nos.		Description of Goods.		General Conventional Tariff.	
Nos.	Description of Goods.	Tariff.	Dr. L.	Tariff.	Dr. L.			Tariff.	Dr. L.
163	Sail-cloth, ..... 100 oke	20 00							
164	Ready-made (cotton) clothing for men and boys is liable to the duty upon the tissues of which made, with an addition of ..... 50%	10%	(a)						
165	Ready-made clothing for women and girls, with or without embroidery of lace, without deduction for lace, ..... oke	25 00	15 00						
166	Threads for sewing and embroidery, ..... 100 oke	150 00							
167	All other threads of linen, hemp or jute ..... 60 00								
168	Tissues of linen, hemp, or jute, n. s. m.:								
a.	Containing less than 12 threads of warp in a space of 5 millimetres square, except coarse tissue for socks, ..... 100 oke	110 00	20 00 (a)						
b.	Containing 12 threads and upwards of warp in a space of 5 millimetres square ..... 100 oke	300 00	200 00 (a)						
c.	Carpets of hemp or jute ..... 100 oke	80 00	40 0 00						
169	Sail-cloth, ..... oke	20 00							
170	Lace and embroideries, ..... oke	30 00	15 00 (a)						
171	Tulle, gauzes, batiste, and other open-work, tissues ..... oke	16 00	8 00 (a)						
172	Velvets, small wares, fringes, ribbons &c., and under-linen ..... oke	6 00	2 00 (a)						
173	Ready-made (linen &c.) clothing for men and boys is liable to the duty upon the tissue of which made, with an addition of ..... 50%	40%	(a)						
174	Ready-made clothing for women and girls:								
a.	Plain ..... oke	20 00	15 00 (a)						
b.	With embroidery or lace (without tulle allowance) ..... oke	30 00	15 00 (a)						
175	Yarn:								
a.	Unbleached, twisted or not, ..... 100 oke	300 00	Free. (b)						
b.	Bleached, dyed, twisted or not, suitable for the manufacture of common flannels, stockings &c., ..... 100 oke	700 00	340 00 (b)						
c.	All other yarns, except those for the manufacture of tea cups, for which see the following category (Class 205) ..... 100 oke	800 00	340 00 (b)						
176	Coarse blankets for animals; bolls such as those for gymnastics; bands ..... 100 oke	100 00							
177	Carpets:								
a.	Of hair of dogs, calves or other large animals ..... 100 oke	40 00	—						
b.	Pressed carpets, and felts ..... 120 00								
c.	Of wool, or wool and cotton, woven or knitted; and carpets of wool and hemp or jute mixed ..... 100 oke	250 00	200 00 (a)						
d.	Persian, Georgian, and other similar carpets ..... 100 oke	600 00							
e.	Turkish carpets of pure wool, warp of cotton or of other textiles, sold by the metre or piece, also carpets of Chamaïne called "Djajims" and the "Hicaks." (Provided they be of Ottoman manufacture and sent from a port of the Empire, the duty is 200 francs per 100 kilos) ..... 600 00								
178	Table cloths, curtains and door-linings, and similar articles even made of wool and cotton ..... oke	10 00	—						
179	School and travelling bags, and school caps ..... 1 00								
180	a. Cloth list, and felts other than for carpets and machinery ..... Free.								
b.	Felts for hats, cone-shaped, of the natural color, not otherwise manufactured, and twice as large as the hats usually imported ..... 0 16								
181	Underclothing (flannel vests) of all colors, knitted or sewn, stockings, drawls, and travelling caps (so-called Scotch caps); blankets, bed and table covers of wool or wool and cotton, and bed-s of wool or wool and cotton ..... 100 oke	20 00	—						
<i>Note.</i> —Shawls of wool or of wool and cotton, embroidered, pay under Class 183.									
182	a. Fluffy stuffs, travelling rugs, ribbons, tassels and fringes, common printed shawls, small woven shawls, sewn articles, satin of wool, felt tissues not included in Class 177, whether all the above be made of wool or of wool and cotton, but excluding satin of wool and cotton ..... oke	6 00	—						
b.	Curds, braids, gilets, and regimens of wool, or wool and cotton if the wool increases the value of the latter by more than 30 per cent., otherwise see Class 182b ..... oke	8 00	6 00 (a)						
c.	Velvety fabrics, such as astrakhan, &c., of which the warp or weft, or both, is of cotton and the velvety surface of wool ..... 100 oke	3 00							
(8)	Shawls and cashmere shawls, of narrow, tissues of a similar kind, small knitted shawls, lace, tulle, grenadine, helms, embroideries, metallic threads, or of other animal hair ("mo") n. s. m. of all colors and in braid, except fine tissues such as gazzes, and the lace, tulle, grenadine &c. included in the preceding class; weighing per square metre ..... 25 20	14 00							
a.	Up to 150 grammes ..... oke	14 50	8 75						
b.	From 150 to 300 grammes ..... oke	10 15	6 50						
c.	Above 300 grammes not covered by 20 grammes ..... oke	8 70	4 00						
d.	Above 700 grammes ..... oke	4 75	2 00						
<i>Note.</i> —Woolen flatnets in pieces, of all kinds and colors, are taxed as above.									

XV. — ESPARTO GRASS GOODS, HATTERS' AND FURBERS'.			
Nos.	Description of Goods.	Tariff.	Dr. L.
201	a. Corlize of esparto, and all other sportive articles n. s. m. .... 100 oke	20 00	—
b.	Mattings (esparto) for rooms ..... Free.		
202	Yarn of hemp and nete for rope-making ..... 20 00		—
203	a. Coarse tissues, sacks, new or worn, and piping of linen or hempen tissues ..... 100 oke	30 00	15 00 (a)
b.	Ropes, wherever made, white or tarred ..... 100 oke	40 00	—
c.	Twine for orlunars ..... 50 00		—
<i>Note.</i> —Coarse tissues of the same kind as those included in the above class of the tariff.			
204	Twine in general ..... 100 oke	5 00	—
205	Fishing or hunting nets of linen, hair or silk ..... oke	200 00	—
206	Yarn of wool for haccaps, oil-dyed, not twisted ..... 100 oke	2 00	Free.
207	Partly manufactured tissue, of natural color, for caps ..... 100 oke	200 00	Free.
208	Fez caps in general ..... 100 oke	1100 00	400 00 (a)
209	a. Felts for hats, dyed, cone-shaped (except those felts in b. hereafter, and those in c. of No. 180), shaved or not, ..... each	0 50	—
b.	Felts of the usual sizes, dyed or not, but neither starched nor rammed, also felts (manufacture) with rabbit, hare, beaver or other non-domestic animal fur of all sizes ..... each	1 00	0 75

## XV. ESPARTO GRASS GOODS, HATTERS' AND FURRIERS'

## WALKS &amp;c.

201	a. Luggage of esparto, and all other sparterie articles n. s. m. .... 100 oke	20 00					
b. Mattings (esparto) for rooms ..... 100 oke	20 00						
202	Yarn of hemp and jute for ropes and cables, new or worn, and of cotton tissues, such as new or worn, and piping of linen or hempen tissues ..... 100 oke	30 00	15 00 (a)				
	Traps, wherever made, white or tarred ..... 100 oke	40 00					
	Twine for ordinary uses ..... 50 00						
	<i>Note.</i> —Coarse tissues of jute for making sacks are included in the above class of the tariff.						
203	Yarn in general ..... 100 oke	5 00					
204	Fishing or hunting nets of linen, hair or silk ..... oke	2 00	—				
205	Yarn of wool for fleecaps, oil-dyed, not dyed ..... 100 oke	200 00	Free. (f)				
206	Partly manufactured tissue, of natural color, for fleecaps ..... 100 oke	200 00	Free. (f)				
207	Fez caps in general ..... 100 oke	1100 00	400 00				
208	a. Felts for hats, dyed, cone-shaped (except those felts in b. hereafter, and those in b. of No. 189), shaved or not ..... oke	0 50					
b. Felts of the usual sizes, dyed or not, but neither starched nor rummell, also felts manufactured with rabbit, hare, beaver or other non-domestic animal fur of all sizes each	1 00	0 75					

No.	Description of Goods.	General Conventional Tariff.		Nos.	Description of Goods.	General Conventional Tariff.	
		Dr. L.	Dr. L.			Dr. L.	Dr. L.
c.	Plaits of straw, bark or white wood, neither bleached nor dyed, for making hats for workmen .....	100 oke	30 00	—	232 Glassware n. s. m., white, plum, or pressed, of one color, but tinted in the mass .....	100 oke	30 00
d.	The same, bleached or dyed, for making hats of fine quality .....	100 oke	100 00	—	233 Articles similar to the above, cut or engraved .....	100 oke	75 00
e.	The same, for making fancy hats, and the like mixed with other textile materials for making women's hats .....	100 oke	3 00	—	234 Articles similar to the above, decorated with gold or colors, or tinted in the mass with more than one color; and of crystal n. o. m. ....	100 oke	200 00
0 Hats:					235 Window glass:—		150 00
a.	High, of silk or other substances, or mixed, and opera hats .....	each	5 00	—	d. Common .....	100 oke	25 00
b.	Low, for men and boys (except straw hats), practically ready for use .....	each	1 00	2 50	e. Colored, polished or engraved .....	40 00	50 00
c.	Of straw or palm fibre, for men and boys, of good quality, and women's hats, unfurrowed .....	each	2 50	1 50	236 Plate glass .....	100 oke	—
d.	Course, of straw, for workmen .....	per 100	39 00	15 00	237 Watch cases, and for optical instruments .....	100 oke	3 00
e.	Women's hats, of felt or not, unfurrowed .....	each	4 00	2 50	238 Glass imitations of pearls, garnet, and coral; pendants of breast; spun glass; balls, beads, &c.; and chimneys, globes, glass electric lamps, and shades for lamps, imported separately .....	100 oke	1 00
f.	Women's hats, trimmed in any manner, but not made of silk .....	each	10 00	—	VIII. MINERALS AND METALS, WROUGHT.		
g.	Women's hats, trimmed in any manner, made of silk .....	each	20 00	—	239 a. Articles of marble, real or imitation, or of stone (except ancient statues, which are free), or of alabaster, plain, sculptured, or gilt .....	100 oke	20 00
h.	Infants' hats (except straw, taxed under sub-classes c. and d.) .....	each	20 00	—	b. Slabs of marble of any shape, polished or not .....	100 oke	4 00
i.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	c. Slabs of stone, and of Maltese stone, per 100 .....	10 00	10 00
j.	Artificial fruits and seeds of all kinds and of any materials, also natural flowers chemically prepared (sterilized) .....	each	21 00	—	240 Slates for writing; slate-pencils, with or without woollen covering; and blackboards of iron plates .....	Free.	—
k.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	241 Rails, points and bridges of cast-iron for railroads .....	Free.	Free. (b)
l.	Artificial fruits and seeds of all kinds and of any materials, also natural flowers chemically prepared (sterilized) .....	each	21 00	—	242 a. Iron, girders of any size for buildings, and all other articles of cast or wrought iron for buildings, or for any other use except those mentioned in Nos. 63, b, c, and d .....	100 oke	78 00
m.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	b. Bridges for carriage roads, ceilings, roofs, caves, scaffolding, gasometers, tanks of iron or steel for any purpose; all the above, whether attached or detached, or merely perforated or attached with screws or rivets; pipes of iron or steel, or cast steel, and their accessories for draining, water, gas &c.; pillars of cast iron, iron or steel, lamp posts and lamp brackets (consols) and in general all articles of cast iron or wrought iron, or work or articles of luxury .....	100 oke	10 00
n.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	c. Articles of iron, as brackets, buckles, gas-fittings &c., and tinned goods .....	100 oke	120 00
o.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	d. Hooks and eyes .....	200 00	80 00
p.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	e. Iron buttons .....	40 00	40 00 (a)
q.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	243 All articles of wrought iron, of sheet or of tinned iron for buildings, railways or other uses (except machinery, agricultural implements, scientific instruments, and articles used in ships or ship building), filed or not, tinned or not, tarred or not, painted or not, varnished or not, whether the varnish containing metallic powder or not .....	100 oke	10 00
r.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	f. Cart and carriage axles, including the hubs, and turned spindles of cast-iron, imported separately or not, shall pay 35 drachma per 100 oke, provided such duty is not inconsistent with the provisions of any treaty of commerce concluded with other countries.	100 oke	25 00 (b)
s.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	244 All kinds of wrought-iron goods, polished, burnished, gilt, or galvanised; and nails, screws, and tacks, polished or gilt; and common knives, with handles as above .....	100 oke	50 00
t.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	245 Iron safes .....	40 00	50 00 (c)
u.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	246 Wire gauze and lay fibres .....	30 00	—
v.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	247 Nails, screws, and tacks in general .....	20 00	15 00 (d)
w.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	248 Scientific instruments and tools .....	Free.	Free. (b)
x.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	249 Iron goods for shipbuilding, and used in ships .....	100 oke	10 00
y.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	250 Bird cages, nest safes, and dish covers of wire gauze .....	100 oke	200 00
z.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	251 a. Station or forcing pumps and fire-engines of any metal, agricultural and industrial machines, and parts of them .....	Free.	Free. (c)
aa.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	b. Fixed steam engines without boilers, for industrial, steamship and vessels in general; motors worked by gas, petroleum, spirit, benzine, or hot or cold press-air, or parts of such engines imported separately .....	100 oke	12 00
ab.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	c. Steam engines for railways or tramways, complete traction engines (road-trucks) and steam rollers, engine partially fixed or portable, including their boilers, or parts thereof imported separately .....	100 oke	14 00
ac.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	d. Hydraulic wheels, turbines and, in general, motors driven by hydraulic power, and parts of such machines imported separately .....	100 oke	12 00
ad.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	e. Steam boilers made of iron or steel plates, simple or with heaters or super heaters, with furnace inside or outside .....	100 oke	12 00
ae.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	f. Steam boilers of iron or steel plates, with iron or steel tubes, with or without smoke-box and funnel, for factories and steamships .....	100 oke	14 00
af.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	252 a. Common bottles in general, black or green, such as are used for wine or brandy &c., including demijohns, and light green bottles of a capacity exceeding $\frac{1}{2}$ oke, except white bottles .....	100 oke	8 00
ag.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—	b. Common small bottles, light green .....	50 00	6 00
ah.	Artificial flowers of tissues of any qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....	each	50 00	—			

\* The general tariff, as being lower than the conventional tariff, generally applied.



## XVII. MINERALS AND METALS, WITH ALLOYS—continued.

Nos.	Description of Goods.	General Conventional	
		Tariff. Dr. 1.	Tariff. Dr. 1.
g.	Steam boilers of railway locomotives, with furnaces made of steel plates or of copper with brass tubes, multitubular steam boilers with iron or steel tubes, collected or not, 100 oke	15 00	—
h.	Dynamite and miscellaneous accessories thereof	Free	—
i.	Bolts used in boiler making, of any diameter or length, bolts for joining machinery ( <i>bolinas mecánicas</i> ), nuts ( <i>cerros</i> ), of any diameter with or without screw threads, washers for screws of any diameter or thickness, 100 oke	Free. 15 10	—
j.	Cigarette machine machinery, 100 oke	—	—
k.	Parts of motive machines or steam toilers and all accessories of cast or wrought iron for indirect motion, such as bearings and the stools, shafts, smooth or cogged wheels, are drivable according to kind and workman up, under the categories of the Tariff applicable. As an exception, shafts for steamships, whether crank shafts or not, cranks and shafts of marine engines, finished or not, steam dampers, pressure gauges, vacuum gauges, water gauges and engine lubricators, and brass rods, 15 millim. trees or more in diameter, are a limited free.	—	—
262	Mechanical tools to be used in mining machines, and other household mechanical appliances, 100 oke	100 00	—
261 a.	Coffee mill, scales, decimal or other, of iron, with their weights, 100 oke	40 00	40 00 (b)
b.	Apparatus for watering streets and latrines, 100 oke	40 00	—
262 a.	Sewing machines, each	25 00	Free. (b)
b.	Machines for all other domestic industries, each	20 00	Free. (b)
	<i>NOTE.</i> Machines for cutting tobacco for making cigarettes, refining mineral oils, the manual art of playing cards, and making machines, as well as machines for other branches of industry of which the State exercises the exclusive monopoly, are not admitted free of duty, the importation of machines of these descriptions being prohibited.	Free	—
262	Sponge fishing and diving apparatus, 100 oke	90 00	60 00 (b)
263	Padlocks and locks, plain or brass mounted, 100 oke	Free. 30 00	Free. (b) Free. (b)
268 a.	Agricultural instruments (with wood or not)	—	—
b.	Rails and points or railway cars, 100 oke	—	—
269	Springs for carriages or railway cars, 100 oke	—	—
260 a.	All articles of steel (including packing and knitting needles and crocheted looks) not classed as fine ware and i.n.s.m., 100 oke	50 00	50 00 (b)
b.	Files, 100 oke	10 00	—
261 a.	Fine steel wares (including superior knives, razors &c), 100 oke	200 00	—
b.	Sewing needle (without ball-point for ladies), 100 oke	2 00	0 25 (b)
c.	Sewing needles (polished or gilt), 100 oke	1 00	0 50
d.	Sealing needles (polished or gilt), 100 oke	1 00	0 50
262	Printing type and typographical ornaments, 100 oke	25 00	—
263	Pipes, plates, leaves, and sheets for roofing or other purposes, and rolls, 100 oke	25 00	—
264	Labels, signs, and small printed matter, 100 oke	30 00	—
	<i>NOTE.</i> A consumption duty at the rate of 50 lepta per kilo shall be levied on such and other shot imported into Greece.	—	—
265 a.	Toys, 100 oke	5 00	—
b.	Other artistic articles, and foil for wrapping various objects, 100 oke	20 00	—
c.	Articles of plain and of coarse workman-ship, and capsules for bottles, 100 oke	50 00	—
d.	Stenotype plates, plates for maps or for engraving, and similar articles, 100 oke	Free.	—
e.	Nails, pins, and screws of copper, pure or in which copper pre-eminates; and copper tubes (parts of machinery), 100 oke	Free.	Free. (b)
267 a.	Articles, plain and of coarse workman-ship, 100 oke	50 00	—
b.	Articles of all kinds, chased, gilt or enamelled, 100 oke	2 00	—
c.	Articles of steel with other more precious metals, 100 oke	3 00	—
d.	Copper buttons, plain or gilt, 100 oke	1 00	1 00 (b)
e.	Buttons for machines, or pipes in general, and typographical galleys, 100 oke	Free.	Free. (b)
	<i>NOTE.</i> Reboiled steam engine or steam boiler in the said requires a fee entitled to import free of duty bronze (brass) tubes with an external diameter of 2 1/2 millimetres or more, or framed or not, for use in the condensors of steam engines, and tubes for steam boilers.	—	—
269	All kinds of articles, plain and of coarse workman-ship; buttons and coffee mill, as used in the said, 100 oke	100 00	100 00 (b)
270	Articles of all kinds, in imitation of silver, chased, silvered, gilt, or enamelled, 100 oke	2 00	2 00 (b)
271	Articles, in imitation of silver, chased, gilt or enamelled, 100 oke	3 00	3 00 (b)
272 a.	All kinds of articles, plain and of coarse workman-ship, 100 oke	50 00	—
b.	Silver, pure and alloy, and of alloy with other common metals, the zinc predominating, 100 oke	Free.	Free. (b)
c.	Platinum, of zinc or alloy with other more valuable metals, the zinc predominating, 100 oke	40 00	40 00 (b)

Nos.	Description of Goods.	General Conventional	
		Tariff. Dr. 1.	Tariff. Dr. 1.
273 a.	Articles of all kinds, of fine workman-ship, plain, silvered, gilt, or enamelled, 100 oke	3 00	—
b.	Articles of all kinds, decorated with other more precious metals, 100 oke	1 00	1 00 (b)
c.	Buttons, chased, gilt, or enamelled, or made of alloy with other more precious metals, the zinc predominating, 100 oke	50 00	—
274 a.	All plain tin goods, 100 oke	40 00	40 00 (b)
b.	Plain buttons of tin, or of alloy with other more valuable metals, the tin predominating, 100 oke	40 00	40 00 (b)
275 a.	Articles of tin, of all kinds, chased, silvered, gilt, or enamelled, 100 oke	2 00	—
b.	Articles of tin, decorated with other more valuable metals, 100 oke	3 00	—
c.	Buttons, chased, gilt, or enamelled, 100 oke	1 00	1 00 (b)
276	All kinds of plain silver articles, and lamps, 100 dram	8 00	—
277	Articles of silver, of all kinds, chased, gilt, enamelled, or decorated with gold or platinum, and lamps, 100 dram	12 00	—
278 a.	Articles of hollow gold or platinum, 100 dram	120 00	—
b.	Articles of solid gold or platinum, and lamps, 100 dram	80 00	—
279	Articles resembling silver, and of white metal, or nickel alloy, and articles made of metals n.s.m.; lamps and ornaments of common metals (brass &c), gilt, silvered, enamelled, or chased, with without imitation precious stones, 100 oke	14 50	8 00
280	Articles of alloy of divers metals n.s.m. pay the duty on the predominant material when the combination means an increase of more than 30 % in the value on the most heavily taxed material.	—	—

## XVIII. MUSICAL AND SCIENTIFIC INSTRUMENTS.

281	Cottage pianos and harmoniums, each	80 00	80 00 (b)
282	Grand pianos, each	180 00	130 00
283	Violins and other stringed instruments, <i>ad val.</i>	20 %	—
284	Metal instruments, new or not, <i>ad val.</i>	20 %	—
285	Wooden instruments, new or not, <i>ad val.</i>	20 %	—
286	All musical instruments not in the three preceding classes, <i>ad val.</i>	20 %	—
287 a.	Lenses; scarifiers, surgical, obstetric, or ophthalmic instruments; instruments for physics, chemistry, optics, astronomy, architecture; surveying, and scientific instruments n.s.m.; barometers, thermometers, chronometers, samplers, compasses, pedometers, areometers, dynameters, anemometers, galactometers, dropping glasses &c, each	Free.	Free. (b)
b.	Electric telephones; microphones; electric bells; indicating boards; buttons for electric bells; and electric light; telegraph apparatus; and parts thereof, 100 oke	2 00	—
c.	Gramophones; phonographs; cinematographs; and accessories or parts thereof, each	4 00	—
288	Watches of gold, 100 oke	4 00	—
289	Watches of silver, gilt, or silver plated, 100 oke	1 50	—
290	Watches of other materials, 100 oke	1 00	—
291	Watch cases of gold, or gold plated, 100 oke	3 50	—
292	Watches of silver, plated, 100 oke	1 00	—
293	Watches of other materials, except gold, silver, and platinum, each	0 50	—
294	Watches, without cases, 100 oke	1 50	—
295	Clocks and alarums in general, of wood or common metals; and clock works, complete or in parts, 100 oke	3 00	—
296 a.	Clocks and parts of clocks suitable for public buildings, 100 oke	Free.	—
b.	Parts of clocks and watches (hour and minute hands, plates, springs &c, except cases), 100 oke	Free.	—

## XIX. PAPER, MANUFACTURES THEREOF, AND WORKS OF ART.

297	Paper paste and pulp, of whatsoever material, bleached or not, as well as paste coagulated into sheets or rolls (easily distinguishable from cardboard), 100 oke	Free.	—
298	Roaming paper, emery paper, glass paper, barbed paper, and paper bags, 100 oke	Free.	—
299	Coarse paper, blue, grey or yellow, in large or small sheets, cut and prepared, not in ream, linen, or hemp, but of other materials, such as wool &c; packing paper, paste board, cardboard, and papered graph tapes, 100 oke	40 00	20 00
300	Printing paper, 100 oke	60 00	30 00
a.	Glass or not, 100 oke	—	—
b.	Common, uncheck, exclusively destined for printing newspapers and scientific reviews, and publications of the "Society for the Propagation of Useful Books," provided these periodicals and books be already cited monthly at the time of operation of the present law, 100 oke	Free.	—
c.	Printing paper, imported for the printing of newspapers and their supplements, must be identifiable from other printing paper by a watermark showing two parallel lines clearly traced over the whole surface of the sheet and being 5 centimetres apart.	—	—
	Paper required for the purpose of the "Society for the Propagation of Useful Books" shall bear in a ring the watermark, "Useful Book Society."	—	—

Description of Goods.	General Conventional		Nos.	Description of Goods.		General Conventional	
	Tariff. Dr. 1.	Tariff. Dr. 1.				Tariff. Dr. 1.	Tariff. Dr. 1.
The question of color and generally the control to be exercised in regard to printing paper, which can only be imported through the Customs and through the Custom-houses of the first class, to be designated by Royal Decree.							
The clandestine importation of this paper or its application to other purposes will be regarded as an act of contraband, and the importers will be liable to pay 8 drachmai per 100 oke, whether the contraband was a case of <i>flagrante delicto</i> or otherwise.							
c. Printing paper, glazed, for newspapers	15 00	—		y. Ordinary bicycles, mounted or not	each	30 00	20 00
Letter paper of all shapes, parchment paper, and wall paper	100 oke	—		f. Single cylinder motor cars, of 6 to 12 h.p.	each	500 00	—
Paper for registers and account books;	200 00	100 00		With two seats	each	700 00	—
drawing paper; paper for the outer covers of stitched books; bank books, ruled, or not;				With four or more seats	each	1,000 00	—
books or sheets of paper having printed words on them, suitable for diaries &c.; and sheets of paper for copying, provided that the paper is unsuitable for making cigarettes	100 oke	—		Closed, with four or more seats	each	1,200 00	—
Account books and copy books, of paper unsuitable for making cigarettes	100 oke	—		g. Two cylinder motor cars, of 6 to 12 h.p.	each	700 00	—
Writing paper of any color:	120 00	—		With two seats	each	900 00	—
a. Unglazed	50 00	30 00		Closed, with four or more seats	each	1,200 00	—
b. Glazed	60 00	40 00		h. Four cylinder motor cars, of 10 to 16 h.p.	each	800 00	—
Paper for various uses:	100 oke	50 00		With two seats	each	1,000 00	—
a. Paper of one color for the outer covers of unstitched books, for tobacco wrappers, hat cases &c. of any thickness, glazed or not, and blue paper for wrappers of "papier timbré," or official documents	50 00	30 00		Closed, with four or more seats	each	1,200 00	—
b. Blotting paper, grey or blue packing paper, glazed or not; canvases; and tissue paper for wrapping fruits, not like cigarette paper, with horizontal or vertical water-marks	30 00	20 00		i. Of 26 to 10 h.p.	each	1,200 00	—
c. Waxed or paraffined paper, and paper impregnated with any other waxy substance	100 00	—		With two seats	each	1,400 00	—
Cigarettes paper (monopoly)	Prohibited.	—		With four or more seats	each	1,500 00	—
By Law 1396 of May 13, 1887, relating to fines, cigarette paper fraudulently imported and forfeited, pays a duty of 35 drachmai per oke.				Closed, with four or more seats	each	1,700 00	—
Paper for cheques, bonds, shares &c.; envelopes; fancy paper, colored, silvered or gilt; paper for bouquets or sweetmeats with lacework &c.	3 00	2 00		j. Of 41 h.p. or more:	each	2,000 00	—
Paper for use as stamp paper ("papier timbré")	Prohibited.	—		With two seats	each	2,000 00	—
Boxes, paper, not of papier-mâché, nor of fancy paper	1 00	—		Closed, with four or more seats	each	2,200 00	—
Boxes of fancy paper; paper tops of all kinds; paper collars and cuffs; and ornamental paper for collars &c.	5 00	3 00		k. Six cylinder motor cars, of 10 to 20 h.p.	each	1,000 00	—
Bonbon boxes, plain (that is to say, without admixture of metals, tissues, or precious wood, or bone &c. otherwise they are included in 346)	5 00	—		With two seats	each	1,200 00	—
Tracing paper; silver paper; design paper ruled in millimetres; music paper, without notes, or stitched in books; photographic, phototypic and lithographic paper; and for visiting cards	80 00	60 00		With four or more seats	each	1,300 00	—
Papier-mâché and articles made of except buttons, which are included in Category XX	300 00	—		Closed, with four or more seats	each	1,500 00	—
a. Printed books, sewn or not, music books, sewn or not, and bound books	Free.	Free. (b)		l. Of 21 to 35 h.p.	each	1,300 00	—
b. Book covers of every kind	250 00	—		With two seats	each	1,400 00	—
c. Lithographs, engravings on copper or wood, chromolithographs, chromophotolithographs, and other colored prints	200 00	—		With four or more seats	each	1,600 00	—
d. Labels of all kinds	200 00	—		Closed, with four or more seats	each	1,800 00	—
Playing cards of all kinds (monopoly)	Prohibited.	—		m. Transport motor cars	each	12 %	—
By Art. 3 of Law 1295 of 1885, as to playing cards imported fraudulently and forfeited, pay a duty of 2 drachmai per pack.				n. Motor cycles, and pieces or parts thereof, and pieces and parts of motor cars	each	10 %	—
Pictures of ancient or modern art (not framed), statues of plaster and casts	Free.	—		320 a. Carriage upholstery, such as cushions &c.	oke	1 00	—
Theatrical decorations, drawing models, plans of building &c. (not framed)	Free.	—		b. Carriage lamps, of common metal	oke	2 00	—
XX.—MISCELLANEOUS MANUFACTURES.				c. " " of more expensive metals	oke	3 00	—
a. Fans of common straw and paper, printed	4 00	—		Note.—Lanterns for other purposes are also liable to the above duties.			
b. Fans of Maltese straw and common Egyptian feathers	2 00	—		4. Ships' lanterns	Free.	Free. (b)	
c. Fans, common, except the preceding	20 00	—		321 a. Umbrellas and parasols of linen or cotton, or of linen and cotton mixed, of all makes, each	1 20	0 80	
d. Fans with ivory or tortoise-shell handles, or of precious Egyptian feathers, or painted	60 00	—		b. Umbrellas and parasols of wool, pure or mixed	1 20	—	
e. Carriages with two wheels, lined or not, new or not	100 00	—		c. Umbrellas and parasols of mixed silk	1 20	—	
f. Carriages with four wheels, lined or not, new or not	300 00	—		d. " " of silk	4 00	—	
g. Hand carriages (for infants, invalids, &c.)	20 00	—		e. " " ornamented with lace or embroidery	ad val.	25 %	—
h. Carts, ordinary, with two wheels	20 00	—		f. Handles and frames of umbrellas and parasols, of common wool, iron, or other common metal	100 oke	50 00	—
i. Vehicles of other kinds (as for wine, ice, or groceries &c.)	30 00	—		g. Handles and frames of valuable wood, whalebone, ivory, or rhinoceros &c. are taxed according to the material of which made.			
j. Railway or tramway cars, for goods	ad val.	10 %		322 a. Various articles of coral, worked, with or without ornaments of precious metal	100 drach.	10 00	—
k. Road carts, for goods	ad val.	20 %		b. Real pearls, polished	Free.	—	
				c. Mother-of-pearl, worked into various articles, without precious metals	oke	10 00	—
				Note.—When the above articles contain gold, silver, or platinum, they are chargeable as gold, silver &c.			
				d. Articles of meerschaum	oke	20 00	—
				323 Dominoes, chess, draughts, and other objects of amusement of whatsoever materials, without deduction for tare	oke	5 00	—
				324 a. Spectacles and eyeglasses of glass, crystal or stone, irrespective of mounting	Free.	—	
				b. Opera glasses, irrespective of mounting (no tare allowance)	oke	4 00	—
				c. Telescopes, microscopes, stereoscopes, spectroscopes and optical instruments	Free	—	
				325 a. Indiarubber and gutta-percha, raw or refined	Free.	Free.	
				b. Threads of indiarubber and gutta-percha	Free.	Free.	
				c. Pipes, sheets, bands, bars, pipes &c. of indiarubber and gutta-percha, mixed or not with other materials, and hat rims of cotton steeped in gum	Free.	Free.	
				d. Diving suits	Free.	Free.	
				e. Elastic for shoes or other purposes, mixed or not with other textile materials, and other similar articles	100 oke	400 00	—
				f. Articles of indiarubber and gutta-percha	oke	725 00	400 00
				g. Sheets of indiarubber or gutta-percha, pure or on tissue (except silk tissue), or impregnated tissue, or in quills stuck together by means of indiarubber and gutta-percha	oke	400 00	200 00
				h. Ready-made clothes and other articles of tissues mentioned in (g)	oke	700 00	150 00
				i. Tissues of animal or artificial silk, pure or mixed with other textile materials, impregnated or stuck together by means of indiarubber or gutta-percha	oke	10 00	20 00
				j. Ready-made clothes and other articles of tissues mentioned in (i)	oke	60 00	30 00
				326 All articles of amber, worked, with or without metal	oke	40 00	—
				327 Articles of glass, mixed with other materials of all kinds and n.s.m.	ad val.	20 %	—

General Conventional		Conventional	
Tariff.	Tariff.	Tariff.	Tariff.
Dr. 1.	Dr. 1.	Dr. 1.	Dr. 1.
228	Small wares and divers articles of common bone, ivory, or tortoise-shell, mixed with other materials n.s.m. <i>ad val.</i>	20 %	—
229	a. Small looking-glasses, for soldiers' use, of common wood, brass, or other common metal, or earthenware, <i>ad val.</i>	100 oke	100 oke
	b. Looking-glasses in general, not included in the preceding sub-class and the following class <i>ad val.</i>	100 oke	200 oke
330	Mirrors, with or without frames, of half a square metre and upwards <i>ad val.</i>	100 oke	300 oke
	<i>Note.</i> —Frames and, in imported separately, both pay the duty according to their respective categories.		
331	a. Pocket knives, with handles of wood, common metal, composition, or common bone <i>ad val.</i>	5 oke	4 (b)
	b. Pocket knives, with handles of ivory, mother-of-pearl, coral, tortoise-shell, or precious metal <i>ad val.</i>	10 oke	10 oke (b)
	<i>Note.</i> —Pocket knives, very common, with handles of wood, are included in 228.		
332	a. Waxed cloth, in clothing made therefrom <i>ad val.</i>	100 oke	—
	b. Oiled cloth for floors <i>ad val.</i>	30 oke	—
333	a. Buttons of ivory or mother-of-pearl <i>ad val.</i>	5 oke	—
	b. Buttons of bone, horn, porcelain, paper, mack, wood, or glass, or of these mixed with common metal <i>ad val.</i>	1 oke	1 oke (b)
	c. Buttons of silk, wool, or calumaine <i>ad val.</i>	1 oke	—
	d. Buttons of all other kinds n.s.m. <i>ad val.</i>	2 oke	—
	e. Lamps of every kind (including iron) n.s.m. and accessories of lamps of this class imported separately <i>ad val.</i>	1 oke	—
334	a. Knives and forks for the table, and razors with handles of silver, gold, or platinum, or gilt, or of ivory, tortoise-shell, mother-of-pearl, or coral, with or without cases <i>ad val.</i>	8 oke	—
	b. Knives, forks, and razors, with handles of silver-plated, or of white metal alloy resembling silver, or of nickel alloy (as defined in class 279), or of wood, or of these with handles of bone, horn, or composition, with or without cases <i>ad val.</i>	2 oke	—
	c. Knives and forks, with handles of bone, horn, or composition, with ornaments of metal silvered, with or without cases <i>ad val.</i>	2 oke	1 oke (b)
	<i>Note.</i> a, b, c. No rate allowance for knives, forks, and razors with handles other than of bone.		
	d. Spoons and forks of nickel alloy <i>ad val.</i>	12 oke	6 oke
	e. The same, silvered or gilt, either wholly or in part <i>ad val.</i>	14 oke	8 oke
335	Steamships in general, of iron, steel, wood or mixed materials built abroad:		
	a. of less than 300 tons measurement, second-hand <i>ad val.</i>	35 oke	—
	b. of less than 300 tons measurement, new per ton measurement <i>ad val.</i>	70 oke	—
	<i>Note.</i> —Paragraphs a and b will be operative from the date on which there is founded in Greece a shipping company of built in iron ships of 300 tons and after publication of a Royal Decree.		
	c. of over 300 tons measurement, new or old <i>ad val.</i>	Free.	—
	d. Boats not small craft, for whatever use, with sails or driven by electricity, benzene, petrol, oil, gas, or hot air engines, built abroad per netic length <i>ad val.</i>	50 oke	—
	<i>Note.</i> It is understood that the above ships, small craft and boats refer to those which are to be registered in a Greek port within eight days of arrival and not to those which do not belong to Greek subjects or which will not be registered.		
337	Arms, for cutting or thrusting:		
	a. European military sabres and Turkish scimitars <i>ad val.</i>	1 oke	—
	b. Knives (yatagans, hangars &c.) <i>ad val.</i>	3 oke	—
	c. Rapiers and daggers of all kinds, plain or with fancy guards <i>ad val.</i>	5 oke	—
338	Firearms:		
	a. Guns in general, single-barrelled, muzzle-loading <i>ad val.</i>	2 oke	—
	b. Guns in general, single-barrelled, breech-loading <i>ad val.</i>	10 oke	—
	c. Guns in general, double-barrelled, muzzle-loading <i>ad val.</i>	12 oke	—
	d. Guns in general, double-barrelled, breech-loading <i>ad val.</i>	20 oke	—
	e. Pistols in general <i>ad val.</i>	5 oke	—
	f. Revolvers of all kinds <i>ad val.</i>	3 oke	—
339	Parts of arms:		
	a. Barrels and locks of pistols and of arms of every kind, machines for discharging projectiles, and articles of any other kind belonging to this class, and not specially mentioned <i>ad val.</i>	10 oke	—
	b. Parts of revolvers <i>ad val.</i>	20 oke	—
	c. Cartridge-cases <i>ad val.</i>	40 oke	—
	d. Caps for firearms of all kinds <i>ad val.</i>	8 oke	—
	e. Caps of dynamite <i>ad val.</i>	12 oke	—
	f. Tooth-brushes, shaving brushes and comb-brushes <i>ad val.</i>	3 oke	—
340	Clothes brushes, of vegetable materials <i>ad val.</i>	3 oke	—
	a. of animal materials, feathers or bristles <i>ad val.</i>	3 oke	—
	b. Backing brushes, scrubbing brushes, stable brushes, bottle brushes and soldiers' brushes <i>ad val.</i>	0 20	—
	c. Brushes of all other kinds n.s.m. <i>ad val.</i>	3 oke	—
	d. Rotary brushes for hair-dressers, suspended or hand <i>ad val.</i>	1 oke	—
342	a. Valises of common leather, with toilet fittings <i>ad val.</i>	5 oke	—
	b. Valises of fine leather, with toilet fittings <i>ad val.</i>	20 oke	—
	c. Toilet cases of oil cloth, leather or wood, with fittings <i>ad val.</i>	20 %	—
343	a. Imitation precious stones, mounted in common metal <i>ad val.</i>	3 oke	—
	b. Imitation precious stones, mounted in silver <i>ad val.</i>	21 oke	—
	c. Imitation precious stones, mounted in gold or platinum <i>ad val.</i>	200 oke	—
344	a. Billiard tables in general, new or not <i>ad val.</i>	150 oke	—
	b. Cues and accessories, such as cue cases, scoring boards &c. <i>ad val.</i>	1 oke	—
	c. Billiard balls of ivory or other material <i>ad val.</i>	40 oke	—
345	a. Masks of nicloth or paper <i>ad val.</i>	5 oke	—
	b. of tissues <i>ad val.</i>	20 oke	—
346	a. Paint boxes, with paints <i>ad val.</i>	Free.	—
	b. Dressing cases, of common metals, fitted <i>ad val.</i>	3 oke	—
	c. of metals resembling silver <i>ad val.</i>	6 oke	—
	d. Bonbon boxes, of silk or velvet, with or without metal, or of leather, wood or other material <i>ad val.</i>	20 oke	—
	e. Jewel cases of velvet, of silk not velveted, with or without metal, leather, or embroidery <i>ad val.</i>	20 oke	—
347	a. Walking sticks of whalebone, ivory or rhinoceros <i>ad val.</i>	20 oke	—
	b. Walking sticks covered with tissues of leather <i>ad val.</i>	2 oke	—
	c. Walking sticks of snue <i>ad val.</i>	3 oke	—

s.	Description of Goods.	General	Conventional
		Tariff. Drl.	Tariff. Drl.
"	Furs formed of pieces sewn together, but not forming an independent article .....	10 00	4 00
"	Pieces of fur in general each of which cannot form an independent article .....	5 00	0 50
"	Boas, capes, muffs, coverings for the head and articles of similar nature .....	26 00	29 00

EXTRACT FROM DECREE OF JUNE 12TH, 1910, RELATIVE TO THE  
APPLICATION OF THE LAW OF MARCH 17TH, 1910.

(Official Communication of July 17th, 1910.)

Producers, powder, explosive materials and shot must, when imported from abroad, be packed in receptacles or parcels of same form, size, and content as those prescribed by Art. 9 of the present Decree as regards parcels of the country manufacturing said products. Packages of explosive materials must be marked with the words "Explosive Materials" in French and with the bands prescribed by Article 10 of the present Decree bearing the Customs seal and the signature of the qualified Customs Director or Inspector in the manner provided in Article 9. Importers of goods may procure such bands from the proper Department of Customs and they are to deliver them to the Customs House together with the articles to be imported, at least one month in advance of the time of clearance in the case of goods to be imported in bulk in Article 9.

By Decree dated December 31, 1915, the following articles when imported by agricultural associations for use in agriculture and the branches

<sup>2</sup> Article 9 reads as follows:

The articles liable to the duties are to be packed in the following manner:

- (a) Blackening powder - in tins containing from 13 to 15 kilos.
- (b) Smokeless powder - in packages of 200 grammes.
- (c) Black gunpowder of all kinds - in tins containing 1 kilo and 3 or 5 or 10 kilos.
- (d) Dynamite of 1st class - in paper or cardboard boxes containing 2½ kilos, (notably 1 kilo 581 grammes), packed in a case containing 12 packets.
- (e) Explosive materials of all kinds containing no nitro-glycerine, such as *Cheddite*, *Faxiver*, and the like - in paper boxes containing 2½ kilos, namely, 1 kilo 581 grammes - packed in a case containing 12 packets.
- (f) Dynamite of 2nd class - in paper or black cardboard boxes containing 12 packets, 12 packets packed in a case.
- (g) Shot - in tins of 5, 20, or 14 lbs.

The tins or boxes for packing the above-mentioned articles shall be supplied at the expense of the manufacturer, in conformity with the regulations below, and they shall be dutiable as follows :

1. **Blasting powder tins** of 13 to 15 lbs shall be of tin plate and be of the same shape as the cans used for monograde petroleum; on one of the

money, weights and measures. The monetary unit of Holland is the Florin of 106 cents. The metric system has been adopted by Holland for weights and measures.

Law of August 15, 1867.

Art. 1.—Under the name of import duty a duty shall be levied upon the undermentioned articles, when imported for home consumption. The import duty is set forth in the annexed tariff.

Art. 2.—No duty is levied upon goods not mentioned in article 1, unless these goods can, according to their nature or destination, be classed under one of the headings of the tariff.

REMARK.—According to this article, goods are not exempt from duty solely on account of their not being specially mentioned in the tariff.

The law of April 6, 1877, has specially exempted from duty the following goods:

British-made metal, except Britannia ware and articles of aluminium; made of iron, zinc, copper, except copperwork lacquered, painted, gilt or not, plated or bronze work, gilt or copper ware and gilt copper nails; cordage, yarn and pulses, including besant, bean, broad, meal and semolina; crucibles; fusage, oil and new; gut-trines; hair powder; hides, leather and skins, except prepared furs and rabbit's and sheep's skins; hosiery, except knitted or crocheted; iron, except iron work, unadorned, not specially mentioned, and anvils; lead; lime and lime-salt; machinery for purposes of manufacture or agriculture, and all steam engines; oil cake, viz.: groundnut (arachide), hemp, poppy, rape and linseed, also linseed-meal cake; pins; rice meal; salt cloths of every description; seals; ships, partly of iron and partly of wood, not including sailing vessels; silk and the like; starch; stone, including buff, tress and mortar; straw and chaff; wool, except articles made of wool, not including plated furs for coats or fur-traps; types for printing; utensils, made of wood, iron, copper, steel or other materials, also agricultural implements; wash-bone; wire-knives; yarn, except woollen or waste; leather, lacquered, painted or not; and articles made of paper, except paper, fine, or pewter, or spider work, and jewelry made of ivory, whether lacquered, painted or not.

3. Goods re-imported within two years from the colonies of the realm after exportation from the Netherlands, direct transit in transit of bonded goods exempted.

b. Goods of certified Netherlands' origin, re-imported within two years after exportation from the Netherlands to foreign markets.

1. Goods re-imported after exportation from the Netherlands as a consequence of a legal prohibition, or of an augmentation of import duty at the place of destination, which could not be known at the time of their exportation, with the same exemption as under *a*.

Art. 4.—If the articles of merchandise mentioned in art. 3 are exported from the Netherlands with discharge of restitution of excise dues, they are not allowed to be re-imported, except on repayment of the

Art. 6.—Provisions and victuals for consumption on board of inward bound ships are free of duty on their being declared as such, and provided they do not surpass the quantity fixed by Royal Decree.

of industry connected therewith, may be imported duty free for a period of four years from January 1, 1916 :—

- 1 Plowlike and hoes.
- 2 Harrows, clod breakers, and horse hoes (cultivators).
- 3 Machines for sowing, for planting potatoes, and for distributing manure.
- 4 Harvest machines, i.e., reaping machines, mowers, hay turners, hay gathering machines, machines for digging up potatoes, and threshing machines, as well as implements for cleaning and threshing.
- 5 Machines for cleaning and sifting seeds, ginning (shelling) machines, machines for peeling and cooking, hay pressing machines and straw elevators.
- 6 Implements and machines for combating vegetable and animal parasites.
- 7 Implements, machines, utensils and tools for wine making, not including wine barrels, vats, and similar wooden utensils.
- 8 Implements, machines, utensils and tools for the milk, butter and cheese industries, not including bottles, wooden casks and vats.
- 9 Implements, machines, utensils and tools for the olive oil industry, including bottles, wooden casks and vats.
- 10 Implements, machines, utensils and tools for apiculture, sericulture, beekeeping, apiculture, apiculture, and for fruit and vegetable packing, excepting wooden cases and boxes.
- 11 Motors for reaping or threshing machines, i.e., motors worked by horses, by steam or electric ty, or driven by crude petroleum and petrol.
- 12 Means for the conveyance of motive power, i.e., leather belts, signals, fluids and wire for conducting electric power.

our top corners they are to have a stopper to which is to be affixed the stamped band wrapped round the tins.

2. Six-sided powder tins of 200 grammes, of rectangular or square shape, they shall have in the centre of the top a stopper to which are to be affixed the two ends of the stamped band wrapped round the tins.
3. Black gunpowder tins of thin plate of rectangular shape: on one of the four top corners they are to have a stopper to which is to be affixed the stamped band wrapped round the tins.
4. Packets of dynamite of 1st or 2nd class, as well as those containing other explosive materials, shall be of paper or cardboard of rectangular shape: they are to have a stopper in the middle of the top, and the two ends of which are to be interlaced to the top.
5. Thin slabs of thin plate of rectangular shape: on one of the four top corners they are to have a stopper, to which are to be affixed the ends of the stamped band wrapped round the tins.

Packages of smokeless powder, black gunpowder, dynamite, and other explosive materials, also of shot, shall be wrapped in paper of non-shiny surface so as to enable the better affixing of the stamped bond.

The seal of the Superintendent of the powder magazine is to be affixed on the side of the package at the joining place of the stamped band, so that part of the seal be on the package and part on the band. The seal is also to be affixed at the place where the two ends of the ribbon wrapped round the package meet.

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Inasmuch as they surpass this quantity, freedom of duty shall be granted if they are exported with the same ship. In this case they must remain under the control of the custom house until exportation.

The goods mentioned in this article are free of excise.

Art. 6.—No import duty shall be levied upon :

- a. Ratt apparences, including coriages, provided their use is duly stated on importation, by an inventory.
- b. Goods belonging to envoys of foreign states in the Netherlands, on condition of reciprocity.
- c. Travelling carriages, used by inhabitants of the kingdom on their return from foreign countries, or by foreigners on their entrance.
- d. Travellers' luggage.
- e. Removed furniture.
- f. Fruits and agricultural produce harvested on foreign soil situated within the distance of 5,500 metres from the frontier of the country and possessed by inhabitants of the kingdom, on condition of their being imported between sunrise and sunset and during harvest time, and the possession or the hire of the soil being duly proved every year.
- g. Empty bags, barrels, baskets, cheese racks, and all articles of the same kind, other than new, and expressly made for the transport of merchandise.

h. Goods free of excise, destined to be re-exported after having undergone an industrial process.

i. Goods free of excise, exported for the purpose of repair, on their being re-imported within six months.

Art. 7.—The necessary stipulations for the prevention of abuse of the

Art. 7.—The necessary stipulations for the prevention of abuse of the exemptions mentioned in the articles 3, 5 and 6, are fixed by Royal Decree.

Art. 8.—In calculating the import duty, fractions of the kilogramme, the litre, the cubic metre or the florin, are reckoned as a whole kilo-

The same applies to fractions of cents.

Art. 9. - The import duty amounts to at least five cents for every declaration, however trifling the quantity or the value of the goods may

1st. 10. For goods taxed by weight and for which no tare is fixed by

Art. 10.—For goods, taxed by weight and for which no tare is fixed by the tariff, the following tare is allowed:

a. Goods packed in barrels or wooden cases, 15 %.

Art. 11.—If the importers are not satisfied with the tare, fixed by the tariff, for the preceding article, they are allowed to pay the import duty on

the net weight, to be determined by the Customs House officers at the expense of the importers.

Art. 12.- In case of a great number of barrels, casks, hogs, baskets

...tainers, or packets of the same size and kind being imported at the same time, the tare may be determined by weighing some of the empty

packages indicated by the Custom House officers, and the net weight of the whole shall be fixed accordingly.

Art. 13.—In case of goods taxed *ad valorem* being packed together with those whereon duty is to be paid according to the weight, the net weight can be determined by the Customs House officers at the expense of the importer.

Art. 14.—In determining the import duty on liquids, free of excise and taxed by measure, the following deductions are allowed for leakage:

a. When imported by sea, from harbours on the North sea and the Baltic, of France, Portugal and Spain, this side of the Straits of Gibraltar, 6 %.

b. When imported by sea from elsewhere, 12 %.

Art. 15.—If the importer is not satisfied with the deduction allowed to him by the preceding article, he is allowed to pay duty for actual quantity, to be determined at his expense by the Customs House officers.

Art. 16.—No deduction is allowed on the importation to land or by river, of excise-free liquids taxed by measure.

If the importer objects to pay the import duty according to the capacity of the barrels, he is allowed to do so on the actual contents, to be determined at his expense by the Customs House officers.

Art. 17.—In extraordinary circumstances or whenever the interests of trade and industry make it desirable, the duty fixed by the tariff may be reduced or annulled by Royal Decree.

This decree must be submitted to the States-General within thirty days after the opening of their next session, unless it should be made while they are assembled.

In the latter case their approval must be asked within thirty days after the date of the decree.

If the bill of approval is rejected by the States-General, the decree remains in force for twenty days after the date of rejection.

Art. 18.—The duties set forth in the tariff shall not be increased by means of additional taxes.

Art. 19.—It is forbidden to import into the kingdom:

a. Reprints of works of science, literature or art, the copyright of which is guaranteed in the Netherlands by law, or in foreign states in virtue of an agreement with those states.

b. Copper coin and plates for copper coin.

c. Copper plates or coin for the use of the mint may, however, be imported with the Royal consent, on paying the import duty fixed by the tariff for laminated copper, leaves or plates.

Art. 20.—Export duties are no longer levied in the Netherlands.

Art. 21.—The export or transit of gunpowder and ammunition can be entirely or partially prohibited by Royal Decree.

Art. 22.—The existing legal stipulations concerning the formalities for transshipment, can be no other than those above in the interest of trade, under the necessary stipulations to prevent fraud.

Law of May 27, 1907, containing provisions respecting the levying of import duty on goods exported to undergo a process of manufacture or preparation abroad and reimported afterwards.

Art. 1.—For goods, free of excise duty and to be designated by our Minister of Finance, which are sent abroad to undergo a process of manufacture or preparation, and which are afterwards reimported, import duty shall only be levied on the amount by which their value by the time of reimportation is increased, provided the conditions made by that minister to establish their identity and their value when exported are complied with.

Art. 2.—On reimportation of the goods concerned the importer shall enter them at the office of the collector of import duties in accordance with article 120 of the General Law of August 26, 1822, but he shall not be required to state their value.

Art. 3.—In case the importer feels himself aggrieved with the valuation made in accordance with the preceding article, he can appeal, at latest on the eighth working day after that on which the fixed increased value has been communicated to him, to the examining committee referred to by the director of import duties, within whose district the entry was made, in accordance with article 18 of the aforesaid law.

Art. 4.—The decision of the committee is applied for by filing a petition at the office of the collector referred to in article 2.

As regards the lodging of the petition, article 16 of the aforesaid valuation law applies.

Art. 5.—On considering and deciding on a petition under the present law, the committee and the chairman of the committee shall comply with what has been provided respecting the committee and its chairman in article 19, the first, second and fifth paragraphs of article 25, and articles 25 and 33 of the aforesaid Valuation Law.

Art. 6.—Pending the decision of the committee the goods are placed in the care of the collector; they can, however, be handed over to the importer in the manner prescribed by article 10 of the aforesaid Valuation Law.

Art. 7.—As soon as the increased value has been irrevocably fixed and the duty which is owing has been paid, the goods shall be at the disposal of the importer.

In case the latter fails to dispose of them within three months after the time at which he could do so, they are considered as having been given up to the administration in the manner as prescribed by article 117 of the aforesaid Valuation Law.

Should the importer not have paid the duty owing under the present law within three months after the increased value has been irrevocably fixed, it shall be recovered from the security given. If no security has been given the goods shall be sold by the administration to make good what is due and the net proceeds accounted for to the state on account of the amount due.

Art. 8.—The net proceeds exceed the amount owing, the excess shall devolve on the state if not claimed by the importer within two years after the sale.

Art. 9.—The regulation made or to be made by us, respecting the allowances to members of the examining committees and the compensation granted them for travelling and living expenses and further payments for charges in arrears, also applies to the members of the committee who shall have to decide under the present law.

Art. 10.—All documents drawn up or to be issued in virtue of the present law are exempt of stamp duty and of the formality of registration.

Art. 11.—The present law shall enter into operation on a day to be fixed by us (July 1, 1907).

## ALPHABETICAL LIST OF ARTICLES MENTIONED IN THE TARIFF.

	Duty.	
1 Acetic Acid, crystallized or liquid (see No. 272).....	hectol. 3 00-36 94	according to strength.
2 Acetic Ether (7).....	.....kil. 3 40	
3 Acetyl Pyridones (see No. 272).....	hectol. 3 00-36 94	according to strength.
4 Alcohol, perfumed waters, varnish and all other liquids prepared with, not being drinks, if these liquids contain more than 5 litres of alcohol per hectolitre at the temperature of 15° C. (4) (see No. 240).....	hectol. containing 50 % alcohol at 15° C. 7 50	Unmixed alcoholic liquids obtained by distillation (2) (see No. 240).....
5 Amyl alcohol as alcohol (see No. 240).....	hectol. containing 50 % alcohol at 15° C. 3 50	
6 Almonds.....	.....100 kil. 1 00	
7 Aluminium, articles of (see No. 24).....	.....5 % ad val.	
8 Ammunition.....		All sorts of guns: bayonets, carbines, firelocks, blow-pipes, pistol cases, pistols, sabres, swords, and all kinds of light arms, cuirasses, helmets, bits for sabres or swords mounted or not, also bullets for arms or pistols.....
9 Cannon balls.....	.....100 kil. 0 75	
10 Cannon of metal.....	.....7 50	
11 Iron plates.....	.....1 25	
12 Vinyl-nitrate (see No. 137).....	.....1 62	
13 Awaits (see No. 137).....	.....5 % ad val.	
14 Articles of India rubber (see No. 121).....	.....5 %	
15 „ plaster (see No. 213).....	.....5 %	
16 „ potato flour, not specially mentioned (see No. 202).....	.....100 kil. 2 00	
17 „ wax, not specially mentioned (see No. 244).....	.....5 % ad val.	
18 Bacon (see No. 153).....	.....100 kil. 0 75	
19 „ salted.....	.....1 00	
20 „ smoked or dried.....	.....5 % ad val.	
21 Bayonets (see No. 7).....	.....5 %	
22 Ballons for lamps (see No. 104).....	.....5 %	
23 Bark, manufactures of (see No. 147).....	.....7 00	
24 Beer, likewise extract of malt.....	.....5 % ad val.	
25 Birds of paradise (see No. 156).....	.....5 50	
26 Biscuits, containing no more sugar than 20 %.....	.....13 50	
27 „ containing more sugar than 20 %.....	.....25 00	
28 „ containing more sugar than 50 %, or being externally ornamented with sugar, fruit or other material or prepared with liquor, fruit, fruit-essence, fruit-sauce, vanilla or other aromatic matter are charged as confectionery.....	.....100 kil. 25 00	
29 As ornamented are not considered such biscuits as are only covered with a layer of sugar of one colour.		
30 Bitters and similar distilled drinks (4) (see No. 240).....	hectol. containing 50 % alcohol at 15° C. 3 50	
31 Boats for inland use (see No. 225).....	.....1 % ad val.	
32 Bottles (see No. 104).....	.....5 %	
33 Buckles (see No. 154).....	.....5 %	
34 Brazil (see No. 147).....	.....5 %	
35 Britannia Metal, manufactured, and articles of aluminium.....	.....5 %	
36 Bronze (see No. 68).....	.....5 %	
37 Brushmaker's work (see No. 154).....	.....5 %	
38 Buckles (see No. 154).....	.....5 %	
39 Bullets for guns or pistols (see No. 7).....	.....5 %	
40 Buttons and button-moulds (see No. 154).....	.....5 %	
41 Butylchloride and butylxytol.....	.....kil. 1 62	
42 Calcium acetate (see No. 272).....	.....100 kil. 26 00	
43 „ free from water.....	.....23 80	
44 „ containing water.....	.....19 00	
45 Calcium saccharate.....	.....5 % ad val.	
46 Cambrics (see No. 147).....	.....0 35	
47 Camphire, not mixed with alcohol or methyl.....	.....50-25 00	
48 Candied peel, citron, lemon, orange (see No. 217a).....	.....3 00	
49 Candles of tallow.....	.....5 % ad val.	
50 „ of wax, stearine and spermaceti.....	.....0 75	
51 Cannon balls (see No. 7).....	.....1 25	
52 „ of iron.....	.....7 50	
53 „ of metal.....	.....5 % ad val.	
54 Caps (see No. 147).....	.....0 00	
55 Caramel.....	.....5 %	
56 Carbinols (see No. 7).....	.....5 %	
57 Card-paper (see No. 174).....	.....5 %	
58 Carrots (Playing) in sheets or packets.....	.....12 00	
59 Carrots (see No. 259).....	.....5 % ad val.	
60 Carpets, hangings, table-cloths, tapestry of all kinds.....	.....5 %	
61 Carriages.....	.....5 %	
62 Cartridge paper (see No. 174).....	.....5 %	
63 Carved work, mounted or unmounted.....	.....Free	
64 Cellulose (4).....	.....5 % ad val.	
65 Chalk, red or black, in regular pieces for drawing (see No. 154).....	.....5 % ad val.	

(2) If used for smokeless gunpowder, and for the chemical washing of articles of clothing and knitted and woven stuffs this article can be exempted from import duty.

For acetic ether which at a temperature of 15° C. contains more than 5 litres of pure alcohol per hectolitre, the import duty of 1 florin 90 cents shall only be calculated on the quantity of pure acetic acid contained in the liquid. The import duty calculated in this manner shall be increased by the amount which would be payable as import and excise duties on the liquid if regarded as a distilled product.

(3) See for exemption from excise duty No. 2-8

(4) The quantity is calculated after reduction to the strength of 50 % according to the excise law. In addition to the import duty, excise has to be paid on the total of excise duties and on hereof.

(5) Metal or iron cannon, made obsolete by breaking of the tampions or otherwise, are exempted, being considered as old iron or as old brass.

(6) Cellanohol is a highly concentrated solution of nitrocellulose and camphor (celluloid) in almost equal proportions of alcohol and ether, to which is added a little plaster and coal. It is used in boot factories.

	Duty. Fl. C.		Duty Fl. C.
48 Champignons or mushrooms (see No. 67).....100 kil.	5 00	101 Glass and glassware of all sorts, likewise looking-glasses, .. foaliated or not (4).....	5 00 ad val.
49 Cheese of all kinds, except potcheese, imported by land.....100 kil.	5 00	.. heads and glass-pans (see No. 141).....	5 00
50 Chimney ornaments of chinaware and porcelain (see No. 80).....	5 00	.. paper (see No. 141).....	5 00
51 Chinaware (see No. 80).....	5 00	105 Gloves (see No. 147).....	5 00
52 Chintz, paper (see No. 174).....	5 00	106 Glasses from anylum, not mentioned in letter F of the tariff of exise duties under the heading of "Sugar," and common mass in lumps.....100 kil.	6 00
53 Chloral Hydrate.....kil.	3 60	107 Gold and silver-smith's ware, finished or not, except coin, gold and silver metals and counters; also the same (1) Leaves in books, likewise gold and silver wire (2).....	5 00 ad val.
54 Chloroform, spiritus nutri dulcis, and all other similar products prepared from or with alcohol (4).....100 kil.	4 25	108 Gunpowder (3) (see No. 43).....	5 00
55 Chocolate, prepared with sugar.....100 kil.	25 00	109 Guns, all sorts of (see No. 7).....	5 00 ad val.
56 Cigars (see No. 154).....	5 00 ad val	110 Gutta-Percha, manufactured.....	5 00
57 China-stands (see No. 154).....	5 00	111 Haberdashery (see No. 147).....	5 00
58 Cinnamon (see No. 259).....100 litres	5 00	112 Hair, spun or manufactured, wigs and curls.....	5 00
59 Citrons (juice of) and lemons.....100 litres	5 00-25 00	113 Halberds (see No. 7).....	5 00
.. (peel of) and oranges canned (see No. 247a) 100kil.	5 00-25 00	114 Hangings (see No. 147).....	5 00
60 Clocks, with or without glass cases; gold, silver and other watches (3).....	5 00 ad val.	115 Hats (felt for hats of all sorts).....	5 00
61 Cloth (see No. 147).....	5 00	116 Hemp, manufacturers of (see No. 147).....	5 00
62 Clothes, new or used, not being rags (see also No. 147).....	5 00	117 Helmets (see No. 7).....	5 00
63 Cloves (see No. 239).....	5 00	118 Hides and leather: Prepared furs, hides and skins dressed in the hair.....	5 00
64 Colloid (1).....kil.	5 35	.. Saddler's and shoemaker's work, portmanteaux and all other leatherwork not specially mentioned.....	5 00
65 Colours prepared with oil not including printing-ink.....	5 00 ad val.	119 Hilt for swords or sabres, mounted or not (see No. 7).....	5 00
66 Comestibles, fish, fruit, meat, vegetables, preserved (see No. 67).....100 kil.	25 00	120 Honey.....	2 50
67 Confectionery, gingerbread, pastry, sweetmeats, conestibles, preserved in tins, as fish, fowl, fruit, game, meat, poultry and vegetables; champignons or mush- rooms, morilles, rascabont, prepared mustard and sauces.....100 kil.	25 00	121 Honey-sweetening, biscuit, honey, caramel, butter, caramel paste, Claricoe paste, Nucca paste, Nucca butter, and other substances of the same kind containing sugar, which are used as accessories in the confectionery trade: When the amount of sugar contained therein does not exceed 20 %.....100 kil.	5 50
68 Copperwork, lampwork or not, painted or gilt, plated or gilt copper, gilt copper wire and gilt copper-nails (5).....	5 00 ad val.	.. does not exceed 20 %.....	13 50
69 Coral, manufactured.....100 kil.	10 00	.. Exceeds 20 % but does not exceed 30 %.....	25 00
70 Cork, cut or modelled.....	5 00	.. Exceeds 30 %.....	25 00
71 Cotton, manufactures of (see No. 147).....	5 00 ad val.	122 Horn in sheets (see No. 154).....	5 00 ad val.
72 Crystal, manufactured (see No. 154).....	5 00	123 Imitation glasses (see No. 154).....	5 00
73 Chinresses (see No. 7).....	5 00	124 India rubber, shoes and other articles of.....	5 00
74 Curls (see No. 112).....	1 50	125 Inkstands (see No. 154).....	5 00
75 Currants.....100 kil.	6 25	.. Of chinaware and porcelain (see No. 147).....	5 00
.. Grocer's (see under raisins).....	5 00 ad val.	126 Instruments, mathematical, physical, surgical, optical and musical.....	5 00
76 Cutlery (see No. 151).....	5 00	127 Iron: wk, founded, forged or laminated, not specially mentioned (2); also anvils.....	5 00
77 Damasks (see No. 147).....	5 00	128 Ivory, manufactured.....	5 00
78 Drawers (see No. 147).....	5 00	129 Juice of citrons and lemons (see No. 147).....	5 00 ad val.
79 Drawing cases, with or without colours (see No. 154).....	5 00	130 Kewer-mere manufactures of (see No. 147).....	5 00
80 Earthenware (2): Porcelain and china-ware of all sorts, not specially mentioned (3).....	5 00	131 Knitting needles (see No. 154).....	5 00
.. Pottery, moulds for sugar-making, new or used.....	5 00	132 Knives and cutlery (see No. 154).....	5 00
.. Clay tobacco pipes.....	5 00	133 Lace (see No. 147).....	5 00
81 Eau gazeuse (see No. 147): .. in bottles (4).....100 bottles	0 50	134 Lamps with or without globes.....	5 00
.. in stone bottles.....	0 25	135 Lavender oil (see No. 186).....	5 00
82 Ether (Aether) (see No. 2).....kil.	1 90	136 Lead (see No. 147).....	5 00
.. Sulphuric (see No. 219).....	3 40	137 Leatherwork, not specially mentioned (see No. 118).....	3 00
82a Ethyl chloride (5).....	3 00	138 Lemon (juice of).....hectol.	5 00
83 Extract of malt (see No. 17).....	3 00	139 Liquorice (1): (a) Of a strength of more than 12 % and not more than 33 %.....100 kil.	6 00
84 Fancy articles (see No. 154).....	5 00 ad val.	.. (b) Of a strength of more than 33 % and not more than 5 %.....100 kil.	12 00
85 Felt for hats of all sorts (see No. 115).....	1 00	.. (c) Of a higher strength.....	25 00
86 Flgs.....100 kil.	5 00 ad val.	140 Linen, table (see No. 147).....	5 00 ad val.
87 Fire-locks (see No. 154).....	5 00	141 Liqueurs (5) (see No. 240).....hectol, containing 51 % alcohol at 15° O.....	3 50
88 Fire-locks (see No. 7).....	5 00	142 Looking glasses, framed or not.....	5 00 ad val.
89 Fish, preserved in tins (see No. 67).....100 kil.	25 00	143 Lucifer matches (see No. 150).....	5 00
90 Flax, manufactures of (see No. 147).....	5 00 ad val.	144 Macassar oil (see No. 186).....100 kil.	2 00
91 Flowers (artificial) (see No. 156).....	5 00	145 Macaroni.....	5 00 ad val.
.. in vases (see No. 98).....	5 00	146 Mace.....	5 00
92 Fly-nets (see No. 151).....	5 00	147 Manufacturers' cloth of bark, cotton, flax, hemp, ker- seyne, osenium, silk, wool and all other sorts, either bleached, raw or white, dyed, gummed, printed or waxed, braid, cambrics, caps, checks, damasks, gloves, haberdashery, lace and tulle, lawn, ribbons, socks, stockings, table linen, tape, tick, and any other sort of clothes, knitted or woven, not specially mentioned (5).....	5 00
93 Figs (see No. 147).....	5 00		
94 Forks (see No. 154).....	5 00		
95 Fowl (see No. 100).....	5 00		
.. preserved in tins (see No. 67).....100 kil.	25 00		
96 Frames.....	5 00 ad val.		
97 Fruits, all true fruits, fresh or dried, not specially named as salted or preserved in vinegar or brine.....100 kil.	10 00		
.. salted or preserved in vinegar or brine.....	18 00		
.. preserved in syrup or sugar.....100 kil.	25 00		
.. Note.—On importation of fruits to brandy or other spirits, these liquids shall be assimilated to sweetened liquors. The quantity shall be held to be equal to the volume of the liquid together with the fruits containd therein.			
98 Furniture, including artificial flowers, in vases, but not including oil paintings and drawings, framed or not.....	5 00 ad val.		
99 Furs (see No. 115).....	5 00		
100 Game and fowl, and the meat of.....	25 00		
.. preserved in tins (see No. 67).....	5 00 ad val.		
101 Gems, imitation (see No. 141).....	5 00		
102 Gins, candied (see No. 247a).....100 kil.	5 00-25 00		
103 Gingerbread (see No. 67).....	2 00		

(\*) No import duty shall be levied on chloroform used in chemical works for extracting vegetable substances, upon compliance with the prescribed formalities (decree of July 11, 1910).

(\*) Exclusive of the special duty on gold and silver smith's ware.  
(2) Collection may be exempted from import duty if destined for use:  
1° in the manufacture of incandescent gas mantles; 2° in the manufacture of whole bones; 3° in the preparation of photographic paper; 4° in chemographical industry; 5° in the manufacture of preparations for annealing artificial gas mantles; 6° in the manufacture of wax.  
(3) Parts of ships, which cannot be used in any other way are free.  
(4) Bricks and tiles are exempt from the duty on earthenware.  
(5) Small articles made of china ware and porcelain, as chimney ornaments, inkstands, cigarstands, &c., if imported together with mercury, are classed under mercury.

(\*) If imported in bottles containing 7 litres or more, the duty is fl. 0.04 per bottle.

(\*) Ethyl chloride may be exempted from import duty if imported for use in the manufacture of perfumery.

(\*) Glass cases belonging to clocks or to vases with artificial flowers, gloves for lamps, &c., are classed under this heading, unless imported in a greater number than the articles to which they belong.  
Bottles imported in bond to be filled for export, are subject to the duty on glass-ware.

(1) Exclusive of the special duty on gold and silver smith's ware.  
(2) Gold and silverware manufactured with silk, belong to the article "braid" (see under manufactures, &c.).

(3) The importation of gunpowder is subjected to the stipulations of the Royal Decree of October 15, 1855, modified by Royal Decrees of October 11, 1891, September 26, 1891, May 6, 1905 and March 7, 1907.

(5) From and after March 1, 1912, communications having an electro-technical application, shall be dutiable as "instrument-uts" or according to their chief component material, at the rate of 5 % ad val.

If the above articles are imported together with duty-free apparatus to which they belong, they shall exceptionally also have the benefit of this exemption.

(\*) Iron, found in rough blocks or pieces, bars, pig, hoon, plate, angle, T-iron, manufactured by galvanic process or not, unfinished iron-work, ironware, shafts, joints and chases for rails, founded gastubes, tubes for apple-huts, old iron, shreds of iron and filings are not classed under this heading.

Parts of snips, which cannot be used in any other way, are free.  
(1) By snips is meant the percentage of material, that, by chemical analysis, is present in itself as sugar.

(2) The quantity is calculated after reduction to the strength of 50 % according to the process law. In addition to the import duty, excise has to be paid (see cut of tariff).

(5) Raw or unbleached printing cotton used as raw material in calico printing and dyeing factories, is not classed under this heading, on condition of the stipulations, made to prevent abuse, being observed.

Sail cloth of every description is free from import duty.

	Duty Fl. C.		Duty Fl. C.
148 Marbles (see No. 154) .....	5% ad val.	173 Paint (see No. 184) .....	5% ad val.
149 Massé, common, in lumps and other glucoses from anyland, not mentioned in letter P of the tariff of excise-duties under the heading of "Sugar" (1) 100 kil. .....	4 00	174 Paper of all sorts: chintz, musse, wall, cartridge brown, blue sugar-paper, registers blank or lined, envelope, past-board .....	6% .. 3% ..
150 Malt, malted (see No. 151) .....	5% ad val.	175 Paper-mache (see No. 151) .....	5% ..
151 Mats and bands for mats, except Moroccan mats .....	8% ..	176 Paraffin birds (see No. 159) .....	5% ..
152 Maud .....	2 00	177 Paraffin oil (1) (see No. 171) .....	100 kil. 0 50
153 Meat (2) of all sorts, not specially mentioned and sausages, fresh or salted .....	6 00	178 Paraffin (see No. 265) .....	5% ad val.
Of all sorts, smoked or dried .....	8 00	179 Pastebord (see No. 174) .....	5% ..
Mutton, pork, in bacon .....	0 75	180 Pestry (see No. 67) .....	100 kil. 25 00
Salted .....	1 00	181 Peels of citrons and oranges .....	5% ad val.
Smoked or dried .....	25 00	Handled (see No. 247 v) .....	100 kil. 3 50-25 00
Preserved in tins (see No. 67) .....	25 00	182 Pencils (see No. 151) .....	5% ad val.
154 Medicines, not prepared with wine or with or without alcohol if imported in packings, in which they are supplied direct to the public not only by chemists but also by others (see No. 154) .....	5% ad val.	183 Paper and paper-mache .....	100 kil. 1 50
Medicines prepared with sugar not chargeable with duty under the head of mercery (small wares) (4), when the proportion of sugar contained therein is Exceeds 10% but does not exceed 15% .....	14 50	184 Perfumed oils (see No. 184) .....	5% ad val.
Exceeds 15% .....	27 00	waters (see No. 186) .....	5% ..
154 Mercury (5) .....	5% ad val.	185 Perfumed waters prepared with alcohol and not being drinks, if these waters contain more than 5 litres of alcohol per hectolitre at the temperature of 15° C. (see No. 210) (2) .....	3 50
155 Methyl and all sorts of liquids prepared from or con- taining it (see No. 210) .....	1 15	186 Perfumery, lavender oil, Maccassar oil, paint, rose-oil all sorts of perfumed oil and water .....	5% ad val.
156 Milk, dried, containing sugar, when the proportion of sugar contained therein, does not exceed 10% 100 kil. .....	2 75	187 Pewter or spelter utensils lacquered, painted or not .....	5% ..
Exceeds 10% but does not exceed 20% .....	5 50	188 Pyrophoric acid (see No. 272) .....	3 00-36 94
Exceeds 20% but does not exceed 50% .....	13 50	according to strength .....	
Exceeds 50% .....	25 00	189 Pyrophoricous aluminium (see No. 272) .....	
156 Millinery, artificial and toilet flowers, birds of paradise, feathers, plumes .....	5% ad val.	190 Pyrophoricous iron (see No. 272) .....	5% ad val.
157 Mineral water, also Eau gazeuse : .....		191 Pyrites (see No. 7) .....	1 00
In bottles (1) .....	0 50	192 Pimento .....	100 kil. 1 00
In stone bottles .....	0 25	193 Pipes, clay, tobacco (see No. 80) .....	5% ad val.
158 Morilles (see No. 67) .....	5% ad val.	194 Pistol and pistol caps (see No. 7) .....	3% ..
159 Mother of pearl shells, manufactured .....	5% ..	195 Plaster, statues of, and other articles made of (see No. 243) .....	5% ..
160 Mouths for confectioners (see No. 80) .....	5% ..	196 Plated (see No. 68) .....	5% ..
Button (see No. 151) .....	5% ..	and plated work .....	5% ..
161 Mushrooms or champignons (see No. 67) .....	25 00	197 Plating, manufacture of, and plating wire .....	0 10
162 Muslin paper (see No. 174) .....	5% ad val.	198 Playing cards in sheets or packs .....	5% ad val.
163 Mustard, artificial (see No. 67) .....	25 00	199 Plumes (see No. 156) .....	5% ..
164 Mutton (see No. 153) .....		200 Pork (see No. 153) .....	
Salted .....	0 75	.. salted .....	100 kil. 0 75
Smoked or dried .....	1 00	.. smoked or dried .....	1 00
165 Nails, gilt copper (see No. 68) .....	5% ad val.	201 Porcelain (see No. 8) .....	5% ad val.
166 Sodium acetate (see No. 272) : .....		202 Porcelain, articles of, not specially mentioned, 100 kil. .....	2 00
Free from water .....	25 00	203 Pottery (see No. 80) .....	5% ad val.
Containing water .....	15 40	204 Pottery preserved in tins (see No. 67) .....	25 00
167 Needles for sewing and knitting (see No. 154) .....	5% ad val.	205 Pranes with exception of fresh ones .....	1 50
168 Nets for horses (see No. 154) .....	5% ..	206 Raebout (see No. 67) .....	25 00
169 Nittmoss (see No. 239) .....	5% ..	2 7 Raisins, not specially mentioned .....	1 00
170 Okara, manufactures of (see No. 117) .....	5% ..	.. currants, grocers, Samos and Denna .....	0 25
171 Oil, not specially mentioned, also camelline, not mixed with alcohol or methyl (5) (6) .....	0 50	208 Registers, blank or lined (see No. 174) .....	5% ad val.
Perfumed (see No. 186) .....	5% ad val.	209 Silver, of all sorts (1) (see No. 107) .....	5% ..
172 Orange peel, bottled (see No. 247 v) .....	100 kil. 5 50-25 00	210 Revivants arabica .....	0 40

(1) If required for strengthening yarn, massé in lumps can be exempted from import duty.

(2) The importation into Holland of white phosphorus matches, in quantities exceeding 100 grammes at a time, is prohibited by the law of May 28, 1911, modified by the laws of February 3, 1902 and April 27, 1903.

Shanklike matches may, however, be imported in transit

(3) Not including fresh pork and mutton.

(4) If the quantity imported is less than 1 kilogramme, the import duty shall be calculated on the number of hectogrammes in accordance with the tariffication fixed above: fractions of the hectogramme are reckoned as a whole hectogramme.

(5) Articles classed under this heading:

Brushmaker's work	Loafier matches
Buckles	Marbles
Buttons and button moulds	Needles for sewing and knitting
Chalk, red or black, in ream pieces for drawing	Papier maché
Gigastands	Pencils and pencil holders
Crystal (in manufacture)	Rings
Drawing cases with or without colours	Scissors
Fancy articles	Seals
Plate boxes	Sieves
Fly nets for horses	Slates, writing, metal and other
Glass beads and glass pearls	Smelling bottles
Glass paper	Spectacles
Horn in sheets	Spoons and forks
Isolation gams	Sticks, mounted or not
In tools	Tinsel
Knives and cutlery	Tobacco shell (manufactured)
	Whetstones
	Wire frames for women's caps

And all similar objects mounted or not with gold, silver or copper.

Exemption of the duty for gold and silver smith's ware.

The following articles are likewise considered as mercery; small articles of chinaware and porcelain, as chimney ornaments, inkstands, lanterns, &c., if imported together with other mercery.

(6) If imported in bottles containing 7 or more litres, the duty is 4 00 per bottle.

(7) Pyralin oil, used for the production of quinine, is free from import duty under certain conditions.

(1) Paraffin oil, used for the production of quinine, is free from import duty under certain conditions.

(2) The quantity is calculated after reduction to the strength of 50% according to the excise law. In addition to the import duty, excise has to be paid (see end of tariff).

(3) Silver-ware manufactured with silk belongs to the article "Beads" (see under Manufactures &c.).

(4) Exclusive of the special duty on gold and silver smith's ware.

(5) Soap-powder is assimilated with hard soap.

	Duty. Fl. C. s. 50
referred to in Art. 1, par. 2 of the Law of April 6, 1877 (2) (3) (4), Methyl and all liquids prepared from, or containing it, spirits (see No. 154) . . . . .	1 15
Spirits of nitrous ether (2) . . . . .	2 35
Spoons (see No. 154) . . . . .	5 7 ad val.
Stucco of plaster and all articles of plaster . . . . .	5 7
" of wax, and all articles of wax, not specially mentioned, also sealing wax . . . . .	5 7
Stedwork, except steel bars, joints and chains for rails . . . . .	5 7
Stuffed shirts (2) . . . . .	5 7
Shirts, mounted or not (see No. 154) . . . . .	5 7
S'ckings (see No. 147) . . . . .	5 7
S'nowflakes, candied ginger, candied lemon and orange peel: . . . . .	5 7
When the proportion of sugar contained therein: . . . . .	
Does not exceed 20 % . . . . .	100 kil. 5 50
Exceeds 20 %, but does not exceed 50 % . . . . .	13 50
Exceeds 50 %, but does not exceed 70 % . . . . .	18 00
Exceeds 70 % . . . . .	25 00
Sugar paper, blue (see No. 174) . . . . .	5 7 ad val.
Sulphuric ether (6) . . . . .	100 kil. 25 00
Sweetmeats (see No. 67) . . . . .	5 7 ad val.
Tablecloths of all sorts (see No. 13) . . . . .	5 7
Table linen (see No. 147) . . . . .	5 7

2) The quantity is calculated after reduction to strength of 50 % according to the excise laws. In addition to the import duty, excise has to be paid. Acetic ether, chloral hydrate, chloroform, colloidion, spirit of rosin ether, sulphuric ether and all other similar liquids prepared with rosin, are specially taxed (see under those articles).

3) Spirits of nitrous ether and with alcohol are now liable to import duty at the rate of fl. 2.25 per kilogramme.

Exemption from import duty is granted for foreign spirits, which are exported after being prepared in an inland distillery under the benevolent continuous credit for the excise dues. This exemption is not granted however for the liquids mentioned in the excise duties for spirits (sub m) b).

On certain terms exemption from excise and import duty is granted for spirits on natural curiosities, destined for institutions of instruction in natural science.

3) Law of April 3, 1919, fixing the customs treatment of wood spirit.

Art. 3.—The import duty on wood spirit and all liquid prepared from with such product is raised from fl. 1.57 per litre to fl. 3.57 per litre. All spirits containing wood spirit shall pay an import duty of fl. 4.25 per kilogramme.

Art. 4.—Under a general Regulation, and subject to compliance with the necessary prescriptions for preventing abuse, the Government reserve the right to grant exemption of excise due and import duty to wood spirit and all liquids or solids referred to in Article 1, the following cases:—

(a) If they are intended to be mixed with other articles enjoying exemption of excise due or import duty.

(b) If they have a secondary application in manufactures.

(c) If they are to be used in manufactures in which wood spirit undergoes such a process of manufacture as to render it inseparable from the manufactured product.

Art. 9.—From the date of operation of the present Law Article 2 of the law of July 7, 1865, is repealed.

Decree of Jan. 24, 1911, exempting from import duty wood spirit and certain articles made from or with wood spirit.

(= *Verordening* No. 26, of 1911.)

Art. 1.—Exemption from import duty is granted to:—

A.—Wood spirit and also all liquids prepared from or mixed with it, and all solids containing wood spirit, destined and for use as an admixture with other articles enjoying exemption from excise due or import duty.

The Minister of Finance will issue the necessary regulations for preventing abuse.

B.—(1) Fat, *ellangophol*, and all other similar liquids or solids prepared from or mixed with wood spirit, required for use in leather and shoe factories.

(2) Varnishes and other simple liquids, not intended for internal use, manufactured abroad with wood spirit, and imported for use in manufactures.

At the time of granting this exemption the provisions of Articles 3 to 11 of the Decree of August 11, 1908, shall be complied with.

Art. 2.—From and after the date of operation of the present Decree:—

1. The Decree of August 10, 1910, shall, in future, only apply to products specified therein and which are not prepared from or mixed with wood spirit.

2. Article 29 of the Decree of Nov. 20, 1908, shall, in future, only apply to varnishes and other similar liquids, not intended for internal use, manufactured abroad with wood spirit.

Exemptions and favours granted by virtue of provisions repealed by the present Article, shall be maintained and considered as exemptions from import duties in accordance with Article 1 B of the present Decree.

Art. 3.—The present Decree shall enter into force on the second day following the date of its publication in the *Staatsblad* and in the *Staatscourant*.

(4) Exemption from import duty is granted for fat mixed with pyroglyceric spirit and used in tanning factories adopting the chrome process, also nitrocellulose and acetate of amyli mixed in about equal parts intended for use in blacking factories and substances prepared from or with alcohol (exclusive of wood spirit) required for use in leather and shoe factories.

(5) Parts of ships, which cannot be used in any other way, are free.

(6) This article may be exempted from import duty: 1° If used for smokeless gunpowder; 2° If used for burnishing gold, destined for ornamenting p'cedant and chinaware; 3° If used for the chemical washing of articles of clothing and knitted and woven stiffs; 4° If destined for use in connection with the manufacture of cocaine; 5° If imported for factories and works and to be used to produce a vacuum in various articles; 6° If used in the manufacture of photographic paper; 7° If used in the manufacture of incandescent gas mantles; 8° If destined for use in chemographical industry.

	Duty. Fl. C. s. 50
254 Tapestry of all sorts (see No. 43) . . . . .	5 7 ad val.
255 Tea (7) . . . . .	100 kil. 25 00
256 Tick (see No. 147) . . . . .	5 7 ad val.
257 Tinsel (see No. 154) . . . . .	5 7
258 Tinwork, lacquered, in rolls or leaves and unpressed stems 100 kil. . . . .	0 70
259 Tobacco, in rolls or leaves and unpressed stems 100 kil. . . . .	1 20
" pressed stems . . . . .	12 00
" manufactured, snuff, carots &c. . . . .	40 00
260 Tobacco-pipes, clay (see No. 80) . . . . .	5 7 ad val.
261 Toys (see No. 154) . . . . .	5 7
262 Toilet-furniture and flowers (see No. 156) . . . . .	5 7
263 Tortoise-shell, manufactured (see No. 154) . . . . .	5 7
264 Tulle (see No. 147) . . . . .	5 7
265 Umbrellas and parasols . . . . .	5 7
266 Utensils of pewter, spelter or zinc, lacquered, painted or not . . . . .	5 7
267 Vanilla (see 239) . . . . .	5 7
268 Varnishes, prepared with alcohol and containing more than 5 litres of that substance per hectolitre, at the temperature of 15° C. (5) (see No. 240) . . . . .	5 7
At the request of the persons concerned and with due observance of the provisions concerning abuse, the Minister of Finance may grant exemption from excise duty for foreign varnishes and similar spirituous liquids not intended for use as drinks. . . . .	5 7 ad val.
269 Vegetables, pickled . . . . .	100 kil. 25 00
" preserved in tins (see No. 67) . . . . .	2 00
270 Vermicelli . . . . .	1 7 ad val.
271 Vessels for inland use (see No. 225) . . . . .	Free
272 Vinegar, including pyroglyceric acid and acetic acid, crystallized or liquid . . . . .	100 kil. 25 00
" containing water from water (7) . . . . .	16 40
" containing water from water (7) . . . . .	26 65
Calcium acetate, free from water (7) . . . . .	27 80
" containing water . . . . .	5 7 ad val.
273 Wall-paper of No. 174 . . . . .	5 7
274 Waters, gold, or silver (2) (see No. 60) . . . . .	0 50
275 Waters, mineral, in bottles (4) . . . . .	0 25
" in stone bottles . . . . .	5 7 ad val.
" perfumed (see No. 156) . . . . .	5 7
" prepared with alcohol, not being "drinks, if those waters contain more than 5 litres of alcohol per hectolitre, at the temperature of 15° C. (4) (see No. 240) . . . . .	3 50
276 Wax, staves and all articles of, not specially mentioned, also sealing-wax . . . . .	5 7 ad val.
277 Whetstone (see No. 154) . . . . .	5 7
278 Wigs (see No. 112) . . . . .	5 7
279 Wire: gilt copper (see No. 68) . . . . .	3 7
" Gold (2) (see No. 107) . . . . .	3 7
" Platinum (2) (see No. 197) . . . . .	0 10
" Silver (7) (see No. 107) . . . . .	3 7 ad val.
280 Woolwork, except woollen shoes and plumed staves, for barrels and fustage (6) . . . . .	5 7
281 Wood, manufactures of (see No. 147) . . . . .	5 7
282 Woollen yarns (see No. 284) . . . . .	3 7
283 Worsted, yarns manufactured of (see No. 284) . . . . .	3 7
284 Yarns, manufactured of wool or worsted of more than two threads, twined, dyed or not . . . . .	3 7
285 Zinc, utensils made of pewter, spelter or lacquered, painted or not . . . . .	5 7

EXEMPTIONS FROM DUTY.

Tools for typographers, packed in boxes made for the purpose; tubes, known as fire and boiler heads, used in the manufacture of boilers. The following are free as factory machines:—Welding and soldering apparatus, in which the requisite heat is generated by electricity; machines for the manufacture of straw covers; winding machines for winding on spools the yarn required for several knitting machines; treng machine, used in shoe factories for removing excess of leather from shoes manufactured; books; plates made of nickel-steel, constructed specially for the mechanical burning off of incandescent gas mantles, apparatus for emptying retorts in gas works, driven by hand. The following products shall also be admitted free of duty: pyrolignite of iron, pyrolignite of alumina, acetate of alumina, chloride of acetyl, monochloroacetic acid.

EXCISE-DUES LEVIED IN HOLLAND UPON FOREIGN GOODS.

Salt.

The excise amounts to fl. 3 per 100 kilos, of raw salt (Art. 1 of the law of September 27, 1892).

Refined salt is not chargeable with excise, but with import duty.

Salt used in paper factories for the manufacture of paper pulp has been exempted from excise duty in the Netherlands.

(4) The tare is 18 % for ordinary cases of 58 kilos and more, and 25 % for ordinary cases of less weight.

(5) The quantity is calculated after reduction to the strength of 50 %, according to the excise laws. In addition to the import duty, excise has to be paid (see end of tariff).

Zapon varnish is exempted from import duty.

(1) Acetate of sodium and acetate of calcium can be exempted from import duty if required in the work of dyeing and printing textile fabrics.

(2) Exclusive of the special duty for gold and silver-plated ware.

(4) If imported in bottles containing 7 or more litres, the duty is 0.04 per bottle.

(4) The quantity is calculated after reduction to the strength of 50 %, according to the excise-laws; in addition to the import-duty, excise has to be paid.

(5) Gold and silver wire, manufactured with silk, belong to the article "Braid" (see under Manufactures &c.).

(6) Parts of ships, not fit for other use, are free from import duty.



salt of a finer and whiter nature than the taxed salt by the Minister of Finance shall on importation be considered and taxed as refined salt.

In virtue of article 71 of the law of September 27, 1892, exemption from excise can be granted to salt, refined for:

a. sea fisheries; b. salting of fish; c. manufactures and tanning of skins; d. manuring lands; e. feeding cattle; f. drawing the rail on railways and clearing public thoroughfares; g. machines intended for transit; h. the factories; i. manufactures of zinc chloride intended abroad until use as human food.

Subject to compliance with the regulations enacted by Royal Decree dated August 19, 1898, salt shall be admitted free of excise when for use in: Factories for making extracts from plants or parts of plants; factories or industries for preserving bones from corruption; factories or industries for purifying water required for feeding steam boilers.

#### Spirits.

Under this heading are included besides unaltered alcoholic liquids, also the following:

a. liquors, bitters and other similar distilled drinks; b. perfumed waters, varnish, and all other liquids prepared from alcohol, not being drinks, and containing more than five litres of pure alcohol per hectolitre at the temperature of 15° C.

The excise amounts to fl. 65.00 per hectolitre, containing fifty litres of pure alcohol at the temperature of 15° C. (°). The excise for liquids of greater or less strength is calculated in proportion.

Foreign sweetened liquors, likewise all beverages, distilled or prepared from distilled wine, which are imported in bottles or jars of less than 2 litres, are considered to contain 25 % of pure alcohol. If however a greater strength is ascertained by the officers, the excise shall be calculated according to the real strength.

Perfumed waters, varnish and other similar liquids imported from abroad, are considered to have a strength of 30 %. If however a greater strength is ascertained by the officers, the excise shall be calculated according to the real strength. Except for the perfumed waters, the importer has, however, the right to cause the real strength to be ascertained and the excise to be calculated according to that strength by the Customs officers specially assigned to that effect; provided that the liquid be imported in quantities of at least 2 hectolitres in casks or bottles of at least 25 litres.

The two preceding alims are applicable for calculation of the import duty. In addition to the excise, import duty has to be paid.

#### Sugar (%).

The excise amounts to:

a. sugar candy of a quality not inferior to the standard example to be fixed by the Minister of Finance, 100 kil.	Fl. C.	28.50
b. Loaf and lump sugar and all other kinds not specially taxed	100 kil.	27.00
c. Raw sugar of a richness of 98 % and above	100 kil.	27.00
" of less than 98 %	100 kil.	27.00
d. For every degree of richness but not less than 91 %		
e. Bastard sugar as raw sugar		
f. Molasses, molasses, syrups and other saccharine fluids	100 kil.	6.00

(1) In virtue of Section 16 of the Act of July 18, 1901, exemption from excise duty can be granted for spirits not intended for use as drinks.

(2) The Law of Dec. 4, 1900, raises this duty to fl. 90.00 per hectolitre, containing fifty litres of pure alcohol.

(3) The special import duty (convenancing duty) for sugar imported from the countries mentioned below is per 100 kil.:

Argentine Republic: refined sugar or sugar of a percentage indicated by polarization of 96 % and above	Fl. C.	9.35
not refined sugar or sugar of a percentage of polarization of less than 9 %		7.22
Canada: refined sugar	5.04	
India: refined sugar	0.45	
Java: refined sugar	2.70	
Java: raw sugar	17.25	
Java: refined sugar	16.80	
China: refined sugar	1.74	
China: refined sugar, in lumps or crushed	6.48	
white sugar granulated or crushed	5.21	
granulated sugar, made of the first produce and uncoloured	3.09	
raw sugar (chancas or confection)	2.87	
Da Rio: white sugar	9.84	
other sugar, refined	7.20	
other sugar, raw	7.32	
refined candy	1.25	
Macao: raw sugar	1.44	
refined sugar	1.44	
Nicaragua: raw sugar	16.68	
refined sugar	16.56	
Romania: refined sugar	9.60	
raw sugar	7.32	
Siam: raw sugar	9.48	
refined sugar	9.36	
Stops, formerly called the South African Customs Union (Cape Province, Natal, Transvaal, Orange Free State, Zululand, Bechuanaland and Basutoland): raw sugar	0.98	
refined sugar	1.87	
Portuguese colony of Mozambique: raw sugar	6.48	
refined sugar	6.21	

Regulations for ascertaining the origin of sugar are contained in the Royal Decrees of October 19, 1903, and of May 8, 1905.

The certificates of origin for sugar refined in Great Britain must contain the statement that no portion of the sugar originates from a country which the Permanent Commission has declared to be a country which grants bounties on the preparation or on the export of sugar. Failing such a statement the highest special import duty is due.

Duty.  
Fl. C.

If the factor of purity of these fluids exceeds 68, the excise duty is increased by fl. 0.35 for each unit above 68; fractions of a unit are left out of consideration.

f. Glucose from anyhym: solid granular sugar and castor sugar, as also rasped or massed down in any other way 100 kil. | 18.00 |

For quantities of more or less than 100 kilos, the excise shall be calculated in proportion thereto, with this understanding that decimals of a kilo, shall be regarded as whole kilos.

Under richness shall be understood:

a. with regard to raw sugar, the percentage indicated by polarization, diminished by twice the percentage of glucose found in the sugar and four times the percentage of ash remaining upon burning the sugar after removing the insoluble residues;

b. with regard to bastard sugar the percentage indicated by polarization.

Decimals of percentages of richness of sugar testing not more than 94 % shall be disregarded.

On importation at any other than the landing-places or offices, to be specially indicated by Royal Decree, the highest excise fixed for each kind of sugar mentioned under letters a and b, shall be payable due on the sugar and saccharine fluids (Art. 1 and 10 of the law of January 29, 1897, modified by the law of July 24, 1903).

In virtue of article 88 § 2 of the Sugar Act (Law of January 29, 1897), exemption from excise can be granted to molasses and other saccharine fluids imported for distilling purposes.

In virtue of article 1 of the law of December 31, 1908, exemption from excise duty can be granted for sugar not intended for human food (†).

#### Wine.

By the word "wine" are understood all fermented drinks, wholly or partly prepared from the juice or the extracts of grapes, raisins, dried currants, and other fresh or dried fruits. By the word "fruit" are also understood currants, gooseberries, bilberries, and raspberries. Fluid lees and sediments are also taken as wine, also unfermented juices or extracts of the fruits above mentioned, adapted to make, mix with, or dilute wine.

Fermented or unfermented drinks prepared in the country from fresh fruits, excepting grapes, are exempted from excise duty. The excise amounts to fl. 20.00 per hectolitre. Wine containing more than 22 litres of alcohol to the hectolitre, at the temperature of 15° C., shall, on importation, be considered as spirits and dutiable as such. At the time of importation and conveyance in transit, whether direct or after warehousing, said wine must, in accordance with Art. 120 of the General Law of Aug. 26, 1822, be designated in the declaration as spirits under penalty of being held to be declared under a false description.

Should the wine contain more than 21 but not more than 22 litres of alcohol to the hectolitre at the temperature aforesaid, there shall be levied on the quantity of alcohol exceeding 21 litres, in addition to excise due on the wine, the duty applicable to distilled products.

In virtue of article 7 of the law of July 22, 1890, exemption from excise duty is granted for wine used for manufacturing cognac, under the precautions against abuse, stipulated by the Royal Decree of December 5, 1901 (†).

#### Cattle food.

Cattle food hereinafter specified may be imported from abroad free of excise duty.

Molastella, consisting of about 66 parts of molasses, and Molaesult, consisting of about 25 parts of molasses, of which the pureness factor does not exceed 68, and of copra meal.

Molasses and other juices containing saccharose, imported for the manufacture of products distilled in the Netherlands, will be admitted free of excise, subject to compliance with certain conditions.

"Panisum," being a mixture of about 40 parts of molasses, of which the pureness factor does not exceed 68, and of potato and linseed-meal constituents.

#### VALUATION LAW OF APRIL 20, 1895, CONTAINING FURTHER PROVISIONS RELATIVE TO THE LEVYING OF AD VALOREM IMPORT DUTIES, AS MODIFIED BY THE LAW OF JULY 9, 1896.

##### § 1.—Increased valuation.—Appel.

ART. 1. Whenever at the inspection of goods subject to an *ad valorem* duty the officials charged with that inspection consider the declared value of the whole consignment or of any separately declared portions of it too low, they shall, if desired in writing, give notice thereof to the importer or his assistant, to the person who offers the goods for inspection.

They may fix for three days a higher value, and shall at once notify to the importer by leaving for him a statement in writing at the office of the collector where the entry was made. That statement must be left not less than 21 and not more than 18 hours after the aforesaid notice. Sundays not included.

The inspector of import duties or his deputy, at the request in writing of the importer, may extend those periods with six times 24 hours, or shorten the first mentioned period.

So long as the statement has not been deposited, the importer may increase the declared value to an amount which is considered sufficient by the inspector or his deputy; the offer to increase the declared value must take place in writing and in two copies. One of those copies shall be returned to the importer when the decision has been marked thereon.

In case it appears to the officials, before the statement is deposited, that the declared value was not too low, the inspector or his deputy may authorize the goods being immediately placed at the disposal of the importer.

(†) In virtue of decision No. 81 of July 23, 1901, exemption from excise duty can be granted for molasses intended for feeding cattle.

(‡) By the Law of July 12, 1895, the present law is completed by the addition of Art. 74, whereby the Government reserves the right to grant exemption from excise duty for wine entering distilleries of the last class, in conformity with Art. 7 letter a of the law of June 3, 1862, for use in the manufacture of distilled drinks for export abroad.

Art. 2.—At the request of the importer the inspector or his deputy may fix the value of the merchandise at a lower amount than was assigned to the officials charged with the inspection.

Art. 3.—If the importer is dissatisfied with the valuation of the officials charged with the inspection or with that of the inspector or his deputy he may invoke the decision of the examining Committee.

The Committee may fix the value at a different amount from that decided on by the officials or by the inspector or his deputy.

Art. 4.—The chairman of the Committee and the importer may appeal from the decision of the examining Committee to the Council of Appeal.

In case the decision of the Committee about the value is annulled, the Council shall fix the value.

#### § B.—CONSEQUENCES OF INCREASED VALUATION.

Art. 5.—In case the declared value is increased, in accordance with the fourth paragraph of Article 1, the importer shall pay, in addition to the import duty on the amount to which the declared value has been raised, the penalty of five times the duty calculated on the difference between the new amount and the value originally declared.

Art. 6.—The importer shall pay, in addition to the duty on the value fixed by the inspecting officials, the inspector or his deputy, the Council or the Committee, a penalty of ten times the duty calculated on the difference between that value and the declared value.

Art. 7.—If, in the case referred to in the fourth paragraph of Article 1, an increased declaration of value was offered to an amount which was not considered sufficient by the inspector or his deputy, and if notwithstanding this the importer shall only pay, in addition to the duty on the value thus fixed, a penalty of five times the duty calculated on the difference between that value and the value originally declared.

#### § C.—SPECIFICATION OF GOODS AND CONSEQUENCES THEREOF.

Art. 8.—After the notice mentioned in the first paragraph of Article 1 has been given, the officials shall place the goods in the care of the collector at whose office the entry was made, and a specification thereof shall be drawn up before him or his deputy. The importer or his representative is allowed to be present when this specification is drawn up.

The inspector, or his deputy, whenever circumstances make it desirable, may direct that the specifications shall be drawn up by the importer. He may also direct that the specification is made. In case of refusal to comply with the specification shall be done at the cost and risk of the importer.

Art. 9.—If, on preparing the specification, it is found that the nature of the goods has been incorrectly declared, the provisions of the present law shall not apply, and Article 215 of the General Law of August 26, 1822, shall take effect.

If, before or after depositing the statement referred to in Article 1, a larger quantity of goods than mentioned in the entry is found, the Articles 215 and 216 of the aforesaid General Law shall not take effect, but—in addition to the penalty according to Article 6 or 7—there shall be payable on account of concealment a sum of twice the amount of duty, calculated on the difference between the actually fixed value of the quantity found, and the declared value.

If more or less is found after the officials have deposited the statement referred to in Article 1, a fresh valuation shall be made. This valuation shall be notified to the importer by a statement as referred to in Article 1. The period therein described shall however not apply to this case.

Art. 10.—The goods may, if desired, be given up at once to the importer, on his giving such security as the collector may approve, provided that:

- There is no dispute between the officials and the importer as to the quantity of the goods;
- In the opinion of the inspector or his deputy, the value can be established by means of patterns or samples which may be retained, or by descriptions or drawings;
- These patterns, samples, descriptions or drawings are marked by the officials and the importer.

The inspector or his deputy may also allow that instead of patterns or samples of all the goods, one or more marked articles are retained as specimens, provided that the officials and the importer have agreed in writing as to the relation between the value of the articles retained as specimens and that of the other.

If patterns, samples, or specimens are accepted on this footing or descriptions or drawings are agreed on, the examining Committee and the Council of Appeal may fix the value of the goods according to those patterns, samples, or drawings, with due observance of the relation referred to in the preceding paragraph.

The retention of patterns, samples, or specimens, or the agreement to descriptions or drawings may, with the approval of the inspector or his deputy, be substituted by the undersigned in writing of the importer to produce the goods on demand to the examining Committee, to the Council of Appeal, or to the members of one of those bodies, as also to the experts appointed by either of them.

Failure to produce on first demand shall entail the disallowance of the protest or of the appeal of the importer and, in case the chairman of the Committee appealed, the value fixed by the officials or by the inspector or his deputy according to Article 1 or Article 2, shall be maintained unless the Committee has fixed a higher amount, which in that case shall prevail. The same course will be followed if, in applying the preceding paragraph, the identity of the merchandise is not established to the satisfaction of the Committee or of the Council.

Art. 11.—By paying the import duty and the penalty the importer forfeits all claim to object to the value that has been fixed.

Art. 12.—As soon as the value has been irrevocably fixed, and the amount due under the present law has been paid, the goods which are in the care of the collector shall be at the disposal of the importer.

The goods are considered as sold to the administration on the footing of Article 117 of the aforesaid General Law, if the importer has failed to dispose of them within three months after he could do so.

#### § D.—TIME LIMITS, NOTICE.

Art. 13.—The decision of the inspector or his deputy, referred to in Article 2, shall be applied for by filing a petition at the latest on the third working day after that on which the statement referred to in Article 1 was deposited.

Art. 14.—The decision of the Committee shall be applied for by filing a petition at the collector's office, at which the entry was made, at the latest on the eighth working day after that on which the statement mentioned in Article 1 was deposited, or on which, in the case of Article 2, the decision of the inspector or his deputy was sent to the importer.

If patterns, samples, or specimens of the goods were taken, or if descriptions or drawings were made in accordance with Article 10, then, should the importer desire it in his petition, the consideration of the matter shall be deferred till the termination of a period stated by him, not exceeding three months from the date of the petition.

Art. 15.—The appeal, mentioned in Article 4, shall be lodged by the chairman of the Committee at the latest on the third, and by the importer at the latest on the eighth working day from that on which the notice of the decision of the Committee was sent to the importer.

The lodging of the appeal is effected by a notice in writing to the chairman of the Council, and if it is lodged by the importer, also by a notice in writing at the office of the collector, at which the entry was made.

Art. 16.—All objections or petitions are rendered void by exceeding the time-limits or by acting in any way contrary to the provisions respecting the filing of the petition or of the notice of appeal.

No decision shall take effect so long as it can still be opposed.

All notices or communications prescribed in this Law shall be effected—unless any other provisions are made—by means of registered letters or against dated acknowledgments of receipt. The date of the acknowledgment or of the registration shall be considered as the date of the notice or communication.

§ E.—RELATIVE TO CONSTITUTION AND PROCEDURE OF THE EXAMINING COMMITTEES AND OF THE COUNCIL OF APPEAL.

#### § F.—GENERAL PROVISIONS.

Art. 17.—In the examining Committee fix the value of the goods at a higher amount than that declared in the entry, the importer, if he has not appealed from this decision, shall pay to the State costs amounting to half the duty on the difference between the declared and the increased value, but the minimum payable shall be fifty cents.

If, on appeal of the importer, the Council fix the value of the goods at a higher amount than that declared in the entry, the aforesaid costs shall amount to the full duty on the difference between the declared and the increased value, but the minimum payable shall be five florins.

Art. 18.—In case the importer has not paid what is due under this Law within three months from the date on which the value has been fixed irrevocably, the State may recover from the security given, if no security has been given the amount due shall be recovered by the administration selling the goods, the net proceeds being accounted for to the State on account of the amount owing.

If the net amount realised by the sale exceeds the amount due, the excess shall belong to the State, unless the importer has claimed it within two years after the sale.

Art. 19.—When the inspectors liable to duty are found among the luggage of travellers, and the inspecting officials are not satisfied with the declared value, the importer may increase this value to an amount to be fixed by them.

If the importer does not avail himself of this privilege, then, contrary to Article 1, the officials shall after inspection at once decide as to the increased value. They shall hand to the importer a written note thereof, which for the purposes of this law shall take the place of the statement referred to in the aforesaid Article 1.

Art. 20.—The above provisions do not apply to goods the value whereof is declared in accordance with the price list published according to Article 123 of the aforesaid General Law.

These provisions are also not applicable to goods entered for transit or for warehousing. If, on the entry of such goods, there is a dispute between the inspecting officials and the importer as to the value, the inspector or his deputy shall decide.

Relinquishment of transit with a transit-pass can be allowed only after a fresh entry at a place of unloading, or at an office appointed for paying import duties, where the importer is, however, not bound to the value stated under the transit-pass. In this case the provision of the General Law as to this law shall apply just as if the goods on importation were entered for home use. The transit-pass shall not be cleared until after further inspection of the goods.

Art. 21.—The documents to be drawn up or issued in virtue of this law, are free of stamp duty and of the formality of registration.

Art. 22.—The two following paragraphs shall be appended to Article 120 of the aforesaid General Law after 67.

The current price of the goods shall be understood to be the sum which is considered chargeable on the day of the entry for delivery in this country by the first hand in the foreign country, less the import duty according to the tariff. As regards goods to which the above provision cannot be applied, including such goods as from their nature, destination or marks are of less value to others than to those for whom they are intended, the value shall be fixed at the price of purchase from the first hand at the place of origin, plus the cost of packing, transport, insurance and commission; whilst for separate portions of goods, not in themselves constituting articles of trade, the value shall be fixed in proportion to the price of the whole article to which they are considered to belong.

“The Minister of Finance is empowered to make regulations as to the form of the bill of entry after having obtained the opinion of the Council on the subject.”

The following paragraph of Article 128 of the same law is repealed:

The following shall be added to the first paragraph of Article 122 of the same law:

“When goods liable to *ad valorem* duties and entered for inspection are inspected, the importer shall unpack the goods on demand of the officials, and produce those which are separately mentioned in the entry together and apart from other goods.

In case of non-compliance with any of these obligations, the officials may see to their being carried out at the cost and the risk of the importer.”

The following shall be added to Article 215 of the same law: “The aforesaid amount of one-twelfth part shall be fixed to one-twentieth part for goods liable to *ad valorem* duties entered for importation.” Chapter 22 of the same law and Article 6 of the law of October 28, 1879, are repealed.

(3) This price list has been discontinued since January 1, 1904.

Art. 33.—The officials of the import duties and the members of the examining Committee and of the Council of Appeal shall not divulge the circumstances with which they become acquainted in the carrying out of his law, so long as their divulging them would be prejudicial to the parties concerned, unless such information is required for carrying out the law.

Art. 34.—If any person, in case of a dispute about the value of goods entered for importation, wilfully submits a false or falsified document with the purpose of influencing the valuation, he shall be punished by imprisonment for a term not exceeding one year.

Contraventions punishable under this Article are considered to be crimes.

## DUTCH EAST INDIES

ORDER OF IMPORTATION, ORDERING THE PUBLICATION OF THE TEXT OF THE DUTCH EAST INDIES LAW IN FORCE.

*Spreekblad van het Koninkrijk der Nederlanden* No. 341, of November 3, 1909, *Indisch Staatsblad*, No. 73.

Text of the Indian Tariff Law.

Art. 21.—On all goods not specially exempted, import duties shall be levied in accordance with the Tariff (9) hereafter established, when imported for consumption in:

- Java and Madura;
- The Government of the West Coast of Sumatra;
- The Residency of Tapanuli;
- The Singkel Sub-division of the Government of Aceh and its dependencies;
- The Residency of Benkulen;
- The Residency of the Lampung Districts;
- The Residency of Palembang;
- The Residency of Batak and its dependencies;
- The Sub-residency of Brillen and
- The Residency of the South and East Division of Borneo.

Money, weights and measures:

The monetary unit of the Dutch East Indies is the Dutch *Guilder*=100 cents.

For weights and measures the metrical system has been adopted.

However, the following weights and measures are likewise employed:

- Angkor Kapat* = 1.09 lbs. avoirdupois.
- Pouk* = 125 *Anek*. *Pouk* = 133 lbs. avoirdupois.
- Kopra* or *Kopang*, the value of which varies, according to the locality and the nature of the goods, between 27 and 32 *pouls*.

### Import Tariff.

Arranged Alphabetically (A)

Goods.	Duties, Fl. C.
Animals, live:	
Buffaloes and neat cattle (76) .....	head 2 00
Swine (77) .....	0 50
Not specially mentioned (78) .....	Free
<i>Note.</i> —This item includes by similitude dogs, sheep and lambs.	
Articles of clay and porcelain (1) .....	ad val. 6%
<i>Note.</i> —This item includes by similitude articles of clay or porcelain for laboratories.	
Ases and mules (15) .....	Free
Barrels for arrack (3) .....	Free
Ceers in casks (6) .....	chevrol. 5 25
In bottles or jars (7) .....	6 00
Everages, unenumerated (13) .....	ad val. 12%
<i>Note.</i> —This item includes by similitude current wine, cider and perry.	
One black (51) .....	Free
<i>Note.</i> —Chloride of calcium, crude, shall pay by similitude the same duties as bone black.	
Books, maps and charts, engravings, etchings and music, in sheets, stitched or bound (10) .....	"
<i>Special provision.</i> —Engravings and etchings, framed, shall be treated as "Furniture not specially mentioned."	
Articles of all kinds (33) .....	100 kil. 12 00
Arranges, and 1 parts thereof (62) .....	ad val. 10%
<i>Special provision.</i> —Railway carriages and parts thereof shall be admitted free of duty.	
<i>Note.</i> —This item includes by similitude automobiles	
Amlets (12) .....	Free
Bucks and watches (75) .....	Free
Knitting, made up, woven or knitted (36) .....	ad val. 12%
<i>Note.</i> —This item includes by similitude the following articles: gloves, hats, stockings, millinery, umbrellas, parasols and caps.	
Oil and cake (37) .....	Free
Ornaments and cocoanut oil (35) .....	ad val. 12%
Onestibles, unenumerated (14) .....	ad val. 12%
<i>Note.</i> —This item includes by similitude: butter, cheese, cooking syrup and provisions.	
Copper, crude or refined, wrought or rolled, including plates and sheets for sheathing, brass, coined copper, coin metal, copper rods for cross beams, bolts and nails, also copper and bronze wire for telephones, and like wire for the transmission of electricity (38) .....	Free.
<i>Note.</i> —This item includes by similitude composition metal and German silver.	
Finished manufactures of copper whether lacquered, gilt, painted, or not; articles of bronze, and copper wire, not specially mentioned (39) .....	10%
Distilled products (20) .....	
per hectolitre of liquid containing 50 litres of alcohol at a temperature of 15° of the centigrade thermometer	75 00

Or in case the amount of the excise duty levied on national distilled products in the Dutch Indies is higher, so many forms more, as shall be fixed by Colonial Ordinance.

(\*) The letters appearing before the special provisions of item "Distilled products," and also the notes annexed to certain items, have been added by the Customs Administration.

(†) The present T. of being published in alphabetical order, the Tariff number of the or goods has been inserted between various items, after each item.

### Goods

Duties, Fl. C.

*Sp. of Potentilla.* (a) When the alcoholic strength of the liquid is higher or lower, the quantity shall be reduced to the standard of 50% of alcohol. The instructions, instruments and tables for ascertaining and reducing the alcoholic strength shall be determined by the Governor-General.

(b) The reduction to this strength, however, of *liquors and other similar distilled beverages*, which are prepared or mixed with substances so that the strength cannot be ascertained merely by means of hydrometers and thermometers, shall always be conducted in relation to a strength of 75%, unless the officials suspect that the liquids declared as such beverages contain a higher alcoholic proportion than 75%. In such case, they are authorized to require that the actual strength be ascertained, and the reduction shall be made accordingly.

(c) Distilled products, except liquors proper, which have been prepared or mixed with any ingredients so that the degree of strength cannot be ascertained direct by means of hydrometers and thermometers, shall not be dutiable as *liquors and other similar distilled beverages*, when the actual strength thereof does not exceed by more than 5% their apparent strength, but according to their actual strength, provided the importer has correctly declared the actual strength in addition to the apparent strength.

(d) *For each and all other liquids prepared with alcohol, creating beverages, as well as for wood spirit, and all liquids prepared from, or mixed with it, the reduction shall be made in the proportion of a strength of 100%.*

(e) The Governor-General may, however, with the necessary precautions, grant exemption from duty: 1, for wood spirit, and 2, for distilled spirit: *a*, which in the Netherlands, in accordance with the provisions there in force as regards exemption from excise duty, have been mixed with wood spirit or any other ingredient indicated there for rendering them unfit for ordinary consumption; *b*, which in the Dutch Indies, in accordance with the instructions to be issued thereon and under inspection of officials, are rendered unfit for ordinary consumption by the addition of wood spirit or some other ingredient indicated for the purpose by the Governor-General; and, *c*, for the preparation of vinegar.

(f) The Governor-General may also, with the necessary precautions, direct that paint and varnish prepared by means of distilled products rendered unfit for ordinary use, be admitted to importation, subject to payment of the import duty leviable under the Tariff on "other paint."

(g) The import duty on sulphuric ether, chloroform, and other similar substances prepared from, or with, alcohol shall be regulated by the Governor-General, by Colonial Ordinance, according to the import duty on distilled products. (*See Note II, hereafter.*)

(h) When distilled beverages are imported through Customs houses other than those specially designated for that purpose by the Governor-General, they shall be dutiable as varnish or liquids assimilated to varnish.

(i) In case the import duties on distilled products should be increased as a consequence of the increase of the excise duty leviable in the Dutch Indies, the Governor-General shall establish regulations regarding the further payment of the amount of the increase of the import duty on distilled products which may be found to exist in a quantity exceeding the maximum fixed by him.

*Notes.*—1. Liquors shall include by similitude: absinth, syrups prepared with distilled products, and fruits in brandy or in distilled products.

The following articles shall, by similitude, pay the same duties as distilled products: arrack, brandy, cognac, gin, perfume articles with an alcoholic basis or prepared with alcohol, also rum.

II. The import duties on sulphuric ether and other substances referred to in letter *g* of the foregoing Provisions are fixed as follows:

	Fl. C.
Chlorohydrate .....	kil. 1 60
Sulphuric ether .....	2 70
Chloroform .....	" 2 40
Acefic ether .....	" 2 40
Colloidal .....	" 2 40
Spirits ultra distilled .....	1 80
All other like substances on an alcoholic basis or prepared with alcohol .....	kil. 1 80

"Dreinsies" destined to be propelled along railways. Free. 6%

Firearms, and parts thereof (83) ..... ad val. 6% |

*Note.* This item includes by similitude shot guns and pistols.

Fish, salted or dried, not packed in cases, bottles, tins or like like (51) ..... ad val. 10% |

Fine (11) ..... " 10% |

Furniture, household goods and electric lamps (49) ..... " 6% |

Not specially mentioned (50) ..... " 10% |

*Note.* This item includes by similitude beds and mattresses.

Gambier of Biau (17) ..... 100 kil. 5 00 |

Other kinds (18) ..... " 20 00 |

Glass, and glass ware, of all kinds (21) ..... ad val. 10% |

Goods.	Duties. Fl. C.	Goods.	Duties. Fl. C.
<i>Note.</i> —This item includes by similitude the following articles: roofing glass, glass tiles, photographic dry plates, crystal, articles of glass for laboratories and window glass.		small mirrors, framed in paper or wood; so-called "Nureo-berg" pictures, painted on glass, framed or not; small articles composed of or manufactured with paper, wood and glass; writing slates, framed or not; sewing cases of wood and papier maché; snuff boxes of wool, papier maché, horn or tin plate; smoking pipes and stems (elastic or not) for the same; spectacles; manufactures of the "Leinisch" wares and piano strings; glass beads; bells, cattle bells and hawk bells; combs; weavers' cards; needle cases; night lamps; clear cases; paper comets and beads; optical wares, including small telescopes of papier maché and tin; chess and domino games of wood and bone; manufactures of bone, of all kinds; Black Forest clocks; common clock keys; brushes, clothes, horse, tooth and hair; rosaries of wood, bone, or glass; gold or silver foil, gold or silver tinsel, gold or silver stungles; all those false; so-called "Leinisch false bronze"; hooks and eyes of gold and white metal; imitation braids of silk, false gold or false silver also galleons of the same kind; buttons of all kinds except of gold, silver, copper or steel; ornaments and other parts of carriages, of German silver; fishing hooks; pocket books, purses, small bags, sewing cases and other similar articles of manufactured leather.	
Gold and silver, in sheets (22).....	12%	Steam engines and factory machines; machinery, instruments, implements, apparatus, and tools for agriculture, factories, works, steam engines, mining crafts or professions; also their component parts, provided the same be passed as such by the Customs (46).....	Free
" " " powder (23).....	Free	<i>Note.</i> —This item includes by similitude the following articles: Fire extinguishing implements and fire escapes, fire pumps and accessories, transmission belts, printing type and presses, fire extinguishers, gas meters, rubber for factories, sewing machines, firemen's masks.	
<i>Note.</i> —This item includes by similitude unmanufactured gold foil.		Steel, in ingots, sheets, plates, also pipes, axles, rails, joints and fishplates for railways (67).....	10%
Goods, all other, not specially mentioned (36).....	12%	<i>Special provision.</i> Axes imported separately pay as the carriages to which they belong.	
<i>Note.</i> —This item includes by similitude every thing packing and other cork, which are not intended for the rigging of vessels or fishing.		Manufactures of steel not specially mentioned (68).....	10%
Gunpowder (11).....	6%	<i>Note.</i> —This item includes by similitude steel wire.	Free.
<i>Note.</i> —By similitude ammunition shall pay the duties of gunpowder.		Steel balls, of 40, 50, 60, 80, and 100 millimetres diameter.....	10%
Horses (54).....	Free	Steel masts for wooden masts.....	Free.
Iron (38).....	10%	Syrups including fruit syrups not made of distilled products (64).....	15 00
Instruments: mathematical, physical, surgical and optical (51).....	6%	Tar (72).....	Free
Iron: in ingots or pieces, rods or plates; rails, joints and fish-plates for railways; water pipes, gas pipes; axles, axle boxes and wheels, of cast or wrought iron; iron lighters and boats; iron frames for buildings, sheds or warehouses; iron bridges and parts thereof; iron roofs and gutters, galvanised or not; boiler tubes; iron wire; iron anchors, chains, capstans and cables for ships; telegraph and telephone wire and cables (29).		Tea (73).....	0 25
<i>Special provision.</i> —Axes, axle boxes, and wheels belonging to carriages, shall pay the same import duty as carriages.		Tiles, roofing and paving, and bricks of clay (2).....	Free
<i>Note.</i> This item includes by similitude anvils and hoop iron.		Timber, sawn or not, ship and building timber, including masts, spars, oars, and other round wood (26).....	
Manufactures of iron, cast, wrought, rolled, or hammered iron, not specially mentioned (50).....	10%	Tin plate (8).....	10%
Iron frames, destined for buildings which are not of iron; iron stone-breakers (for breaking stone for travelling purposes).....	10%	Tissues and stuffs of cotton, and of wool and cotton imitation batik, cotton woven sarongs, linens, padding, and standings, blankets of cotton, swanskin, imitation batiste bedsteads, sacks and tissues for packing (41).....	6%
Jewellery, pearls and precious stones, set or not (32).....	Free	<i>Note.</i> —Tissues for packing include by similitude packing cloth.	
Lead, crude, rolled or drawn (42).....	10%	Tissues and stuffs of silk, ribbons, tapes, passementerie and all other articles of silk, not specially mentioned, including velvet (45).....	6%
<i>Note.</i> —This item includes by similitude lead foil for packing iron.		<i>Special provision.</i> —Solely of silk. Cloth with admixture is dutiable as tissues of cotton.	
Manufactures of lead, unmanufactured (43).....	10%	Tissues not specially mentioned, of cotton, linen, wool or other textile materials, including tapes, laces and ribbons, passementerie (except of real or imitation gold or silver), trimmings, edgings, embroideries, lace and tulle, lacework and the like (46).....	10%
Leather and manufactures of leather (41).....	10%	<i>Note.</i> This item includes by similitude the following articles: Sheets or yellow covers (not out), blankets (except of silk or cotton swanskin), kerchiefs and shawls (except of silk), batiste from Canton, broad cloth, linen cloth (not out), tapestry and draperies, carpets and pocket handkerchiefs (except of silk).	
<i>Note.</i> —This item includes by similitude trunkmakers', shoemakers', and soldiers' ware.		Tobacco, smoking and snuff (70).....	8 00
Lime (54).....	Free	<i>Note.</i> This item includes by similitude the following articles: Cigars and cigarettes (71).....	50 00
Live plants (50).....	"	Vinegar (47).....	10%
Manures (48).....	"	Wine: in casks (81).....	9 00
<i>Note.</i> This item includes by similitude guano.		" in bottles (85).....	10 50
Meat of all kinds (82).....	12%	" for packing (86).....	100 bottles
<i>Note.</i> —This item includes by similitude bacon and sausages.		Wood: manufactures of (27).....	6%
Mineral waters, natural spring or artificial (51) 100 bottles or jars.....	4 00	Writing and drawing materials (64).....	"
Musical instruments (52).....	10%	<i>Special provision.</i> —Except paper.	
<i>Note.</i> —This item includes by similitude the following articles: gramophones and discs for the same, phonographs and cylinders for the same, pianolas and the like.		Yarn (19).....	6%
Opium (53).....	150 00	Zinc: crude and rolled, including lining plates and sheets, bolts and nails (89).....	Free.
<i>Note.</i> —This item includes by similitude opium.		<i>Note.</i> This item includes by similitude spelter.	
Paint, liquid, in tins, boxes or bottles (20).....	8%	Manufactures of zinc, whether varnished, lacquered, painted, or not (90).....	10%
Other paint, turpentine and linseed oil (80).....	6%	<i>Note.</i> This item includes by similitude zinc wire.	
Paintings (63).....	Free	Art. 2. In addition to the articles enumerated in the tariff as exempt from duty, the following shall likewise be free:	
<i>Note.</i> —This item includes by similitude drawings.		1. All goods imported for the use or on account of the Government.	
Paper of all kinds, wall paper, music paper, marbled paper, card-board, pasteboard, copybooks, and registers, ruled or not (55).....	10%	2. (a) All produce of the Dutch possessions in India on the territory of which the Government of the Dutch Indies collects a duty, except salt not removed from Government warehouses.	
<i>Note.</i> —This item includes by similitude photographic paper.		Cotton goods, tobacco and cigars must, however, be accompanied by a certificate attesting that they have been exported from said possessions;	
Perfumery neither containing nor prepared with alcohol (60).....	12%	(b) All produce of other Dutch possessions in India, as well as those of native States of the Eastern Archipelago, which have friendly relations with the Dutch Government, except gambier, cotton tissues, tobacco, cigars and salt.	
Petroleum (57).....	0 25	3. All goods on which import duty has already been paid in a Custom-house of the Dutch Indies.	
Photographic apparatus and parts thereof (58).....	ad val.	Provided always that if these goods are subject to a higher duty at the place of second importation, they shall only be admitted after payment of the difference.	
Pitch (56).....	6%		
Playing cards, loose or in sheets, European (65).....	1 20		
Chinese (66).....	0 15		
Playing cards (need for playing "Omik," a Macassar and Bum card game).....	10%		
Portable telephone apparatus, and testing apparatus for galvanic cells.....	Free		
Baden bronide.....	6%		
Resin (25).....	Free		
Rice, husked or not (61).....	"		
Ropes, cables, rigging and other cordage of all kinds for ships or fishing (74).....	"		
Sailcloth (88).....	12 00		
Salt: table, all kinds, also rock salt (91).....	6 50		
Except the above specified salt, in the Government of Tapanuli and in the Singkel sub-division of the Government of Acheh and its dependencies (92).....	10 00		
Salt: except the above specified salt, in any other part (93).....	2 00		
For industrial purposes (94).....	Free		
<i>Special provision.</i> —The Governor-General will issue the necessary regulations for the application of this duty.			
Seeds for agriculture (87).....	Free		
Small wares (40).....	6%		
<i>Special provision.</i> —If necessary the Governor-General shall specify what articles are included under the head of "Small wares."			
<i>Note.</i> —1. This item includes, by similitude the following articles: jewellery, except gold or silver; brushmakers' wares; spectacle glasses; trinkets, except gold or silver; galleons (false); imitation coral of glass, and other fancy articles of glass; artificial flowers, except those coming under millinery; knives and cutlery; passementerie of imitation gold or silver, and plated ware.			
2. This item also includes the following articles: so-called "Nureo-berg articles"; dolls and other Nureo-berg toys of all kinds provided gold and silver do not constitute the predominating material, small carriages or perambulators, with or without springs, solely to be pushed by hand;			

4. Articles for the personal use of travellers and presents imported by them.

Art. 3. The Governor-General may grant exemption or drawback of import duties when goods are imported for scientific purposes or for international relations render it advisable to do so.

Art. 4. On exportation from the regions mentioned in Article 1, export duties shall be levied on the goods specified in the following Schedule:

Goods.	Duties. Fl. c.
Hides.....	ad val. 2
Mineral oil and by products thereof.....	
(a) Petroleum and all by products not mentioned in (b).....	per 1,000 kilos, 5 00
(b) Residue solar oil, liquid fuel, niter press oil, lubricating oil, fat, ketching oil, pitch and wax.....	per 1,000 kilos, 0 00
Tobacco not prepared for the internal market.....	100 kil. 1 00
Wine.....	3 50
Birds' nests.....	ad val. 5

Special provisions.—On the exportation of tin ore, the export duty shall be levied proportionately to the quantity of tin contained in the ore and in accordance with regulations established to that effect by Colonial Ordinance.

Art. 5. Subject to compliance with our Orders, the Governor-General is authorized to levy in the regions enumerated in Article 1, except Java and Madura, or in portions of such regions, export duties on any articles not specified in the Tariff laid down in Article 1, provided these duties do not exceed 10 % of the value or an equivalent sum, and be only applied to the following goods:

Benjoin, dammar gum, gutta-percha, rubber and other gums and resins, timber other than ship and building timber, masts, spars, oars and other round wood; stag horns; ivory and rhinoceros horns; *Kulit bakan* and *kulit tenggar*; rattans of all kinds; sugar; birds' skins; tenebrous kernels; bees' wax; other forest produce to be especially designated.

Art. 6. No export duty shall be levied on:

1. Goods exported for the use or on account of the Government.
2. Goods having already paid export duties in another Customs-house of the Dutch Indies.

Provided always that if the export duties payable at the place of second exportation are higher than those already collected, the goods shall be cleared after payment of the difference.

Art. 7. At Muara Kompeh, the import and export duties and the exemptions, as also the regulations established by the Decree of the Governor-General of the Dutch Indies, dated April 23, 1847 (*Indisch Staatsblad*, No. 19), shall remain in force.

With our special approbation, the Governor-General may apply the present Law to Muara Kompeh instead of the above-mentioned regulations, save such exceptions as may be deemed necessary.

These exceptions, however, can in no way affect the principle of the Law, i. e., that no discriminating duties, either on importation or exportation, are to be levied.

Art. 8. Subject to compliance with our Orders, the Governor-General is authorized to levy, on behalf of the Government of the Dutch Indies, import and export duties in parts of the Dutch Indies not enumerated in Article 1 of this Law, subject to the same reservation as is made in the last paragraph of the preceding article concerning Muara Kompeh.

Art. 9. The Governor-General shall regulate the mode of collecting the export duties in the trade between the various parts of the Dutch Indies where differences exist either in the articles liable to such duties or in the rate of duty applicable thereto.

Art. 10. The Governor-General shall regulate the tariff for warehouse dues, charges for supervision and for all other services actually rendered.

Art. 11. No duty shall be levied on goods in transit.

Art. 12. A Colonial Ordinance shall regulate all matters concerning the execution of the present Law, and all measures to be taken to prevent payment of duty being eluded.

All presently existing Ordinances in reference to import and export duties, and to matters connected therewith, shall cease to be applied on and after the day on which the present Law enters into force.

Art. 13. The present Law shall not affect the prohibitive measures which are or may be established, for all the Dutch Indies, or for certain parts only, by Colonial Ordinances, in reference to the importation of specified goods.

Art. 14. The present Law shall enter into force on January 1, 1871.

Art. 15. The present Law shall be entitled "The Indian Tariff Law."

Levying of import and export duties in the possessions situate outside Java and Madura, unless collected in conformity with the Indian Tariff Law.—Definition of expression "Customs Territory."

Ordinance of December 7, 1910 (*Staatsblad*, No. 628), completed by Ordinance of April 18, 1911 (*Staatsblad* No. 289).

In so far as required by Royal authority and notwithstanding any provisions under which import and export duties are levied in the possessions situate outside Java and Madura, unless collected in conformity with the Indian Tariff Law, it is ordered as follows:

1.—By "Customs Territory" is understood all portions of the Dutch Indies in which import and export duties are levied on behalf of the Administration of the Indies.

2.—1. Besides the regions and portions of regions belonging to the Customs Territory under Article 1 of the Indian Tariff Law (*Indisch Staatsblad* for 1910, No. 79), the following are also included therein:

(a) The portions of the Government of Atch and its dependencies which do not belong to the Customs Territory under the Indian Tariff Law (except Waya Island);

(b) The Government of Celebes Island and its dependencies;

(c) The Residency of the East Coast of Sumatra, except Siak and the Islands situate opposite Siak, but including the Siak River and the dependencies of Bangka and Kubu, as well as the Islands belonging to them;

(d) The Indragiri Division and the Kataman territory together with Dand of the Karimun Division of the Residency of Riau and its dependencies;

(e) The territories of Kota Waringin, Pacantan and Kusin, Pandu-banua, Pasir, Kutai, Gunung Tabur, Saubalingan and Balingan of the Residency of the South and East Division of Borneo;

(f) The Residencies of Tapanuli, of the West Division of Borneo, Menado, Ambonia, Ternate and its dependencies, Timor and its dependencies, as also Ball and Lombok.

11. In the regions and portions of regions specified in No. 1, import and export duties shall be collected in accordance with the tariffs and provisions of the above-mentioned Law, save the following restrictions:

A. In the portion of the Residency of the East Coast of Sumatra included in the Customs territory and in the Tanning Sub-division of the Government of Atch and its dependencies, the import duty on "salt, except table salt of all kinds and rock salt" shall be fl. 10 per 100 kilo;

B. No import duty shall be levied on:

1. Salt imported through the Customs-house at Ragan Api-Api (East Coast of Sumatra) into the region covered by the exclusive right to import and sell salt and to levy duty on *krass* and *gadol* (Standard for 1905, No. 11, Art. 1, A 29), except when the transport is effected up the River Krakau to pass outside of the monopoly region;

2. Salt imported for the license of the right to import and sell salt intended for the curing of fish and other products of the sea as well as the right to levy duty on *krass* and dried shrimps in the territory of Panci (East Coast of Sumatra);

(c). On exportation from the Grand Atch Division (except Waya Island) of the Government of Atch and its dependencies, hides shall be subject to an export duty of 5 % *ad valorem* and birds' nests to fl. 2.25 per kilo; on exportation from the other Divisions of that Government (except the Singkel and Tanning Sub-divisions), hides shall pay the export duty of 5 % *ad valorem* and birds' nests 10 % *ad valorem*;

D. As regards the Residencies of Ternate and its dependencies, Timor and its dependencies, Ball and Lombok (except the Sub-divisions of the West Coast of the Central Celebes and Pahi), as well as the Government of Celebes Island and its dependencies "distilled products" shall be excepted from the exemption of import duties accorded by Article 2.29, letter a of the Indian Tariff Law;

E. In the regions mentioned in No. 1, in addition to the export duties fixed in respect of the goods specified in Article 1 of the Indian Tariff Law, there shall be levied the export duties referred to in Article 3.

3. In the regions and portions of regions included in the Customs territory, outside Java and Madura, except the Residency of Ball and Lombok, the products enumerated in the following tariffs shall pay the export duties respectively fixed for the same:

1.—Tariffs for:

The Governments of the West Coast of Sumatra and Celebes Island and their dependencies.

The Residencies of Tapanuli, Benkulen, districts of Lanpong, Palembang, Djambi, Banca and its dependencies, West Division of Borneo, Menado, Ambonia, Ternate and its dependencies, and Timor and its dependencies, and the Subresidency of Giliton.

Goods.	Duties. Fl. c.
Benjoin, rubber, dammar gum, gutta-percha, camphor and other gums and resins.....	ad val. 5 %
Gabror and other sawt wood.....	8 %
Stag horns.....	8 %
Ivory and rhinoceros horns.....	8 %
<i>Kulit bakan</i> and <i>kulit tenggar</i> .....	8 %
Rattans of all kinds.....	5 %
Sago and sago flour.....	5 %
Tengkarung kernels.....	5 %
Fat of tengkarung or <i>sawet</i> .....	8 %
Birds' skins.....	10 %
Bees' wax.....	5 %

II. Tariff for the Residency of the South and East Division of Borneo:

Goods.	Duties. Fl. c.
Benjoin, rubber, dammar gum, gutta-percha, camphor and other gums and resins.....	ad val. 5 %
Gabror and other sawt wood.....	8 %
Stag horns.....	8 %
Ivory and rhinoceros horns.....	8 %
<i>Kulit bakan</i> and <i>kulit tenggar</i> .....	8 %
Rattans of all kinds.....	5 %
Sago and sago flour.....	5 %
Tengkarung kernels.....	5 %
Fat of tengkarung or <i>sawet</i> .....	8 %
Birds' skins.....	10 %
Bees' wax.....	5 %

III. Tariff for the portion of the Residency of the East Coast of Sumatra included in the Customs territory and for the Indragiri Division and the Kataman territory together with Dand of the Karimun Division of the Residency of Riau and its dependencies:

Goods.	Duties. Fl. c.
<i>Balam</i> and <i>sawet</i> fruits.....	10 00
Benjoin, dammar gum and other gums and resins not specially mentioned.....	5 %
Gabror, gutta-percha and other substances included under the exclusive designation of <i>getah</i> .....	ad val. 8 %
<i>Kulit bakan</i> and <i>kulit tenggar</i> .....	( <i>bagian</i> of 10 pikuls 2 50
Rattans of all kinds.....	ad val. 5 %
Sago, refined.....	100 kil. 0 60
raw.....	0 40
Fat of the <i>Indragiri</i> and <i>sawet</i> fruits.....	ad val. 5 %
Bees' wax.....	100 kil. 8 00

IV. Tariff for the Government of Atch and its dependencies:

A. For the Singkel Sub-division.

B. For the Tanning Sub-division.

C. For the Grand-Atch Division, except Waya Island.

D. For the other portions of the Government, except Waya Island.

Goods.	A. Fl. c.	B. Fl. c.	C. Fl. c.	D. Fl. c.
Fruits of <i>alam</i> and <i>sawet</i> .....	10 00	—	—	—
<i>bagian</i> of 10 pikuls				
Benjoin, rubber, dammar gum, gutta-percha, camphor and other gums and resins, not specially mentioned.....	5 %			
Gabror, dammar gum and other gums and resins, not specially mentioned.....	ad val.			
Stag horns.....	8 %			
Ivory and rhinoceros horns.....	8 %			
<i>Kulit bakan</i> and <i>kulit tenggar</i> .....	8 %			
Rattans of all kinds.....	5 %			
Sago, refined.....	100 kil. 0 60			
raw.....	0 40			
Fat of the <i>Indragiri</i> and <i>sawet</i> fruits.....	ad val. 5 %			
Bees' wax.....	100 kil. 8 00			

Goods.	Fl. c.	Fl. c.	Fl. c.	Fl. c.
rubber, gutta-percha and other substances included under the native designation of <i>getah</i> ..... <i>ad val.</i>	—	8 7/10	10 1/2	10 1/2
ivory and other scent wood ..... "	5 1/2	—	—	—
rhinoceros horn ..... "	8 1/2	—	10 1/2	10 1/2
coconuts ..... 1,000	—	3 60	3 60	—
oil of <i>bakau</i> ..... <i>ad val.</i>	5 1/2	—	—	—
oil of <i>tengau</i> ..... 100 kil.	—	2 50	—	—
opium, white ..... <i>ad val.</i>	—	—	4 1/2	—
opium, black ..... 100 kil.	—	—	0 28	—
oil of <i>bulat</i> ..... 100 kil.	—	—	0 19	—
nutmegs of all kinds ..... <i>ad val.</i>	5 1/2	5 1/2	—	—
goat and sage flour ..... 100 kil.	—	0 60	—	—
refined ..... 100 kil.	—	0 40	—	—
rice ..... 100 kil.	—	—	—	—
rice prepared for the internal market ..... 100 kil.	—	—	1 00	1 00
ginkgo kernels ..... <i>ad val.</i>	5 1/2	—	—	—
oil of <i>engkawey</i> or <i>sonnet</i> ..... 100 kil.	—	5 1/2	—	—
oil of the <i>batam</i> and <i>sonnet</i> fruits ..... 100 kil.	—	10 1/2	—	—
skins ..... <i>ad val.</i>	—	—	8 00	8 00
bees' wax ..... 100 kil.	—	—	8 00	8 00

**Special provision relating to all the Tariffs set forth in foregoing Nos. 1, 11, and 12.** Exemption from duty is granted in the case of gutta-percha extracted by some industrial process from the leaves of the gutta-percha trees, and also in favour of gutta-percha and rubber constituting a output of undertakings for the methodical plantation of vegetable products yielding gutta-percha and rubber, provided that, in both cases, exemption be warranted by production of a certificate issued by a tropican official in charge of the Administration.

(b) *As to duty fixed in the Tariffs set forth in the foregoing paragraph 3* shall also be payable on transport by sea to localities situated in the Customs territory where no export duties on the exported article are levied.

Should the exportation take place to localities situated in the Customs territory where the outgoing article is liable to export duty according to equal or higher rates, the same shall be solely collected on re-exportation of the goods from the locality to which they are exported, according to the tariff applicable in such locality, provided that if the rate levied in such tariff should be lower than that chargeable in the place of export, the difference in excess shall be levied forthwith.

5. Unless otherwise provided, the modifications made in the Tariffs, and the provisions of the Indian Tariff Law shall apply to the regions and islands to which the Governor-General has declared or may declare such Tariffs, and provision to be applicable.

6. This Ordinance shall enter into force on the 1st January, 1911.

#### NOTES TO THE EXPORT TARIFFS.

1. Export duty shall be levied not only when the dutiable goods are exported from the Dutch Indies, but also when they are transported by sea within the limits of the same, provided that in the place of destination:

(a) No export duty whatsoever be levied, on behalf of the Government, on exported goods.

(b) An export duty lower than the rate payable in the place of exportation be levied on such goods, on behalf of the Government, save that in the case of letter *b* it will only be necessary to pay such portion of the duty as, in the place of exportation, is in excess of the rate applicable on re-exportation to the declared place of destination. In the latter case, the Collector will, however, have the power to require a guarantee to his satisfaction, for the payment of duty not required to be paid owing to the declared destination. The collector may further call for such guarantee on the exportation of goods on which the Government levy in the declared place of destination export duties equal or higher than those applicable in his district.

The guarantee referred to may consist of a cash deposit or of securities deemed admissible by the Director of Finance or of a bond. If, owing to the declared destination of the goods, the export duty is not to be paid in whole or in part the Collector shall fix in the pass issued by him to that effect, the term within which evidence of the importation into the declared place of destination is to be furnished to his satisfaction.

Failure to comply with this requisition will involve payment of the export duty which had not been levied owing to the declared destination, unless a guarantee of Finance is furnished.

If within the term herebefore mentioned evidence is furnished, to the satisfaction of the Collector, that the importation did not take place into the declared place of destination, but into some other locality situated in the Customs territory in which the exported goods are liable to export duties, duty shall only be charged—solely in respect of the corresponding amount—if in the place of importation, the exportation of goods is liable to export duty at a rate lower than that chargeable in the place of export after deducting the sum, if any, collected in that respect in such latter place.

The guarantee, if any, furnished shall be returned as soon as the interested party shall have performed his obligations.

## DUTCH WEST INDIES

### ARUBA

**Note.**—The monetary unit of Aruba is the Dutch florin=100 cents. For weights and measures this Colony has adopted the metrical system.

**ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908, RELATIVE TO IMPORTATION, EXPORTATION, TRANSIT & EXCISE DUTIES.**  
(Published in "No. 33, of August 15, 1908.)

#### IMPORTATION.

#### DECLARATION OF ENTRY.

Art. 56.—It shall be lawful for the Governor, acting by and with the advice of a Commission to be appointed each year for that purpose, to fix before the 1st Nov. a Valuation Tariff for each Island which shall serve as basis for the assessment, during the following year, of import duties on the

On the re-exportation of goods liable to export duties, the latter shall be levied in accordance with the tariff in force at the place of re-exportation. (Compare article 4 of Customs Ordinance and Articles 52 and 10 respectively of Customs Regulations, letters A and B, annexed to Ordinance published in *Staatsblad* for 1882, No. 240, as such two last-named Articles were drawn up according to Ordinance published in *Staatsblad* for 1910, No. 630.)

2. The export duty on *billiton* tin ore was fixed by Ordinance of January 11, 1899 (*Staatsblad*, No. 25) at the rate of 2.35 the 100 kil.

3. Under resolutions adopted by the Department of Finance, the following shall be dutiable on exportation:

(a) As hides: those of rhinoceros, sea calves (*paucis*), tigers, also dried buffalo head skins.

(b) As tin: opium tubes, old and used, for which, however, the law contained therein must be taken into account (10 1/2).

(c) As scent wood: finger roots.

(d) As resins: dragon's blood.

(e) As *bulat bakau* and *bulat tengau* (known also under the names of *bulat tirang* or *tugay*); *bulat hada* or *oala* and *bulat whar mach*.

4. On the other hand, under Resolutions adopted by the Department of Finance the following articles are free of export duty: waste of hides (parings or strips of hides), bark of *paluwa*, bark of *andok*, *bulat mach*, *serah*, bark of *masat*, cedar wood (*kaput bintup*), *getah bebes*, *resam* stalks, mineral wax and articles of tin, such as cigar cases, toilet boxes, tea caddies &c.

5. The articles specified in the foregoing Tariffs, except tin wares, shall not pay export duty when presented in the form of manufactured articles (e.g., articles of ivory, rattan sticks [road cones provided with knobs and the like]).

6. In the case of tobacco exported from portions of the territory in which it is subject to export duty, tobacco which has clearly not been cultivated in the said regions shall not, for the purposes of such duty, be considered as tobacco prepared for the internal market.

#### APPENDIX A.

Regulations respecting the duty-free admission of goods intended for exhibition purposes or to be exported from the Customs territory after undergoing some process of manufacture, also of goods clearly destined for re-exportation.

(Articles 23 and 23a of ordinance published in *Staatsblad* for 1882, No. 240 as subsequently completed and amended.)

Art. 23. (1) Goods intended for exhibition purposes or to be re-exported from the Customs territory after undergoing some process of manufacture, also goods clearly destined for re-exportation, shall not be subject to payment of import duty, provided that the competent authority referred to in the succeeding paragraph declares this article to apply, and subject further to observing, within the time fixed by said authority, the conditions prescribed for obtaining such exemption.

(2) The application of this article to any description of goods will rest with the Director of Finance, save as to those contained in postal parcels, those introduced as samples by commercial travellers and those designated in the inventory of contractors of public edifices, in which three cases the matter will be incumbent upon the principal official present.

(3) The import duty shall be payable when within the term fixed—which may be extended in case of need—no proof is afforded that the goods have been used solely for the purposes aforesaid and have afterwards been exported.

In regard to Makassar, the following article shall also be applicable:

Art. 23a. (1) In respect to goods intended to be exported from the Customs territory after undergoing some process of manufacture, the Director of Finance may, if he considers that compliance with the above Article 23 is likely to give rise to serious difficulties, declare that in lieu of the said article the following paragraphs are to be applicable.

(2) In such case, the Director of Finance shall decide, if necessary, that such part of the goods as shall be indicated by him are to pay immediately on importation the import duties applicable thereto. He may also modify the indication of the said part and likewise cancel the resolution declaring this article to be applicable and at same time fix the date of enforcement of any such resolution. In case of urgency, the Head of the regional Administration may adopt any such measures as aforesaid, subject to the approbation of the Head of the above-mentioned Department.

(3) The goods shall be declared in conformity with the provisions of Articles 27 to 31 of annexed Regulations A, and in case it should be ruled that part of the goods is to be paid immediately on importation the import duties applicable thereto, the Collector shall determine the amount of the said duties, and the Collector requires samples of the goods shall be temporarily placed at his disposal.

(4) The goods shall be subject to no other formality as regards import duties.

#### APPENDIX B.

Decree of the Governor-General of the Dutch Indies, of Feb. 2, 1908, No. 26, relative to articles imported by Consuls.

(*Staatsblad* for 1908, No. 107.)

No import duty shall be levied on:

a. Household effects belonging to career Consuls of foreign Countries residing in the Dutch Indies;

b. Flags, shields, and stationery imported into the Dutch Indies for the use of Consulate.

goods to be specified therein. Such tariff shall affect goods either of *fabrika* and being of such kinds as only exist or usually enter in limited amounts, though imported on frequent occasions, and not liable to substantial changes of value.

#### ARTICLES OF PROHIBITED IMPORTATION &c.

Art. 97.—The importation of the following articles is prohibited:

(a) Being reproductions of scientific, literary or artistic works protected by copyright, either in the mother-country or in the Colonies or Possessions, or in countries with which copyright conventions have been concluded;

(b) Copper, bronze or nickel coins or plates for the manufacture thereof, unless imported by the Government, subject to such prohibitive regulations as shall be enacted by special ordinances.

Art. 98.—The importation of arms, ammunition, gunpowder, dynamite and other explosive materials and lighting apparatus, may be wholly or partly prohibited or restricted by a decree of the Governor notwithstanding the provisions of the present Ordinance, but so that the duties herein provided shall remain unaffected.

In case of conflict between any regulation in force and the present Ordinance, the existing regulations shall alone be applicable.

## TARIFF.

Art. 122.—All goods imported into the Colony shall pay the duties fixed in the Tariff under Art. 128. Duty-free goods are accepted subject to compliance with the provisions of this Section.

Art. 125.—In assessing the import duties, fractions of a kilogramme are or flour shall be reckoned as a full kilogramme, litre or florin.

Art. 126.—No import duty shall be levied on the following articles:

- 1 Ballast such as waste matter, sand and the like of no commercial value.
- 2 Goods removed beyond the free circulation within the colony and re-imported from localities where entry thereof is prohibited, or where there are levied increased rates of import duties of which there was no knowledge in the colony at the time of export.
- 3 Vessels not intended to remain in the colony, and their stores and the coal required for the use, provided such articles be not landed.
- 4 Debris and stores of vessels belonging to the colony and wrecked on foreign coasts, re-imported within one year subject to proving the circumstances of the case.
- 5 Household effects, that is to say articles which may be considered as such having regard to the profession or standing of the importers but in no case are they to cover provisions or commercial commodities.
- 6 Empty bags, casks and the like, having been used and specially made and adapted for the transport of goods.
- 7 Articles imported by travellers for their personal use.
- 8 Agricultural implements, apparatus, water-lifting devices, water works, dock works, factories and mines.
- 9 Tools for use in agriculture, horticulture and silviculture, fruit growing and dairying, as well as to its implements and other materials provided at the time of importation to be intended for use in the exercise of either of the industries aforesaid.
- 10 Live bees and plants, garden and other seeds.
- 11 Fertilizers.
- 12 Tools and materials in connection with the prospecting and working of mines or of natural manures within or on the surface of the soil, as well as tools required for the construction and working of petroleum refineries, including piers, wharves, carpenters' shops and can and cask factories connected therewith, provided that such piers, wharves, workshops and factories be solely used for the purpose of the refinery; further, materials, tools and other accessories required for the construction, installation and maintenance of buildings being part and parcel of the refineries, such as offices, infirmaries, recreation premises, and dwelling houses for clerks and workmen who, on account of their special occupations, should be compelled to live in close proximity to the refinery provided that all such buildings and premises be used exclusively by persons employed in the refinery and their families.
- 13 Plant for tramways and portable railways, telegraphs and telephones, electric light, docks, artesian wells, water works and other articles necessary for such installation and exploitation.
- 14 Straws for the manufacture of hats.
- 15 Fresh fish imported by fishing vessels.
- 16 Specimens of natural history and ethnography, statues, mouldings and all similar articles intended for educational purposes and for public museums or collections with the view of being preserved therein.
- 17 Articles admitted free of excise duty and re-imported after having been exported for repairs.
- 18 Firewood.
- 19 Charcoal.
- 20 Dried, unmanufactured.
- 21 Mangrove bark, unmanufactured.
- 22 Hides and skins, unprepared.
- 23 Flags and shields for the use of consulates.
- 24 Fresh fruit.
- 25 Pit coal.
- 26 Crude petroleum and petroleum residues.
- 27 Machines, tools and materials for the installation and working of repositories of crude petroleum and of petroleum residues.
- 28 Instruments and materials for meteorological observation, intended for meteorological institutions.

The Governor shall frame the necessary regulations for obtaining the exemptions aforesaid.

Any disputes arising out of the application of said regulations shall be settled by the inspector but appeal may be lodged with the administrator of finance, and notice to that effect must be given in writing within eight days.

Art. 127.—No import duty shall be levied on ships' provisions, supplies and articles if intended for consumption on board the ships having entered the colony, provided same be not landed.

The goods in question shall be exempted from the payment of excise duty.

Art. 128.—Import duties are established as follows:

Goods.	Import duties Fls. etc.
Potatoes .....	100 kil. 1 00
Barthenware and porcelain goods, except roofing tiles, bricks and paving tiles .....	ad val. 10%
Automobiles .....	10%
Fire biscuits (A) .....	10%
Beer .....	ad val. 1 00
Butter .....	100 kil. 7 50
Spirit, of alcohol of 50°, strength at 159 c .....	1 00
Glass and glassware of all kinds .....	ad val. 10%
Tallow and other candles .....	kil. 0 10
Cheese .....	100 kil. 3 00
Coffee .....	4 00
Malze .....	54 litres 0 10

## Goods.

## Import duties.

Goods.	Import duties Fls. etc.
Margarine .....	100 kil. 5 00
Flour; wheat or rye .....	50 kil. 0 25
Metal ware, unadorned .....	ad val. 10%
Furniture .....	10%
Organs .....	10%
Petroleum .....	100 litres 0 80
Pharos .....	ad val. 10%
Seal cattle .....	head 7 50
Rice .....	100 kil. 1 00
Caviars .....	ad val. 10%
Vegetables .....	10%
Cigars .....	ad val. 20%
Cigarettes .....	100 0 10
Sugar; muscovado .....	100 kil. 1 00
"    white .....	ad val. 2 00
Sweetmeats and confection .....	ad val. 10%
Tobacco .....	10%
Fruits in sugar or preserved .....	10%
Fireworks .....	20%
Wine .....	hectolitre 2 50
All other goods not enumerated above nor included under duty free articles .....	ad val. 3%
Fine biscuits, ref. to biscuits prepared with sugar, liquors, fruit juices, vanilla, essences or other aromatic substances.	
B. The proportion of alcohol shall be ascertained after reducing the strength to 50° of alcohol, in conformity with the excise duty ordonnance.	
In addition to the import duty, excise duty will be levied.	

## TRANSIT.

Art. 145. No duty is levied on transit.

## EXPORTATION.

Art. 165. Subject to special regulations governing the exportation of mineral products and fertilizers naturally formed within or on the surface of the soil, and to legal provisions specially affecting certain other goods, no export duties shall be levied.

Art. 166.—As regards goods exported free of duty, it will be necessary for the exporter prior to shipping the same, to furnish the customs with a declaration signed by him and showing:

- (a) Name of the ship;
- (b) Quantity and kind of the goods according to their usual trade denomination;
- (c) Value of the goods.

Art. 167.—On the exportation of goods liable to excise duties the legal provisions specially affecting goods of that description shall apply in addition to the stipulations of Articles 163 and 165.

## ORDINANCE OF THE GOVERNOR OF CURMAO, OF JULY 16, 1908, RELATING TO THE EXPORTATION OF MINING PRODUCTS.

("Publicatie-Blad," No. 40, of September 7, 1908.)

## GENERAL PROVISIONS.

Art. 1.—The provisions of the present ordinance shall cover all mineral products whether in native state or in the form of ores, natural fertilizers within or on the surface of the soil, petroleum, asphaltum, ozocerite and other sorts of bituminous substances, solid or liquid, and similar gaseous substances and all other products from the working of mines, whether manufactured or not.

"Working of mines" implies the extraction of mining products, either by means of underground work or of open pits, by boring the soil or otherwise.

In this ordinance "surface" shall be understood to include the expression "mining land."

## AMOUNT AND BASIS OF DUTY, &amp;c.

Art. 3.—On the exportation of mining products extracted in the colony, there shall be levied an export duty at the rate of 4% *ad valorem* on such portion of the products obtained on and exported from each mining land as shall exceed the duty free quantity fixed by decree of the governor before the mines commenced to be worked.

The licensee shall produce to the administrator of finance the declaration as to working at least one month prior to the commencement of the operations. Failing his doing so within the required time, the provision contained in the first paragraph of this article in reference to the quantity entitled to exemption from duty shall not apply.

## SPECIAL PROVISION.

Art. 16. By modification of Article 3 respecting the export duty on natural fertilizers from within or on the surface of the soil, it has been decided:

(a) That fertilizers extracted from Little Curaçao Island during the continuance of the concession shall be subject to payment of a duty of 10% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

(b) That fertilizers extracted from Aruba, in the territory licensed to the Aruba Phosphate Company (Aruba Phosphat-Maatschappij), of Curaçao shall pay, during the continuance of the concession, a duty of 3% *ad valorem* besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

## VALUATION TARIFF FOR THE ISLAND OF ARUBA.

Goods.	Valuation. Fls. etc.
Bones .....	kil. 0 01
Cotton ("banded") .....	0 40
Gulls' eggs .....	8 00
Goats .....	each 4 00
Turkeys .....	each 4 00
Garlic .....	kil. 0 60
Mahogany wood .....	1,000 kil. 50 00
Cocconut oil .....	tin of 18 litres 18 00
Sheep .....	each 5 00
Wines (gross weight) .....	kil. 0 15
Starch .....	0 18
Fish, except cod and "cabanos," salted or dried .....	dozen 2 00
Meat (dried): namely whole sheep or goats .....	each 2 00
Sole leather .....	kil. 1 70

Art. 2.—The present Decree came into force on the 1st Jan. 1917.

## BONAIRE

Note.—The monetary unit of Bonaire is the Dutch florin = 100 cents. For weights and measures this Colony has adopted the metric system.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908, RELATING TO IMPORTATION, EXPORTATION, TRANSIT AND EXCISE DUTIES.

("Publicatie-Blad" No. 33, of August 13, 1908.)

## IMPORTATION.

## DECLARATION OF ENTRY.

Art. 86.—It shall be lawful for the Governor, acting by and with the advice of a Commission to be appointed each year for that purpose, to fix before the 1st Nov. a Valuation Tariff for each island which shall serve as the basis for the assessment, during the following year, of import duties on the goods to be specified therein. Such tariffs shall affect goods rated of colour and being of such kinds as only exist or usually enter in limited amounts, though imported on frequent occasions, and not liable to substantial changes of value.

## ARTICLES OF PROHIBITED IMPORTATION, &amp;c.

Art. 87.—The importation of the following articles is prohibited:

(a) Books being reproductions of scientific, literary or artistic works protected by copyright either in the Mother-country or in the Colonies or Possessions, or in Countries with which copyright conventions have been concluded.

(b) Copper, bronze or nickel coins or plates for the manufacture thereof, unless imported by the Government, subject to such prohibitive regulations as shall be enacted by special ordinances.

Art. 88.—In regard to the importation, transit and warehousing of firearms and side arms, the Governor may by Decree depart from the provisions of the present Ordinance, but so that the duties herein provided shall remain unaffected.

In case of conflict between any regulations in force and the present Ordinance, the existing regulations shall alone be applicable.

## TARIFF.

Art. 122.—All goods imported into the Colony shall pay the duties fixed in the Tariff under Art. 128. Duty free goods are excepted subject to compliance with the provisions of this Section.

Art. 125.—In assessing the import duties, fractions of a kilogramme, litre or florin shall be reckoned as a full kilogramme, litre or florin.

Art. 126.—No import duty shall be levied on the following articles:

1. Ballast such as waste matter, sand and the like of no commercial value.

2. Goods removed beyond the free circulation within the Colony and re-imported from localities where entry thereof is prohibited, or where there are levied increased rates of import duties of which there was no knowledge in the Colony at the time of export.

3. Vessels not intended to remain in the Colony, also their stores and the coal required for their use, provided such articles be not landed.

4. Debris and stores of vessels belonging to the Colony and wrecked on foreign coasts, if re-imported within one year subject to proving the circumstances of the case.

5. Household effects, that is to say articles which may be considered as such having regard to the profession or standing of the importers but in no case are they to cover provisions or commercial commodities.

6. Empty bags, casks and the like, having been used and specially made and adapted for the transport of goods.

7. Articles imported by travellers for their personal use.

8. Agricultural implements, apparatus for artesian wells, water works, dock-works, factories and mines.

9. Tools for use in agriculture, horticulture and sylviculture, fruit growing and dairying, as well as tools, implements and other materials proved at the time of importation to be intended for use in the exercise of either of the industries aforesaid.

10. Live trees and plants, garden and other seeds.

11. Fertilizers.

12. Tools and materials in connection with the prospecting and working of mines or of natural manures within or on the surface of the soil, as well as those required for the construction and working of petroleum works, including piers, wharves, carpenters' shops and can and cask factories connected therewith, provided that such piers, wharves, workshops and factories be solely well for the purposes of the refinery; further, materials, tools and other accessories required for the construction, installation and maintenance of buildings being part and parcel of the refineries, such as houses, infrastructures, recreation penises, and such other houses for clerks and workmen who, on account of their special occupations, should be compelled to live in close proximity to the refinery, provided that all such buildings and houses be used exclusively by persons employed in the refinery and their families.

21. Plant for tramways and portable railways, telegraphs and telephones, electric light, docks, artesian wells, water works and other articles necessary for such installation and exploitation.

24. Straw for the manufacture of hats.

25. Fresh fish imported by fishing vessels.

26. Specimens of natural history and ethnography, statues, mouldings and all similar articles intended for educational purposes and for public museums or collections with the view of being preserved therein.

27. Articles admitted free of Excise duty and re-imported after having been exported for repairs.

28. Firewood.

29. Charcoal.

30. Drifted, unmanufactured.

31. Mangrove bark, unmanufactured.

32. Hides and skins, unprepared.

33. Plugs and shanks for the use of Conduits.

34. Fresh fruit.

35. Pit coal.

36. Crude petroleum and petroleum residues.

27. Machines, tools and materials for the installation and working of repositories of crude petroleum and of petroleum residues.

28. Instruments and materials for meteorological observations, intended for meteorological institutions.

The Governor shall frame the necessary regulations for obtaining the exemptions aforesaid.

Any disputes arising out of the application of said regulations shall be settled by the Inspector but appeal may be lodged with the Administrator of Finance and a notice to that effect must be given in writing within eight days.

Art. 127.—No import duty shall be levied on ships' provisions, supplies and articles if intended for consumption on board the ships having entered the Colony, provided a time be not limited.

The goods in question shall be exempted from the payment of Excise duty.

Art. 128.—Import duties are established as follows:

Goods.	Import Duties Fls. cts.
Potatoes..... 100 kil.	1 00
Earthenware and porcelain goods, except roofing tiles, bricks and paving tiles..... ad val.	10%
Automobiles.....	10%
Fine biscuits (A).....	1 00
Beer..... hectolitre	7 50
Butter..... 100 kil.	1 00
Spirits..... hectol. of alcohol of 54° strength at 15°C	1 00
Glass and glassware of all kinds..... ad val.	10%
Tallow and other candles..... kil.	0 10
Cheese..... 100 kil.	3 00
Coffee..... 100 kil.	0 10
Milk..... 100 litres	5 00
Margarine..... 30 kil.	0 25
Floor: wheat or rye.....	0 50
Metal ware, enamelled..... ad val.	10%
Furniture.....	10%
Organs.....	0 80
Petroleum..... 100 litres	10%
Rhinos..... ad val.	10%
New cattle..... head	7 50
Rice..... 100 kil.	1 00
Carriage..... ad val.	10%
Vehicles.....	20%
Cigars..... hundred	0 10
Cigarettes..... 100 kil.	1 00
Sugar: muscovado.....	2 00
White..... ad val.	10%
Sweetenings and chocolate.....	10%
Tobacco.....	10%
Fruits in sugar or preserved.....	20%
Fireworks..... hectolitre	2 50
Wine.....	3%
All other goods not enumerated above nor included under	

4. Fine biscuits refer to biscuits prepared with sugar, liquors, fruit juices, vanilla, essences or other aromatic substances.

B. The proportion of alcohol shall be ascertained after reducing the strength to 54° of alcohol, in conformity with the Excise Duty Ordinance. In addition to the import duty excise duty will be levied.

## TRANSIT.

Art. 115.—No duty is levied on transit.

## EXPORTATION.

Art. 165.—Subject to special regulations governing the exportation of mineral products and fertilizers naturally formed within or on the surface of the soil, and to legal provisions specially affecting certain other goods, no export duties shall be levied.

Art. 166.—As regards goods exported free of duty, it will be necessary for the exporter prior to shipping the same, to furnish the Customs with a declaration signed by him and showing:

a. Name of the ship;  
b. Quantity and kind of the goods according to their usual trade denomination;  
c. Value of the goods.

Art. 167.—On the exportation of goods liable to Excise duties the legal provisions specially affecting goods of that description shall apply in addition to the stipulations of Articles 163 and 165.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908, RELATING TO THE EXPORTATION OF MINING PRODUCTS.

("Publicatie-Blad" No. 30, of September 7, 1908.)

## GENERAL PROVISIONS.

Art. 1.—The provisions of the present Ordinance shall cover all mineral products whether in native state or in the form of ores, natural fertilizers within or on the surface of the soil, petroleum, asphaltum, ozocerite and other sorts of bituminous substances, solid or liquid, and similar gaseous substances and all other products from the working of mines, whether manufactured or not.

"Working of mines" implies the extraction of mining products, either by means of underground work or of open pits, by boring the soil or otherwise.

In this Ordinance "surface" shall be understood to include the expression "mining land."

## AMOUNT AND BASIS OF DUTY, &amp;c.

Art. 3.—On the exportation of mining products extracted in the Colony, there shall be levied an export duty at the rate of 1% *ad valorem* on such portion of the products obtained on and exported from each mining land as shall exceed the duty free quantity fixed by Decree of the Governor before the mines commenced to be worked.

The licensee shall produce to the Administrator of Finance the declaration as to working at least one month prior to the commencement of the operations. Failing his doing so within the required time, the provision contained in the first paragraph of this Article in reference to the quantity entitled to exemption from duty shall not apply.



## 374 400 400

6. That fertilizers extracted from Aruba, in the territory licensed to the Aruba Phosphate Company (*Aruba Phosphat-Maatschappij*), of Curacao shall pay, during the continuance of the concession, a duty of 3% *ad valorem* besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

claration signed by him and showing :

Art. 167.—On the exportation of goods liable to Excise duties the legal provisions specially affecting goods of that description shall apply in addition to the stipulations of Articles 163 and 165.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908,  
RELATING TO THE EXPORTATION OF MINING PRODUCTS.  
(*"Publicatie-Blad"* No. 40, of September 7, 1908.)

GENERAL PROVISIONS.

Art. 1.—The provisions of the present Ordinance shall cover all mineral products whether in natural state or in the form of ores, natural fertilizers within or on the surface of the soil, petroleum, asphaltum, ozerite and other sorts of titanious substances, solid or liquid, and similar gaseous substances and all other products from the working of mines, whether manufactured or not.

"Working of mines" implies the extraction of mining products, either by means of underground work or of open pits, by boring the soil on otherwise.

In this Ordinance "surface" shall be understood to include the expression "mining land."

AMOUNT AND BASIS OF DUTY, &c.

Art. 2.—On the exportation of mining products extracted in the Colony, there shall be levied an export duty at the rate of 1% *ad valorem* on such portion of the products obtained on and exported from each mining land as shall exceed the duty-free quantity fixed by Decree of the Governor before the mines commenced to be worked.

The licensee shall produce to the Administrator of Finance the declaration as to working at least one month prior to the commencement of the operations. Failing his doing so within the required time, the provision contained in the first paragraph of this Article in reference to the quantity entitled to exemption from duty shall not apply.

Art. 16.—By modification of Article 3 respecting the export duty on natural fertilizers from within or on the surface of the soil, it has been decided:

(a) That fertilizers extracted from Little Curaçao Island during the continuance of the concession shall be subject to payment of a duty of 10% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

(b) The fertilizers extracted from Aruba, in the territory licensed to the Aruba Phosphate Company (*Aruba Phosphaat-Maatschappij*) of Curaçao shall pay, during the continuance of the concession, a duty of 2% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

VALUATION TARIFF FOR THE ISLAND OF CURAÇAO.

Goods.	Valuation Fls. cts.
Bones .....	100 kbl. 0 01
Cotton ("beantard") .....	100 kbl. 0 40
"Caribinas" or "colubinas" (a kind of fish) .....	each 0 00
Gulls' eggs .....	1,000 each 4 00
Goats .....	4 each 4 00
Turkeys .....	1,000 kbl. 30 00
Machony wool .....	1,000 kbl. 18 00
Neacout oil .....	tin of 18 litres 5 00
Sheep .....	each 0 15
Turtles (Gross weight) .....	each 2 00
Meat (dried): namely whole sheep or goats .....	each 1 70
Sole leather .....	kbl. 1 70

Art. 2.—The present Decree came into force on the 1st January, 1917.

ST. MARTIN

Note. The monetary unit of Saint Martin is the Dutch florin—100 cents. For weights and measures this Colony has adopted the metric system.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16TH, 1908,  
RELATING TO IMPORTATION, EXPORTATION, TRANSIT AND  
EXCISE DUTIES.

(*"Publicatie-Blad"* No. 33, of August 13, 1908.)

IMPORTATION.

DECLARATION OF ENTRY.

Art. 56.—It shall be lawful for the Governor, acting by and with the advice of a Commission to be appointed each year for that purpose, to fix before the 1st Nov. a Valuation Tariff for each Island which shall serve as a basis for the duties levied during the following year, of import duties on the goods to be specified therein. Such tariff shall affect goods rated *ad valorem* and being of such kinds as only exist or usually exist in limited amounts, though imported on frequent occasions, and not liable to substantial changes of value.

ARTICLES OF PROHIBITED IMPORTATION, &c.

Art. 97.—The importation of the following articles is prohibited:

(a) Books being reproductions of scientific, literary or artistic works protected by copyright either in the Mother-country or in the Colonies or Possessions, or in Countries with which copyright conventions have been concluded;

(b) Copper, bronze or nickel coins or plates for the manufacture thereof, unless imported by the Government, subject to such prohibitive regulations as shall be enacted by special ordinances.

Art. 98.—The importation of arms, ammunition, gunpowder, dynamite and other explosive materials and lighting apparatus may be wholly or partly prohibited or restricted by a Decree of the Governor notwithstanding the provisions of the present Ordinance, but so that the duties herein provided shall remain unaffected.

In case of conflict between any regulations in force and the present Ordinance, the existing regulations shall alone be applicable.

TARIFF.

Art. 122.—All goods imported into the Colony shall pay the duties fixed in the Tariff under Art. 128. Duty free goods are excepted—subject to compliance with the provisions of this Section.

Art. 125.—In assessing the import duties, fractions of a kilogramme, litre, or florin shall be rounded off to full kilogramme, litre or florin.

Art. 128.—No import duty shall be levied on the following articles:

- Ballast such as waste matter, sand and the like of no commercial value.
- Goods removed beyond the free circulation within the Colony and re-imported from localities where entry thereof is prohibited, or where there are levied increased rates of import duties of which there was no knowledge in the Colony at the time of export.
- Vessel not intended to remain in the Colony, also their stores and the coal required for their use, provided such articles be not landed.
- Debris and stores of vessels belonging to the Colony and wrecked on foreign coasts, if re-imported within one year subject to proving the circumstances of the case.
- Household effects, that is to say articles which may be considered as such having regard to the profession or standing of the importers but in no case are they to cover provisions or commercial commodities.
- Empty bags, casks and the like, having been used and specially made and adapted for the transport of goods.
- Articles imported by travellers for their personal use.
- Agricultural implements, apparatus for artesian wells, water-works, dock-works, factories and mines.
- Tools for use in agriculture, horticulture and silviculture, fruit growing and dairying, as well as tools, implements and other materials proved at the time of importation to be intended for use in the exercise of either of the industries aforesaid.
- Live trees and plants, garden and other seed.

- Fertilizers.
- Tools and materials in connection with the prospecting and working of mines or of natural manures within or on the surface of the soil, as well as those required for the construction and working of petroleum refineries, including piers, wharves, carpenters' shops and can and cask factories connected therewith, provided that such piers, wharves, workshops and factories be solely used for the purposes of the refinery; further, materials, tools and other accessories required for the construction, installation and maintenance of buildings being part and parcel of the refineries, such as offices, infirmaries, recreation premises, and dwelling houses for clerks and workmen who, on account of their special occupations, should be compelled to live in close proximity to the refineries, provided that all such buildings and houses be used exclusively by persons employed in the refinery and their families.
- Piers for tramways and portable railways, telegraphs and telephones, electric light, docks, artesian wells, water-works and other articles necessary for such installation and exploitation.
- Straw for the manufacture of hats.
- Fresh fish imported by fishing vessels.
- Specimens of natural history and ethnography, statues, mouldings and all similar articles intended for educational purposes and for public museums or collections with the view of being preserved therein.
- Art also admitted freed of Excise-duty and re-imported after having been exported for repairs.
- Firewood.
- Charcoal.
- Drivels, hand-manufactured.
- Mangrove, bark, hand-manufactured.
- Hides and skins, unprepared.
- Flags and shields for the use of Consulates.
- Fresh fruit.
- Pit coal.
- Crude petroleum and petroleum residues.
- Machinery, tools and materials for the installation and working of repositories of crude petroleum and of petroleum residues.
- Instruments and materials for meteorological observation, intended for meteorological institutions.

The Governor shall frame the necessary regulations for obtaining the exemptions aforesaid.

Any disputes arising out of the application of said regulations shall be settled by the Governor but appeal may be lodged with the Administrator of Finance and notice to that effect must be given in writing within eight days.

Art. 127.—No import duty shall be levied on ships' provisions, supplies and articles if intended for consumption on board the ships having entered the Colony, provided same be not landed.

The goods in question shall be exempted from the payment of Excise duty.

Art. 128. Import duties are established as follows:

Goods.	Import Duties. Fls. cts.
Portulacae .....	100 kbl. 1 00
Earthenware and porcelain goods, except roofing tiles, bricks and paving tiles .....	10% <i>ad val.</i>
Automobiles .....	10%
Fine bisulphite (11 .....	10%
Ecer .....	100 hectolitres 1 00
Butter .....	100 kbl. 7 50
Spirits (11 .....	100 kbl. 1 00
Glass and glass-ware of all kinds .....	10% <i>ad val.</i>
Tallow and other candles .....	100 kbl. 3 00
Coffee .....	100 kbl. 3 00
Colony .....	100 kbl. 3 00
Malt .....	64 litres 3 00
Margarine .....	100 kbl. 0 25
Flour; maize .....	30 kbl. 0 50
Wheaten or 13 .....	10% <i>ad val.</i>
Mac ware, canned .....	10%
Furniture .....	10%
Organs .....	10%
Petroleum .....	100 litres 0 40

Goods.	Import Duties. Fls. etc.
Flax .....	10
Neat cattle .....	7 50
Sheep .....	1 00
Hire .....	100 kil.
Carriages .....	10 1/2
Vegetables .....	10 1/2
Cheers .....	20 1/2
Cigarettes .....	0 10
Sugar: muscovado .....	1 00
" white .....	2 00
Stimulants and chocolate .....	100 kil.
Tobacco .....	10 1/2
Fruits in sugar or preserved .....	10 1/2
Fireworks .....	2 1/2
Wine .....	2 50
All other goods not enumerated above nor included under duty free articles .....	
A. Fine biscuits: refer to biscuits imported with sugar, liquor, fruit jams, vanilla, essences or other aromatic substances.	3 1/2

**B.** The proportion of alcohol shall be ascertained after reducing the strength to 54° of alcohol, in conformity with the Excise duty Ordinance.

In addition to the import duty, excise duty will be levied.

#### TRANSIT.

Art. 115.—No duty is levied on transit.

#### EXPORTATION.

Art. 165.—Subject to special regulations governing the exportation of mineral products and fertilizers naturally formed within or on the surface of the soil, and to legal provisions specially affecting certain other goods, no export duties shall be levied.

Art. 166.—As regards goods exported free of duty, it will be necessary for the exporter prior to shipping the same, to furnish the Customs with a declaration signed by him and showing:

- (a) Name of the ship;
- (b) Quantity and kind of the goods according to their usual trade denomination;
- (c) Value of the goods.

Art. 167.—On the exportation of goods liable to Excise duties the legal provisions specially affecting goods of that description shall apply in addition to the stipulations of Articles 165 and 166.

#### ORDINANCE OF THE GOVERNOR OF CURACAO, OF JULY 16, 1908.

##### RELATING TO THE EXPORTATION OF MINING PRODUCTS.

(*"Publicatie-Blad"* No. 40, of September 7, 1908.)

#### GENERAL PROVISIONS.

Art. 1. The provisions of the present Ordinance shall cover all mineral products whether in native state or in the form of ores, natural fertilizers within or on the surface of the soil, petroleum, asphaltum, oocerite and other sorts of bituminous substances, solid or liquid, and similar gaseous substances and all other products from the working of mines, whether manufactured or not.

"Working of mines" implies the extraction of mining products, either by means of underground work or of open pits, by boring the soil or otherwise.

**Note.**—The monetary unit of Saint Eustache is the Dutch florin = 100 cents. For weights and measures, this Colony has adopted the metrical system.

#### ORDINANCE OF THE GOVERNOR OF CURACAO, OF JULY 16TH, 1908, RELATING TO IMPORTATION, EXPORTATION, TRANSIT AND EXCISE DUTIES.

(*"Publicatie-Blad"* No. 33, of August 15, 1908.)

#### IMPORTATION.

##### DECLARATION OF ENTRY.

Art. 56. It shall be lawful for the Governor, acting by and with the advice of a Commission to be appointed each year for that purpose, to fix before the 1st Nov. Valuation Tariff for each Island which shall serve as basis for the assessment, during the following year, of import duties on the goods to be specified therein. Such tariff shall affect goods rated *ad valorem* and being of such kinds as only exist or usually enter in limited amounts, though imported on frequent occasions, and not liable to substantial changes of value.

##### ARTICLES OF PROHIBITED IMPORTATION, &c.

Art. 57. The importation of the following articles is prohibited:

- (a) Books being reproductions of scientific literary or artistic works protected by copyright either in the Mother-country or in the Colonies or Possessions, or in Countries with which copyright conventions have been concluded;
  - (b) Copper, bronze or nickel coins or plates for the manufacture of the same, imported by the Government, subject to such prohibitive regulations as shall be enacted by special ordinance.
- Art. 58. In regard to the importation, transit and warehousing of no arms and side arms, the Governor may by Decree depart from the provisions of the present Ordinance, but so that the duties herein provided shall remain unaffected.

In case of conflict between any regulations in force and the present Ordinance, the existing regulations shall alone be applicable.

#### TARIFF.

Art. 122. All goods imported into the Colony shall pay the duties fixed in the Tariff under Art. 121. Duty-free goods are excepted subject to compliance with the provisions of this Section.

Art. 123. In assessing the import duties, fractions of a kilogramme, litre or florin shall be reckoned as a full kilogramme, litre or florin.

Art. 126. No import duties shall be levied on the following articles:

1. Ballast such as waste matter, and all the like of no commercial value.

In this Ordinance "*ad valorem*" shall be understood to include the expression "*unitary value*."

#### WORKS AND BASIS OF DUTY, &c.

Art. 3.—On the exportation of mining products extracted in the Colony there shall be levied an export duty at the rate of 4% *ad valorem* on such portion of the products obtained on and exported from each mining land as shall exceed the duty-free quantity fixed by Decree of the Governor before the mines commenced to be worked.

The license shall produce to the Administrator of Finance the declaration as to working at least one month prior to the commencement of the operations. Failing his doing so within the required time, the provision contained in the first paragraph of this article in reference to the quantity entitled to exemption from duty shall not apply.

#### SPECIAL PROVISIONS.

Art. 16.—By modification of Article 3 respecting the export duty on natural fertilizers from within or on the surface of the soil, it has been decided:

- (a) That fertilizers extracted from Little Curaçao Island during the continuance of the concession shall be subject to payment of a duty of 10% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

- (b) That fertilizers extracted from Aruba, in the territory licensed to the Aruba Phosphate Company (*Aruba Phosphat Maatschappij*), a duty of 3% *ad valorem* shall pay, during the continuance of the concession, a duty of 3% *ad valorem* besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

#### ORDINANCE OF THE GOVERNOR OF CURACAO, OF JULY 16, 1908.

##### RELATING TO THE EXPORTATION OF SALT.

(*"Publicatie-Blad"* No. 39, of September 7, 1908.)

Art. 1. Salt exported from the Island of St. Martin (N. T.) shall pay an export duty of 10% *ad valorem*.

Art. 2.—The value to be taken as basis for the collection of this duty shall be fixed before the end of each year for the following calendar year, by Decree of the Governor enacted with the advice of the Police Council, according to the average market value per hectolitre of salt on wharf at St. Martin (N. T.) during the current year. (The value fixed for the year 1914 is 33 cents per hectolitre.)

This Ordinance shall be entitled "*the Salt Ordinance, 1908.*"

#### VALUATION TABLET FOR THE ISLAND OF ST. MARTIN (N. T.)

Goods.	Valuation. Fls. etc.
Garbs .....	4 00
Codfish .....	0 25
Garlic .....	0 60
Sweet potatoes .....	3 00
Starfish .....	5 00
Onions .....	0 15
Yam-bell .....	0 30

Art. 2.—The present Decree came into force on the 1st January, 1917.

#### ST. EUSTACHE.

2. Goods removed beyond the free circulation within the Colony and re-imported from localities where entry thereof is prohibited, or where there are levied increased rates of import duties of which there was no knowledge in the Colony at the time of export.

Vessels not intended to remain in the Colony, also their stores and the coal required for their use, provided such articles be not landed.

3. Barges and stores of vessels belonging to the Colony and wrecked on foreign coasts, if re-imported within one year subject to proving the circumstances of the case.

4. Household effects, that is to say articles which may be considered as such having regard to the profession or standing of the importers but in no case are they to cover provisions or commercial commodities.

5. Empty boxes, casks and the like, having been used and specially made up adapted for the transport of goods.

6. Articles imported by travellers for their personal use.

7. Agricultural implements, apparatus for artesian wells, water-works, dock-works, factories and mines.

8. Tools for use in agriculture, horticulture and silviculture, fruit growing and darning, as well as tools implements and other materials proved at the time of importation to be intended for use in the exercise of either of the industries aforesaid.

9. Live trees and plants, garden and other seeds.

10. Perforated.

11. Tools and materials in connection with the prospecting and working of mines or of natural manures within or on the surface of the soil, as well as those required for the construction and working of petroleum refineries, including pipes, valves, apparatus, ships and car, and cork factories, constructed therewith, provided that such pipes, wharves, workshops and factories be solely used for the purpose of the refinery; further, materials, tools, and other accessories required for the construction, installation and maintenance of buildings being part and parcel of the refinery; such as offices, infrastructures, recreation premises, and dwelling houses for clerks and workmen who, on account of their special occupations, should be compelled to live in close proximity to the refinery, provided that all such buildings and houses be used exclusively by persons employed in the refinery and their families.

12. Plant for tramways and portable railways, telegraphs and telephones, electric light, clocks, artesian wells, water-works and other articles necessary for such installation and exploitation.

13. Straw for the manufacture of hats.

14. Fresh fish imported by fishing vessels.

15. Specimens of natural history and ethnography, statues, model ships, and all similar articles intended for educational purposes and for public museums or collections with the view of being preserved therein.

## TARIFF.]

- 17 Articles admitted free of Excise duty and re-supported after being exported for repairs.
- 18 Firewood.
- 19 Charcoal.
- 20 Divulvi, unmanufactured.
- 21 Mangrove bark, unmanufactured.
- 22 Hides and skins, unprepared.
- 23 Flags and shields for the use of Consulates.
- 24 Fresh fruit.
- 25 Pit coal.
- 26 Crude petroleum and petroleum residues.
- 27 Machines, tools and materials for the installation and working of repositories of crude petroleum and of petroleum distillates.
- 28 Instruments and materials for meteorological observation intended for meteorological institutions.

The Governor shall frame the necessary regulations for obtaining the exemptions aforesaid.

Any disputes arising out of the application of said regulations shall be referred by the Inspector but appeal may be lodged with the Administrator of Finance and notice to that effect must be given in writing within eight days.

Art. 127.—No import duty shall be levied on ships' provisions, supplies and articles intended for consumption on board the ships having entered the Colony, provided same be not landed.

The goods in question shall be exempted from the payment of Excise duty.

Art. 128.—Import duties are established as follows:—

Goods.	Import Duties.
Potatoes .....	100 kil. 1 00
Earthenware .....	10%
Bricks and paving tiles .....	ad val. 10%
Automobiles .....	10%
Fine biscuits (A) .....	10%
Beer .....	100 kil. 7 50
Butter .....	100 kil. 1 00
Spirits (B) .....	check of alcohol of 50% strength at 150 C. 10%
Glass and glassware of all kinds .....	ad val. 0 10
Tallow and other candles .....	100 kil. 4 00
Cheese .....	100 kil. 4 00
Coffee .....	ad val. 0 10
Maize .....	100 kil. 5 00
Margarine .....	100 kil. 0 25
Flour; maize .....	100 kil. 0 25
Flour; wheat .....	100 kil. 0 25
Metal ware, enamelled .....	ad val. 10%
Furniture .....	10%
Organs .....	ad val. 0 80
Petroleum .....	ad val. 10%
Pianos .....	ad val. 7 50
Neat cattle .....	100 kil. 1 00
Rice .....	ad val. 10%
Carriages .....	ad val. 20%
Velocipedes .....	ad val. 20%
Cigars .....	100 kil. 0 10
Cigarettes .....	100 kil. 1 00
Sugar; macacado .....	ad val. 2 00
" white .....	ad val. 10%
Sweetmeats and chocolate .....	ad val. 10%
Tobacco .....	ad val. 10%
Fruits in sugar or preserved .....	ad val. 2 50
Fireworks .....	ad val. 2 50
Wine .....	ad val. 3%

All other goods not enumerated above nor included under duty-free articles shall be subject to the Excise duty.

A. The biscuits refer to biscuits prepared with sugar, liquors, fruit juices, vanilla, essences or other aromatic substances.

B. The proportion of alcohol shall be ascertained after reducing the strength to 50% of alcohol, in conformity with the Excise duty Ordinance.

In addition to the import duty, excise duty will be levied.

## TRANSIT.

Art. 146.—No duty is levied on transit.

Note.—The monetary unit of Saba is the Dutch florin = 100 cents. For weights and measures this Colony has adopted the metrical system.

## ORDINANCE OF THE GOVERNOR OF CURACAO, OF JULY 16, 1908, RELATING TO IMPORTATION, EXPORTATION, TRANSIT AND EXCISE DUTIES.

("Publicatie-Blad" No. 33, of August 15, 1908.)

## IMPORTATION.

## DECLARATION OF ENTRY.

Art. 56.—It shall be lawful for the Governor, acting by and with the advice of a Commission to be appointed each year for that purpose, to fix before the 1st Nov. a Valuation Tariff for each island which shall serve as basis for the assessment, during the following year, of import duties on the goods to be specified therein. Such tariff shall affect goods rated in *encombre* and being of such kinds as only exist or usually enter in limited amounts, though imported on frequent occasions, and not liable to substantial changes of value.

## ARTICLES OF PROHIBITED IMPORTATION, &amp;c.

Art. 97.—The importation of the following articles is prohibited:

(a) Books being reproductions of scientific, literary or artistic works protected by copyright either in the Mother-country or in the Colonies or Possessions, or in Countries with which copyright conventions have been concluded;

(b) Copper, bronze or nickel coins or plates for the manufacture thereof, unless imported by the Government, subject to such prohibitive regulations as shall be enacted by special Ordinances.

Art. 98.—In regard to the importation, transit and warehousing of fire arms and side arms, the Governor may by Decree depart from the provisions of the present Ordinance, but so that the duties herein provided shall remain unaffected.

## EXPORTATION.

Art. 165.—Subject to special regulations governing the exportation of mineral products and of fisheries naturally formed within or on the surface of the soil, and to local provisions specially affecting export in other goods, no export duties shall be levied.

Art. 166.—As regards goods exported free of duty, it will be necessary for the exporter prior to shipping the same, to furnish the Customs with a declaration signed by him and showing:

- (a) Name of the ship;
- (b) Quantity and kind of the goods according to their usual trade denomination;
- (c) Value of the goods.

Art. 167.—On the exportation of goods liable to Excise duties the local provisions specially affecting goods of that description shall apply in addition to the stipulations of Articles 163 and 165.

## ORDINANCE OF THE GOVERNOR OF CURACAO, OF JULY 15, 1908, RELATING TO THE IMPORTATION OF MINING PRODUCTS.

("Publicatie-Blad" No. 40, of September 7, 1908.)

## GENERAL PROVISIONS.

Art. 1.—The provisions of the present Ordinance shall cover all mineral products whether in native state or in the form of ores, natural fertilizers within or on the surface of the soil, petroleum, asphaltum, ozocerite and other sorts of bituminous substances, solid or liquid, and similar gaseous substances and all other products from the working of mines, whether manufactured or not.

"Working of mines" implies the extraction of mining products, either by means of underground work or of open pits, by boring the soil or otherwise.

In this Ordinance "surface" shall be understood to include the expression "mining land."

## AMOUNT AND BASIS OF DUTY, &amp;c.

Art. 3.—On the exportation of mining products extracted in the Colony, there shall be levied an export duty at the rate of 1% of *encombre* on each portion of the products obtained and exported from each mining land as shall exceed the duty free quantity fixed by Decree of the Governor before the mines commenced to be worked.

The licensee shall produce to the Administrator of Finance the declaration as to working at least one month prior to the commencement of the operations. Failing this, besides the amount of the concession, the provision contained in the first paragraph of this Article in reference to the quantity entitled to exemption from duty shall not apply.

## SPECIAL PROVISIONS.

Art. 16.—By modifications of Article 3 respecting the export duty on natural fertilizers from within or on the surface of the soil, it has been decided:

(a) That fertilizers extracted from Little Curacao Island during the continuance of the concession shall be subject to payment of a duty of 10% of *encombre*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

(b) That fertilizers extracted from Aruba, in the territory leased to the Aruba Phosphate Company (*Aruba-Phosphaat Maatschappij*), of Curacao shall pay, during the continuance of the concession, a duty of 3% of *encombre*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

## VALUATION TARIFF FOR THE ISLAND OF SAINT-ESTACHE.

Goods.	Valuation.
Gulls' eggs .....	1,000 3 00
Coffins .....	ad val. 0 25
Mules (colts) .....	ad val. 0 50
Lard (compound) .....	ad val. 0 15
Turtles (gross weight) .....	ad val. 0 15
Onions .....	barrel of 90 kil. 70 00
Pigs' heads .....	ad val. 55 00
Bevon .....	ad val. 3 20
Vermicelli .....	case of 22 1/2 kil. 7 00
Soap .....	ad val. 0 25

Art. 2.—The present Decree came into force on the 1st January, 1917.

## SABA

In case of conflict between any regulations in force and the present Ordinance, the existing regulations shall alone be applicable.

## TARIFF.

Art. 122.—All goods imported into the Colony shall pay the duties fixed in the Tariff under Art. 128. Duty-free goods are excepted subject to compliance with the provisions of this Section.

Art. 125.—In assessing the import duties, fractions of a kilogramme, litre or tolin shall be reckoned as a full kilogramme, litre or tolin.

Art. 126.—No import duty shall be levied on the following articles:

- 1 Ballast such as waste matter, sand and the like of no commercial value.
- 2 Goods removed beyond the free circulation within the Colony and re-imported from facilities where entry thereof is prohibited, or where there are levied increased rates of import duties of which there was no knowledge in the Colony at the time of export.
- 3 Vessels not intended to remain in the Colony, also their stores and the coal required for their use, provided such articles be not landed.
- 4 Debris and stores of vessels belonging to the Colony and wrecked on foreign coasts, if not re-imported within one year subject to proving the circumstances of the case.
- 5 Household effects, that is to say articles which may be considered as such having regard to the profession or standing of the importers but in no case are they to cover provisions or commercial commodities.
- 6 Empty bags, casks and the like, having been used and specially adapted for the transport of goods.
- 7 Articles imported by travellers for their personal use.
- 8 Agricultural implements, apparatus for artesian wells, water works, dock-works, factories and mines.

- 9 Pools for use in agriculture, horticulture and sylviculture, fruit growing and dairying, as well as pools, impoundments and other materials *provided* at the time of importation, are intended for use in the exercise of either of the industries aforesaid.
- 10 Live trees and plants, garden and other seeds.
- 11 Fertilizers.
- 12 Tools and materials in connection with the prospecting and working of mines or of natural manures within or on the surface of the soil, as well as those used for the construction and working of petroleum refineries, including pumps, wharves, carpenter shops and can and cask factories connected therewith, provided that such pumps, wharves, workshops and factories be solely used for the purposes of the refinery; further, materials, tools and other accessories required for the construction, installation and maintenance of buildings being part and parcel of the refineries, such as offices, laboratories, recreation premises, and dwelling houses for clerks and workmen who, on account of their special occupations, should be compelled to live in close proximity to the refinery, provided that all such buildings and houses be used exclusively by persons employed in the refinery and their families.
- 13 Poles for tramways and portable railways, telegraphs and telephones, electric light, telegraph, artesian wells, water works and other articles necessary for such installation and exploitation.
- 14 Straw for the manufacture of hats.
- 15 Fresh fish imported by fishing vessels.
- 16 Specimens of natural history and ethnography, statues, mouldings and similar articles intended for educational purposes and for public museums or collections with the view of being preserved in glass.
- 17 Articles admitted free of Excise duty and reimported after having been exported for repairs.
- 18 Firewood.
- 19 Charcoal.
- 20 Drivails, unmanufactured.
- 21 Mangrove bark, unmanufactured.
- 22 Hides and skins, unprepared.
- 23 Plugs and sheels for the use of Cuscutas.
- 24 Fresh fruit.
- 25 Pit coal.
- 26 Crude petroleum and petroleum residues
- 27 Repositories of crude petroleum and of petroleum residues.
- 28 Instruments and materials for meteorological observation, intended for meteorological institutions.

The Governor shall frame the necessary regulations for obtaining the exemptions aforesaid.

Any disputes arising out of the application of said regulations shall be settled by the Inspector but appeal may be lodged with the Administrator of Finance and notice to that effect must be given in writing within eight days.

Art. 127.—No import duty shall be levied on ships' provisions, supplies and articles if intended for consumption on board the ships having entered the Colony, provided same be not landed.

The goods in question shall be exempted from the payment of Excise duty.

Art. 128.—Import duties are established as follows:

Goods.	Import Duties.
	Fis. cts.
Potatoes.....	100 kil. 1 00
Earthenware and porcelain goods, except roofing tiles, tiles and paving tiles.....	ad val. 10%
Automobiles.....	10%
Fine biscuits (A).....	10%
Beef.....	10%
Butter.....	1 00
Spirits (B).....	10%
Glass and glassware of all kinds.....	ad val. 10%
Candles and other candles.....	10%
Coffee.....	100 kil. 3 00
Chocolate.....	4 00
Margarine.....	64 litres 0 10
Flour: maize.....	100 kil. 5 00
Wheat or rye.....	20 kil. 0 25
Wholesome or rye.....	0 50
Metals, enamelled.....	ad val. 10%
Furniture.....	10%
Upholstery.....	10%
Organs.....	10%
Petroleum.....	100 litres 0 80
Neat cattle.....	ad val. 10%
Hides.....	100 kil. 7 50
Cattle.....	1 00
Carriages.....	ad val. 10%
Velocipedes.....	10%
Cigars.....	20%
Cigarettes.....	10%

Goods.	Import Duties.
	Fis. cts.
Sugar: muscovado.....	100 kil. 1 00
White.....	2 00
Sweetmeats and chocolate.....	ad val. 10%
Tobacco.....	10%
Fruits in sugar or preserved.....	10%
Fireworks.....	20%
Wine.....	ad val. 2 50
All other goods not enumerated above nor included under duty-free articles.....	ad val. 3%

1. Fine biscuits refer to biscuits prepared with sugar, liquors, fruit juices, vanilla, essences or other aromatic substances.

2. The proportion of alcohol shall be ascertained after reducing the strength to 50% of alcohol, in conformity with the Excise Duty Ordinance.

In addition to the import duty, excise duty will be levied.

#### TRANSIT.

Art. 145.—No duty is levied on transit.

#### EXPORTATION.

Art. 165.—Subject to special regulations governing the exportation of mineral products and fertilizers naturally formed within or on the surface of the soil, and to legal provisions specially affecting certain other goods, no export duties shall be levied.

Art. 166.—As regards goods exported free of duty, it will be necessary for the exporter prior to shipping the same, to furnish the Customs with a declaration signed by him and showing:

- Name of the ship;
- Quantity and kind of the goods according to their usual trade denomination;
- Value of the goods.

Art. 167.—On the exportation of goods liable to Excise duties the legal provisions specially affecting goods of that description shall apply in addition to the stipulations of Articles 162 and 165.

#### ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908, RELATING TO THE EXPORTATION OF MINING PRODUCTS.

(*"Publicatie-Blad"* No. 40, of September 7, 1908.)

#### GENERAL PROVISIONS.

Art. 1.—The provisions of the present Ordinance shall cover all mineral products whether in native state or in the form of ores, natural fertilizers within or on the surface of the soil, petroleum, asphaltum, coccineite and other sorts of bituminous substances, soil or deposit, and similar gaseous substances and all other products from the working of mines, whether manufactured or not.

"Working of mines" implies the extraction of mining products, either by means of underground work or of open pits, by boring the soil or otherwise.

In this Ordinance "surface" shall be understood to include the expression "mining land."

#### AMOUNT AND BASIS OF DUTY, &c.

Art. 3.—On the exportation of mining products extracted in the Colony there shall be levied an export duty at the rate of 4% *ad valorem* on such portion of the produce obtained and exported from each mining land as shall exceed the duty free quantity fixed by Decree of the Governor before the mines commenced to be worked.

The licensee shall produce to the Administrator of Finance the declaration as to working at least one month prior to the commencement of the operations. Failing his doing so within the required time, the provision contained in the first paragraph of this Art. 3 in reference to the quantity entitled to exemption from duty shall not apply.

#### SPECIAL PROVISION.

Art. 4.—By modification of Article 3 respecting the export duty on natural fertilizers from within or on the surface of the soil, it has been decided:

(a) That fertilizers extracted from Little Curaçao Island during the continuance of the concession shall be subject to payment of a duty of 10% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

(b) That fertilizers extracted from Aruba, in the territory licensed to the Aruba Phosphate Company (*Aruba-Phosphaat-Maatschappij*), during the continuance of the concession, a duty of 3% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

#### VALUATION TABLE FOR THE ISLAND OF SAIRA.

Goods.	Valuation.
	Fis. cts.
Lard (trounpound).....	100 kil. 0 70

Art. 2. The present Decree came into force on the 1st January, 1917.

## DUTCH GUIANA COLONY OF SURINAM

### INDEX TO PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF.

No.	No.	No.	No.
Acetic acid .. .. .	12 13	Cables .. .. .	63
Ammonium .. .. .	6 10	Candles .. .. .	31
Articles for the Government .. .. .	2 5	Cardboard, roofing .. .. .	Art. 2 4
Asphalt .. .. .	Art. 2 4	Casks, and parts of .. .. .	Art. 2 4
Asses .. .. .	Art. 2 4	Cement .. .. .	Art. 2 4
Bacon .. .. .	52 53	Charts .. .. .	65
Ballast .. .. .	Art. 2 4	Chalk .. .. .	Art. 2 4
Beer .. .. .	11	Chloroform .. .. .	Art. 2 4
Biscuits .. .. .	Art. 2 4	Cigars and cigarettes .. .. .	Art. 2 4
Books .. .. .	Art. 2 4	Coal .. .. .	33
Brass .. .. .	21	Coffee .. .. .	Art. 2 4
Bricks .. .. .	56	Colours .. .. .	Art. 2 4
Butter, and substitutes for .. .. .	18	Copper plates, bars, &c. .. .. .	Art. 2 4
		Coral .. .. .	15
		Cordage .. .. .	63
		Distilled liquors .. .. .	24 25
		Drawings .. .. .	Art. 2 4
		Dynamite .. .. .	22 23
		Effects, travellers' .. .. .	Art. 2 4
		Engravings .. .. .	Art. 2 4
		Essences .. .. .	27
		Ethers .. .. .	27
		Explosives .. .. .	22 23
		Extracts .. .. .	14
		Felt, roofing and building .. .. .	Art. 2 4
		Fire-proof materials for roofing .. .. .	Art. 2 4
		Fireworks .. .. .	76
		Fish .. .. .	67 70
		Flour .. .. .	16 17
		Galipot .. .. .	Art. 2 4
		Gallons .. .. .	15
		Game .. .. .	75
		Ginger ale .. .. .	11
		Gold, and manufactures of .. .. .	15, 28, Art. 2 4
		Grain .. .. .	29
		Grease .. .. .	29
		Gunpowder .. .. .	10
		Hides, raw or prepared .. .. .	30, Art. 2 4
		Horses .. .. .	42
		Ice .. .. .	Art. 2 4
		Instruments, scientific .. .. .	Art. 2 4
		Iron bars, rods, &c. .. .. .	Art. 2 4

	Nos.		Nos.
Jewellery .. .. .	15	Packages .. .. .	Art. 24
Lard .. .. .	45	Paintings .. .. .	Art. 24
Lead bars, ingots, &c. ..	Art. 24	Pellets .. .. .	63, 66
Leather, and manufactures of	30	Petroleum and mineral oils, and residues thereof	39, Art. 24
Lime .. .. .	24, 25	Pine-apples .. .. .	14
Liquours .. .. .	Art. 24	Pitch .. .. .	Art. 24
Machines .. .. .	Art. 24	Plants .. .. .	Art. 24
Manures .. .. .	Art. 24	Playing cards .. .. .	52-55, 73-75
Maps .. .. .	34-36	Potatoes .. .. .	1
Meat .. .. .	54, 71-75	Poultry .. .. .	75
Military equipments ..	Art. 24	Printing material .. ..	Art. 24
Molasses .. .. .	37	Pulse .. .. .	29
Mosses .. .. .	Art. 24	Pyroligneous acid .. ..	26
Music .. .. .	Art. 24	Railway and tramway material	Art. 24
Nails .. .. .	35	Repaired articles, and articles imported for repair	Art. 24, 46, 47
Nets .. .. .	63	Rice and rice flour .. ..	46, 47
Newspapers .. .. .	Art. 24		
Oils .. .. .	58-60, Art. 24		
Onions .. .. .	61		
Opium, and substitutes for	41		

Note.—The monetary unit of the colony is the Dutch florin = 100 cents. For weights and measures Dutch Guiana has adopted the metrical system.

Decision of November 26, 1912, ordering the publication of the text in force of Ordinance of May 10, 1887, relating to the collection of import and export duties &c.

No.	Goods.	Duty. Fls. etc.
1	Potatoes .. .. .	hectol. 0 50
2	Arms and ammunition:	
3	Guns, carbines and rifles .. .. .	per barrel 10 00
4	Barrels for guns, separate .. .. .	10 00
5	Revolvers, pistols, saloon guns and pistols .. .. .	each 30%
6	Detached parts of firearms .. .. .	kilog. 0 05
7	Bullets for guns and pistols, and shot .. .. .	100 kil. 1 00
8	Cartridges for breech-loading guns .. .. .	hundred 0 75
9	Cartridges for revolvers and saloon guns .. .. .	0 25
10	Primers and percussion caps .. .. .	thousand 1 25
11	Cartridges, simply primed, for breech-loading guns .. .. .	1 25
12	Gunpowder .. .. .	kilog. 2 00
13	Vinegar and acetic acid .. .. .	litre 0 05
14	Less than 100 grammes, pure .. .. .	0 75
15	100 grammes, pure, and over .. .. .	0 10
16	Beer, malt extracts of all kinds and ginger ale .. .. .	" 0 10
17	Jewellery, real coral and precious stones, manufactures of gold and silver, also zirconium, trimmings and gold and silver thread .. .. .	15% ad val. 2 50
18	Flour .. .. .	100 kil. 10%
19	Butter, oleomargarine, "glace" (butter clarified by boiling, and thus converted into a kind of oil), with or without package .. .. .	0 10
20	Tow for caulking .. .. .	0 20
21	Spring and mineral waters, natural, effervescent, lemonade and sodas waters .. .. .	per litre 0 08
22	Bread and biscuits .. .. .	0 03
23	Dynamite, lithofracture, and other similar explosives not comprised in munitions of war .. .. .	50 00
24	In their primitive form, i.e., neither mixed nor prepared .. .. .	kilog. 1 50
25	In preparations or in mixtures, the explosion of which cannot be caused by a shock, stroke, falling, or by spontaneous combustion, and in cartridges .. .. .	1 50
26	Distilled liquors not specially mentioned, including liqueurs, bitters and other similar distilled beverages, besides unmixt alcoholic liquids obtained by distillation .. .. .	125 00
	A minimum strength of 40% of alcohol at 15° C. for ascertaining the duty on above distilled liquors.	
	For the application of the foregoing duty the following should be noted:	
	a. Liqueurs and other liquids mixed with substances other than alcohol or water so that the strength thereof cannot be determined by the ordinary hydrometer, shall be considered as of a strength of 70%.	
	b. Distilled spirituous beverages or those prepared with distilled products, imported in quantities of less than 1 litre, shall be assimilated to liqueurs.	
27	Perfume waters, prepared or not with alcohol .. .. .	ad val. 15%
	Every importer has the right to claim the verification of the real strength of the liquids mentioned in paragraph c, provided that the verification be made for at least 10 litres of the liquid. The fee for verification has been fixed at 1 florin for each sample, which must be furnished in a sufficient quantity.	
28	Pyroligneous acid and all liquids prepared or mixed therewith .. .. .	litre 1 10
29	Sulphuric ether, chloroform, and all other similar liquids prepared with alcohol, i.e., ethers which are prepared with alcohol, but in which this article has changed its nature .. .. .	litre 2 00
	(Composed ethers or fruit essences, acetic ether, sweet spirit of nitre and other similar alcoholic chemical compositions shall be classed under distilled liquors and considered as of a strength of 83%.)	
30	Gold in a crude state or simply melted .. .. .	gramme 0 10
31	Grain and pulse, dried, in whatever package: beans, peas, lentils &c. .. .. .	0 03
	(Imported in quantities of less than 1 kilog. they shall be classed as garden seeds.)	
32	Hides and skins (i): prepared hides and skins, sole leather, leather for harness and saddles, parchment,	

	Nos.		Nos.
Ropes and rope-yarn .. ..	63	Tea .. .. .	62
Sacks .. .. .	Art. 30	Telegraph and telephone material .. .. .	Art. 24
Saddlery .. .. .	Art. 24	Tin .. .. .	Art. 24
Salt .. .. .	51, 52, Art. 24	Tin-plate .. .. .	Art. 24
Seeds .. .. .	Art. 24	Tobacco .. .. .	59, 60
Sewing machines .. .. .	Art. 24	Toilet articles .. .. .	19
Ships, and parts of ships' provisions .. .. .	Art. 24	Travelling requisites .. ..	Art. 24
Shoemakers' wares .. .. .	Art. 24, Art. 3, Art. 4	Trees .. .. .	Art. 24
Silver, and manufactures of .. .. .	18, Art. 24	Trimmings .. .. .	15
Skis, raw or prepared .. ..	30, Art. 24	Turpetune .. .. .	63
Snuff .. .. .	50	Unenumerated articles .. ..	43
Soap .. .. .	54, 55	Venustables .. .. .	43
Spirits .. .. .	Art. 24	Waters .. .. .	12, 13
Sugar .. .. .	Art. 24	Waxes .. .. .	20
Synaps .. .. .	37, 38	Wines .. .. .	7, 78
Tallow .. .. .	39	Zinc .. .. .	Art. 24
Tar .. .. .	39, Art. 24		

No.	Goods.	Duty. Fls. etc.
	strapmakers', shoemakers' and other wares of leather not specially mentioned .. .. .	kilog. 0 05
31	Candles of all kinds .. .. .	0 05
32	Cheese of all kinds .. .. .	0 05
33	Coffee .. .. .	0 10
34	Matches:	
35	11 In packet- or boxes of 72 matches or less .. .. .	gross of boxes 2 35
36	" " " " of more than 72 to 96 matches .. .. .	3 00
37	In other containers which are to be divided into packets or boxes of 96 matches .. .. .	gross of boxes 3 00
38	Molasses and alimentary syrups .. .. .	litre 0 02
39	Oil (1): Olive, cottonseed, beachnut, rapeseed and other comestible oils, cold oil, patent oil, flaxseed oil, boiled or not .. .. .	litre 0 05
40	Kerosene, oilene, photogen, tar and other mineral and petroleum oils, also tallow oil .. .. .	litre 0 05
41	Hair oils and all perfume oils, such as bergamot, lemon, orange flower, lavender, clove and other oils, all imported in their natural state or prepared for perfumery .. .. .	ad val. 15%
42	Opium, "ganja" and "bhang" and their substitutes .. .. .	kilog. 25 00
43	Horses and foals .. .. .	0 05
44	Sweet potatoes and other vegetables not specially mentioned .. .. .	kilog. 0 03
45	"Pinda" (orange peels, dried) .. .. .	0 05
46	Lard, with or without packages .. .. .	0 03
	(In casks, tins, tubs or jars, tare 20%.)	
47	Rice, hulls, and rice flour, in packages of any kind .. ..	100 kil. 1 25
48	Unhulled (addy) .. .. .	kilog. 4 00
49	Cigars and cigarettes .. .. .	0 02
50	Grease, lubricating grease and tallow .. .. .	1 00
51	Snuff .. .. .	ad val. 15%
52	Playing cards, detached or in sheets, in packs of at most 52 cards .. .. .	0 02
53	Bacon: Salted .. .. .	kilog. 0 04
54	Smoked .. .. .	0 01
	Swine's head .. .. .	0 02
55	Nails, large and small, of all kinds .. .. .	0 02
56	Bricks, per 1,000, and in proportion when in smaller or larger quantities .. .. .	2 00
57	Sugar: Refined .. .. .	100 kilog. 2 61
58	All other kinds .. .. .	1 25
59	Tobacco, in rolls or in the leaf .. .. .	kilog. 1 75
60	" " cut .. .. .	0 10
61	Turpetune .. .. .	0 40
62	Tea .. .. .	0 40
	For common cases of tea weighing 78 kilogs, and more the tare is 18%, and for common cases of less than 68 kilogs, 25%.	
63	Carriage cables, ropes, and all rope-makers' wares, fishing nets, twine and rope-yarn .. .. .	kilog. 0 04
64	Onions .. .. .	0 03
65	Paints: Dry or prepared, of all kinds (excepting water colours, in boxes or tablets), chalk, ground and carpenters' pencils .. .. .	0 02
66	Varnishes of all kinds .. .. .	litre 0 04
67	Fish: Tui, herrings, mackerel, silver (hadt) and all other fish not specially mentioned, in brine or salted .. .. .	0 02
68	Salmon, salted, in barrels .. .. .	0 04
	(The tare for herrings, mackerel, silver and salmon, in brine, is 33%.)	
69	Ling, stockfish and all other fish, dried and smoked ..	0 06
70	In tins .. .. .	ad val. 10%
71	Meat, in barrels or sacks:	
72	Salted (tare, 36%) .. .. .	kilog. 0 02
73	Smoked .. .. .	0 06
74	Hams and shoulders, smoked, of European origin .. ..	0 05
75	Hams and shoulders, smoked, of American origin .. ..	0 02
	"Bolinas" (kind of pork-butcher's produce), sausages, also fresh meat, including poultry, game &c. dead, ad val.	10%
76	Fireworks of all kinds .. .. .	30%
77	Wine, sparkling .. .. .	litre 0 50
78	" " other, of all kinds .. .. .	0 25
79	Soap: Common, hard, not perfumed, in bars or cakes, also soft soap, green or brown .. .. .	kilog. 0 05
80	Perfumed and other fine soap, such as coco-nut, family, glycerine, turpetune, sand and bath soap; soap powder .. .. .	0 15
81	Salt (1): Crude .. .. .	100 kil. 3 00
82	Refined .. .. .	4 00

All other goods and articles which, according to kind and destination, cannot be classed in one of the above numbers, with the exception of goods which are free of duty under Art. 2, ..... and ed. 10<sup>1</sup>.

All articles shall be exempt from import duties:—  
a All articles consigned directly to the Colonial Government and to the land or marine forces of the Kingdom for the use of the Government or of the State.

Provisions and other necessities imported for account of the Government and intended for the crews of Dutch men-of-war and the garrison shall be included in these articles. Importations made for the private use of officers or their subordinates shall be excepted, even when such articles are shipped to their official address.

b Provisions, necessities and stores for consumption on board of vessels entering the port, upon the condition that such articles be entered in the manifest, conformably to Art. 4, and that the Customs have, on their visit, ascertained that they are really intended for this purpose and do not exceed the quantity fixed in Art. 3.

c Goods imported for export, in larger quantities provided that the excess be re-exported on the same vessel, that up to the time of exportation, it remains under Customs supervision or seal.

d Effects and baggage of travellers, for their personal use; new articles excepted.

e Personal effects of persons coming to establish themselves in the colony of Surinam. These shall be examined on entry and shall only be admitted if, when the examiner finds that they have been in use, that they are not new, are not contraband and are proportionate to the profession or social condition of the owner.

In order to obtain this permission of free entry a written request must be previously submitted to the Controller of Taxes at Paramaribo or to the Collector at Nickerie.

When, at the time of examination, new articles, provisions or other goods are found which have not been declared or for which exemption has been applied by declaring that they have been in use, such declaration shall be considered as a fraudulent act and punished as such:—  
a Gold and silver coins; gold and silver, in bars, ingots or any other form so that such metals cannot be utilized for any other purpose without re-melting.

f Articles exported and re-imported within one year after having undergone repair of any kind, but not being declared or for which exemption has been applied by declaring that they have been in use, such declaration shall be considered as a fraudulent act and punished as such:—  
a Gold and silver coins; gold and silver, in bars, ingots or any other form so that such metals cannot be utilized for any other purpose without re-melting.

g Articles exported and re-imported within one year after having undergone repair of any kind, but not being declared or for which exemption has been applied by declaring that they have been in use, such declaration shall be considered as a fraudulent act and punished as such:—  
a Gold and silver coins; gold and silver, in bars, ingots or any other form so that such metals cannot be utilized for any other purpose without re-melting.

The officials above mentioned shall satisfy themselves as to whether the articles are furnished with identification marks or whether sufficient guaranty can be obtained in order to check the goods at the time of re-importation by determining the size, weight, marks and other particulars; in such case, they will insist the adoption of those means in granting the authorisation.

No exemption will be granted if the said officials are of opinion that the articles are not intended to undergo any kind of repair, but are forwarded abroad for some other purpose.

Prior to shipment the official shall state on the authorisation the exact particulars and note any identification marks which may have been affixed to the articles.

This document shall be handed to the person concerned to afterwards serve as a voucher in claiming the exemption from duty. The expenses incurred for affixing the identification marks shall be borne by the person concerned.

h Goods imported to undergo any kind of workmanship and to be subsequently exported, subject to complying with the regulations established by the Governor in order to prevent abuse.

i Travelling requisites imported by scientific and state-subsidised commissions arriving in the Colony with the view of exploring any part of the territory.

In order to obtain this exemption importers shall make an application in writing to that effect either to the Controller of Taxes at Paramaribo or to the Collector at Nickerie. Exemption shall be granted subject to compliance with any conditions laid down in order to prevent abuse.

j The following articles:—  
Asphalt, bituminous emulsion for roofing, also patent asphalted felt for roof-covering, caulking felt.

k All such as are of metal and similar materials, of no marked value, and all ballast of vessels not discharged.

l Tin-plate in sheets.

m Tails, staves and hoops for casks (also barrels for rice, sugar and molasses).

n Books (excepting albums, commercial registers and account books), contracts, maps and charts and music, in letter-pressed sheets, stitched or bound.

o Fire-proof material for roofing.

p Printing type.

q Printing ink.

r Printing presses.

s Packages, i.e. those really employed for the importation of goods, provided that they be of materials and stuffs generally used for this purpose.

t Asses; mules, asses and mares.

u Machines for agricultural and industrial purposes and steam engines, also detached parts thereof, on condition that their use be verified by the employees; also the following articles and detached parts thereof:—  
1 Agricultural and garden implements, implements for factories, mills, steam engines and fire engines.

2 Railway, tramway and portable-railway material, including rails, tools, carriages and other articles destined for their construction or working.

3 Material for the construction and working of telegraph and telephone lines, also apparatus and machines for same, provided that these articles be exclusively destined to the above mentioned purposes, according to the estimation of the Controller of Taxes, from whose decision appeal may be made to the Administrator of Paramaribo.

4 Gunpowder.

5 Hides and skins, unprepared.

6 Ice.

7 Iron in bars, rods, hoop iron, sheets, angle and T iron.

8 Instruments, mathematical, physical, surgical and optical.

9 Time and cement of all kinds.

10 Bar-rod and animal block.

Copper, hammered or rolled, in plates, sheets or bars.

Lead in bars, ingots and all coarse articles of lead, also sheet lead.

Machinery, sewing machines.

oils, i.e. crude kerosene oil and kerosene oil residues, also other crude mineral oils and residues (beyond fit only for the manufacture of illuminating oils in the Colony and which cannot be used for lubricant use).

Pinch and bar.

Plants: trees and plants, live, of all kinds.

Same boats ("schepen") and detached parts of same, also their tools, rivets etc. in a quantity deemed necessary for their adjustment.

Ships: flat boats ("schuiten") and crafts, and detached parts of same, also their tools, rivets etc. in a quantity deemed necessary for their adjustment.

Oil paintings, pastel and crayon drawings, water colors, wood engravings, steel or copper engravings and photographs.

(Frames and glasses pay a duty of 10% of value).

Stones for paving streets or for dykes; asphalt, crude and other stones roughly wrought (excepting bricks), for buildings or for dykes.

Tin in lumps or mass.

Military equipments not intended for sale, but imported directly by the interested parties for their personal use, such as sabres and uniforms of gold or silver for uniforms for officers and petty officers of the army, navy and civil guards.

When the quantity imported by one person seems to exceed that necessary for his equipment this favour shall not be accorded.

Cattle for slaughtering, breeding or dairy purposes.

Tools for gardens etc. (see No. 29).

Packing cases for coffee, cocoa etc.

Zinc, rolled in sheets.

Salt intended for tanning leather and salting hides subject to compliance with any condition laid down by the Governor to prevent abuse.

As to all articles for which the free entry is requested, the declaration made in order to obtain the landing permit must mention the class in which the interested party considers they should be classed, as well as their proper denomination. Should it be ascertained, at the time of examination, that the articles do not come under the class assigned to them, and that they are subject to duty, the declaration shall be deemed to contain an erroneous designation of the goods.

Art. 3. The exemption from import duties granted for stores, provisions and articles consumed on board vessels entering the country is limited, subject to the terms of Article 1, to provisions in excess to the following quantities for every member of the crew (not including children under five years of age):—

Salt, 1 kilogramme; wine, 1 litre; distilled liquors,  $\frac{1}{2}$  litre; beer, 8 litres; soap,  $\frac{1}{2}$  kilogramme; vinegar, 1 litre; sugar,  $\frac{1}{2}$  kilogramme; meat, bacon, sausages etc., 3 kilogrammes; tobacco, 1 kilogramme; cigars,  $\frac{1}{2}$  kilogramme; tea, 1 hectogramme; potatoes, 20 kilogrammes; butter,  $\frac{1}{2}$  kilogramme; and as to other stores, provisions and articles necessary for the vessel, such quantity that the import duty does not exceed for each article 29 cents per member of the crew.

Art. 4. Ships' stores, provisions and articles must be accurately specified on the manifest.

Provisions in excess, which must be stated separately, shall be duly separated from the goods which may be left at the free disposal of the master. The officials must place them under lock or special seal, on board of the vessel or keep them on the wharf, in a separate warehouse, up to the time of sailing of the ship.

In case it is considered necessary to keep the goods in a separate warehouse, the master must give to the warehouse keeper an incurrence upon the goods at the expense of the master, and if necessary, these charges may be recovered on the goods, but the seals shall be affixed and the custody effected free of charge.

Art. 5.—For goods dutiable *ad valorem*, the value shall be declared according to the price current in the country.

As a general rule the import price shall be increased by 20% in order to arrive at the price current in the country.

Art. 6 to 8.—

Art. 9.—In the case of goods dutiable by weight, the importer shall be entitled to declare the net weight or the gross weight.

When he has declared the gross weight, the import duties on goods dutiable by weight—except when a rate is provided for in Article 1—shall be calculated with the following reductions:—

(a) For goods imported in wooden casks or cases, 15%;

(b) For goods packed in skins, mats, baskets, tins, canvas or other packages, 8%;

(c) For cigar cases containing:—  
Less than 50 cigars, 5 decagrammes (kilog. 0.05);  
50 cigars or more, 1 hectogramme 5 decagrammes (kilog. 0.15);  
100 cigars or more, 2 hectogrammes 2 decagrammes (kilog. 0.22);  
250 cigars or more, 4 hectogrammes (kilog. 0.4);  
500 cigars or more, 8 hectogrammes (kilog. 0.8).

Art. 10.—The declarant may cause to be determined by the officials at his own expense the gross weight as well as the net weight of goods dutiable by weight.

The officials authorised, even when the gross weight has been declared, to control *de officio* but free of charge, the net weight in case the duties are also to be calculated on this basis; if that course is adopted they shall refund any amount paid in excess, and require before the goods are placed at the disposal of the declarant, the payment of any under-paid amounts, without prejudice, in the latter case, to the application of any penalties provided for when quantities are under declared.

Art. 11.—

Art. 12.—On importation of liquids dutiable by volume, the duties shall be calculated according to the capacity of the casks.

If, however, the declarant wishes to be taxed according to the actual quantity, this shall be ascertained at his own expense by the officials.

In such case the collector shall, at the request, deliver to him a provisional landing permit, which shall remain under the supervision of the administration until the import declaration is completed in conformity with the result of the verification effected by the officials.

The result of the verification of the officials shall be stated on the provisional landing permit which shall be delivered, at the time of this





Game .. .. .	425	Kermes .. .. .	426	Motors, water or wind ..	3106	Porcelain .. .. .	351
Gauges .. .. .	288	Key chains and rings ..	289	Movements, watch and clock	325-6	.. bottom of .. ..	365
Gauze, tissues ..	174	Kitchen utensils, iron ..	284	Mowers .. .. .	3107	Putash, caustic .. ..	41
.. metallic .. ..	293	Knitted goods and hosiery	154, 179, 200, 220, 221	Mid-barges .. .. .	333	.. prussiate of .. ..	81
Gearing, transmission ..	310	Knitting machines and looms	310	Muffs .. .. .	263	Potatoes .. .. .	386
Gems .. .. .	354-8	Lace 155, 173, 180, 201, 217, 222, 227	310	Muslin .. .. .	412	Pottery .. .. .	351-3
Glasses, and manufactures of	356-363	Lamp-black .. .. .	134	.. Muslin .. .. .	259	.. called "Brauneschir" 362	
.. broken .. .. .	363	Lamps .. .. .	273-9	.. Musical boxes .. ..	457	.. Poultry .. .. .	423
.. optical .. .. .	358	.. electric .. .. .	311	.. instruments .. ..	458	Preserves with sugar or honey 20	
Globes, glass .. ..	359	Lard .. .. .	438	.. instruments, detached	459	Presses .. .. .	288, 310
Gloves .. .. .	266	Lathes .. .. .	288	.. parts of .. .. .	459	Printing machines ..	310a
Glove, knitted .. ..	153a, 209	.. Lead, and its alloys ..	295	.. Mustard .. .. .	174	.. type .. .. .	295d
.. leather .. .. .	266	Leather, and manufactures of	261-269	.. Nails .. .. .	287-289	Prunes .. .. .	406
Glucose .. .. .	19	.. Leather cases for cycles	263	.. Naphthalene .. ..	87	.. Prussiate of potash ..	249
Glyne .. .. .	387, 443	.. Leaves, dyeing and tanning ..	123	.. Needles .. .. .	290	Pulv, straw, wool &c. ..	249
Glycerine .. .. .	73	.. medicinal .. .. .	392	.. Nets .. .. .	149	Pulse .. .. .	378
Goats .. .. .	420	Lemons .. .. .	392	.. fishing .. .. .	168	Pulsemeters .. .. .	3106
Goldets .. .. .	359	.. Levers .. .. .	288	.. Newspapers .. ..	256	Pumps .. .. .	3106
Gold, and manufactures of		.. Lichens, dyeing and tanning ..	123	.. Nickel, and manufactures of	291	Purses .. .. .	323, 454
.. 319, 321, 322, 323, 471	332	.. medicinal .. .. .	95	.. Night lights .. ..	454	.. Quinine salts .. ..	91
Goods wagons, railway ..	332	.. Hits .. .. .	310a	.. Nitrates .. .. .	72	.. Rags .. .. .	248
Gonzes .. .. .	2-8	.. Lime .. .. .	374	.. Nitro-benzine .. ..	74	.. Railway brakes .. ..	310a
Grain, not specially mentioned		.. acetate of .. .. .	78	.. Nutmegs .. .. .	32	.. carriages .. .. .	332
Grapes, fresh .. ..	394	.. citrate of .. .. .	80	.. Nuts .. .. .	406	.. engines .. .. .	3106
Graphite .. .. .	345	.. Linnen, bed .. .. .	160, 186	.. Oars .. .. .	238	.. goods wagons .. ..	332
Grass, wares .. ..	288	.. table .. .. .	150, 186	.. Oats .. .. .	381	.. rails .. .. .	276
Greases .. .. .	112	.. tissues of .. .. .	142	.. Ochres .. .. .	129	.. sleepers (iron) ..	277
.. cart and machine ..	109	.. yarns of .. .. .	94	.. Oil cakes .. .. .	408	.. Snakes .. .. .	243, 288
Gums .. .. .	116	Liquorice roots .. .. .	310a	.. camelliate .. ..	1036	.. Ranges, cooking ..	287, 291
Gunpowder .. .. .	304	.. Juice .. .. .	310a	.. Oil, .. .. .	7-11	.. Rasps .. .. .	288
Guns .. .. .	304	Lithographic machines ..	310a	.. volatile .. .. .	10	.. Reapers .. .. .	3107
Gutta-percha, and manufac-		.. Loblays .. .. .	287	.. of turpentine .. ..	37a	.. and binders .. ..	315
.. tures of .. .. .	365-371	.. Locks, purse and bag ..	289	.. Oleic acid (olein) ..	4366	.. Refrigerating machines	310a
Hair, animal .. ..	191	.. Locomotives .. .. .	310a	.. Oleomargarine .. ..	334	.. Repeating guns .. ..	3045
.. horse .. .. .	189	.. Looms, knitting .. ..	310a	.. Onyxes .. .. .	334	.. Resins .. .. .	309
.. human, and manufac-		.. Machines (exception), see end	310a	.. Oranges .. .. .	334	.. Retorta .. .. .	3486
.. tures of .. .. .	445	.. Machines, agricultural ..	310a	.. Organs .. .. .	279	.. Revolvers and pistols	3486
Hammers .. .. .	288	.. Machines and apparatus for the	310a	.. Organs .. .. .	458	.. Ribbons and calloons ..	156, 182, 203
Hams .. .. .	422	.. manufacture of paper and	310a	.. Ornamenta, architectural	3496	.. Rice .. .. .	223
Handles, utensil and instru-		.. paper-pulp .. .. .	310a	.. household .. .. .	303	.. Rinds and peels .. ..	99
.. ment .. .. .	243	.. Machines for bleaching, dyeing	310a	.. Osiers, and manufactures of	244, 245	.. Rolling mill .. .. .	330a
Handkerchiefs .. ..	213a	.. and sizing .. .. .	310a	.. Oxen .. .. .	414	.. Rools, dyeing and tanning	112
Hamomiums .. ..	458	.. Machines for flour mills ..	310a	.. Oxides .. .. .	414	.. medicinal .. .. .	45
Harness .. .. .	264	.. Machines and looms for weaving	310a	.. Paint-boxes with accessories ..	454	.. Rope .. .. .	141
Harpicorns .. .. .	288, 310	.. Machine for the manufacture	310a	.. Paint brushes .. ..	456	.. Rubies .. .. .	334
Hatchets .. .. .	288	.. of aerated waters .. ..	310a	.. Paper, and manufactures of	248-260	.. Rugs, travelling ..	198, 207
Hats .. .. .	494	.. Machines for the manufacture	310a	.. Paper-cutting machines ..	310a	.. Rulers .. .. .	243
Hay .. .. .	409	.. of alimentary pastes .. ..	310a	.. Paper-mache, and manufac-	310a	.. Run .. .. .	310a
Heating apparatus ..	315	.. Machines for the manufacture	310a	.. Paraffin .. .. .	165	.. Sails, and manufactures of	244, 245
Heifers .. .. .	416	.. of plants .. .. .	310a	.. Paste .. .. .	227, 369	.. Saechrin .. .. .	39
Hemp .. .. .	127	.. Machines for perforating paper	310a	.. Paste for boots and shoes ..	336	.. Sacks .. .. .	160a, 186
.. tissues of .. .. .	151	.. Machine for spinning .. ..	310a	.. .. wheaten .. .. .	384	.. Sealdes .. .. .	265
.. yarns of .. .. .	143	.. Machines for washing, scouring	310a	.. Pastebord, and manufactures	351, 251	.. Sails and strong boxes ..	287
Hemp, flax, jute and other		.. and drying yarn .. .. .	310a	.. .. .. .. ..	251, 251	.. Saffron .. .. .	31
.. fibrous plants, and manufac-		.. Machines not specially men-	310a	.. Pastilles .. .. .	103	.. Scales .. .. .	42
.. tures of .. .. .	137-160	.. tioned .. .. .	310a	.. Paving blocks, cork .. ..	236	.. Salt, sea and rock ..	38
Herbs, dyeing and tanning ..	123	.. Machines, detached parts of ..	314	.. .. tiles, brick .. ..	248	.. cellars .. .. .	353a
.. for cooking .. ..	390	.. Machine-tools .. .. .	309	.. Peas .. .. .	401	.. Salts, ammoniacal ..	60
.. medicinal .. .. .	95	.. Mackerel .. .. .	40	.. Peels and rinds .. ..	39	.. of antimony .. ..	61
.. preserved .. .. .	401	.. Magnesin .. .. .	40	.. Pencils .. .. .	133	.. of bismuth .. .. .	63
Hides and skins, and manufac-		.. Maize .. .. .	376	.. .. .. .. ..	454	.. of cerium .. .. .	67
.. tures of .. .. .	261-269	.. Malibria .. .. .	352	.. Pendants, chandelier ..	363	.. of gold .. .. .	36
Hinges, iron .. ..	279	.. Malt .. .. .	375	.. Penholders .. .. .	241	.. hygienic and curative ..	49
Hoes .. .. .	284	.. Manna .. .. .	95	.. Pepper .. .. .	28	.. of mercury .. .. .	64
Honey .. .. .	440	.. Mantles, incandescient ..	453	.. Pepsine .. .. .	102	.. of platinum .. ..	65
Horns and eyes of copper or		.. Manures .. .. .	92	.. Petroleum .. .. .	101	.. of quinine .. .. .	91
.. brass .. .. .	291	.. Maps .. .. .	253a	.. Phosphates .. .. .	58	.. of silver .. .. .	62
Hop extract .. ..	102	.. Marble, and manufactures of	353-357	.. Phosphorus .. .. .	70	.. of thorium .. .. .	67
Hops .. .. .	405	.. Margarine .. .. .	310a	.. Pianofortes .. .. .	458	.. of tin .. .. .	66
Horn, and manufactures of ..	451	.. Marine engine .. .. .	310a	.. Pick-axes .. .. .	288	.. of zirconium .. ..	67
Horsehair and tissues .. ..	189	.. Matches .. .. .	114	.. Picks .. .. .	288	.. sanitas, crude .. ..	50
Horses .. .. .	411	.. Matches, miners' .. ..	119	.. Pignole .. .. .	339	.. Sardinias .. .. .	426d
Household articles, ornamental		.. Matchwood .. .. .	229a	.. Pins .. .. .	290	.. Sauces .. .. .	303
.. hydraulic machinery ..	310a	.. Matmakers' wares .. ..	245	.. Pipes, earthenware ..	349	.. Saws .. .. .	238
Hydronel .. .. .	4	.. Meat .. .. .	422	.. .. iron .. .. .	278	.. Scales .. .. .	288
Ice .. .. .	14	.. .. extract of .. .. .	224	.. Pistols and revolvers ..	396	.. Scissors .. .. .	288
Implement and tools .. ..	288	.. Medicinal articles not specified	102	.. Pitch, Greek .. .. .	109	.. Scrapers .. .. .	288
India-rubber, and manufac-		.. .. compounds .. .. .	7, 22	.. Pitchforks .. .. .	243a, 288	.. Screw drivers .. ..	288
.. tures of .. .. .	365-371	.. .. roots .. .. .	95	.. Plaits .. .. .	246	.. Screws and bolts, copper, brass	291a
Ink .. .. .	125	.. .. .. .. ..	302	.. Plaster .. .. .	342	.. Strychn .. .. .	253
Instruments, astronomical ..	317	.. Metals, precious .. .. .	471-2	.. .. .. .. ..	288	.. Sealing wax .. .. .	110
.. chemical .. .. .	317	.. Milk .. .. .	435	.. .. .. .. ..	321	.. Seeds .. .. .	406
.. mathematical .. ..	317	.. .. concentrated and con-	435a	.. .. .. .. ..	321	.. Semolina .. .. .	332
.. optical .. .. .	317	.. .. .. .. ..	435a	.. .. .. .. ..	321	.. Sesame .. .. .	406
.. physical .. .. .	317	.. .. .. .. ..	435a	.. .. .. .. ..	321	.. Sewing machines ..	3109
.. surgical .. .. .	317	.. .. .. .. ..	435a	.. .. .. .. ..	321	.. .. parts of .. ..	212
.. musical .. .. .	458	.. .. .. .. ..	435a	.. .. .. .. ..	321	.. .. .. .. ..	147, 166
.. detached parts .. ..	459	.. Minerals, metals, and manufac-	270-326	.. .. .. .. ..	321	.. Sewn articles .. ..	160, 186, 207, 228
Isabines .. .. .	430	.. .. factories thereof .. ..	357	.. .. .. .. ..	321	.. Shapes for articles of fashion ..	467
Jackets .. .. .	46	.. Mitrora .. .. .	357	.. .. .. .. ..	321	.. Shaws .. .. .	185, 186, 194, 207
Jars, and manufactures of ..	448	.. Molasses .. .. .	448	.. .. .. .. ..	321	.. Shears .. .. .	288
.. hydraulic .. .. .	3106	.. Mother-of-pearl, and manufac-	449	.. .. .. .. ..	321	.. Sheep .. .. .	333
Jars, of glass .. ..	359	.. .. tures of .. .. .	449	.. .. .. .. ..	321	.. Ships .. .. .	333
Jewellery .. .. .	323	.. Motor bicycles .. .. .	330	.. .. .. .. ..	321	.. Shirts, men's .. ..	160a, 186a
Jules .. .. .	106	.. .. cars .. .. .	329	.. .. .. .. ..	321	.. Shoddy .. .. .	1877
.. .. .. .. ..	139	.. .. .. .. ..	327	.. .. .. .. ..	321	.. Shoe-black .. .. .	135
.. tissues of .. .. .	149	.. .. .. .. ..	327	.. .. .. .. ..	321	.. Shoemakers' thread ..	146
.. yarns of .. .. .	145	.. .. .. .. ..	327	.. .. .. .. ..	321	.. Shirts, India rubber ..	310a
		.. .. .. .. ..	327	.. .. .. .. ..	321	.. Shovels .. .. .	248, 288

	Nos.		Nos.
Bickles .. .. .	288	Sulphur .. .. .	123
Bilicates .. .. .	57	Sumac .. .. .	42
Silk, and manufactures of 208-221		Synments .. .. .	29
" artificial .. .. .	213	Syrups .. .. .	22
Silk, dress .. .. .	213	Table linen .. .. .	169
Silk worms' eggs .. .. .	432	Tablets, broth .. .. .	424
Silver, and manufactures of .. 320,		Tamarisks .. .. .	96
322, 323, 471		Tanning, barks and roots for .. 121	
Skins and hides, and manufac-		" leaves &c. for .. .. .	121
tures of .. .. .	261-9	" wools for .. .. .	120
Small wares .. .. .	111	Tapes .. .. .	156, 182, 203, 223
Soda .. .. .	422	" elastic .. .. .	309
Soda, caustic .. .. .	422	Tapioea .. .. .	386
Solder, copper or brass .. .. .	292	Tar, colours from .. .. .	130
Soups, condensed .. .. .	421	" vegetable .. .. .	108
Spices not spiced .. .. .	34	Tartar .. .. .	83
Spindles .. .. .	245, 254	" cream of .. .. .	83
Spinning machinery .. .. .	310-9	Tea .. .. .	29
" of wine, methylated .. .. .	72	Tenders, buoymotive .. .. .	311
Sponges .. .. .	416	Thinblies .. .. .	289
Spoons, wood .. .. .	243	Thord, salts of .. .. .	167
Spings, s eel .. .. .	2-1	" sewing .. .. .	146, 147, 161, 212
Squares, flooring .. .. .	233, 2-8	" shoemakers' .. .. .	146
Stamps .. .. .	288	" silk .. .. .	212
Starch .. .. .	387	Tiles .. .. .	344
Statuses .. .. .	357, 338, 349	" paving .. .. .	348
Staves for caeka .. .. .	232	Tin, and manufactures of .. 296	
Steam boilers, grates for .. .. .	2-2	Tissues, embroied .. .. .	169
" cranes .. .. .	310	" of cotton .. .. .	151
" engines .. .. .	337-8	" of hemp .. .. .	137
Stearic acid .. .. .	118	" of jute .. .. .	119
Stearine candles .. .. .	417	" of linen .. .. .	150
Steers .. .. .	288	" mixed .. .. .	159, 185, 214, 226
Sticks, composing .. .. .	1810, 20-0	" mixed with metallic .. 402	
Stockings, knitted .. .. .	338	" threads .. .. .	139, 185, 206, 226
Stones, building .. .. .	334	" of silk .. .. .	213, 214, 215
Stones, precious .. .. .	351	" of wool .. .. .	194
Stoneware .. .. .	287, 291	Tobacco .. .. .	35
Stores .. .. .	246	" juice of .. .. .	36
Straw, articles of .. .. .	460	Tomatoes .. .. .	391
Strings for musical instruments	18	" preserved .. .. .	402
Sugar .. .. .	50	Tools and implements .. .. .	288
" of milk .. .. .	54	Tortoise-shell, and manufac-	
" of sugar .. .. .	55	" tures of .. .. .	450
Sulphides .. .. .	51	Towels .. .. .	1606, 180
Sulphites .. .. .	51		

	Nos.		Nos.
Toys .. .. .	342, 451	Waxes .. .. .	409
Transformers, electric .. .. .	312	Warpis .. .. .	164
Transmission belting .. .. .	268	Waste of wool .. .. .	188
" .. .. . india rubber	366	Watch chains .. .. .	323
Trays .. .. .	303	Watches .. .. .	321
Tricycles .. .. .	350	" fittings for .. .. .	326
Trimings 187, 183, 204, 254, 227, 369		" movements for .. .. .	323
Trowsers .. .. .	288	Waters, mineral, natural or	
Trowels .. .. .	405	" artificial and graded .. .. .	1-2
Tubes .. .. .	216	Wax .. .. .	371
" copper, brass, or bronze 216		Wearing apparel .. .. .	370
" india rubber .. .. .	365-6	Weaving machinery .. .. .	310-6
" iron or steel .. .. .	278	Wedges .. .. .	288
" lead .. .. .	235-6	Wheels, for .. .. .	323, 341
" nickel .. .. .	234	Wheels, for .. .. .	310
Tulle .. .. .	108	Whisk-trees .. .. .	349-6
Tullies and lace .. 153, 173, 181, 202,		Wicks .. .. .	184
217, 222, 227		Windlasses .. .. .	312
Turbines .. .. .	310-6	Window glass .. .. .	356
Turpentine .. .. .	10	Wires .. .. .	84
Twine .. .. .	141	" less of .. .. .	84
" .. .. .	255-6	Wire, brass, copper, or bronze 271-6	
Unber .. .. .	468	" nickel .. .. .	294-6
Umbrellas and sunshades .. .. .	469	" tin .. .. .	296
" fittings for .. .. .	469	Wires and cables, electric .. .. .	461
Utensils, wooden .. .. .	243	Wood, and manufactures of 229-247	
" iron .. .. .	284	" dyeing and tanning .. .. .	130
Valises .. .. .	263	Woolen ware .. .. .	241
Vannila .. .. .	30	Wool, horsehair and other hair,	
Varnish .. .. .	132	" and manufactures of .. 187-201	
Vases .. .. .	337, 350	Works of art and articles for	
Vegetable fibres .. .. .	140	" collection .. .. .	470
Vegetables .. .. .	389, 401	Wrenches .. .. .	288
Vegetables .. .. .	327-332	Yarns, of cotton .. 162, 163, 165	
Vehicles .. .. .	330	" of hemp .. .. .	143, 144, 147
Velocepedes .. .. .	331	" of jute .. .. .	145
" parts of .. .. .	178, 218, 219	" of linen .. .. .	142
Velours .. .. .	229-9	" of silk, sewing .. .. .	212
Yenian .. .. .	425	" twisted .. .. .	165
Ventilators with mechanical		" of vicia .. .. .	193
movements .. .. .	310	" of wool, carded .. .. .	195
Vermilion .. .. .	359	" of wool waste .. .. .	212
Vices, blacksmiths' .. .. .	288	Yeasts .. .. .	13
Vicia yarns .. .. .	145	Yolk of eggs .. .. .	624
Vitrifications .. .. .	335	Zinc, and manufactures of .. 297	
Wadding .. .. .	161	Zirconium, salts of .. .. .	97
" anti-septic .. .. .	101		
Wagons, railway road .. .. .	327		

**MONEY, WEIGHTS AND MEASURES.**—The monetary unit of Italy is the lira = 100 centimes. For weights and measures this country has adopted the metrical system; the quintal equivalent in the tariff is the net weight of 100 kilograms.

#### PRELIMINARY DISPOSITIONS.

Art. 1.—Customs duties are to be collected whatever be the state of the goods. The Customs cannot grant a rebate of duties in whole or in part on account of damage, from whatever cause, but it shall be optional for the owner of damaged goods to cause the same to be destroyed at his expense under the control of the Customs.

Art. 2.—Should different parts of an article which, when put together, constitute an article specially mentioned in the tariff, be presented for clearance in one or more cases, even with separate declarations emanating from a single person, such detached parts, although imported separately, shall be liable to the duty on the article which they are destined to compose.

Art. 3.—In case of contestation between the Customs and the importers relative to the description of the goods, the provisions of the Law No. 5028 (3rd series) of November 13, 1887, must be complied with.

Art. 4.—Goods not mentioned in the tariff or in the tariff index ("Repertorio") shall be assimilated to the goods with which they show the closest analogy. The assimilation is determined by the Minister of Finance under a founded decree, with the advice of the Board of Customs experts. The decree must be published in the "Gazzetta ufficiale."

These goods shall be dealt with according to the stipulation concerning Customs contestations without taking the opinion of the Chamber of Commerce.

Art. 5.—Goods proceeding from countries in which Italian vessels and products are subject to a different tariff regime, may be burdened with an increase of from 5 per duty up to 30 per cent. of the duty inscribed in the General tariff.

In the case of goods duty-free under the tariff, the same may be burdened with an import duty up to 25 per cent. of their official market value.

These dispositions shall be issued by Royal decree describing the goods liable to the surtax and the extent to which such increase of duty shall be applied.

The decree in question must immediately be submitted to Parliament to be converted into law.

Art. 6.—In the event of modification of the duties inscribed in the tariff, there shall be levied:

a. On goods proceeding from foreign countries, from Customs warehouses, and from stores or from general warehouses, the duties leviable thereon prior to the modification, provided that the declaration of entry of the goods for consumption has been deposited with the Customs, and the goods have been presented to the latter before the entry into force of the new duties. Goods placed under the immediate or temporary surveillance of the Customs, as well as goods on board vessels moored in the port when the manifest thereof has been lodged with the Customs, shall be considered as goods presented at the Customs-house. The new rates, however, shall be applied when they are found to be more advantageous to the importer than the former rates, even if the goods have already been presented to the Customs and the declaration of entry deposited with the latter.

b. On goods destined to foreign countries, the duties in force at the time of issue of the export bulletin;

c. On seized or confiscated goods, the duties applicable thereto on the

day of sale or withdrawal under bond or in execution of a judicial decision;

d. On abandoned goods, the duties in force on the day of sale;

e. On foreign goods proceeding from shipwrecks, the duties in force on the day of sale;

f. On goods in transit or transferred from one Customs-house to another, and for which the clearance certificate has not been produced, the duties in force on the day of expiration of the time stipulated in the clearance certificate;

g. On goods in transit and authorised to remain in the Kingdom, the duties in force on the day of presentation of the declaration for clearance;

h. On goods temporarily imported and not re-exported, the duties in force on the day of expiration of the time granted in the clearance certificate.

Art. 7.—Articles destined to Sovereigns, Chiefs of Foreign States, Princes of the blood of reigning families, coming to reside in the Kingdom, provided that reciprocity be granted by their Governments, shall be exempt from the payment of import and export duties.

Articles destined to the Chiefs of mission of the diplomatic corps accredited to Italy, provided, however, that their Governments grant reciprocity to Chiefs of Italian missions accredited to their country, are likewise admitted duty-free.

Art. 8.—Effects and furniture of first installation belonging to foreign Consuls, subject to the proviso contained in the preceding article, shall be exempt from import and export duties. This exemption shall not apply to articles of consumption, such as alcoholic produce, goods forming a monopoly, wines, liquours and tobacco.

Uniforms of foreign consuls, as well as flags, coats of arms, and stationery sent by foreign governments for official use, shall be exempt from the payment of duty, provided those governments reciprocate.

Art. 9.—Exemption from all import duties shall be granted by the Customs to the following articles and in the undermentioned cases:

1. Used effects and furniture belonging to Government employees returning, after performing their functions outside the Customs zone, as well as used effects belonging to military detachments garrisoned in countries comprised in the Customs zone;

2. Publications and other objects donated to Italian scientific institutions and intended for scientific or educational purposes. In order to secure this exemption, proof must be furnished to the Customs-house that they are gifts.

3. Effects, arms and portable instruments of travellers, as well as books, bel and table linen, imported with them, provided that these articles bear traces of usage and be proportionate to their position. Exemption is likewise granted, even when the above-mentioned articles do not arrive with the traveller, provided that not more than three months have elapsed since the date of his departure.

4. Used costumes and theatrical accessories and opera music, transported by actors and artists with them on their tour; used instruments of travelling artists; animals conducted by public showmen;

5. Public carriages or mail-coaches, diligences and like vehicles, furnished with the required licences and marks; national carts used in agriculture and for the conveyance of goods, effecting a regular service known to the Customs employees, as well as the animals drawing such vehicles;

6. Effects, furniture, books, vehicles, including velocipedes, implements necessary to the exercise of a profession and other articles

of domestic use belonging to persons coming to establish a residence in the Kingdom, provided all such articles have been used, be proportionate to the position of the owners, and that the importation be effected within a period not exceeding six months from the date on which the declaration of change of residence was made. This exemption shall be granted by the Customs on production of a certificate from the municipal authorities of the new domicile of the interested party, attesting the status of his family, and giving his last residence, as well as the date when his declaration of change of domicile was made. The Customs authorities may waive the requirement of the declaration of change of residence in the case of returning Italian workmen accompanied by their household goods bearing traces of use, and in keeping with the social position of the owners;

7. Agricultural implements, furniture and effects imported by Italian peasants domiciled at the extreme points of the frontier for the purposes of their work or on account of change of domicile;

8. Natural products of lands separated by the frontier lines and belonging to Italian subjects when such products are imported into the farms, granaries and other depots situated on such lands;

9. Fresh meat in quantities up to 4 kilograms: cheese, fresh butter and milk in quantities not exceeding 2 kilograms; it being understood that such products are destined for consumption in the extreme frontier communes;

10. Samples of no value intended to advertise goods. This exemption likewise applies to samples of paper and to samples for hangings of size sufficient to show the texture of the material, as well as to samples of porcelain, tiles and other goods comprising different patterns on one single piece, provided the importer consents to render the same unfit for any purpose other than for use as samples;

11. National goods recovered from shipwrecks happening in sight of the shore, provided no doubt exists as to their nationality;

12. Remains of masts and sails, and anchors, cordage of whatever nationality, wrecked on the shore of the Kingdom, and remains of the same description of foreign vessels wrecked on foreign coasts, provided that, in the latter case, the importation be effected within a period of nine months and that the shipwreck be proved by certificates in due form;

13. Excesses of ship stores when proved that the same are of national origin and that it concerns no article forming a monopoly;

14. Ship stores of foreign origin on board a vessel on its arrival at an Italian port, intended for the use of the crew and passengers during the operation of unloading, in the case of an Italian vessel, and for the entire sojourn in the port, in the case of foreign vessels. In the case of Italian, as well as of foreign vessels, the consumption of such stores admitted free of duty within the respective periods may take place even in several ports, provided no merchandise is loaded to be transported from one Italian port to another;

15. Fresh and salted fish caught by Italians who have temporarily gone to neighbouring waters or those opposite to the Italian coast to prosecute their industry are admitted duty free, subject to the conditions to be determined by the Minister of Finance;

16. Game for re-stocking, subject to compliance with the regulations to be determined by the Minister of Finance;

17. Caskets and urns containing the remains of deceased persons, as well as ornaments therefor, brought into Italy, subject to the presentation of an import permit issued by competent authority;

18. Donations in kind for prisoners of war. (*Law No. 576 of December 28, 1902*);

Art. 10.—Full exemption from export duties shall be granted to the following goods:

1. Natural products of lands separated by the frontier line and belonging to Italian subjects;

2. Ship stores provided they be proportionate to the number of passengers, members of the crew and length of the voyage;

3. Used effects and furniture belonging to employers of the State going to exercise their functions outside the Customs frontier.

Art. 11. The following articles shall be admitted free from import duties provided they be re-exported:

1. Velocipedes ridden by their owners;

2. Clothing, linen, etc., destined to be washed and articles serving for domestic or agricultural purposes in countries situated at the extreme frontier;

3. Clothing, linen and bedding landed from foreign vessels to be washed; portable pharmacies landed from such vessels to be re-filled.

With regard to velocipedes, security must be furnished for the amount of duties applicable thereto.

Security will not be required for used velocipedes belonging to members of such national or foreign cycling clubs who are guaranteed to return to foreign countries velocipedes imported by their members.

The privileged treatment so granted as aforesaid to members of said clubs is subject to the condition that reciprocal treatment is accorded in the respective countries to members of Italian cycling clubs.

A decree of the Minister of Finance will lay down the rules and conditions to be complied with for the identification of the members and generally for the execution of the foregoing provision.

For other articles, the surveillance of the Customs is deemed sufficient unless the same belong to persons engaged in contraband.

Art. 12. No exemption from Customs duty other than those stipulated in the preceding articles may be accorded, except in virtue of a law.

Art. 13.—His Majesty's Government has the power to allow entry free of duty to Italian goods returned from abroad in cases in which their Italian origin can be absolutely proved.

The goods to be admitted free shall be designated by Royal decree or the Ministers of Finance, Agriculture, Trade and Commerce. In such decree the mode of proving the origin of the goods, the period in which they may be brought back into the Kingdom and the other conditions to be fulfilled to entitle them to such free entry shall be set forth.

Art. 14.—The King's Government, by and with advice of the Council of State and of the Council of Industry and Commerce, may, by Royal decree, prescribe for new products destined for exportation a refund of duty paid on the raw materials entering into their manufacture and modify the existing drawbacks in consequence of the new duties.

Art. 15.—The importation of medicinal substances and compounds not approved by the Superior Board of Health is prohibited.

Art. 16.—The exportation of goods which can be considered as contraband of war may be prohibited by Royal decree.

The importation of products of plants and cattle may likewise be prohibited by Royal decree as a measure of protection in favour of public health, agriculture and pastoral interests.

Such decrees must be submitted to the approbation of Parliament to be converted into laws.

Art. 17.—Goods which, by special regulations, cannot be imported into the Kingdom, as well as those which the competent authorities consider injurious to public health, must be destroyed or re-exported by the importer at his own expense, within a period fixed by the Sanitary authorities.

Art. 18.—The Customs clearance of manufactured tobacco intended for the personal use of the importer, is authorised, up to quantities of 4 kilograms for tobacco in cut pipes, 10 kilograms for cigars, 10 kilograms for cigarettes and 2 kilograms, through other Customs houses. Quantities exceeding 4 kilograms can only be imported with the authorisation of the Ministry.

Art. 19.—Customs certificates shall be subject to the following stamp taxes and additional content:

1. 100 centesimi on bond certificates relative to foreign goods and on passes issued to vessels obliged to be furnished with an export manifest when their cargoes do not consist of national goods or of foreign goods covered by bond;

20 centesimi on every certificate of entry into warehouse whether relating to foreign or national goods, on passes for foreign goods and certificates and receipts for collection of Customs duties of all kinds, when the amount collected exceeds 10 lire;

10 centesimi on passes issued to vessels dispensed from furnishing and export manifest, on certificates and receipts for Customs collection of all kinds, when the amount received does not exceed 10 lire, as well as on any other Customs certificate.

Certificates issued for the payment of underpaid supplementary Customs duties, certificates relating to the payment of fines and receipts for deposits of money shall be exempt from the stamp tax. This exemption shall not apply to receipts issued for warehouse charges due, nor to marks affixed after the final liquidation of Customs duties.

Certificates relative to the temporary importation or exportation of cattle conducted to pasturage or work and of cereals destined to be ground in a frontier zone, shall likewise be exempt from this duty, provided, however, that the contiguous country grants reciprocity.

Art. 20.—Goods under the temporary supervision of the Customs, as well as those in warehouses under their direct control shall be subject to a warehouse charge of 1 centesimo per day and per package, when stored at a Customs-house to which a warehouse is attached, and of 2 centesimi at other Customs-houses.

For the liquidation of this charge neither the first three days nor the days of entry and withdrawal shall, when relating to foreign goods, be reckoned.

For national or nationalised goods, the storage charges shall be collected for the entire time of storage in the Customs-house, save the days of entry and withdrawal.

Every package exceeding a quintal in weight shall be considered as two or more packages, by taking for a basis one package per quintal or fraction of a quintal. This rule likewise applies to goods in bulk.

Art. 21.—The approbation of the tariff of charges for handling goods in the Customs-houses where portage is comprised according to regulations approved by Royal decree of December 4, 1864, is reserved to Superintendents of Finance, with the advice of the Chambers of Commerce.

#### PROVISIONS RELATIVE TO TARE.

(*Royal Decree No. 574, of September 10, 1895, approved by the Law No. 294 of July 7, 1902.*)

Art. 1.—The import duties shall, save the exceptions stipulated in the tariff, be collected:

1. On gross weight, for goods subject to a duty not exceeding 20 lire per quintal.

2. On legal net weight:

a. For mineral, resin, and tar oils, subject to a duty exceeding 20 lire per quintal; (†)

b. For sugar and coffee;

c. For persian and wire-drawn materials, wound on wooden bobbins, and which are liable to a duty exceeding 20 lire per quintal;

d. For other goods subject to a duty of more than 20 and up to 10 lire per quintal.

3. On the real net weight, for goods not enumerated in the preceding paragraph 2, subject to a duty exceeding 40 lire per quintal.

The export duties shall be collected on gross weight.

Art. 2.—The gross weight is obtained by weighing the goods together with all receptacles and packages containing same.

The legal net weight, for the goods enumerated in paragraph 2 of the foregoing Art. 1, is obtained by deducting from every quintal gross weight the tare established in the tariff and named *Scheda di legal tara*. The effective net weight is the weight of the goods without receptacles and packages.

(†) See Note (2) to No. 116 of the tariff in so far as it relates to petroleum and other refined mineral oils suitable for lighting, and imported from countries entitled to the most-favoured-nation treatment.



SCHEDULE OF LEGAL TAXES continued.

REGULATIONS AS TO THE STATISTICAL TAX.

(Text approved by the Royal Decree of July 28, 1910, No. 571.)

On goods specified in the annexed table imported into the country (except for transit and for deposit in bond and subsequent re-importation) a statistical tax of 10 centimes for each unit as fixed in that table is leviable.

The statistical tax shall not be levied:

a. On goods entering the country in quantities not exceeding 20 kilograms

b. On goods which in virtue of the preliminary provisions of the Customs tariff or for the purpose of facilitating the traffic at the frontier or in the central zones, are within the required conditions to enjoy the exemption from duties.

The minimum amount of statistical tax to be collected on each consignment shall be 100 centimes.

Rules and conditions for the levying of the statistical tax shall be made by Ministerial decree.

RULES FOR THE APPLICATION OF THE STATISTICAL TAX.

(The Ministerial Decree of July 26, 1906, co-ordinated with the text of the legal regulations approved by the Royal Decree of July 28, 1910, No. 571.)

Art. 1.—For the application of the statistical tax established by the text of the legal regulations approved by Royal Decree of July 24, 1910, No. 577, the following rules must be observed:

Art. 2.—The statistical tax on the goods specified in the Schedule annexed must be levied at the time when the said goods, whether they arrive from abroad or are delivered from Customs depots or warehouses, go into home consumption, are imported temporarily or admitted to re-importation on discharge of temporary export bill.

Art. 3.—Independently of that which is established by the regulations contained in the said text, the following are exempt from the statistical tax:

a. Damaged goods which, at the importer's request, have been destroyed as provided in Art. 1 of the preliminary dispositions of the Tariff.

b. Salvage goods, or merchandise landed owing to force majeure if not put into consumption in the country;

c. Goods re-entering the country after conveyance on coasting vessels;

d. Goods merely transhipped in ports of the Kingdom, notwithstanding that, pending the arrival of the receiving vessel, they might temporarily be lying on the quays or located in proper premises until re-shipped;

e. Cattle temporarily imported or re-imported on discharge of temporary export bills;

f. Merchandise of every description which, in accordance with the Regulations in force, are delivered without any Customs form being issued.

Art. 4.—The statistical tax is to be charged on all goods capable of being assimilated to those described under any tariff number or paragraph fully appearing in the annexed Schedule.

Exception is made, however, in the case of axle grease consisting of rosin oil and lime, which is not liable to the statistical tax levied on cart and machine grease, other.

As regards the tariff numbers and paragraphs partly reproduced in the Schedule, only such goods as are specifically enumerated shall be charged with the statistical tax.

Art. 5.—In assessing the statistical tax, it will, in all cases, be necessary to consider according to what weight the Customs duties are imposed. If the goods are free of duty, the statistical tax shall be payable on the gross weight.

Should the same clearance bill affect different kinds of goods subject to the statistical tax, the same shall be assessed on the aggregate weight of all the goods, a discrimination being solely made between those goods on which the tax is payable at the rate of 10 centimes per quintal and others paying 10 centimes the ton.

In case the aggregate weight of all the goods liable to statistical tax and covered by a single clearance bill exceeds 20 kilograms, the statistical tax shall be leviable, even if each separate article of merchandise weighs less than that limit.

Art. 6.—The weight of duty-free goods entering in bulk or in heavy lots may be ascertained by sounding or by referring to the way-bills or charter parties.

Art. 7.—As regards transit consignments of goods liable to statistical tax, bond must be furnished for the amount thereof, notwithstanding that the goods in question may be free of Customs duty.

Art. 8.—The statistical tax shall be collected by the Customs on the same form as is used for the advance of the goods, and must be entered immediately before the total of the principal duties.

The amounts assessed and collected by way of statistical tax are to be entered in the counter-foil Registers from which the bills are detached in a special column provided for the purpose.

Art. 9.—The statistical tax may be paid in paper currency, whether the goods be entered for warehousing, temporary importation or re-importation or be declared for home consumption.

Art. 10.—The statistical tax is deemed Customs revenue, for the application of the stamp duty on the bills for the purposes of Art. 19, §§ 3 and 4, of the preliminary dispositions of the tariff.

Art. 11.—The monies collected by way of statistical tax shall be paid to account of the balance under the Chapter of assets relating to Customs and Maritime duties and be specially levied in the administrative and judicial accounts.

Goods.	Receptacles.	Tare in kilograms per quintal gross weight.
Spon and wire-drawn materials, subject to a duty exceeding 20 lire per quintal.	Wooden bobbins (2)	15 00
Plates of glass or crystal.	Cases.	15 00
" " "	Crates (4).	10 00
Articles of glass or crystal.	Cases and hogsheads.	20 00
" " "	Original baskets and crates (4)	12 00
Pottery and porcelain.	Cases and hogsheads.	20 00
" " "	Crates (4)	12 00
Extract of mentha.	Cases with receptacles of faience, earthenware, porcelain or glass.	20 00
" " "	Cases with jars or tins, containing each:	
	Not more than 5 kilograms of extract.	30 00
	More than 5 kilograms of extract.	16 00
Other goods.	Cases, hogsheads, barrels, vats, pails and tins of wood.	8 00
" " "	Crates (4), baskets, large and small hamper, etc.	5 00
" " "	Packages entirely covered with matting or with tissues, even oiled or tarred, or with matting and tissue:	
	Hooped with iron.	5 00
	Not hooped with iron.	4 00

The tare to be allowed at the time of clearance of mineral, resinous and tar oils, classed in Tariff Nos. 8, 9 and 11b, imported on and after Jan. 1, 1911, at the conventional rate of 16 lire per quintal, in pursuance of the commercial treaty with Russia is fixed in accordance with the schedule hereto—

Nature of package in which the oils are imported.	On clearance by weight.	On clearance by volume as to refined mineral oils suitable for lighting.
In wooden cases each containing two tin receptacles.	Gross weight of the cases (including the tin receptacles).	The dutiable gross weight is arrived at by adding the actual weight of the case and of the two tin receptacles to the net weight of the liquid calculated at the rate of 125 litres equivalent, at a temperature of 15° C., to 100 kilos. It will be optional for the importer to have the dutiable weight determined by adding 20 % to the net weight calculated as above.
In tin receptacles in demijohns.	Gross weight (4).	The dutiable gross weight is arrived at by adding to the actual weight of the receptacle the net weight of the liquid calculated at the rate of 125 litres equivalent, at a temperature of 15° C., to 100 kilos (6).
In wooden barrels (iron hooped with iron).		
Nature of package in which the oils are imported.	On clearance by weight.	On clearance by volume as to refined mineral oils suitable for lighting.
In iron barrels.	Gross weight, with option for the importer to have the dutiable weight determined by adding 12 % to the real net weight (7).	The dutiable gross weight is arrived at by adding to the actual weight of the barrel the net weight of the liquid calculated at the rate of 125 litres equivalent, at a temperature of 15° C., to 100 kilos; or, at importer's option, by adding 12 % to the net weight calculated as aforesaid (7).
In tank wagons or ships.	Real net weight with an increase of 8 %.	The dutiable weight is arrived at by adding 8 % to the net weight calculated at the rate of 125 litres equivalent, at a temperature of 15° C., to 100 kilos.

(2) The legal net weight for spon and wire-drawn materials wound on wooden bobbins is obtained by deducting the legal tare from the weight of the goods with the bobbins only.

(4) Receptacles composed of boards or cross-pieces of wood pre-cutting, even on one side only, one or several open spaces of more than 15 millimetres, shall be considered as crates, provided that the open spaces do not exceed, on any side, the surface occupied by the cross-pieces. Crates having, even on one side only open spaces exceeding the surface occupied by the cross-pieces cannot benefit of the tare.

(5) The legal tare applicable to extract of meat must be deducted from the gross weight including the exterior case, with no reduction for the receptacles of whatever kind. Extract of meat imported in cases and contained in receptacles other than those enumerated in the present Schedule, shall enjoy the legal tare applicable to cases containing 4000 grams subject to a duty of more than 20 and up to 40 lire per quintal.

(6) When mineral oils are imported in tin receptacles or demijohns, in addition to the duty on the oils by gross weight, duty is levied on the receptacles according to the stipulation of Articles 4 and 11 of the general tax regulations.

(7) In addition to the duty on the mineral oils by gross weight, duty is levied on iron barrels, unless same are entitled to the benefit of temporary importation.

TABLE OF GOODS SUBJECT TO STATISTICAL TAX ON THEIR INTRODUCTION INTO THE COUNTRY.

As annexed to the text of the regulations as to the statistical tax approved by Royal Decree of July 28, 1910, No. 577.)

Tariff Nos.	Goods.	Statistical Tax.	Tariff Nos.	Goods.	Statistical Tax.
a, c, d, e, f, h	Fixed oils, fish, linseed, cotton, cocon, palm and n.s.p. but exclusive of olive oil	quintal 0 10	271	Dross from the fusion of ores and from the refining of metals and metallic products	ton 0 10
	Benzine	" 6 10	272	Scrap, scales and filings of iron, cast iron and steel	" 0 10
	Benzol, toluol and xylol	" 0 10	273 a	Cast iron, in pigs	" 0 10
ex 11	Mineral oils and tar, not named:		273 b, c	" in castings, whether rough, planed, turned or otherwise wrought	quintal 0 10
15 a, b	a. Heavy (1)	" 0 10	274	Cast iron in blooms and skel in ingots	ton 0 10
7	b. Other	" 0 10	275	Iron and steel rails for railways	quintal 0 10
18 a, b	Coffee	" 0 10	280 b	Sheet iron, coated with tin, copper, or even oxidised, plain or wrought	" 0 10
16	Molasses	" 0 10	286 a, b	Wares of sheet iron and sheet steel coated with tin or copper or oxidised, plain or mixed with other materials	" 10 10
18 a, b	Sugar	" 0 10	291 a, b, c, d, e, f, g, h, i, j, k, l, m, n, o	Copper, brass and bronze in ingots, bars, sheets or plates, wire, tubes, hammered, in coarse articles, engraved cylinders for printing, gilt or silvered, in coin, screws or bolts and manufactured articles not named	" 0 10
16	Cinnamon	" 0 10	292	Solder (copper or brass)	" 0 10
37 n	Pepper and pimento	" 0 10	294 a, c, f	Nickel and its alloys with copper and zinc	" 0 10
37 m	Oleic acid (olein)	" 0 10	295 a	Lead in pigs and scrap	" 0 10
39	Barium hydroxide	" 0 10	296 a-d	Tin and its alloys with lead and antimony	" 0 10
41	Caustic potash	" 0 10	298 b, c	Aluminium, plates, bars, pipes and wire	" 0 10
42	Caustic soda	" 0 10	302 b, c	Metals and alloys not mentioned (in rods or plates or wire)	" 0 10
44 e	Carbonate of soda	ton 0 10*	338 a-c	Building stone (unwrought, in statues or sawn, cut or polished)	ton 0 10
47 a-d	Chlorides of lime, potash and soda (hypochlorides); of calcium, magnesium, and potassium	quintal 0 10	339 a	Millstones	" 0 10
52 b	Nitrate of potash	" 0 10	340 b	Hydraulic lime	" 0 10
52 c-1	Crude nitrate of soda	ton 0 10	341 a, b	Cement (quick hardening and other)	" 0 10
52 c-2	Refined nitrate of soda	quintal 0 10	341	Bituminous solids	" 0 10
54 a, g, l	Sulphates of aluminium and compounds, ammonia, barium, iron, magnesia, manganese, potash, soda and zinc	" 0 10	346	Coal and coke	" 0 10
54 h	Sulphate of copper	ton 0 10	348 a-g	Bricks and tiles (paving, common fire-proof, perforated, enameled and common and roofing tiles)	" 0 10
57 a, b	Silicates of potash and soda, liquid or solid	" 0 10	349 a	Barthenware, common and dutable at the rate of 3 lire per quintal	quintal 0 10
58	Borax or borate of soda	quintal 0 10	365 a	India rubber and gutta percha (raw, solid or liquid)	" 0 10
81	Prussiate of potash	" 0 10	372	Wheat	" 0 10
90	Sugar of milk	" 0 10	373	Rye	" 0 10
92	Chemical manures including azotatic and potassic salts and phosphates chemically treated, except Thomas phosphates	" 0 10	374	Oats	" 0 10
94 a	Liquorice root (not pulverised)	" 0 10	375	Barley (1)	" 0 10
ex 96	Natural tamarinds	" 0 10	376	Maize	" 0 10
99 b	Cinchona bark (not pulverised)	" 0 10	377 a, c	Rice (in the husk, partly husked and husked)	" 0 10
105	Paraffin, solid	" 0 10	378	Grain, other	" 0 10
106	Ceresin	" 0 10	380	Potatoes	" 0 10
107 a, b	Vaseline, natural and artificial	" 0 10	381 a-g	Flour, wheat, rice, rye, oats and barley, white maize, other grain and chest-nuts	" 0 10
108	Vegetable tar	" 0 10	383	Brat	" 0 10
109 a, b	Gums, resins and resinous gums (colophony and Greek pitch and others)	" 0 10	388	Flowers, fresh	" 0 10
111 a, b, c	Soaps (common, scented and glycerine)	" 0 10	391	Tomatoes, fresh	" 0 10
112 a, b, c	Cart and machine grease (containing heavy mineral and other oils) and all others	" 0 10	392	Citrons and limes	" 0 10
124	Gambier and catechu	" 0 10	393	Fresh fruits not specially mentioned	" 0 10
125	Indigo	" 0 10	396	Dates	" 0 10
135-1, 2	Shoe blacking in boxes, etc.	" 0 10	400	Carob beans	" 0 10
136 a, b, c	Blacks (bone, lamp and others)	" 0 10	404	Dried fruits (almonds, walnuts, hazelnuts and raisins)	" 0 10
137-140	Hemp, flax, jute and other fibrous plants, raw or combed	" 0 10	403	Mushrooms (fresh and dry)	" 0 10
145 a, b	Jute yarns, simple and twisted	" 0 10	404	Truffles	" 0 10
161 a, b	Cotton in the wool or mass and wadding	" 0 10	406 a, b, c, d, e, f, g	Seeds (custer bean, linseed, colza and rarrison, sesame and earthnuts, basella, stilingia and palm, and not otherwise mentioned)	" 0 10
178 a, b	Velveted tissues, common and plush, and velvets	" 0 10	407	Cocoa-nuts	" 0 10
180	Cotton lace	" 0 10	409	Hay	" 0 10
187 a, b	Natural wool or wool in the grease and washed wool	" 0 10	410	Vegetable products not specially mentioned	" 0 10
188	Waste and flock wool	" 0 10	413	Oxen	head 0 10
189 a, b	Raw and dyed horsehair	" 0 10	415	Emile	" 0 10
190 a, b	Bristles, raw and cleaned, etc.	" 0 10	416	Cows	" 0 10
191 a, b	Raw and dyed animal hair	" 0 10	417	Steers and bullocks	" 0 10
229 b	Cabinet makers' wood, unsawn	" 0 10	418	Calves	" 0 10
234	Roots for brush making	" 0 10	419	Sheep	" 0 10
235 a-c	Cork, raw, cut in cubes and worked	" 0 10	420	Goats	" 0 10
246 a-c	Paving blocks of cork waste	" 0 10	426 b, d	Fish, dried, smoked, in brine or in oil	quintal 0 10
	Rushes, canes and osiers, rough, split or stained	" 0 10	427 b	Crustaceae, edible (cooked and otherwise prepared)	" 0 10
247	Corlase of esparto, bast and the like	" 0 10	430 a, b	Intestines (fresh and salted)	" 0 10
248	Bags of all kinds	" 0 10	436 a, b	Butter (milk & artificial)	" 0 10
261 a	Raw hides and skins, green or dry	" 0 10	438	Lard	" 0 10
262	Furings and clippings of skin	" 0 10	441 a, b	Wax (yellow and white)	" 0 10
270 a-e	Ores, iron, lead, copper, zinc and all others	" 0 10	443 a, b	Glue (strong and isinglass)	" 0 10
			444 a	Formers for beds (down)	" 0 10
			451 a	Horn, bone and other similar substances, raw or worked	" 0 10
			ex 453	Fertilisers, phosphatic, prepared by Thomas' method, and phosphates, raw, worked	per ton 0 10

(1) According to the Treaty with Roumania residues from the distillation of mineral oils admitted at the conventional duty of lire 0.20 per quintal are free from statistical duty.

(1) Browning barley is also liable to the statistical tax.

DRAWBACK OF THE TAX OF MANUFACTURE ON PRODUCTS CONTAINING SUGAR AND EXCEPTIONALLY GLUCOSE AND OF CUSTOMS DUTIES ON COCOA USED IN THE MANUFACTURE OF CHOCOLATE.

Nos.	Kind of Goods.	Basis for Drawbacks.	Amount of Drawback for each unit in regard to goods exported during the years.					Minimum Quantity admitted to Drawback.
			1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17 and succeeding.
1	Vermouth, Turin type, containing sugar.	hectolitre.	1 25	1 30	1 40	1 45	1 50	1 55
2	Fruits, candied with sugar:							
	Candied oranges, lemons, also peels thereof	100 kil.	56 90	57 70	58 50	59 30	60 10	60 90
	Candied fruits, Portuguese and Parisian style	"	56 90	57 70	58 50	59 30	60 10	60 90
	Candied fruits, Marseilles type, i.e., in syrup	"	42 70	43 30	43 90	44 50	45 10	45 70
	Candied fruits put up in boxes, not having been finally cooked	"	42 70	43 30	43 90	44 50	45 10	45 70
	Fruits prepared with syrup and marmalades containing sugar	"	Amount of the internal tax of manufacture applicable to sugar of the first class, on the quantity of sugar contained in the product.					25 litres
4	"Glacé" fruits prepared with sugar	"	Amount of the internal tax of manufacture applicable to sugar of the first class and to glucose, on the quantity of sugar and glucose contained in the product.					25 kil.
5	Lupines sweetened with sugar	"	Amount of the internal tax of manufacture applicable to sugar of the first class and to glucose, on the quantity of sugar and glucose contained in the product.					25 kil.
6	Candied fruits, fruits prepared with syrup and marmalades containing sugar and glucose	"	Amount of the internal tax of manufacture applicable to sugar of the first class and to glucose, on the quantity of sugar and glucose contained in the product.					25 kil.
7	Candied maroons ("marroons glacés")	100 kil.	30 60	31 00	31 45	31 85	32 30	32 75
8	Preserved maroons	"	7 10	7 20	7 30	7 40	7 50	7 60
9	Nougat prepared with sugar	"	21 50	21 60	21 90	22 20	22 50	22 80
10	Mustard prepared with sugar	"	Amount of the internal tax of manufacture applicable to sugar of the first class and to glucose, on the quantity of sugar and glucose contained in the product.					100 kil.
11	Mustard prepared with sugar and glucose or with glucose only	"	Amount of the internal tax of manufacture applicable to sugar of the first class and to glucose, on the quantity of sugar and glucose contained in the product.					100 kil.
12	Sweetmeats, caramels, pastilles and confits containing not less than 60 % of saccharose.	100 kil.	42 70	43 30	43 90	44 50	45 10	45 70
13	Sweetmeats, caramels, pastilles and confits, containing less than 60 % of saccharose	"	Amount of the internal tax of manufacture applicable to sugar of the first class, on the quantity of saccharose actually contained in the product.					25 kil.
14	Chocolate, with or without cinnamon:							
	a. Drawback of the tax of manufacture on sugar only	100 kil.	17 75	18 15	18 80	19 45	50 15	50 80
	b. Drawback of the Customs duty on cocoa only	"	13 20	13 20	13 20	13 20	13 20	13 20
	c. Drawback of the tax of manufacture on sugar and simultaneously of the Customs duty on cocoa	"	60 65	61 35	62 00	62 65	63 35	64 00
15	Chocolate containing fennel.	"	As stated in letter c above, only when the total amount of the duties corresponding to the quantity of sugar and cocoa used in the manufacture is not less than the fixed rate mentioned therein.					100 kil.
Otherwise, the drawback shall be granted according to the duties on the quantity of sugar and cocoa actually used as ascertained by chemical analysis.								
16	Chocolate prepared with foreign sugar temporarily imported (only for the drawback on cocoa)	100 kil.	13 20	13 20	13 20	13 20	13 20	13 20
17	Chocolate containing fennel prepared with foreign sugar temporarily imported (only for the drawback on cocoa)	"	At the rate of lire 13.20 per 35 kilograms of cocoa actually contained in the product.					100 kil.
18	Condensed milk	"	Amount of the internal tax of manufacture applicable to sugar of the first class on the quantity of sugar contained in the product as ascertained by chemical analysis.					500 kil.
19	Citrate of magnesia	"	Amount of the internal tax of manufacture applicable to sugar of the first class on the quantity of sugar contained in the product as ascertained by chemical analysis.					100 kil.
20	Tea biscuits, English style	"	Amount of the internal tax of manufacture applicable to sugar of the first class on the quantity of sugar contained in the product as ascertained by chemical analysis.					25 kil.
21	Marzipan	"	Amount of the internal tax of manufacture applicable to sugar of the first class on the quantity of sugar contained in the product as ascertained by chemical analysis.					100 kil.
22	Biscuits, Viennese type	"	Amount of the internal tax of manufacture applicable to sugar of the first class on the quantity of sugar contained in the product as ascertained by chemical analysis.					100 kil.
23	Milk food	"	Amount of the internal tax of manufacture applicable to sugar of the first class on the quantity of sugar contained in the product as ascertained by chemical analysis.					100 kil.
24	Syrups for beverages	"	Amount of the internal tax of manufacture applicable to sugar of the first class on the quantity of sugar contained in the product as ascertained by chemical analysis.					100 kil.

On the above-mentioned products admitted to drawback at a specified rate, the duties may, if the exporter makes an application to that effect or if the Administration so deems fit, be refunded according to the actual quantity of sugar contained in each product as ascertained by chemical analysis.

LIST OF COUNTRIES WITH WHICH ITALY HAS CONCLUDED FAVORABLE OR COMMERCIAL CONVENTIONS OR AGREEMENTS, AND WHICH ARE ENTITLED TO A SPECIAL CUSTOMS REGIME OR THE MOST-FAVORED-NATION TREATMENT.

Marked thus † are entitled to the most-favored-nation treatment.

Marked thus ‡ in addition to the most-favored-nation treatment are also entitled to the benefit of special rates on certain articles.

Countries.	Date of conclusion.	Dated entry into force.	Duration.
† America—United States (including Porto Rico, Hawaii and the Philippines)	Feb. 26, 1871	Nov. 17, 1871	Undetermined
† Argentina	June 1, 1884	Feb. 28, 1886	1 year after denunciation
† Belgium	Dec. 11, 1882	Jan. 1, 1885	1 year after denunciation
† Bolivia	Oct. 18, 1890	Jan. 7, 1901	1 year after denunciation
† Bulgaria	Jan. 13, 1896	Jan. 11, 1906	1 year after denunciation
† Canada (Ct.)	June 8, 1910	June 10, 1910	Undetermined
† China	Dec. 12, 1898	July 3, 1911	Undetermined
† China	Oct. 26, 1906	June 30, 1906	Undetermined
† Colombia	Oct. 27, 1892	Nov. 10, 1894	1 year after denunciation
† Congo (Belgian)	Dec. 19, 1884	June 14, 1885	Undetermined
† Cuba	June 26, 1884	July 24, 1886	1 year after denunciation
† Cuba	Dec. 23, 1903	Dec. 2, 1904	Undetermined
† Denmark (including Danish West Indies &c.)	May 1, 1864	Nov. 24, 1864	1 year after denunciation
† Ecuador	Aug. 12, 1900	June 28, 1906	1 year after denunciation
† Egypt	July 14, 1906	Feb. 16, 1909	Feb. 16, 1930
† Ethiopia	July 21, 1909	June 12, 1907	1 year after denunciation
† France (c)	Nov. 12, 1888	Feb. 12, 1889	Undetermined
	Additional Treaty.	Additional Treaty.	
	Dec. 2, 1904	March 1, 1906	
† Great Britain (except Cape Colony, B. India and S. Australia)	June 16, 1883	July 1, 1883	1 year after denunciation
† Greece	Dec. 30, 1899	Jan. 1, 1900	6 months after denunciation
† Holland	Nov. 24, 1863	Nov. 12, 1864	1 year after denunciation
† Honduras	Dec. 31, 1862	July 14, 1874	1 year after denunciation
† Liberia	Oct. 23, 1869	May 6, 1863	1 year after denunciation
† Mexico	April 16, 1890	July 23, 1891	1 year after denunciation
† Montenegro	May 24, 1901	July 1, 1904	1 month after denunciation
† Morocco	June 30, 1825	Oct. 6, 1825	Undetermined
† Nicaragua	Jan. 25, 1906	Sept. 24, 1906	Undetermined

(c) The most-favored-nation treatment is limited to certain articles.

† The following goods imported from Cuba are entitled to the benefit of the most-favored-nation treatment, viz.:

Condensed or concentrated milk, with the addition of sugar not exceeding 10 %; variety of calicoes, common wool comprised in Nos. 2996, 1, 2, 3 and 5; undyed or dyed wool-garments in the form of burlap or squares, liable for paying; furniture not upholstered; upholstered furniture comprised in No. 2996, 2, 3 and 4; knives for cutlery; wheels of wood, simply turned, spokes, felloes, shafts, and axles for carriages, bent and simply plated; staves, framed, ruled or not; spindles and bobbins of common or of colored natural wood, covered or not; coils of several kinds, punch, pulp, ball, pointed, yarn, twill, &c., even with metal fittings; carriage wheels, painted or unpainted; wooden panels, &c., even with metal top and wooden knob; wooden cases for pedestal and pendulum clocks; wool pulp, cellulose and of all paper, white or dyed in the pulp, ruled or not; envelopes, shaped, paper, colored, gilt, painted and wall papers; blotting paper; packing paper, mechanical wood pulp or yellow straw and of cellulose

of the same quality as given in the treaties with Austria-Hungary and Germany; sharpening, rust-removing and polishing paper; common pasteboard not dyed or glazed, and dyed in the pulp, not glazed; fine pasteboard; fur mitts, boots and shoes of all kinds of leather or stuff with the exception of silk or velvet; boots and shoes of India rubber, metal or trimmed with stuff; tools and implements for arts and trades comprised in Nos. 2886, 2 and 3 and No. 2886, 2; reapers, mowers and shaft-cutters; machine tools for wood-working and metals comprised in No. 3094, &c.; sewing machines without stands; hydraulic time; cement, quick hardening; horses over 1.38 metres high, measured from the withers; cows; fish, marinated or in oil in boxes, except tunny, sardines and anchovies, marinated or in oil in boxes, fish, marinated or in oil, in barrels, except tunny, sardines and anchovies, marinated or in oil; cheese, and, including Emmenthal, Gruyère (Fribourg for grating and table), saanen, schinz and other special; formaggio dolce, formaggio feldi, gorgonzola, soft cheese.

(c) The most-favored-nation treatment extent for articles in Category VIII.

## TARIFF.]

Countries.	Date of conclusion.	Date of entry into force.	Duration.	Countries.	Date of conclusion.	Date of entry into force.	Duration.
†Norway .....	June 14, 1862	Sept. 13, 1862	1 year after denunciation	†San Domingo.....	July 15, 1903	July 15, 1903	Undetermined
†Panama .....	Oct. 27, 1892	—	1 year after denunciation	†Siam .....	Oct. 3, 1868	Jan. 1, 1871	1 year after denunciation
†Paraguay.....	Aug. 22, 1893	Nov. 20, 1894	1 year after denunciation	†Sweden .....	June 14, 1862	Sept. 13, 1862	1 year after denunciation
†Peria .....	Sept. 29, 1862	Dec. 15, 1862	1 year after denunciation	†Tunis .....	Sept. 28, 1896	Jan. 25, 1897	1 year after denunciation
†Peru .....	Dec. 23, 1874	Nov. 7, 1878	1 year after denunciation	†Turkey.....	July 10, 1861	Oct. 1, 1861	Mutual agreement
†Portugal.....	May 9, 1911	June 26, 1911	1 year after denunciation	†Venezuela.....	June 19, 1861	Sept. 20, 1862	1 year after denunciation
				†Zanzibar.....	May 28, 1885	Dec. 30, 1886	Undetermined

## IMPORT TARIFF.

(As approved by Royal Decree, No. 377, of July 28, 1910.)

The duties of the Conventional Tariff result from: (1) the Agreement with France; (2) the Treaty with Austria-Hungary; (3) the Treaty with Switzerland; (4) the Treaty with Germany; (5) the Treaty with Roumania; (6) the Treaty with Russia; (7) the Treaty with Servia; (8) the Treaty with Japan; (9) Treaty with Spain, and these are indicated by the letters "F," "A," "S," "G," "R," "Rus," "Ser," "J," and "Sp," respectively, placed against the amount of the duties.

## NOTES.

(1a) Goods proceeding from countries with which Italy has concluded Commercial Treaties, Commercial Conventions or other Customs Agreements, guaranteeing to the contracting States the most-favoured-nation treatment, shall be liable to the duties inscribed in the second column of the present tariff (Conventional duties), subject to paying the surtaxes of manufacture stipulated in the General tariff or in special laws, and applicable to goods similar to national goods liable to the internal tax of production.

Goods proceeding from the countries referred to, for which no privileged treatment has been stipulated in the Treaties, as well as all goods originating from countries not enjoying conventional treatment, shall be subject to the duties inscribed in the first column of the present tariff (General duties).

(2a) Goods which, under the General tariff, are subject to a lower duty than that imposed by the Treaties shall, in all cases, be dutiable at the lowest rate without any special demand on the part of the importer for the application thereof.

(3a) The foot-notes form an integral part of the Tariff in the form of Notes, except those agreed to under special conditions with the view of facilitating the frontier traffic, apply to all countries enjoying the most-favoured-nation treatment as to the tariff items referred to in such Notes.

(4a) The provisions of the Treaties published in the Tariff in the form of Notes, except those agreed to under special conditions with the view of facilitating the frontier traffic, apply to all countries enjoying the most-favoured-nation treatment as to the tariff items referred to in such Notes.

(5a) s. m. n.—Not specially mentioned.

No. and letter.	Goods.	Import Duties.		No. and letter.	Goods.	Import Duties.	
		General.	Conventional.			General.	Conventional.
		Lire c.	Lire c.			Lire c.	Lire c.
	<b>1.—SPIRITS, BEVERAGES AND OILS.</b>				<b>b Sweetened or flavoured, including rum, brandy &amp;c. in casks or barrels (?)</b>		
1	Waters, mineral, natural or artificial, .....	quintal 5 00	0 50	2	Other than cognac ..	75 00 (*)	(9)
	Natural or artificial mineral waters are those which, although intended for medicinal use, contain only saline or aerated matter.			c	In bottles of more than half but not exceeding one litre:		
2	Aerated waters (?), .....	quintal 5 00	0 50	1.	Cognac .....	90 00	60 00 (F)
3	Wines:			2.	Other than cognac ..	75 00 (*)	(9)
a	Of all kinds, in casks or barrels (?) ..	hectolitre 20 00	20 00 (F)	3.	In bottles containing half a litre or less:		
b	In bottles .....	hectolitre 90 00	20 00 (F)	1.	Cognac .....	67 50	45 00 (F)
	Bottles containing fermented beverages and of a capacity of more than 1 litre shall pay duty according to the number of litres they contain; a fraction of a litre shall be considered as a litre. The same provision applies to demijohns, flasks and similar receptacles of glass or other material.			2.	Other than cognac ..	55 00 (*)	(9)
4	Chlor and hydromel:			7	Oils fixed: (7) a Fish oil:		
a	In bottles .....	hectolitre 60 00	—	1.	In bottles or other similar receptacles not exceeding 5 litres, quintal	10 00	—
b	In other receptacles .....	hectolitre 20 00	—	2.	In other receptacles ..	6 00	—
5	Beer (?):				Fish oils prepared for medicinal purposes, when mixed with other substances are dutiable as medical compounds.		
a	In casks or barrels .....	hectolitre 12 00	5 00	c	Olive .....	quintal 15 00	—
b	In bottles .....	hectolitre 20 00	3 00	d	Lined oil: (*)		
6	Spirits (?):			1.	Boiled .....	26 00	—
a	Pure, in casks or barrels (2) .....	hectolitre 50 00 (*)	—	2.	Other .....	24 00	—
				d	Cotton-seed oil (?) .....	24 00	—
				e	Cocoa oil .....	4 00	—
				f	Palm oil .....	Free.	—
				g	Castor oil .....	quintal 24 00	—
				h	Not specially mentioned ..	24 00	24 00
				i	Benzine, toluol, xylol .....	24 00	24 00
					Benzol, toluol, and other coal-tar oils, light and limpid, for use as raw materials in the manufacture of artificial organic colors or of varnishes, lacquers, and similar products (?) .....	quintal 8 00	3 00
				10	Oil of turpentine .....	8 00	3 00

(\*) On aerated waters there is levied, in addition to the import duty, a surtax of manufacture equal to the internal tax of manufacture. For the purpose of the surtax a hectolitre shall be considered equal to a quintal, which forms the basis for the collection of the import duty. The internal tax of manufacture is 4 lire per quintal.

(2) Natural wines exceeding 12 degrees in strength shall, in addition to the duty proper on wines, pay the duty and surtax on the alcohol in excess of that limit at the rate of 1 litre of anhydrous alcohol per degree and per hectolitre. If the alcoholic strength exceeds 12 but not 15 degrees, the duties on the alcohol shall be levied in proportion on fractions of a tenth of a degree; fractions of less than a tenth of a degree are ignored; if the alcoholic strength exceeds 15 degrees, the same duties shall be levied, fractions of a degree not below a tenth being reckoned as a full degree.

On natural wines admitted at the conventional duty at the rate of 1 litre of anhydrous spirit per hectolitre, and for every degree of alcoholic strength beyond 15°, fractions not exceeding  $\frac{1}{10}$  being ignored, but those exceeding  $\frac{1}{10}$  being reckoned as a full degree.

The alcoholic strength of sweet wines, containing more than  $\frac{1}{10}$  of non-fermented sugar, in which the total quantity of sugar (represented by the sugar present, and the sugar corresponding to the alcohol contained in the wine) exceeds 20%, is calculated by adding to the alcohol contained in the wine the alcohol corresponding to the sugar present (sugar x 0.65).

(7) On beer, whether in casks, barrels or bottles, there is levied in addition to the import duty, a surtax of manufacture equal to the internal tax of manufacture, according to the July ascertainment of the alcohol and alcoholic strength of the beer. At the July ascertainment the surtax may be levied without analysis on the basis of 15 degrees.

The internal tax of manufacture is 1 lira 20 centesimi per degree and per hectolitre.

(1) On spirits beyond the duty, the surtax of manufacture must be paid equal to the internal tax of manufacture.

The surtax of manufacture on sweetened or flavoured spirits, including cognac, even when in bottles, can in no case be calculated on an alcoholic strength inferior to 70°. When the Customs have reason to believe that the alcoholic strength of the spirit exceeds 70°, they can have the same analysed and if the alcoholic strength exceeds 70°, the surtax is to be collected on the actual strength ascertained. The internal tax of the manufacture of spirits is fixed at 270 lire per hectolitre of anhydrous alcohol at a temperature 15.56° by centesimal thermometer.

(2) The importation of foreign alcohol of a strength less than 95° of the official centesimal alcoholometer is prohibited.

(3) This duty was raised from 30 to 50 by a decree of Sept. 27, 1910.

(4) Cherry brandy and absinthe proceeding from Switzerland, are admitted, but in a quantity not exceeding 200 hectolitres per annum in the case of cherry brandy and 100 hectolitres in the case of absinthe:

1. In casks and barrels .....

2. In bottles of more than half but not exceeding one litre .....

3. In bottles of one-half litre or less .....

The surtax is levied at the rate of 70° per hectolitre, without regard to the real alcoholic strength.

The origin of these Swiss products must be proved by proper certificate of origin.

(5) Essential oil exclusively destined for the manufacture of soap may be admitted at the rate of 4 lire per quintal after being denatured in the manner prescribed by the Minister of Finance and upon compliance with the rules and conditions which, besides denaturing, the Minister is empowered to lay down in order to prevent the oil adulterated at one reduced rate being used in any way or to any extent for purposes other than soap making.

(6) On seed oils of all kinds, whether pure or mixed in whatever proportion with olive or other oils, there is levied, in addition to the import duty, a surtax of manufacture equal to the internal tax of manufacture on seed oils. The internal tax of manufacture on seed oils is fixed at 15 lire per quintal.

(7) Under the treaty with Austria-Hungary, coal-tar oils, in order to be dutiable at the conventional rate, must be denatured at the cost of the interested party, by means of special substances to be decided on by common agreement according to the different industries.



Spirits, Beverages and Oils, and other Goods.	Import Duties.	
	General.	Conventional.
11 Mineral, resinous and tar oils not specially mentioned: (a)		
a Heavy ..... quintal	8 00	(c) 8 00 (Rus)
Residues from the distillation of mineral oils (c) ..... quintal		0 20 (R)
b Other ..... quintal	24 00	(c) 16 00 (Rus)
12 Volatile oils or essences (10):		
a Of rose, ..... kilogram.	40 00	20 00 (F)
b Of lemon, orange, &c. (grapefruit) ..... " "	1 50	
c Of cloves, ..... " "	7 50	7 50
d Of mint, ..... " "	3 00	3 00
e Not specified ..... " "		
The duty on volatile oils or essences shall be levied without deducting the weight of immediate receptacles.		
13 Yeasts ..... quintal	12 00	
Diamant ..... " "		Free (A)
14 Ice ..... " "	Free.	

## II.—COLONIAL GOODS, GROCERIES AND TOBACCO.

15 Coffee: (11)		
a Raw ..... quintal	150 00	150 00
b Roasted ..... " "	207 00	—
16 Chicory and all other substitutes for coffee:		
a Dried, ..... " "	Free.	Free.
b Ground or only roasted (c) ..... quintal	15 00	8 00
Roasted molasses ..... " "		(b) 6 00 (S)
7 Molasses ..... " "	10 00	

Molasses of a purity not less than 65 (based on the percentage of saccharose in the dry substance) is to be subject to the same customs treatment as sugar of the second class. Sugar-cane molasses for the manufacture of coffee substitutes is admitted free of duty, subject to compliance with the regulations laid down by the Minister of Finance.

8 Sugar:		
a Of first class, ..... quintal	30 00	—
Sugar shall be considered as of first class when on being refined it yields more than 94%. The yield is calculated by deducting from the saccharose percentage, the proportion of soluble ashes multiplied by 5. Sugars mixed with materials of a nature to decrease the yield shall also be considered as of the first class. The surtax on the internal tax of manufacture on sugar of the first and second class is fixed at 140 lire per quintal.		
b Of second class, ..... quintal	88 00	—
Glucose: a Solid ..... quintal	40 00	—
b Liquid ..... " "	30 00	—

Solid and liquid glucose are liable, over and above the customs duty, to the surtax of manufacture at a rate equal to the respective internal tax of manufacture.

The internal tax of manufacture on glucose is established as follows: Liquid glucose 40 lire and solid glucose 80 lire per quintal.

9 Sweetmeats and preserves with sugar or honey ..... quintal	125 00	(c) 100 00
10 Tea biscuits ..... quintal	60 00	—
Farinaceous milk food containing not more than 35% of added sugar (d) ..... quintal		33 00 (S)
11 Syrups: For beverages, ..... quintal	60 00	—
Syrups in which medicinal substances enter shall be classed as medicinal compounds.		

(c) Under the treaty with Roumania, to be admitted at the conventional rate, residues from the distillation of mineral oils shall fully comply with the following conditions:

- They must be viscous and of a blackish colour.
- Their specific gravity must be greater than 0.935 at a temperature of 15° of the centesimal thermometer.
- They must not contain more than 20% (by volume) of products distilling below 310°C., these products having a specific gravity not less than 0.855 at 15°C.
- Their boiling point (determined by the Martens-Pensky apparatus) must not be lower than 100°C., nor higher than 150°C.
- They must contain, in a proportion exceeding 15%, tarry or resinous matter precipitating by concentrated sulphuric acid 66° Be.

No statistical duty is to be levied on the above residues.

(c) Under the treaty with Russia the duty on petroleum and other refined mineral oils suitable for lighting purposes, included under No. 11b, may be eliminated, at the option of the importer, either on the weight, on the basis of 100 kilos, or on the volume; in the latter case, 125 litres at 15° centigrade are to be taken as equivalent to 100 kilos, net.

(10) On alcoholic essences of rum, cognac or the like containing spirit levied. In addition to the duty, a surtax on the alcohol equal to the internal tax of manufacture, on the basis of 0.65 lire of anhydrous alcohol to each kilo. of essence, including the immediate receptacles, is amount of this surtax is 1 lira 11 centesimi per kilo.

(11) The Decree of May 13, 1917, provides that a consumption duty 50 lire per quintal on raw coffee, and 70 lire per quintal on roasted coffee, shall be levied. These duties are payable in addition to the customs duties.

(12) In prepared chicory, as well as on all other substances which can be used as substitutes for prepared chicory and coffee, there is levied, in addition to the import duty, a surtax of manufacture equal to the internal tax of manufacture on chicory. The internal tax of manufacture is fixed at 80 lire per quintal.

(b) In virtue of the treaty with Switzerland, only roasted molasses entered in packets as a substitute for coffee, is admitted at the rate of 1 lire.

(c) Agreement with France. The duty of 100 lire is, under the treaty (10) Switzerland, also applicable to preserves and succedanea containing sugar.

(d) Under the treaty with Switzerland, in taxine farinaceous milk food of a content is to be taken of the sugar naturally contained in the milk; as importer shall have the right to pay, in lieu of the fixed duty of 15 lire, the duty on wheaten flour, plus the duty on the quantity of sugar actually used in the product.

No. and letter.	Goods.	Import Duties.	
		General.	Conventional.
23 Cocoa: a In the bean ..... quintal		30 00	
b Pounded, ground, or in paste ..... " "		125 00	60 00
24 Cocoa butter ..... " "		30 00	—
25 Chocolate ..... " "		200 00	(e) 90 00
26 Cinnamon ..... " "		250 00	—
27 Cloves, ..... " "		250 00	—
28 Pepper and pimento ..... " "		220 00	—
Red pepper ..... " "		—	80 00 (Sp)
29 Tea ..... " "		400 00	—
30 Vanilla ..... kilogram.		450 00	—
31 Saffron ..... " "		20 00	—
32 Nutmegs: a With shell ..... quintal		180 00	—
b Without shell ..... " "		300 00	—
33 Mustard: Liquid, in powder or prepared ..... quintal		11 00	8 00 (F)
34 Spices not specified ..... " "		27 50	23 00 (P)
35 Tobacco: a In leaves or stalks ..... Prohibited.			

b Manufactured: 1. Manila and Havana cigars, imitation Havana cigars, and cigarettes ("cigarrillos") ..... kilogram. 85 00 —  
2. Of any other quality ..... " 55 00 —  
36 Juice of tobacco ..... Prohibited.

## III.—CHEMICAL PRODUCTS, MEDICINAL GOODS, RESINS AND PERFUMERY.

17 Acids: a 1. Acetic, impure ..... quintal 2 00 —  
Impure acetic acid includes crude pyroligneous acid and acetic acid, be it or not limpid as water, containing substances of an empyreumatic or bituminous smell, proceeding from the distillation of wood, and having less than 50% of total acidity, calculated as acetic acid.

2. Pure acetic, containing in weight anhydrous acetic acid, namely: a 10% or less ..... quintal 2 00 —

b More than 10%, but less than 30% ..... " 6 00 —

c 30% or more, but less than 50% ..... " 10 00 —

d 50% or more, but less than 70% ..... " 14 00 —

e 70% or more, but less than 90% ..... " 18 00 —

f 90% or more, but less than 98% ..... " 20 00 —

g 98% or more acetic acid ..... " 22 00 —

Pure acetic acid will be liable over and above the customs duty, to the surtax of manufacture at a rate equal to the internal tax of manufacture, according to the quantity of anhydrous acetic acid contained therein.

The internal tax on the production of pure acetic acid, and on the rectification of impure acetic acid is established as follows:

Pure acetic acid containing anhydrous acetic acid, namely: a 10% or less, 15 lire per quintal.

b More than 10, but less than 30%, 51 lire per quintal;

30% or more, but less than 50%, 90 lire per quintal;

50% or more, but less than 70%, 126 lire per quintal;

70% or more, but less than 90%, 162 lire per quintal.

c 90% or more, 180 lire per quintal.

d Aromatic: a Aromatic ..... quintal 4 00 —

b Benzole, ..... " 16 00 10 00

c Boric: 1. Crude ..... quintal Free. —

2. Refined ..... " 7 00 —

d Carbonic ..... " 10 00 —

e Chloric ..... " 50 00 —

f Chlorhydric ..... " 1 00 —

g Phenic ..... " 10 00 10 00

h Phosphoric ..... " 10 00 —

i Gallic and pyrogallic ..... " 10 00 —

j Pyrogallic ..... " — 10 00 (d)

k Greases and fats before the point of solidification at a temperature of more than 40 but less than 45° C. .... quintal 4 00 —

l Lactic ..... " 25 00 —

m Nitric ..... " 1 50 —

n Oleic (oleum) ..... " 4 00 —

o Oxalic ..... " 10 00 10 00

p Silicic ..... " 80 00 —

q Sulphuric ..... " 0 50 —

r Sulphurous ..... " 10 00 —

s Stearic ..... " 8 00 —

t Tannic: 1. Impure ..... Free. —

2. Pure ..... " Free (A) —

u Tartaric ..... " 10 00 10 00

v Not specially mentioned ..... " 10 00 10 00

36 Ammoniac ..... " 5 00 —

37 Hydrate of baryta: a Crystallised ..... 4 50 —

b Fused or anhydrous ..... " 8 00 —

Anhydrous baryta shall be classed as such even if it has not been deprived of all the water of crystallisation.

38 Magnesia: a Impure: 1. For use in metallurgy, of a gray brown colour and containing not less than 5% of ferric oxide ..... Free. —

The Minister of Finance has the power of determining that the destination for use in metallurgy shall be assured.

(c) The duty of 90 lire is, under the treaty with Switzerland, also applicable to chocolate containing milk.

(d) Under the treaties with Austria-Hungary and Germany the duty of 8 lire is also applicable to stearine and palmitine.

No. and letter.	Goods.	Import Duties.	
		General.	Conventional.
	by the Custom-house authorities in the manner prescribed by him.	Lire c.	Lire c.
	2. Other . . . . . quintal	25 00	—
	a Pure . . . . . quintal	50 00	—
41	Castile potash . . . . .	2 00	2 00
42	" soda . . . . .	2 00	—
43	Oxides:		
	a Alumina, hydrated (pure alumina) . . . . . quintal	4 00	(b) 4 00
	b Of iron . . . . .	4 00	—
	c Of lead . . . . .	8 00	—
	d Of tin . . . . .	8 00	—
	e Of zinc . . . . .	5 00	5 00
44	Carbonates:		
	a Of barium . . . . .	2 00	—
	b Of magnesia (c) . . . . .	25 00	—
	c Of lead . . . . .	8 00	—
	d Of potash . . . . .	0 60	—
	e Of soda . . . . .	0 50	0 50
45	Bromides . . . . .	50 00	—
46	Iodides . . . . .	50 00	—
47	Chlorides:		
	a Of lime, of potash, and of soda (hypochlorides) . . . . . quintal	4 00	—
	b Of calcium . . . . .	1 00	—
	c Of magnesium . . . . .	1 00	—
	d Of potassium . . . . .	Free.	—
	e Of mercury (corrosive sublimate) . . . . . quintal	30 00	—
48	Sea and rock salt . . . . .	Prohibited.	—
The free importation of salt is authorised into the Islands not subject to the monopoly.			
Every mixture of soluble salts in which chlorine enters in a proportion greater than 15 2/3% and sodium to a proportion greater than 9 2/3% is considered as salt.			
49	Salts extracted from mineral waters from the springs, for hygienic and curative purposes (d) . . . . . quintal	10 00	(e) —
	Dittolof, Darian, Franzensbad, Hall, Hainlein, Karlsbad, Marienbad, Zabacz &c. quintal	—	10 00 (A)
50	Chlorates and perchlorates of potash and soda . . . . . quintal	20 00	—
51	Chromates and bichromates of potash and soda . . . . . quintal	10 00	4 00
52	Nitrates: a Of silver . . . . . kilogram.	5 00	5 00
	b Of potash . . . . . quintal	3 00	—
	c Of soda: 1. Crude . . . . .	Free.	—
	2. Refined . . . . . quintal	3 00	—
53	Permanganates of potash and soda . . . . . quintal	10 00	5 00
54	Sulphates: a Of aluminium and compounds . . . . . quintal	1 00	—
	b Of ammonia . . . . .	Free.	—
	c Of barium . . . . . quintal	1 00	1 00
	d Of iron . . . . .	2 00	—
	e Of magnesia . . . . .	1 50	—
	f Of manganese . . . . .	Free.	—
	g Of potash . . . . . quintal	2 00	Free.
	h Of copper . . . . . quintal	2 00	—
	i Of soda . . . . .	0 50	—
	l Of zinc . . . . .	2 00	—
55	Sulphides:		
	a Of carbon . . . . .	10 00	10 00
	b Of mercury (cinabar or vermillion) . . . . .	100 00	80 00
	c Of potash and of soda . . . . . quintal	10 00	4 00
56	Sulphites, bisulphites and hyposulphites of calcium, of potash and of soda . . . . . quintal	5 00 (C)	10 00 (D)
57	Silicates of potash and soda:		
	a Liquid or in solution . . . . .	0 50	—
	b Solid . . . . .	1 20	—
58	Borax or borate of soda . . . . .	5 00	—
59	Carbide of calcium . . . . .	10 00	1 00
60	Ammoniacal salts, not specially mentioned . . . . . quintal	10 00	—
61	Salts of antimony . . . . .	15 00	—
62	Salts of silver, not otherwise mentioned . . . . . kilogram.	5 00	—
63	Salts of bismuth . . . . . quintal	100 00	—
64	Salts of mercury, not otherwise mentioned . . . . . quintal	100 00	—
65	Salts of gold and platinum . . . . . kilogram.	10 00	—

(b) Under the treaty with Germany, gelatinous alumina is to be classed in No. 48.

(c) Carbonate of magnesia manufactured in the Valley of Lebro is admitted, in virtue of the treaty with Austria-Hungary, at the rate of 15 lire per quintal, up to an annual quantity of 220 quintals gross, and on condition that the origin of the product be proved by certificates issued by the competent authorities.

(d) The importation of salts of mineral and spring waters for health or curative purposes, containing more than 25% of chloride of sodium is subject to compliance with the formalities laid down by the Minister of Finance in reference to the control of the trade in salts and saline mixtures for health or curative purposes. Said salts containing more than 25% of sodium chloride will be liable, over and above the customs-duty, to the surtax at a rate equal to the tax affecting the internal production. According to Art. 4 of Law No. 329, of July 3, 1894, modified by Law No. 207, of May 17, 1896, the salts and saline mixtures extracted from mineral waters are dutiable at the same rate as salt for industrial purposes sold to the public (i.e. 12 lire per quintal) on the quantity of chloride of sodium which they contain.

(e) For salts containing not more than 25% of chloride of sodium the duty of 10 lire is fixed by the treaty with Germany.

(f) These duties are obviously incorrect. They would appear by inadvertence to be transposed, so that the duty should really be 10 lire under the general tariff and 5 lire under the conventional tariff.

No. and letter.	Goods.	Import Duties.	
		General.	Conventional.
		Lire c.	Lire c.
		10 00	10 00
66	Salts of the . . . . . quintal	—	—
	Perchlorate of the liquid and dry (salts of tin) — (tin) . . . . . quintal	—	4 00 (G) (S)
67	Salts of thorium, cerium, zirconium . . . . . kilogram.	5 00	—
68	Bromine . . . . .	Free.	Free.
69	Iodine . . . . .	—	—
70	Phosphorus, white or red . . . . . quintal	100 00	—
Phosphorus intended for the manufacture of all kinds of matches shall be allowed to enter free, subject to compliance with such regulations as the Minister of Finance shall establish with the view of controlling its entry into the factories. The importation of phosphorus intended for any other purpose is subject to the authorisation of the Minister of Finance, and to the observance of such special regulations as he shall establish for this purpose.			
71	Alcohol amylic . . . . . hectolitre	30 00	—
72	" methylated . . . . .	30 00	—
73	Glycerine . . . . . quintal	10 00	4 00
74	Xyloresin, raw . . . . .	4 00	—
75	Ether (ethyl) . . . . .	30 00	—
76	Acetone . . . . . hectolitre	40 00	—
77	Chloroform (f) . . . . . quintal	80 00	—
78	Acetate of impure lime . . . . .	1 00	—
79	Acetates and pyrobenzites, not specially mentioned . . . . .	4 00	—
	Acetate of barium, of lime, of potash and of soda . . . . . quintal	—	4 00 (G)
80	Citrate of lime . . . . .	10 00	10 00
81	Ferrisate of potash, yellow and red . . . . .	Free.	Free.
82	Salicylates, excepting alkaloidal salicylates . . . . . quintal	80 00	80 00
83	Tartar, crude, scrapings of casks . . . . .	Free.	—
84	Dregs of wine . . . . .	4 00	—
85	Cream of tartar . . . . . quintal	Free.	Free.
86	Aniline and its salts . . . . .	10 00	10 00
87	Naphthalene . . . . . quintal	10 00	10 00
88	Cacoin . . . . . kilogram.	10 00	—
89	Saccharin . . . . .	10 00	—
The importation of saccharin is only permitted when intended for pharmaceutical purposes, and on compliance with the regulations prescribed by the Minister of Finance.			
90	Sugar of milk . . . . . quintal	60 00	—
91	Alkaloids:		
	a Quinine salts . . . . . kilogram.	12 00	5 00
	b Not specially mentioned, and their salts . . . . . kilogram.	12 00	5 00
92	Chemical manures . . . . .	Free.	—
93	Chemical products, n. s. m. 5. . . . . quintal	10 00	10 00
	Oxalate (bi-oxalate) of potash: salts of strontia; cyanide of potassium; sulphide of arsenic (orpiment), yellow and red, not in powder; pure aluminium; salts of calcium; oxide of copper; preparations for preventing scaling in boilers; oxide of antimony; benzozates; glazing for dressing tissues; citrate of iron; liver (Fegato) of sulphur; phosphates; mastic, composed of nut or linseed oil and oxide or carbonate of lead; mastic, composed of resin, wax and ochre, employed for joining marble and similar materials, or for covering sides of bottles . . . . . quintal	—	4 00 (G)
94	Ligninose roots:		
	a Not pulverised . . . . .	Free.	—
	b Pulverised . . . . . quintal	20 00	—
95	Medicinal woods, roots, barks, leaves, lichens, flowers, herbs, fruits and seeds not specified:		
	a Not pulverised . . . . . quintal	3 00	—
	b Pulverised . . . . .	30 00	—
96	Cassia and tamarinds in the natural state (a) . . . . . quintal	7 00	—
97	Manna, raw or in sticks . . . . .	10 00	—
98	Camphor:		
	a Raw . . . . .	Free.	—
	b Refined . . . . . quintal	25 00	25 00
99	Peels:		
	a Of acid fruits, fresh or dried . . . . .	Free.	—
	b Of cinchona:		
	1. Not pulverised . . . . .	Free.	—
	2. Pulverised . . . . . quintal	20 00	—
100	Juices:		
	a Of orange . . . . .	Free.	—
	b Of citron and lemon:		
	1. Raw . . . . .	—	—
	2. Concentrated . . . . .	—	—
	c Of liquorice . . . . . quintal	10 00	—
	d Of aloe . . . . .	10 00	—
	e Of other medicinal plants not specified . . . . . quintal	10 00	—
101	Antiseptic cotton and wadding . . . . .	10 00	10 00

(f) Ether and chloroform are dutiable without deducting the weight of the immediate receptacles.

\* Chemical products not specially mentioned containing alcohol or in the manufacture of which alcohol is used, will be liable, over and above the customs-duty, to the surtax in respect of the quantity of alcohol imported (drawn or used in manufacturing same). The amount of this surtax shall be fixed by the Minister of Finance with the advice of the Board of Customs experts.

(g) On tamarinds containing more than 25% of sugar (calculated as invert sugar) there shall be levied, in addition to the Customs-duty on the tamarinds, the Customs-duty and the surtax on sugar of the second class assessed on the quantity of contained sugar exceeding the said limit.

No. and letter.	Goods.	Import Duties.	
		General.	Conventional.
	Perfumery continued.	Live c.	Live c.
102	Medicinal articles not specified (b), quintal	10 00	10 00 (G)
	Peppin pure, hop extract, terpene ..	—	10 00 (G)
103	Medicinal compounds not specified (b), quintal	120 00	—
	Compounded oil ..	—	10 00 (G)
	Pastilles, pills, granules and capsules ..	—	100 00 (F)
	Wines, syrups, elixirs ..	—	40 00 (F)
	Other ..	—	20 00 (F)

All substances which, on their immediate wrappers or otherwise, indicate that they possess medicinal properties are considered as compounded medicines. Medicinal compounds include medicinal drugs mixed together, or mixed with pulp, juice or extracts, or moistened or liquidified with syrups, mucilage, spirits &c. whether such mixture occurs in the form of powder or dry paste, or whether in a moist or liquid state. Medicinal compounds also include artificial balsams and the effervescent extracts of magnesia and lithium.

The duty on medicinal compounds is levied without deduction for the weight of the immediate receptacles.

104	Perfumery:		
	a Containing alcohol (c) ..	115 00 (d)	—
	b Non-alcoholic ..	100 00	50 00 (F)
	The duty on perfumery is payable without deducting the weight of the immediate receptacle.		
105	Paraffin, solid ..	15 00	—
106	Ceresin (purified ozokerite) ..	15 00	(c) 8 00
	a Natural ..	15 00	—
	b Artificial ..	30 00	—
108	Vegetable tars ..	2 00	—
109	Gums, resins and resinous gums:		
	a Colophony and Greek pitch ..	2 00	—
	b Other: 1. Native, raw ..	2 00	—
	2. Not specified ..	8 00	—
110	Sealing wax ..	30 00	—
111	Soap: a Common (f) ..	8 00	7 00 (F)
	b Scented (g) (i) ..	40 00	35 00 (F)
	c Prepared with glycerine (f) ..	60 00	—
112	Art. of machine grease:		
	a Containing heavy mineral oils ..	8 00	—

Containing of every kind containing mineral oil of specific weight greater than 0.875 in a proportion not exceeding 15% .. quintal

Containing other mineral oils .. 30 00

Other .. 8 00

Composed of oil of resin and lime .. Free (A)

115 Candles: a Of stearine .. quintal

b Of paraffin .. 20 00

Stearine candles mixed with more than 30% of paraffin are dutiable as paraffin candles.

116 Matches: a Of wool .. quintal

b Of stearine, wax and the like .. 15 00

Matches for incandescent gas prepared with salts of rare metals, whether waxed or treated with collodion or not .. 5 00

118 Gunpowder and other explosives (G):

a Gunpowder: 1. Blasting .. quintal

150 00

(b) Medicinal articles and medicinal compounds, containing alcohol, or in the manufacture of which alcohol has been employed, shall, in addition to the ordinary duty, pay a surtax on the quantity of the alcohol contained therein on importation or used in their manufacture. The amount of this surtax shall be determined by the Ministry of Finance, with the advice of the Board of Customs experts.

(c) Alcoholic perfumery shall, in addition to the import duty, pay a surtax equal to the internal tax of manufacture, on the basis of 80 litres of anhydrous alcohol to 1 quintal of perfumery, including the weight of the immediate receptacles. The surtax has been fixed at 160 lire per quintal. The surtax of manufacture on alcohol shall be collected after deducting the weight of the immediate receptacles in the case of imports from countries entitled to the most favourable nation treatment, when the importer consents to abide by the ascertainment of such weight.

(d) This duty was raised from 100 to 115 by a decree of Sept. 27, 1910.

(e) Under the treaty with Austria-Hungary and Germany the weight, 8 lire, is applicable to soap, pure or mixed with paraffin.

(f) The basis of May 13, 1871, imposes a minimum taxing tax on soap of all kinds, whether solid, in paste or liquid. This tax, which, in the case of imported soap, is leviable in addition to the customs duty, is fixed at the following rates: toilet and medicinal soaps 40 lire, and soaps of all other kinds 320 lire per quintal.

(g) Common soap similar to toilet soap is dutiable ascented soap.

(A) Matches, besides the import duty, are liable to a surtax of manufacture equal to the internal tax of manufacture.

The surtax has been fixed at 1 centesimo per 30 matches of wax, wool or other materials, fine or not, combined with paraffin stearine &c. and to the same surtax per 30 matches of wax, call-dye, fine materials (wax, stearine), or per 60 matches of wool or other materials, common, i.e. sulphured.

Matches with two inflammable ends shall be liable for the same surtax.

Note: The Royal Decree of May 13, 1871, reserve to the State the right to import and sell matches.

The importation of the following articles into the kingdom is prohibited: (a) any lighting (lighting) apparatus which can be used in place of matches, (b) light or fire stone for use with such apparatus; (c) any articles which can be used in place of such apparatus or stone for the purpose of ignition.

(d) On blasting and sporting gunpowder (in quantities of oil with saltpetre, sulphur and charcoal) as well as other explosives there shall be levied, in addition to the import duty, a surtax of 1 centesimo per quintal of manufacture.

The tax on the amount, stone of gunpowder or any other kind of explosive is established as follows:

Sporting powder and any other explosive for mines .. L. c.

125

Blasting powder for mines and gunpowder not in quantities .. kilog.

0 50

All other explosives for sporting or for blasting .. kilog.

2 50

No. and letter.	Goods.	Import Duties.	
		General.	Conventional.
		Live c.	Live c.
	2. Sporting ..	200 00	—
	b Other explosives ..	180 00	—
117	Cartridges:		
	a Empty cartridges, without caps ..	60 00	—
	b Empty cartridges, with caps ..	160 00	(a) 75 00
	c Loaded cartridges ..	270 00	(a) 200 00
	Are also considered as loaded cartridges even those which, in lieu of gunpowder, contain any other kind of explosive.		
118	Percussion and fulminating caps, quintal	2 50 00	220 00
119	Miners' fuses ..	50 00	—
	In addition to the duty on covering (b).		

#### IV.—COLORS AND MATERIALS FOR DYEING AND TANNING.

120	Wool for dyeing and tanning:		
	a Not ground ..	Free.	Free.
	b Ground ..	2 00	—
121	Roots, barks and fruits for dyeing and tanning:		
	a Not ground ..	Free.	Free.
	b Ground ..	2 00	—
122	Starch:		
	a Not ground ..	Free.	Free.
	b Ground ..	2 00	—
123	Leaves, lichens, flowers and herbs for dyeing and tanning not mentioned:		
	a Not ground ..	Free.	Free.
	b Ground ..	2 00	—
124	Gambier and catechu ..	Free.	—
125	Indigo ..	—	(c)
126	Colicined and kermes ..	—	—
127	Coloring extracts from dye-woods, and other dyeing materials of all kinds ..	12 50	10 00
128	Under earths in the natural state ..	Free.	—
129	Colored earths (boles, ochres) natural or artificial, not mentioned ..	4 00	—
130	Colors derived from tar or other bituminous substances (d):		
	a Dry ..	Free.	Free.
	b In paste or liquid ..	—	—
131	Colors, not specially mentioned ..	12 50	(c) 10 00
132	Varnish:		
	a Spirituous (f) ..	45 00 (g)	—
	b Non-alcoholic ..	30 00	—
	2. Other ..	30 00	30 00
133	Pencils:		
	Not sheathed:		
	1. Colored pastels ..	100 00	100 00
	2. Other ..	50 00	10 00 (F)
	With polished or varnished sheath ..	100 00	—
	1. White, including white ..	—	50 00 (G)
	2. Not including white ..	—	100 00 (G)
	Of all other kinds ..	50 00	50 00
134	Ink: a Printing ink ..	15 00	12 00
	b Of all other kinds ..	15 00	15 00
135	Shoe blacking:		
	1. In boxes, jars or similar receptacles ..	12 00	—
	2. In other receptacles ..	8 00	—
136	Blacks:		
	a Bone black ..	0 50	0 50
	b Lump black ..	5 00	—
	c Blacks not specified ..	5 00	—

(a) Agreement with France.

(b) The weight of the covering taken as 2-3rds of total weight paying the specific duty of 50 lire.

(c) In virtue of the treaty with Germany, synthetic indigo cannot be liable to 10 or higher duties than are leviable on natural indigo.

(d) According to the treaty with Germany, colors extracted from tar by means of glacial acid, sulphur or sulphides are classified under No. 130 a and b. Under the treaty with Switzerland, tar dyes (aniline, naphthalene, roseneine, anthraquinone dyes; vital dyes) are included under No. 130 even when they contain substances (e.g., chloride of sodium, in a proportion not exceeding 5% acetic acid, dextrine, sulphate of sodium &c.) the addition of which is solely intended to reduce or fix their shade, to prevent their precipitation in the bath, or to give the dyes similar properties having the effect of increasing their utility. If in order to ascertain that the dyes do not contain more than 50% of chloride of sodium, an analysis should be necessary, the importers will be at liberty to at once remove the goods from the Customs, and to freely dispose of the same, upon making a deposit or furnishing bond for the amount of the monopoly price of the common salt, at the rate of 30 kilograms of salt for every 100 kilos. of dye. In case the analysis shows that the dye contains more than 50% of chloride of sodium, the monopoly price shall be charged on the quantity exceeding that limit.

(e) The duty of 10 lire is, in virtue of the treaty with Germany, also applicable to aniline bases. By "aniline bases" shall be understood the combinations of aniline with aluminas and oxides of tin, lead or iron (without admixture of mineral oil or alcohol, in dry or moist paste).

(f) On alcoholic varnishes there is levied, in addition to the import duty, a surtax on the alcohol equal to the internal tax of manufacture, on the basis of 67 litres of anhydrous alcohol to a quintal of varnish on which the import duty is levied. The amount of the surtax is 134 lire per quintal.

(g) This duty was raised from 35 to 45 by a decree of September 27, 1910.



# V HEMP, FLAX, JUTE AND OTHER FIBROUS PLANTS—IMPORTING—COTTON—continued.

No. and letter.	Goods.	Import Duties.	
		General.	Conventional.
		Line c.	Line c.
d Printed .....	Duty on bleached tissues with an increase of 80 lire per quintal.	—	—
161 Tissues of hemp (c) .....	Duty on tissues of linen according to kind.	—	—
162 Embroidered tissues (d):			
a Chain-stitch .....	quintal 200 00	—	—
	in addition to the duty on the respective tissue.	—	—
f Lock-stitch .....	quintal 300 00	—	—
	in addition to the duty on the respective tissue.	—	—
163 Cloth of linen and hemp:			
a Tanned, oiled and the like .....	30 00	—	—
b Stout cloth of linen, hemp or jute, rendered waterproof by means of oil or tar (e) .....	quintal —	30 00(A)	—
	Transmission belts and hose-pipes, impregnated with oil or other greasy substances, even with the addition of coloring substances .....	quintal —	30 00(S)
c Waxed (f) .....	60 00	—	—
d Emery cloth ("le <i>am-ri-gliat</i> ") .....	45 00	—	—
164 Hosiery and knitted goods:			
a Stockings, socks and gloves:			
1. Out .....	quintal 195 00	—	—
2. Shaped .....	" 215 00	—	—
	The duties on stockings, socks and gloves, whether of this or any other category, also include the needlework surtax, but not the surtax for embroidery. In the case of stockings, socks and gloves comprised in Categories VI. and VII., this provision is conventionalized by the treaty with Germany, under which in the classification of stockings, socks and gloves of the categories abroad, ribbon borders or small tape attachments used for securing or fastening, are not even taken into account. Gloves and stockings or socks simply cut from knitted stuffs in the piece and not sewn are classified as sewn goods. Those with diminished mesh ("a <i>punto dominato</i> ") are classified as shaped stockings, socks and gloves even if the pieces turned out by the machine, joined to one another, have not yet been separated by cutting or otherwise.		
c Other: 1. Plain .....	quintal 150 00	—	—
2. Shaped .....	" 195 00	—	—
165 Lace and tulle .....	kilog. 7 00	—	—
166 Gallons and ribbons .....	quintal 150 00	110 00 (F)	—
167 Trimmings .....	" 150 00	—	—
	Plaids and strips ( <i>drappi</i> ) for hats, of denatured threads of hemp, jute or ramie, even with warp of cotton thread .....	—	65 00 (S)
	Plaids of vegetable fibres of the " <i>musa</i> " species .....	—	80 00 (J)
168 Buttons .....	quintal 130 00	110 00 (F)	—
169 Tissues mixed with metallic threads to a proportion of less than 50 %:			
a With thread of gold or silver, or gilt or silvered .....	kilog. 5 00	—	—
	in addition to the duty on the tissue according to kind.	—	—
b With thread of common metal, neither gilt nor silvered .....	kilog. 2 00	—	—
	in addition to the duty on the tissue according to kind.	—	—

## 160 Articles, sewn:

a "Sakura,"	Duty on the tissue with an additional 10 %.	Conventional duty on the tissue with an additional 10 %.
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(e) Under the treaty with Austria-Hungary, plaitings, tissues of wood shavings glued on hemp, linen or jute tissues, for the manufacture of hats, shall conventionally be treated as plaits of straw, bast &c. for the manufacture of hats (No. 246, 1).

(d) Embroidered tissues of this or other categories are, in virtue of the treaty with Switzerland, entitled to the same material, quality or color as or of the yarn constituting the embroidery, but this can only refer to textile threads. Under the same treaty, the duties of Nos. 152, 173, 171e, 194e and 217 are applicable to embroideries and embroidered articles, whether felt, wool or cut out or not.

Tissues (tulle, mesh, tulle, gauze, tulle, &c.), lightly attached to embroidery, and serving only to preserve them, are free of duty.

(e) Under the treaty with Austria-Hungary, the conventional duty established for this number is also applicable to stout tissues of linen, hemp or jute, weighing more than 600 grammes per square metre, rendered waterproof by the use of greases, chemical products or metallic soap.

(f) The treaty with Switzerland stipulates that linen cloth for hangings ("Salvatore," "Tekko," &c.) coated with an oily substance, or colored, printed, ironed or dry stamped (golded), are also entitled to the conventional treatment of No. 153b.

No. and letter.	Goods.	Import Duties.	
		General.	Conventional.
		Line c.	Line c.
	b Bed and table linen, towels, and the like (a) (b) .....	Duty on the tissue with an additional 10 %.	Conventional duty on the tissue with an additional 10 %.
	Handkerchiefs of tissues of linen, embroidered, only hemmed .....	Duty on the embroidery on the tissue with an addition of 15 lire per quintal (S).	—
	By "linen" are only understood sheets, pillow slips, tablecloths, napkins and handkerchiefs. Underlinen and other wearing apparel are not included. This note also applies to Category VI.		
c Collars, cuffs and shirts, for men .....	Double the duty on the component tissue.	Conventional duty on the tissue with an additional 50 % (F).	—
d Other (a) (c) .....	Duty on the component tissue with an additional 50 %.	—	—
Corsets and stays:			
a Trimmed or embroidered (e) .....	each —	—	0 60 (F)
b Other .....	—	—	0 30 (F)
1. Tarpanius of the tissues comprised in No. 153a (d) .....	Duty on the tissue with an addition of 10 % (S).	—	—

2. Fionces and articles similar to fionces and handkerchiefs of tissues of linen, embroidered, only hemmed .....

When sewn articles cannot be classed according to the threads entering in a square of 5 millimetres side, they will be subject to the highest duty of the class to which they belong. Sewn articles pay the duty of the most highly taxed tissues of which composed.

This provision is applicable to Categories VI, VII. and VIII, as well as to this category.

## VI.—COTTON.

161 Cotton:			
a In the wool or in the mass .....	quintal 3 00	—	—
b In wadding .....	" 9 00	—	—
	Cotton wool for dressing .....	—	9 00 (S)
162 Yarns, single:			
a Unbleached, measuring per half kilogramme:			
1. Not more than 10,000 metres .....	quintal 18 00	—	—
2. More than 10,000 up to 20,000 metres .....	quintal 18 00	—	—
3. More than 20,000 up to 30,000 metres .....	quintal 30 00	24 00	—
4. More than 30,000 up to 40,000 metres .....	quintal 36 00	31 00	—
5. More than 40,000 up to 50,000 metres .....	quintal 45 00	42 00	—
6. More than 50,000 up to 60,000 metres .....	quintal 52 00	50 00	—
7. More than 60,000 metres .....	quintal 60 00	—	—
b Bleached .....	Duty on unbleached yarns with an additional 20 %.	—	—

(a) By application of the treaties with Austria-Hungary and Germany, curtains, simply hemmed, are assimilated to bed and table linen. The Austro-Hungarian treaty also subjects linen or hemp handkerchiefs to the conventional duty of No. 160b.

(b) According to the treaty with Switzerland, handkerchiefs and other articles with open-worked hems of all kinds made by the Gégau or other sewing machines are not considered as embroidered. These articles pay the conventional duty on the tissue, increased by 20 %, the fact of the "open-work" not being regarded as embroidery nor taken into account in assessing duty.

(c) Corsets simply bordered with ribbons of linen, hemp or cotton, are not considered as trimmed. Corsets with simple stitches in fan-shape, even with silk threads serving to affix the whalebones, shall not be considered as embroidered.

(d) Under the treaty with Austria-Hungary, tarpaulins, made of stout tissues of linen, hemp or jute, rendered impervious by means of greases, oil, tar, metallic soap or chemical products, sewn and furnished with buckles, rings, cords &c., are admitted at the rate fixed for No. 153a increased by 10 %.

\* See footnotes (e) and (f) to category V.

† Given in official tariff as 20, but would appear to be obviously a mistake for 30.

Goods.	Import Duties.		No. and letter.
	General.	Conventional.	
Yarns slightly bleached or with another light tint which disappears in washing are considered as bleached.	Live c.	Live c.	
<b>c Dyed</b> .....	Dutiable as unbleached yarns with an increase of 25 lire per quintal.	Conventional duty as on unbleached yarns with an increase of 15 lire per quintal.	
<b>Yarns, twisted, measuring per half kilo. (a):</b>			
<b>a Not more than 30,000 metres.....</b>	Duty on single yarn with an addition of 17 lire per quintal.	Conventional duty on single yarn with an addition of 13 lire per quintal.	
<b>b More than 30,000 metres.....</b>	Duty on single yarns with an addition of 17 lire per quintal.	Conventional duty on single yarns with an addition of 15 lire per quintal.	
In twisted yarns the classification is established by multiplying the length by the number of ends. This note likewise applies to categories V. and VII.			
<b>Yarns</b> .....	Dutiable as the component yarn with an increase of 15 %.	—	
<b>Woolen yarn</b> .....	Dutiable as other yarn with an addition of 10 lire per quintal.	—	
<b>Knitting thread, on bobbins, in balls, or the like, prepared for retail sale.....</b>	110 00	110 00	
<b>Knitting thread of cotton</b> .....	Dutiable as the component yarn.	—	
<b>Knitting thread of cotton</b> .....	Dutiable as the component yarn with an addition of 10 %.	—	
<b>Knitting thread, unbleached (b) (c):</b>			
<b>a Plain:</b>			
<b>1. Weighing 13 kilogrammes or more per 100 square metres, and having in a square of 5 millimetres side in warp and weft:</b>			
<b>a 27 elementary threads or less</b> .....	60 00	—	
<b>b More than 27 and up to 38 elementary threads</b> .....	70 00	—	
<b>c More than 38 elementary threads</b> .....	74 00	—	
<b>1. Cotton felt, woven, for the manufacture of wool pulp, or straw pulp, cellulose, and paper, without regard to weight, quintal</b> .....	—	90 00 (S)	
<b>2. Transmission belts of pure cotton, not sewn, not impregnated with oil, or other greasy substances</b> .....	—	60 00 (S)	
<b>2. Weighing 11 kilogrammes or more but less than 13 kilogrammes per 100 square metres, and having in a square of 5 millimetres side, in warp and weft:</b>			
<b>a 27 elementary threads or less</b> .....	60 00*	67 00*	
<b>b More than 27 and up to 38 elementary threads</b> .....	70 00*	78 00*	
<b>c More than 38 elementary threads</b> .....	90 00	90 00	
<b>3. Weighing 7 kilogrammes or more but less than 11 kilogrammes per 100 square metres, and having in a square of 5 millimetres side in warp and weft:</b>			
<b>a 27 elementary threads or less</b> .....	65 00*	67 00*	
<b>b More than 27 and up to 38 elementary threads</b> .....	75 00*	78 00*	
<b>c More than 38 elementary threads</b> .....	90 00	90 00	
<b>4. Weighing 3 kilogrammes or more but less than 7 kilogrammes per 100 square metres, and having in a square of 5 millimetres side in warp and weft:</b>			
<b>a 27 elementary threads or less</b> .....	110 00	90 00	
<b>b More than 27 and up to 38 elementary threads</b> .....	130 00	112 00	

In virtue of the treaty with Switzerland, twisted cotton yarns, of twist, composed of two elementary threads of single twist, even dyed or dyed (mercerised or not, as to the dye), are classed under No. 33, whatever be their thickness.

See footnote (c) to No. 130.

In accordance with the treaty with Austria-Hungary, plattings of shavings, glued on cotton tissues, for the manufacture of hats, are nationally treated as platts or straw, bast &c. for the manufacture of No. 146, 1.

These would appear to be mistakes for at any rate 67 and 78 actively by transposition of the figures which no doubt should be 67, 78 and 79, 67 and 65, and 78 and 75 respectively.

Goods.	Import Duties.		No. and letter.
	General.	Conventional.	
More than 38 elementary threads.....	130 00	125 00	
Tissues weighing less than 3 kilogrammes per 100 square metres are dutiable as muslin.			
The Minister of Finance is authorized to grant to embroidery manufacturers the liberty to import free of duty a specified annual quantity of plain, unbleached cotton tissues intended to be embroidered (cambric, muslin, mullin), and to cotton stuff printers the right to import, at the rate of 15 lire per quintal, a specified annual quantity of plain unbleached cotton tissues weighing 7 kilogrammes or more but less than 13 kilogrammes per 100 square metres, not having more than 38 elementary threads, in warp and weft, in a square of 5 millimetres side, if such tissues are intended for the printing of handkerchiefs or fichus.			
The rules and conditions governing the importation, under the privileged treatment, of the tissues in question shall be determined by the Minister of Finance.			
<b>b Tissues, worked and damasked (a).....</b>	Dutiable as plain tissues with an addition of 20 lire per quintal.	Conventional duty on plain tissues with an addition of 20 lire per quintal.	
Dry-printed tissues are considered as worked (b).			
<b>c Tissues, broadened (c).....</b>	40 00	Conventional duty on the duty on the tissue, with an addition of 40 lire per quintal.	
<b>170 Tissues, bleached (d).....</b>	Dutiable as unbleached tissues with an increase of 20 %.	Conventional duty on unbleached tissues with an addition of 20 %.	
Unbleached tissues of cotton mixed with white threads are considered as bleached tissues.			
<b>Counterpanes.....</b>	—	100 00 (F)	
Unsewn coverlets are assimilated to counterpanes (F).			
Tissues for surgical purposes, chemically pure, whether or not impregnated with antiseptic substances, in cuttings 5 metres long at most, or in strips, 10 metres long at most.....			
<b>171 Tissues, colored or dyed (e).....</b>	Dutiable as unbleached tissues with an increase of 35 lire per quintal.	—	
<b>1. Do. plain:</b>			
<b>a Weighing 13 kilos. or more per 100 square metres</b> .....	—	Conventional duty on unbleached tissues with an addition of 35 lire per quintal (c).	
<b>b Weighing 11 kilos. or more, but less than 13 kilos. per 100 square metres, and having in warp and weft, in the square of 5 mm. side:</b>			
<b>1. 27 elementary threads or less:</b>			
<b>Not mercerised.....</b>	—	85 00 (S)	
<b>Mercerised.....</b>	—	90 00 (S)	
<b>2. More than 27 and up to 38 elementary threads:</b>			
<b>Not mercerised.....</b>	—	95 00 (S)	
<b>Mercerised.....</b>	—	100 00 (S)	
<b>c Weighing 7 kilos. or more, but less than 11 kilos. per 100 square metres, and</b>			

(a) According to the treaty with Switzerland, tissues in which more than 20 warp threads or more than 20 weft threads leave each other are considered as worked tissues.

(b) Small shawls (fichus) of cotton, and similar cotton articles, with a light dry-stamped impression on the borders, will not, in virtue of the treaty with Switzerland, be considered as figured. Under the treaty with Austria-Hungary, cotton tissues with rippled surface-dressing produced by the cylinder press machine, are classed, without regard to the rippling, according to the quality of the tissue.

(c) In virtue of the treaty with Switzerland, broadened tissues are those having designs formed by the introduction of a thread belonging neither to warp nor weft, and superimposed in some way upon the ground or base tissue at the time of manufacture. The design can, therefore, be removed by means of selectors without impairing the substance of the tissue, unlike figured or damasked tissues, included in Nos. 169 and 174, where the design cannot be removed without picking the tissue to pieces.

(d) Tissues presenting a creamy bluish cast, tint, owing to sizing, are, according to the treaty with Switzerland, dutiable as such and undyed.

\* See footnote (c) to No. 169.

† See footnote (c) to category V.

## VI. Cottons continued.

No. and letter.	Goods.	Import Duties.		No. and letter.	Goods.	Import Duties.	
		General.	Conventional.			General.	Conventional.
		Lire c.	Lire c.			Lire c.	Lire c.
	having in warp and weft, in the square of more, side:			174	Muslin, gauze or veil-like tissues (a):		
	1. 27 elementary threads or less:			a	Unbleached:		
	Not mercurised ..... quintal		90 00 (S)	1.	Plain .....	200 00	200 00
	Mercurised ..... quintal		95 00 (S)	2.	Worked (b) .....	220 00	220 00
	2. More than 27 and up to 38 elementary threads:				Worked muslins, unbleached, weighing more than 3 kilos, per 100 square metres, similar to the patterns annexed to the treaty of 1892.		
	Not mercurised ..... quintal		100 00 (S)	3.	Brocade (c) .....	240 00	290 00
	Mercurised ..... quintal		105 00 (S)		Muslins, brocade in plain, unbleached, weighing more than 3 kilos, per 100 square metres, similar to the patterns annexed to the treaty of 1892.		
	d Weighing 3 kilos. or more, but less than 7 kilos, per 100 square metres						
	1. Worked, name-checked or brocade						
	Coverlets ..... quintal		100 00 (F)				
	Un-oven coverlets are assimilated to counterpanes (F).						
172	Tissues, printed:						
	a Weighing 7 kilogrammes or more but less than 13 kilogrammes per 100 square metres						
	Handkerchiefs, foulards, veils (voiles) and shawls (smooth, twilled and crape), having to warp and weft, in the square of 8 mm. side:						
	1. 27 elementary threads or less quintal		90 00 (S)				
	2. More than 27 and up to 38 elementary threads ..... quintal		100 00 (S)				
	b Other ..... quintal						
173	Tissues, embroidered (a) (b):						
	a Chain-stitch (c) ..... quintal						
	1. Curtains and screens of tulle (d) quintal		170 00 (S)				
	2. Curtains and screens with application of tulle, unbleached, bleached, colored, or dyed (d) ..... quintal		420 00 (S)				
	3. Other tulle ..... quintal		550 00 (S)				
	b Lock-stitch ..... quintal						
	1. Tissues included under Nos. 169-172, in the piece (à la pièce), even though joined at the end with embroidery or needlework, or with or without applications of the like (hands and insertions, flounces, galloons and motifs) ..... quintal		300 00 (S)				
	2. Pocket handkerchiefs, with or without monograms ..... quintal		300 00 (S)				
	3. Chemical lace (broderies chimiques) <sup>6</sup> ..... quintal		300 00 (S)				
	4. Tissues included in Nos. 169-172 imported in the form of articles of definite shape and dimensions, for the making-up of articles of clothing (lengths for dresses, skirts, or for blouses; collars, neckties, sleeves, aprons, caps, fichus etc., without needlework) ..... quintal		300 00 (S)				
	5. Tulle ..... quintal		550 00 (S)				

(a) Under the treaty with Switzerland, applications of tulle or tissue taken into consideration as embroidery in the classification of the articles set forth in Nos. 173 do not involve the surtax for needlework.

(b) According to the treaty with Switzerland, the articles included under Nos. 173 are so included even when the design in chain-stitch is completed in place by a lock-stitch or "spider" web ("Spachtel" or open-work pattern), not having the effect of changing the fundamental character of the article of tissue.

(c) In accordance with the treaty, curtains with ground of figured tulle or with application of figured tulle, dutiable as lace under the "Reglement" to the General Italian tariff in force at the time of signing the treaty, are excluded from the conventional treatment.

(d) In pursuance of the treaty, chemical lace (broderies chimiques) are entitled to conventional treatment under this heading, even if a ground of some of cotton (including cotton tulle) is visible in parts of the interior of the design or if the lace has the form of galloons or motifs which are not joined together at the ends or applied on by means of embroidery or sewing.

175	Cloth, tarrlet, oiled and the like. ....	30 00	
	Transmission belts of pure cotton, not sewn, impregnated with oil or other greasy substances, even with the addition of coloring substances		
176	Waxed tulle ("Tissu à l'émulsion") .....	60 00	37 60
177	Emery cloth ("Tissu à l'émulsion") .....	45 00	15 00
178	Velveted tissues:		
	a Common, and plush:		
	1. Unbleached .....	120 00	114 00
	2. Bleached .....	140 00	130 00
	3. Dyed .....	165 00	155 00
	4. Printed .....	220 00	205 00
	b Fine (velvets):		
	1. Unbleached .....	140 00	132 00
	2. Bleached .....	170 00	160 00
	3. Dyed .....	200 00	190 00
	4. Printed .....	250 00	235 00

(a) Conformably to the treaty with Switzerland, muslins and gauzes tissues of cotton, neither worked on the Jacquard loom nor brocade weighing more than 3 kilos, per hundred square metres, will be classed in Nos. 169 to 172, according to kind. The same rule is laid down in the treaty with Austria-Hungary in regard to unworked open or veil-like tissues.

(b) See footnote (a) to No. 169.

(c) See footnote (c) to No. 169.

(d) See footnote (d) to No. 170.

(e) In virtue of the treaty with Switzerland, plain muslins weighing more than 3 kilos, per hundred square metres, even when embroidered chain-stitch or lock-stitch, enjoy the conventional duties established in Nos. 169 to 172. See also footnote (d) to No. 169.

(f) The treaty with Switzerland stipulates that cotton cloths for linings ("Salubra," "T. kko," etc.), coated with an oily substance, colored, printed, bronzed or dry stamped (goffré), are also entitled to the conventional treatment of No. 170.

Agreement with France.

No. and letter.	Goods.	Import Duties.	
		General. Lira c.	Conventional. Lira c.
178	Hosiery and knitted goods (a): a Stockings, socks and gloves:		
	1. Cut.....quintal	210 00	210 00
	2. Shaped.....quintal	Duty on other shaped hosiery with an addition of 50 lire per quintal.	Duty on other shaped hosiery with an addition of 30 lire per quintal.
	Other: 1. Plain.....quintal	150 00	150 00
	2. Shaped.....quintal	Duty on plain hosiery with an addition of 50%.	Duty on plain hosiery with an addition of 50%.
180	Lace.....kilog.	7 00	—
	Unbleached lace (b).....quintal	—	5 00 (F)
181	Tulle: a Unbleached.....quintal	400 00	—
	Sized, bleached, dyed or printed.....quintal	450 00	—
182	Galloons and ribbons.....quintal	120 00	100 00 (F)
183	Trimmings.....quintal	150 00	—
	1. Cotton yarns, unbleached, of multiple twist, composed of more than two elementary simple-twist yarns, of a thickness not exceeding 1 mm. ....quintal	—	80 00 (S)
	2. Plaits and strips (lazes) for hats, of gummed cotton threads, even with warp of cotton threads.....quintal	—	65 00 (S)
	3. Wicks for lamps and braided wicks for candles.....quintal	—	80 00 (F)
	4. Tassels, curtain loops, fringes, ornaments, accessories and trimmings for furniture.....quintal	—	100 00 (F)
184	Buttons.....quintal	150 00	120 00 (F)
185	Yarns, mixed:		
	a With less than 12% of silk.....	Duty according to the quality of the tissue with an additional 40 lire per quintal.	Duty according to the quality of the tissue with an additional 40 lire per quintal.
	b With less than 50% of wool.....	Duty according to the quality of the tissue with an additional 20 lire per quintal.	Duty according to the quality of the tissue with an additional 20 lire per quintal.
	Shawls of pure cotton tissue, even if dry-stamped (goffered) on the borders, with fringes of wool composed of threads traversing the borders of the tissue.....	—	Conventional duty on cotton tissue according to kind (S).
	c With metallic threads to a proportion of less than 50%:		
	1. With threads of gold or silver, or gilt or silvered.....kilog.	5 00	—
	2. With threads of common metal, neither gilt or silvered.....kilog.	2 00	—
		in addition to the duty on the class of tissue to which they belong.	in addition to the duty on the class of tissue to which they belong.
186	Articles, sewn:		
	a Sacks, bed and table linen, towels, and the like * (S).....	The duty on the tissue with an additional 10%.	Conventional duty on the tissue with an additional 10%.

(a) According to the treaty with Germany, in the classification of hosiery and knitted goods under No. 179b, borders of ribbons or tape attachments used for securing or fastening are not taken into account, except as to levying the needlework surtax. Shaped knitted goods classed in No. 179 b 2 are not liable to the surtax in respect of the sewing necessary for completing the article.

Under the same treaty, stockings and gloves are excluded from the conventional treatment but come under the provisions of the first part of this note. Cases obtained on the gloves merely by over-folding are not to affect the classification of the article, which is considered as sewn only and not as embroidered. See also note to No. 161d.

(b) Lace, even washed with soap, when imported in a wrinkled state, shall be considered as unbleached.

\* The treaty with Switzerland assimilates curtains, simply hemmed, to bed and table linen; it also classifies cotton handkerchiefs under No. 186a. (S) Under the treaty with Switzerland, handkerchiefs and other articles with open-worked hems of all kinds made by the Genuat or other sewing machines are not considered as embroidered. These articles pay the conventional duty on the tissue, increased by the conventional surtaxes for sewing.

No. and letter.	Goods.	Import Duties.	
		General. Lira c.	Conventional. Lira c.
	Handkerchiefs of tissues of cotton embroidered, only hemmed.....	Duty on the embroidered tissue with an addition of 15 lire per quintal (S).	Duty on the embroidered tissue with an addition of 15 lire per quintal (S).
b	Collars, cuffs and shirts, for men.....	Double the duty on the tissue.	Duty on the tissue with an addition of 50% (F).
c	Other (a) (b) (c).....	Duty on the component tissue with an additional 50%.	Duty on the component tissue with an additional 40%.
	1. Flounces and articles similar to flounces and handkerchiefs of tissues of cotton embroidered, only hemmed.....	Duty on the embroidered tissue with an addition of 15 lire per quintal.	Duty on the embroidered tissue with an addition of 10% (S).
	2. Swiss camisoles of crepe de sainte (b).....quintal	—	100 00 (S)
	3. Shawls of pure cotton tissue, even if dry stamped (goffered) on the borders with woollen fringes composed of threads traversing the borders of the tissue.....	—	Duty on the tissue with an addition of 10% (S).
	4. Curtains and other articles embroidered chain-stitch with simple application of a frilled flounce to the borders.....	—	Duty on the embroidered tissue with an addition of 10% (S).
	Corsets and stays:		
	a Trimmed or embroidered (d) each.....	—	0 60 (F)
	b Other.....	—	0 30 (F)
	When sewn articles cannot be classed according to weight of the tissue on the surface and number of threads entering in a square of 5 millimetres side, they will be subject to the highest duty of the class to which they belong.		

#### VII.—WOOL, HORSEHAIR AND OTHER HAIR (a)

187	Wool: a Natural or in the grease.....	Free.	—
	b Washed.....	—	—
	c Dyed.....quintal	10 00	—
	d Carded.....	—	—
	1. Not dyed.....	10 00	—
	2. Dyed.....	20 00	—
	e Combed:		
	1. Not dyed.....	10 00	—
	2. Dyed.....	25 00	—
	f Shoddy ("meccaniche").....	—	—
	1. Not dyed.....	10 00	8 00
	2. Dyed.....	20 00	8 00
188	Waste and flock wool.....	Free.	—
	Rags prepared for the manufacture of shoddy, of all kinds, even colored.....	—	Free (S)
189	Horsehair: a Raw.....	Free.	—
	b Dyed.....quintal	10 00	—
	c Combed.....	20 00	17 00
190bis	Bristles: a Raw.....	Free.	—
	b Cleaned and made up into tufts or arranged in packets.....quintal	8 00	—
191	Other animal hair:		
	a Raw.....	Free.	—
	b Dyed.....quintal	10 00	—
192	Yarns of caried wool, single:		
	a Unbleached, measuring per kilogramme:		
	1. Up to 10,000 metres.....quintal	45 00	—
	2. More than 10,000 metres.....	55 00	—
	b Bleached.....	Duty on unbleached yarn with an additional 20%.	—

(a) Under the treaty with Switzerland, handkerchiefs and other articles with open-worked hems of all kinds made by the Genuat or other sewing machines are not considered as embroidered. These articles pay the conventional duty on the tissue, increased by the conventional surtaxes for sewing.

(b) Under the treaty with Switzerland, the provisions of Art. 21 of the "Repertoire" to the General Tariff in force at the time of signing the treaty, are applicable to shaped hosiery, sewn, and to Swiss camisoles of crepe de sainte.

(c) In virtue of the treaty with Switzerland, articles of the cotton tissues included under Nos. 169-172, of definite shape and dimensions, for the making-up of articles of clothing (lengths for dresses, for skirts, or for blouses; collars, neckties, sleeves, aprons, caps, fichus &c.), with hems of any kind, needlework, or applications (even applications sewn on to the ground tissue, or with open-worked portions, made either by machine or by hand), as well as the articles of clothing for the making-up of which they are intended (dresses, skirts, blouses, collars, neckties, &c.), finished and ready for immediate use, are subject to a surtax of 25% in addition to the conventional duty fixed in paragraph 2 of Note to No. 173b.

(d) Corsets simply bordered with ribbons of linen, hemp or cotton, are not considered as trimmed. Corsets with simple fittings in fastenings, even with silk threads serving to stiffen the whalebones, shall not be considered as embroidered.

(e) See footnotes (a) and (f) to Category V.

(f) In accordance with the German treaty, waste and flock wool are not to be subject to a higher rate of duty than is applicable to unbleached wool. This also applies to woollen yarn waste, of whatever length, not capable of being used as yarn. In case of doubt, the Customs may insist on same being cut up under official control.



## VII.—WOOL, HORSEHAIR AND OTHER HAIR—continued.

No. and letter.	Goods.	Import Duties.	
		General.	Conventional.
c Dyed		Duty on unbleached yarn with an addition of 25 lire per quintal.	Duty on single yarn with an increase of 17 lire per quintal.
Yarns of carded wool, twisted		—	—
193 Yarns of combed wool: a single:			
1. Unbleached, measuring per kilogramme:			
a Up to 50,000 metres	60 00	60 00	
b More than 50,000 metres	75 00	75 00	
2. Bleached		Duty on unbleached yarn with an addition of 20%	—
3. Dyed		Duty on unbleached yarn with an addition of 25 lire per quintal.	Duty on unbleached yarn with an addition of 25 lire per quintal.
Yarns of combed wool, twisted		Duty on single yarn with an increase of 17 lire per quintal.	Duty on single yarn with an addition of 17 lire per quintal.
194 Tissues of wool (a):			
a Carded, weighing per square metre:			
1. 300 grammes or less	200 0	185 00	
2. More than 300 but not more than 500 grammes	175 00	160 00	
3. More than 500 grammes	150 00	140 00	
Woven felts for the manufacture of wool or straw pulp, cellulose and paper, without distinction of weight	—	110 00(S)	
1. Press cloths, of wool or camel hair, weighing more than 1,000 grammes per square metre	—	120 00(A)	
2. Press cloths, of coarse animal hair, weighing more than 1,600 grammes per square metre	—	20 00(A)	
b Combed, weighing per square metre:			
1. 200 grammes or less	250 00	250 00	
2. More than 200 but not more than 500 grammes	220 00	220 00	
3. More than 500 grammes	190 00	190 00	
4. Smooth tissues, not filled, of wool, pure or mixed with silk or floss silk in a less quantity than 12%, and weighing per square metre:	—	220 00(F)	
a 200 grammes and less	—	200 00(F)	
b. Stuffs for furniture weighing more than 500 grammes per square metre	—	100 00(F)	
Press cloths, of wool or camel hair, weighing more than 1,000 grammes per square metre	—	120 00(A)	
Felting of camel hair, impregnated or not	—	100 00(S)	
Woolen tissues containing combed wool, although that material may not preponderate in weight, as well as woolen tissues containing less than 12% of silk, will be treated as tissues of combed wool.			
c Printed		Duty on the respective tissues with an increase of 50 lire per quintal.	(Conventional) duty on the respective tissues with an addition of 20 lire per quintal.
d Brocade		40 00 in addition to the duty on the tissue.	—
e Embroidered *		200 00 in addition to the duty on the tissue.	(Conventional) duty on non-embroidered tissues with an addition of 150 lire per quintal.

(a) Under the treaty with Switzerland, in the classification of woolen tissues, except velvets, the dry-stamping (goffering) is not taken into account.

According to the same treaty, shawls of tissues of combed wool, with woven fringes, unsewn, even goffered on the borders, are admitted at the conventional rates of the tissues without fringes and non-gofferied.

See footnote (d) to No. 152.

No. and letter.	Goods.	Import Duties.	
		General.	Conventional.
2 Lock-stitch	quintal	300 00 in addition to the duty on the tissue.	Conventional duty on non-embroidered tissues with an addition of 200 lire per quintal.
195 Felts:			
a More than 3 millimetres in thickness: woolen felts of a thickness exceeding 3 millimetres, cut into rectangular pieces, having one of the edges folded over and strengthened with a strip of tissue, lined on, intended probably to be placed under carpets	quintal	20 00	20 00
b For hats	quintal	150 00	—
c Other:			
1. Not printed, weighing per square metre:			
a 300 grammes or less	quintal	200 00	—
b More than 300 up to 500 grammes	quintal	175 00	—
c More than 500 grammes	quintal	150 00	—
Felt soles for foot wear	quintal	—	40 00 (S)
2. Printed		Duty on tissues not printed, with an addition of 50 lire per quintal.	—
196 Coarse wares of horsehair (including corlages) and disks or diaphragms for presses, of tissues of horse hair, or other coarse animal hair, weighing more than 1,600 grammes per square metre	quintal	20 00	(a) 17 00
197 Tissues of horsehair:	quintal		
a For sieves	quintal	30 00	20 00 (A)
b Of any other kind	quintal	150 00	—
Press cloths, of horse hair, weighing more than 1,600 grammes per square metre	quintal	—	20 00 (A)
198 Blankets:			
a Of animal hair, not dyed, with warp of linen or cotton	quintal	60 00	—
b Of wool or waste wool (a)	quintal	Duty according to the kind of tissue.	100 00 (F)
Blankets not separated one from the other but in the piece, are always considered as separated if they have colored lines or other marks which indicate the place of separation and where they are to be divided.			
199 Carpets of wool or waste wool	quintal	110 00	100 00 (G)
Carpets of other textile materials, excepting silk, combined in any proportion with wool or waste wool, come under this classification.			
200 Hosiery and knitted goods (c):			
a Stockings, socks and gloves:			
1. Cut	quintal	303 00	303 00
2. Shaped	quintal	380 00	380 00
b Other: 1. Plain	quintal	220 00	220 00
2. Shaped	quintal	330 00	330 00
201 Lace	kilog.	7 00	5 00 (F)
202 Tulle	quintal	240 00	240 00
2 3 Galloons and ribbons	quintal	—	220 00 (F)
Galloons (the coverings of all kinds)	quintal	240 00	220 00
204 Trim-mings	quintal	220 00	220 00
205 Buttons	quintal	240 00	220 00 (F)
206 Tissues with metallic threads to an extent of less than 50 %:			
a With threads of gold or silver, or gilt or silvered	kilog.	5 00 in addition to the duty on the class of tissue to which they belong.	—
b With threads of common metal, neither gilt nor silvered	kilog.	2 00 in addition to the duty on the class of tissue to which they belong.	—

(a) According to the treaty with Austria-Hungary, the duty of 17 lire does not apply to "Etrémelles" nor to disks or diaphragms for presses.

(b) Common blankets, known as "schämein," of wool treated with blue, entirely white or with plain coloured borders are, conformably to the treaty with Austria-Hungary, admitted up to a quantity of 100 quintals per annum at the reduced duty of lire 22.50 per quintal, provided that the origin be duly proved by certificates from the competent authorities, and on condition that Austria-Hungary grants the same treatment to "schämein" of Italian origin.

(c) According to the treaty with Germany, in the classification of hosiery and knitted goods under No. 200 b, borders of ribbon or tape, or attachments used for securing or fastening are not taken into consideration except as to levying the needlework surtax.

Shaped hosiery classed in No. 200 b, is not liable to the surtax in respect of the sewing necessary for completing the article.

Under the same treaty, stockings and gloves are excluded from the conventional treatment but come under the provisions of the first part of this note. Corals obtained on the gloves merely by overfolding are not to affect the classification of the article, which is considered as sewn only and not as embroidered. See note to No. 154d.

No. and letter.	Goods.	Import Duties.		No. and letter.	Goods.	Import Duties.	
		General. Lira c.	Conventional. Lira c.			General. Lira c.	Conventional. Lira c.
7	Articles, sewn (a) (b) . . . . .	Duty on the tissue with an additional 50%	Duty on the tissue with an additional 35%	b	Colored: 1. Plain . . . . .	8 00	(c) 1 50
					2. Worked . . . . .	11 00	4 50
					1. Tissues, clouded and printed . . . . .	—	3 50(S)
					2. Marcelline . . . . .	—	3 50(S)
					3. Fichus, scarves and mufflers (each m.) . . . . .	—	—
				c	Net tissues (willing): 1. Plain . . . . .	10 00	4 50
					2. Working cloth: Not made up . . . . .	—	2 00(S)
					3. Made up . . . . .	—	1 00(S)
					2. Worked . . . . .	13 00	4 50
				214	Mixed tissues containing not less than 12% and not more than 50% of silk or floss silk: . . . . .	—	—
					a Black: 1. Plain . . . . .	4 00	4 00
					2. Worked . . . . .	7 00	1 00
					b Colored: 1. Plain . . . . .	5 00	4 00
					2. Worked . . . . .	8 00	5 00
				215	Common tissues of waste silk, weighing more than 200 grammes per square metre and containing not less than 12% of waste silk: . . . . .	—	—
					a Plain . . . . .	2 50	—
					b Worked . . . . .	4 50	—
				216	Waxed tissues . . . . .	2 50	—
				217	Embroidered tissues (d) (e): . . . . .	—	—
					a Chain-stitch . . . . .	2 00	Conventional
					in addition to the duty on the tissue, . . . . .	—	—
					b Silk tulle embroidered . . . . .	—	12 00(S)
					b Lock-stitch . . . . .	3 00	Duty on the tissue with an additional 3 lire per kilogram.
					in addition to the duty on the tissue, . . . . .	—	—
				1.	Tissues included under Nos. 215 and 214, in the piece (bands and insertions, flounces, galloons, and "motifs" with the ends joined or not, with or without applications, and the like) . . . . .	—	6 50(S)
				2.	Pocket handkerchiefs, with or without monograms . . . . .	—	6 50(S)
				3.	Chemical lace (dentelles chimiques, broderies aeriennes) (f) . . . . .	—	6 00(S)
				4.	Tissues included under Nos. 213 and 214, imported in the form of articles of specified shape and dimensions, for the manufacture of articles of clothing (lengths for dresses, skirts or blouses; collars, neckties, sleeves, aprons, caps, hems, &c.) without needwork . . . . .	—	6 50(S)
					b. silk tulle embroidered . . . . .	—	12 00(S)
				218	Velvets and plushes of silk or flossile: . . . . .	—	—
					a Plain . . . . .	9 00	9 00
					b Worked . . . . .	12 00	—
				219	Velvets, mixed, containing less than 12 and not more than 50% of silk or flossile: . . . . .	—	—
					a Plain . . . . .	7 00	7 00
					b Worked . . . . .	10 00	10 00
				220	Hosiery and knitted goods of silk or flossile: . . . . .	—	—
					a Stockings, socks and gloves: . . . . .	—	—
					1. Cut . . . . .	12 00	—
					2. Shaped . . . . .	14 00	—
					b Other: 1. Plain . . . . .	8 00	—
					2. Shaped . . . . .	12 00	—
				221	Hosiery and knitted goods mixed, containing not less than 12% and not more than 50% of silk or flossile: . . . . .	—	—
					a Stockings, socks and gloves: . . . . .	—	—
					1. Cut . . . . .	7 50	—
					2. Shaped . . . . .	9 50	—
					b Other: 1. Plain . . . . .	5 00	—
					2. Shaped . . . . .	7 50	—
				222	Lace and tulle (including crapes and blends) of silk, and those containing not less than 12% of silk: . . . . .	—	—
					a Plain: 1. Tulle in the piece . . . . .	10 00	—
					2. Other . . . . .	16 00	—
					b Worked . . . . .	18 00	—

VIII.—SILK (f).			
8	Cocoons (except double cocoons) . . . . .	Free.	—
	Silk, thrown: . . . . .		
	a Raw: . . . . .		
	1. Single . . . . .	—	Free.
	2. Doubled or twisted . . . . .	—	—
	b. Dyed . . . . .	50 00	50 00
	Waste silk: . . . . .		
	a Raw (g): . . . . .		
	1. Waste of cocoons or of double cocoons ("crasse, crasse di seta e di doppio") . . . . .	Free.	—
	2. Other . . . . .	—	—
	b Combed . . . . .	10 00	—
	c Spun . . . . .	50 00	—
	Artificial silk, single, double or twisted: . . . . .		
	Not dyed . . . . .	Free.	—
	Dyed . . . . .	50 00	—
	Sewing thread, whether of silk or waste silk, wound on reels, in balls and the like, prepared for retail sale . . . . .	2 50	(h) 2 00
	8 Tissues of silk or flossile (i): . . . . .		
	a Black: 1. Plain . . . . .	7 00	4 00
	2. Worked . . . . .	16 00	1 00

(a) In virtue of the treaties with Austria-Hungary and Germany, shawls, scarfs and fichus of wool, woven or knitted, printed or not, trimmed with fringes of textile material mixed with silk in a proportion exceeding 12% will pay, if the fringes constitute the most highly rated textile material in the finished article, the duty established for the fringes, according to the material predominating in weight, with the addition of 1 lira per kilogram.

(b) Corsets simply bordered with ribbons of linen, hemp or cotton, are not considered as trimmed. Corsets with simple stitches in fan-shape, even with silk threads serving to affix the whale-bones, shall not be considered as embroidered.

The regime of woollen corsets shall not be applicable to canisoles, neckties and other like articles of wearing apparel of wool, knitted.

(c) According to the Swiss treaty, the dispositions of Art. 21 of the "Reglamento" to the General Tariff in force at the time of signing the treaty, are applicable to shaped hosiery, sewn, and to Swiss canisoles of crêpe de saut.

In conformity with the same treaty, handkerchiefs and other articles with open-worked hems of all kinds made by the Gervais or other sewing machines are not considered as embroidered. These articles pay the conventional duty on the tissue, increased by the conventional surtaxes for sewing.

(d) In virtue of the treaties with Austria-Hungary and Germany, crapes in the piece to be sold by the yard, are not subject to surtax for sewing, even if the ends are sewn in order to prevent the fraying of the ends.

(e) Under the treaty with Austria-Hungary, blankets may also be trimmed with a fustian stitch.

(f) See footnote (f) to category V.

(g) Under the treaty with Austria-Hungary, waste of raw-silk intended for spinning in the mills shall be free of export duty as a convenience for the frontier trade, provided the regulations prescribed for controlling entry thereof into the mills be complied with.

(h) According to the treaty with Switzerland, the duty of 2 lire per kilogram is leviable on the net weight.

(i) Under the treaty with Switzerland, the dry-stamping (soffering) is taken into consideration in the classification of silk tissues.

(c) The duty of 150 lire is "conventionalised" in respect of Japanese silk tissues, *karakuri*, like the like, unbleached or simply *grasses* (not bleached, dyed or printed), weighing not more than 40 grammes per square metre; plain handkerchiefs, fichus, shawls and other sewing articles made of *habutai* tissue are to pay the above-mentioned duty increased by 20%.

(d) See footnote (d) to No. 152.

(e) According to the treaty with Switzerland, the application of tulle or tissue, which are taken into account as embroidery in the classification of the articles included in No. 217, does not involve the needwork surtax.

(f) By virtue of the same treaty, chemical lace (broderies aeriennes) of silk are subject to the conventional treatment of this heading even if a ground tissue of any material (even tulle) is visible in parts of the interior of the design, or if the lace has the form of galloons or "motifs" with or not joined at the ends or applied by means of embroidery or sewing.

No. and letter.	Goods.	Duties.		No. and letter.	Goods.	Import Duties.	
		General.	Import Duties.			General.	Conventional.
		Lire c.	Lire c.			Lire c.	Lire c.
223	Galloons and ribbons, . . . . .	3 00	—	230	Firewood . . . . .	Free.	Free.
	in addition to the duty on the respective tissue.	—	—	231	Charcoal . . . . .	0 70	—
	<i>Tablons:</i>			232	Staves for corks, . . . . .	Free.	—
	a Of silk or floss silk:			233	Cork poles and stakes, . . . . .	—	—
	1. Black . . . . .	8 00 (S)	—	234	Roots for brushes, . . . . .	—	—
	2. Coloured . . . . .	9 00 (S)	—	235	Cork: a Raw . . . . .	5 00	—
	3. Not tissue (velvet) . . . . .	—	—		b Simply cut in cubes or prismatic pieces adapted for the manufacture of stoppers (bungs), . . . . .	30 00	—
	b Of mixed tissue, containing not less than 12 % and not more than 50 % of silk or flannel:				c Cubes and prismatic pieces of which the corners have merely been rounded off ( <i>arabesque</i> ) are to be classified as cork worked.	40 00	35 00 (Sp)
	1. Black . . . . .	5 00 (S)	—		d Cork soles for shoes whether or not covered with stuff or hordered, . . . . .	—	40 00 (S)
	2. Coloured . . . . .	6 00 (S)	—	236	Paving blocks made from cork waste . . . . .	5 00	5 00
224	Trimings . . . . .	—	Duty on ribbons.	237	Casks, new or used:		
	Platts and strips for hats, of ginned-silk threads, even with warp of cotton or hair threads, combed or not with threads of ramie, hair, or metal, . . . . .	—	2 00 (S)		a With wooden hoops . . . . .	0 20	0 20
	Trimings, the exterior of which is composed of silk, floss silk, wool, cotton, linen, hemp or other vegetable fibres, containing less than 12 % of silk or floss silk . . . . .	—	3 00 (F)		b With iron hoops . . . . .	0 30	0 20
225	Buttons . . . . .	5 00	—	238	Wood, in boards or squares inlaid or veneered for flooring . . . . .	6 00	4 00
	To be considered as buttons of silk it is sufficient for them to have the upper surface covered with silk or flannel. No exception is made if cotton, wool or other material be visible on the reverse side.	—	—	239	Furniture, rough or finished parts thereof:		
226	Tissues with metallic threads to an extent of less than 50 %:				a Not upholstered (c):		
	a With threads of gold or silver, or gilt or silvered . . . . .	5 00	—		1. Of common bent wood (d) quintal	30 00	7 50
	in addition to the duty on the class of tissue to which they belong.	—	—		2. Other of common wood: bedsteads consisting of a head and foot of common unbent wood, and of a netting of iron wire within an iron frame, presented for clearance together but in an unmounted condition (e), . . . . .	20 00	(f) 13 00
	b With threads of common metal, neither finer silvered . . . . .	2 00	—		3. Of cabinet-makers' wood . . . . .	60 00	50 00
	in addition to the duty on the class of tissue to which they belong.	—	—		4. Veneered . . . . .	60 00	40 00
227	Tissues, galloons, lace, puri ("pizzi"), tulle, nettings, trimmings and the like, of real or imitation gold or silver:				5. Carved or inlaid . . . . .	60 00	50 00
	a With threads of pure gold or silver, or with gilt or silvered threads . . . . .	15 00	—		Furniture, not upholstered, with burnt-in or carved ornaments, but not veneered, carved or inlaid:		
	b Other . . . . .	12 00	—		1. Of common bent wood, . . . . .	—	15 00 (A)
228	Articles woven (a) . . . . .	The duty on the tissue with an additional 50%.	The duty on the tissue with an additional 40%.		2. Of common unbent wood . . . . .	—	20 00 (A)
	Fichus, scarfs, and mufflers ( <i>cache-nez</i> ), black or colored, of tissue of silk or flannel, worked or not, bordered or trimmed with fringes . . . . .	—	Duty on the tissue with an addition of 20% (A) (G).		b Upholstered:		
	1. Canoles of crêpe de sainte, of silk or flannel: pure or mixed with other textile materials . . . . .	—	5 00 (S)		1. Of common wood . . . . .	40 00	—
	2. Kerchiefs, flounes and other similar, embroidered, merely trimmed (b) . . . . .	—	Duty on the embroiled tissue with an addition of 0 50 lire per kilog.		2. Of cabinet-makers' wood . . . . .	60 00	(g) 50 00

## IX.—WOOD AND STRAW.

229	Wood: a Common (c):		
	1. Rough or simply rough-hewn with the axe . . . . .	5 00	Free.
	2. Squared, sawn in the length . . . . .	7 00	—

(c) By virtue of the treaty with Switzerland, the dispositions of Art. 11 of the "Reciprocity" to the General Tariff in force at the time of signing the present treaty, are applicable to shaped hosiery, sewn, and to Swiss canisoles of crêpe de sainte.

(b) Kerchiefs and other articles with open-worked heads of all kinds made by the needle or other sewing machines are not considered as embroidered. These articles pay the conventional duty on the tissue, increased by the conventional surtaxes for sewing.

Manufactures of tissues, in luded under Nos. 213 and 214, imported in the form of articles of special shape and dimensions for the manufacture of articles of clothing (lengths for dresses, skirts, or blouses; collars, neckties, sleeves, aprons, caps, fichus, &c.), with hem of all kinds, needlework, or appliqué work, even with appliqué work sewn on to the ground tissue, or with open-work portions, made either by machine or hand, as well as the articles of clothing for the manufacture of which they are intended (dresses, skirts, blouses, collars, neckties, &c.) finished and ready for immediate wear, pay a surtax of 25% in addition to the conventional duty level in § 1 of the note to No. 217.

(c) In virtue of the treaty with Austria-Hungary, boards (large and small) for article intended for packing purposes, bands and girths for flooring, neither in iron plated, and, in general, all articles of common wood which are not finished, even if planed, grooved or dovetailed, are included in No. 229 a 2.

(d) Boards, squares and sheets, and sheets for veneers, of common wood, of two millimetres or more in the thickness, are classified under No. 229 a 2. Shingles are thus being included in No. 229 a 1.

(c) Furniture of common wood, not upholstered, with iron parts and accessories (not ornamental) of common metals, even nickelled, is, in virtue of the treaty with Austria-Hungary, also included in No. 239 a 1 and 2.

(d) According to the treaty with Austria-Hungary, nonupholstered furniture of common bent wood is classed under No. 239 a 1, even if veneered with common unbent wood, straw plaiting, cane (Indian) and the like, with turned, perforated parts, with stamped ornaments, or with ornaments obtained by means of the cutting machine ("machine à tracer"), not carved.

(e) Furniture of common unbent wood, not upholstered, is, in virtue of the treaties with Austria-Hungary and Germany, classed under No. 239 a 2, even if turned, veneered with common wood, perforated, with stamped ornaments, or with ornaments obtained by means of the cutting machine (*machine à tracer*), and the like; such furniture must not, however, be carved.

(f) The conventional rate of 13 lire established by virtue of the treaties with Austria-Hungary and Germany, also applies, under the Swiss treaty, to children's combination chairs, of common wood, even with nails or hinges, or with fittings of common metal.

(g) Agreement with France.

(h) According to the treaties with Austria-Hungary and Germany, buttons of all kinds, of wood, are classed amongst wooden manufactures, according to workmanship.

Buttons of corozo and papestema, of all kinds, with mouthpieces of bone, horn, or wood are included amongst "small wooden wares." Under the treaty with Austria-Hungary, the same treatment shall be applied to the stems of wood with parts of corozo.

(i) Non-upholstered chairs, polished and varnished, furnished in the interior with an iron screw which serves only to join the hand (also of wood) to the stick are dutiable under No. 241, the iron screw being held to be without influence on the tariff classification.

Goods.	Import Duties.		No. and Letter.	Goods.	Import Duties.	
	General. Lire c.	Conventional. Lire c.			General. Lire c.	Conventional. Lire c.
241 Small wares of wood coated with Japanese lacquer ( <i>Uruki</i> )..... quintal	75 00	40 00(J)	250 Paper: a	White or dyed in the pulp: 1. Not ruled, of all kinds (a)..... quintal	15 00	12 50
Toys of wood..... quintal	—	60 00		2. Ruled..... quintal	20 00	17 50
Utensils and articles of common wood not specially mentioned (c):				3. Cut into envelopes (a)..... quintal	25 00	22 50
a Plain..... quintal	12 00	8 00		b Colored, gilt or painted (including bleached paper for lithography and photography)..... quintal	15 00	40 00
Naves for carriage wheels, simply turned, spokes, felloes, shafts, and guards for carriages, bent and simply planed..... quintal	—	5 00(A)		c Wall paper..... quintal	45 00	30 00(F)
Polished or painted..... quintal	18 00	13 00		d Parchment, vegetable..... quintal	45 00	—
1. Framed slates, ruled or not..... quintal	—	4 00(S)		e Blotting..... quintal	15 00	(b) 12 50
2. Spindles and bobbins, of common or of cabinet-makers' wood, composed or not of woods of several kinds, rough, polished, painted, varnished, &c. even with metal fittings..... quintal	—	7 00(S)		f Packing: 1. Of straw, uncolored, not calendered..... quintal	8 00	(c) 3 00(A)
Carriage wheels, painted or lacquered..... quintal	—	12 00(A)		2. Of other coarse or rough..... quintal	8 00	—
Cane, rushes and osiers:				Packing paper of mechanical wood pulp, steam dried, cooked wood of natural brown color, even glazed in any way, on one or both sides..... quintal	—	5 00(A)(X)(G)
a Rough..... quintal	Free.	—		1. Packing paper of yellow straw, not colored, even glazed in any way, on one or both sides..... quintal	—	3 00(A)
b Split..... quintal	8 00	—		2. Packing paper of uncolored, unbleached cellulose, weighing not less than 40 grammes per square metre, glazed in any way (d):		
c Stripped or stained..... quintal	16 00	—		Only on one side..... quintal	—	5 00(A)
Basket and mat makers' wares:				On both sides..... quintal	—	8 00(A)
a Coarse..... quintal	8 00	—		g Emery and glass paper..... quintal	8 00	8 00
By these are understood baskets and the like, manufactured from strips of wood, rushes or osiers, coarsely worked, for carrying materials or goods, or forming part of rural implements.				Sharpening, rust-removing, polishing and slate paper..... quintal	—	8 00(G)
Are also included floor mats made of rushes, and mats made of unstripped osiers, used for packing goods, and also mats of cane generally employed in the construction of ceilings.				251 Pastebord (e): a Common (f)..... quintal	8 00	—
b Fine (d)..... quintal	30 00	30 00		1. Neither dyed nor glazed ("non lucidati")..... quintal	—	2 00(A)
As such are considered baskets and small workbaskets for women, small mats and all similar articles for domestic use made of thin and flexible stems, roots or osiers, whole or split, stained or not, are also included all floor mats, except those of rushes and plaits made of the fibres of cocco, Manila, esparto and other fibrous plants.				2. Dyed in the pulp, not glazed..... quintal	—	3 50(A)
245 Basket makers' wares of bamboo, even furnished with ordinary accessories (non-ornamental) of cords or common metals:				b Fine..... quintal	—	—
a Fine..... quintal	—	20 00(J)		252 Playing cards and cards for taroc (g)..... 100 packs	The respective duties on paper.	The respective duties on paper.
NOTE.—Mats known as "bananashiro" shall pay duty under No. 245 b at the conventional rate of 20 lire per quintal.				253 Prints, lithographs and advertisement cards ("cartelli")..... quintal	40 00	(h) 30 00
a Plaits: 1. Of straw..... quintal	40 00	(c) 10 00		Maps:	100 00	(i) 75 00
Of bast, esparto &c.:				a On paper or cardboard, in sheets, or atlases simply stitched..... quintal	—	Free (F)
1. For hats..... quintal	40 00	(e) 10 00		b On paper lined with tissue, with or without wooden rolls, or in bound atlases..... quintal	—	30 00(F)
2. For cordage and other manufactures..... quintal	Free.	—		254 Spindles and bobbins of paper or cardboard for spinning and weaving..... quintal	30 00	30 00
Plaits of barley straw <i>a six rangs</i> ( <i>hordeum heraticum</i> )..... quintal	—	5 00(J)		255 Buttons of paper made and similar substances..... quintal	80 00	50 00
Cordage of sparto, linen, bast and the like..... quintal	1 50	—		256 Articles of paper and cardboard not otherwise mentioned, including white paper in rectangular sheets for registering machines, having pasted thereon along one edge a strip of tissue pierced by 8 circular holes (g) (k)..... quintal	80 00	70 00

## X.—PAPER AND BOOKS.

Bag of all kinds..... quintal	Free.	—
Old paper for paper mills may be imported free of duty if repurposed unserviceable for any other use.		
Wood pulp (f):		
a Cellulose..... quintal	2 00	Free.
b Other, including pulp of straw and other similar materials:		
1. In a moist state, i.e. containing at least 50% of water..... quintal	2 00	0 50
2. In a dry state..... quintal	2 00	1 00

(c) Shovels, pitchforks, rakes, plates, spoons, dishes and other household articles; handles of utensils and instruments with or without ferrules, common wooden clogs and articles for drawing (drawing-boards, rulers, and the like), are, in virtue of the treaties with Austria-Hungary and Germany, included in No. 245 a or b, according to workmanship. Under the same treaties, the articles classed under No. 243 are admitted at the duties specified therein, even if with iron fittings, hoops, or other accessories of common metal.

Wooden wheels, unpainted, unpainted, for automobile wagons, with tyre, iron hub (naves) and iron plates adjoining the hub are dutiable, not as manufactures of iron, but as manufactures of common wood under No. 243a.

(d) According to the treaty with Germany, 245 b comprises fine basket-makers' wares also with ordinary, but not ornamental, accessories of common metal, even nickelled, and fine basket-makers' wares, combined with straw, bast, raffia, esparto, cane, palm leaves, tapes, cords and other wares of textile materials, provided such articles be neither trimmed with, nor lined, nor upholstered with any textile material.

(e) According to the treaty with Switzerland, the duty of 10 lire is applicable to plaits for hats of all kinds of straw, bast, esparto, palm or reed fibre, as well as to straw plaits in galloons, seonit and the like, for the manufacture or trimming of hats.

(f) Under the treaty with Austria-Hungary, pulp in sheets of any thickness or in rolls, is dutiable under No. 249 a and b, if the sheets are perforated or otherwise rendered unserviceable for use as paper or cardboard. For pulp in sheets or rolls not fulfilling these conditions, the manufacturer may demand perforation &c., under official control and at his own cost.

From and after April 1, 1907, for the admission, at the conventional rate, of wood pulp (cellulose or other), the Customs will require proof of origin, whether it arrives into the kingdom from countries beyond the sea or otherwise. This proof will be furnished either in the shape of proper certificates of origin, or the original invoices from the factory,

(a) According to the treaty with Austria-Hungary, paper, white or colored in the pulp, as also paper called doubled (*doublet*), dyed of different colors, formed of two sheets fastened together, dyed in the pulp of different colours, cut into form and dimensions for the manufacture of envelopes, is dutiable as envelopes. Paper of the above-mentioned kind imported in whole sheets, even rhomboidal in form, intended to be cut for the manufacture of envelopes, is dutiable under No. 250 a, 1.

(b) Agreement with France.

(c) According to the treaty with Austria-Hungary, the duty of 3 lire is applicable only to yellow straw-paper not dyed.

(d) Cellulose packing paper is admitted at the conventional rates of 5 or 8 lire per 100 kilos, if it is similar to the samples agreed upon by the contracting parties.

(e) The treaties with Austria-Hungary and Germany classify pastebord of a rectangular shape, cut at the edges, under No. 251.

(f) In virtue of the treaty with Austria-Hungary pastebord which is either solid or formed in layers united by pressure, not glued, is considered as common pastebord. Pastebord composed of layers glued one upon the other, or that covered with paper, is classed under fine pastebord.

Common pastebord weighing less than 300 grammes per square metre, which presents the character of packing paper, is dutiable as the latter.

(g) The importation of playing cards into Italy from abroad is reserved to the State (Decree of Nov. 9, 1916).

(h) Per quintal. Agreement with France.

(i) In virtue of the treaties with Austria-Hungary and Germany, the duty of 75 lire is also applicable to chromo-lithographs. Under the treaty with Switzerland, the same duty applies to prints, engravings and labels (*cartelli*), &c. of all kinds (lithographs, chromos, chromotypes, heliogravures, phototypes, photographs &c.), with or without scalloped or serrated edges, on paper or cardboard, black or in colors, even gold or silver, decorated with gold or silver, varnished or not.

(j) In virtue of the treaties with Austria-Hungary and Germany, manufactures of paper and pastebord, with accessories of other materials, which the "Repertorio" in force at the time of signing the treaties groups in No. 256, are included in manufactures of paper and pastebord.

(k) According to the treaty with Germany, paper linen, even with imitation of sewing obtained by dry stamping (goffering) and covered on one or both sides with cotton tissues, is dutiable as manufacture of paper and pastebord, provided the tissue does not amount to 50% of the aggregate weight.

## X. PAPER AND BOOKS—continued.

No. and letter.	Goods.	Import Duties.		No. and letter.	Goods.	Import Duties.	
		General.	Conventional.			General.	Conventional.
	Articles of cardboard or cellulose stamped out, compressed or laminated, with or without relief.....	—	10 00(F)				
	Articles of paper or pasteboard coated with Japanese lacquer ( <i>Shosho</i> ).....	—	50 00 (d)	262	Woolly residues and parings of skin.....	Free.	—
257	Journals:—			263	Furriers' articles of all kinds (a).....	60 00 (F)	450 00(F)
a	Illustrated or of fashion.....	15 00	12 50		Muffs.....	—	—
1	Printed in Italian.....	Free.	Free.	264	Harness.....	90 00	—
2	In any other language.....	—	—	265	Saddles.....	15 00	12 00(F)
Other.....	—	—	—	266	Gloves of all kinds of skins, even simply cut out.....	20 00	—
	Journals, not of recent date and only for a single paper, are classed as packing paper.			267	Boots and shoes of all kinds (exclusive of India rubber), shoes of India rubber composed of thin rubber and cloth.....	200 00	—
268	Books:—				1. Boots and shoes of all kinds, of leather.....	—	100 00(A)
1	In the Italian language, loose or simply stitched or Bohemian style.....	The duty on the paper to which composed.	12 50		2. Of stuff, with the exception of silk or velvet, of cotton tissue with India rubber soles furnished with an India rubber strip by means of which the soles are united to the uppers:—	—	100 00(A)
	Books with mixed text (Italian and other language), loose or simply stitched.....	Free(A)(G)(S)	—		(a) Boots, shoes, and slippers of iron, containing steel, small flakes of iron separated during the process of casting and hammering.....	1 00	—
2	In other languages, loose or simply stitched or Bohemian style.....	Free.	Free.		Less the export duty paid in the country of origin (d).....	—	—
3	Bound in any manner (a).....	20 00	20 00				
	Printed books, bound in any manner, imported through the post, under wrapper, up to weight of 2 kilos.	—	Free(A)				
	In voluminous books.....	—	15 00 (S)				
	Books printed in the French language, with covers and backs of cardboard, even covered with tissue or paper and with title printed on the outside of the cover.....	—	12 00 (F)				
	Not printed (registers):—						
1	Loose or bound in boards.....	25 00	(d) 22 00				
2	Other.....	40 00	—				
	Unprinted books (registers), bound in pasteboard, covered with cloth, even with corners and backs of leather.....	—	36 00(A)(S)				
259	Music, printed or lithographed (a):—						
a	In loose sheets or simply stitched or Bohemian style.....	Free.	Free.				
b	Bound in any manner.....	20 00	20 00				
2	Manuscript.....	Free.	—				

## XI.—HIDES AND SKINS.

261	Hides and skins:—		
a	Raw, green or dry:—		
1	Untreated for tanning.....	Free.	Free.
2	Fitted for tanning.....	—	—
b	Tanned with the hair (f).....	60 00	—
c	Tanned without the hair and unskinned:—		
1	Of sheep and goats.....	25 00	—
2	Other.....	25 00	—
	Hides and skins tanned without the hair and unskinned other, entire.....	—	25 00 (S)
d	Tanned without the hair and skinned:—		
1	Of kids and lambs for gloves.....	20 00	—
2	For soles.....	45 00	—
3	Other.....	70 00	70 00
	Patent leather.....	90 00	90 00
	Cut out:—		
1	In boot uppers, vamps &c.....	Duty on the leather according to kind with an increase of 20%.	Duty on the leather according to kind with an increase of 15% (d)

\* The treaty with Austria-Hungary provides that fashion plates inserted in fashion journals printed in a language other than Italian when on they have indications referring to the respective journal, or when they are numbered and alluded to in the journal, are detable with the journals under No. 257, 2.

(a) According to the treaty with Switzerland, printed books may contain engravings, photographs, lithographs, &c., inserted into the text by way of illustration without their classification being altered on that account. Engravings, photographs, lithographs, &c., serving to illustrate printed books, are, however, subject to their own classification, when capable of being separated from such books, and when no inscriptions or indications whatever are on them in reference to the text, so that they could be used independently, or when they are presented separately from the books, either in the form of loose sheets or inserted together in loose or volumes. The same treaty provides that books of devotion and calendars in the form of books are subject to the conventional treatment of printed books, even if containing inseparable pictures for the purpose of ornamenting and not illustrating the text.

(b) By virtue of the treaty with Germany, printed books ornamented with simple lines or vignettes, in order to separate the chapters or headings, are not on that account subject to a higher duty.

(c) Under the treaty with Austria-Hungary and Germany, No. 255 may have ornaments of common metal, even gilt or silvered, without any addition being made to the duty on that account.

(d) By effect of the treaties with Austria-Hungary and Switzerland, the duty of 22 lire is applicable to unprinted books bound in pasteboard, even if the corners and backs are covered with cloth.

(e) According to the treaties with Austria-Hungary and Germany, lithographed music is considered as printed music.

(f) Under the treaty with Austria-Hungary, skins for turners' wares are detable under 245, even if, in consequence of injuries due, for example, to tanning or drying, they have been imperfectly patched up or mended.

262	Thick residues and parings of skin.....	Free.	—
263	Furriers' articles of all kinds (a).....	60 00 (F)	450 00(F)
264	Harness.....	90 00	—
265	Saddles.....	15 00	12 00(F)
266	Gloves of all kinds of skins, even simply cut out.....	20 00	—
267	Boots and shoes of all kinds (exclusive of India rubber), shoes of India rubber composed of thin rubber and cloth.....	200 00	—
	1. Boots and shoes of all kinds, of leather.....	—	100 00(A)
	2. Of stuff, with the exception of silk or velvet, of cotton tissue with India rubber soles furnished with an India rubber strip by means of which the soles are united to the uppers:—	—	100 00(A)
	(a) Boots, shoes, and slippers of iron, containing steel, small flakes of iron separated during the process of casting and hammering.....	1 00	—
	Less the export duty paid in the country of origin (d).....	—	—
268	Belting for machinery, finished.....	100 00	85 00
269	Manufactures of skins tanned without the hair, n.o.m.....	120 00	(d) 100 00

## XII.—MINERALS, METALS AND THEIR MANUFACTURES (a).

270	Metallic ores:—		
a	Of iron.....	Free.	—
b	Of lead, even argenteo-ferrous.....	—	—
c	Of copper.....	—	—
d	Of zinc.....	—	—
e	Other of all kinds.....	—	—
271	Dross from the fusion of ores and from the refining of metals and metallo-products.....	—	—
272	Scrap, scales, and filings of iron, cast-iron and steel; small flakes of iron separated during the process of casting and hammering.....	1 00	—
	Less the export duty paid in the country of origin (d).....	—	—
273	Cast-iron (a):—		
a	For reinforcement or fusion, in pigs.....	1 00	(f) 1 00
b	In rough castings (a):—		
1	In articles for furniture, equipment or domestic use.....	8 00	—
	Radiators, ribbed pipes, and boilers.....	—	—

(a) By effect of the treaties with Austria-Hungary and Germany, for collars, boots and caps (except trimmed caps for women), even with linings, ribbons and corals of silk, or otherwise ornamented, are classed under No. 263.

(b) According to the treaty with Austria-Hungary and the Agreement with France, the importer of valises and travelling bags except those fitted with bullet requisites and other articles for travellers, has the option of paying duty at lire 2.50 each.

(c) General Notes to Category XII:— I. Under the treaty with Austria-Hungary, articles of common metals, gold or silver plated, are assimilated to gilt or silvered wares in so far as the "Repertorio" in force at the time of signing the treaty does not expressly classify them under articles of gold or silver, or small wares.

II. In pursuance of the same treaty, the under-mentioned articles of common metals are classified, according to the quality of the metal and rate leviable thereon, under Nos. 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000.

(d) In order to come under this duty the wares imported from countries where it is subject to export duty must be accompanied by a certificate of the foreign customs house at which duty may have been levied. The certificate must further show its date of issue as well as the name and address of the shipper and consignee.

(e) By virtue of the treaty with Switzerland, wrought cast-iron wares mentioned under this heading may be prime-coated (*couleur d'appât*) or tarred, without being liable to an increase of duty on that account. The same provision is stipulated in the treaty with Austria-Hungary for articles classed in Nos. 273, and in the treaty with Germany for articles specified in No. 273e2. According to the treaty with Austria-Hungary, the application of red lead and the such like is to be considered as prime coating (*couleur d'appât*).

(f) Under the treaty with Austria-Hungary, the conventional rate of No. 273a shall also apply to ferro-manganese containing up to 30% of manganese.

(g) According to the treaty with Austria-Hungary, articles of cast-iron are regarded as rough and are detable under No. 273b, even if they have undergone after casting a rough process of scouring with a view to the removal of the traces of heats and seams, provided they have not received any further working.

No. and letter.	Goods.	Import Duties.		No. and letter.	Goods.	Import Duties.	
		General. Lira c.	Conventional. Lira c.			General. Lira c.	Conventional. Lira c.
	for heating, of cast iron, even with decorations formed in the casting	—	6 00 (S)	279	Iron and steel forged or cast :		
2.	In other articles weighing each :			a	Coarse articles :		
a	500 grammes or more .....	5 00	5 00		Iron and steel simply forged or cast are classed under		
b	Less than 500 grammes .....	4 00	—	No. 279a.			
c	In castings, planed, turned or otherwise wrought :			1.	Weighing 50 kilogrammes and more	10 00	9 00
1.	In articles for furniture, ornament or domestic use .....	10 00	10 00		quintal		
2.	In other articles weighing each :				Hinges ("gaugheri") of iron, simply wrought .....	12 00	—
a	500 grammes or more .....	7 00	7 00		Coarse manufactures of iron or steel, wrought or cast :	—	10 00 (S)
b	Less than 500 grammes .....	10 00	—		Weighing less than 50 but more than 5 kilos .....	—	12 00 (A)(G)
d	In castings, varnished, tinned, coated with zinc, lead, copper, or nickel, enamelled or combined with other metals :				b	In articles planed, filed, turned, perforated on a small part of the surface only :	
1.	In articles for furniture, ornament or domestic use, including automatic distributors, for the sale of chocolate in tablets, with a slot for the introduction of coins, the body of cast iron, the drum of glass, and with accessories of zinc and brass .....	18 00	18 00		1.	Of a weight of 50 kilos, or more .....	10 50
Heaters, cooking stoves, and gas heating apparatus of cast iron, even with fittings of other metals .....	—	13 00 (S)	—		2.	Less than 50 but more than 25 kilos .....	12 00
Lamps and parts thereof, of cast iron with or without fittings, or ornaments of zinc, tinned, enamelled, nickelled, varnished, oxidized or lacquered .....	—	15 00 (A)(G)	—		3.	Of 25 kilos, or less .....	15 50
2.	In other articles, weighing each :			280	Sheet iron or steel :		
a	500 grammes or more .....	12 00	12 00	a	Coated with zinc or lead : (a)		
b	Less than 500 grammes .....	18 00	—		1.	Exceeding $1\frac{1}{2}$ millimetres in thickness .....	12 00
	quintal	2 75	2 75		2.	Of $1\frac{1}{2}$ millimetres in thickness and less .....	15 00
					b	Tinned, coppered, or oxidized : (b)	
					1.	Exceeding $1\frac{1}{2}$ millimetres in thickness .....	14 00
					2.	Of $1\frac{1}{2}$ millimetres in thickness or less .....	18 00
				281	Springs, steel, of all kinds .....	18 00	—
					Steel springs for weaving looms, even zincd, nickelled, tinned, or coppered (c) .....	—	14 00 (S)
				282	Grates for steam boilers of corrugated iron or steel sheets .....	11 00	(d)
				283	Cables of iron or steel wire, even with core of textile materials .....	Duty of component iron or steel wire with an increase of 8 lire per quintal.	
				284	Household crockery and utensils of enameled iron .....	35 00	35 00
				285	Articles of sheet iron or steel, coated with zinc or lead (e) :		
				a	Plain :		
					1.	Sheet exceeding $1\frac{1}{2}$ millimetre in thickness .....	19 00
					2.	Sheet of a thickness of $1\frac{1}{2}$ millimetre or less .....	21 00
					Amongst various plain manufactures are included corrugated sheets,		
				b	Combined with other materials :		
					1.	Sheet exceeding $1\frac{1}{2}$ millimetre in thickness .....	23 00
					2.	Sheet of a thickness of $1\frac{1}{2}$ millimetre or less .....	25 00
				286	Wares of sheet iron or steel, coated with tin, copper or oxidized (f) :		
				a	Plain :		
					1.	Sheet exceeding $1\frac{1}{2}$ millimetre in thickness .....	20 00
					2.	Sheet of a thickness of $1\frac{1}{2}$ millimetre or less .....	22 00
					Amongst various plain manufactures are included corrugated sheets,		
				b	Combined with other materials :		
					1.	Sheet exceeding $1\frac{1}{2}$ millimetre in thickness .....	24 00
					2.	Sheet of a thickness of $1\frac{1}{2}$ millimetre or less .....	26 00

(a) Under the treaty with Austria-Hungary, iron wire merely annealed is not dutiable as oxidized wire, but is included under No. 279b.

(b) The German treaty provides that, in case of doubt, the thickness of sheet iron is to be determined by ascertaining the real weight and surface of the sheet iron. The thickness shall be gathered from the weight and surface by taking as a basis a specific gravity of 7.8, i.e., a weight of 7.8 kilogrammes per square metre, of a sheet having 1 millimetre in thickness.

(c) Are considered as simply trimmed, sheets and plates of a square or rectangular shape. All plates and sheets of other shape, i.e., hexagonal, pentagonal, circular, triangular &c., are considered as cut.

(d) It must be understood that under the treaties with Austria-Hungary and Germany the duties on the iron and steel articles mentioned in No. 287 are also conventionalized for the present No.

(a) See Note (e) to No. 285.

(b) See Note (e) to No. 286.

(c) Under the treaty with Switzerland, steel springs for weaving looms are dutiable at the conventional rate of this heading, even when capable of being utilized for other purposes.

(d) It must be understood that under the treaties with Austria-Hungary and Germany, the duties on the iron or steel articles mentioned in No. 287 a 2 and b 2, are also conventionalized for the present No.

(e) The treaty with Austria-Hungary provides that iron sheets falling under Nos. 280a, nickelled, lacquered, painted, or with impressed designs, as also wares of such sheets, in so far as the "Repertorio" in force at the time of signing the treaty classifies them as "Manufactures, according to the material of which they are composed," are dutiable under No. 285a, at the rate of 19 or 21 lire per quintal. If they are combined with other materials, they are dutiable under No. 285b at the rate of 23 or 25 lire per quintal.

(f) As regards articles in combination with other materials (e.g., locks with screws, rings &c.), the provisions of Section 4 of the Preliminary Dispositions to the "Repertorio" are applicable. (See also General Note II, to Category XIII.)

(g) Under the treaty with Austria-Hungary, iron sheets falling under No. 280b, nickelled, lacquered, painted, or with impressed designs, as also wares of such sheets, are dutiable under No. 286a at the rate of 20 or 22 lire per quintal, and if they are combined with other materials they are dutiable under No. 286b at the rate of 24 or 26 lire per quintal.

	Import Duties.
General.	Conventional.
Livestock	Livestock

Letter.	General. Livre c.	Conventional. Livre c.	Letter.	General. Livre c.	Conventional. Livre c.
287 Iron and steel of second manufacture in articles not specially mentioned (with 10%)			1. Burnished, nickelled, enamelled, lacquered or oxidized .....	22 00	22 00
a Articles principally manufactured from heavy pieces of iron and steel:			2. Other, even polished, varnished, coated with zinc, lead, copper, galvanized, tinned or combined with other metals .....	17 50	17 00
1. Planed, filed, turned, perforated &c. on a small part of their surface only, or with a few plain holes, or slightly filed or hammered .....	10 00	10 50	Scythes, sickles and chaff cutters .....	—	12 00(A)
2. Planed, filed, turned, perforated, &c. on the entire or chief part of their surface .....	13 50	14 25	Files and rasps having a length (not including the handles):		
3. Coated with tin, lead, zinc or varnish .....	15 50	(d) 15 50	1. Of more than 30 centimetres ..	14 00	13 00
4. Oxidized, enamelled, nickelled, japanned, or with fittings of other metal, or combined with glass or ceramic products .....	20 00	(d) 20 00	2. Of 15 and up to 30 centimetres ..	16 00	15 00
b Articles principally manufactured from light pieces of iron or steel:			3. Less than 15 centimetres ..	20 00	20 00
1. In articles planed, filed, turned, perforated &c. on a small part of their surface only .....	15 50	15 50	288 Articles of iron and steel, burnished (c) (2).		
2. In articles planed, filed, turned, perforated &c. on the entire or chief part of their surface .....	17 50	(c) 17 25	a Stems for pins .....	50 00	—
Nails wrought from iron or steel ..			b Others .....	80 00	—
Horseshoe nails .....			Watch chains, buckles, thumb-screws and clasps; key chains and key rings; frames, locks, fittings, and clasps for bags and purses; all these of iron or steel, burnished .....	30 00(A)(G)	80 00
Dish-ho (frying-pans, pots and kettles) of cast-iron, with only the interior polished .....	16 50(A)(G)		289 Needles and pins .....	100 00	—
3. Tinned, coated with lead, zinc or varnish .....	17 50	(d) 17 25	290 Copper, brass and bronze (c):		
Cans for carrying milk &c. and milk pails, tinned .....	11 00(B)		a In ingots, cakes, filings and scrap ..	4 00	—
4. Oxidized, enamelled, nickelled, japanned, or with fittings of other metals, or combined with glass or ceramic products .....	20 00	(d) 20 00	b In rods or bars .....	14 00	—
Reels or handles of steel, harness (pistons) fitted with steel handles, nickelled .....	17 25(B)		c In sheets and plates .....	14 00	—
288 Tools and implements for arts and trades, of cast-iron, iron or steel:			d In wire:		
a Common: The following are considered as common tools and implements for arts and trades: Axes, ploughs, hatches, ordinary agricultural implements in general, pickaxes, anvils, wedges, trowels, hoes, harrows, draw-plates, gauges, pitch-forks, levers, cleavers, hammers, blacksmiths' vices, sheels, stakes, pitch rakes, hoes, fellings-axes, piners, ploughshares &c.			1. Of more than $\frac{1}{2}$ mm. in diameter ..	20 00	20 00
1. Burnished, nickelled, enamelled, lacquered or oxidized .....	20 00	20 00	2. Of $\frac{1}{2}$ mm. in diameter or less ..	40 00	40 00
2. Polished, varnished, coated with zinc, lead, copper, galvanized, tinned, or combined with other metals ..	15 50	14 50	3. In tubes of any diameter ..	20 00	20 00
3. Other .....	13 50	13 00	f Hammered in coarse articles ..	18 00	—
b Fine: The following are considered as fine tools and implements for arts and trades: Jacks, balauzes, bar-shavers, planes, scythes, sickles, scissors, portable forges, dies and punches; tools not specially mentioned for shoemakers, gilders, carpenters, blacksmiths, farriers, hairdressers, printers and other artisans; flat and crimping irons, bar-trises, saw blades, awls, plane irons, smoothing irons, combs, planes, pinners, punches, billhooks, scrapers, drills, augers and centre-bits, chisels, saws, gouges, spatulas, hollow punches, rivets (large and small) stamps, presses for stamps and dies, watchmakers' lathes, hand-drills, mill-bits &c.			g Engraved cylinders and dies for printing .....	20 00	—
			h In ornamental manufactures, neither gilt nor silvered including brass lamps for automobile carriages furnished with a reflector of silvered glass .....	75 00	75 00
			i Rods of copper or brass .....	—	50 00(F)
			Upholsterers' nails with shank of iron and head of other common metals, not gilt or silvered .....	50 00(B)	50 00(B)
			j Gilt or silvered:		
			1. In bars or in sheets .....	100 00	—
			2. In wire even wound on threads of textile materials .....	100 00	—
			3. Articles, other (d) .....	120 00	120 00
			Upholsterers' nails with shank of iron and head of other common metals, even gilt or silvered .....	—	50 00(F)
			c Coin:		
			1 & 2. Legally current in the Kingdom and for muismatic collections ..	Free.	—
			3. Other .....	10 00	—
			d Screws and bolts .....	40 00	40 00
			e Manufacture Articles not specially mentioned ..	30 00	30 00
			292 Solder of copper or brass .....	14 00	—
			293 Metallic gauze: a Of iron or steel .....	Duty on the component wire with an additional 15 lire per quintal.	—
			b Of copper or brass .....	Duty on the component wire with an additional 15 lire per quintal.	(c) 35 00

the right to demand that the duty on metallic tissues of brass or copper imported in cases, should be assessed on the actual net weight

Goods.	Import Duties.		No. and letter.	Goods.	Import Duties.	
	General.	Conventional.			General.	Conventional.
	Lire c.	Lire c.			Lire c.	Lire c.
kel and its alloys with copper and zinc (c):			310	Machines (a) (b):		
In cubes, ingots and scrap.....	Free.	—		a Steam engines:		
In rods.....	10 00	10 00		1. Fixed, without boiler.....	12 00	12 00
In plates or sheets.....	10 00	10 00		2. Semi fixed (with boiler), hot-air, compressed-air, gas and petroleum motors, including rotary motors....	—	12 00 (A) (X) S.
In tubes or pipes.....	10 00	10 00		Weighting more than 300 kilos.....	12 00	—
In manufactures:				b Hydraulic machinery and water or wind motors.....	10 00	10 00
1. Gilt or silvered.....	120 00	100 00		The following are included under hydro- turbines, hydraulic wheels, pulsometers, pumps and elevators, presses, accumulators, lifts, hydraulic jacks &c. (c):		
2. Other n.m.m.....	100 00	80 00		a Locomotives without tenders.....	14 00	—
and its alloys with antimony:				d Portable engines.....	12 00	—
In pigs and scrap or powder.....	0 50	—		e Marine engines.....	12 00	—
Hammered in sheets.....	3 00	—		f Agricultural machines:		
Tubes or pipes.....	20 00	(a) 18 00		1. Reapers and mowers.....	1 00	—
Priming-type.....	5 00	—		(Combined reapers and binders are to be treated as reapers.)		
In other manufactures.....	—	—		Mowers.....	—	4 00 (S)
and its alloys with lead and antimony:				2. Others.....	3 00	9 00
In pigs, rods and scrap.....	Free.	—		Hay tedders.....	—	1 0 (S)
In wire.....	15 00	—		g Spinning machinery (d).....	10 00	6 00
In sheets.....	40 00	—		h Weaving machinery and looms (e).....	10 00	6 00
1. Varished.....	40 00	—		Stocking frames.....	—	7 00 (S)
2. Other.....	15 00	—		i Dynamo-electric machines:		
In other manufactures:				1. Weighting more than 1 000 kilos.....	30 00	16 00
1. Varished.....	40 00	—		2. Weighting 1 000 or less.....	30 00	25 00
2. Bottle caps, varished.....	—	35 00 (A)		Machines mentioned in the present treaty driven by dynamo-electric machines, and forming a single entity with them (f):		
3. Not specially mentioned.....	20 00	—		1. Weighting more than 1 000 kilos.....	—	13 00 (S)
ce (b):				2. Weighting 1 000 kilos, or less.....	—	19 00 (S)
In pigs and scrap.....	Free.	Free.		(d) The treaties with Switzerland and Germany provide that machines are admitted at the conventional rates even when imported in an unfinished condition, and whether the parts arrive in one or in different shipments, or are knocked on or several waggon. This provision also applies to incomplete machines, i.e. those lacking some part necessary for their action, or some accessory part.		
In plates and sheets.....	4 00	4 00		All the various partial consignments must be presented to the same Custom House for clearance within a period, not exceeding six months, to be fixed by the importer at the time of entry of the first lot, (According to the treaty with Germany this time limit is limited to two months.)		
In manufactures:				At the time of introducing an unfinished machine or any component parts thereof, the importer shall produce, together with the declaration, the plans and drawings of the complete machine, as also a list of the main parts, according to the kind and the approximate weight of each, he must further state the total approximate weight of the accessory parts.		
1. Gilt or silvered.....	100 00	58 00		If, after clearance of some component parts, the others are not presented to the Customs within the specified time, the parts which have already been imported will be liable to the rates of duty levied on component parts of machines, or if the tariff fails to provide special rates for the latter, they will be liable to duty according to component material.		
2. Neither gilt nor silvered, with ornaments or varnish of any kind (b).....	50 00	12 00		Pending final clearance of all the parts of the consignment, the Customs shall be entitled to require a security for the highest rates of duty which might be payable eventually, and to fix an identification mark on the parts imported by lots. The Customs may also satisfy themselves, at the expense of the person paying duty, after the machine has been fitted together, that the various component parts making up the partial shipments actually belong to the machine in question.		
3. Not specially mentioned.....	15 00	12 00		Spare or duplicate parts always pay the appropriate duties.		
ee (c):				No distinction will be made with regard to the materials of which the machines are composed.		
In a raw state.....	30 00	—		Machines, or detached parts thereof, may be polished, painted, varnished or otherwise worked, and will not, on account of the special work they have been subjected to, undergo any change with respect to classification.		
ee (d):				(b) Under the treaty with Switzerland, machines of all kinds driven by dynamo-electric machines, not separable therefrom, pay the appropriate conventional duties separately from the dynamo-electric machine. It will be optional for the importer to enter according to Note (f) to No. 310 at 13 or 19 lire, as the case may be, machines separable from the dynamo, if he prefers not separating, at the time of importation, the driving from the driven part, provided the classification of the two separate parts does not involve the application of higher duties in the aggregate.		
ee (e):				(c) This note appears in the treaties with Austria-Hungary and Switzerland. By virtue of the treaty with Switzerland, chambers of turbines with the pipe connecting the chamber to the inlet water conduct this pipe with or without throttle valve; the iron framework of the turbine; the mechanism of the sluice valve and gratings (in accordance with the drawing annexed to the treaty of 1892) will be considered as integral parts of turbines and will be subject to the same treatment. This concession is made subject to the proviso that the aforesaid parts of the turbine be imported simultaneously with the turbine itself, or that the terms of the General Note concerning machines of No. 310 be fully observed, see Note (a) above.		
ee (f):				(d) According to the treaty with Switzerland, the conventional duty established for spinning machinery is to be applicable to all machinery included in No. 310 of the General Tariff, according to the Note to heading: "Spinning Machinery" in the "Reperterio" in force at the time of signing the treaty.		
ee (g):				(e) Under the treaty with Switzerland, the conventional duty fixed for weaving machines is to be applied to all machines (except knitting looms), comprised under No. 310 h of the General Tariff, according to the Note to heading: "Weaving Machinery" in the "Reperterio" in force at the time of signing the treaty.		
ee (h):				(f) To enjoy the benefit of these duties, the importer is required to prove by means of a certificate delivered by the factory that the motor does not form the preponderating weight of the whole machine.		

Under the treaty with Switzerland, the conventional treatment of extends to lead type with shell ("coquille") of copper tinned.

In conformity with the German treaty, nickelled articles of zinc assed in No. 297 c 2.

See General Note II. to Category XII.

Under the treaty with Austria-Hungary, furniture fittings and cores (such as key-hole guards, hinges, butts, &c.) shall not be treated as furniture fittings mentioned in No. 303. Such articles shall be treated in part from metal plates, whether ornamented or not, variable according to the component material (see also General Note II. Category XIII.).

(a) According to the treaty with Switzerland, the conventional duty established for spinning machinery is to be applicable to all machinery included in No. 310 of the General Tariff, according to the Note to heading: "Spinning Machinery" in the "Reperterio" in force at the time of signing the treaty.

(b) Under the treaty with Switzerland, the conventional duty fixed for weaving machines is to be applied to all machines (except knitting looms), comprised under No. 310 h of the General Tariff, according to the Note to heading: "Weaving Machinery" in the "Reperterio" in force at the time of signing the treaty.

(c) To enjoy the benefit of these duties, the importer is required to prove by means of a certificate delivered by the factory that the motor does not form the preponderating weight of the whole machine.



## XII. MINERALS, METALS AND THEIR MANUFACTURES—continued.

No. and letter.	Goods.	Import Duties.	
		General.	Conventional.
		Lire c.	Lire c.
j Sewing machines:	1. With stands.....quintal	25 00	25 00
	2. Without stands.....quintal	30 00	25 00
k Knitting machines (manual or power), with or without stands	quintal	—	8 00(S)
	l Machines for flour mills.....	10 00	6 00
m Machines for the manufacture of paper and cardboard.....quintal		10 00	10 00
	n Machines for printing and lithography.....quintal	10 00	—
o Machines not specially mentioned		10 00	—
	p Machines for breaking or pulverizing stones, ores, bones &c.; windlasses of cast or wrought iron; mechanical cranes, not hydraulic; jacks for lifting wagons &c.; centrifugal machines for the manufacture of sugar; automatic brakes (compressed air, vacuum &c.); rolling mills; calendaring machines, except those for calendaring tissues; machines for washing and ironing linen; book-binding machines.....quintal	—	10 00(A)(G)
p Refrigerating machines; machines for the manufacture of aerated waters; paper-cutting machines; brick-making machines; pneumatic machines for industrial purposes; polishing machines; ventilators with mechanical movements; machines for perforating paper.....quintal		—	10 00(A)(G)(S)
	1. Machines for bleaching and dyeing; machines for the manufacture of alimentary pastes and transmission gearing (b).....quintal	—	10 00(S)
2. Liquid manure pumps, with galvanized pipes.....quintal		—	4 00(S)
	311 Tankers for locomotives.....	10 00	—
312 Electric transformers.....		30 00	(c) 25 00
	313 Electric accumulators and metal parts thereof.....quintal	16 00	10 00
314 Detached parts of machines:			
	a Dynamo-electric machines and transformers (d); air-suction electric ventilators.....quintal	30 00	25 00
1. Detached parts of dynamo-electric machines of wrought or cast iron or steel, weighing more than 1,000 kilograms, each.....quintal		—	16 00(S)
	b Sewing.....quintal	30 00	30 00
c Other.....quintal		11 00	—
	d Detached parts of other machines mentioned in the treaty.....quintal	—	11 00(G)
1. Detached parts of other machines of cast or wrought iron or of steel belonging to machines mentioned in the treaty (e).....quintal		—	10 00(S)
	2. Detached parts of other machines of aluminium.....quintal	—	20 00(S)
3. Scrapers (doctors) of steel or composition metal for textile printing machines, polished or not.....quintal		—	7 00(S)
	4. Leather pickers or weaving looms.....quintal	—	11 00(S)
316 Apparatus for heating, retorting, distilling &c.; air desiccators worked by means of the forced passage of air between layers of lime, consisting of a cylindrical recipient of malleable cast iron furnished with a lid, in which is placed another cylindrical recipient of galvanized sheet iron, containing a series of movable diaphragms also of galvanized sheet iron.....quintal		20 00	18 00
	317 Card clothing.....quintal	75 00	68 00

(a) Under the treaty with Switzerland the duty of 6 lire is applicable to machines and apparatus for the manufacture of paper and pulp. According to the same treaty, the following are conventionally classed under this heading: saws, rollers, re-centers, rag-rollers (not inclosing boilers for the preparation of chemical pulp), cylinder engines, rollers, paper cutting machines, machines for giving a satiny appearance to paper, moisteners (machines for moistening paper), calendars, sizing machines, heckling machines, rag-engines, sorting machines and pulp presses.

(b) The conventional duty of 10 lire on machines for dyeing yarns is likewise stipulated in the treaty with Austria-Hungary and Germany.

(c) Under the treaty with Switzerland the duty of 25 lire is applicable to electric transformers with or without oil.

(d) Under the treaty with Switzerland, the conventional duty on detached parts of dynamo-electric machines is applicable also to moulded articles of asbestos for electrical machines and apparatus (bobbins, covers, tubes, disks, washers &c.).

(e) Parts of machines other than those mentioned in the convention with Switzerland, specified under Nos. 309a, 310a, 310b (except armatures), 310c, 310d, 310e, and also mowers, hay tapers, and presses for wine and fruits. Under the same treaty, top-cards for carding machines, without card clothing, such as mechanism for Jergens' looms, b water and card looms (see *machine rotative*), imported separately pay the conventional duty under this number.

(f) According to the treaty with Switzerland, cards and card clothing are dutiable separately and subject to the respective conventional duties, even if fitted together when presented for clearance at the Customs.

No. and letter.	Goods.	Import Duties.	
		General.	Conventional.
		Lire c.	Lire c.
817 Instruments, optical, mathematical, astronomical, chemical, physical, surgical &c. (C):			
	a (Of copper, bronze, brass or steel):		
1. Fitted with telescopes, microscopes, graduated scales or circles; spy and field glasses; monocular or binocular glasses; lenses, separate or mounted; magnifying glasses in frames of nickelled zinc combined with a circular case of the same material which serves to protect the glass when carried in the pocket; dutiable as optical instruments.....quintal		125 00	30 00
	2. Not fitted with any optical instrument or with graduated scales or circles; screw sockets ( <i>casque de viscolle, a etc.</i> ), of brass, with calotte of insulating material, for incandescent electric lamps; dutiable as constituent parts of incandescent electric lamps and to be classified, as selective instruments made of brass, &c. ....quintal	75 00	30 00
b Plastered splints in hermetically sealed boxes (Dr. W. Suhl's patent).....quintal		—	6 00
	c Of all kinds, in the construction of which iron clearly predominates.....quintal	30 00	30 00
d Gas meters.....quintal		—	20 00
	e Apparatus for the application of electricity (tension regulators, switches and starters, resistances, interruptors, commutators, controllers, speed regulators, cut-offs, safety fuses, lightning conductors &c.).....quintal	—	30 00
f Weighing 100 kilograms or less.....quintal		—	25 00
	g Weighing more than 100 kilograms.....quintal	—	—
318 Electric lamps:			
	a Arc.....quintal	60 00	60 00
	b Incandescent.....quintal	5 00	5 00
319 Gold:			
	a Rolled in sheets or tinselled wire.....quintal	10 00	—
1. Gold simply rolled in bands of 1 millimetre or more but less than 1 millimetre in thickness, or drawn into wire, round, half-round, or square, of a diameter of 1 millimetre or more, or less than 2 millimetres.....quintal		—	5 00
	2. Gold simply rolled in bands of at least 1 millimetre in thickness, or drawn into wire, round, half-round, or square, of at least 2 millimetres in diameter.....quintal	—	Free
b Wound on silk or other textile material.....quintal		10 00	10 00
	c Hammered in leaves (without deducting the weight of the paper).....quintal	18 00	(c) 16 00
320 Silver:			
	a Crude, in bars, dust or scrap.....Free.	—	—
	b Rolled, in sheets or tinselled wire.....quintal	5 00	—
1. Silver simply rolled in bands of 1 mm. or more, but less than 1 mm. in thickness, or drawn into wire, round, half-round, or square, of a diameter of 1 mm. or more, but less than 2 mm. ....quintal		—	2 50
	2. Silver simply rolled in bands of at least 1 mm. in thickness, or drawn into wire, round, half-round, or square, of at least 2 mm. in diameter.....quintal	—	Free
c Wound on silk or other textile material.....quintal		10 00	10 00
	d Hammered in leaves (without deducting the weight of the paper).....quintal	5 00	5 00
321 Goldsmiths' wares and gold plate, hectog.		14 00	14 00
	322 Silversmiths' wares even gilt or silver plate (b).....quintal	9 00	9 00
323 Jewellery:			
	a Of gold.....quintal	14 00	3 00
	b Chains, including chain jewels (chain bracelets &c.).....quintal	—	1 00
c Pocket books, purses, cigar cases, note books and similar articles of any kind of leather, including Russia leather, with or without mounting or clasp.....quintal		—	6 00
	d Of silver, even gilt.....quintal	10 00	10 00
e Pocket books, purses, cigar cases, note books and similar articles of any kind of leather, including Russia leather, with silver mounting or clasp.....quintal		—	6 00

(1) The duty of 30 lire the quintal stipulated in the treaties with Austria-Hungary and Germany is applicable, under the treaty with Switzerland, to planimeters and integrators; hydrometric instruments (instruments for measuring the speed of water, water gauges); spectrometers, photogalvanometers, chronophones, and similar instruments.

(2) Agreement with France. Under the treaty with Germany, the conventional rate amounts to 12 lire.

(3) In virtue of the treaties with Austria-Hungary and Germany, manufactures of silver, plated with gold, are classed as manufactures of silver, and not as manufactures of gold.

Goods.	Import Duties.	
	General.	Conventional.
clocks and watches (*) :	Libre c.	Libre c.
a Watches :		
1. In gold cases .....	1 00	1 00
2. In cases of any other metal ..	0 50	0 50
b Table, wall or pendulum clocks :		
1. Without cases .....	5 00	5 00
2. With cases .....	5 00	5 00

In addition in addition to the duty on the case, the duty on the case (c).

Electric clocks (b) .....	quintal	
c Alarm clocks, not striking the hours ..	each	1 50
d Clock and watch movements ("cassetti") :		
1. Watches .....	each	0 25
2. Of table, wall or pendulum clocks ..	each	2 00
e Of tower clocks, church clocks &c. ..	quintal	20 00
f Clock and watch fittings .....	100 00	50 00
g Detached parts of musical boxes ..	—	35 00 (S)

### XIII.—VEHICLES.

cars for ordinary highways :		
a Covered for the conveyance of goods ..	each	80 00
b Automobile, industrial, weighing :		
1. 1,000 kilograms, or less .....	quintal	20 00
2. More than 1,000 and up to 3,000 kilograms ..	quintal	14 00
3. More than 3,000 kilograms .....	each	450 00
c Other :		
1. Without springs .....	each	22 00
2. With springs .....	each	10 00

Carriages for ordinary highways (except motor cars) :		
a With two wheels .....	each	42 00
b With more than two wheels :		
1. Open .....	each	110 00
2. Covered .....	each	200 00
c Carriages with hoods are included in covered carriages.		
d Carriage bodies, unfinished .....	—	Half the duty payable on finished carriages (A) (F)

Motor cars for ordinary roads, weighing :		
a 500 kilograms, or less .....	each	2 00 00
b More than 500 up to 1,000 kilograms ..	each	400 00
c More than 1,000 kilograms .....	each	600 00
d Velocipedes :		
1. With motor .....	each	80 00
2. Other, with two or three wheels ..	each	42 00
e Velocipedes (not motor), with two wheels .....	each	35 00 (A) (G)
f With three wheels .....	each	12 00 (F)

Velocipedes with more than three wheels are treated as carriages.		
g Component parts of velocipedes (except in the rough, of iron or steel) (c) ..	quintal	100 00
h Velocipede frames are classified as complete velocipedes.		
i Railway carriages :		
a For goods and tenders .....	quintal	10 00
b Baggage and postal vans .....	each	14 00
c For passengers :		
1. 1st class .....	each	19 00
2. 2nd class, including four-wheeled vehicles for ordinary railways driven by a benzine motor, for the use of railway employees in the inspection, repair, &c., of the track ..	quintal	16 00
3. 3rd class .....	quintal	14 00

Composite carriages pay the duty of the highest class.		
ships and other craft :		
a Sea-going vessels, dredgers, and dredged vessels ..	Free.	
b Unarmed tugs, and craft for navigation by towing, or for use within harbours, roadsteads, lakes, lagoons, rivers, canals or navigable waterways :		
1. With iron or steel hull, gross tonnage .....	ton	37 50
2. With wooden hull, even when combined with iron or steel, gross tonnage ..	ton	17 50

In pursuance of the treaty with Switzerland, clocks or watches made to bracelets, albums, walking-sticks, umbrellas, paper-weights, pens, tablets, or other articles, are dutiable at the appropriate rate, which is of the duty applicable to the articles to which they are made; they are classified as watches or as clocks according to the use to which they are attached or as watches or as clocks according to the nature of the articles to which they are attached for other purposes.		
Duty on the said articles is imposed without deduction of the weight of watches for carriages or cycles, or intended to be used in cases of watches, as clocks, are classified as clocks when they have a dial of 10 cm. in diameter. The case or supports are dutiable separately. Time-pieces of this description having a diameter of 10 cm. are dutiable as watches.		
In virtue of the treaty with Austria-Hungary, cases for table, lamp, or pendulum clocks, of a material other than wood, are treated as accessories of the predominant material. (See also General Note II. category XII.)		
In conformity with the treaty, electric clock cases, if dutiable at a rate, are assessable separately, according to kind.		
Under the treaty with Germany, parts of iron and steel in the rough are dutiable as articles of iron or steel worked according to kind. (See No. 371b.)		

No. and letter.	Goods.	Import Duties.	
		General.	Conventional.
	Ships and boats for internal navigation on lakes and rivers (f) ..	—	Free (S)
	Multi-barges, pontoons, ferry-boats, scissor-boats, skiffs, bungs, beacons, caulkers, rafts, and the like are classified under letter b. In respect of the foregoing and in respect of unloaded lugs, in addition to the tax on the gross tonnage, which only relates to the hull, whether same be furnished or not with the tackle specified in the maritime regulations, the following duties shall be collected: 1. On the engines, per nominal horse power, 12-50 lire; 2. On the boilers, quintal, 9-50 lire; 3. On the accessory apparatus not forming part of the motor, quintal, 11 lire.		

For the classification of craft, machines, and auxiliary apparatus, and for measuring the gross tonnage of the hulls and the horse power of the engines for the purposes of the import duty the marine regulations at the time are applicable.

### XIV.—STONES, EARTH, POTTERY, GLASS AND CRYSTAL (a)

331 Precious stones :		
a Unwrought .....	Free.	—
b Wrought :		
1. Fine, or real gems .....	hectog.	14 00
2. Other .....	kilog.	9 00
332 Marble, unwrought .....	—	9 00 (F)
333 Alabastrer, unwrought .....	Free.	—
337 Marble and alabastrer of any quality :		
a In slabs of 16 centimetres in thickness or more .....	quintal	0 50
b Worked :		
1. In statues .....	Free.	—
2. In vases or other similar articles with metal ornaments ..	quintal	15 00
3. Otherwise worked .....	—	0 75
338 Stones for building :		
a Unwrought .....	Free.	—
b In statues .....	—	—
c Sawed, carved and polished .....	ton	1 00
339 Millstones : (b) ..		
a Of stone .....	ton	1 00
b Of crushed stone agglomerated ..	quintal	6 00
340 Lime :		
a Calcined or quick .....	Free.	Free.
b Hydraulic .....	quintal	1 25
341 Cement, quick hardening .....	—	1 25
Other .....	—	0 50 (F)
342 Stones, earths and non-metallic minerals, not specially mentioned :	Free.	(c) Free
343 Sulphur, raw and refined, and flowers of sulphur .....	quintal	0 50
344 Bitumen, solid .....	quintal	0 50
345 Graphite .....	Free.	—
346 Coal and coke .....	—	—
347 Carbon prepared for electrical purposes :		
a For electric furnaces and electrodes for industrial purposes .....	quintal	3 00
b For electric lamps, batteries and for dynamo brushes .....	quintal	19 00
348 Bricks, tiles &c. :		
a Paving tiles, rough .....	—	0 25
b Bricks, common (d) .....	—	0 25
c Fire-proof bricks :		
1. Common :		
Weighting less than 5 kilograms ..	—	0 50
Weighting 5 kilograms, or more ..	—	0 75
By common bricks are meant parallel-sided, coniform and round edged bricks.		
2. Other .....	quintal	1 50
d Hollow bricks .....	—	1 00
e Glazed or enameled bricks .....	—	3 00
f Common roofing tiles .....	—	0 25
g Flat roofing tiles, Marcellite and Paris pattern .....	quintal	1 50

(f) In virtue of the treaty with Switzerland, ships, barges and boats for internal navigation on lakes and rivers may be imported in detached parts, either in one or several shipments, in compliance with the conditions established in the note (a) to No. 310.

(a) General Note to Category XIV.—According to the treaty with Austria-Hungary, glass, earthen and porcelain were combined with common metals (copper, silver or silver), except articles of a subordinate character, whenever the glass &c. forms the pre-dominant portion of the respective articles and the metal parts only appear as mounting, frame, edge, or for the purpose of uniting the parts of glass &c. or as stand, handle, cover among the ornamental articles of the respective category under Nos. 339, 349 b, 351 b, 352 c, 353 b and 354 b. This provision applies to the pre-dominant articles of glass, earthenware and porcelain: Liqueur, wine, beer, &c. sets; wine, colors, salad and fruit bowls, biscuit, tin, coffee, butter &c. canisters and dishes; sugar basins, decanters, pots and pitchers, cruet stands, candlesticks (with or without match boxes), cups, tablets, inkstands, sweetmeat boxes, flask stands, openwork, flower vases and stands; washstand sets; watch stands; pen boxes; flasks; ash trays; smokers' sets; cigar dishes; flower holders, match boxes; double-bottom fittings combined with accessories of metal connecting the glass parts, even with gas taps or electric contact sockets, "corbells," beer glasses, photograph stand of plate glass with wire mounting, trays, saucers and similar articles.

(b) Under the treaty with Austria-Hungary, the duty of 1 lire is applicable to millstones with or without iron hoops and metal casting.

(c) Under the treaty with Austria-Hungary, the exemption extends to emery. According to the treaty with Germany, lithographic stones are also free of duty.

(d) Heavy bricks of common clay having small circular perforations between the two major sides are classed and pay duty under No. 348 b.

XIV.—STONES, MARBLES, POTTERY, GLASS AND CRYSTAL, CON.				Import Duties.	
Goods.		General, Conventional.		General, Conventional.	
No. and letter.		Lire c.	Lire c.	No. and letter.	
348 Earthenware (a):					
a Common	quintal	3 00	2 00 (F)	358 Optical glass in the rough	quintal
Paving tiles (f)	"	—	2 50 (A)	Optical glass slightly ground, obviously for the purpose of testing the pureness of the glass, is also considered as rough.	
Stoves and parts of any shape (f)	"	—	—	359 Glass and crystal wares:	
The following articles are considered as common earthenware: Plain paving tiles, even coated with an earthen glazing; crucibles, stoves and pipes, even enamelled; architectural ornaments, stoves, jars, pots; utensils and pottery, without ornaments, even if covered with a metallic glazing of a brown, yellow, green or red colour.				a Simply blown or moulded, not colored, neither ground nor engraved (g)	quintal
c Other (a) (b)	quintal	18 00	15 00	b Colored, dyed in the paste, ground, emery-ground, and engraved (g)	quintal
The following articles are considered as common earthenware, other: Utensils and pottery with ornaments, sculptures and designs of any kind, hand-made or stamped; statues, statuettes, bas-reliefs, apertures &c.				Articles from which only the traces of the potter have been removed are not considered as ground.	
350 Graphite wares	quintal	7 00	—	c Painted, enamelled, gilt, silvered or otherwise decorated (b)	quintal
351 Stoneware (a): a Common	"	6 00	—	Wares of hollow glass, white or colored, simply blown, neither ground, polished, emery-ground, nor cut, silvered inside, even coated on the exterior, either wholly or in part, with yellow varnish or with coarsely painted decorations (globes for gardens, candlesticks, vases, goblets, salt-cellars and the like)	quintal
b Fine (b)	"	18 00	—	d Grained wares, as to indicate the division either in millimetres or degrees	quintal
362 Majolica (manufactures of colored paste covered with enamel or with opaque varnish) (a):					
a Having tiles, even painted in several colors	quintal	6 00	6 00	360 Bottles, common	quintal
b White or of a uniform color (e)	"	10 00	10 00	By common bottles are meant those of black, dark greenish or reddish glass ordinarily used for bottling wine but not those of colorless glass, which are included in glassware simply blown or moulded (c).	
c Various colored or otherwise decorated (b) (e)	quintal	14 00	14 00	361 Demijohns	quintal
363 Fine earthenware ("terracotta") (manufactures of white paste) (f):				362 Buttons of porcelain, enamel or glass	quintal
a White	quintal	18 00	16 00	363 Glass, crystal and enamel, in beads, cut in imitation of gems, or in perforated pendants for chandeliers and other similar wares	quintal
b Various colored or painted, gilt or otherwise decorated (b) (e)	quintal	25 00	25 00	364 Broken glass	Free.
364 Porcelain (c):				XV.—INDIA RUBBER AND GUTTA PERCHA AND THEIR MANUFACTURES.	
a White (b)	"	25 00	16 00	365 India rubber and gutta percha:	
b Colored gilt or otherwise decorated (b)	quintal	40 00	35 00	a Raw, solid or liquid	Free.
365 Vitrifications and enamels in lumps, sticks or p. wares	quintal	5 00	—	b In thread	quintal
366 Plate glass or crystal glass:				c In sheets:	
a Not polished: 1 Window glass, common, measuring in united length and breadth:				1. Sawn	"
a Less than 120 centimetres	quintal	9 00	—	2. Combined with tissues or with inserted tissue	quintal
b From 120 to 200 centimetres	"	11 00	—	3. Containing wire or wire gauze	quintal
c More than 200 centimetres	"	13 00	—	4. Other, including plates of hardened rubber	quintal
2 Other	"	8 00	—	d In tubes or pipes:	
Are included in No. 356 62 plates for roofing and paving, even when not perfectly opaque.				1. Of sawn sheet	"
Rough cast glass sheets for roofs &c. with tubular wire (wired glass)	quintal	—	8 00 (A)	2. Combined with tissues or with inserted tissue	quintal
b Polished, not silvered, measuring in united length and breadth:				3. Other	"
1. Not more than 160 centimetres	quintal	22 00	—	366 Belts, transmission, of india rubber or gutta percha combined with tissues or with inserted tissue	quintal
2. More than 160 centimetres	"	28 00	—	367 Gummied tissues in the piece:	
c Prepared for photography (without deduction for weight of the immediate receptacles)	quintal	40 00	—	a For the manufacture of card clothing	quintal
367 Mirrors, framed, and plate glass for mirrors, polished and silvered (without deducting the weight of immediate packages), measuring in united length and breadth:				The duty fixed for the tissues of this description on applies when these goods are imported by card-cloth manufacturers, subject to compliance with the formalities to be laid down by the Minister of Finance.	
a Not more than 160 centimetres	quintal	40 00	—	b Other	quintal
b More than 160 centimetres	"	50 00	—	Duty on the Convention duty on the Convention according to the kind, according to the kind.	

(2) By effect of the treaty with Austria-Hungary, tobacco pipes of clay even with tops or rims of common metal neither gilt nor silvered, are assimilated to earthenware. The tops and other accessories of nickel alloy with which such pipes may be fitted are not considered as being of silvered metal.

(f) Paving tiles, as well as stoves and parts of stoves, respectively dutiable at the rate of 2 lire and 2 50 lire, are not subject to the statistical tax.

(g) In virtue of the treaty with Austria-Hungary, wherabouts and gradations of earthenware, emery &c. are dutiable at the conventional rate under this number.

(h) See General Note to Category XIV.

(i) By the effect of the treaties with Austria-Hungary and Germany, tobacco pipes of majolica, fine earthenware and porcelain, even with tops or rims of common metal, neither gilt nor silvered, are classified as majolica, fine earthenware and porcelain wares. The tops and other accessories of nickel alloy with which such pipes may be mounted are not considered as being of silvered metal.

(j) Under the treaty with Austria-Hungary, differences of form, including ornamentation obtained in the paste, have no influence on the tariff classification of faience ware.

(k) According to the treaty with Austria-Hungary, the pottery, decorated or not, known under the name of *Brannscherr*, manufactured at Zinnun, and Chiff, admitted under No. 352, at the reduced duty of 3 lire per quintal but an amount not exceeding 1,000 quintals per annum, provided that the origin thereof be proved by certificates issued by the competent authorities.

(l) By disposition of the treaties with Austria-Hungary and Germany, any variety of stamping, including ornaments obtained in the paste, has no influence on the classification of fine earthen and porcelain wares.

(m) In pursuance of the treaty with Germany, fine earthen or white pottery articles, with foundation of uniform colour or with simple lines, stripes or circles of a single colour (except gold or silver), are not considered as decorated articles and are dutiable under No. 353 a.

(n) The treaty with Austria-Hungary provides that mechanical bottle stoppers of white porcelain, with or without a manufacturer's mark burnt in, combined with wire and a small ring of india rubber, for closing the pressure, are dutiable at the conventional rate of white porcelain.

(f) Under the treaty with Austria-Hungary and Germany, simply blown or cut glass and crystal wares are dutiable under No. 359 a even the edges, bottoms and stoppers are ground or polished.

(g) In virtue of the treaties with Austria-Hungary and Germany, glass and crystal wares included under No. 359 b may be engraved wholly or in part.

(h) According to the treaty with Austria-Hungary, glass wares in combination with common metals are dutiable under No. 359 c, so far as they are classified as "Articles of glass or crystal" by the "Repertorio" force at the time of signing the treaty. (See also General Note to Category XVI.)

(i) In pursuance of the Treaty with Austria-Hungary, by "common bottles" is understood bottles of black, brown, dark yellow, yellowish or greenish glass, most commonly for bottling wine, except the set of white (colourless) glass, which are dutiable under No. 359.

(j) In conformity with the same treaty, bottles of whatever shape containing beer or mineral waters, pay the duty applicable to common simple bottles.

(k) Under the treaty with Austria-Hungary, demijohns are dutiable the rate of 6 lire per quintal, even with plated straw or reed covering.

(l) According to the treaty with Germany, porcelain beads are classified under No. 363.

(m) According to the treaties with Austria-Hungary and Germany india rubber boots and shoes for lined or trimmed with stuff are dutiable at 125 lire per 100 pairs.

No. and letter.		Import Duties.		No. and letter.		Import Duties.		
		General.	Conventional.			General.	Conventional.	
Goods.		Lire c.	Lire c.	Goods.		Lire c.	Lire c.	
39	Elastic trimmings, ribbons and tissues	140 00	130 00	401	Fruits, vegetables and pot. herbs:	20 00	20 00	
40	Articles of clothing and travel of India rubber or gutta percha mixed with tissues	Duty on the tissues with an addition of 50 %		a	In vinegar, salt or oil (a) . . . . .	—	12 00 (F)	
1.	Mixed with tissues of cotton and silk	—	Duty on the tissue with an increase of 30 % (G)	a	Beans, peas, mushrooms and asparagus, preserved in oil, salt or vinegar, quintal	130 00 (a)	2 00 (Ser)	
2.	Mixed with tissues of wool	—	Duty on the tissue with an addition of 35 % (G)	b	In spirits of wine . . . . .	10 00	25 00 (F)	
71	Articles of India rubber and gutta percha not mentioned:	—	—	402	Tomato, preserves . . . . .	10 00	—	
a	Of sawn sheet . . . . .	50 00	—	403	Mushrooms, fresh and dried . . . . .	10 00	—	
b	Mixed with tissues . . . . .	50 00	—	404	Truffles . . . . .	Free.	Free.	
c	Other including articles of hardened rubber not specified . . . . .	50 00	50 00	405	Hops . . . . .	Free.	—	
XVII.—CEREALS, FLOUR, PASTE, AND VEGETABLE PRODUCTS NOT COMPRISED IN OTHER CATEGORIES.				406	See:—	—	—	
72	Wheat . . . . .	7 50	7 50	a	Castor-beans . . . . .	Free.	—	
73	Rye . . . . .	4 50	4 50	b	Linseed . . . . .	1 75	—	
74	Oats . . . . .	4 00	4 00 (R) (Rus)	c	Rape seed and colza . . . . .	1 75	—	
75	Barley . . . . .	4 00	4 00 (Rus)	d	Sesame and earthnuts . . . . .	Free.	—	
	Barley, even germinated, destined to the manufacture of beer, is admitted duty-free on compliance with the provisions to be enacted by a Royal decree (L).	7 50	7 50	e	Mustard seed . . . . .	—	—	
76	Maize, white . . . . .	5 00	—	f	Rosin ("silling") (seed of the Chinese yellow tree), palm seed . . . . .	—	—	
77	Rice: a In the husk . . . . .	7 50	—	g	Not specified:	—	—	
b	Partly husked ("semi-groggio") . . . . .	11 00	—	1.	Oleaginous . . . . .	Free.	—	
c	Husked (c) . . . . .	1 15	1 15	2.	Not oleaginous . . . . .	—	Free.	
78	Grain not specially mentioned (d) (e) . . . . .	Free.	—	407	Cocoa-nuts . . . . .	—	Free.	
79	Chestnuts . . . . .	11 50	—	408	Oil cakes of nuts and of other substances	—	—	
80	Potatoes . . . . .	11 00	—	409	Hay . . . . .	—	—	
81	Flour: a Of wheat . . . . .	6 50	—	410	Vegetable products, not specified . . . . .	—	—	
b	Of rice . . . . .	9 00	—	XVII.—ANIMALS, PRODUCTS AND WASTE OF ANIMALS, NOT COMPRISED IN OTHER CATEGORIES.				
c	Of rye . . . . .	6 50	—	411	Horses: 1. Over 138 metres high, measured from the withers . . . . .	25 00 (A)	40 00 (A)	
d	Of oats and barley . . . . .	9 50	—	2.	Other . . . . .	15 00	—	
e	Of white maize . . . . .	6 50	—	412	Mules . . . . .	5 00	—	
f	Of other grain, or chestnuts . . . . .	7 50	—	413	Asses . . . . .	38 00	38 00	
g	Of linseed and cotton-seed . . . . .	15 50	—	414	Oxen . . . . .	18 00	—	
82	Semolina . . . . .	2 00	—	415	Bulls . . . . .	12 00	10 00	
83	Barley . . . . .	16 00	—	416	Cows . . . . .	8 00	8 00	
84	Wheaten paste . . . . .	16 00	—	417	Hellows and steers (c) . . . . .	3 00	3 00	
85	Bread, <i>sa biscuit</i> . . . . .	6 00	6 00	418	Sheep (c) . . . . .	3 00	3 00	
86	Feula ( <i>se</i> ) . . . . .	12 00	—	419	Goats . . . . .	3 00	3 00	
87	Starch: a Common: . . . . .	8 00	8 00	420	Pigs: a Weighing up to 10 kilogramm inclusive . . . . .	3 00	3 00	
b	Of fine rice . . . . .	15 00	15 00	b	Above 10 and up to 20 kilogramm inclusive . . . . .	3 00	3 00	
Glue ("colladin") for the manufacture of paper . . . . .	—	6 00 (A) (R)	—	c	More than 20 kilogramm . . . . .	10 00	10 00	
d	Fine, or in boxes . . . . .	15 00	15 00	421	Meat: a Fresh (d) . . . . .	12 00	12 00	
88	Flowers, fresh, other than medicinal or those for dyeing and tanning . . . . .	Free.	—	b	Smoked . . . . .	12 00	—	
89	Vegetables and herbs, fresh . . . . .	—	—	c	Salted, smoked or otherwise prepared	—	—	
90	Vegetables, dried (prepared for soups or for flavouring), even chopped or reduced to small pieces . . . . .	20 00	—	1.	Hums . . . . .	25 00	—	
91	Tomatoes, fresh . . . . .	1 00	—	2.	Baron . . . . .	25 00	25 00	
92	Oranges and lemons, also in salt water . . . . .	4 00	2 00 (F)	3.	All other kinds (e) . . . . .	5 00	5 00	
93	Limes and cedrats, also in salt water . . . . .	Free.	—	423	Poultry: a Live and killed . . . . .	—	—	
94	Grapes, fresh . . . . .	1 00	—	424	Extract of meat, liquid or condensed, broth, and prepared soups . . . . .	40 00	—	
95	Plums, fresh, not specified . . . . .	—	1 00 (Ser)	1.	Liquid condiments without sugar, for soup, in receptacles of 25 kilos, or more "Maggi" extract and the like (f) . . . . .	—	25 (Rus)	
96	Dates . . . . .	12 00	2 00 (F)	2.	Soups and meat extracts, liquid or without salt, condensed ("Maggi") soups and broth, and similar (g) (h) . . . . .	—	20 00 (R)	
97	Caroli beans . . . . .	8 00	—	425	Game, large and small . . . . .	15 00	—	
98	Platachion-ants, with or without shell . . . . .	—	—	426	Fish: a Fresh, of all kinds . . . . .	Free.	Free.	
99	Pine kernels ( <i>pinoli</i> ): . . . . .	5 00	—	b	Dried or smoked . . . . .	6 00	6 00	
a	Without shell . . . . .	20 00	—	c	In brine (c) . . . . .	—	—	
400	Fruits, dried: a Almonds: . . . . .	Free.	—	(*) In virtue of the treaties with Austria-Hungary and Switzerland, exchange of all kinds, in salt or vinegar, proceeding from the Tyrol, and suerkraut, including suerkraut with cabbage, proceeding from the Cantons of Zurich, Bern, Basel (town or district), St. Gall, Aargau, or Ticino, with certificates of origin, are admitted at the reduced rate of 2 lire per quintal.				
1.	Without shell . . . . .	Free.	—	(a) This duty was raised from 120 to 150 by a decree dated September 27th, 1910.				
2.	With shell . . . . .	10 00	—	(b) Under the treaties with Switzerland and Servia, young bullocks and steers which have not lost more than 4 milk teeth are included under this heading.				
b	Walnuts . . . . .	10 00	—	(c) The treaties with Switzerland and Servia provide that calves which still retain all their milk teeth are included under this heading.				
c	Chestnuts . . . . .	15 00	15 00	(d) By effect of the treaty with Austria-Hungary, fresh meat of the Vestino Valley, imported through the custom-house of Casello with certificates of origin, is admitted at 6 lire per quintal, in amount not exceeding 30 quintals per annum.				
d	Figs . . . . .	20 00	20 00	(e) "Castanum," dried and salted ( <i>pinoli</i> ) meat of rams and other ovine animals, is, in virtue of the treaty with Austria-Hungary, admitted at the reduced duty of 5 lire per quintal, but the annual importation thereof is limited to 4,000 quintals. The application of this reduced duty is subject to the production of a certificate of origin.				
e	Balsam . . . . .	10 00	(*) 2 00 (Ser)	(f) In regard to the quantity of salt which these products may contain, under No. 421 the rules in force at the time of signing the treaty are maintained.				
f	Prunes . . . . .	10 00	—	(g) Under the treaty with Austria-Hungary, fish of the kinds specified hereunder, caught by Italian, Austrian or Hungarian fishermen on the Austrian and Hungarian coasts of the Adriatic sea, and salted or pickled in the country, to be afterwards imported into Italy, is admitted duty free for the purposes of the frontier trade, to a maximum amount of 5,000 quintals per annum, provided that the origin be proved by certificates issued by the competent authorities. Sardines ( <i>Sardina</i> , <i>C. pilchardus</i> , <i>C. papilion</i> ); anchovies ( <i>Engraulis encrasicolus</i> ); "noinine" ( <i>Gadus minutus</i> ); "scorpaene" ( <i>Scorpaenidae</i> ); mackerel ( <i>Scomberidae</i> ); "buzarelle" ( <i>Scomber colus</i> ); "anagrische" ( <i>Betula regia</i> , <i>Alnus</i> , <i>Ulmus</i> ); "Maride" ( <i>Morone vulgaris</i> , <i>Morone labrax</i> ); "Bor" ( <i>Bor vulgaris</i> ); and "sori" ( <i>Trachurus trachurus</i> ), salted. Brine imported separately from, but at the same time as, the fish, is also admitted free of duty up to 10 % of the weight of the fish.				
g	Not specified: . . . . .	Free.	—					
1.	Oleaginous . . . . .	10 00	—					
2.	Other . . . . .	10 00	—					

XVII. ANIMALS, PRODUCTS AND WASTE OF ANIMALS, NOT COM-  
PRINDED IN OTHER CATEGORIES—continued.

No. and letter.	Goods.	Import Duties.	
		General. Lira c.	Conventional. Lira c.
<i>d</i> Skinned or in oil, including tunny:			
1. In this..... quintal		30 00	—
Salmon and anchovies, mari- nated or in oil, in this..... quintal		—	15 00(F)
2. Otherwise preserved..... quintal		30 00	—
Salmon and anchovies, marinated or in oil..... quintal		—	15 00(F)(Sp)
427 Testacea and mollusca edible: <i>a</i> Fresh..... quintal		Free.	—
<i>b</i> Cooked or otherwise prepared..... quintal		30 00	—
428 Live animals, not mentioned..... quintal		Free.	—
430 Intestines: <i>a</i> Fresh..... quintal		—	—
<i>b</i> Salted..... quintal		4 00	—
431 Caviar and other prepared fish roes..... quintal		30 00	—
432 Silk worms' eggs..... quintal		Free.	—
433 Fowls' eggs..... quintal		—	—
434 Eggs of eggs, dried or liquid..... quintal		—	—
435 Milk: <i>a</i> Fresh, even sterilized..... quintal		—	(a) Free.
<i>b</i> Condensed: (b) 1. Without sugar (c)..... quintal		15 00	(d) 5 00(S)
Milk in blocks or leaves, weighing at least 10 kilograms unsweetened (e)..... quintal		—	10 00(S)
2. With sugar..... quintal		—	100 00(F)
1. Milk condensed and concentrated, even in blocks or leaves, with an addi- tion of sugar, not exceeding 40% (e)..... quintal		—	40 00(S)
2. Milk in blocks or leaves, weighing 10 kilograms or more, with an addition of sugar from 10 to 60% (e)..... quintal		—	60 00(S)
436 Butter: <i>a</i> Made from milk: (f) 1. Fresh..... quintal		15 00	—
Milk cream, fresh, sterilized or pep- tonized, without the addition of other substances, even if imported in tins..... quintal		—	Free (S)
2. Cooked or salted..... quintal		20 00	—
<i>b</i> Artificial..... quintal		30 00	—
437 Cheese: (g) <i>a</i> Hard..... quintal		25 00	10 00
Emmenthal (including "small Berneuse" and "Herzine"), Gruyere ("Fribourg de rayon et la consommation"), Saanen, Sbrinz and other spices; formaggio d'oliva, formaggio della pazia (h)..... quintal		—	4 60(S)
<i>b</i> Soft..... quintal		25 00	15 00
438 Lard ( <i>strutto</i> )..... quintal		10 00	—
439 Other greases..... quintal		Free.	Free.
440 Honey of all kinds..... quintal		10 00	10 00
441 Wax: <i>a</i> Yellow: 1. Not worked..... quintal		15 00	15 00
2. Worked..... quintal		20 00	—
<i>b</i> White: 1. Not worked..... quintal		30 00	—
2. Worked..... quintal		10 00	—
442 Waxes and drippings from candles..... quintal		10 00	—
443 Glue: <i>a</i> Strong..... quintal		4 00	2 00(F)
<i>b</i> Isinglass..... quintal		15 00	—
Isinglass, artificial..... quintal		—	(c) 10 00(F)
444 Leathers: <i>a</i> Ornamental: 1. Undressed..... kilogram		3 00	—
2. Dressed..... kilogram		35 00	25 00(F)
<i>b</i> For beds (dove)..... kilogram		Free.	—
445 Hair, human: <i>a</i> Not worked..... kilogram		3 00	—
<i>b</i> Worked..... kilogram		10 00	—

(g) According to the treaty with Switzerland, milk fresh, sterilized or peptonized, without the addition of other substances, even if imported in bottles or boxes, is exempt from duty. Bottles containing milk are temporarily admitted free of duty if re-exported within a period not exceeding 6 months.

(h) In virtue of the treaty with Switzerland in the assessment of the duty on condensed milk in blocks or leaves, no account is taken of the sugar naturally contained in the milk.

(i) By virtue of the treaty with Switzerland, the conventional duty of No. 435 *b* 1 is applicable to milk without sugar in a dry state.

(j) Excluding milk in blocks or leaves.

(k) Under the treaty with Switzerland, in the assessment of duty on milk in blocks or leaves, no account is taken of the coating with which covered (coated, butter or other substances, provided it is solely intended to preserve the blocks or leaves.

(l) By effect of the treaty with Austria-Hungary, butter made from milk of the Vestino Valley, imported through the custom-house of Casello, with certificate of origin issued by the competent authorities, is admitted at the duty of 750 lire per quintal if fresh, and 1000 lire if salted, in an amount not exceeding 65 quintals per annum.

(m) By effect of the treaty with Austria-Hungary, the soft cheese known as "Branda," made of goat or sheep's milk, is admitted at a special duty of 3 lire per quintal, on condition that the total quantity annually imported does not exceed 80 quintals and that the origin from Austria-Hungary be proved by certificates issued by the competent authorities.

In virtue of the same treaty, cheese (not including "Branda") of the Vestino Valley, imported through the custom-house of Casello, with certificate of origin issued by the competent authorities, is admitted at half the conventional duty in an annual quantity not exceeding 25 quintals.

(n) The above descriptions refer to differences of manufacture and not necessarily to places of production. Duty of 4 lire is accordingly granted for all kinds of cheese of this kind of manufacture, whatever be the district from which it proceeds.

(o) The treaty with Austria-Hungary provides that pelatine under No. 436 in accordance with "Repetorio" in force at the time of signing the treaty is classified as artificial isinglass.

No. and letter.	Goods.	Import Duties.	
		General. Lira c.	Conventional. Lira c.
416 Sponges: <i>a</i> Common: 1. Raw..... quintal		Free.	—
2. Worked..... quintal		40 00	—
<i>b</i> Fine: 1. Raw..... quintal		Free.	—
2. Worked..... quintal		200 00	—
417 Coral: <i>a</i> Raw..... quintal		Free.	—
<i>b</i> Worked: 1. Not mounted with any material other than gold..... kilogram		10 00	—
418 Ivory: <i>a</i> Raw..... quintal		Free.	—
<i>b</i> Worked..... quintal		150 00	(a) 100 00
Combs and hair pins..... quintal		—	150 00(U)
419 Mother-of-Pearl: <i>a</i> Raw..... quintal		Free.	—
<i>b</i> Worked..... quintal		150 00	(a) 100 00
Combs and hair pins..... quintal		—	150 00(U)
420 Tortoise shell: <i>a</i> Raw..... quintal		Free.	—
<i>b</i> Worked..... quintal		150 00	(a) 100 00
Combs and hair pins..... quintal		—	150 00(U)
421 Horn, bone and similar substances: <i>a</i> Raw..... quintal		Free.	—
<i>b</i> Worked..... quintal		80 00	(b) 60 00
452 Amber and manufactures thereof..... quintal		150 00	100 00(F)
453 Fertilizers, not specially mentioned..... quintal		Free.	—

## XVIII. MISCELLANEOUS ARTICLES.

451 Small wares (c) (d): <i>a</i> Common (e)..... quintal		100 00	(f) 80 00
Small wares of glass..... quintal		—	60 00(A)(U)
Plaids, galloons, and similar articles, of straw, bark, esparto, palm fibres, or shavings, for making or trimming hats, even if mixed with horse hair, cotton, wool, or ramie in a proportion less than 50%..... quintal		—	(g) 10 00(S)
<i>b</i> Fine (h) 1. Small wares of glass..... quintal		200 00	60 00(A)(G)
2. Small wares fine, in which leather of all kinds, including Russia leather, predominates..... quintal		—	120 00(A)(U)
Plaids, galloons, and similar articles, of straw, bark, esparto, palm fibres, or shavings, for making or trimming hats, mixed with silk in a proportion less than 12%..... quintal		—	(g) 10 00(S)

Articles classed in the Repertory under the head of small wares without specification of kind, must be treated as fine small wares, when ornamented with silk, real or imitation amber, ivory, mother-of-pearl, tortoise-shell, feathers, artificial flowers or with lace; or further, when gilt or silvered. Should, however, these wares be combined with precious metals, they shall follow the regime applicable to silversmiths' wares or jewellery. Articles which the Repertory assimilates to common small wares, when wholly made of wood, follow the regime applicable to wooden small wares (i).

(a) Exclusive of combs and hair pins.

(b) The duty of 60 lire does not apply to combs and hair pins (*Agreement with France*).

(c) On automatic self-lighters which can be substituted for ordinary matches, a surtax of manufacture is charged at the rate of lire 1.50 per piece in addition to the customs duty.

(d) Under the treaty with Austria-Hungary, the presence of unessential parts of tissues, for example, padding (even of silk, half-silk or plush) in the case of articles, in accordance with the "Repetorio" in force at the time of signing the treaty, are not, by reason of their other qualities, to be classified as small wares, does not cause such articles to be placed in the category of small wares. Watch and trinket stands of common metal and glass with simple padding of tissue are dutiable as manufactures of the material of which they are composed under the terms of this treaty.

(e) By effect of the treaty with Austria-Hungary and Germany, pocket-books, purses, cigar-cases, note-books and similar articles of leather of any kind, including Russia leather, mounted in common metal, neither gilt nor silvered, are classed as common small wares. Accessories of nickel alloys with which such articles may be fitted will not be considered as of silvered metal (See also footnote (f)).

(f) In virtue of the treaty with Austria-Hungary, tobacco pipes of clay, including fine earthenware and porcelain, with tips and rims of common silvered metal are classed as common small wares.

According to the treaty with Germany the item "common small wares" shall also include albums covered or ornamented with leather or tissue except silk, also with gilt or silvered edges or gold or silver stamped.

(g) The treaty with Germany provides that the conventional rate of 10 lire shall also apply to such toys of all kinds, including dolls, as are classed under "common small wares."

(h) By virtue of the treaty with Austria-Hungary, the duty of 10 lire shall be applicable to hat-making plaids of clip, mixed with less than 50% of any textile material, except silk.

(i) Under the treaty with Austria-Hungary, glass, earthen and porcelain wares with ornaments of precious metal which can be regarded as simple accessories, in particular, glass articles with rims and ornaments of silver applied by galvanic process, are dutiable as fine small wares under No. 451 *b*.

(j) The treaty with Germany provides that the conventional rate of 150 lire shall also apply to such toys of all kinds, including dolls, as are classed under "fine small wares."

(k) By virtue of the treaty with Austria-Hungary, the duty of 10 lire shall be applicable to hat-making plaids of clip, mixed with less than 12% of silk.

(l) By effect of the treaty with Austria-Hungary, pocket-books, purses, cigar-cases, note-books and similar manufactures, of leather of any kind, including Russia leather, mounted in common metals neither gilt nor silvered, are classed as common small wares, even if the leather is decorated with impressed ornaments of gold or silver.

	Goods.	Import Duties.		No. and letter.	Goods.	Import Duties.	
		General.	Conventional.			General.	Conventional.
		Lire c.	Lire c.			Lire c.	Lire c.
5 Fans: a Common . . . . .	quintal	100 00	90 00 (F)	469	Fittings for umbrellas and sunshades	10 00	—
b Fine . . . . .	quintal	200 00	150 00 (F)	470	Articles for collection and works of art:		
Fans, not specially classed in the Repertory, must follow the regime applicable to fans of fine quality, when ornamented with silk, real or imitation amber, ivory, mother-of-pearl or glass-shell, feathers, artificia, flowers or lace; or further, when gilt or silvered.				a	For scientific, zoological, botanical and mineralogical collections . . . . .	Free.	—
455 Fans of bamboo or of paper or tissue with frames of bamboo:				b	Other:		
a Common . . . . .	quintal	—	60 00 (J)	1	Modern . . . . .	Duty on the articles according to the component material.	
b Fine . . . . .	quintal	—	100 00 (J)	2	Ancient . . . . .	—	
5 Paint brushes, with or without handles	quintal	20 00	20 00	XIX.—PRECIOUS METALS.			
7 Barrel organs ("organum") with cylinder or chimas . . . . .	each	2 00	—	471	Gold: a Crude, in bars, powder or in broken articles . . . . .	Free.	—
Musical boxes:				b	Coined . . . . .	—	—
1. With keys . . . . .	quintal	—	55 00 (S)	472	Silver in money of the Latin Union . . . . .	—	—
2. Other (with cranks, discs &c.)	quintal	—	25 00 (S)	EXPORT DUTY.			
8 Musical instruments:				No. of Import			
a Organs: 1. Church . . . . .	each	16 00	—	Tariff.			
2. Portable . . . . .	each	5 00	—	83	Tartar, crude, and scrapings of casks . . . . .	quintal	Lire c.
Those with keys, bellows and external pipes, as well as large ones, although with barrels, destined for use in private houses, pay as upright pianofortes.				84	Dregs of wine . . . . .	—	2 20
b Pianofortes:				210	Waste of silk:		
1. Square or upright . . . . .	each	90 00	90 00	a	Raw (a):		
2. Grand . . . . .	each	180 00	180 00	1.	Waste of cocoons or of double cocoons . . . . .	14 00	—
c Harmoniums . . . . .	each	40 00	—	2.	Other . . . . .	8 80	—
d Stringed, not specified:				b	Combed . . . . .	20 00	—
1. Weighing 400 grammes or less . . . . .	each	2 00	1 50	218	Itags of all kinds . . . . .	8 80	—
2. Of a superior weight . . . . .	each	4 00	1 50	270	Metallic ores:		
e Wind, not specified:				a	Of iron . . . . .	—	0 22
1. Weighing 400 grammes and less . . . . .	each	2 00	1 50	b	Of lead, even argentiferous . . . . .	—	2 20
2. Of a superior weight . . . . .	each	4 00	1 50	c	Of copper . . . . .	—	5 50
f Other, not specified . . . . .	each	2 00	1 50	406	Seeds:		
9 Detached parts of musical instruments . . . . .	quintal	100 00	100 00	a	Of castor beans . . . . .	quintal	1 10
10 Strings for musical instruments . . . . .	quintal	80 00	—	b	Of linseed . . . . .	—	1 10
11 Electric wires and cables, insulated:				c	Of colza and rapeseed . . . . .	—	1 10
a Electric wires and cables composed of one or more metallic conductors covered with textile materials and varnish, even with gutta percha or india-rubber . . . . .	quintal	60 00	50 00	d	Of sesame and earth nuts . . . . .	—	1 10
b Electric cables composed of one or more metallic conductors even covered with insulating materials, strengthened and protected with iron or any other metal, including submarine cables, electric cord, consisting of a bundle of conducting wires, each wire being covered with insulating textile thread, fastened together first by means of cotton yarn then by a strip of paper and a thin sheet of lead, and finally covered with paper and plaited cotton material . . . . .	quintal	30 00	28 00	e	Of various not mentioned . . . . .	—	1 10
12 Celluloid:				470	2 Articles for collection and works of art, ancient . . . . .	ad val. 1 %	—
a Crude in the mass or plates, sheets, rods and tubes, neither polished or otherwise manufactured . . . . .	Free.	—	—	Should be considered as antique articles for collections and works of art those which are subject to the provisions of the Law for the preservation of monuments and of antiquities and works of art. On the exportation of articles of art and antiquities the formalities prescribed by the said Law must be complied with (b).			
b In plates, sheets, rods or tubes, polished or otherwise manufactured on the surface	quintal	15 00	—	Other goods . . . . .	Free.	—	—
63 Caps:				EXEMPTION FROM DUTY.			
a Red woollen caps, knitted, milled, without tassels, or with tassels, other than of silk . . . . .	each	1 00	—	(Law dated July 8, 1904.)			
b Hat:				Imported machinery and materials for industrial establishments at Naples.			
a Ladies', trimmed . . . . .	each	5 00	4 00 (F)	GOODS IMPORTED FROM ERYTHREA INTO ITALY.			
b Other:				Nos. of the General			
1. Of pure silk or mixed with other material . . . . .	each	1 50	—	Tariff.			
2. Of straw or fibre of palm-leaf, bamboo, esparto, wood shavings and other materials, not trimmed	each	—	0 25 (S)	95	Flowers of semina and casso . . . . .	Free.	—
3. Of any other material . . . . .	each	1 00	—	96	Tunarinds, raw . . . . .	—	—
460 Artificial flowers . . . . .	kilog.	15 00	—	100d	Juice of aloë . . . . .	—	—
461 Materials for artificial flowers . . . . .	—	5 00	—	109	Gums and resins . . . . .	—	—
462 Shapes for articles of fashion . . . . .	—	1 00	0 50 (F)	161a	Cotton in the wool or in the mass . . . . .	—	—
463 Umbrellas and sunshades:				229	Woolen wares . . . . .	—	—
a Of silk, or trimmed or covered with lace or tulle . . . . .	each	1 40	1 25 (F)	373	Wheat up to 20,000 quintals per ann. . . . .	—	—
b Other . . . . .	each	0 80	0 60 (F)	375	Barley . . . . .	—	—
				378	Durra, millet and maize . . . . .	—	—
				383	Bran . . . . .	—	—
					Other products . . . . .	Duty applicable to products originating from countries enjoying the most favoured nation treatment.	

(a) Under the treaty with Austria-Hungary waste of raw silk intended to be spun in Gorizia spinning mills shall be free of export duty as a convenience for the frontier trade, provided the regulations prescribed for controlling entry thereof into the mills be complied with.

(b) By effect of Law No. 185 of June 27, 1902, the exportation of any objects of art or antiquity, exclusive of buildings and works of living artists or of those executed not more than fifty years, independently of the Customs duty in so far as they may be chargeable under the tariff, are subject to a progressive tax on the value of each article as follows:—

On the first 5,000 francs . . . . .	5 %
" second 5,000 francs . . . . .	7 %
" third 5,000 francs . . . . .	9 %
" fourth 5,000 francs . . . . .	11 %

And so on until the tax has reached 20 percent. of the value of the article.

† Products declared free of duty in this table are also free from the statistical tax.

IMPORT DUTIES.*		Lire c.		ERYTHREA		Lire c.
10 Cigars, of all kinds . . . . .	—	15 00		1	Flour of other cereals . . . . .	quintal 5 00
10 Cigars, of all kinds . . . . .	—	10 00		2	Bran . . . . .	— 2 50
10 Cigars, of all kinds . . . . .	—	8 00			Wine, beer, spirits and liquors . . . . .	15 % ad val.
10 Cigars, of all kinds . . . . .	—	5 00		According to the Royal decree of December 8th, 1892, spirits and alcoholic beverages imported into the Erythrean colony shall be liable to a surtax of 15 lire per hectolitre, when of a strength not exceeding 50° of the centesimal alcoholometer at a temperature of 15.50°.		
10 Cigars, of all kinds . . . . .	—	0 75		For every degree in excess of 50°, the surtax shall be increased by 15 centesimi. This special surtax shall not be applicable to fine liquors in bottles, generally consumed by Europeans, having a market value of more than 10 lire.		
10 Cigars, of all kinds . . . . .	—	7 50		Duties are established on gross weight.		
10 Cigars, of all kinds . . . . .	—	12 50		TARIFF 16*		

\* A rebate of 10% shall be allowed on the evaluation established by the Customs appraisement. This rebate shall not apply to goods dutiable at the rate of 1 % ad val., nor to those of a value inferior to 10 lire.  
† Duties are established on real net weight.

This convention shall be maintained in force for a term of 10 years from the date of exchange of ratifications (*January 2nd, 1902*), but is subject to revision after 5 years if one or other of the contracting parties so requests at least six months prior to expiration of the first 5 years.

\* A Decree dated October 7, 1911, had suspended until further notice the levy of Customs duties and port dues.

ART. 3. The present Decree shall enter into force as from the authorities in force of the Customs service have received official notice thereof.

ART. 4. Any regulations in force in Tripoli and Cyrenaica inconsistent with the present Decree, are hereby repealed.

DECREE OF THE GOVERNOR, DATED JANUARY 28, 1912, ESTABLISHING RULES TO BE COMPLIED WITH IN REGARD TO THE CUSTOMS MARITIME TRAFFIC.

ART. 1. Masters of merchant vessels entering the ports of Tripoli and Cyrenaica are required to exhibit, within 24 hours of their arrival, the manifest of the cargo showing the generic description of the goods loaded for other ports of call and specifying what goods are to be landed at the port of arrival.

ART. 2. After being discharged, the goods remain under the control of the Customs until removed by the owners.

ART. 3. Before being authorised to remove their goods, the owners must produce a certificate (*quitta est*) from the transport company to the effect that they have no objection to the assessment and clearance of the goods.

ART. 4. The assessment of the duties referred to in the foregoing article made according to the written or verbal statement of the owner, he being bound to produce also the original invoice or copy thereof.

ART. 5. In proof of payment of the duties, the Customs will deliver a receipt or voucher which will be accepted as an authority to enable the goods to be removed from the Customs premises.

ART. 6. The shipment from one port of the occupied Territory to another of dutiable goods is permitted, provided the Customs duties be guaranteed by a cash deposit or by legal bond.

#### LANDING OF GOODS IN THE PORT OF TRIPOLI.

An Ordinance of the Governor dated January 28, 1912, provides that on February 1, 1912, and until otherwise ordered, no vessel entering the port of Tripoli for the purpose of trading, will be allowed to land more than 150 tons of cargo.

#### TEMPORARY IMPORTATION OF CRUDE OSTRICH FEATHERS, AND OF TANNED GOAT SKINS.

A Decree of the Governor dated March 10, 1912, provisionally authorises the temporary importation of crude ostrich feathers intended to be washed, dyed, and re-shipped.

Tanned goat skins, even dyed with an earthy matter, but not curried, and intended to be sorted and re-shipped, are also allowed to be temporarily imported.

The guarantee for payment of duty will consist of a cash deposit which will be returned at the time of export of the goods to countries situated outside the territory occupied by the Italian troops.

The operations must be exclusively effected at the Tripoli Customs-house, and the limit for re-exportation shall not exceed six months.

#### CLEARANCE OF TOBACCO FOR PERSONAL USE.

By Decree of the Governor dated March 12, 1912, partially modifying the Decree of November 10, 1911, the clearance of manufactured tobacco for personal use in quantities not exceeding two kilos., is authorised at the following rates of duty:

	L.	C.
Havana cigars: cigarettes .....	kilo.	30 00
Other manufactured tobacco .....	do	15 00

#### PROHIBITION TO EXPORT RAGS.

A Decree of the Governor dated March 15, 1912, regulating the sanitary supervision of vessels anchored in ports of Libya, of their crew, passengers, and cargo, prohibits in Article 3 the exportation of rags, unless made up in pressed and hooped bales.

#### IMPORTATION, TRADE, AND CONSUMPTION OF OPIUM PRODUCTS.

By Decree of the Governor dated March 15, 1912, the importation, trade and consumption of hashish, cocaine and opium products generally are prohibited, unless for medical purposes. This Decree lays down the penalties incurred by any person contravening the present provisions.

#### FREE IMPORTATION OF CRUDE PRECIOUS METALS.

A Decree of the Governor dated March 21, 1912, partially modifying the Decree dated December 10, 1911, re-establishing the Customs duties, stipulates that gold and silver in bars, ingots or scrap, shall be free of import duty.

#### RULES AS TO TOBACCO FOR SHIPS' STORES.

By Decree of the Governor dated March 3, 1912, it is ordered that the manifests of cargo which masters of merchant vessels are required to produce, in accordance with Article 1 of the Governor's Decree dated January 28, 1912, are to specify all manufactured and leaf tobacco removed from the warehouses of the Regie for shipment as ships' stores.

Moreover, the products in question which, on arrival in Libyan ports, are not being consumed during the voyage, are to be declared to the Customs authorities in order to be placed under lock and seal in a safe place until the date of departure of the vessel.

† The Decree in question established a Tobacco Monopoly in Libya.

## ITALIAN SOMALILAND

CUSTOMS TARIFF SANCTIONED BY ROYAL DECREE No. 1369, OF AUGUST 12, 1911.

#### PRELIMINARY DISPOSITIONS.

##### CUSTOMS DUTIES.

ART. 1.—There shall be levied in the Colony the specific or *ad valorem* import and export duties established in the tariff herewith annexed. The *ad valorem* duties shall be payable according to the valuation placed upon the goods, in accordance with the provisions of the following article.

##### VALUATION OF GOODS.

ART. 2.—Goods of current trade to be cleared *ad valorem* shall be assessed on the valuations set out in a schedule framed annually by the

#### PROHIBITION TO IMPORT SACCHARINE AND SACCHARINE PRODUCTS.

By Decree of the Governor dated April 5, 1912, the importation and detention of saccharine and products containing saccharine are prohibited unless for medical purposes. This Decree lays down the penalties incurred by any person contravening the present provisions.

#### PROHIBITION TO IMPORT ARMS AND AMMUNITION.

By a Decree of the Governor, dated October 20, 1912, the importation of arms of any kind and in any quantity and of ammunition is prohibited. Any person contravening this prohibition shall be sentenced to a term of imprisonment of not less than six months and the arms and ammunition shall be forfeited.

#### EXEMPTION OF CERTAIN PRODUCTS FROM IMPORT DUTIES.

A Decree of the Governor dated April 22, 1912, partially modifying the Decree dated December 11, 1912, and a further Decree dated November 1, 1911, exempts from import duty the undermentioned goods:

Rough building stones and earth; common lime, quick or slack-lime; crude graphite; coal; firewood and charcoal; corn straw for fodder and litter; agricultural machines, detached and spare parts thereof, and motors for such machines, agricultural implements and apparatus, and equipment for use in stock raising, including those used in rearing silkworms, bees and poultry; irrigation pumps and motors for the same, and material for sinking artesian wells; cereals for sowing and grass and forage seeds; live plants, grafts and shoots, excluding vine grafts and shoots and tubers (*tubers*); organic manures (guano, blood, prepared for use; underphosphoric preparations, including sulphur and copro or sulphate; sticks and cages for supporting plants; animals for breeding purposes, bees and silkworms' eggs; secondary products destined for cattle feed (cake of oilseeds and of beet).

#### DECREES OF THE GOVERNOR DATED APRIL 22, 1912, ESTABLISHING SPECIFIC DUTIES ON SPIRITS, BEER, AND SPIRITUOUS ESSENCES.

By virtue of the present Decree, spirits, beer, and spirituous essences shall pay, in addition to the *ad valorem* duties fixed by the Decree of December 10, 1911, the following specific rates:

No.	Goods.	Duties. L. C.
1.	Alcohol:	
	Pure, in casks, demijohns, and the like:	
	(a) Derived from wine or vinous plants .....	30 00
	(b) Derived from other substances .....	50 00
	NOTE.—The importation of alcohol derived from non-vinous substances is prohibited if not testing 55° Gay Lussac at the ordinary temperature.	
	Sweetened or flavoured, in casks, demijohns, and the like .....	60 00
	Of all kinds, in bottles .....	0 60
2.	Beer: in bottles .....	7 00
	" in bottles .....	0 10
3.	Spirituous essences:	
	Of all kinds (including immediate receptacle) .. kilo.	2 00

Decree dated November 1, 1911, which provides that the undermentioned articles shall on importation be subject to Customs duty, as shown in the subjoined statement, with an addition of 8% *ad val.* of whatever origin:

	On goods of Italian origin.	On goods of foreign origin.
	L. C.	L. C.
Cotton yarns:		
(a) Unbleached .....	100 kilograms, gross	15 00
(b) White .....	do	15 00
(c) Dyed or mercerised .....	do	20 00
(d) Sewing ( <i>couture</i> ) .....	100 kilograms,*	35 00
Cotton tissues:		
(a) Unbleached .....	100 kilograms, gross	15 00
(b) White .....	do	20 00
(c) Dyed or mercerised .....	100 kilograms,*	45 00
(d) Printed .....	do	35 00
(e) Dyed or printed for bourgeois .....	do	15 00
Articles of cotton, sewn or made up:		
(a) Barricatus .....	do	25 00
(b) Others .....	do	40 00
Woolen yarns:		
(a) Unbleached .....	do	75 00
(b) White or dyed .....	do	15 00
Tissues of carded or combed wool:		
(a) For bourgeois .....	do	20 00
(b) Others .....	do	15 00
Woolen fleeces .....	do	0 20
Blankets, carpets and sewn woolen goods:		
100 kilograms,*		60 00
Sugar, raw or refined .....	do	8 00
Matches:		
(a) Of wood .....	do	25 00
(b) Of wax, paraffin and the like .....	do	30 00

\* Tariff 8%, which will be accorded only in respect of goods packed in receptacles of wood and of metal.

Governor of the Colony which valuations will be based on the average price of the goods in the principal markets of the Colony in the months of May, June, July, and August; this price shall be notified to the Minister for Foreign Affairs. In other cases, the value for the assessment of duty will be the prices stated in the original invoices, found to be in due and acceptable form, with an additional 20%, or the current value of the goods in the markets of origin, as determined by the Customs, with an additional 20%, corrected, if necessary, by the actual sale price.

#### COLLECTION OF DUTIES.

ART. 3.—The Customs duties are payable on the goods in their condition at the time when they are presented to the Customs. In case of partial damage, the damaged goods may, at the request and expense of the person



concerned, be set apart from the others when practicable and should the appraisement prove the damaged goods to have deteriorated more than 5% in value, the depreciation actually ascertained shall be taken into account in levying duty.

In the absence of the person concerned, this method shall be applied by the Customs direct.

The owner of damaged goods will also be at liberty to elect whether, instead of paying duty, he prefers to have the goods destroyed at his own expense, subject to taking such measures of precaution as are imposed by the Customs.

#### DISPUTES AS TO THE APPLICATION OF THE TARIFF.

##### ART. 4.

#### MODIFICATION OF DUTIES.

ART. 5.—In case of modification of the duties established in the Tariff, the goods shall be dealt with as follows:

(a) Goods imported, even removed from Customs bond and warehouses and from free depots are to pay the old rates, but only in cases where the declaration of entry for consumption was lodged with the Customs prior to the enforcement of the new rates and where the goods have been presented to the Customs.

(b) Presented to the Customs refers to goods lying in the Customs premises as well as goods on board vessels in port, provided the manifest has been lodged. The new rates shall, however, be applied even in case the goods have already been presented to the Customs, and the declaration has been lodged, if they prove to be more favourable to the importer than the old rates;

(c) Goods intended for export are to pay the rates in force at the time of delivery of the export bill;

(d) Seized or confiscated goods are to pay the rates leviable on the day of sale or delivery either under bond or in pursuance of a judgment;

(e) Abandoned goods and shipwrecked goods are to pay the rates in force on the day of the sale;

(f) Dutiable goods entering in transit or consigned from one Customs-house to another, in respect to which the certificate of discharge has not been received, are to pay the rates in force on the day of expiration of the period allowed in the document issued, or if a permit to stay in the Colony has been obtained, the rates in force on the day of production of the clearance declaration;

(g) Goods temporarily imported and not re-exported are to pay the rates in force on the date of expiration of the period fixed for cancelling the admission certificate.

#### EXEMPTIONS.

ART. 6.—Subject to compliance with the special conditions mentioned below, full exemption from import duty is accorded to the following articles:

1. Personal effects and furniture of persons coming for the service of the Colony and those of their families;

2. Effects and implements imported by travellers and small quantities of books, bed and table linen in their possession, provided that all such articles be destined for their personal use and be in bearing with their position;

3. Effects, carriages, furniture, books, utensils, and instruments necessary for the exercise of any art or profession, and other household articles belonging to persons who remove their residence to the Colony, provided that they all be for personal use and in bearing with the position of the owners, and that the importation thereof be effected within a period not exceeding a year from the date of the declaration of changing residence;

4. Samples of no value;

5. Goods the product of the Colony saved from shipwrecks happening in view of the coast, provided the origin of the goods be unquestionable;

6. Debris of masts, sails, anchors, cordage of vessels of any nationality wrecked on the shores of the Colony and the same articles of vessels of the Colony wrecked on foreign coasts, provided that in the latter case, the importation be effected within two years and that the wreck be duly proved by certificates in proper form;

7. Surplus ships' stores, provided proof be furnished that they are the product of the Colony;

8. Ships' stores other than the origin of the Colony for the use of the crew and passengers of vessels during their call at ports of the Colony;

9. Fresh or salted fish caught along the coast or out at sea beyond the coasts of the Colony. The exemption is granted on compliance with the conditions and regulations laid down by the Governor.

ART. 7.—Articles removed from State depots and imported on account of the Colonial Administration, are exempted from the Customs formalities subject to production of a declaration in due form by the head of the service concerned showing origin, quality, quantity and destination.

ART. 8.—Full exemption from export duty is granted to the following articles:

1. Ships' stores, provided they be in proportion to the number of passengers and members of the crew and length of the voyage;

2. Personal effects and furniture of officials of the Colonial Government proceeding outside the Customs limits on duty or repatriated.

#### GOODS PROHIBITED OR SUBJECT TO SPECIAL CONDITIONS ON IMPORTATION OR EXPORTATION.

ART. 9.—The importation of arms and ammunition also all kinds of medicines including compound medicines, is prohibited save with the approval of the qualified Colonial authorities.

ART. 10.—The importation and exportation of certain goods and coins may be prohibited or subjected to special conditions by a Decree of the Governor notified to the Minister for Foreign Affairs for the purposes of supervision, if such measure should prove necessary to safeguard public interests.

ART. 11.—Goods which, under special provisions, are not allowed to be introduced into the Colony, and those which the competent authorities consider injurious to public health, must be destroyed or re-exported at the expense of the importer.

#### SPIRITS.

ART. 12.—Spirits, pure, sweetened or perfumed, testing up to 50 degrees by the centesimal alcoholometer at a temperature of 15.56, shall be subject,

on their importation into the Colony, to a surtax of 200 lire per hectolitre. For each degree in excess the surtax is increased by 4 lire per degree and per hectolitre.

Spirits denatured for industrial use, and fine liqueurs of the kinds commonly consumed by Europeans, selling at more than 3 lire per bottle (except cognac, absinthe, and mastice), are exempt from the surtax.

#### ACCESSORY CHARGES.

##### CERTIFICATE FEES.

ART. 13.—The Customs certificates shall be subject to the following fees:

1. 15 centimes for import, export, pass or denature certificates;

2. 15 centimes for every registered member of a crew and for every passenger entered in the manifest;

3. Lire 2.25 for export and import manifests.

No fee shall be levied on certificates issued to prove supplementary payment of undercharged Customs duties nor on certificates in proof of payment of fines nor on certificates for sums deposited.

##### WAREHOUSE DUES.

ART. 14.—Goods deposited in Customs warehouses and premises, shall, from the third day of landing, be liable to warehouse dues at the rate of 14 centimes per day and per package.

Any package weighing more than a quintal shall be taken as two or more packages at the rate of one package per quintal or fraction of quintal. This rule shall likewise apply to goods in bulk.

##### FEES FOR AFFIXING CUSTOMS MARKS.

ART. 15.—The following fees are chargeable for affixing Customs marks:

(a) For every lead seal affixed to packages of goods or means of transport, 15 centimes;

(b) For every official label ("polizina") affixed to packages of goods shipped coastwise, 5 centimes.

##### SPECIAL TARIFFS.

ART. 16.—The Tariffs for manual labour relating to goods where Customs factorage is organised into a corporation shall be submitted to the approval of the Governor, as well as the Tariffs for loading and unloading goods.

##### MONEY, WEIGHTS AND MEASURES.

The *lira* corresponds to 1 centime of rupee = Lire 198.

The *giola* is equivalent to about 3½ cwt.

#### IMPORT DUTIES.

Tariff Nos. and letters.	Goods.	Duties.
1	Mineral and mineral waters:	
(a) Natural	.....bottle	B. 6
(b) Artificial	....." "	B. 17
(c) Soda water and lemonade	....." "	B. 3
2	Animals	ad val.
3	Arms and ammunition	10 %
4	Linen, made up	ad val.
5	Beer:	
(a) In bottles	.....bottle	B. 10
(b) In casks	.....litre	B. 15
Bottles containing less than one litre are charged as litre bottles; bottles containing more than one litre and less than two litres pay duty on two bottles, and so on in regard to bottles of greater capacity.		
6	Coffee and coffee husks	ad val.
7	Cereals:	
(a) "Dura"	....." "	1 %
(b) "Melindi"	....." "	1 %
8	Tanned skins	10 %
9	Flour	10 %
10	Crude iron and wrought iron	10 %
11	Cotton yarns	6 %
12	Medicinal products	10 %
13	Corn ("grano") and wheat	10 %
14	Manufactures of hides and skins	10 %
15	Wool manufactures	10 %
16	Lumber	10 %
17	Vegetables	1 %
18	Wood, barks and scented resins	1 %
19	Machines and parts thereof	10 %
20	Molasses	8 %
21	Coin:	
(a) Gold	.....	Free.
(b) Thalers	.....	50 %
(c) Nickel	ad val.	50 %
(d) Copper	.....	50 %

The Customs duty on nickel and copper coins is applicable whenever the importation of such coins is not prohibited by special regulations under Article 10 of the Preliminary Dispositions to the Tariff.

22	Sesame oil	ad val.	10 %
23	Antiseptic wadding and absorbent cotton	" "	10 %
24	Tanned skins	" "	10 %
25	Dried or salted shark, and shark fins	" "	10 %
26	Chemical products for industrial use	" "	5 %
27	Rice	" "	10 %
28	Vegetables	" "	10 %
29	Empty bags	" "	10 %
30	Salt	" "	10 %
31	Cotton seed	" "	1 %

## TARIFF.]

Tariff Nos. and letters.	Goods.	Duties.
2 Sesame seed	.....ad val.	1%
3 Syrup for beverages	.....bottle	B. 10
4 Spirits, sweetened or perfumed, in bottles or demijohns	.....ad val.	20%
The importation of sweetened or perfumed spirits as also of pure spirits comprised in No. 41 of the present Tariff, is regulated by the Governor in accordance with Art. 10 of the Preliminary Dispositions to the Tariff; the aurtax established by Art. 12 of the Preliminary Dispositions is applied.		
5 Mats	.....ad val.	10%
6 Tobacco:		
(a) Arabian	.....kilo.	L. 2 10
(b) "Sawaheli"	....." "	L. 1 65
(c) "Ba-umoni"	....." "	L. 1 68
(d) "Sihai"	....." "	L. 1 68
(e) "Sihai"	....." "	L. 1 68
(f) Manufactured in the same way as tobacco manufactured by the Italian State	.....kilo.	L. 8 40
(g) Other	....." "	L. 6 72
7 Cotton tissues, except those mixed with silk	.....ad val.	10%
8 Wine in bottles or flasks	.....bottle or flask	B. 30
Bottles containing less than one litre are charged as litre bottles; bottles containing more than one and less than two litres pay duty on two bottles, and so on in regard to bottles of greater capacity.		
9 Vermouth	.....bottle	B. 30
10 Sugar:		
(a) "Bengal"	.....ad val.	5%
(b) "Siamensis"	....." "	5%
(c) Red	....." "	5%
(d) "Nabab"	....." "	15%
11 Articles not specially mentioned	....." "	15%

## EXPORT DUTIES.

Tariff Nos.	Goods.	Duties.
1 Animals:		
(a) Asses, male	.....head	Thalers 24
(b) " female	....." "	" 5
(c) Oxen	....." "	" 14
(d) Camels, male	....." "	" 5
(e) " female	....." "	" 74
(f) Goats and ewes	....." "	" 20
(g) Horses	....." "	" 25
(h) Mules	....." "	" 4
(i) Cows	....." "	" 5
Sucking calves following the mother are free of duty.		
(A) Miscellaneous	.....ad val.	20%
2 Ambergris	....." "	50%
3 Ivory	....." "	1%
4 Linen	....." "	1%
5 Native butter	....." "	5%
6 Coffee and coffee husks	....." "	1%
7 Crude wax	....." "	1%
8 Cereals:		
(a) "Dura"	.....gista	Thaler 1
(b) "Mehinda"	....." "	" 1
9 Horses:		
(a) Rhinoceros	.....ad val.	1%
(b) Gazelle and similar	....." "	1%
10 Cotton in the wool, ginned or unginned	....." "	1%
11 Dates	....." "	1%
12 Flour	....." "	1%
13 Native thread	....." "	1%
14 Alimentary products	....." "	1%
15 Wheat	....." "	1%
16 Manufactures of skin	....." "	1%
17 " of wool	....." "	10%
18 Lumber	....." "	10%
19 Vegetables, native beans	.....gista	Thaler 1
20 Wood, bark and scented resins	.....ad val.	1%
21 "Magad" (potash salt)	....." "	1%
22 Myrrh	....." "	1%
23 Coins:		
(a) Gold	.....Free.	
(b) Thalers	.....2%	
(c) Nickel	.....Free.	
(d) Copper	....." "	
The Customs treatment established for coins is only to apply when no prohibition exists to export the same under special provisions, in accordance with Art. 10 of the Preliminary Dispositions to the Tariff.		
24 Sesame oil	.....ad val.	1%
25 Orchil	....." "	1%
26 Dried hides or skins	....." "	10%
27 Tanned hides or skins	....." "	1%
28 Ostrich feathers	....." "	1%
29 Dried or salted shark, and shark fins	....." "	1%
30 Sesame seed	....." "	1%
31 Spices	....." "	1%
32 Mats	....." "	1%
33 Tortoise shell	....." "	1%
34 "Fungi" earthenware	....." "	1%
35 Native cotton tissues	....." "	1%
36 Tea	....." "	1%
37 Articles not specially mentioned	....." "	5%

## CUSTOMS TREATMENT OF ITALIAN GOODS.

Tariff Nos. and letters.	Goods.	Import Duties.
1 Mineral or aerated waters:		
(a) Natural	.....bottle	B. 2
(b) Artificial	....." "	B. 17
(c) Soda water and lemonade	....." "	B. 3

Tariff Nos. and letters.	Goods.	Import Duties.
2 Arms and ammunition	.....ad val.	10%
Importation of arms and ammunition must be authorised by the Governor in accordance with Art. 9 of the Preliminary Dispositions to the Tariff.		
3 Crude iron and wrought iron	.....ad val.	5%
4 Manufactures of hides and skins	....." "	10%
5 " of wool	....." "	10%
6 Lumber	....." "	5%
7 Machines and parts thereof	....." "	5%
8 Molasses	....." "	8%
9 Coins:		
(a) Gold	.....Free.	
(b) Other:		
1 Current in the Colony	.....ad val.	50%
2 Not current in the Colony	.....ad val.	
Importation of coins may at any time be prohibited by the Governor, in accordance with Art. 10 of the Preliminary Dispositions to the Tariff.		
10 Sesame oil	.....ad val.	10%
11 Tanned hides and skins	....." "	10%
12 Chemical products for industry	....." "	5%
13 Empty bags	....." "	5%
14 Salt	....." "	10%
15 Spices	....." "	B. 10
16 Syrups for beverages	.....ad val.	15%
17 Pure alcohol	.....bottle	15%
18 Spirits, sweetened or perfumed:		
(a) In casks or barrels	....." "	15%
(b) In bottles or demijohns	....." "	20%
The surtax established by Art. 12 of the Preliminary Dispositions to the Tariff, reduced by half, is levied on spirits, pure, sweetened, or perfumed.		
Importation is, however, regulated by the Governor in conformity with Art. 12 of the said Dispositions.		
19 Mats	.....ad val.	10%
20 Tobacco manufactured by the Italian State factories	.....Free.	
Importation of this tobacco is regulated by the Governor, in accordance with Royal Decree of September 11, 1910.		
21 Cotton tissues	.....ad val.	3%
22 Wines, including vermouth:		
(a) In casks or demijohns	.....bottle or flask	B. 10
(b) In bottles or flasks	....." "	5%
23 Sugar	.....ad val.	5%
24 Articles not specially mentioned	....." "	1%

Italian goods, for which a special Customs treatment is provided, must, in order to secure the same, be accompanied by bills issued by the Customs of the Kingdom in lieu of certificates of origin; they must also bear the marks affixed by the Italian Customs.

The Customs may admit to the special Customs treatment goods clearly of Italian origin, even if the above mentioned formalities have not complied with.

Importation is, however, regulated by the Governor in conformity with Art. 12 of the said Dispositions.

Importation of this tobacco is regulated by the Governor, in accordance with Royal Decree of September 11, 1910.

The Customs may admit to the special Customs treatment goods clearly of Italian origin, even if the above mentioned formalities have not complied with.

## CUSTOMS TREATMENT OF PRODUCTS IMPORTED FROM ETHIOPIA.

Nos.	Tariff Nos. and letters.	Goods.	Import Duties.
1	6	Coffee	ad val. 8%
2	9	Flour	" 1%
3	15	Corn or wheat	" 1%
4	29	Salt	" 5%

Ethiopian products for which a special Customs treatment is provided must, in order to secure the same, be accompanied by bills issued by the Customs of that Colony in lieu of certificates of origin; they must also bear the marks affixed by the Customs of the said Colony.

## CUSTOMS TREATMENT OF GOODS EXPORTED FROM ITALIAN SOMALILAND AND INTENDED FOR CONSUMPTION IN ITALY.

Nos.	Tariff Nos. and letters.	Goods.	Export Duties.
1	1 (c)	Oxen	ad val. 1%
2	37	Gums	" 1%
3	37	Camel fat	" 1%
4	26	Dried hides and skins	" 5%

At the time of exporting from Italian Somaliland goods destined for consumption in Italy, the exporter shall guarantee at the Customs-house in the Colony, the export duty provided for in the Tariff, as well as any fines which may be incurred.

The Customs in the Colony, by the regular marks, presented for importation to the Customs, shall certify that the goods are of Italian origin, and that they are intended for consumption in Italy.

The Customs in the Colony, on the production of a certificate from a Customs-house in the Kingdom, showing that the original marks affixed by the Customs were found to be in order and proving importation of the goods into Italy, will finally admit the exported goods to the benefit of the special Customs treatment; failing the above, and after the expiration of the period allowed for producing the certificate referred to, they shall apply to the exported goods, the treatment established in the Tariff of export duties plus a fine of not less than 5 lire nor more than 100 lire.

If the certificate issued in the Customs-house in the Kingdom, proving that the goods, though bearing the regular marks, presented for importation into Italy, have been found, wholly or partly different from the goods exported from Italian Somaliland, the exporter shall be liable in the Colony to a fine of not less than twice nor more than ten times the difference between the export duty mentioned in the Tariff of export duties of Italian Somaliland, and the duty fixed under the special regime of the goods concerned.

If, in consequence of the usual inspection to which foreign goods are subjected when imported into Latvia, the above-mentioned certificate shows that on referring to the export bill issued in Italian Somaliland, there are differences in value in excess of 5%, there shall be levied in the Colony a fine of not less than one fifth nor more than double the duty fixed in the export Tariff of Italian Somaliland as leviable on the quantities making up the difference.

## LATVIA.

According to the tariff law enacted in Latvia, customs duties are levied on the value value of the merchandise imported, and vary from 2 to 100 per cent. The following imported articles, however, are exempted from duty: Grain, potatoes, rice, sugar, horses, cattle, sheep, and swine without value, and salt and stone halibut, and all kinds of flour. The following articles are subject to a duty of 2 per cent.: Artificial fertilizers, agricultural machines, table salt, meat, live birds, butter, animal fat, unwrought steel and iron, petroleum, antiseptic oil, honey, wool, wood, timber, bark and vegetable extracts for tanning, all kinds of fish other than canned, alienable seeds, other seeds, raw woods, printed articles, raw hides (salted and dressed), rough cast iron.

A duty of 5 per cent. *ad valorem* applies to the following: All kinds of machinery except agricultural, tea, coffee, cocoa, fat, raw cotton, lubricating oils for machinery, benzine, graphite, crude gum, fruit, cheese, stearine candles, asphalt, asbestos, paving stones, chemical products for lighting purposes, household articles of iron, steel, enamel, lead, tobacco, dressed furs and fur partially prepared.

On the following articles the rate is 8 per cent. *ad valorem*: Manufactured metal goods of various metals (except the precious metals), including household articles made of metals.

The duty is 10 per cent. *ad valorem* in the case of the following

If the Customs marks affixed to the goods above mentioned have in any way been transferred from certain goods to other goods, or from one package to another, or if they have been forged, the offenders will be liable in the Colony to a fine of from 50 to 100 Lira without prejudice to heavier penalties as the case may be.

The duty provided in the export Tariff *aforsenat*, and leviable on goods showing differences liable to fine shall always be paid in the Colony.

articles: Soap, shoes, matches, railroad and street cars, thread (other than silk), vegetables, berries, olives, glass articles, drugs, chalk, plaster of Paris, bricks, alabaster, misse and caraway, nuts, chemical products, electrochemical, optical and photo-optical instruments, lime, mineral waters, almonds, writing paper and writing material, tobacco and tobacco goods, cement, carpenter's glue, clay wrought or manufactured, leather goods (except gloves), rubber goods, watches or parts of watches, musical instruments, vegetable oils, wax, feathers and down, mustard, hops, vinegar, spices and sponges.

A duty of 20 per cent. is levied upon all kinds of canned foods, porcelain, faience, carriages, vehicles and bicycles.

All kinds of fancy articles, hats and caps, umbrellas, ready-made clothes, silk and woollenware are subject to a duty of 25 per cent.

Glasses, medals, confectionery and sugared fruits, alcoholic drinks of all kinds, precious stones, articles of gold, silver and platinum, are dutiable at the rate of 50 per cent. *ad valorem*.

Playing cards must pay a duty of 100 per cent. and a duty of 5 crowns is placed on each barrel of bearings.

The importer is obliged, under the provisions of the Act, to present a bill of lading or freight certificate with an invoice covering the articles imported, and showing their quantity and value.

## LUXEMBURG.

**MONEY.** The monetary unit of Luxembourg is the franc.

### PROVISIONAL CUSTOMS TARIFF.

In consequence of Luxembourg having ceased to form a part of the German Zollverein, a provisional Customs Tariff has been drawn up applicable to imports into the Grand Duchy over all its frontiers (German, Belgian and French).

The statement given below shows the articles in respect of which Customs duties are leviable, together with the rate of duty applicable in each case.

All goods *other than those mentioned as being imported free of Customs duty.*

No.	Rates of Duty.
	Fr. c.
1 Coal, .....	Per 100 kilograms, .....
2 Lignite, or peat, .....	0 15
3 Lignite, or peat, .....	0 10
4 Lignite, or peat, .....	0 15
5 Roofing slates, .....	0 80
6 Common salt-sodium chloride, not denatured, .....	16 00
7 Raw coffee, .....	75 00
8 Coffee, roasted or ground, .....	106 00
9 Cane or beet sugar, .....	17 50
10 Lead, unwrought, not manufactured: .....	
Sheeted, .....	220 00
In cakes and blocks of 100 lbs., .....	160 00
11 Manufactured tobacco: .....	100 00
Cigars, .....	700 00
Cigarettes (in addition to excise duty), .....	700 00

**WEIGHTS AND MEASURES.** The metric system is in use.

No.	Rates of Duty.
	Fr. c.
1 Smoking tobacco, fine cut, of a retail price exceeding 20 fr. per kilo, (in addition to the excise duty) .....	Per 100 kilograms, .....
2 Beer of all kinds: .....	500 00
In barrels, .....	400 00
3 Potable spirits, liquors, .....	4 00
4 Wines of all kinds (wines containing more than 200 grammes of alcohol per litre are treated as spirits): .....	or 5 fr. per hectolitre, .....
(a) Sparkling wines in bottles, .....	600 00
Non-sparkling wines in bottles, .....	250 00
(b) Imported otherwise than in bottles, also grape juice and wine must, .....	50 00
5 Vinegar (acetic acid): .....	25 00
In bottles, .....	50 00
Imported otherwise than in bottles, .....	20 00
6 Tanning extracts: .....	
Liquid, .....	5 00
Solid, .....	6 00
7 Not E. Liquid tanning extracts of more than 28 degrees Be. at a temperature of 15 degrees C. are classed for duty as solid extracts.	
8 Furniture: .....	
Of hard wood, .....	Per 100 kilograms, .....
Of hard-wood or covered with cloth, .....	15 00
Other, .....	40 00

## PRINCIPALITY OF MONACO.

EXTRACT FROM THE CUSTOMS AND VINTAGE CONVENTION BETWEEN THE PRINCIPALITY OF MONACO AND FRANCE, SIGNED ON THE 10TH APRIL, 1912.

The import and export duties of the French Tariff, the navigation dues as defined by French law, the sealing and stamping charges, the sugar duties shall be applied in the Principality, in accordance with the laws

and regulations in force in France, from the date of exchange of the ratifications, and shall remain in operation for a term of ten years. If not denounced prior to the expiration of that period, it shall continue to have effect until such time as either of the parties shall have declared to the other, one year at least in advance, the intention to terminate the same.

## NORWAY.

### ALPHABETICAL INDEX TO THE GOODS ENUMERATED IN THE TARIFF

No.	No.	No.	No.
Acids, acetic, .....	121	Brushmakers' wares, .....	78-82
Acids, other, .....	618-620	Buckles, copper, brass &c, .....	181
Aerons, .....	123	Chalk, .....	144, 145
Alabaster, mints, of, .....	630	Chairs, .....	643
Almonds, .....	167	Chairs, .....	297-299
Alum, .....	567	Chalmers' wares, .....	521, 522
Aluminium, .....	176-185	Cheese, .....	508
Amber, and imitations, of, .....	518, 549	Chicory roots, .....	558
Ammonia, .....	23-10	Chip mints, of, .....	616, 617
Ammonium and explosives, .....	440	Chlorate of potassium, .....	569
Animals, .....	28	Cigars and cigarettes, .....	661
Apparatus, submarine mine, .....	605	Cinors, .....	622
Asbestos, .....	257	Clocks, watches &c, .....	699-704
Aromatic waters and vinegars, .....	72	Cloth, paper-machine, .....	48
Arrow-roots, .....	545	Clothes pins, .....	688
Articles of tissue, .....	290-295	Clothing, .....	290-296
Asbes, .....	11	Coal and coke (free), .....	632
Asphalt, and imitations, of, .....	13	Cocoa, .....	85-85
Bacon and ham, .....	114, 116	Coffee, and extracts of, .....	275-280
Bags, travelling &c, .....	536, 551	Coin, .....	411
Baking powder, .....	74	Cover and fast, .....	22, 23
Bands and incertions, .....	580	Creams, .....	104-120, 390a
Barks and extracts, tanning, .....	21	Compounds for coating hulls of vessels, .....	657
Baskets, .....	330-338	Croquet, .....	645
		Coppers' wares, .....	682, 683
		Copper, brass and bronze, .....	476
		nails, screw &c, .....	477

	No.		No.		No.		No.
per plates ..	478	Hides, skins, and manufs. of	590-612	Pens ..	412	stove black ..	647
wire ..	479	Honey ..	591	Perambulators ..	731, 732	Straw, and manufs. of ..	631-639
..	480	Hooks and eyes ..	410	Phosphorus ..	866	Strings, musical instrument ..	638
..	481	Hops ..	242, 243	Pickers ..	741	Studs ..	100
..	482	Horn, and manufs. of ..	240, 241	Pictures for schools ..	295, 110	Sugar and syrups ..	640-642
..	483	Hosiery ..	55, 56, 712	Pins ..	538, 539	Sublime of carbon ..	866
..	484	India rubber and manufs. of	217-220	Pipes and parts of ..	214	Sulphur (free) ..	644
..	485	Ink ..	37, 38, 64	Plaitings ..	638	Tallow ..	147
..	486	Insect powder and prep. of ..	589	Platinum ..	419-423	Tapes and ribbons ..	17
..	487	Instruments and bands ..	246-256	Plating cards ..	518	Tapioca and flour of ..	565
..	488	Instruments, musical, and parts ..	246-256	Plumage ..	518	Tar, wood or coal ..	657
..	489	Iodine ..	866	Plush, cotton ..	54	Tar ..	655
..	490	Iron and steel and manufs. of	425-436	Polish ..	73, 151, 547	Tax ..	728
..	491	Iron, calcined ..	28	Porcelain ..	576	Tea ..	656
..	492	Jewellery ..	400, 401	Porphyry, manufs. of ..	628-630	Tessels ..	235
..	493	Juice, fruit or berry ..	565, 567	Potatoes ..	132, 134	Telescopes ..	288
..	494	Juste ..	381	Potash ..	571	Tiles, roofing and lining ..	267-272
..	495	..	630	Potatoes ..	545, 546	Tin ..	453-468
..	496	..	628-630	Poultry ..	623	.. full ..	465
..	497	..	71, 580	Powder, bleaching ..	29	.. wares ..	464
..	498	..	312-343	.. bronze and other ..	103	..	465
..	499	..	457-462	.. insect ..	245	..	180
..	500	..	402	..	48	..	51, 52, 54, 581, 713
..	501	..	593, 602-603	Press cloth ..	116	.. coated with various ..	659-665
..	502	..	301	Printing type ..	204, 213	.. materials ..	666-668
..	503	..	310-341	..	672, 686	Tools and implements ..	413
..	504	..	387	..	678, 681	Torpedoes (free) ..	666
..	505	..	393	..	306-324	Tortoise-shell, and manufs. of ..	580
..	506	..	393	..	308-330	Toys ..	345
..	507	..	393	..	289	Triumphant ..	541-544, 580
..	508	..	393	..	569, 567	Trunks ..	550, 551
..	509	..	393	..	569, 567	..	591
..	510	..	393	..	569, 567	Tulle, and like tissues ..	59, 580
..	511	..	393	..	569, 567	Turf and turf litter ..	667
..	512	..	393	..	569, 567	Turners' wares ..	673
..	513	..	393	..	569, 567	Turquoise ..	315
..	514	..	393	..	569, 567	..	26, 27
..	515	..	393	..	569, 567	..	352-534, 659
..	516	..	393	..	569, 567	..	62, 293
..	517	..	393	..	569, 567	..	181
..	518	..	393	..	569, 567	..	73, 151, 657
..	519	..	393	..	569, 567	..	204-215
..	520	..	393	..	569, 567	..	725, 724
..	521	..	393	..	569, 567	..	34
..	522	..	393	..	569, 567	..	691
..	523	..	393	..	569, 567	..	387
..	524	..	393	..	569, 567	..	309
..	525	..	393	..	569, 567	..	121, 122
..	526	..	393	..	569, 567	..	45
..	527	..	393	..	569, 567	..	470
..	528	..	393	..	569, 567	..	618, 680
..	529	..	393	..	569, 567	..	690-704
..	530	..	393	..	569, 567	..	286
..	531	..	393	..	569, 567	..	737
..	532	..	393	..	569, 567	..	745
..	533	..	393	..	569, 567	..	240, 241
..	534	..	393	..	569, 567	..	158
..	535	..	393	..	569, 567	..	601
..	536	..	393	..	569, 567	..	521
..	537	..	393	..	569, 567	..	600
..	538	..	393	..	569, 567	..	140
..	539	..	393	..	569, 567	..	63
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..	541	..	393	..	569, 567	..	417, 418, 443-447
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..	547	..	393	..	569, 567	..	579
..	548	..	393	..	569, 567	..	708, 709
..	549	..	393	..	569, 567	..	182
..	550	..	393	..	569, 567	..	469
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## GENERAL CUSTOMS TARIFF

Which entered into force on August 8th, 1905, as modified by various Decrees up to and including that of June 20th, 1914.

MONEY, WEIGHTS AND MEASURES.				Goods.		Duty.	
The monetary unit is the Krone of 100 ore.						Min.	Max.
Weights & Measures.—The Metric System is in force.						Kr. ore.	Kr. ore.
For regulations governing the imposition of the under-mentioned duties see end of Tariff.							
Where it occurs, "p.e.m." shall read "not specially mentioned."							
				Duty.			
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Nos.	Goods.	Duty.		Nos.	Goods.	Duty.		
		Min.	Max.			Min.	Max.	
		Kr. Öre.	Kr. Öre.			Kr. Öre.	Kr. Öre.	
	Aches of wood or other plants				11. Hosiery:			
	<b>Vessels and boats:</b>				a Gloves (see Nos. 227-240)			
15	a Pleasure boats and yachts, with or without tackle, including racing boats (dinghies or cut-riggers) . . . . .	15 %	15 %	55	b Knitted, crocheted, netted or woven, dyed or not, also wearing apparel of hosiery, even with buttons, linings, borders, ribbons &c, composed of a material liable to a higher duty than such wearing apparel . . . . .	1 25	1 75	
16	b Other, with tackle . . . . .	Free.		50	c Hosiery with embroidery trimmings of silk, blonde, lace &c, or with silk linings . . . . .	2 25	3 00	
	<b>Ribbons, and belts thereof, all kinds, even combined with elastic, gutta percha or similar materials:</b>			57	12. Trimmings (see Nos. 541-544)			
17	(a) Of silk, pure or mixed with metallic thread . . . . .	10 00	12 00	57	13. Blonde, lace, insertions and similar articles . . . . .	6 00	8 00	
18	(b) Of half-silk . . . . .	5 50	7 00	58a	14a. Bobbinet and tulle (except stiffened tulle) . . . . .	4 00	0 00	
19	(c) Of wool . . . . .	1 60	2 00	58b	14b. Stiffened tulle, curtain nets ("after gardiner") and other loose-woven or transparent tissues, either embroidered or interwoven in patterns, figures, stripes or checks (except canvas embroidery) . . . . .	2 25	3 00	
20	(d) Other . . . . .	1 10	1 70	59	15. Embroidered lengths, even if uncut . . . . .	4 00	6 00	
	<b>Note 1.</b> In determining whether silk ribbons shall pay duty under (a) or under (b) the same rules shall apply as in the case of silk wares (see Nos. 579-583).				<b>Note.</b> —Tissues shall be considered as loose-woven or transparent, when between the single threads outside of the embroidery or the interwoven close figures, stripes etc. intervals can be distinctly felt of at least one thread, or, if this be impossible, when a square of metre side weighs 20 grammes or less.			
	<b>Note 2.</b> In the case of (c) and (d) the weight assessed for duty shall include that of the silk, oil, boxes, paper wrappers, and similar immediate packing.				16. Other cotton tissues:			
20a	Baking powder, with immediate packing . . . . .	0 60	0 80	60	a Printed . . . . .	0 90	1 45	
21	Barks and extracts thereof of all kinds for tanning, and birch bark . . . . .	Free.		61	b Of several colors, not printed . . . . .	0 75	1 00	
22	Bast, coir and other vegetable fibres:				c Entirely of one color or bleached:			
	<b>Manufactured:</b>			62	1. Underclothing (see No. 293)	0 50	0 75	
23	a Mats (see Nos. 335-338)				d Unbleached:			
24	b Mats for packing and twine . . . . .	Free.	0 05		1. Wicks:			
25	c Ropes . . . . .	0 07	0 10	63	a For the manufacture of candles . . . . .	Free.		
26	d Other manufactures . . . . .	0 20	0 25	64	b Other . . . . .	0 60	1 00	
	<b>Bone, tusks of the elephant, walrus &amp;c:</b>			65	2. Other . . . . .	0 25	0 35	
	a Unworked or in pieces or ground . . . . .	Free.			<b>Note 1.</b> —Tissues for labels and other tissues of one colour, not specially mentioned, shall be dutiable as "entirely of one colour or bleached stuffs," even if the colour be applied by printing or as an addition to the glue or starch with which the goods are dressed.			
	<b>Manufactured:</b>				<b>Note 2.</b> —Tissues of cotton in combination with flax, or with any other textile fibres which are treated as flax, shall be dutiable as cotton tissues; tissues of cotton in combination with wool shall be dutiable as woollen tissues; and tissues of cotton in combination with silk, shall be dutiable as silk tissues.			
27	Buttons (see Nos. 297-9)	1 20	1 50		<b>Note 3.</b> —Tissues of cotton, sewn, embroidered or otherwise worked shall be dutiable as clothing. Exceptions to this are hosiery, embroidered lengths and embroidered transparent or open-worked tissues that come under sub-division 14b, and that are not woven in patterns, figures, stripes or checks.			
28	Animal black, coloured ivory and hartshorn . . . . .	Free.			<b>Note 4.</b> —All tissues which are not altogether unbleached shall pay duty as bleached.			
29	Bleaching powder . . . . .	Free.	0 02		<b>Fire engines and fire hose n.s.m. (dutiable as machinery No. 335)</b>			
30	Flowers, natural, cut, fresh or dried, also dried ears, fruit, fruit shells and the like, with or without stalks or straws . . . . .	3 00	4 00		<b>Spectacles, eye-glasses, with or without glasses:</b>			
31	Other cut plants, including the immediate packing:				a Gold, platinum or silver (dutiable as manufactures of the component material, Nos. 419-424)			
	a Fresh or dried . . . . .	0 10	0 20		b Other, with or without cases, including immediate packing . . . . .	2 50	3 50	
	b Prepared, colored or not:				c Not mounted (see glass and glassware, Nos. 184-196)			
	1. Branches and leaves of birch and native leaf trees, magnolia, laurel, roses and cypresses . . . . .	0 30	0 40		<b>Spirits of all kinds:</b>			
	2. Other . . . . .	1 50	2 00		67	1. In bottles or jars and other receptacles, containing less than 50 litres, of whatever strength . . . . .	2 65	3 20
32	Flower bulbs, including paper wrappers, burs, or other similar immediate packing . . . . .	0 10	0 20			[Tare: Receptacles of metal, 10 %]		
33	Flowers, artificial and parts thereof, n.s.m.:				68	2. In large receptacles (duty calculated at a strength of 100 %) . . . . .	2 80	2 20
	a Of tissue, paper, straw, feathers, leather and the like . . . . .	15 00	20 00			The strength shall be ascertained by means of the authorised alcoholometer and conformably to the publication "Om Alkoholometret." The quantity shall be established by weighing, and the conversion of weights into volume shall be effected according to the same publication.		
34	b Leaves of paper . . . . .	1 50	2 50			Should spirits be mixed with sugar or any other substance which prevents the exact ascertainment of the degree of strength by the alcoholometer, such spirits shall be subject to a duty of 3.15 kroner per kilog.		
	c Other (dutiable according to the component material)					[Tare: Wooden casks, 15 %; receptacles of metal (except ordinary iron casks), 10 %]		
	Plumbago or black lead (dutiable as dye stuffs, No. 135)				69	3. Ether and naphtha . . . . .	4 50	5 60
35	Crucibles of plumbago . . . . .	Free.			70	4. Acetic ether . . . . .	1 80	2 20
	<b>Pencils and pencil cases:</b>				71	5. Aether spirituosus and other alcoholic ethers, also pure or mixed ethers and essences, n.s.m. . . . .	3 45	3 80
	a Of gold, silver or platinum (dutiable as manufactures of these materials, Nos. 419-424)				72	6. Aromatic waters and vinegars, including immediate receptacles . . . . .	5 25	3 65
	b Other, including the paper, boxes, cases and similar immediate packing . . . . .	0 35	0 50		73	7. Alcoholic varnishes and oils . . . . .	3 25	3 65
36	Ink, liquid, including the bottles, jars and similar immediate receptacles . . . . .	0 20	0 25			<b>[Note 1.]—Should mixtures containing alcohol be entered under other denominations in the tariff, the Customs Department may order that the articles be assessed as spirits.</b>		
37	Ink powder and other materials for the manufacture of ink, also solid or liquid Indian ink, including bottles, jars and other immediate receptacles . . . . .	0 80	1 20			<b>Note 2.</b> —When, by an admixture of certain substances, spirits, including the others enumerated in the preceding sub-divisions, 3, 4 and 5, and spirit varnish, are rendered		
	<b>Bookbinding as well as backs and boards:</b>							
	a Of paper (dutiable as manufactures of paper, Nos. 510-531)							
	b Of other materials . . . . .	3 00	4 00					
	<b>Cotton and cotton goods:</b>							
40	1. Cotton . . . . .	Free.						
41	2. Wadding . . . . .	0 20	0 30					
	<b>Note.</b> Carboards, boxes, and the like, in which cotton or wadding is packed, are dutiable according to the component material.							
	3. Yarn:							
	a Single:							
42	1. Unbleached . . . . .	0 12	0 18					
43	2. Bleached . . . . .	0 15	0 20					
44	3. Dyed or printed . . . . .	0 30	0 40					
	<b>Twisted, of two or more ends:</b>							
45	1. Unbleached . . . . .	0 12	0 18					
46	2. Bleached . . . . .	0 20	0 25					
47	3. Dyed or printed . . . . .	0 35	0 45					
	[Tare to § 3 a and b: On bobbins or spools of wood, wood pulp, paper, cardboard or metal, 10 %. No tare is allowed for immediate paper wrappings.]							
	<b>Note.</b> Cords, twisted, as well as rope-making wares, are dutiable as yarn.							
48	4. Press cloth for industrial uses, cloth for paper machines . . . . .	Free.	0 20					
49	5. Unbleached and unbleached tissues, including sail-cloth weighing 100 grammes or more per square of half-metre . . . . .	0 15	0 20					
50	6. Fishing nets (twine or seines) . . . . .	0 16	0 20					
51	7. Tissues, bleached, printed, dyed, or woven of dyed yarn, weighing 100 grammes or more per square of half-metre . . . . .	0 50	0 65					
52	8. Tissues of woven with threads of cotton, lace, gutta percha or similar materials . . . . .	1 50	2 00					
53	9. Drills and damasks, also handkerchiefs, which cannot be comprised in a class subject to higher duty, including immediate packing . . . . .	0 80	1 10					
54	10. Velvet stuffs, including plush . . . . .	1 25	1 50					

Nos.	Goods.	Duty.		Nos.	Goods.	Duty.					
		Min. Kr. ore.	Max. Kr. ore.			Min. Kr. ore.	Max. Kr. ore.				
65.	unfit for use as beverages, or when sufficient guarantee be given that they will not be employed for such purpose, the Customs Department may authorize the importation thereof at a reduced duty, viz.: a Alcohol ..... Free b Ethers and alcoholic varnish ..... Kilogr. 0 15				lag 1" for §§ 1 and 2, 5 90 kilos); (Tare: For bacon in cases 20%.) 6. Milk and cream: 117 a Fresh ..... Kil. 0 01 0 01 118 b 1. Condensed and mixed with sugar ..... Kil. 0 16 0 20 119 2. Condensed and not mixed with sugar, also sterilized milk and cream ..... Kil. 0 10 0 12 c Milk powder (anhydrous) ..... Kil. 0 10 0 13 Including the immediate receptacles in the case of b and c 120 1. Poultry, dead ..... Kil. 0 30 0 40 Vinegar and acetic acid: 121 1. In casks; (Tare: casks, 18%) ..... Kil. 0 10 0 20 122 2. In other receptacles, such as bottles or jars, glass bottles and metallic vessels ..... Litre 0 20 0 40 123 Acorns, not roasted ..... Kil. 0 05 0 05 Electric apparatus and conductors: a Dynamos, motors and transformers, cut-outs, frame rests, and safety apparatus, electric lamp casters, with or without commutators (see Machines No. 353) b Electrometers, voltmeters, ampere meters, wattmeters, galvanometers, and insulation testers (see Instruments No. 357) c Accumulators, as well as parts thereof, including cells ..... Kil. Free. 124 d Galvanic elements and parts thereof, including cells ..... Kil. 0 10 0 15 e Cables and wires ..... Kil. Free. 125 f Incandescent lamps ..... Kil. 1 30 2 80 g Insulators, telephonic and telegraphic, of all kinds ..... Kil. 0 06 0 09 h Carbon for electrodes, and prepared electrocarbons for use in industry (not including parts for galvanic cells or carbons for arc lamps) ..... Kil. Free 126 i Other, including telephone and telegraph instruments, switch-boards and parts thereof, and lamps (the plates are dutiable according to the component material) ..... Kil. 0 70 1 00 127 j Carbons for arc lamps ..... Kil. 15% 15% 132 Cases, pocket-books &c., including instrument, dressing, barbers', sewing, writing and similar cases, with or without accessories, sketch books or albums, notebooks, albums, and purses, including weight of immediate packing: a Unwrought, in plates, pipes &c., neither ground nor polished ..... Free. b Manufactured: 1. Clothing ..... Kil. 1 00 1 50 2. Buttons (see Nos. 297-9) 3. Other wares n.s.m., including immediate packing ..... Kil. 1 20 1 50 90 Dividivi ..... Kil. Free. 91 Oakum ..... Kil. 0 03 0 05 Animals and animal commodities: I. Animals: 92 a Horses over 1 year old ..... each 50 00 80 00 93 b " " of 1 year and younger ..... Free. 25 00 94 c Horned cattle of a live weight of over 240 kilograms ..... Kil. 0 05 0 06 95 d Of a live weight from 240 kilograms, down to 150 kilograms ..... each 12 00 18 00 96 e Of a live weight less than 150 kilograms ..... Kil. 7 50 9 00 N.B.—The weight of horned cattle can be ascertained by means of the method of measuring and of calculation laid down by the Finance and Customs Department. 97 d Sheep and lambs ..... each 2 00 2 50 98 e Pigs and sucking pigs ..... Kil. 0 15 0 17 100 f But with a minimum duty of ..... each 1 00 1 20 101 g Turkeys and pheasants ..... Kil. 0 80 1 00 102 h Ducks ..... Kil. 0 60 0 70 103 i Chickens ..... Kil. 0 30 0 35 104 k Oysters, with their packing ..... Kil. 0 20 0 20 105 l Other ..... Free. II. Comestibles: a Hermetically closed, including weight of immediate receptacles: 104 1. Sardines and anchovies ..... Kil. 0 40 0 50 105 2. Corned beef and fresh meat extract, in hermetically closed or air-tight receptacles ..... Kil. 0 30 0 40 3. Other ..... Kil. 0 50 0 65 b Other: 106 c Oysters with their packing ..... Recind-d. 107 1. Fish, pickle, marinated, preserved in oil or smoked; caviar and preserved fish roe ..... Kil. 0 50 0 65 108 2. Fish, other ..... Free. 109 3. Potted meat and broth tablets ("kilotenpe"), extract of meat, meat powders, meat peatone, and other preparations of meat, with or without admixtures, not specially mentioned, including the immediate receptacles ..... Kil. 0 50 0 65 110 4. Sausages and tongues, including rolled sausages ("Rullensand") ..... Kil. 0 40 0 50 5. Meat and pork of all kinds: 111 a Venison, wood owl and white partridge ("Rypsvilt") ..... Free. 112 b Other, smoked ..... Kil. 0 40 0 50 113 c Unsmoked hams ..... Kil. 0 30 0 40 Of any other kind: 114 1. Butcher's meat, including intestines and blood ..... Kil. 0 10 0 12 115 2. Bacon (for warehousing "Kreiltop-						

Nos.	Goods.	Duty.		Nos.	Goods.	Duty.	
		Min. Kr. ore.	Max. Kr. ore.			Min. Kr. ore.	Max. Kr. ore.
	calf cream ("Kalfsflød," kind of calf food), pieces of lard for cattle feed, and similar products, n.s.m. ....		Free.		See also glass in the shape of facets, and brass fitted glass .....	2 00	2 50
	Note.—Iron is not included in the list of cattle tools on which no duty is payable.			195	8 Optical glasses; strass, not set, glass gail or sundiver, enamel in the mass, and glass snail and cullet, glass powder, also lenses for lighthouse and other lamps, with or without sighting .....		Free.
	Fruits and berries:			196	9. Strass and beads, set (see Pearls, No. 537) ..	0 35	0 50
155	1. Fresh:			197	10. Other glassware, n.s.m., decanters and bottles, pressed or cut, also glassware, with wicker-work &c, which cannot be considered as packing ..		Free.
156	a Oranges of all kinds (including limes, citron, lemons, cedrants and bitter oranges), [Tare: Cases, 22%] .....	0 02	0 20	198	Gloves, including three-falced tellurium linarium, ..		
157	b Grapes, [Tare: Cases or cases, 33%] ..	0 02	0 05	199	Glycerine dip .....		
158	c Apples and pears .....	0 12	0 18	200	Grass .....		
159	d Strawberries, cherries and pineapples ..	0 20	0 25		Manufactures of:		
160	f Other fruits, including edible berries ..	0 15	0 20	201	a Baskets (see Nos. 335-8) ..		
161	2. Dried:			202	b Mats for packing purposes .....	0 07	0 10
	a Plums, dried, including Catherine or Swedish prunes ("Kvassker") n.s.m. (not for warehousing ("Kredittoplæg") 12; 700 k.l.s.), kil. [Tare for plums, Catherine or Swedish prunes: Cases or cases, 10%] ..	0 15	0 20	203	c Baskets ..	0 20	0 30
162	b Currants [Tare: Cases, 12%; cases 16%] kil.	0 15	0 20	204	d Other manufactures ..		
163	c Figs and fig cakes, [Tare: Cases, cases or drums, 15%; baskets or mats 6%] ..	0 05	0 30		Vegetables and kitchen garden produce, edible:		
164	d Tomatoes and mushrooms, 100 k.l.s. for warehousing ("Kredittoplæg") 12; 700 k.l.s.), kil. [Tare: Cases, 14%; cases, 20%; earthen jars, 30%] ..	0 08	0 20	205	1. Fresh or salted, including weight of immediate receptacle:		
165	e Oranges and orange peel .....	0 30	0 30	206	a Cabbage, kohlrabi and carrots .....	0 03	0 04
166	f Chest nuts .....	0 10	0 20	207	b Cauliflower, endive, artichoke ..	0 02	0 05
167a	g Almonds and almond powder, apricot kernels and cashew nuts ..	0 05	0 65	208	c Onions ..	0 05	0 06
167b	h Cocoa ..	Free.	0 05	209	e Other ..	0 20	0 30
168	i Coconut nuts and coconut paste ..	0 20	0 30		2. Prepared in hermetically closed or air-tight receptacles of metal, glass or earthenware, or preserved in another manner including the immediate receptacle:		
169	k Other fruits not specially mentioned ..	0 40	0 55	210	a Canned in No 1 or 2 as also peas ..	0 40	0 50
170	3. Salted or pickled in vinegar:			211	b Other ..	0 25	0 33
171	a Oranges and orange juice in brine ..	0 35	0 50	212	c Canned ..	0 05	0 25
172	b Tomatoes, even if not preserved in vinegar [Tare: Cases or cases, 16%; earthen jars, 30%] ..	0 20	0 25	213	d Other ..	0 15	0 25
173a	c Other. [Tare: Glass vessels, 30%] ..	0 75	1 00		[Note.—Canned vegetables are dutiable as candied fruit.]		
173b	d Fruits and fruit pulp in sugar, candied or preserved in brandy; preserves not otherwise provided for ..	0 75	1 00		Gums and resins:		
173c	e Fruits preserved in oil or vinegar, than those mentioned in secs. 3 and 4, including pineapples, apricots, peaches, plums and pears in tins, with or without acid sugar ..	0 40	0 50	214	1. Coal pitch and other kinds of pitch ..	Free.	0 02
	Note.—In §§ 4 and 5 the weight of the bottles, jars, boxes and other immediate receptacles is included.			215	2. Turpentine (all kinds) ..		Free.
174	Seeds:			216	3. Other:		
175	1. Canary seed .....	0 15	0 20	217	a Liquid, or in solution (see Varnish No. 151) ..		
176	2. Timothy seed .....	0 10	0 15	218	b In irubber and gutta-percha, gum-rabic, balata, mastic, gum copal, copal y, shellac, and simi or gums and resins ..		
177	3. Clover seed .....	0 20	0 25	219	4. Indiarubber and gutta-percha, manufactured:		
178	4. Grainaceous seed, mixed (dutiable according to the highest taxed seed entering into the mixture)			220	a In sheet, including colored paper, rods, cords or thread, nose, cables, bio's, buffers and rollers, even when in combination with thread or tissues ..	Free.	0 10
179	5. Tree seeds:			221	b Siles, rings, floor mats, pads for horsehoes, even when thread or tissues are inlaid in these articles ..	0 30	0 40
180	a Pine ( <i>Pinus sylvestris</i> ) ..	2 00	2 50	222	c Clothes and other foot wear ..	1 00	1 30
181	b Fir ( <i>Picea abies</i> ) ..	1 00	1 30	223	d Other, not specially mentioned ..		
182	c Other not specially mentioned, also lycopodium ..	Free.			[No reduction is allowed for weight of boxes, cards or paper wrappers ..	1 00	1 30
183	Matches and friction tinder (no reduction is allowed for weight of boxes, paper, or similar wrappers) ..	0 15	0 20		Hair, and manufactures thereof:		
184	Gallnuts and balsams ..	Free.		224	1. Animal hair of all kinds, n.s.m., and bristles ..	Free	
185	1. Not impregnated, in lengths or divided up ..	1 25	1 75	225	2. Animal hair, curled, including spun horse and cow hair, even when not entirely prepared ..	0 15	0 20
186	2. Impregnated, calcined (including weight of immediate packing) ..	2 00	2 50	226	3. Yarn, with or without admixture of other textile materials (dutiable as Woollen Yarns, Nos. 708, 709) ..		
187	Yeast ..	0 30	0 40		4. Other manufactures of hair, wholly or chiefly composed of said materials:		
188	Fertilizers (all kinds) ..	Free.	0 60	227	a Of human hair, including wig-makers' wares ..	5 00	5 00
	Glass and glassware:			228	b Carpets and house clothing of animal hair ..	0 40	0 50
189	1. Bottles, flasks (of all kind), jars, preserve glasses, milk pugs, neither polished, painted or otherwise decorated ..	0 02	0 03	229	c Felt of animal hair, neither dyed nor printed as a felt of all kinds for balls ..	0 10	0 15
190	a Of green or brown glass ..	0 06	0 09	230	d Brushmakers' wares (see Nos. 78-82) ..		
191	b Of other glass ..	Free.		231	e Horsehair tissues for sieves and chair covers ..	0 80	0 80
192	c Fishing net floats ..				f Other goods (see Manufactures of Wool, Nos. 706 to 721) ..		
193	2. Bottles, flasks, milk pugs, jars and preserve glasses, with polished edges or bottoms or with ground stoppers, or with the interior of the neck ground, but not otherwise polished, painted or decorated ..	0 10	0 15		Gloves and mittens:		
194	3. Plate or sheet glass:			232	1. Of pure silk ..	12 00	15 00
195	a Silvered ..	0 35	0 40	233	2. Of mixed silk as well as those wholly or partly of glove skin, sewn or simply cut out ..	10 00	13 50
196	b With ground surfaces or edges ..	0 25	0 30	234	3. Gloves of kid (dutiable as furriers' wares) ..		
197	c Other kinds, also colored, gilt, varnished, etched, dulled or figured ..	0 20	0 30	235	4. Other gloves of leather or skin ..	2 00	2 50
198	[Tare for § 3 a or cases, 25%] ..				5. Of cotton, linen or wool:		
199	Sheet plate glass, be pushed in an inner and an outer case, and the latter be removed before the glass when it is assembled, a square of 15% weight is allowed ..	0 05	0 10	236	a Of wool, combed, knitted, &c. (see under No. 71-72: woolen hosiery) ..		
200	Other plate or sheet glass. [Tare: Cases, 15%] ..	0 05	0 10	237	b Trimmed with embroidery or silk, blonde, lace or the like, or lined with silk ..	2 25	2 00
201	4. Stills, retorts, glasses for scientific purposes and carbon ..	Free.		238	c Other ..	1 50	2 00
202	5. Patent glass: pentils, floor tiles, glass-ale for roofing and flooring, and glass building stone for light walls and the like ..	0 05	0 10		[For §§ 1, 2 and 4 (b and c) no reduction is allowed for weight of boxes and paper wrappers ..		
203	6. Glass in lead mounting ..	0 50	0 70		Hats and caps:		
204	7. Optical glasses, set, not specially mentioned, including burning glasses, magnifying glasses, lenses & photographic apparatus, mag. c. lenses			239	I. Hats trimmed with flowers, feathers or lace ..	4 00	5 50
205				240	II. Other hats and caps, finished or not:		
206				241	a Of silk, pure or mixed, including tall or opera hats ..	1 75	2 00
207				242	b Of other ..		
208				243	1. Trimmed with silk stuffs or with tissues of silk, combined with other materials, each	1 00	1 50

Nos.	Goods.	Duty		Nos.	Goods.	Duty	
		Min. Kr. öre.	Max. Kr. öre.			Min. Kr. öre.	Max. Kr. öre.
	[Note.—Linnings and borders, also ornaments not consisting of 1½ metres of ribbon shall not be included in the trimmings.]				provided they cannot be properly classed under pottery, common, neither glazed, painted nor coloured ..... 100 kil.	0 40	0 60
254	2. Of felt of all kinds, of woollen stuffs (excepting knitted) ..... each	0 60	0 90	265	c Tiles (see encl.)		
255	3. Wholly or partly of fur (excepting those of Pennsylvania skin, sable or marten) ..... each	0 75	1 10	266	[Tare: Casks and cases, 20%.]		
256	4. Other hats or caps which cannot be classed under hosiery ..... each	0 25	0 40	267	a Bricks, common building ..... Free.		
257	III. Felt for hats (hat shapes) ..... kil.	2 00	2 60	268	b Roofing tiles, flat or grooved:—		
258	Hat shapes, crowns, and brims of gummed cloth or other stiff material, combined or not with wire; also those of chip ..... kil.	0 60	0 70	269	Not glazed ..... per 1,000	7 50	9 00
259	Honey, including artificial honey ..... kil.	0 40	0 55	270	Glazed ..... 12 00	15 00	
260	a Not manufactured, rasped, or in plates ..... Free.			271	c Roofing tiles, common:—		
	b Manufactured:—			272	Not glazed ..... 5 00	6 00	
261	Buttons (see No. 297-9)				Glazed ..... 9 00	11 00	
262	Other manufactures, u.s.m., including weight of immediate packing ..... kil.	1 20	1 50	273	d Slabs and moulded stones of all kinds, also invert stones for pipes:—		
263	Hops [Tare: Cloth packing, 4%; iron cylinders, 28%; other metal receptacles, 20%] ..... kil.	0 50	0 70		Not glazed ..... per 100 kil.	0 50	0 75
264	28% other metal receptacles, 20%] ..... kil.			274	Glazed ..... 0 75	1 00	
265	Ginger, preserved or crystallized, including weight of immediate packing ..... kil.	0 75	0 90		[Tare for slabs: Casks or cases, 20%.]		
266	Insect powder, as well as all preparations intended to destroy insects, weeds and mildew, provided they have not been elsewhere mentioned or classed for duty under another number of the tariff ..... Free.				b Other (duitable as Pottery, common)		
	[Note.—Goods intended for use against insects, mildew or weeds though classed as dutiable elsewhere in the Tariff, may also be granted free from duty by the Customs Department.]			275	7. Pottery, common:—		
	Instruments:—				a Neither glazed nor painted ..... kil.	0 05	0 10
267	1. Musical:—			276	b Other ..... 9 00	0 10	
268	a Pianos: 1. Grand ..... each	180 00	240 00		[Tare: Baskets, 25%; casks and cases, 35%.]		
269	2. Square or upright ..... 120 00	160 00		277	8. Faience, u.s.m. .... kil.	0 13	0 16
270	b Guitars, violins, violas, mandolines and zithers ..... each	1 50	2 00		[Tare: Baskets, 30%; casks and cases, 40%.]		
271	c Violoncellos and double basses ..... 4 00	5 20			9. Stoneware (the note showing signs of some melting without being transparent):—		
272	d Flutes, hautbois, bassoons and clarinets, each	1 00	1 50		a Fine (of white or whitish paste), including s-s of "ironstone" and "Wedgewood" ware (duitable as Faience)		
273	e Bows for musical instruments, whether imported separately or with the instruments, each	0 25	0 30		b Common (of paste, not white or whitish) (duitable as Pottery)		
274	f Organs ..... ad val.	15%	15%	278a	10. Porcelain or biscuit:—		
275	g Harmoniums ..... 20%	20%		278b	a Patent stoppers, with or without accessories ..... kil.	0 15	0 20
	But not less than 50kr. each for those with pedals or 20kr. for those without pedals.				b Other not specially mentioned ..... 0 55	0 75	
276	h Metallic wind instruments ..... kil.	1 50	2 00		[Tare for b: Baskets, 30%; casks or cases, 40%.]		
277	i Other musical instruments, including mouth harmonicas of all kinds ..... 0 50	0 75		279	11. Terralith, terra-cotta, flint dust, limestones and other wares which do not enter into foregoing paragraphs 1 to 11. Dutiable as Faience.		
278	k Parts of musical instruments (strings excepted):—				12. Enameled or fireproofing materials, such as for ovens or electric, cornumund, diamantine and other, either moulded or stamped ..... kil.	0 20	0 30
	1. Keyboards and mechanisms for keyboard instruments ..... kil.	0 10	0 13	279	raw (for it for warehousing ("Kreditplag") : 240 kilis) ..... kil.	0 30	0 50
	2. Other parts of musical instruments, including boxes, cases &c. destined to protect musical instruments (duitable as manufactures of the component material).				[Tare: Bars, single, 1½%; double, 2½%; casks, 8%.]		
279	II. Other than musical:—			280	Extract of coffee, incipient bottles, jars and similar immediate receptacles ..... kil.	0 50	0 75
280	a Technical apparatus for measuring and checking such as manometers, barometers, indicators, water and gas meters, electrometers, voltmeters, ammeters, wattmeters, galvanometers, and induction test-ers, barometers, thermometers, compasses and nautical instruments ..... 10%	15%		281	Roasted, also all kinds of substitutes for coffee, not being encased in non-roasted roots, kil.	0 50	0 75
281	b Speaking instruments, such as phonographs, gramophones, &c., with drums, discs and other accessories, including receiving apparatus and parts thereof ..... kil.	0 50	0 75	282	Cakes, including all kinds of pastry, prepared with vanilla, almonds, cocoanuts, acacia, honey, sugar, syrup &c. (including weight of immediate packing) ..... kil.	0 50	0 70
	c Other instruments not specially mentioned shall be dutiable as manufactures of the component material.			283	Campbor ..... kil.	2 00	Free.
282	Earth or clay, and manufactures thereof:—			284	Capers, including weight of immediate receptacle ..... kil.	2 00	2 00
283	A. Earth and clay not specially mentioned in the tariff, including emery and fire-clay [Flamite clay] ..... Free.			285	Card-sheets and card-sheets ..... kil.	0 30	0 40
	B. Manufactures of earth and clay (for manufactures of cement, see under Stone, Nos. 62-63):—			286	Cards ..... kil.	0 30	0 40
284	1. Crucibles, stills and retorts, water-heating and sewer pipes, drain pipes, troughs and other ducts ..... 10 kil.			287	Casclae ..... kil.	2 00	2 50
285	2. Bows for pipes &c. and clay pipes (tobacco) (see No. 538) ..... kil.			288	Telescopes, field, and opera glasses, &c., and microscopes, as well as photo-graphic cameras with fixed lens, with or without cases or boxes, including weight of immediate packing ..... kil.	2 00	2 50
286	3. Stoves, grates and kitchen stores of earth or clay of all kinds, as well as separate parts thereof; cornices and other building materials in so far as they are not duty free or not dutiable at lower rates under §§ 4, 5 or 6 below ..... kil.	0 05	0 10	289	Rags of all kinds ..... Free.		
	[Tare for cornices &c.: casks or cases 20%.]				Clothing and made-up articles of tissue not specially mentioned in the tariff:—		
287	4. Tiles:—				1. Impregnated or coated with oil, varnish, caoutchouc, or similar substances, or manufactured of such stuffs, or coated with celluloid:—		
288	a Entirely of porcelain or earthenware ..... kil.	0 05	0 10	290	a When the tissue is wholly or partly of silk ..... kil.	6 00	7 20
289	b Other, including tiles of chamotte clay and the like. [Tare: Casks or cases, 20%] ..... kil.	0 01	0 02	291	b When the tissue is wholly or partly of wool ..... kil.	2 60	3 50
290	5. Manufactures of fire-clay:—			292	c Other ..... 1 10	1 40	
291	a Common fire-clay stones for walling or lining, exceeding 5 centimetres in average thickness, also slabs for bakers' ovens ..... 100 kil.	0 15	0 20	293	II. Other, as well as when parts thereof, even when not entirely finished:—		
292	b Common fire-clay stones for walling or lining, of a smaller average thickness, also other fire-clay articles, ..... kil.				1. Linen or cotton goods, even coloured or printed, imported starched, including boxes, paper, and similar packing ..... kil.	2 00	2 50
				294	B. Naxles including weight of cards, frames, wrapper and similar immediate packing:—		
				295	1. Of pure silk ..... kil.	12 00	16 00
				296	2. Of all silk ..... 8 00	11 00	
					3. Other (suitable as the predominating tissue on the exterior, with the following surtaxes):—		
					a When the predominating tissue on the exterior is composed of cotton, linen or other similar materials, surtax of 0.75 per kilogramme shall be collected.		
					b When it is composed of wool, the surtax shall be kron. 1.50 per kilogramme.		
					c When it is composed of pure or mixed silk, the surtax shall be kron. 0.50 per kilogram.		
					D. When the stuff is furnished with embroidery (even machine made), or furnished with applications or bands, lace embroidered lengths, or ornaments, pearls, silk bows, silk tissue, fur and the like, or when any part of the exterior tissue (not including the ordinary collars, the ordinary button trimmings, buttonholes or ordinary ribbon or braid border) is		



Nos.	Goods.	Duty.		Nos.	Goods.	Duty.	
		Min. Kr. ore.	Max. Kr. ore.			Min. Kr. ore.	Max. Kr. ore.
	subject to a higher duty than the principal tissue, or when the articles are lined with silk (exclusive of interior facing), the duty shall be computed as follows:			332	b Ground:		
	a Where the predominating material consists of cotton, linen or similar materials, there shall be levied a surtax of kron. 1.50 per kilogramme.				1. Mustard, even prepared, including weight of immediate packing	1.00	1.40
	b When it consists of wool, the surtax shall be kron. 1.00 per kilogramme.				2. Other (duty as similar spices, not ground, with a surtax of 20%, including weight of immediate packing)		
	c When it consists of silk, or half silk, the surtax shall be kron. 6.00 per kilogramme.			333	c Sausages, including weight of immediate packing	1.00	1.40
	When clothing is made of a stuff subject to different rates of duty according to its weight per square of half-metre side, and when the weight thereof cannot be estimated with accuracy, such clothing shall be subject to the duty leviable on the stuff burdened with the highest duty.			334	Cool, charcoal (ground or not)		Free.
	This increase shall, however, not be imposed on articles only hemmed or bordered.				Baskets and other plated wares of osiers, willows or roots, fibres, coconut fibres, also of bast, herbs, rushes, chip or straw:		
	Buttons and parts thereof:			335	1. Wholly or partly manufactured of unpeeled willows	0.08	0.10
	1. Covered with cloth or thread				2. Other:		
297	a Wholly or partly of silk	4.00	4.00	336	a Baskets and similar wares trimmed with stuff	1.50	1.80
298	b Of other materials	2.00	2.00	337	b Baskets made of chip	0.00	0.00
	2. Of gold, silver or platinum (duty as these metals); otherwise manufactured, Nos. 419-424.			338	c Other	0.00	1.00
	3. Cuff links and the like, of common metal (see Metals II, A.)			339	d Sealing wax	0.50	0.60
	4. Pins and loops of metal, for buttons (duty as manufactures of compound metal)				Liquorice:		
299	5. Other, also button shapes	1.20	1.60	340	a In lumps exceeding 1 kil. in weight	0.20	0.40
	For §§ 1 and 5 no reduction is allowed for weight of paper, cardboard, boxes and like packing.			341	b Other (twice of), mixed or not with other substances [Tare for letter b: Cases, 20 %]	0.10	0.50
300	Coral, crude or unwrought		Free.		Lamps, and parts of lamps (excepting counter-weights, chimneys, globes and shades, which are dutiable separately), candlesticks, brackets and parts of same, candlesticks, lanterns:		
301	Cork, wrought (duty as Stones, cut or polished)			342	a Of gold, silver or platinum (duty as manufactures of these materials, Nos. 419-424)	1.00	1.20
302	Cork, unwrought, not mounted, including crown cork, also rings and discs for corking	0.50	1.00	343	b Gilt, silvered, or plated	0.50	0.70
303	c Stoppers mounted	1.50	1.80	344	c Copper, bronze, brass, nickelled, or of nickelled alloy	0.35	0.40
304	d In sheets combined with other materials, including linoleum and similar materials	0.18	0.25	345	d Other	0.35	0.40
305	e Other manufactures of, including cork soles	0.15	0.25	346	e Household lumps, including weight of boxes	0.35	0.40
306	Cereals and pulse:				Note:—Incandescent and are lamps (see Electrical Apparatus, Nos. 121-131).		
	1. Not ground:			347	a Boys of all kinds and of whatever material, also parts of toys, including weight of boxes, cases, paper envelopes and immediate packing	3.00	3.50
307	a Buckwheat	Free.	0.80		Glue: a) Isinglass and gelatine, in thin sheets or in powder, also gelatine capsules, not specified below	1.50	2.00
308	b Barley (credit for warehousing ("Kredit-plag") 15,000 kil.)	0.22	2.00	348	b Liquid glue, roller paste, paste prepared for hectographs and autographs, "diamondkit," "synchrokit" and the like, including weight of immediate packing	0.20	0.25
309	c Beans, peas and lentils	0.36	0.80	349	c Capsules of gelatine, filled, hard or elastic, as long as the contents are not subject to a higher rate of duty	0.50	0.60
310	d Without pods (see Flour of same, No. 319)	Free.	0.80		Including, as to letters a, b and c, the weight of paper wrappers, boxes, bottles, jars and other immediate packing.		
311	e Vetches, all kinds	0.40	2.00	350	d Other kinds	0.08	0.12
312	f Oats	0.60	1.00		Flax, hemp, Manila hemp, jute, and similar textile materials, and manufactures thereof:		
313	g Wheat (credit for warehousing ("Kredit-plag") 5,000 kil.)	0.60	1.00	351	1. Hacked or not, also hacking waste thereof, and tow	Free.	0.05
314	h Malze	Free.	0.80	352	2. Wauling	0.06	0.10
	From such date as the King may determine the duty on malt, all kinds, ground or not ground, shall be modified as follows:				3. Yarns, of flax or hemp:		
315	i Malt of all kinds, ground or not	5.00	6.00		1. Single yarns weighing 100 grammes or less per 100 metres:		
	[Tare: Casks, 16 %]				a Single:		
316	j Rye (credit for warehousing ("Kredit-plag") 15,000 kil.)	Free.	0.80	353	1. Unbleached	0.06	0.08
	At the Custom-houses of Hanneberg, Varde and Valøse			354	2. Bleached	0.08	0.12
	2. Ground:			355	3. Dyed or printed	0.25	0.30
317	a Grouts:				a Tarred	0.05	0.07
318	Barley, whole or split, and pearled	0.00	1.20	356	b Twisted, of two or more ends:		
319	Barley	0.60	2.00	357	1. Unbleached	0.06	0.08
320	Oats	1.00	1.50	358	2. Bleached	0.15	0.20
321	Wheat, including semolina and Cabanosa grits; also the same groats prepared with cereals; millet and manna groats	2.00	5.00		3. Dyed or printed	0.35	0.45
322	b Flour:			359	a Of flax, whether containing dyed thread or not	0.15	0.20
323	Beans, barley, peas and lentils	0.50	2.00	360	1. Tarred	0.06	0.08
324	Buckwheat and rye	0.50	2.00	361	b Corals and lines (consisting of twisted thread of two or more ends)	0.09	0.12
325	Mince and maize meal of all kinds	0.30	1.20		1. Single yarns weighing more than 100 grammes per 100 metres:		
	Oats (no reduction for weight of metal, paper &c.)	1.00	2.00		a Cable yarn:		
326	Wheat	2.00	3.00	362	1. Not tarred	0.05	0.07
	Rye flour imported through the Custom-houses of Hanneberg, Varde and Valøse	Free.	0.50	363	2. Tarred	0.04	0.06
327	c Grain				b Cordage (united cable yarn):	0.07	0.10
	Note 1.—Mixed cereals or flour shall be dutiable as the most highly taxed cereal or flour entering into the mixture.			364	2. Tarred	0.06	0.08
	Note 2.—Sacks used for the importation of cereals, ground or not, shall be liable to a duty of kron. 0.20 each if of cotton and kron. 0.08 if of another material, but only one half of these rates shall be levied if the sacks cannot hold more than 65 kilograms.				4. Yarns, of jute:		
					a Single:		
	Spices:			365	1. Not dyed	0.03	0.06
	a Not ground:			366	2. Dyed or printed	0.15	0.18
326	1. Cloves and clove stems, cinnamon and cardamom seeds	0.25	0.25		b Twisted (of two or more ends):		
327	2. All piee (pimento, anise, star anise, and pepper other than cayenne pepper)	0.25	0.25		1. Not dyed (see Cordage)		
328	3. Ginger (not preserved), cinnamon, cassia lignea, cinnamon flowers and chips	1.00	1.00	367	2. Dyed or printed	0.15	0.18
329	4. Cayenne pepper and nutmeg, including weight of immediate packing; cardamoms, mace and nutmegs	4.00	4.00		Tare to §§ 3 and 4: Bobbins or spools of wood, wood pulp, paper, cardboard or metal, 40%: no tare is allowed for interior paper wrappers.		
330	5. Saffron and vanilla, including weight of immediate receptacles	6.00	6.00		Note:—In order to determine the weight of the single threads contained in twisted yarns, or in cordage, their length in the twisted condition as presented for importation shall be measured without taking the twisting into consideration.		
331	6. Mustard (mustard seed)	0.25	0.25	368	5. Yarns and threads	Free.	
332	7. Bay berries and bay leaves	Free.			6. Horse girths or furniture webbing	0.18	0.24
					7. Fishing nets (seines and twine for nets)	0.12	0.15
					8. Carpets, carpeting and rugs	0.35	0.45

	Goods.	Duty.		Nos.	Goods.	Duty.	
		Min.	Max.			Min.	Max.
	Kr. öre.	Kr. öre.	Kr. öre.		Kr. öre.	Kr. öre.	Kr. öre.
10.	Cloth, bleached or not (including sackcloth but not including jute tissues), weighing 110 grammes or more per square of half-metre size.....	0 10	0 15		merated are covered with silk, pure or combined with other materials, they shall be subject to an additional duty of 50%.		
11.	Cloth combined with India rubber, gutta percha or the like.....	1 50	2 00		Conestibles:		
12.	Drills and damasks, also handkerchiefs, not included in a class subject to higher duty, including immediate packing.....	0 80	1 10		1. Animal or vegetable, see Animal Foods (Nos. 101-116) and Vegetables (Nos. 209-213).		
13.	Hosiery:				2. Other (bread, butter, flour &c.), dutiable according to their compound material. When imported in receptacles, cans, classes or jars, sealed hermetically, or otherwise rendered airtight for the purpose of preserving their contents, they shall be taxed with their immediate packing, but not framed.....		Free.
	a Gloves and mittens (see Nos. 227-230).				391 Paintings and drawings [framed, see Frames.]		
	b Hosiery even knitted, crocheted, netted or woven, dyed or not, including wearing apparel of hosiery, finished, even with buttons, lining, borders, ribbons and the like, of a material liable to a higher duty than such wearing apparel.....	1 25	1 75		From such date as the King may determine the duty on extract of malt shall be modified as follows:		
	c Trimmed with embroidery, silk, blonde, lace, or the like, or lined with silk.....	2 25	3 00		392 Extract of malt, dry or liquid, pure or mixed, including the weight of immediate packing.....	0 20	0 25
14.	Trimmings (see Nos. 541-5411).				[Malt, see No. 313.]		
15a.	Blonde, lace, embroidered bands, insertions &c.....	6 00	8 00		393 Machines, motors, and apparatus for industrial or other technical purposes, for shipbuilding or engineering, not specially mentioned and unenumerated parts thereof, finished or unfinished.....	10 %	15 %
b.	Bobbinet and tulle.....	1 00	0 00		Note.—Machines, motors, apparatus and parts thereof may be admitted duty free by the Customs department if it is proved that similar articles are not manufactured in Norway.		
16.	Other open or transparent tissues, embroidered, figured, striped, or with checks or interweaves, not including embroidery on canvas.....	2 00	2 50		394 Machine belts and transmission belts of all kinds and sewing machine belts.....	8 %	12 %
	[Note.—Tissues shall be dutiable as loose woven or transparent when intervals of at least one thread can be distinguished between the single threads outside the embroidery or the interwoven close figures, stripes &c.; or, if this be impossible, when the weight of the tissue does not exceed 20 grammes per square of half metre size.]				Note.—Machine belts and transmission belts may be admitted free of duty by the Customs department if it is proved that similar articles are not manufactured in Norway.		
17.	Other tissues of the textile materials mentioned above:				Machine belting of camel's hair is admitted free.		
	a Of flax or hemp:				395 Machine packing and engine cables.....		Free.
	1. Printed.....	1 10	1 45		Metals:		
	2. Of several colours, not printed.....	0 75	1 00		396 1. Crude, in pigs, granules, blocks, bars, plates and the like, not further wrought than cast; also old metal goods fit only for re-manufacture, and scrap metal.....		Free.
	3. Of one colour or bleached:				II. Manufactures:		
	a Not containing more than 25 threads in warp and wool in a square centimetre.....	0 30	0 40		A. Of various metals:		
	b Containing more than 25, but not more than 50 threads in a square centimetre.....	0 50	0 70		397 1. a Fish hooks, common.....	Free.	0 12
	c Containing more than 50 threads in a square centimetre.....	1 00	1 30		b Fly-fishing with the flies attached, including weight of carids and immediate packing.....	15 00	20 00
	d Underclothing (see wearing apparel, No. 293)				399 c Fish hooks, with other artificial bait, including tin-bait and the like; also hooks with casting lines, including weight of carids and immediate packing.....	2 00	3 00
	4. Unbleached:				2. Jewellery of non-precious metals, combined or not with other materials, such as necklaces, bracelets, bangles, scarf pins and other ornamental pins, clasps, chains, crosses, cuff studs and other ornamental studs and the like, rings, seals and the like &c.:		
	a Not containing more than 25 threads in warp and wool in a square centimetre.....	0 15	0 20		400 a Not gilt or silvered.....	2 50	3 00
	b Containing more than 25, but not more than 50 threads in a square centimetre.....	0 30	0 40		401 b Gilt or silvered, including double ware of all sorts, also all wares (including clasps) imitating filigree or enamel, whether gilt or not.....	10 00	20 00
	c Containing more than 50 threads in a square centimetre.....	0 85	1 20		[Note 1. No reduction is allowed for the weight of the carids, boxes, cases and similar immediate packing.		
	* Of jute:				Note 2.—Manufactures of common metal covered with gold or silver shall be considered as double ware. Imitation filigree refers to any article consisting to a greater or less extent of imitation wire-work. Real glass enamel mounted in common metal shall not be regarded as imitation enamel.)		
	1. Sackcloth, packing or wrapping cloth, neither bleached nor dyed.....	0 07	0 10		402 3. Gold and silver leaf, and all other metal leaf.....		Free.
	2. Sacks (see No. 654)				403 4. Bronze powder and all other metals in powder, real or imitation.....		"
	3. Other, except such as if of linen would be subject to a lower rate of duty.....	0 50	0 65		5. Fire-arms, portable, and separate parts of the same, including barrels and stocks:		
	[Note 1.—Tissues of one colour shall be dutiable as "tissues of one colour or bleached," even when the colour is applied by printing or as an addition to the glue or starch with which the goods are dressed.				404 a Finished: 1. Shot guns and parts thereof.....	1 00	1 20
	Note 2.—Manufactures of the foregoing textile materials mixed with cotton pay as cottons; and those mixed with wool or silk as manufactures of wool and silk respectively. Tissues of jute mixed with flax, hemp and similar textile materials shall be dutiable as linen tissues.				405 2. Pistols and revolvers and parts thereof.....	2 00	2 40
	Note 3.—Tissues of flax, hemp and the like, woven, embroidered or otherwise ornamented shall be dutiable as clothing. Exceptions to this are hosiery, embroidered lengths and embroidered transparent or open worked tissues that come under sub-divisions 15 and 16 and that are not woven in patterns, figures, stripes or checks.				b Not finished (parts):		
	Note 4.—All articles which are not altogether unbleached shall pay duty as bleached.]				1. Barrels, bored or not.....		Free.
	Perfumed waters:				2. Other (dutiable as manufactures of the component material)		
	a Alcoholic (see spirits, No. 72)				407 a. Cannon, exceeding 50 kils, each in weight, mortars and gun-carriages.....		"
	b Other, including toilet waters.....	0 80	1 00		Note.—Whaling cannon of any size are dutiable as machines.		
	[When these waters are imported in receptacles of less than 1 litre the weight of the immediate receptacles shall be included.]				2. Wire-drawers' work of gold, silver or platinum, real or imitation:		
257	Macaroni, vermicelli, &c.....	0 20	0 30		408 a Corals, galloons, lace, fringes and the like.....	10 00	13 00
	[Tare: Cases 24%, baskets 12%.]				409a b Wire of gold, silver or platinum for embroidery, also spangles, lamellas and tinsel.....	2 50	3 00
	Mattresses, filled and stuffed bedding, quilts, upholstered or covered furniture, or parts thereof, of which the joiners' work does not form the principal part; cushions for carriages, sofa cushions, foot-stools &c. upholstered:				1095 c Embroidery for uniforms and insignia.....	30 00	40 00
	1. When any part thereof consists of metal or wood.....	0 25	0 30		No reduction is allowed for carids, boxes, cases, paper wrappers, or other similar immediate packing.		
	2. Other:				410 3. Hooks and eyes (including all kinds of eyelets for laces, even with coating of other materials), knitting needles, hair-pins, pins and safety pins, hat and hair pins with glass heads unless these articles are dutiable as jewellery.....	0 50	0 70
	a Stuffed with feathers, horsehair or down.....	0 50	0 60		Note.—No reduction is allowed for the weight of the paper or other material to which these articles are affixed or in which enclosed.		
	b Stuffed with other materials.....	0 30	0 35		411 9. Coins and medals.....		Free.
	Note. When the articles above enu-				412 10. Pens, including the weight of card, boxes, cases, or similar immediate packing.....	0 00	0 50

Nos.	Goods.	Duty.	
		Min. Kr.	Max. Kr. or.
417	11. Tools and implements not specially mentioned, and parts thereof, <i>ad val.</i> Spare parts of wood (suitable as manufactures of wood). The Customs Department may grant exemption from duty to materials for use in the manufacture of tools and to parts of tools (including parts of wood), or any subject such materials and parts to a duty of 15% <i>ad val.</i> Handles for tools of hickory (American walnut) are dutiable at 15% <i>ad val.</i> until further notice.	10 %	15 %
414	12. Type foundry wares: a Common type and quatrains, also type for headings and for job-printing .....kil.	0 10	0 18
415	b Castings from brass, iron, steel, and metal engraved with the graver or similar tools, wood cuts (blocks) and the like; also stereotype plates, and paper stamping dies .....kil.	10 %	15 %
416	c Other ornaments and shapes of metal, composed or not with wood, for candle, grinders, manufactory of wall paper &c. ....kil.	Free.	
417	13. a Wire of steel or of other metal, in any form, covered with ribbon, thread, paper, or similar materials (wire or ribbons), including the weight of ribbons, steel springs, covered with thread or the like .....kil.	0 30	0 40
418	b Manufactures of the foregoing, including hat shapes .....kil.	0 60	0 85
419	14. a Gold and platinum: 1. Plates, rolled and smooth .....kil.	Free.	
420	2. Wire: a Plain b Other (see Metals A 76) c Otherwise manufactured, including articles within these metals: a Gold and platinum, including stamped wires .....kil.	30 00	30 00
421	b Silver and silver gilt, including manufactures of real enamel set in common gilt or metal metals: 1. Filigree or enamel .....kil.	60 00	75 00
422	2. Knives and forks of steel with silver handles .....kil.	6 00	7 50
423	3. Or, or, including stamped wire .....kil.	15 00	20 00
	[Note.—No far as is allowed in respect of cases, boxes, paper wrappings and like immediate packing.] Note 2.—Manufactures of filigree refer to any article ornamented with filigree wire and gold.]		
424	15. Iron: 1. Steel, bar, bolt and hoop iron, bolts and switches for rail and railway carriages, sheep iron, iron rails and iron sleepers for railways .....kil.	Free.	0 02
425	2. Wheels and axles for railway and tramway carriages, other axles (e.g., ships' knees, propeller frames, rudder frames, stems and stern posts, rudder posts, angle and T iron and other rolled or shaped iron, or castings, bed plates, junction plates, fish plates for rails .....kil.	Free.	0 05
426	3. Springs for carriages and wagons .....kil.	0 10	0 15
427	a For springs: 1. Weighing each 1 kilo. or more .....kil.	Free.	0 05
428	2. Less than 1 kilo. ....kil.	0 15	0 20
	[Note.—Unfiled springs, forming part of articles elsewhere commented, are dutiable as springs.]		
429	4. Plates: a Perforated or rolled (even tinned, galvanized, lacquered, painted, varnished or enameled), not otherwise manufactured than perforated, grooved, bent or ready to be put together .....kil.	Free.	0 02
430	b Plates of a thickness of 3 millimetres or more, in manufactures .....kil.	10 %	15 %
431	c Wire, saw, pointed, eye-bar, galvanized .....kil.	Free.	0 04
432	d Nails and nails of iron wire, tenter and other hooks less than 15 millimetres in length, as well as shoemakers' brads .....kil.	0 10	0 15
433	7. Nails and nails of wire, tenter and other hooks of a length of 45 millimetres and more, as well as horse shoe nails and other nails .....kil.	0 05	0 08
	[Note.—Nails and heads of iron combined with other metals are dutiable as nails and brads of iron.]		
434	8. Bolts, with or without nuts, screws, other than wood screws (polished), clutch nails, split nails, rivets, called "buckles," clinch, rivet plates, rivet rings, even coated: a Of a diameter of 13 millimetres or less .....kil.	0 05	0 07
435	b Of a diameter exceeding 13 millimetres .....kil.	0 02	0 02
436	c Pipes, cast or drawn, welded or rolled, even open or soldered; also fittings of wrought or soft iron .....kil.	0 50	0 70
437	10. Beams, columns and posts .....kil.	0 01	0 01
438	11. Ventilators for pipes, chimneys and chimneys .....kil.	0 30	0 13
439	12. Fire-proof cases and boxes, also strong room doors and fire-proof safes for strong rooms .....kil.	0 10	0 13
440	13. Copying presses, galleys, kitchen ranges, covers, chimneys of all kinds, chimney pipes, radiators and other heating apparatus of all kinds, boilers of cast iron for heating by steam or water, calorifiers, also cooking apparatus, saucepans of cast-iron, chimneys of cast-iron and brick kettles of cast-iron, steel boiler enameled or otherwise steel, pumps, air valves and ventilators, netting		

Nos.	Goods.	Duty.	
		Min. Kr.	Max. Kr. or.
441	and railings, windows set or not with glass, crills, boxes for hand carts and waggons, axle boxes, axles and journals for carriages (except railway and the like), pulleys, thimbles (royal and silk), and pins, hydrants, tackle hooks, sheet cringles, clip hooks for chains, "Apotekker," thumb cleats, yard arm irons and rings, rope tighteners and thole pins; also parts of these articles, so far as they are not specially mentioned .....kil.	0 05	0 07
442	14. a Beads .....kil.	0 20	0 35
443	b Anchors, grapnels, chains and chain links .....kil.	Free.	0 02
444	15. Kent-lodges, house-pipes, ha'ches, mooring posts, water tanks and other coarse cast-iron ware for ships, also cranes and other coarse cast-iron wares, n.s.m. and weighing more than 25 kil. each kil.	0 02	
445	16. Builders' framework and roofing for buildings, bridge work, doors (unornamented), fountains, casks, cases, sepulchral monuments, pans and sinks (cast iron), sewer gratings and traps; calanders, managers, pan lids, hand, horse or power mills of all kinds n.s.m., weights, lampstands and posts for electric lamps and wires; rail pulls to contain at least 20 litres, mortars, roller blinks, griddles, plates (cast iron), large doors, gratings, registers (for ovens &c.), roof gutters, stairs, barrels, wringers; also parts of these articles, so far as they are not specially mentioned .....kil.	0 03	0 04
446	18. Wire of steel or iron: 1. Gilt, silvered or plated: a Unwrought (including unwound instrument strings n.s.m.) .....kil.	0 30	0 40
447	b Manufactures of wire, not otherwise mentioned .....kil.	1 00	1 30
448	2. Other, coated or not: a Unwrought (including unwound instrument strings, n.s.m.) .....kil.	Free.	0 03
449	b Wire of wire ribbon and manufactures of wire (see Metals A Nos. 13a and b) c Cordage and wire gauge, also barbed fence wire and wire fence netting .....kil.	0 03	
450	d Manufactures not specially mentioned (including umbrella ribs) .....kil.	0 15	0 20
451	19a. Pocket knives (folding knives) with one blade, handle of wood, fibre, or celluloid, without any tool (except the blade) other than with marlin-spikes and cork screws, also sheath knives with or without sheaths and blades, including pen-knives and immediate packing .....kil.	1 00	1 30
452	19b. Other pocket knives and knives and forks with plated handles, razors (also blades for pocket knives and razors), including cases and carids and other immediate packing .....kil.	2 00	2 40
	[Note.—Knives wherein are pen-knife blades shall be considered as pen-knives. As pen-knife blades shall be considered also implements of such a form as can be easily transformed into pen-knife blades by mere sharpening on the grindstone.]		
453	20. Needles and pins: a Sewing, embroidery, darning, netting and other needles, including weight of paper and other wrappers .....kil.	0 75	1 00
454	b Pins and hairpins, safety pins, and shawl pins with glass heads (see Metals A 8) c Other wires (distinguishable as polished wires of iron)		
455	21. Trays, bread-baskets, and dishes of all kinds, lacquered or varnished .....kil.	0 35	0 45
456	22. Knives and forks which cannot be comprised in a class subject to a higher duty: cork-screws, polished scissors, locks, keys, snuffers, skates, stamps and presses for stamping, saws, sabres and foils, with or without sheaths, and blades for such weapons .....kil.	0 35	0 50
457	23. Thimbles and sewing rings (also with a metal other than iron), studs for button boxes, buckles, door-handles, fire shovels, tongs and pokers, hinges, garden shears; hand mills for spices, groats or coffee (also those with wooden cases), mashing machines for domestic purposes, handles for chests, knobs for drawers and the like; covers for furniture, choppers, bolts, scissors (not polished), smoothing iron, fittings for doors and windows; keys in the rough, with or without handles .....kil.	0 25	0 33
458	24. Other iron wares not specially mentioned: a Gilt, silvered or plated .....kil.	1 00	1 30
459	b Nickel-plated or polished, including spiral buttons, "spiral hoppers" (polished wares are all articles so far polished as to show no file marks) .....kil.	0 50	0 65
460	c Bronzed, coppered, tinned, enameled, varnished, glazed, lacquered or painted .....kil.	0 35	0 45
461	d Other .....kil.	0 15	0 20
	[Note.—The Customs department may allow heavy and coarse wares that would come under the above heading to pay duty at a lower rate than the above.]		
462	D. Lead: 1. In rolls, bars and plates .....kil.	Free.	
463	2. Leaves, wire and nails, rivet plates and washers (leaves not exceeding 1 mm. in thickness, not covered with another material) .....kil.	0 10	0 12
464	3. Lead foil covered with another material and articles made with lead foil. ( <i>Dutiable as similar articles of tin</i> )		
465	4. Shot and bullet (see Annexation No. 7)		

	Duty.		Nos.	Goods.	Duty.	
	Min.	Max.			Min.	Max.
Cr. ore.	Kr. ore.	Kr. ore.			Kr. ore.	Kr. ore.
<b>C. In other manufactures:</b>						
a Gilt or silvered.....kil.	1 00	1 25	505	b Turpentine, juniper and birch oil; spirits of hartshorn, and liquid amber.....kil.	0 07	0 19
c Nickel-plated.....kil.	0 70	1 00	506	d Other volatile oils, including the weight of immediate receptacles (bottles, jars, and the like).....kil.	1 50	2 00
e Lacquered, painted, or otherwise coated.....kil.	0 50	0 65				
f Other.....kil.	0 15	0 20	507	3. Mineral oils unfit for illuminating purposes, and which cannot be classed as oils for burning or for producing power (including petroleum residue, vaseline and carriage grease) (credit for warehousing ("Kreditplag") 1,800 kil.).....kil.	0 04	0 06
<b>E. Tin:</b>						
1. In coils, bars, wire, plates and filings.....	Free.	0 18		(Tares to 1, c, f, and g, 2, b and 3, in barrels or other cases, single or double, 18 %; bottles or glasses without other envelope, 20 %; bottles and glasses in a plain basket with straw, 30 %; bottles and glasses in two plain baskets with straw, 40 %; bottles and glasses packed in sawdust and the like, and in cases, 40 %; earthen jars, 30 %; earthen jars in a plain basket with straw, 40 %; earthen jars in two plain baskets with straw, 50 %.)		
2. Pipes.....kil.	Free.	0 18		508 Cheese.....kil.	0 35	0 45
3. In other manufactures, including tin-foil and manufactures of.....				509 Rennet, natural, and cheese colouring.....kil.	0 06	0 08
a Gilt, silvered, or plated.....kil.	1 50	2 00		Paper and cardboard and manufactures thereof:		
b Nickel-plated.....kil.	1 00	1 35		1. Writing, drawing, and unruled note paper, white or colored in the pulp; paper tapes for telegrams; light copying paper (including weight of immediate packing).....kil.	0 30	0 17
c Lacquered, painted or coated with any material in use.....kil.	1 00	1 00		Note 1.—Any paper used to prevent ink from drawing through or spreading on the paper, shall be classed as writing paper.		
d Other.....kil.	0 50	0 65		Note 2.—Should any question arise as to whether paper of any kind is to be included under this or one of the following numbers, it shall be generally held that all paper, a full sheet of which is less than 3,300 square centimetres, is to be considered as writing paper.		
<b>F. Zinc:</b>						
1. In plates, perforated or not, bolts and bars.....	Free.	0 09		2. Printing paper, white or colored in the pulp, also wrapping and bookkeepers' paper.....kil.	0 05	0 04
2. Pipes, nails, wire and strings.....kil.	Free.	0 09		3. Pasteboard, packing paper, cartons, waste paper, filtering and blotting paper and colored wall paper; also press-board.....kil.	0 03	0 04
3. In other manufactures:				4. a Sand or emery paper.....kil.	0 04	0 06
a Gilt, silvered, or plated.....kil.	1 25	1 50		b Sheathing, insulating or roofing paper, tarred or asphalted paper; glass, slate, and similar papers.....kil.	0 02	0 03
c Nickel-plated, including door handles of zinc.....kil.	0 80	1 00		5. Ornaments of carton-pierre and carton-plastic, also slate boards, corrugated paste-board fastened together with paste, and curtain rolls.....kil.	0 10	0 12
d Lacquered, painted or coated with any material not specially mentioned in a previous number.....kil.	0 50	0 65		6. a Paper-hangings.....kil.	0 30	0 15
e Cast-ware weighing more than 25 kil., without taking into consideration the outside coating.....kil.	0 25	0 35		b Crochet, knitting, embroidery and similar patterns or pattern books (not including journals or periodicals); machine-ruled paper, visiting cards, steamboat and similar tickets, envelopes cut out or gummed, also those lined with tissue; trade advertisements, catalogues, price lists, invoice and similar printed forms for business use, picture frames with or without glass; paper covered with bunting ("flor") or other tissues, lacquered cardboard and cap peaks thereof; also the following (not subject to the higher rate of duty leviable on lithographic wares in three or more colors &c.): cornets, bags &c. finished cardboard for photographs, paper-verticles, sample and other cards covered with paper for putting up goods, flow cards for spanning mills.....kil.	0 25	0 35
f Other zinc wares.....kil.	0 30	0 45		517 c Blank forms, vignettes, labels, introduction cards, sign boards, parlour games and congratulatory cards not subject to the higher rate of duty leviable on lithographic wares in three or more colors, wearing apparel of paper, whether or not stuck on crape or other stuff.....kil.	0 50	0 75
<b>G. Copper, brass, bronze, German silver and other metals, alloyed with copper, aluminium and nickel:</b>						
1. Plates, even perforated, sheets, bolts, bottoms, bars, and other lengths even profiled, zinc and tin-coated.....kil.	Free.	0 30		518 d Not glazed.....kil.	0 50	0 65
2. Tacks, nails, screws, nuts, rivets, unpolished, tins, washers and rivet plates.....kil.	Free.	0 30		519 e Not framed, forming part of printed books (suitable as Books, Nos. 525 to 527).....kil.	0 50	0 65
3. Plates, silvered or nickel-plated.....kil.	0 30	0 35		1. In one or two colors.....kil.	0 50	0 65
4. Buttons (see Nos. 297-299).....kil.	Free.	0 30		2. In three or more colors, including photographs not framed.....kil.	2 00	2 50
5. Wire and strings, as in, gilt, silvered or plated.....kil.	0 50	0 60		c Framed (suitable as Frames).....kil.		
6. Wire and strings, as in, other.....kil.	Free.	0 30		12. Books, or parts thereof, periodicals, music, and other articles of paper, printed or written, not liable to duty according to preceding § 5:		
7. Casts, busts of statues, weighing more than 25 kil., each.....kil.	0 50	0 65		a Not bound.....	Free.	
8. Hawk-bells, axle boxes, fittings for looms and windows, door knobs, rug and ventilators, injection hinges, locks, knives, mortars, castors for furniture, flatirons, tinables, sewing rings, syringes, buckles, knobs for drawers and the like; rings and hooks, with or without screws; watch-keys; all these articles combined or not with other materials:				b Bound:		
a Weighing 1 hectogram or less.....kil.	1 00	1 25		1. Published in Norway.....kil.	0 50	0 65
b Weighing over 1 hectogram.....kil.	0 50	0 75		2. Other.....kil.	0 40	0 50
<b>H. In other manufactures:</b>						
a Gilt, silvered or plated (including the articles specially enumerated under No. 8, when imported gilt, silvered or plated).....kil.	2 50	3 75		13. a Folding boxes.....kil.	0 70	1 00
b Nickel-plated or of nickel, including the articles specially enumerated under preceding No. 8, when nickel-plated or of nickel, except hawk-bells, taps, valves and injectors (parts of machinery) and buckles.....kil.	1 60	1 40		b Other articles of pasteboard, paper or paper-maché, including weight of immediate packing kil.	0 08	0 10
c Other.....kil.	0 50	0 70		14. Paper, other, not enumerated in the preceding numbers, including "pergamyne" (goose proof, parchment paper, end paper and cover paper, also paper coated with varnish, oil, or the like).....kil.	0 08	0 10
<b>I. Metals combined with other materials, such as oxides, sulphides, chlorides, bromides, iodides and cyanides, alloys and amalgams in so far as they cannot be classed under any other number of the tariff</b>						
Mineral waters.....kil.	Free.	0 05		Paper shavings and cuttings.....kil.	Free.	
Mead (Tare: Casks, 16 %).....kil.	Free.	0 30				
Models, not fit for any other use, including casts of all kinds, solely destined to public collections or for teaching.....kil.	Free					
Musk.....kil.						
Specimens of natural history of all kinds.....kil.						
<b>Nuts:</b>						
a Hazelnuts.....kil.	0 05	0 65				
b Walnuts, Brazil nuts and other edible nuts not specially mentioned.....kil.	0 50	0 65				
Wafers of all kinds, also wafer-sheets, including the weight of immediate wrappers.....kil.	0 80	0 80				
<b>Oils—1. Fatty:</b>						
a Olive oil (credit for warehousing ("Kreditplag") 6,000 kil.).....kil.	0 01	0 02	523			
b Hempseed, linseed (not boiled), rape seed, palm, coconut, cotton seed, maize and sperm oil; oleine, lard, castor resin, and other fatty oils not specially mentioned in the tariff (credit for warehousing ("Kreditplag") 1,800 kil.).....kil.	0 04	0 06	524			
c Whale oil, cod liver oil and fish oil.....	Free.		525			
d Linseed oil (boiled) (credit for warehousing ("Kreditplag") 1,800 kil.).....kil.	0 06	0 08	526			
e Butter colouring.....kil.	0 06	0 08	527			
f Hair oil, including weight of immediate receptacles (bottles, jars, and the like).....kil.	1 00	1 20	529			
<b>2. Volatile:</b>						
a Paraffin, petrogene, wood oil and similar illuminating distils, petroleum (crude or purified for illumination), oils for burning and producing power, also petroleum naphtha (benzene).....kil.	Free.	0 65	531			

Nos.	Goods.	Duty.		Nos.	Goods.	Duty.	
		Min.	Max.			Min.	Max.
		Kr. ore.	Kr. ore.			Kr. ore.	Kr. ore.
632	Umbrellas and parasols:						
633	1. Covered with pure or mixed silk .....	1 50	1 80				
	2. Covered with other tissues .....	0 50	0 60				
634	3. Umbrella ribs, unfinished (see Metals, II, c, 187).						
	4. Frames, not covered, with or without sticks. Kil. Handles for umbrellas and parasols (see Nos. 562, 689).	1 00	1 30				
536	Mother-of-pearl:						
	1. Unwrought .....	Free.					
	2. Manufactured:						
	a Buttons (see Nos. 297-9)						
	b Other wares, including weight of immediate packing .....	8 00	9 00				
	Pearls, real and imitation, including vibrations:						
	a Set in gold, silver or platinum, shall be weighed with the setting and shall pay the duty leviable thereon						
	b Other, combined or not with other materials, with the exception of wearing apparel, principally composed of tissue, including weight of immediate packing .....	2 50	3 00				
	Pipe bowls, tobacco pipes, pipe stems, pipe mountings, cigar holders (except those of amber), irrespective of material, with or without mountings, or other appendances, and with or without cases:						
	a Clay pipes, common (Tare: Cases, 17%; baskets, 12%) .....	0 10	0 12				
	b Other, including weight of immediate wrappers .....	1 50	2 00				
640	Pomatum, cosmetics, beard wax, fapils, powders, tooth powders and pastes, and other like toilet articles n.s.m. including the weight of immediate recipients (paper, glasses, pots, jars &c.) .....	1 50	2 00				
	Trimmings:						
	1. Of pure silk, or of silk combined with other materials:						
	a Bricks .....	6 00	8 00				
	b Ribbons (see Nos. 17-20) .....	9 00	12 00				
	c Other, including galleons and ornaments .....	4 00	5 30				
	2. Of other materials:						
	a Bricks .....	2 00	2 50				
	b Ribbons (see Nos. 17-20) .....	4 00	5 30				
	c Other, including galleons and ornaments .....						
	[In the case of trimmings no tare shall be allowed for interior packing, carls, frames and other immediate wrappers.]						
643	Potatoes: a Fresh .....	0 50	0 65				
	Note. - At Hammerfest, Vardø and Vaaløe .....	Free.					
646	b Dried .....	0 20	0 25				
647	Polishing paste, solid or liquid (cream and paste), including immediate packing .....	0 30	0 40				
647a	Ratin and other similar preparations for destroying rats and mice .....	Free.					
	Frames, with or without pictures (dutiable as manufactures of the material of which they are principally composed, including weight of the framed pictures, glass &c.)						
	When frames are dutiable <i>ad valorem</i> the value of the picture shall not be considered.						
648	Anchor, unwrought .....	Free.					
649	Manufactures of .....	6 00	7 20				
	No red or gold used for weight of boxes, cases, cartons and paper wrappers.						
	Travelling bags, trunks, hat boxes, portmanteaus, satchels, and the like:						
	a Of leather or covered with leather .....	2 25	2 75				
	b Of oakum, woolen, cotton, hemp, linen or similar tissues, combined or not with leather or other materials .....	1 00	1 30				
652	Rice: 1. In the husk, in bulk .....	3 90	5 00				
653	Packed (credit for warehousing ("Kreditoplag") : 2,400 kil.) .....	0 05	0 07				
654	2. Husked (credit for warehousing ("Kreditoplag") : 1,500 kil.) .....	0 07	0 09				
655	3. Rice groats and rice flour (credit for warehousing ("Kreditoplag") : 1,200 kil.) .....	0 10	0 15				
	[When husked and unhusked rice is imported mixed, the goods shall be appraised according to a scale established by the Department.]						
656	4. Bran of rice .....	Free.	0 50				
	Roe, preserved, caviar (see No. 108) .....	Free.					
657	Roots, edible (see Nos. 204 to 213) .....						
658	Chicory, dandelion, and beet roots, not roasted .....	0 05	0 05				
	The above, roasted, and other roasted roots employed as substitutes for coffee (dutiable as <i>Roasted coffee</i> , No. 289).						
659	Fumigating materials and paper, including weight of immediate recipients .....	1 20	1 45				
660	Reeds, including reeds for distilling, bamboo, Spanish cane, and the like, split or not .....	Free.					
661	Plated manufactures thereof .....	0 75	1 00				
	[Jackets (see Nos. 335-8)]						
662	Unsplit, which, beyond being cut to specified lengths, has been further manufactured (including unshells and parrot-sticks and handles in the rough) .....	1 00	1 30				
663	Juices of fruits and berries:						
	1. Prepared with sugar .....	0 75	0 90				
664	2. Other, including must, cyder, and other fruit wines, and juices containing up to 12% of alcohol kil.	0 50	0 60				
	Note. - Fruit juices which are found on examination to contain over 12% of alcohol, but not more than 21%, shall pay additional duty of 24 ore per kilo in respect of the alcoholic content over 12%.						
	Fruit juice containing over 21% of alcohol is dutiable as spirits of an alcoholic strength of 100 degrees.						
	[Tare: Cases, 16%]						
665	Sago and sago-flour, sago, ground yam root, tapioca and tapioca flour (credit for warehousing ("Kreditoplag") : 200 kil.) (Tare: Cases, 16%) .....	0 15	0 20				
666	Salt: 1. Cooking salt, crude and refined .....	Free.	0 30				
667	2. Alum .....		0 02				
668	3. Borax .....		0 05				
669	4. Chlorate of potassium .....		0 10				
670	5. Chamber's salt .....		0 01				
671	6. Potash .....		0 05				
672	7. Salt petre .....		0 05				
673	8. Soda .....		0 01				
674	9. Salt prepared for medicinal use .....	0 20	0 30				
675	10. Tin salt (hydrated stannous chloride) .....	Free.	0 20				
676	11. Vitriol .....		0 02				
677	12. Salt, other, in so far as it cannot be classed under another number of the tariff .....		0 05				
	Salts (dutiable according to the component material, with a surtax of 3 ore per kilo).						
	[Note. - Should salts be of tissues liable to different duties according to their weight in a square of half-an-ounce, and when such weight cannot be accurately ascertained, they shall be subject to the duty leviable on the highest taxed issue.]						
678	Sieves and riddles .....	6 50	6 60				
	Silk, and goods of silk, or of silk mixed with other textile materials (including artificial cellulose silk):						
679	1. Silk, twisted or not, dyed or not, combined or not with other textile materials .....	2 00	3 00				
680	2. Blonde, lace, embroideries, bands, insertions and the like, bobbinet and tulle of silk, or of silk combined with other textile materials .....	15 00	22 50				
681	3. Trimmings (see Nos. 541, 542) .....		5 00				
682	4. Gauze for sieves .....		5 00				
	5. Other goods:						
	a Of silk, pure, or of silk with interwoven metal threads .....	8 00	12 00				
683	b Of silk combined with other materials .....	4 00	6 00				
	[Note 1. - Silk tissues containing a small quantity of other textile material shall be dutiable as tissues of pure silk; in consequence, velvet and plush, face of which is completely of silk, and reverse with an admixture of another textile material, shall be classed as if of pure silk.]						
	Note 2. - Tissues of mixed silk refer to all other tissues in which silk enters in any proportion. Tissues containing threads covered with silk, but not in their entire length, shall be dutiable as the principal component material.						
	Note 3. - Tissues of silk, worn, embroidered or otherwise ornamented (except embroidered lengths) shall be dutiable as clothing.]						
684	Rusles, unwrought .....	Free.					
	Manufactured:						
685	a Mats for packing .....						
	b Brooms and brushes (see Nos. 18-79) .....						
	c Baskets (see Nos. 335 to 338) .....						
686	d Cordage .....	0 07	0 10				
687	e In other manufactures .....	0 20	0 30				
688	Ships with their appurtenances (except those mentioned in Nos. 15 & 16) .....	Free.					
689	Tortoise-shell, unwrought .....						
	Manufactures thereof (see Horn, Nos. 240, 241) .....						
	Skins and hides:						
	A. With hair, not specially enumerated:						
	a Undressed:						
	1. Dried .....						
	2. Green .....						
	B. Dressed (see Nos. 609-611) .....						
	b Without hair:						
	1. Not tanned and not otherwise prepared, salted .....						
	11. Other:						
	a Tanned, prepared, or not, n.s.m., including sole leather and leather for inner soles, also artificial leather .....	0 30	0 40				
	Note. - Cut sole leather (book leather) also cut-out soles and the like, are dutiable with a surcharge of 50%. The parts of the belly, legs, head or neck may enter without surtax. [Credit for warehousing ("Kreditoplag") : 200 kil.]						
	b Tawed, browned, shagreened, dyed, varnished, lacquered, smoothed, hoars, greased, waxed, pressed and like leather:						
	1. Weighing more than 2 kilos each .....	0 50	0 70				
	2. Weighing from 1 to 2 kilos each .....	1 00	1 30				
	3. Weighing less than 1 kilo each:						
	a Glve skins .....	1 25	1 50				
	b Other .....	1 50	2 00				
	Note 1. - Parts which are not further manufactured beyond that of being cut to shape, such as tongues, upper-leathers &c., and which are not mentioned elsewhere, shall be dutiable as the raw material, without surtax.						
	Note 2. - Belly, leg, head and neck pieces, of untanned, not cleaned, pressed leather, are classed under B. II, b. 1, but not regard to the weight of the pieces.						

Nos.	Goods.	Duty.		Nos.	Goods.	Duty.	
		Min.	Max.			Min.	Max.
	Kr. öre.	Kr. öre.	Kr. öre.		Kr. öre.	Kr. öre.	Kr. öre.
III. Manufactures thereof:							
	1. Gloves (see No. 228) . . . . .			637	e Floor matting and other platings, and envelopes for bottles . . . . .	0 20	0 30
588	2. Saddlery, not specially mentioned:				f Hats and caps (see Nos. 231 to 237) . . . . .	0 50	0 60
	a With gilt, silvered, or plated ornaments . . . . .	4 00	5 00	638	g Other manufactures of straw . . . . .		
589	b With nickelled or hardened rubber ornaments . . . . .	2 00	2 50	639	Musical instrument strings, and strings of cat-gut, wound strings of metal and strings of silk, wound or not, and gut cord; with no reduction for weight of interior packages, boxes, paper and wrappers . . . . .	1 20	1 50
600	c Other:				Sugar and syrup:		
601	1. Saddles, whips and riding whips . . . . .	1 50	2 00	640	1. Sugar of all kinds, also dissolved and other liquid sugar (including the juice from which the sugar has not been separated), which cannot be classed under §§ 2, 3 and 4 [credit for warehousing ("Kreditoplæg"): 200 kil.] . . . . .	0 20	0 30
602	2. Other, including belts, trusses, peaks, and straps of all kinds, including machine belting . . . . .	1 00	1 50		2. Grape and starch sugar and syrup (credit for warehousing ("Kreditoplæg"): 300 kil.) . . . . .	0 50	0 30
603	3. Shoemakers' wares:				[Tare for §§ 1 and 2: For paper, with or without twine, no tare shall be allowed; single sacks, 1 1/2%; double sacks, 2%; cases, 10%; casks containing refined sugar in loaves, dissolved and other liquid sugar, 12%; casks containing other sugar, 9%.]		
604	a Of silk tissue or of materials combined with silk . . . . .	6 00	7 80	641	3. Common syrup and molasses containing less than 70% of sugar . . . . .	Free.	0 05
605	b Of other tissues or of felt . . . . .	1 75	2 20		[Note 1.—The Customs Department will determine what conditions the goods are to comply with in order to be admitted under this paragraph. Said department is also empowered to admit duty free common household treacle containing 70% of sugar or more.]		
606	c Of patent shagreened, bronzed, tawed or other coloured leather, combined or not with other leather . . . . .	4 50	6 00		[Note 2.—Common syrup containing addition of starch syrup (glucose) in greater quantity than 25% will be treated as starch syrup. The quantity of starch syrup added will be determined in accordance with such regulations as shall be established by the Finance and Customs Department.]		
607	d Of leather or skin (except greased leather) otherwise worked . . . . .	2 00	2 50	642	4. Capillaria, mulberry, rose, violet, and other like preparations, also sugar colouring for brandy and other beverages . . . . .	0 55	0 65
	e Mariners' boots and other greased foot wear . . . . .	1 50	2 00	643	Confectionery, also chocolate confectionery, drops, marshmallows and other similar preparations of sugar, including weight of immediate packages . . . . .	0 50	0 70
	f Foot wear of all kinds with wooden soles, and foot wear of sail cloth with hemp soles . . . . .	0 30	0 40		Sponges and tins:		
	[Note.—Stitched uppers of tissue shall be dutiable as boots and shoes.]			644a	1. Sponges:		
	4 Portfolios &c. (see No. 134) . . . . .				a Raw or merely beaten . . . . .	0 50	0 70
608	5. Manufactures not otherwise enumerated (dutiable as the skins and leather of which composed, with an additional 50%).			644b	b Other kinds . . . . .	3 00	4 00
	c With hair or feathers, for peltries:				2. Tins, friction (see Matches) . . . . .		
	a Unressed, all kinds . . . . .	Free.		645	Sulphur and flower of sulphur . . . . .	Free.	0 02
609	b Dressed, separate or sewn together:			645b	Carbon tetrachloride, trichloroethylene and similar fluid chlorides intended for use as dissolving or extracting agents . . . . .	Free.	
	1. Of Pennsylvania, saddle, marten, black fox, silver fox, and blue . . . . .	8 40	10 00		Blacking:		
610	2. Of beaver, fish, chincheilla, mink and skunk . . . . .	5 00	7 00	646	1. Printers' inks, all kinds . . . . .	0 07	0 10
611	3. Other . . . . .	1 50	2 00	647	2. Shoe blacking, polish or other leather cream, also stove blacking, including weight of immediate receptacles . . . . .	0 15	0 20
	c Manufactured peltries, including caps of sable, marten and Pennsylvania skin, shall be dutiable as prepared skins with an additional 200%.			648	3. Carbonic, liquid (Tare, 65 1/2%) . . . . .	0 06	0 10
	For cloaks and garments lined with fur, and other peltries, combined with cloth or other materials, shall be assessed for their entire weight as peltries.				Note.—Iron bottles in which the goods are imported shall pay duty as retorts (see Metals (II, C, 17)).		
612	D. Waste and parings of hides, skins and leather	Free.		649	2. Sulphuric acid . . . . .	Free.	
613	Sliding door . . . . .			650	Other, which can not be classed in another tariff number . . . . .	0 05	0 06
614a	Butter of all kinds is classed as margarine referred to in §4 of the Law of March 8, 1902 [credit for warehousing ("Kreditoplæg"): 250 kil.] [Tare: Casks, 18%] . . . . .	0 15	0 25	651	3. Soap: 1. Green, and soap powder, not perfumed kil.		
614b	Reels, spools and spool sockets:			652	2. Transparent soap, perfumed or not, perfumed soap and soap powder, also other soap in balls, figures &c. in boxes, cases, or pots, including weight of immediate packing . . . . .	0 50	0 70
614c	1. Of wood . . . . .	0 10	0 15	653	3. Other soap, including common washing soap . . . . .	0 10	0 14
615	2. Of other materials . . . . .	Free.			Sacks, seven, not specially mentioned:		
615	Comestible mushrooms including morels, truffles and the like, weighed with the immediate packing . . . . .	0 60	1 00	354	a Of linen, hemp or jute . . . . .	0 12	0 12
	Manufactures of chip:				b Other (dutiable as manufactures of the component material) . . . . .		
616	1. Mats . . . . .	0 15	0 18	655	Drawing cases, with no reduction for weight of boxes, cases, paper, or similar wrappers . . . . .	1 00	1 50
	2. Hats and caps (see Nos. 231 to 237) . . . . .			656	Tea (credit for warehousing ("Kreditoplæg"): 30 kil.) [Tare: Cases, lined with lead, the gross weight of which does not exceed 65 kilograms, 22%; other cases 16 1/2%] . . . . .	1 00	1 00
617	3. Hat shapes (crowns and brims) (see No. 238) . . . . .			657	Tar of wood, turp, or coal; also tar oils, including creosote oil, coal oil, crude carbonic acid and similar products proceeding from the distillation of tar, as also light or black varnish . . . . .	Free.	0 05
618	4. Baskets (see Nos. 355 to 358) . . . . .	0 30	0 50	657a	Products derived from coal tar, for making colours		
619	5. Other wares . . . . .	2 00	2 50	658	Composition of tar, as also carbolium and similar tarring materials without admixture of paints, metallic oxides or like products . . . . .	0 02	0 04
619	Mirrors . . . . .	0 60	0 80		Note.—Tar compositions containing paint or metallic oxides for coloring the hulls of ships shall be dutiable as oil paint for painters.		
	Stone and manufactures thereof:			659	Tobacco: Stalks . . . . .	2 25	3 00
	a Set in gold or silver, shall be weighed with the setting and be dutiable as such.			660	In the leaf, not seasoned, and carrots [credit for warehousing ("Kreditoplæg"): 150 kil.] . . . . .	2 25	3 00
	b Combined or not with metals other than those enumerated under letter a (dutiable as Jewellery, Nos. 400, 401) . . . . .			661	In the leaf, seasoned . . . . .	2 25	3 00
620	2. Millstones . . . . .	Free.			Note.—Leaves and carrots, stripped of their stems shall be liable for duties at 10 1/2%.		
621	3. Whetstones . . . . .	0 05	0 05		Tare for the three preceding numbers: In skins, 8%; wicker-work, up to 150 kilograms, with or without packing cloth, 4%; baskets, 3%; packing cloth, 2%; casks: a. Imported from Europe, 8%; b. Imported from non-European countries, 12% . . . . .	0 50	0 50
622	4. Bones . . . . .	Free.		662	Tobacco (see prices)	3 80	3 80
623	5. Slates, writing and slate pencils . . . . .	0 01	0 01	663	Sunff . . . . .		
624	6. Cement [Tare: Casks, 6%] . . . . .	0 20	0 50		[Tare: Bottles or tins, 50%; other receptacles, 10%.]		
625	7. Cement slabs and pipes . . . . .	0 35	0 75				
626	8. Castings and moulds:						
626	a Of cement . . . . .	0 40	0 60				
627	b Of gypsum, chalk or like . . . . .	0 15	0 20				
628	9. Manufactures of marble, porphyry, granite, labradorite, sandstones and similar stones:						
629	a Paving stones and rough hewn blocks . . . . .	Free.					
630	b Other manufactures of the above-mentioned stones weighing more than 3 kilograms each; also slabs, polished or not . . . . .	0 03	0 05				
631	c Other manufactures of the above-mentioned stones, as well as those of alabaster, "kali-pasta" and the like . . . . .	0 40	0 55				
632	10. All other kinds, including slate, asbestos, gypsum, lime and the like; also stone, pulverised, ground, washed or prepared in any other manner; lithographic stones . . . . .	Free.					
633	Coal, including coke and coal cinders . . . . .						
634	a Manufactured (dutiable as leather stones, cut or polished).						
635	b Starch and sarch gum (dextrine), including weight of immediate packages . . . . .	0 13	0 17				
636	Straw and balm:						
	1. Unwrought . . . . .	Free.					
637	2. Manufactured: a Flayed (see No. 35) . . . . .						
638	b Baskets (see Nos. 353-3 8) . . . . .	Free.	0 05				
639	c Mats for packing . . . . .	Free.	0 05				
640	d Cordage . . . . .	0 07	0 10				

Nos.	Goods.	Duty.		Nos.	Goods.	Duty.	
		Min.	Max.			Min.	Max.
Kr. öre.	Kr. öre.	Kr. öre.	Kr. öre.	Kr. öre.	Kr. öre.	Kr. öre.	Kr. öre.
664	Cigars and cigarettes ..... kil.	0 00	8 00	682	Free, shrubs, plants (flowering and leafy), live, with no reduction for weight of tubs or pots containing earth; with a reduction of 2½% on the gross weight for exterior packages, baskets, built-in tubs and the like, ..... kil.	0 10	0 15
	Cigarettes shall be dutiable together with the paper, boxes, &c., and similar immediate packing. Woven boxes in which cigars are packed shall be dutiable as cigar boxes and be liable for the same, No. 684. Other packing shall be assessable according to component material.			683	Wool-pulp, cellulose, straw pulp, cotton rags and the like ..... kil.	Free.	
684	Smoking and chewing tobacco, and any other manufactured tobacco ..... kil.	2 70	1 00		Manufactures of (clutiah) as similar manufactures of wood		
	Tare: Casks or cases, 20%. No tare shall be allowed for paper, packets, boxes and the like, serving as packages for smoking or chewing tobacco.				Tissues:—		
686	Torpedoes and electric apparatus for use in submarine mines ..... kil.	Free.		684	1. Waterproof, painted, lacquered, varnished, impregnated or combined with cambric, gutta percha or silk; the same tissues coated with paper pulp:—	0 20	0 25
687	Turf and litter ..... 100 kil.	0 50	0 50	685	a Emery cloth and sand cloth ..... kil.	0 18	0 25
	Wood and manufactures of wood:—			686	b Tarpaning; other goods weighing 250 grammes or more per sq. of half metre side ..... kil.	1 10	1 35
688	1. Trays, platters, bowls, boxes, cruet-stands ("St til Budsoppsæt") sewing and shaving cases, without fittings and similar small wares, each not exceeding 1.5 kil. in weight:—	0 60	0 75	687	c Roller window blinds ..... kil.	2 50	2 60
689	a. Other wares of polished wood ..... kil.	0 40	0 45	688	d Cloth and other goods the stuff of which is wholly or in part of silk ..... kil.	0 90	0 75
690	2. Curved goods (artificially curved woodwork, of the descriptions mentioned in the preceding number, each article not exceeding 1.5 kilogs. in weight) ..... kil.	4 00	4 80		e Other goods not enumerated in the four preceding numbers ..... kil.	0 90	0 75
691	3. Curved goods not included in §§ 1 & 2, also frames for mirrors measuring not less than 1 metre in height (admissible as <i>Globe-framers' Wares</i> ) ..... kil.	0 20	0 25	689	2. Tissues, sewn, or articles otherwise made up, not specially mentioned, as well as those embroidered or otherwise ornamented (admissible as <i>Embroid.</i> , Nos. 290-299):—		
692	4. Profiled mouldings ..... kil.	0 30	0 40	690	a. Ladies' and other watches, including pocket chronometers ..... each	1 00	1 35
693	5. Rods, headings and rods with reel or imitation gliding; heading or frames coated with gypsum, ornamented, pol. sheet, veneered or lacquered ..... kil.	0 30	0 40	700	b. Mantel clocks ..... kil.	1 00	1 25
694	6. Tools and implements (see <i>Vetals</i> ) ..... kil.	0 30	0 40		But with a maximum duty of ..... each	12 00	15 00
695	7. Turners' wares, with or without fittings, rings &c. (even of cocco and other nuts); also columns, wholly or partly turned:—			701	c. Tower clocks and parts thereof (admissible as manufactures of the component material) ..... kil.	0 70	0 80
	1. Not polished:—			702	d. Other clocks ..... kil.	0 60	0 75
696	a. Bile ks ..... kil.	0 10	0 15		e. Clock cases of wood ..... kil.	0 60	0 75
697	b. Other ..... kil.	0 25	0 40	703	f. Clock weights (admissible as manufactures of the component material) ..... kil.	0 70	0 80
698	2. Polished, varnished; penholders of wood, all these articles including weight of immediate packing ..... kil.	0 30	0 70	704	g. Clock weights (admissible as manufactures of the component material) ..... kil.	1 00	1 20
699	8. Wicker-work of osiers or twigs (see <i>Baskets</i> , Nos. 335-8):—			705	h. Fitted with watch movements ..... each	1 00	1 20
	9. Cabinet-makers' wares and parts thereof:—				Wool and woollen goods:—		
	a Of pear, pearwood, walnut, mahogany, and other exotic woods, as well as those veneered with the same, and real or imitation gilt wares, irrespective of the kind of wood:—			706	1. Wool, shoddy and wool waste ..... kil.	Free.	
699	1. Table, sofas and other seats not upholstered, also brackets and mirror frames of not less than 1 metre in height ..... kil.	0 60	0 75	707	2. Woollen yarn ..... kil.	0 05	0 10
697	2. Other ..... kil.	0 40	0 50		a Not dyed ..... kil.	0 20	0 25
698	b Of oak, beech, or ash, also those veneered with birch, upholstered or not ..... kil.	0 30	0 40	709	b Dyed and mixed with all kinds of yarn combined with metal thread ..... kil.	0 30	0 40
699	c Of birch or pine:—				Tare for a and b: On bobbins or spools of wool, wood pulp, paper, cardboard or metal, 40%; no tare is allowed for immediate paper wrappers.		
	1. Neither painted, varnished, veneered, carved, nor upholstered ..... kil.	0 65	0 06	710	4. Felt and press cloth for industrial uses; felt for paper-making machines; cloth list ..... kil.	Free.	
800	2. Other ..... kil.	0 20	0 25		Felt for the latter (admissible as hair felt, No. 225.) ..... kil.	1 00	1 20
801	d Of birch and other domestic woods not mentioned as well as those veneered therewith, upholstered or not ..... kil.	0 20	0 25	711	5. Carpets and carpeting ..... kil.	0 60	0 75
	Should the wares be composed of different kinds of wood they shall be dutiable as if entirely manufactured of the wood subject to the highest duty.			712	6. Tissues for horse girths and belly bands ..... kil.	0 50	0 80
	Furniture covered with silk, or with silk combined with other materials, shall be subject to an additional duty of 30%; on that covered with another material an additional duty of 18% will be levied.			713	7. Hats (see Nos. 231-7):—		
802	10. Staves, wrought, and other cooper's wares:—				a Hosiery: Knitted, crocheted, netted or woven, dyed or not; also wearing apparel of hosiery, finished, even with buttons, lining, borders, ribbons, &c. composed of a material liable to a higher duty than such wearing apparel:—		
	a Of oak ..... kil.	0 10	0 15	714	b Course stockings, jackets or mittens ..... kil.	0 60	0 80
803	b Of other materials ..... kil.	0 05	0 07	715	c With embroidery or silk, blonde, lace and the like, or with silk lining ..... kil.	2 25	3 00
	Manila tined staves are those which have been trimmed, shaved, as well as grooved, i.e., provided with grooves for the heads; the head pieces belonging to such heads and heads joined together are also included in this number. Staves and heads which have served as pump-knives for fire engines or oil shall not be classed in this number.			716	d Other kinds, including all kinds of shawls ..... kil.	1 60	2 00
	11. All other wooden wares not specially mentioned:—				[Note.—Stockings are considered course when they have a length of 60 centimetres from the heel and weigh 200 grammes or more per pair, and other lengths in the same proportion; mittens are reckoned as course when they have more than 1 or 2 fingers and weigh at least 100 grammes per pair. Jackets are considered course when, being of a length of 60 centimetres, they weigh 450 grammes each, and other lengths in proportion.]		
804	a Cigar boxes or boards for the same ..... kil.	0 20	0 25	717	9. Trimmings (see Nos. 513, 514):—		
805	b Packing cases ..... kil.	0 03	0 05		Tissues combined with threads of cambric, gutta-percha, and the like, with no reduction for weight of taxes, paper wrappers and interior packages ..... kil.	1 50	2 00
806	c Wooden pulleys ..... and kil.	5 72	10 75	718	11. Blonde, lace, embroidered bands, insertions and the like; also bobbinet and tulle ..... kil.	4 00	5 50
807	d Coupe boards ..... kil.	0 03	0 05	719	12. Other open-work or transparent tissues, embroidered, or woven in patterns, figures, stripes or checks (embroidery on canvas excepted) ..... kil.	2 00	3 50
808	e Handles and parts thereof, of wood, assessable at a higher rate ..... kil.	0 25	0 35		[Note.—Goods shall be dutiable as open-work or transparent when intervals of at least one thread can be distinguished between the single threads outside the embroidery or the interwoven chief figures, stripes &c., or should this be impossible, when a square of one half-metre side weighs 20 grammes or less.]		
809	f Umbrella and parts of sticks, and handles for the same and for canes, also such sticks and handles in the round, further manufactured but not joined together ..... kil.	1 00	1 20		13. Other woollen goods:—		
810	g Material for umbrellas and parasols, and for umbrellas and parts of handles, whether bent or not, roughly prepared, not polished nor coloured &c. and without any work ..... kil.	0 07	0 10	720	a Tissues weighing 55 grammes or less per square of one half-metre side; also handkerchiefs, table and other covers of all kinds, including tissues for furniture and blinds, such as damask, repes, plush &c. .... kil.	1 75	2 25
811	h Wares, unworked, other ..... kil.	0 20	0 25		a 1. Like present a.		
812	i Not manufactured, which can only be considered as raw material including plates and veneers, also thin wooden plates, pasted together, and loops for cases ..... kil.	Free.					

No.	Goods.	Duty.	
		Min.	Max.
		Nor.	Kr. ovr.
720	2. Neckkerchiefs or fichus, without any other ornaments than the fringes . . . . .	3 75	1 25
721	b Other . . . . .	1 25	1 75
[Note 1.—Tissues of wool mixed with silk pay as silk (discharge); the same tissues mixed with hair (provided that they be not dressed under hair) or with other textile materials shall be dutiable as woollen goods.]			
Note 2.—Tissues of wool, sewn, embroidered or otherwise ornamented, except hosiery, embroidery, lengths and embroidered transparent or opaque goods, classed in No. 719, 12 that are not woven in patterns, figures, stripes or checks, shall pay duty as clothing.]			
722	Soluble glass . . . . .	Free.	
723	Velocipeds . . . . .	0 00	40 00
724	Parts of: a Finished . . . . .	2 50	3 50
	b Unfinished (dutiable as manufactures of the component material)		
Wines, including echinops and other medicinal wines:			
1. In bottles:			
725	a Sparkling . . . . .	1 50	2 00
726	b Other . . . . .	0 70	1 00
2. In casks and jars:			
727	a Of an alcoholic strength not exceeding 21° . . . . .	0 34½	0 50
	b Of an alcoholic strength exceeding 21° (dutiable as spirits of a corresponding alcoholic strength, in other certificates).		
[Tare: Casks, 16 %.]			
[Note 1.—If at the time of importation wine are ascertained to show a fraction of a degree above 21°, they shall be cleared as it not exceeding 21°, provided it is established, by production of a certificate from the qualified authorities in the country of origin, that such wines did not show more than 21° by Gay-Lussac at the time of export.]			
[Note 2.—The quantity of wines imported in casks or jars shall be ascertained by weighing the liquid and converting the weight into volume in the manner provided by the Customs Department for the purpose.]			
Wine lees liquid (dutiable as wine).			
728	Tariffs:		Free
Carriages, carts and sledges:			
729	Locomotives and tenders (excluded)		
730	1. Railway carriages, motor carriages all kinds and railway inspection cars . . . . .	12 %	18 %
Note.—Motor cars intended for route traffic with seating accommodation for more than four passengers, and freight motors suited for use in time of war, may be admitted by the Customs Department on such conditions as they may impose, on payment of duty at the rate of 5% <i>ad val.</i>			
7306	Outer covers for rubber tyres for motor cars, all kinds, . . . . .	0 30	0 40
731	2. Perambulators . . . . .	15 %	20 %
The minimum duty payable on perambulators shall be kron. 2.50 each for the minimum and kron. 3 for the maximum rate.			
732	Parts thereof: . . . . .	0 25	0 30
733	3. Carts, common:		
734	a One-wheeled; also hand carts and wagoons . . . . .	15 00	18 00
	b Two-wheeled; also hand carts and wagoons . . . . .	5 00	6 00
735	c Wheelbarrows . . . . .	1 50	1 80
736	4. Covered wagoons, for the delivery of goods . . . . .	40 00	48 00
5. Carriages neither varnished, upholstered nor with leather work:			
737	a Four-wheeled, covered (landaus and coupés) . . . . .	100 00	120 00
738	b Four-wheeled, other . . . . .	50 00	60 00
739	c Two-wheeled . . . . .	25 00	30 00
6. Carriages, varnished, upholstered or with leather work:			
740	a Four-wheeled, covered (landaus and coupés) . . . . .	250 00	300 00
741	b Four-wheeled, other . . . . .	100 00	120 00
742	c Two-wheeled . . . . .	50 00	60 00
7. Sledges:			
743	a Common . . . . .	3 00	3 60
744	b Runners (blades) for sledges and children's sledges . . . . .	1 00	1 50
c Other:			
745	1. Neither varnished, upholstered nor with leather work . . . . .	10 00	12 00
746	2. Varnished, upholstered or with leather work . . . . .	25 00	30 00
747	Wax . . . . .	Free.	
748	Candles, tapers and other manufactures of wax not subject to a higher duty . . . . .	0 30	0 30
749	Shuttles, healds, pickers and the like . . . . .	0 10	0 13
750	Eggs . . . . .	0 20	0 28
Beer of all kinds, such as porter, ale, "Pilsning," "Munne" &c.:			
751	In bottles . . . . .	0 38	0 55
752	In other recipients [Tare: Casks, 10%] . . . . .	0 33	0 45
753	Goods not enumerated . . . . .	15 %	15 %

REGULATIONS & C. ADDITIONAL ARTICLES EXEMPT FROM DUTY, TARE ALLOWANCES, STORAGE, TONNAGE AND LIGHTHOUSE DUES, DRAWBACK AND REFUND OF IMPORT DUTIES:

§1.—The following duties and dues on goods and vessels shall be collected and paid into the Treasury:

(a) Import duties; (b) storage dues; (c) tonnage and lighthouse dues.

§2.—The import duties established in the minimum tariff shall be collected on the pleasure boats enumerated in No. 15, on foreign goods imported into the country for consumption, whether the importation be for account of the State or of private persons, as well as on all goods of national manufacture having enjoyed a drawback on exportation, unless the Department should grant exemption of all or part of the duties.

The maximum tariff shall be applicable to any foreign country not having concluded a Treaty of commerce and navigation with Norway; and wherein Norwegian goods and vessels are less favourably treated than the goods and vessels of any other country. The maximum rates shall likewise apply to goods specified in tariffs annexed to treaties concluded with foreign countries and which have ceased to be in force. But the King may if he deems fit, order that the foregoing dispositions are not to be applicable either in whole or in regard to certain imported goods pending the conclusion of a Treaty of commerce and navigation with the country. The King may decide under what conditions and for what goods special certificates of origin shall be required to secure the application of the tariff.

In addition to such goods as by special license or permission have been or hereafter may be imported free of duty, the following articles shall be exempt from import duty:

(a) Ship's inventories (except the tackle mentioned in Tariff No. 15), including cabin, galley and similar articles, provided that their quantity and quantity may be considered outside and that they remain for use on the vessels on which they were imported from foreign countries. The fact that such inventories have been re-exported from the country as transit goods and return in the same vessel in which they were used does not make them liable to duty on re-entry.

(b) Similar inventories which have come ashore less or from vessels wrecked on the Norwegian coasts; also such inventories which have belonged to Norwegian vessels wrecked or legally condemned as unworthy in foreign countries, after the requisite vouchers have been approved by the Customs Department.

(c) Ship's provisions and other ship's stores brought in ships from foreign countries and remaining on board, provided that they do not exceed what is considered necessary for the size of the vessel, its crew and passengers, and the time it remains in the port of arrival. If the goods and passengers it carries are destined to different parts in the country the consumption of the goods free of duty may continue until the vessel arrives at the final place of delivery of the goods and passengers brought from abroad as well as during its stay there. If the vessel thereupon clears for foreign countries, or proceeds to another place in the country without the residue of the provisions and other ship's stores may remain on board for use without payment of duty, provided that they do not exceed what the Customs officer deems justified by the length of the proposed journey and other circumstances. But if the vessel sails for another home port after loading goods in destination of the interior, duty must be paid on the residue, provided it cannot be considered trifling, unless the ultimate destination of the vessel is a port abroad. The same holds good when the crew is discharged, provided the residue be not under lock and seal of the Customs-house.

In regard to provisions on steamships plying between foreign and domestic ports, the rules here given are to be applied with such restrictions as the Customs Department may find necessary to prescribe for preventing possible abuse.

(d) Coffee, tea, sugar, butter of all kinds, meat and bacon, other fresh meat in hermetically closed receptacles, hard bread, plum, rice, sardines and rice flour, salicils, as well as oils for illuminating and lubricating purposes, withdrawn from the warehouses, may be delivered exempt from duty for use on board vessels proceeding to foreign countries or for the whale, walrus or seal fisheries in the South Sea or in the Arctic Sea, provided always that the Customs deem the quantity of such provisions justifiable and that the master affirms in writing that such provisions are for the exclusive use of the crew and passengers, that the said oil or oil is to be used on board, and that with his sanction no portion of said stores shall be smuggled into the country. At the time of shipment the goods are to be sealed by the Customs or to be otherwise subject to official control; the Customs Inspector may at the time of or subsequently to the Customs clearance of the vessel leave out used led a quantity of goods in proportion to the number of the crew and passengers, and other goods may, under like conditions, be delivered on board said vessels for the use of the crew, provided they be dealt with in the same manner as other unenumerated foreign goods, in accordance with § 13, letter c of the Customs Law, and subject to the master affirming in writing that the seals affixed will not be broken until the vessel has left the territorial waters of the country. However, spirits intended for consumption on board Norwegian vessels fishing in the Arctic Sea are not subject to delivery free of duty.

(e) Clothing and travelling effects belonging to passengers, in so far as the Customs officers may deem that their quality and quantity indicate that they are imported for personal use. When such effects are not brought by the passengers themselves they are only admitted free of duty when the Customs officers judge that they are imported for personal use and that they bear the marks of having been used.

Clothing and personal effects which have belonged to Norwegian who died abroad, provided that it be proved that said articles have been used.

(f) Implements, carriage and riding equipments, household utensils, furniture and similar articles, when they bear trace of having been used and are imported for the account and use of persons who have resided abroad for at least one year and who have then returned and used them. Other similar effects likewise bear the trace of having been used, left by testament to persons inhabiting the country.

Other articles having been used may also, with the authorisation of the Customs Administration, be imported free of duty or at a lower rate of duty than that established for goods in general.

(g) Samples, provided they do not appear to be intended for trade (see § 1).

(h) Packages, evidently of the ordinary kind, containing goods, on condition that it be not expressly stipulated, at the time of clearance, that they are included in the weight of the goods or dutiable separately, also packages returned to the country after having served for the exportation of goods. Damage shall likewise be considered as packages.

Note.—Herring barrels shall not be entitled to free entry, even when used for packing re-exported goods.

(i) Donations and gifts in kind intended for prisoners of war.

(j) The Customs Department may grant free entry to seal, tares of any kind, provided to be of artistic value.

§3.—Imports from Sweden into Norway are governed by the following special rules:

1. In the conveyance by land between Sweden and Norway to the Eastern District, and to the Eastern District further north (except playing cards, which are subject to stamp and import duties), and to brandy and spirits, including beverages prepared with alcohol, and wine,





2. Hay, straw, gramin, fertilizers, sand and packages in which goods are being exported from the country; donations and relief in kind goods are being sent to war prisoners, on importation of these articles.

3. Travelling requisites belonging to and imported by passengers, ship provisions and other articles for use on board the vessel during its proposed voyage, such as coal on steamships, and fishing tackle.

4. Undecked vessels used by Norwegian fishermen in fishing abroad, both on exportation and re-importation.

5. Goods imported on the same voyage by the same vessels which exported them.

The foregoing exemptions shall not apply to barrels and cases for packing herrings.

6. Ores and opatite, on exportation by vessel, shall be liable to a duty of kron. 0.25 per ton.

7. Foreign vessels and goods imported and exported on them shall be subject to either or higher dues than those imposed on Norwegian vessels and on goods imported or exported on them, unless the King should order the assessment of higher dues on goods or vessels of some foreign nation.

8. When foreign goods, which in accordance with special dispositions have paid no duty or a reduced duty, in certain Customs-houses, are carried over home ports, an import duty or the difference between the duty paid at the shipping port and in the port of arrival shall be collected.

If a product manufactured from foreign material at any place in Norway where imported, either exempt from duty or subject to a reduced duty, is carried to another home port where the material employed in its manufacture is subject to duty or to a higher rate of duty than has been already paid, the product shall be liable at the port of arrival to the import duty there collected on the material from which it has been manufactured, subject to deduction of the duty which may have been paid at the port of entry.

## POLAND

## IMPORT DUTIES.

## I. ALIMENTARY PRODUCTS AND ANIMALS.

NOTE.—The figures are given in gold currency: the Customs authorities will be authorized to accept the duties in Polish Marks (złoty), reckoning a gold mark equivalent to three paper marks; i. e., m. = not specially mentioned.

Articles.		Duties.
		Marks.
1. Cereals of every kind in the grain, except rice, peas and beans, except those mentioned under sub-division (5) of No. 5.		
2. Rice:		
(1) Shelled.....	Per 100 kilograms.	4 00
(2) Unshelled (in chaff).....	"	2 00
NOTE.—Shelled rice containing a maximum of 5% of the white grains of rice, for the manufacture of starch, in accordance with the order of the Treasury.....		
		Per 100 kilograms.
		20 00
3. Flour, malt and groats:—All kinds (except potato flour):		
(1) Flour of all kinds.....	"	8 00
(2) Groats prepared by a single mechanical process only (peeling or breaking).....	Per 100 kilograms, gross	10 00
(3) Groats, other than those specified in previous sub-division (2).....	Per 100 kilograms, gross	6 00
NOTE.—The goods mentioned in Art. 3 done up in small packets for consumption are charged an additional duty of 10%.		
4. Potato flour and starch of all kinds: vermicelli and macaroni; arrowroot; dextrine; sago; almond bran, unseasoned:		
(1) Potato flour and starch of every kind.....	Per 100 kilograms, gross	20 00
(2) Vermicelli, macaroni, arrowroot, dextrine, sago, bran of almonds (unseasoned).....	Per 100 kilograms, gross	28 00
NOTE.—The aforesaid goods, imported in packets, etc., pay (including weight of packing).....		
		Per 100 kilograms.
		35 00
5. Vegetables and roots:		
(1) Fresh:		
(a) Potatoes, beetroot for cattle and for sugar, chicory, turnips, carrots and cabbages.....		
(b) Not mentioned separately.....	Per 100 kilograms, gross	4 00
(2) Pickled and salted, of every kind, not hermetically sealed.....	Per 100 kilograms, gross	5 50
(3) Dried, except those specially mentioned.....	Per 100 kilograms, gross	20 00
(4) Chicory roots, dried, unseasoned, unprepared.....	Per 100 kilograms, gross	10 00
(5) (a) Artichokes, asparagus, cauliflower and brussels sprouts, green peas, green beans, green french beans, salad, spinach, fresh or dried.....	Per 100 kilograms, gross	20 00
(b) Gourds and pumpkins, fresh.....	Per 100 kilograms, gross	10 00
6. Fruit and berries:		
(1) Fruit and berries, fresh, salted, bottled of every kind, except those mentioned separately.....	Per 100 kilograms, gross	12 00
(2) (a) Lemons.....	"	7 00
(b) Oranges and tangerines, fresh.....	"	7 00
(3) Lemon and orange peel of every kind, dried or salted.....	Per 100 kilograms, gross	15 00
(4) Fresh grapes.....	"	15 00
7. Dried fruit and berries of every kind, not sugared:		
(a) Plums, packed in large quantities.....	Per 100 kilograms.	4 00
(b) Figs, dates, plums, coriaths, etc.....	"	10 00
NOTE.—All fresh fruit and berries in small packets for consumption, including packing.....		
		Per 100 kilograms.
		30 00
8. Dried potatoes, cuttings, ground or unground.....		
		Per 100 kilograms, gross
		4 00
9. Capers, olives (green or black), dried, salted, or in oil, in barrels, baskets and vessels, not hermetically sealed.....		
		Per 100 kilograms, gross
		60 00

An exception to these rules is made in case of grain brought home from places in the provinces of Pomerania by fishermen in the boats in which they use at the fisheries.

12. On compliance with the special regulations established to this effect by the Customs, import duty shall be refunded for samples which are re-exported in the same condition as when imported, when this proviso was made on their importation. The Customs Department can also grant the reimbursement of import duty collected on raw and other materials which after having been worked up are re-exported abroad or used as ship's stores, and also upon necessary articles employed in the manufacture of products exported to foreign countries or used as ship's stores, and, if occasion requires, on other duty-paid goods when re-exported in an unchanged condition.

In special cases the Customs Department may allow goods sent abroad from Norway to be further improved, working up or repair, and subsequently re-imported into Norway, to pay only 15% of the increased value due to the improvement effected abroad, or, according to circumstances, admit them free of duty.

Inland ship-building yards shall be granted, in accordance with further decisions of the Customs Department, the following allowances in respect of the construction of new vessels, or of repairing, cleaning or reinforcing older vessels, on repairing or replacing certain parts of same.

(a) For building new ships 2% of the selling price of the vessel in respect of steamers of over 300 tons gross register, and 1% of the selling price in respect of smaller steamers and sailing vessels, provided their tonnage gross register, is not less than 50 tons, this allowance, however, to be reduced by one third in respect of steamers whose main engines and main boilers are fitted abroad.

(b) For repairs, etc., to older ships, 1% of the cost of repairs deducting cost of docking or lifting on to a ship, for ships of over 300 tons gross register, but only of the amount which after making the deductions above mentioned is in excess of 1,000 kroner.

Nos.		Articles.	Duties.
			Marks.
10	Amber, cutaway, cutladder, unripe dried small oranges.....	Per 100 kilograms.	15 00
11	Notes:		
(1)	Notes of every kind, n.s.m., cocoanuts, chestnuts and Chinese earth nuts.....	Per 100 kilograms.	10 00
(2)	Almonds and pistachio nuts.....	"	20 00
12	Mustard, dried, ground, not prepared:		
(1)	Imported in kegs or other large receptacles.....	Per 100 kilograms.	2 00
(2)	Imported in small vessels destined for consumption.....	Per 100 kilograms.	15 00
13	Pasties and all condiments for food, i.e., mustard sauce, pickles, capers, olives (green and black), vegetables and fruit in vinegar, oil or otherwise prepared, in vessels hermetically sealed, with the exception of those mentioned in Art. 24; extracts and meat preparations, peptone and all preserves, n.s.m., including weight of package.....	Per 100 kilograms.	150 00
NOTE 1.—Art. 13 includes also capers, olives, cucumbers, and other pickles in vinegar, the weight of the packing being included in the dutiable weight.			
NOTE 2.—All food condiments under this article contained in porcelain, painted or otherwise decorated bottles or jars are charged duty according to their net weight, and bottles or jars according to their material. See Art. 76.			
NOTE 3.—Pickled meat in hermetically sealed tins. See Art. 34.			
14	Mushrooms:		
(1)	Fresh or dried of every kind, n.s.m., in jar 2 of this article.....	Per 100 kilograms, gross	11 00
(2)	Truffles, fresh and dried; also mushrooms in vinegar, oil and salt water, including the weight of inner packing.....	Per 100 kilograms.	215 00
15	Spice:		
(1)	Vanilla and saffron.....	"	430 00
(2)	Cardamoms, nutmegs, mace, cinnamon, pepper, ginger, juniper, bay leaves and all other spices, n.s.m., including weight of package.....	Per 100 kilograms.	70 00
NOTE 1.—All spices broken or powdered are charged under this article with an additional 50%.			
NOTE 2.—All spices in small tins and other packets, including the weight of the package.			
NOTE 3.—As regards Nos. 1 and 2, spices for the making of ether oil must have a special permit from the Treasury and from the Ministry of Trade and Industry.....			
16	Laurel berries.....	Per 100 kilograms.	Free.
17	Chicory, acorns and all substitutes of coffee:		
(a)	Dried acorns.....	Per 100 kilograms.	15 00
(b)	Chicory and burned acorns.....	"	20 00
(c)	All kinds of coffee substitutes, in tablets or berries, not containing red coffee.....	Per 100 kilograms.	40 00
18	Coffee:		
(1)	Fresh, in berries.....	"	25 00
(2)	Roasted, in berries or ground.....	"	40 00
(3)	All kinds of coffee substitutes, ground or crushed, with inner packing.....	Per 100 kilograms.	65 00
19	Cocoa in the bean and cocoa husks:		
(1)	Fresh.....	"	10 00
(2)	Roasted.....	"	25 00
(3)	All kinds of cocoa husks.....	"	20 00
20	Tea:		
(1)	All kinds, n.s.m., in jar 2, Art. 2.....	Per 100 kilograms, gross	120 00
(2)	In tablets, black and green.....	"	110 00
21	Tobacco:		
(1)	Tobacco in leaves and plants, with or without stalks.....	Per 100 kilograms.	170 00
(2)	Small.....	"	270 00
(3)	Tobacco, cut into for pipes, and other kinds of tobacco.....	Per 100 kilograms.	150 00

## ELEMENTARY PRODUCTS AND ANIMALS continue

ALIMENTARY PRODUCTS AND ANIMALS. continued.		No.		Articles.		Duties, Marks.	
1	(4) Cigars, cigarettes (tobacco, cut, rolled, in leaves) . . . . .	Per 100 kilograms, . . . . .	8.20 00	(1) Fish for breeding purposes, spawn for breeding purposes (by permission of the Treasury and Ministry of Trade and Industry) . . . . .	Free		
	(5) Tobacco, thinly cut for cigarettes . . . . .		1,000 00	(2) Fish, smoked, dried, in oil and stuffed . . . . .	120 00		
	(6) Cigarettes . . . . .		1,000 00	(3) " " " " except where specially mentioned . . . . .	20 00		
2	Sugar . . . . .			(4) Herrings: . . . . .			
	(1) Raw, all kinds, crude or of ground, not containing pieces of cane, &c. . . . .	Per 100 kilograms, . . . . .	25 00	(a) Salted . . . . .	Free		
	(2) Refined, molasses sugar, in lumps and candied, in lumps or pieces . . . . .	Per 100 kilograms, . . . . .	15 00	(b) Smoked-dried . . . . .	7 00		
	Honey, in combs and fresh potato syrup of all kinds, starch or grape sugar, molasses, sugar for colouring drinks, molasses extract of malt . . . . .	Per 100 kilograms, . . . . .	24 00	(c) Sugar . . . . .	1,000 00		
3	All manufactured sweets as well as prepared fruits and berries . . . . .			NOTE. All fresh fish brought in boats by fishermen . . . . .	Free		
	(1) Cocoa, in powder, unsweetened, including the weight of inner packaging . . . . .	Per 100 kilograms, . . . . .	15 00	(2) Oysters, lobsters, crabs, cray-fish, snails, &c., salted, smoked-dried, in hermetically sealed tins, Per 100 kilograms, . . . . .	750 00		
	(2) Sweets, jams, jelly, sweetened pastilles, fruit in liquor, arrow, and conium chocolate and cocoa with weight of inner package . . . . .	Per 100 kilograms, . . . . .	110 00	(3) Certain goods for consumption and fodder for animals: . . . . .	2 40		
	NOTE. The goods in this article are also charged the 70% tax on sugar.			(a) Special fodder for cattle, blooded cake and bran of all kinds . . . . .	Free		
	(3) Canipote fruit and berry juice and syrups and liquid refined sugar, with weight of inner packaging . . . . .	Per 100 kilograms, . . . . .	125 00	NOTE. Fodder for cattle from refuse and by-products, by permission of the Treasury and Ministry for Agriculture.			
	(4) Refined sweets, gingerbread, sugar cakes, wafers, with weight of inner packaging . . . . .	Per 100 kilograms, . . . . .	125 00	(4) Animals: household, cattle, horses and all others, n.s.m.	Free		
	(5) Condensed milk, dried milk, sweetened or unsweetened, mammal- and fowl, with weight of inner packages . . . . .	Per 100 kilograms, . . . . .	40 00	NOTE. — Dogs, except sheep and police dogs . . . . .	10 00		
25	Yeast of all kinds: . . . . .			II.—ANIMAL PRODUCTS AND MANUFACTURES THEREFROM.			
	(1) (a) Crushed . . . . .		30 00	(1) Manure, bones, raw and prepared: . . . . .			
	(b) Dried . . . . .		190 00	(1) Natural manure (guano), raw raw bones, except those specially mentioned, Thomas manure, unground, phosphoric, unground . . . . .	Free		
	(c) Liquid . . . . .		17 00	(2) Dried guano . . . . .	6 50		
	(2) Home-made, by special permission of the Treasury . . . . .		Free	(3) Bones, steeped in brimstone, fertilising compositions and mixtures of every kind, Per 100 kilograms, . . . . .	1 25		
26	Malt and malt extract: . . . . .			(4) Burnt bones and bone ash . . . . .	1 00		
	(1) Malt . . . . .		135 00	(5) Mineral superphosphates . . . . .	1 00		
	(2) Extract and malt flour . . . . .		600 00	42 All sort . . . . .	8 00		
27	Arrack, rum, cognac and other spirits, spirits of wine, fresh and refined, of every strength, liquors, fruit wines . . . . .			43 (1) (a) Fish glue of every kind . . . . .			
	(1) Arrack, rum, cognac, sloe gin and brandy, of every strength, liquors: . . . . .			(b) Fish glue of all kinds, dressing for materials and mixtures of gelatine and glycerine (relative glue) . . . . .	Per 100 kilograms, . . . . .	75 00	
	(a) In casks and flasks, with their weight . . . . .		150 00	(2) From the bones of animals and refuse, colours and bone glue . . . . .	Per 100 kilograms, . . . . .	26 00	
	(b) " " bottles, also liquors, essences and fruit with alcohol, in packets of every kind and weight of package . . . . .		600 00	44 Hides of all kinds and skins, also other unspecified parts of animals: . . . . .			
	(2) Spirits of wine, raw and refined . . . . .		110 00	(1) Of all kinds . . . . .	Free		
	(3) " " bottles and packages of every kind, with packing . . . . .		135 00	(2) When used medicinally . . . . .	Per 100 kilograms, . . . . .	900 00	
	(4) Methylated spirits, liquid and solid, with weight of package . . . . .		50 00	(3) Raw materials, in a separate article, by permission of the Treasury and the Ministry of Public Health . . . . .	Free		
	(5) Methylated spirits for technical use, by permission of the Minister of Finance . . . . .		Free	45 Hair and hair bristles, raw and manufactured: . . . . .			
28	Wine made from grapes, fruit or berries: . . . . .			(1) Human hair . . . . .	40 00		
	(1) Of all kinds in casks: . . . . .			(2) All other kinds . . . . .	Free		
	(a) Containing 16% alcohol and weight of cask . . . . .		120 00	(3) Hair bristles . . . . .	Free		
	(b) " " " " 25% alcohol and weight of cask . . . . .		200 00	46 Manufactures from hair and hair bristles: . . . . .	550 00		
	(2) Wine in bottles . . . . .		600 00	(1) From human hair . . . . .	Per 100 kilograms, . . . . .		
	(a) Not sparkling, containing not more than 25% alcohol and weight of bottles . . . . .		2,500 00	(2) From other hair and hair bristles . . . . .			
	(b) Sparkling of every kind and with weight of bottles . . . . .			(a) Brushes for household use, mounted in wood, metal, material, unpolished and unvarnished . . . . .	Per 100 kilograms, . . . . .	100 00	
	NOTE 1. The duty on wine carried in railway tank is reckoned according to the real weight of the wine with the oil of 100 of 25% . . . . .			(b) Ditto, polished and varnished . . . . .		100 00	
	NOTE 2. Wine containing more than 25% alcohol according to article 27 . . . . .			(c) Technical brushes, such as cylinders &c., for painters &c. . . . .	Per 100 kilograms, . . . . .	50 00	
	NOTE 3. Wine mixed with salt for the manufacture of cognac containing from 3 to 25% alcohol, by permission of the Treasury . . . . .		20 00	(1) Unpolished . . . . .		35 00	
29	Mead, porter and beer of every kind . . . . .			47 Down and feathers, except those specially mentioned: . . . . .			
	(1) In casks and casks, including their weight . . . . .		50 00	(1) Feathers . . . . .	10 00		
	(3) In bottles and flasks, including their weight . . . . .		100 00	(2) Down . . . . .	50 00		
30	Vinegar of every kind, except toilet vinegar . . . . .			48 Pillows, feather beds and mattresses: . . . . .			
	(1) In casks, including their weight . . . . .		17 00	(1) Stuffed with feathers and down . . . . .	90 00		
	(2) " " other vessels . . . . .		50 00	(2) " " " " horsehair and wool . . . . .	40 00		
	NOTE. Vinegar is considered as such if it contains not more than 8% of acid; stronger concentrated liquids are charged duty as acetic acid.			(3) " " " " sewed, rushes, sawdust &c. . . . .	17 00		
31	Mineral waters, artificial and natural, including weight of vessel . . . . .		30 00	49 Whalebone in raw plates, strips and bones and of horn: . . . . .			
	NOTE. Medical natural mineral waters, of special kind, with the weight of container . . . . .		Free	(1) Raw whalebone . . . . .	Per 100 kilograms, . . . . .		
32	Kitchen salt of every kind . . . . .		Free	(2) Plates and strips of whalebone and raw hoofs . . . . .	Per 100 kilograms, . . . . .	80 00	
33	Mead, rum, cognac and dried meat . . . . .		Free	(3) Ditto, polished and whole, covered with paper or textile material, except silk . . . . .	Per 100 kilograms, . . . . .	200 00	
	(1) Meat, fresh, smoked or frozen . . . . .		20 00	NOTE. Plates and strips, covered with skin or horse-hair material containing silk, with silk or half silk material are charged an additional 2% duty.			
	(2) Fresh, smoked or pickled . . . . .		80 00	50 Sponges . . . . .	Per 100 kilograms, . . . . .	40 00	
35	Cheese . . . . .			51 Animal fats and oils: . . . . .			
	(1) Special kinds, packed in wood (tin &c., including weight of packaging . . . . .		120 00	(1) Animal fat raw, except that specially mentioned, . . . . .			
	(2) Other . . . . .		40 00	Per 100 kilograms, . . . . .			
	(3) Milk cheese, in large and unrefined . . . . .		Free	(2) (a) All oil, whale oil, bone-oil &c., fish oil, spermacetti, in unrefined state . . . . .	Per 100 kilograms, . . . . .	9 00	
	(4) Almonds, &c. &c. &c. . . . .		7 00	(b) Oil, refined, melted, manufactured . . . . .		12 00	
36	Goose and sheep's milk . . . . .		10 00	(3) Fat for technical purposes (oleine, oleic acid &c.) . . . . .		15 00	
37	Fish and eawar . . . . .			(4) Refined spermacetti, palm oil, stearine . . . . .			
	(1) Fresh fish, dried, sea bream . . . . .		120 00	(5) All oil produced from animals (from bones, spermacetti, lardine, margarine &c.) except where specially mentioned . . . . .	Per 100 kilograms, . . . . .	50 00	
	(2) Salmon, turbot, sea bream, trout, smoked, dried or salted . . . . .		13 00	52 Wax . . . . .			
	(3) Carp . . . . .		10 00	(1) Ozocerite, and wax used for the grafting of trees . . . . .	Per 100 kilograms, . . . . .	10 00	
	(4) Other fresh fish . . . . .		10 00	(2) Paraffin, vaseline (except refined without taste or smell) . . . . .	Per 100 kilograms, . . . . .	27 00	
				(3) Ceresin, refined . . . . .		30 00	
				(4) Bituminous wax from coal . . . . .		45 00	
				NOTE. — Bituminous shells, stones and earths . . . . .	Free		
				53 All emulsions, tresses, lamp wicks, with or without metal bands . . . . .	Per 100 kilograms, . . . . .	40 00	
				54 Raw untanned skins, pieces or whole . . . . .			
				55 Hides, tanned and half tanned, whole, in halves or in pieces . . . . .			
				(1) Untanned soft skins, finished or unfinished, but polished of cattle, horses, calves, sheep and goats, as well as whole pieces in black or natural colour, raw box-calf, parchment, black and coloured, smooth and stamped . . . . .	Per 100 kilograms, . . . . .	170 00	

Articles.	Duties. Marks.	Nos.	Articles.	Duties. Marks.
(2) Hides, less than 1 kilo, in weight in pieces, e.g. beskin, wild goats' skin, red and imitation chevelin, black or coloured, shiny skins, skins for gloves, shiny or chamois;		59	Coopers' and carpenters' goods.	
(a) All skins for fancy goods, stamped skins for hats and belts, morocco and lacquered		(1)	Carpenters' goods, shingles, smooth and mortised	
Per 100 kilograms	650 00	(2)	Shavings from all kinds of wood	6 50
(b) Polished hides, buff calf, red box, black or coloured, put-skin, coloured chamois leather for furniture, and automobiles, stamped, ekhide and reindeer, also coloured hides		(3)	(a) Coopers' manufactures	6 00
Per 100 kilograms	100 00	(b)	Mortised staves	9 00
(3) Hard hides for soles of boots, whole or in halves, also raw aluminous hides, whole or in halves		60	Manufactures from cork wood	
Per 100 kilograms	120 00	(1)	Slabs and pieces	20 00
(4) Sole and belt hides in pieces and block, also straps and belts cut from raw aluminous hides		(2)	Corks for bottles, bungs and every other article made of cork u.s.m.	35 00
Per 100 kilograms	135 00	(3)	Goods made from pieces of cork with materials glued on	30 00
(5) All hides, u.s.m., e.g. crocodile, shark &c.	700 00	61	Wooden goods, u.s.m.	
Furs:		(1)	(a) Thin driers of every thickness and all kinds of wood	10 00
(1) All raw undressed fur		(b)	Nails and pegs	30 00
(2) Dressed fur, dyed or undyed:		(c)	Turners' and carpenters' goods made of wood mentioned in Art. 58, paragraph 1, unpolished, unvarnished, without veneer, Per 100 kilograms	35 00
(a) Sealskins and black fox, blue fox, chinchilla, cat, red seal, ermine	2,500 00	(d)	Turners' and carpenters' goods made from wood not mentioned in Art. 58, paragraph 1, unpolished and unvarnished, carpenters' and turners' manufactures of every kind of wood, polished, varnished, inlaid, in one or various colours (without designs)	85 00
(b) Marten, american elk, american seal, civet, skunk	1,600 00	(e)	Bentwood furniture, inlaid or not, rough or polished, not upholstered or with saw-playing parts of bentwood furniture, also inlaid wares, rough or polished and varnished without design	60 00
(3) Dressed furs, undyed:		NOTE 1.	Bentwood furniture and its parts, also veneered goods with ornamentation and designs are charged duty according to Art. 61, paragraph 1.	
(a) Opossum, marmot, polecat, squirrel, lynx, bear, wolf, seal, grey squirrel, musk, rabbit, goat, llama, fox, lamb, hare and cat, Per 100 kilograms	40 00	NOTE 2.	Furriers' small goods of all kinds of wood u.s.m., weighing not more than 400 grammes are charged according to paragraph 1 (d) of Art. 61.	
(b) Sheep and large goats' skins	70 00	NOTE 3.	Wooden parts of apparatus, wooden machines, except those mentioned in Arts. 16 and 61, which can be considered as belonging to	
(4) Furs, dressed and dyed:		(a)	Paragraph 1 of this Art. 61	55 00
(a) Sheep and large goats' skins	70 00	(b)	All others:	
(b) American opossum, caracul, cat, grey squirrel, fox, otter, musk, marmot, rabbit, hare, wolf	500 00	i.	Polished and lacquered	50 00
(5) All furs, u. s. m.:		ii.	Upholstered and inlaid	80 00
(a) Dressed and dyed	800 00	(c)	Goods made of carved wood, except those mentioned in Art. 61, paragraph 1, turners' and carpenters' manufactures with designs and ornamentations	160 00
(b) but not dyed	350 00	NOTE 1.	All goods of stamped felt, paper mache, carton pierre, except those coming under Art. 177, paragraph 1 as well as of various non-metallic materials, painted wooden goods or ornamented with poker-work and plastered "en relief" belong to this category if they can be considered as carved or turned goods.	
(6) Pieces of skin are charged the same duty with the addition of 50 %		NOTE 2.	Drawings, pictures, engravings, done by hand on paper or material in frames of material mentioned in Art. 61 are charged duty according to Art. 61, paragraph 3.	
(7) Fur sacks, made up of small skins, are charged duty as for whole skins		(d)	Carpenters' turned goods, sculpture with ornamentation of copper, copper-salloy, and other materials, with exception of wooden tubing except pumpe, copper, steel, mother-of-pearl, ivory, tortoise-shell, &c., except articles weighing less than 1 to 2 kilograms (coming under Art. 215)	
Leather goods:		NOTE 1.	Under ornamentation of copper or copper-salloy is included clasps, rings, milk &c.	
(1) All leathers, except where specified separately:		NOTE 2.	Goods mentioned in Art. 61, paragraph 1, e and paragraphs 2, 3, 4 partly upholstered in material, leather or its imitation, also straw-plaited, are charged duty according to the respective categories with the addition of 40%.	
(a) Weighing more than 2,000 grammes per pair	150 00	(5)	Soft furniture, wholly upholstered in cloth or other material, leather, &c.	400 00
(b) " " from 1,000 to 2,000 grammes per pair	350 00	62	Plants and their parts u.s.m.	
(c) " " 600 to 1,000 grammes per pair	500 00	(1)	Hay of all kinds and unleaved straw, cut straw and bran	
(2) Patent leather boots and shoes, boots and shoes with silk uppers, finished and half finished, and those that weigh less than 600 grammes per pair	850 00	(2)	Parts of plants in their natural state u.s.m.	2 00
NOTE.—With leather uppers	750 00	(3)	(a) Seeds, not separately specified, shelled apricot and peach stones	1 50
(3) Leather goods of all kinds, leather pouches, fancy goods, such as bags, purses, cigar cases, pocket books, note-books, bindings, also breeches, waist-coats, jackets of all kinds of tanned leather	1,200 00	(b)	Seed for forest trees u.s.m.	
NOTE.—Leather cut but not sewn, as in Art. 3	800 00	(i)	Vegetable and garden seeds:	
(4) (a) Saddlers' goods, trunks, hunting bags of leather or thick chamois material or linen whips, hunting crops &c.	250 00	ii.	In packets, wholesale	100 00
(b) Finished driving belts	250 00	iii.	retail	200 00
(c) " " muscun, driving belts	170 00	(c)	Living plants, medicinal plants and their parts, made into for basket making, &c., such as straw, rushes and other similar material, dyed, bleached, and otherwise prepared	1 00
(5) Harness:		(d)	Onions, roots, flower bulbs	50 00
(a) Ordinary	150 00	(e)	Cut flowers, fresh and dry leaves, bouquets, wreaths of flowers, leaves or other parts of plants	
(b) All other goods	250 00	Per 100 kilograms		200 00
NOTE.—Leather goods with gold or silver mountings or of any material mentioned in Art. 215, Part I are charged duty under that article.		63	Tidde for carding	Free
III. WOOL AND WOODEN GOODS.		64	Wicker-work	
Wool:		(1)	Ordinary baskets for linen, clothes, packing and carrying all kinds of articles made from split, bark, unsplit twigs and rushes and from all ordinary common material, plaited goods, common brooms	14 00
(1) Birch, beech, elm, oak, pine, willow, lime, maple, larch, alder, aspen, fir, pine, poplar, ash		(a)	Upholstered	28 00
(a) In bundles and splinters, brushwood &c.		(b)	Painted or polished	28 00
Per 100 kilograms		(2)	All kinds of baskets, except those mentioned in paragraph 1, plaited goods, plaited from split twigs, rods, grass, straw and palm leaves, except those specially mentioned and articles used for gardening, household use, e.g., various furniture frames, cases, baskets for flowers, garden arbutus, bushes or earthenware, &c., parts of other articles painted or unpainted	
(b) Beans, logs, props				
(c) Trunks, blo &c.	Per 100 kilograms			
(d) Hewn or sawn for planks or boards				
More than 100 cms. thick	40 00			
(e) Planks and batts (from 50 to 100 cms. thickness inclusive) unhewn, except beech	1 50			
NOTE.—In cases of difficulty in weighing, the weight is determined on the basis of 600 kilograms per cubic metre.				
(2) All wood, except that specified in paragraph 1 in the form of beams, trunks, planks, blocks, props, logs, rods, also batts of all kinds of impregnated wood	2 00			
NOTE.—Planned wood, mentioned in Art. 58, paragraph 1, is charged under Art. 59, paragraph 1. Planned wood under paragraph 2 is charged under Art. 61.				
(3) Wood for inlaying and veneering, raw-glued, not thicker than 3 cms, also planned wood	17 00			
(4) Bark of cork-oak trees:				
(a) Rough	Free			
(b) In sawdust or powder	1 00			
NOTE.—Wood for dyeing purposes according to Art. 126, paragraph 1.				
(5) Beech, in batts for furniture				
(a) Rough, unturned	Per 100 kilograms			
(b) Turned	70 00			

## III. WOOL AND WOOLLEN GOODS. CONTINUED.

No.	Articles.	Duties, Marks.
(a)	Unornamented ..... Per 100 kilograms.	100 00
(b)	With simple ornaments ..... " "	100 00
(c)	Plated steel material, made of straw, wooden chips, reeds, cotton, linen and hemp ..... Per 100 kilograms.	750 00
(d)	Bushes manufactured from plants, such as roots of rice, fibre, &c.:	
(1)	For household and technical use, mounted on iron, unvarnished or unpolished ..... Per 100 kilograms.	25 00
(2)	Like, varnished or polished ..... " "	50 00
(e)	Mats from the inner bark of trees ..... " "	8 00
NOTE 1.	Manufactures from reeds and plaitings, bronzed, silvered or gilt, are charged an additional 25%.	
NOTE 2.	Goods with metal ornaments, silvered or gilt, also ornaments of silk, velvet, chenille and other costly materials. See Art. 215.	

## IV. BUILDING MATERIALS AND CERAMICS.

65	Building materials:	
(1)	Clay of all kinds, china clay, kaolin, except those separately specified ..... Per 100 kilograms.	80 00
(2)	Clauk, in lump, uncrushed or broken ..... " "	1 00
(3)	Plaster (alabaster), in pieces, unburned, unslaked lime, chalk, in pieces, burned ..... Per 100 kilograms.	2 00
(4)	a. All welding materials, ground or unground, cement of every quality, Portland cement, natural and artificial, mixed cement, and all kinds of admixtures, puzzolane, slaked lime, &c. .... Per 100 kilograms.	1 70
(b)	Slaked lime, unground ..... " "	1 70
66	Stones, unfinished or half finished:	
(1)	Field and rock stones, e.g., roughly finished, as well as small paving stones, chess-shaped or oblong; flint, granite, basalt, quartz, all natural sand, flint earth and other stones and kinds of earth, &c., as industrially and also naturally, unfinished and uncrushed ..... Per 100 kilograms.	70 00
(2)	Stones used in industry, artificially, crushed (broken or powdered), coal filters ..... Per 100 kilograms.	70 00
(3)	Stones for building, except those specially mentioned:	
(a)	Unfinished or only broken in slabs and blocks without being finished superficially ..... Per 100 kilograms.	60 30
(b)	Stones, blocks, slabs, more than 15 cms. thick, wholly or only partly hewn or cut, stairs for staircases, paving stones for pavements and borders, &c. .... Per 100 kilograms.	90 70
(c)	Plates up to 15 cms. thick, with cut surfaces ..... Per 100 kilograms.	2 70
(4)	Rough stones for slaughtering purposes and polishing ..... Per 100 kilograms.	1 00
(5)	All kinds of marble, alabaster, for building purposes, Flanders granite, Belgian marble, cut or ground with unpolished surfaces:	
(a)	In blocks, pieces and slabs, more than 15 cms. thick ..... Per 100 kilograms.	90 80
(b)	Slabs up to 15 cms. thick, inclusive ..... Per 100 kilograms.	2 70
(c)	Carried marble in blocks and slabs, sawn but neither polished, nor ground, of thickness:	
(1)	More than 15 cms. .... Per 100 kilograms.	90 50
(2)	Up to and including 15 cms. .... " "	1 00
(6)	Slabs cut into plates and also ground ..... " "	6 00
NOTE.	Slabs unfinished ..... " "	1 00
(7)	a. Lithographic stones ..... Per 100 kilograms.	90 60
(b)	Mill stones in pieces ..... " "	2 70
(c)	Finished mill stones ..... " "	5 70
(8)	Mica:	
(1)	In irregular pieces ..... Free	
(2)	In sheets, regular and shaped Per 100 kilograms.	20 00
67	Precious and ornamental stones, real and artificial:	
(a)	Precious stones, diamonds, rubies, emeralds, red pearls ..... Per 100 kilograms.	5000 00
(b)	All other ornamental stones, real and artificial, all real coral, string, lace or carved, Per 100 kilograms.	1000 00
NOTE 1.	Articles included in this Art. set in precious metals, come under Art. 115.	
NOTE 2.	Precious stone for technical use, by permission of the Ministry of Finance and the Ministry of Trade and Industry ..... 1 00	
68	For mother of pearl, tortoise shell, amber, meerschaum (ivory, celluloid, enamel, glaze, mosaic and shells):	
(a)	Jet, mother of pearl, tortoise-shell, amber (mother of pearl, meerschaum, ivory) ..... Per 100 kilograms.	55 00
(b)	Celluloid of all colours in unpolished plates, &c. .... Per 100 kilograms.	15 00
(c)	Enamel, either in pieces or powder, glaze, mosaic and all other parts of mosaic, &c. .... Per 100 kilograms.	12 00
(d)	Sea and river shells, unground, washed ..... Free	
69	Asbestos:	
(1)	In pieces ..... Per 100 kilograms.	33 00
(2)	In powder or filaments ..... " "	33 00
(3)	In sheets, without the addition of other materials ..... Per 100 kilograms.	15 00
(4)	Spun and manufactured, with the addition of other materials ..... Per 100 kilograms.	33 00
70	Articles manufactured of stone of all kinds, except precious and semi-precious stones, also manufactures of lime and alabaster:	
(1)	Carved, turned, chiselled and polished:	
(a)	Weight up to 50 kilograms inclusive ..... 60 00	
(b)	Weight more than 50 kilograms ..... 90 00	

No.	Articles.	Duties, Marks.
(2)	Ordinary building stones, without carved or chiselled ornamentation with surface "en relief" of stone of every kind:	
(a)	With polished surface, whole or in parts, ..... Per 100 kilograms.	20 00
(b)	With smooth surface, but unpolished ..... Per 100 kilograms.	13 00
NOTE 1.	Goods made from slate, &c., n.s.m. are charged according to Art. 64, paragraph 6.	
NOTE 2.	To this Article belong goods made from stone with metal additions in so far as those additions do not constitute the chief value of the goods, also with the addition of other materials, if in this latter case they do not fall under Art. 215, but if the metallic additions constitute the chief value of the articles, it is charged duty according to the rate for the goods made of the respective metals for 30% of the weight and the remaining 70% is charged duty as per paragraph 1, Art. 70.	
71	Materials for grinding and polishing and manufactures from them and carbon goods for electro-technical purposes:	
(1)	Emery, corundum, carborundum, pumice, graphite, in pieces and flakes, ..... Per 100 kilograms.	6 00
(2)	Artificial grinding stones, slabs, files and saws of emery, corundum, flint, granite and other materials ..... Per 100 kilograms.	25 00
(3)	All materials for grinding and polishing:	
(a)	On paper ..... Per 100 kilograms.	50 00
(b)	On cloth ..... " "	50 00
(c)	Artificial grinding stones, slabs, files and saws of emery, corundum, flint, granite and other materials ..... Per 100 kilograms.	65 00
(d)	Compressed products of carbon for electro-technical purposes, such as candles, plates, cylinders, carbon for batteries, &c., by weight:	
(1)	Up to 5 kilograms ..... Per 100 kilograms.	80 00
(2)	Over 5 kilograms ..... " "	10 00
(3)	Incandescent mantles ..... Each	00 10
72	Building stones, artificial and fire-proof goods:	
(1)	Building bricks, not fire-proof, or ordinary second-rate slag:	
(a)	Ordinary, unglazed ..... Per 100 kilograms.	13 00
(b)	As samples, perforated, glazed ..... " "	00 50
(c)	Like, under (a) and (b), glazed ..... " "	1 30
(2)	Stones, bricks and plates, made of lime, mixed with sand, cement, plaster, and all other artificial stones, bricks and plates, n.s.m. .... Per 100 kilograms.	1 70
(3)	Artificial slate in finished goods ..... " "	8 00
(4)	Fireproof goods of all shapes and sizes; chamotte cement:	
(a)	Bricks & plates, made from chamotte clay ..... Per 100 kilograms.	1 30
(b)	Stones and all other welded or half welded bricks-slab ..... Per 100 kilograms.	00 80
(c)	Bricks and slabs from magnesite ..... " "	00 50
(d)	Refractories for furnaces and their parts ..... " "	2 70
(e)	Fireproof crucibles, also graphite crucibles ..... Per 100 kilograms.	6 00
(f)	Chamotte cement, lime and volcanic cement ..... Per 100 kilograms.	00 70
73	Pipes and other ceramic manufactures:	
(1)	Pipes of porous material, cement, &c., and samples, as well as their parts:	
(a)	Unglazed ..... Per 100 kilograms.	1 30
(b)	Glazed ..... " "	2 60
(c)	Drains of all kinds ..... " "	00 45
(2)	Stone vessels and implements for factories, pots, reservoirs, jugs, bottles, cooling apparatus, thin walled impervious pipes, for jointing, apparatus, also glazed pipes without ornamentation ..... Per 100 kilograms.	6 00
(3)	Unglazed tiles, impervious to water, with rough surface:	
(a)	Of a uniform colour, more than 15 cms. thick ..... Per 100 kilograms.	6 00
(b)	" " up to 15 cms. thick ..... Per 100 kilograms.	10 00
(c)	Multi-coloured and fancy ..... " "	15 00
(4)	Tiles for walls of different colours, smooth and with ornamentation "en relief":	
(a)	Of one colour ..... Per 100 kilograms.	10 00
(b)	Multi-coloured ..... " "	16 00
(c)	Painted, gilded, carved or otherwise ornamented ..... Per 100 kilograms.	25 00
74	Factory made from interior clay and from cement; tiles for stoves and all bricks of potter's clay:	
(1)	Tiles of every kind:	
(a)	Un glazed, unvarnished or unpainted, Per 100 kilograms.	1 30
(b)	Glazed, with ornamentation of every kind ..... Per 100 kilograms.	3 30
(2)	Tiles for stoves and all bricks of potter's clay, smooth and with ornamentation "en relief":	
(a)	Of one colour, glazed ..... Per 100 kilograms.	6 00
(b)	Multi-coloured ..... " "	15 00
(c)	Painted, gilded, or otherwise ornamented ..... Per 100 kilograms.	30 00
(3)	Terra-cotta ornaments, caryatides, niches, busts, statues, &c., ornamentations for buildings and walls, painted, enameled, gilded ..... Per 100 kilograms.	30 00
(4)	Vessels and potters' manufactures, n.s.m. of inferior clay, glazed:	
(a)	Without design or ornamentation, Per 100 kilograms.	6 00
(b)	With ..... " "	20 00
(c)	Kitchen vessels of fire-proof clay ..... " "	30 00

[illegible]

## V. COMBUSTIBLES, ASPHALT, TAR AND THEIR PRODUCTS 1900.

Nos.	Articles.	Duties, Marks.
(2) Unclean borle acid, . . . . .	Per 100 kilograms, 3 30	
(3) Cleaned borax in crystals, pulverized and anhydrous, . . . . .	Per 100 kilograms, 17 00	
(4) Cleaned borle acid, . . . . .	Per 100 kilograms, 45 00	
(6) Hyperborle acid, soluble in all of hyperborle acid, . . . . .	Per 100 kilograms, 100 00	
94 Magnesia and tale. Labour: . . . . .		
(1) Original in pieces also burnt, . . . . .	Free	
(2) " pulverized, . . . . .	Per 100 kilograms, 2 00	
95 Tartar (cream of tartar), bluestone, calcium, tartaric acid, citric lime: . . . . .	Free	
(1) Raw, uncleaned, unpurified, . . . . .	Free	
(2) Half cleaned, not pulverized, in its elementary colour, . . . . .	Per 100 kilograms, 5 00	
96 Heavy spar, baryta, with erite: . . . . .	Free	
(1) Baryta, original in pieces, . . . . .	Free	
(2) Ditto, ground, . . . . .	Per 100 kilograms, 2 00	
(3) Borate, carium sulphate, fixed white boron carbon, chemically precipitated, . . . . .	Per 100 kilograms, 10 00	
97 Strontianite, strontium carbon, celestine strontium, sulphate in pieces and powder, . . . . .	Free	
98 Compounds of ammonia, raw and unpurified: . . . . .		
(1) Ammonia chloride, sal ammoniac, ammonium carbon, . . . . .	Per 100 kilograms, 30 00	
(2) Nitric acid ammonium, ammonium azote, liquid ammonium, cyanogen and sulphurous ammonium, . . . . .	Per 100 kilograms, 30 00	
(3) Ammonium sulphate, . . . . .	Per 100 kilograms, 10 00	
NOTE. Nitric acid ammonium for agricultural purposes, with a special permission in each case of the Treasury after agreement with the Ministry of Agriculture, . . . . .	Free	
99 Metallic arsenic, white arsenic, anhydrous, yellow, arsenic triarsenide, red sulphide, . . . . .	Per 100 kilograms, 2 00	
100 Ferro-cyanides and chromates, salts: . . . . .		
(1) Gas-mass, lax, launmas, &c., containing bromstone and cyanite, . . . . .	Free	
(2) Ferro-cyanides, red and yellow, . . . . .	Per 100 kilograms, 20 00	
(3) Chromate and bichromate of potash and soda, chromous alum, . . . . .	Per 100 kilograms, 15 00	
101 Alum and sulphate of alumina: . . . . .		
(1) Alum in crystals, . . . . .	4 00	
(2) " calcined and alum of all kinds in powder, sulphate of alumina, . . . . .	Per 100 kilograms, 7 00	
102 Oxides (hydrated and anhydrous) of barium (caustic barytes), of strontium (caustic strontia), and of aluminum (hydrate of alumina), . . . . .	Per 100 kilograms, 12 00	
103 Saltpetre: . . . . .		
(1) Chilean (nitrate of soda), unrefined, . . . . .	Free	
(2) Saltpetre and Chilean saltpetre, refined, . . . . .	Per 100 kilograms, 7 00	
(3) Nitrate of lime (Norwegian saltpetre) and nitrate of lime (calcium cyanamide), . . . . .	Free	
104 Salts of magnesium and lime: . . . . .		
(1) (a) Uncleaned chlorides, unpurified magnesium, . . . . .	Per 100 kilograms, 1 00	
(b) Lime, . . . . .	3 50	
(2) (a) Sulphate of magnesium (Epsom salts), . . . . .	Per 100 kilograms, 2 00	
(b) Carbonic lime, chemically precipitated, . . . . .	Per 100 kilograms, 7 00	
105 Soda, sodium carbonate, potash and their salts: . . . . .		
(1) Metallic soda potash and their superoxides and supersulphates, . . . . .	Per 100 kilograms, 55 00	
(2) Ammonical soda and soda in crystals, . . . . .	7 50	
(3) Potash, . . . . .	Free	
(4) Bicarbonate of soda and bicarbonate of potash, . . . . .	Per 100 kilograms, 10 00	
(5) Caustic potash: . . . . .		
(a) Unpurified, . . . . .	20 00	
(b) Purified, . . . . .	60 00	
(6) Neutral sulphate of soda (Glauber's salts), . . . . .	3 00	
(7) (a) Soda and potash sulphur, neutral acid and sulphur trioxide, . . . . .	Per 100 kilograms, 4 00	
(b) Hydrosulphur of soda and soda sulphur up to 50% included, . . . . .	Per 100 kilograms, 12 00	
(c) Sulphur soda of more than 50% . . . . .	34 00	
(8) Silicium of soda and potash, potassium of silicite, . . . . .	Per 100 kilograms, 4 00	
106 Acid of lime, soda and lead: . . . . .		
(1) Acid of lime, crude, . . . . .	10 00	
(2) " lead and acid of lime, cleansed, . . . . .	50 00	
(3) " soda, melted, fused, . . . . .	10 00	
107 Chloride of lime, chloric and sub-chloric . . . . .		
(1) Chloride of lime, bleaching powder and sub-chloric, . . . . .	Per 100 kilograms, 13 00	
(2) " potassium, Berthelot's salt and soda, . . . . .	Per 100 kilograms, 40 00	
108 Acids and carbonic sulphur: . . . . .		
(1) Sulphuric acid: . . . . .		
(a) Of every concentration, . . . . .	-	
(b) Fuming sulphuric acid, anhydrous sulphuric acid, . . . . .	Per 100 kilograms, 8 00	
(2) Carbonic disulphide, . . . . .	4 00	
(3) (a) Azotic acid, nitro-sulphuric, . . . . .	10 00	
(b) Hydrochloric acid, muriatic acid, . . . . .	3 00	
(4) Acetic and formic acid, . . . . .	50 00	
(5) Tartaric and citric acid, . . . . .	5 00	
(6) Tannic acid (tannin), gallic acid and pyrogallol acid, . . . . .	Per 100 kilograms, 70 00	
(7) Salicylic acid and benzoic, . . . . .	135 00	
(8) Phosphoric and chromic acid, . . . . .	80 00	

NOTE. Salts of the acids mentioned in sub-divisions 4, 5, 6, 7 and 8 of the present No. (108), unless specially mentioned, pay a duty equal to that of their respective acids, unless they should be subject to a higher rate of duty by reason of their base.

Nos.	Articles.	Duties, Marks.
109 Vitriols: . . . . .		
(1) Iron or green vitriols, . . . . .	Per 100 kilograms, 1 70	
(2) Blue (copper coppas) (a mixture of copper sulphate and ferrous sulphate), . . . . .	Per 100 kilograms, 8 00	
(3) Coppas (white), sulphate of zinc, chloride of zinc, . . . . .	Per 100 kilograms, 5 00	
110 (1) Salts and preparations containing gold, platinum, or silver, . . . . .	Per 100 kilograms, 500 00	
(2) Silver azote, . . . . .	Per 100 kilograms, 100 00	
111 Amalgamations of antimony, mercuric (hydrogen potassium tartrate) antimonial, mercuric acid, lactic acid, and oxalic acid of antimony, . . . . .	Per 100 kilograms, 55 00	
112 Chemical and pharmaceutical preparations, n. s. m. in other sections of the Tarif: . . . . .		
(1) (a) Iodine, bromine and ferric bromine, . . . . .	Free	
(b) Azote of soda, ferrous chloride, boron chloride, oxalic acid, lactic, tartar purified, rosin soap, lead soap, and other resin acid salts, . . . . .	Per 100 kilograms, 50 00	
(c) Carbon of calcium (carbid), . . . . .	30 00	
(d) Wood spirit and acetone, . . . . .	7 00	
(e) Benzol and naphthaline purified, carboxylic acid in crystals or liquid colourless, . . . . .	Per 100 kilograms, 35 00	
NOTE.—According to Par. 1, letter b, of this (112) Art. are subject to Customs duty, liquid acids, coal and other condensed acids, in metallic bottles, and from the whole weight 80% of the duty is to be fixed according to the quality of the bottle material.		
(2) Alkaloids and their salts: . . . . .		
(a) Caffeine, quinine, . . . . .	Per 100 kilograms, 500 00	
(b) Strycnine, morphia, cocaine, conarine, atropine, cocaine as well as their salts, . . . . .	Per 100 kilograms, gross, 1,000 00	
(3) All organic combinations containing iodine, except those belonging to Art. 155, . . . . .	Per 100 kilograms, 200 00	
(4) Acid salts, bromo-iodine: . . . . .		
(a) Bromide of potash and soda, . . . . .	50 00	
(b) Iodine of potash and soda, . . . . .	170 00	
(c) Cyanide of potash and soda and boron, . . . . .	60 00	
(5) Compounds of bi-muth, tin, nickel and mercury: . . . . .		
(a) Nickel oxygen, tin oxygen, tin stone and soluble salts of nickel oxygen, . . . . .	Per 100 kilograms, gross, 20 00	
(b) Combination of mercury, calomel, chinabar, mercury, oxygen and salts thereof, . . . . .	Per 100 kilograms, gross, 70 00	
(c) Compounds of bi-muth, fundamental azote, bi-muth oxygen, bi-muth salts of galbates, tannin and others, . . . . .	Per 100 kilograms, gross, 135 00	
(6) Naphthols and sulphonic acids: . . . . .		
(a) Naphthols, . . . . .	45 00	
(b) All n. s. m. sulphonic acids, except those belonging to Art. 155, . . . . .	Per 100 kilograms, gross, 60 00	
(7) Nitro and amido derivatives of the aromatic series: . . . . .		
(a) Nitro-benzol, nitro-naphthaline, aniline, naphthylamine and their salts, . . . . .	Per 100 kilograms, gross, 50 00	
(b) Dimethylaniline and diethylaniline and their nitrates, benadine, toluidine, paranitraniline and their salts, . . . . .	Per 100 kilograms, gross, 60 00	
(8) Organic compounds for pharmaceutical purposes: . . . . .		
(a) Acetanilid, . . . . .	Per 100 kilograms, gross, 35 00	
(b) Antipyrine, salipyrine, phenacetin, sulphonal, sulol, guaiacol carbon, crotonol, yponine, yponine, saccharin, . . . . .	Per 100 kilograms, gross, 230 00	
(c) Artificial sweetifying substances with a sweetening capacity greater than cane sugar (sulphoxide and its salts, saccharin, in crystals, crystalline, glucinum, sucrose, dulcine, and other sweetening substances, &c., . . . . .	Per 100 kilograms, gross, 3,300 00	
(9) Chemical and pharmaceutical products, n. s. m. . . . .	Per 100 kilograms, gross, 65 00	

NOTE.—The chemical compounds for the purpose of protection against infection and for treating vine stems and fruit trees, as well as those necessary for the elimination of the natural dangers in agriculture, mentioned in special official notes, with the permission of the Treasury and the Ministry of Agriculture, . . . . .

113 Ready-dressed medicines: . . . . .		
(1) Compound medicines (except plasters spread on silk or half-silk tissues, ready for use), the importation of which is permitted in accordance with special lists, also all kinds of chemical and pharmaceutical products imported in the form of compound medicines, . . . . .	Per 100 kilograms, gross, 250 00	
(2) Medicinal plasters (composed of tissues of silk or of half-silk saturated or coated with various substances), permitted to be imported in virtue of special lists, . . . . .	Per 100 kilograms, gross, 1,000 00	

NOTE 1.—Merchandise mentioned in Arts. 112 and 113 are subject to duty including the weight of the packing.

NOTE 2.—Preparations containing more than 15% of alcohol are subject to excise duty.

114 Phosphorus (common and red), . . . . .	Free	
115 Ether (sulphuric), colodion, chloral, chloroform, acetic ethers and others not containing spirits, all ethers used in medicine and industry, including the weight of packing, . . . . .	Per 100 kilograms, gross, 165 00	
116 Opium and lactucarium, . . . . .	Free	

NOTE.—The import of opium is only allowed by permission of the Treasury and Ministry of Public Health.

Articles.		Duties.	Articles.		Duties.			
	Marks.	Nos.		Marks.	Nos.			
<b>Vegetable oils and glycerine, unrefined:</b>								
(1) (a) Oil, hay oil, cotton oil, cocoa butter.....	Per 100 kilograms.....	20 00	(2) Polish for boots, all liquid inks, substances for cleaning and polishing boots and metals, all liquid gums and others, lute and putty for glass, china, paper, &c.,.....	Per 100 kilograms.....	70 00			
(b) Castor oil.....	Per 100 kilograms.....	30 00	Means against caterpillars.....	Free				
<b>NOTE.—Deteriorated oil for technical purposes.....</b>								
Per 100 kilograms.....	3 00		<b>VII.—ORES, METALS AND ALL PRODUCTS OF METALS.</b>					
(2) Albarin oil (turkish) and varnish.....	Per 100 kilograms.....	5 00	138 Metallic ores and all mineral ores.....	Free				
(3) Sunflower, coconut, palm oil as well as other unmentioned vegetable oils.....	Per 100 kilograms.....	20 00	139 Pig iron.....	3 20				
(4) Hemp, flax and rapeseed oils.....	Per 100 kilograms.....	20 00	(1) All sorts, n.s.m.,.....	Free				
(5) Refined glycerine.....	Per 100 kilograms.....	30 00	(2) Manganese (ferro-manganese &c.), blut and chrome iron.....	Free				
Aromatic waters without any admixture of alcohol, e.g., laurel, peppermint, orange flower, rose waters, &c.,.....	Per 100 kilograms.....	30 00	<b>140 Iron and steel:</b>					
<b>Cosmetics and aromatic substances:</b>								
(1) White toilet powder, rouge, hair-dyes, not containing spirit, scented pastilles for fumigating, cosmetic preparations of all kinds n. s. m., and all kinds of crystalline aromatic substances (weight of phials, pots, boxes and other receptacles being included).....	Per 100 kilograms.....	1,000 00	(1) For bar, rails, tape-iron and all crude sorts, n.s.m., bar-crowth, iron and steel ingots, padded billets, bull bars.....	Per 100 kilograms.....	8 00			
(2) All scented and etheric oils, natural and artificial, without alcohol as well as all scented, crystallized and artificial products, concentrated fatty flower essences, solid and liquid, with weight of packing included.....	Per 100 kilograms.....	200 00	(2) Iron and steel rods, with apertures and indentures.....	Per 100 kilograms.....	8 00			
<b>Soap:</b>								
(1) Toilet and medicinal soap, whether liquid in casks, or in powder, with weight of casing included.....	Per 100 kilograms.....	200 00	(3) Iron and steel plates, up to 1 mm. thickness, thick iron and steel plates above 16 cms. breadth, all steel and iron bars of width and height above 46 cms. of a thickness or a diameter of 18 cms. and more, iron and steel profiled T iron, two T iron, U iron, Z iron, T. e. p. iron and steel and others of complicated profile, excluding the knee iron belonging to paragraph 1 of this (140) Article; iron and steel of small dimensions of width or diameter above 6 cms. to 12½ cms. included.....	Per 100 kilograms.....	10 00			
(2) Of all kinds, except toilet soap.....	Per 100 kilograms.....	25 00	(4) Iron and steel plates thinner than 1 mm.,.....	12 00				
<b>Varnish (lacquer):</b>								
(a) Turpentine varnish, solution of resin, in oil (oil varnish), as well as varnish or acetone, mineral oil, benzole and benzine.....	Per 100 kilograms.....	90 00	<b>NOTE.—Iron and steel of width to 6½ cms. included, according to Article 153, paragraph 1.</b>					
(b) Spirit varnish and polish.....	Per 100 kilograms.....	90 00	141 Iron plates:					
<b>NOTE.—Polishes mentioned under (b), besides being subject to the ordinary duty, are liable also to the interior spirit tax.</b>								
<b>Sealing wax and Depford pink:</b>								
(1) Letter sealing wax.....	Per 100 kilograms.....	40 00	(1) White tin plates.....	Per 100 kilograms.....	15 00			
(2) Sealing wax for bottles, pitch for brewers.....	Per 100 kilograms.....	7 00	(2) Varnished, printed, with designs or more, white iron painted, covered with varnish or zinc.....	Per 100 kilograms.....	18 00			
<b>Matches, chemical of all kinds.....</b>								
<b>NOTE.—Matches are also subject to the excise duty in addition.</b>								
<b>Tanning:</b>								
(1) Tanners' bark and all kinds of natural tanning materials, in every shape.....	Free		(3) Covered with copper, nickel or other common metal.....	Per 100 kilograms.....	27 00			
(2) Quercus wood rasped in splinters and ground for curing skins for tanning purposes.....	Per 100 kilograms.....	6 00	<b>142 Old iron and steel fused and forged, fragments, breakings, shavings, as well as powder, everything destined to be melted or combined.....</b>					
<b>NOTE.—Quercus wood rasped in splinters and ground for curing skins for tanning purposes.....</b>								
(3) All tannin extracts.....	Per 100 kilograms.....	20 00	<b>NOTE.—Splinters for cleaning, domestic and technical purposes.....</b>					
(a) Dry.....	Per 100 kilograms.....	17 00	<b>143 Copper, nickel, cobalt, bismuth and other metals, n.s.m.:</b>					
(b) Doulgy.....	Per 100 kilograms.....	13 00						
(c) Liquid.....	Per 100 kilograms.....	13 00						
<b>Mineral colouring matters:</b>								
(1) All sorts of dye acids and earths, cassel, struma, coloured bolus, hematite, ochre, amber, minney, elened, burnt and pulverized, colours of chemically precipitated ferric oxygen (colocater), caput mortuum, &c.,.....	Per 100 kilograms.....	5 00	(1) Iron pigs, rods, indented, splinters, split-cuttings.....	Free				
<b>Vegetable dyeing materials, n. s. m.:</b>								
(a) Not cut into small pieces, quercitron in every shape, dyeing woods in pieces and splinters.....	Free		<b>NOTE.—Iron pigs and indented bars are subject to Customs duty.....</b>					
(b) Pulverized, dyeing wool, rubbed and pulped.....	Per 100 kilograms.....	2 00	<b>NOTE.—In bars, rods and sheets, even if polished, or with designs rolled or stamped on their surfaces:</b>					
(c) Lathopone.....	Per 100 kilograms.....	2 00						
<b>Archil (cudbear), orleans, bixm., catechu (cutch), Dutch pink.....</b>								
<b>Cochineal and preparations thereof:</b>								
(1) Cochineal in any form, except its compounds, crimson granulated.....	Per 100 kilograms.....	7 00	(a) Of a thickness above 1 mm. or more, included ..	Per 100 kilograms.....	18 00			
(2) Cochineal preparations of all kinds, cochineal, carmine.....	Per 100 kilograms.....	100 00	(b) Of a thickness of 1 mm. down to 0.5 mm. inclusive.....	Per 100 kilograms.....	25 00			
<b>Prussian blue and Paris blue; ultramarine (natural, artificial and green); washing blue of all kinds.....</b>								
Per 100 kilograms.....	50 00		(c) Of a thickness of less than 0.5 mm. up to 0.33 mm. inclusive.....	Per 100 kilograms.....	32 00			
(a) White lead.....	Per 100 kilograms.....	10 00	(d) Thinner than 0.33 mm. ....	Per 100 kilograms.....	40 00			
(b) " Zinc.....	Per 100 kilograms.....	13 00	<b>NOTE.—Copper, tumbler, new silver, Britannia and all other alloys of metals, except those specially mentioned:</b>					
(c) Lithopone.....	Per 100 kilograms.....	30 00						
(d) Red lead and glass, silver glass and lead ashes.....	Per 100 kilograms.....	8 00						
<b>Colours obtained from copper (including verdigris) and from arsenic of copper.....</b>								
<b>Dyeing compounds:</b>								
(1) All kinds, n. s. m.,.....	Per 100 kilograms.....	17 00	<b>(e) Iron pig, indented bars, splinters, filings, cuttings.....</b>					
(2) Extracts of safflowers (carthaminy) and archil, in any form; extract of indigo (indigo-carmin) in paste or liquid; hematine, dried.....	Per 100 kilograms.....	35 00						
<b>All organic colouring substances, their synthetic principles and compositions, pigments, varnish pigments.....</b>								
<b>Colours for printing purposes, in cakes, in powders, on small shells, canisters, in pencils, Indian ink, dry and liquid, dry inks.....</b>								
<b>NOTE.—Colours of this article in small cases, including the weight of the boxes, according to Article 216.</b>								
<b>Dyes and dyeing materials, n.s.m., liquid inks, substances for dyeing and glazing:</b>								
(1) Dyes and dyeing materials, n.s.m.; all dyes mixed with a small addition of organic pigment (3%) or diluted in water, glue, oil, &c.; dyes with addition of drying substances (secatives) are not subject to duty.....	Per 100 kilograms.....	250 00	<b>(f) Thinner than 0.33 mm. ....</b>					
(2) In wholesale packing.....	Per 100 kilograms.....	23 00						
(3) In retail packing in parcels, boxes and vessels not weighing more than 1 kilogram.....	Per 100 kilograms.....	50 00	<b>(g) Aluminium in pigs, bars, splinters, filings, rods, plates, &amp;c.,.....</b>					
<b>NOTE.—To the Customs duty for nickelled plates or other covered with common metals there will be an addition of 30%.</b>								





Nos.	Articles.	Duties, Marks.	Nos.	Articles.	Duties, Marks.
(2)	Of copper or copper fusions or of any of the metals or metal alloys specified in No. 143.			ivory, or when any of these materials (gold and silver not excepted) are present by way of ornaments, in fittings of common materials.	
(a)	Of a width or diameter from 10 mm. down to 8 mm. inclusive.	40 00		Per 100 kilograms.	900 00
(b)	Less than 8 mm. down to 5 mm. inclusive.	60 00	(4)	Scissors of every kind, hand, technical, for artisans, gardening and agricultural purposes.	50 00
(c)	Less than 5 mm. down to 2 mm. inclusive.	80 00		Per 100 kilograms.	
(d)	Thinner than 2 mm. to 0.5 mm. inclusive.	100 00		NOTE 1.—Knife products fitted with precious metals according to Art. cke 140.	
(e)	Thinner than 0.5 mm. to 0.2 mm. inclusive.	150 00		NOTE 2.—Articles mentioned in paragraph 1 of metals and their fusions mentioned in Article 143 are subject to duty according to Article 149, paragraph (2), letter (a).	
(f)	Below 0.2 mm. in thickness.	165 00			
(3)	Wire for counts of any metal, less than $\frac{1}{16}$ mm. thick, for the respective factories, as well as any kinds of metal of any thickness for the manufacture of wire for stocking knitting machines and articles dented and indented, without regard to the thickness, for factories producing machines for the fibre and yarn industry, with permission of the Treasury and the Minister of Commerce and Industry.	Free	159	Side arms, hand arms, fire arms, pneumatic arms, cartridges, caps and accessories:	
	NOTE.—For all sorts of zinc-coated and tinned wires or covered with any kind of common metals, there is an additional duty of 30%.		(1)	All sorts of side arms and blades.	120 00
			(2)	Fire and pneumatic arms, as well as all accessories by weight of each piece:	
			(a)	To 1½ kilograms, inclusive.	200 00
			(b)	Above 1½ kilograms.	300 00
			(c)	All sorts of cartridges, caps and cases.	130 00
				NOTE 1.—The parts of side arms are subject to duty to paragraph 2 of this article.	
				NOTE 2.—Fire arms in small and big cases with accessories are subject to duty according to their respective weights.	
			160	(1) Scythes, sickles and knives for chopping straw.	Free
			(2)	Shovels, pickaxes, rakes, choppers and hammer heads.	23 00
				Per 100 kilograms.	
			161	Hand tools for use in fine arts and industries:	
			(1)	Saws by the weight of a dozen:	
			(a)	Up to ½ kilogram, inclusive.	100 00
			(b)	Above ½ kilogram, as well as rasps.	70 00
			(2)	All specially mentioned implements of iron and common steel, like carpenters' hores &c.	70 00
				Per 100 kilograms.	
			(3)	Steel implements, tempered, like twist drills, screws, drills round saws, cutting for twistlers, dies, blades for scissors, punches, stampers, cutters, numbers and alphabets by weight of each piece:	
			(a)	To 150 gr. inclusive.	250 00
			(b)	From 150 gr. to 500 gr. inclusive.	180 00
			(c)	Above 500 gr.	110 00
				Per 100 kilograms.	
			162	Printing accessories:	
			(1)	Type, stereotype, ornaments and all their junctions made of that particular metal.	80 00
			(2)	Stamps for punch and type stamps.	20 00
			(3)	Copper printing lines and all their eliches.	150 00
			(4)	Lithographic stones, with drawings thereon.	40 00
			(5)	All others, n. s. m. here.	15 00
				Per 100 kilograms.	
			163	Manufacturers of tin and its fusions, as well as articles of zinc and its fusions with lead, unpolished, unpainted, except those mentioned in Article 245:	
			(1)	Articles of zinc, cast and rolled:	
			(a)	Cast articles by weight of one piece:	
			i.	Above 2 kilograms.	40 00
			ii.	2 kilograms, and less.	45 00
			iii.	Pipes and cylinders unworked.	—
			(b)	Cast articles:	
			i.	Wires.	50 00
			ii.	All kinds of tubes.	70 00
			(c)	Articles of zinc plate, covered and uncovered.	65 00
			(d)	All iron, white, curved, drilled, or with designs.	35 00
				Per 100 kilograms.	
			(2)	Articles of zinc and lead fusions:	
			(a)	Cast, by weight of one piece:	
			i.	Above 2 kilograms.	35 00
			ii.	2 kilograms, and less.	40 00
				Per 100 kilograms.	55 00
			(b)	Rolled, impressed and otherwise.	
			(3)	All articles of tin, britannia metal and other fusions of tin, by weight of one piece:	
			(a)	Above 2 kilograms.	65 00
			(b)	2 kilograms, and less.	85 00
			(c)	Articles of artistic kinds and with ornaments, en relief, such as statuettes, medallions, ash trays, vases, handles, &c., independently of weight of one piece.	250 00
				NOTE.—All articles mentioned in this Article covered with copper or its fusions, as well as polished or painted, are subject to an additional duty of 10%.	
			164	Manufactures of lead and of typefounders' metal n. s. m. (see No. 162):	
			(a)	Tubs made of soft lead.	17 00
			(b)	" " " hard "	20 00
			(c)	" " " wire "	17 00
			(d)	Cartridges.	23 00
			(e)	Kettles and cases.	13 00
			(f)	All others, n. s. m., cast, unpolished or rolled.	27 00
				Per 100 kilograms.	
				NOTE 1.—Plates and all planes of lead and its fusions, curved and impressed, worked in designs.	17 00
				Per 100 kilograms.	
				NOTE 2.—Painted products, mentioned in Article 164, with an additional duty of 10%.	
			165	Gilding and tin foil:	
			(a)	White and yellow gilding, painters', in booklets, with their weights.	60 00
			(b)	Tin foil of every kind except gilt, silvered or plated, par. 4, Art. 145.	60 00
				Per 100 kilograms.	35 00
			166	Bronze powder, made of base metals.	

Nos.	Articles.	Duties, Marks.	Nos.	Articles.	Duties, Marks.
VII.	MACHINES AND ALL PRODUCTS OF METALS contained, Duties, Marks.				
167.	Machines and apparatus, complete or incomplete, fitted together or in parts:				
(1)	Of cast iron, steel, and other materials:				
A.	All kinds, n. s. m. .... Per 100 kilograms.	50 00			
B.	Steam and electric cars, steam wagons, heat cars, steam and electric trams, tractors, road rollers, water turbines, mechanisms for levers and lifts for motors, .... Per 100 kilograms.	45 00			
C.	Steam engines, locomotives, pumps, syringes, fire engines, compressors, vacuum pumps, freezing apparatus, complete or in parts, by weight of one piece:				
a.	To 120 kilograms, .... Per 100 kilograms.	125 00			
b.	From 120 to 200 kilograms, ....	105 00			
c.	From 200 to 250 kilograms, ....	85 00			
d.	From 250 to 1,000 kilograms, ....	65 00			
e.	From 1,000 to 2,000 kilograms, ....	55 00			
f.	Above 2,000 kilograms, ....	45 00			
g.	Above mentioned machines with out fly wheel, are subject to an additional duty of 20%.				
D.	All kinds of steam locomotives, .... Per 100 kilograms.	45 00			
E.	Steam turbines, by weight of one piece:				
a.	Up to 200 kilograms, .... Per 100 kilograms.	110 00			
b.	From 200 to 2,000 kilograms, ....	80 00			
c.	Above 2,000 kilograms, ....	50 00			
F.	For wood work:				
a.	Frame-trucks, ....	50 00			
b.	All others, n. s. m. ....	60 00			
c.	Simple machines with wooden parts and carpenter's workshops, .... Per 100 kilograms.	27 00			
G.	For working metals, by the weight of one piece:				
a.	Up to 300 kilograms, inclusive, .... Per 100 kilograms.	110 00			
b.	From 300 to 1,500 kilograms, ....	95 00			
c.	From 1,500 to 4,000 kilograms, ....	70 00			
d.	From 4,000 to 10,000 kilograms, ....	55 00			
e.	Above 10,000 kilograms, ....	40 00			
H.	Filament machines:				
a.	All, n. s. m. ....	33 00			
b.	Manual weaving looms, ....	40 00			
c.	Auxiliary apparatus, as well as all sorts of bobbin winders, .... Per 100 kilograms.	35 00			
d.	Combs with all accessories, picks, ricks, combs for making hats, willow machines, all sorts of vinders, pullers, and accessories, .... Per 100 kilograms.	65 00			
e.	Automatic self spinners, thread circles, .... Per 100 kilograms.	35 00			
f.	Finishing machines, washing machines, tape washing mechanisms:				
g.	Hydraulic presses, with accessories, .... Per 100 kilograms.	50 00			
h.	Whirling, sucking, dyeing, combing, cloth machines, machines for carbonising, washing and drying machines for manufacturing goods, .... Per 100 kilograms.	45 00			
i.	Machines for cuttings, combing, smoothing, apparatus for vaporising, folding and rolling, hot pressing, and glossing of cloth, .... Per 100 kilograms.	60 00			
j.	Calendar presses, also smoothers for paper, .... Per 100 kilograms.	70 00			
I.	Transmission-looms:				
a.	All kinds, n. s. m. here, ....	40 00			
b.	Blocks without fundamental plates and without cones, bound to rollers, n. s. m. in pairs, .... Per 100 kilograms.	55 00			
c.	Belt-strainers, elastic belts, simple and magnetic, .... Per 100 kilograms.	70 00			
J.	Steam cut machines, apparatus, and trees:				
a.	One, ....				
b.	Steel, ....				
c.	Brass and all other kinds, by weight of one piece, ....				
d.	Up to 5 kilograms, inclusive, .... Per 100 kilograms.	80 00			
e.	More than 5 kilograms, ....	70 00			
(2)	Apparatus:				
a.	Containing more than 10% copper and its alloys, .... Per 100 kilograms.	37 00			
b.	Up to 10%, ....	45 00			
c.	Heating accessories:				
d.	With tubes and forms, ....	35 00			
e.	Radiators and cast kettles weighing more than 2,000 kilograms, .... Per 100 kilograms.	50 00			
f.	Kettles weighing from 1,000 to 2,000 kilograms, .... Per 100 kilograms.	30 00			
g.	Kettles weighing up to 1,000 kilograms, ....	70 00			
h.	Parts of machines, kettles and apparatus imported separately or together with the machines:				
i.	All, n. s. m. .... Per 100 kilograms.	110 00			
j.	Spiral, loops, leveled cylinders for tube machines, spiraling tubes, ....	Free			
K.	Electro machines:				
a.	All sorts of accumulators, transmitters, electro ventilators, and parts of all above mentioned machines, by weight of one piece:				
b.	Up to 15 kilograms, .... Per 100 kilograms.	300 00			
c.	From 15 to 50 kilograms, ....	200 00			
d.	From 50 to 100 kilograms, ....	100 00			
e.	More than 100 kilograms, ....	60 00			
(2)	Accumulators, by weight of one piece:				
a.	Up to 20 kilograms, ....	100 00			
b.	More than 20 kilograms, ....	70 00			
L.	Agricultural machines and implements:				
a.	Iron rollers, Campbell, as well as smooth rollers, .... Per 100 kilograms.	50 00			

(2) Presses for hay and straw, sowing machines for grain and seed, for artificial manure, with and without chains, elevators for hay and straw, all makes of plungers, throwers for one or two throws, for horse harness, spring tree, for cutters, for horse shovels for digging ditches, targets with plates of common metal, and combined with presses, machines for pulling out turnip roots from one and several harness, blowers, mills, apparatus for cleaning corn and seed, potato sorters, weed choppers, corn crushers, machines for destroying weeds by steam, mills for artificial manure, potato crushers, boxes, potato strewers with plates, machines for extracting and working peat, trench graders, Tackan markers, .... Per 100 kilograms.

(3) Steam plungers, all sorts of thrashing machines, mobile for clover and all kinds of grass reapers and mowing machines, self-blinders, apparatus for mowers, sowers with plates and otherwise for corn and seed, for horse work, combined saws for corn and artificial manure, potato sowers, cleaners for beetroot seeds and clover on sows or on linen, horse rollers for destroying weeds, horse racks combined with shakers, for sharpening the blades of mowers, dryers for corn and fruit, mills for bones, ordinary horse racks, .... Per 100 kilograms.

(4) Motor plungers, sowers, hand pullers for vegetables, tractors with plate chains, trilled, for cleaning seeds, knives for choppers, squirters for disinfecting trees and buildings, centrifuges for milk, butter churns, presses, pasteurisers

Articles.		Duties, Marks.	No.	Articles.	Duties, Marks.
(d) Live coal, cased :				NOTE. Metal chords are subject to duty according to Art. 155, while rolls and belts for pianos pay duty according to Art. 156, paragraph 1, letter c.	
i. With coal thread, bare and covered with metal	Per 100 kilograms.	270 00		(5) Gramophone records . . . . .	170 00
ii. With metal thread and others . . . . .	"	500 00		NOTE 1.—Musical instruments are subject to duty according to their weights, including the cases, made specially for them.	
(e) Installation materials for illuminating power, telephones, signals, such as twisted divisors, contacts, rosettes, secures of cork, cork frames, branches, blocks, cable finishers, boxes, dividing cases, cable cases and cupboards . . . . .	Per 100 kilograms.	200 00		NOTE 2. Mouth organs, accordions, drums, trumpets &c. for children are subject to duty according to letter (d), par. 4, Art. 215.	
(f) Telephone apparatus and all sorts of central phones, apparatus for central stations, indicators and magneto-bells, transformers and telegraphic relays, electric bells and fire registrars, signals . . . . .	Per 100 kilograms.	200 00		173 Vehicles (not for railed tracks):	
(g) Telegraph apparatus and their parts, twisters, knockers, keys, stoppers, electric closures, dependence cases, switchboards, apparatus for weaker current, railway signals and wireless telegraph . . . . .	Per 100 kilograms.	100 00		(1) For conveyance of passengers:	
(4) Electric lamps and their parts . . . . .	200 00			(a) Large coaches, such as closed carriages, open carriages, victorias, cabriolets, open and closed landaus, phaetons, diligences and omnibuses. Each carriage . . . . .	100 00
NOTE 1.—Instruments for laboratory, medical and pharmaceutical use, made of clay, sandstone, glass, china, &c. being subject to duty according to the Customs duty of the quality of the respective materials.					
NOTE 2.—According to paragraph 2, Art. 169 pay duty separately, also all the separate parts of the mentioned apparatus and instruments.					
NOTE 3.—Also according to the position of the mentioned duty, the provisional parts of the electric elements, batteries and other implements used and needed for them, as well as for lamps, are subject to the same Customs duty.					
Spectacles, eye-glasses, lorgnettes and field glasses of common materials; settings of the same without glasses . . . . .	Per 100 kilograms.	270 00		(b) Light carriages, such as cabs, clogges, travelling carriages . . . . .	800 00
NOTE.—Spectacles, eye-glasses, field glasses, lorgnettes, in settings of gold, silver or platinum, pay duty according to No. 148, but such articles in settings of mother-of-pearl, tortoiseshell, ivory or other costly materials, those with ornaments of enamel, and those gilt or silvered, pay under subdivision (1) of No. 215.				(c) Tools, saws, springs, phantoms, branards . . . . .	150 00
GENERAL NOTE to Nos. 169 and 170.—The instruments enumerated in these sections pay duty on a weight which includes that of the boxes, cases, &c. which contain them, and which are specially adopted for that purpose.					
1 Clock and watch makers' wares:				(d) All open cars . . . . .	70 00
(1) Watch and clock movements Imported without, or separately from the cases . . . . .	Each	1 20		(3) (a) and (b) Wheeled cars . . . . .	15 00
(a) Pocket watches . . . . .	Each	1 20		(c) Tricycles . . . . .	40 00
(b) Clocks of all descriptions, travelling clocks, except those mentioned under letter (c) . . . . .	Each	200 00		(d) Wheeled Vehicles . . . . .	15 00
(c) Wooden clocks with copper or wooden wheels (clocks in which the framework of the movement is of wood, and in which the motion is derived from weights) . . . . .	Each	0 45		(e) Pedometers and invalid chairs . . . . .	10 00
NOTE 1.—A "movement" of a timepiece shall be deemed to be such a combination of the various parts of the timepiece as shall consist of the projecting plates with all or part of the works affixed thereto. Plates in which only the stones and supports, but no other parts, have been fixed, shall not be deemed to be "movements."					
NOTE 2.—Wall clocks, table clocks, mantelpiece clocks and carriage clocks, of which the movements cannot be detached from the cases without the aid of tools, pay duty according to the material of the cases, and, in addition:					
i. For movements enumerated in subdivision (1) (b) . . . . .	Each	4 00		(f) Ordinary carts and sledges for heavy goods . . . . .	50 00
ii. For movements enumerated in subdivision (1) (c) . . . . .	Each	0 45		(g) Separate parts of carriages, wheels:—	
NOTE 3.—Cases imported separately from the movements, or with movements which can be separated from the cases without the aid of tools, pay duty according to the material of which such cases are composed.					
(2) Pocket watches:				(a) Boxes, wheels, lanterns and other parts, except axles and springs . . . . .	110 00
(a) With gold cases . . . . .	Each	40 00		(b) All axles for carts and carriages, also grease boxes . . . . .	40 00
(b) The same with ornaments of precious stones . . . . .	Each	100 00		(c) Parts of every description . . . . .	140 00
(c) In silver covers, as well as gilt, with gilt parts and ornaments, in covers of other materials, silvered or with such ornaments . . . . .	Each	5 00		(d) Motor vans and motor buses . . . . .	80 00
(d) With covers of any other material, n.s.m. . . . .	Each	5 00		(e) Passenger motor-cycles . . . . .	20 00
(3) Tower clocks . . . . .	Each	60 00		(f) Motor cycles . . . . .	70 00
(4) Parts of watch and clock movements:				(g) Aeroplanes . . . . .	130 00
(a) Distinct parts, viz. separate wheels, axles, &c. . . . .	Per 100 kilograms.	200 00		174 Railway and tramway cars:	
(b) Combinations of distinct parts, also distinct parts placed in the same internal receptacle with combinations of distinct parts . . . . .	Per 100 kilograms.	300 00		(1) Trolleys and coal trucks . . . . .	250 00
(5) Control clocks for watchmen, time clocks for factories . . . . .	Each	2 00		(2) Goods and tank waggon . . . . .	500 00
2 Musical instruments:					
(1) Flutes . . . . .	Each	450 00		Passenger carriages:	
(2) Stationary organs of all kinds . . . . .	Each	700 00		(1) Third and fourth class, also luggage and mail vans . . . . .	800 00
(3) Upright pianos . . . . .	Each	250 00		(2) Third and second class composite carriages, half-upholstered . . . . .	1,100 00
(4) Transportable organs, harmoniums and gramophones . . . . .	Each	80 00		(3) Second class carriages . . . . .	1,500 00
(5) Musical instruments of all kinds, n.s.m.; accessories of musical instruments, imported separately . . . . .	Per 100 kilograms.	80 00		NOTE. Railway cars for narrow gauge railways are subject to an allowance of 30 % of the duty.	

VIII.—PAPER, PAPER WARES AND TYPOGRAPHICAL PRODUCTS.

176 Rags and paper material:		
(1) All rags, cuttings, and material up to 1m. long and up to 4 cms. wide, like old linen, ropes, strips, &c., not longer than 3m . . . . .	Free	
(2) Paper pulp prepared by a mechanical process (wood pulp):		
(a) Dry, containing less than 50 % of water . . . . .	Per 100 kilograms.	1 50
(b) Moist, containing 50 % or more of water . . . . .	Per 100 kilograms.	0 80
(3) Paper clippings and waste . . . . .	Free	
NOTE. Wood pulp imported in the form of cardboard or sheets, also waste paper, shall be admitted according to the present No. (176) only on the condition of their being chopped up fine or extensively perforated.		
(4) Paper pulp, prepared by a chemical process (cellulose pulp made from rags, straw, peat &c.):		
(a) Dry, containing less than 50 % of water . . . . .	Per 100 kilograms.	5 00
(b) Moist, containing 50 % or more of water . . . . .	Per 100 kilograms.	2 50
177 Paper wares:		
(1) Cardboard, papier-mâché, and carton pierre:		
(a) Of wood pulp, not coloured, in sheets . . . . .	Per 100 kilograms.	4 00
(b) Of wood pulp, coloured in the paste; of rags or straw, or any other kind of cardboard (n.s.m.), in sheets or cut into strips or cards, whether coloured in the paste or not; tarred cardboard for roofing; cardboard or paper coated or impregnated with resin, antiseptics, insecticides, compositions, sulphate or sulphur; cards for Jacquard looms not satined, papier-mâché and carton-pierre, not manufactured . . . . .	Per 100 kilograms.	7 00
(c) Pastebord in rolls, saturated or not with pitch, cards for Jacquard looms, not satined . . . . .	Per 100 kilograms.	12 00
(d) Pastebord, duplex and triplex, made by machinery, in two or three qualities, of a mass of one or several colours, unglazed . . . . .	Per 100 kilograms.	27 00
(e) Bristol board weighing 650 grammes or less per square metre, satinated carton, polished, dyed, but not made of dyed mass, in rolls and sheets, cards for Jacquard looms for the making of satinated carton tubes for winding up of yarn, products of carton and papier maché, n.s.m., as well as varnished . . . . .	Per 100 kilograms.	55 00

VIII. PAPER, PAPER WARES AND PHOTOGRAPHICAL PRODUCTS.—*con.*

No.	Articles.	Duties, Marks.
(1)	Bristol board of all kinds, weighing not more than 650 grammes for one metre length, with water marks, impressed designs or patterns, or cut into strips or cards. . . . . Per 100 kilograms.	80 00
(2)	Paper:	
(a)	Packing paper, made from wood pulp alone. . . . . Per 100 kilograms.	20 00
(b)	Packing paper, unsaturated, unglued, &c., not less than 30 % of wood mass, weighing not less than 40 grammes per square metre:	
i.	Rotation paper with a diameter, in rolls, not smaller than 70 cm. . . . . Per 100 kilograms.	15 00
ii.	Butto, in sheets. . . . .	20 00
(c)	Paper of all kinds, except those specially mentioned, with water marks of any kind, white or coloured, dyed in the mass:	
i.	Paper containing wood pulp, &c., &c. . . . . Per 100 kilograms.	50 00
ii.	Without wood pulp. . . . .	45 00
(d)	Paper mentioned under letter (c) with water marks. . . . . Per 100 kilograms.	70 00
(e)	Parchment paper, cotton paper, perole paper, all sorts of paper, glued on tissues, paper saturated with paraffin wax, with antiseptic preparation, sulphur and other mixtures. . . . .	
(f)	Dyed paper not in the pulp, but only on the surface:	
i.	Dyed on one or both sides, in white. . . . . Per 100 kilograms.	60 00
ii.	All other sorts. . . . .	80 00
(g)	Tissue paper for cigarettes, white or coloured, in booklets, bobbins, rolls or sheets, copying paper, packing paper, silk or china paper. . . . . Per 100 kilograms.	150 00
(h)	Paper sensitive to light. . . . .	100 00
(i)	Copybooks in covers, not bound. . . . . Per 100 kilograms.	60 00
(3)	Paper and carton with ornaments, such as gilt, silvered, bronzed, impressed, designs, pictures, coats of arms, monograms, products of paper, such as envelopes, boxes, shades, &c., products of paper, carton and paper-mache, with ornaments, except those belonging to Art. 215 and Art. 177, paragraph 6. . . . . Per 100 kilograms.	180 00
(b)	Patterns for painting and transfer painting. . . . . Per 100 kilograms.	150 00
(c)	All kinds of playing cards. . . . .	200 00
NOTE.—All playing cards are subject to an additional tax beside the ordinary duty.		
(4)	Wall paper and friezes to them. . . . . Per 100 kilograms.	120 00
(5)	Paper yarn of every kind. . . . .	70 00
(a)	Strings, even with an addition of wire for strengthening purposes. . . . . Per 100 kilograms.	100 00
(b)	Paper texture:	
i.	Without addition of other material. . . . . Per 100 kilograms.	100 00
ii.	With addition of other material. . . . .	300 00
(c)	Products of yarn and paper fibre:	
i.	Bags, canvas and mattress covers. . . . .	110 00
ii.	Ready-made clothing and all kinds of cloth. . . . . Per 100 kilograms.	500 00
(6)	Carbons and bookbinding products, except those belonging to par. 1, Art. 215. Commercial books and albums separately imported. . . . . Per 100 kilograms.	100 00
178	Books, pictures, maps, etc.:	
(1)	Pictures, drawings, plans, engravings, maps, music:	
(a)	Executed by hand on paper or linen; also manuscripts. . . . .	Free.
(b)	Reproduced on paper by any process of printing, except the articles designated under (c):	
i.	One colour. . . . . Per 100 kilograms.	70 00
ii.	Multicoloured. . . . .	100 00
With permission of the Treasury and Ministry of Trade and Industry, and the Ministry of Public Culture, oil paintings, engravings, drawings, pictures, etc., copies of Polish pictures may be exempted from duty.		
(2)	Albums:	
i.	In one colour. . . . . Per 100 kilograms.	45 00
ii.	Multicoloured. . . . .	70 00
(3)	Music. . . . .	35 00
(4)	Books and periodicals of all kinds. . . . .	Free.
(a)	All books printed abroad. . . . .	
(b)	All books printed abroad. . . . .	
(c)	Commercial and industrial drawings, not used for scientific purposes, invoices, marks, schedules, price lists, catalogues, prospectuses, advertisements, visiting cards, railway and train tickets, invitation cards, all prints for offices, trans, post-offices, in whatever way reproduced, in Polish or other languages:	
(a)	One colour. . . . . Per 100 kilograms.	100 00
(b)	Multicoloured. . . . .	130 00
NOTE.—All articles mentioned in pars. 1 and 3, Art. 178, and Polish books in handlings with labels, are subject to an additional duty. . . . . Per 100 kilograms.		

## IX. FIBRE MATERIALS AND MANUFACTURES.

179	Vegetable fibre materials, raw:	
(1)	Raw cotton, ends of cotton yarn, webs of asclepias, post wadding, and cotton wool; also the materials mentioned in sub-division (3) of the present No. (179) in a cottonous condition, yarn, waste, all kinds of cotton combings. . . . .	Free.
(2)	Raw jute, also jute combings, even though impregnated with tar. . . . .	Free.
(3)	Flax and hemp, combed or not; flax and hemp	

No.	Articles.	Duties, Marks.
	combings, even though impregnated with tar; jute wool, ramie, New Zealand flax, Manila hemp, nettle fibre, and other vegetable substances used as substitutes for flax and hemp raw. . . . .	Free.
180	Silk:	
(1)	Cocoons. . . . .	Free.
(2)	Uncombed silk waste and silk cotton wool. . . . .	Free.
(3)	Silk wadding or combed floss silk, undyed or dyed. . . . .	Free.
(4)	Raw silk. . . . .	Free.
181	Wool and animal down, uncombed, un-spun:	
(1)	Washed, undyed; wool combings, ends and waste, undyed, carded or not. . . . .	Free.
(2)	Artificial and rubbed wool. . . . . Per 100 kilograms.	10 00
(3)	Dyed and rubbed wool. . . . .	17 00
NOTE.—(a) Textures of combings up to 40 cms. long. . . . .		
(b)	Longer than 40 cms, according to Art. 186, pars. 1 and 1b. . . . .	Free.
182	Cotton, scutched, carded; cotton wadding, in ginned layers or not; cotton combings of all kinds:	
(a)	Undyed. . . . . Per 100 kilograms.	30 00
(b)	Dyed. . . . .	50 00
(c)	Antiseptic. . . . .	60 00
183	Cotton yarn:	
(1)	Of numbers up to No. 38 inclusive:	
(a)	Unbleached. . . . .	80 00
(b)	Bleached, dyed or mercerised. . . . .	105 00
(2)	From No. 38 to No. 60 exclusive (English):	
(a)	Unbleached. . . . . Per 100 kilograms.	100 00
(b)	Bleached, dyed or mercerised. . . . .	105 00
(3)	From No. 60 to No. 80, inclusive (English):	
(a)	Unbleached. . . . . Per 100 kilograms.	155 00
(b)	Bleached, dyed or mercerised. . . . .	190 00
(4)	Of numbers above No. 80 (English):	
(a)	Unbleached. . . . .	229 00
(b)	Bleached, dyed or mercerised. . . . .	255 00
(5)	Cotton twist, of two or more threads, on wooden spools, prepared from yarn of the following numbers (English):	
(a)	Up to No. 38, exclusive. . . . . Per 100 kilograms, gross	125 00
(b)	From No. 38 to No. 60, inclusive. . . . . Per 100 kilograms, gross	160 00
(c)	Above No. 80. . . . .	270 00
(6)	Cotton twist of all kinds, of two or more threads, with the exception of that mentioned in sub-division (5), prepared from yarn of the following numbers (English):	
(a)	Below No. 60. . . . . Per 100 kilograms.	200 00
(b)	From No. 60 to No. 80 inclusive. . . . .	270 00
(c)	Above No. 80. . . . .	350 00
NOTE.—Ropes and cords of cotton yarn pay duty according to Art. 185, par. 3, letter a.		
184	Yarns spun of fibrous materials mentioned in subdivisions (2) and (3) of No. 179, not twisted:	
(1)	Up to No. 15 inclusive. . . . . Per 100 kilograms.	90 00
(2)	From No. 12 to No. 35 inclusive. . . . .	100 00
(3)	From No. 35 to No. 70 inclusive. . . . .	120 00
(4)	Above No. 70. . . . .	155 00
NOTE.—If twisted, the yarns mentioned in the present No. (184) are assessed for duty under subdivisions 5 and 6 of No. 185.		
185	Silk, twisted and spun:	
(1)	Raw silk (grège), twisted or thrown (organique or trame, &c., warp silk or weft silk):	
(a)	Unboiled, unbleached and undyed. . . . . Per 100 kilograms.	750 00
(b)	Boiled, bleached or dyed. . . . .	1,050 00
(2)	Yarn from waste silk, twisted or not, even with an admixture of other yarns:	
(a)	Undyed. . . . . Per 100 kilograms.	750 00
(b)	Dyed. . . . .	1,050 00
(3)	Artificial silk:	
(a)	Spun, undyed. . . . .	750 00
(b)	Threaded, dyed, or any other silk threaded twice or more. . . . . Per 100 kilograms.	1,050 00
NOTE.—All spun silk on spools, cartons, &c., with their weight included.		
186	Wool, combed, spun or twisted:	
(1)	Combed:	
(a)	Dyed. . . . . Per 100 kilograms.	100 00
(b)	Undyed. . . . .	75 00
(2)	Spun:	
(a)	Up to and including No. 57 (metric system):	
i.	Undyed. . . . . Per 100 kilograms.	155 00
ii.	Dyed. . . . .	170 00
(b)	Above No. 57 (metric system):	
i.	Undyed. . . . .	195 00
ii.	Dyed. . . . .	210 00
(3)	Twisted, prepared from yarn of the following numbers (metric system):	
(a)	Up to and including No. 57:	
i.	Undyed. . . . . Per 100 kilograms.	170 00
ii.	Dyed. . . . .	185 00
(b)	Above No. 57:	
i.	Undyed. . . . .	229 00
ii.	Dyed. . . . .	185 00
(4)	Fancy, of all sorts (with knots, eyes, rings and the like):	
(a)	Undyed. . . . . Per 100 kilograms.	220 00
(b)	Dyed. . . . .	255 00
187	All sorts of linen and perole containing:	
(1)	Textures other than those named in sub-division 1 of the present No. (187) containing in 1 kilogram up to 15 sq. m. . . . . Per 100 kilograms.	370 00
(2)	Textures containing in 1 kilogram more than 15 sq. m. . . . .	300 00
188	Cotton tissues, dyed, chine, printed or mercerised:	
(1)	Cotton and linen, containing in 1 kilogram up to 15 sq. m. . . . . Per 100 kilograms.	400 00

[illegible]

X.—BUTTER, AS BEING, J. P. BUTTER, LANCY, GILES AND STATIONERY—

continued.

No.	Articles.	Duties, Marks.
210	(1) Umbrellas and umbrellas-sticks.	
	(a) Of all kinds, covered with silk or half-silk tissues.	
	(b) Trimmed (with lace, ribbon, embroidery, &c.)	10 00
	(c) Not trimmed	5 00
	(2) Of all kinds, covered with tissues other than of silk or half-silk.	
	(a) Trimmed (with lace, ribbon, embroidery, &c.)	5 00
	(b) Not trimmed	3 50
	(3) Covered frames of parasols and umbrellas (with or without handles) adapted thereto.	
	(a) Without handles or with common handles only	60 55
	NOTE.—The umbrellas mentioned in sub-division (2) of the present No. (210), when furnished with handles falling within the category of manufactures enumerated in sub-division (1) of No. 215 pay the duty fixed by sub-division (2) of the present No. (211) with the addition of, per article 135.	
211	Buttons.	
	(1) Of mother-of-pearl, of metals of all kinds except gold-silver and platinum (No. 148), all kinds of buttons, of bone, cotton-wool or silk. Per 100 kilograms.	520 00
	(2) China, glass, wood, bone, or any other substance.	270 00
212	Feathers, for decorative purposes and artificial flowers.	
	(1) Dressed feathers and bird skins of all kinds of rare or common birds with the feathers on; plumes and tissues of feathers (weight of inner packing included) . . . . . Per 100 kilograms.	5,000 00
	(2) Artificial flowers, and parrot's feet, made of yarn and tissues, with or without admixture of other materials; artificial decorative plants, with admixture of costly materials (weight of inner packing included) . . . . . Per 100 kilograms.	4,000 00
	(3) Artificial decorative plants, with or without flowers, without admixture of costly materials; also artificial flowers, made from parts of natural flowers . . . . . Per 100 kilograms.	500 00
	NOTE.—Feathers and skins of rare birds (ostrich, parrot, ibis, bird of paradise, peacock, humming bird, &c.)	Free
213	Glass-platelets, glass beads, wooden and celluloid, china, metallic, cocoanut heads &c. of common materials, artificial pearls, coral, imitation, made of all kinds of common materials.	
	(1) Glass beads, strung on threads, and necks, as much as they are of one form, one colour and one size.	35 00
	(2) Manufactures of glass, imitation of pearls and wooden beads, also celluloid, china, metal, wax &c. imitation pearls and corals, clasps, lightly silvered or gilt, with admixture of artificial pearls and stones and with addition of other materials.	200 00
214	Lace and toilet articles, n. m., complete or in parts, children's toys.	
	(1) Costly, into the composition of which enter silk, aluminium, mother-of-pearl, coral, tortoise-shell, ivory, enamel, amber, or the like costly materials, gilt or silvered and metals or metal alloys; all kinds of manufactures of mother-of-pearl, tortoise-shell, ivory and amber, n. m., &c. . . . . Per 100 kilograms.	1,170 00
	(2) Common, with parts, settings, or embellishments of non-precious metals or metal alloys (whether gilt or silvered), or of iron, bone, wood, porcelain, non-precious stones, glass, mosaic-work, whalebone, jet, celluloid, lava and similar non-precious materials; all kinds of manufactures of horn, tortoise-shell, whalebone, jet, celluloid, lava and wax, n. m., &c. . . . . Per 100 kilograms.	100 00
	(3) Lace and toilet articles, n. m., made of all kinds of base metals, except copper, tin and their fusions, even gilt and silvered ornaments, without addition of other materials, or gilt or silvered up to 2 kilograms, inclusive . . . . . Per 100 kilograms.	270 00
	NOTE.—The above mentioned manufactures of copper, tin and their fusions, are subject to duty according to Art. 119, pars. 2, 3 and 4 and according to Art. 182, par. 3.	
	(4) Children's toys.	
	(a) All sort of bone, horn, wood, china, aluminium, mosaic-work, whalebone, jet, celluloid, lava with addition of base metals, although they may be gilt and silvered as well as all kinds of textures . . . . . Per 100 kilograms.	100 00
	(b) Toy, made of copper and its fusions, iron, steel, tin, lead, nickel, zinc, &c. without addition of other materials, although they may be gilt or silvered ornaments . . . . . Per 100 kilograms.	250 00
	(c) Dolls, heads of china, or bisuit, though painted, without eyes or hair . . . . . Per 100 kilograms.	40 00
	(d) Mouth-organs, whistles, trumpets, &c. . . . .	150 00
	NOTE 1.—Articles in which gold, silver or platinum is substantially represent the principal value are subject to duty like gold and silver articles.	
	NOTE 2.—Wooden articles with ornaments of copper and its fusions of weight above 2 kilograms, each, are subject to duty according to Art. 6, par. 1, of weight less than 2 kilograms, according to pars. 1 and 2 of this Art. and according to the materials pure used in the ornaments.	
	NOTE 3.—The cases in which manufactures of Art. 215 are imported are subject to separate duty, according to their quality.	

No.	Articles.	Duties, Marks.
216	Stationery, accessories for drawing and painting:	
	(1) (a) Accessories for writing, drawing and painting, not mentioned in other numbers of the Tariff, complete or in parts, such as pen-holders, pen-holders, pen-holders, water, pen-holders, pens, stumps and the like (including weight of boxes in which they are imported) . . . . . Per 100 kilograms.	165 00
	(b) All pens and pencils for writing, by weight.	250 00
	NOTE 1.—Pen-holders, pen-holders, and the other articles mentioned in (a), are made from precious metal, pay duty under the section relating to gold and silver manufactures.	
	NOTE 2.—Stamps are dutiable under sub-division (a) of No. 66, and are liable to a surtax of 5%.	
217	Articles intended for archaeological, numismatic and natural history collections and insectaria, such as stuffed animals, birds, fishes and the like (except shells); dried plants pressed on paper, animals preserved in spirits, minerals, fossils, mummies and Egyptian, Greek, Roman and other antiquities, medals, ancient coins and similar rare articles, in the event of their being imported in single specimens or in collections, and not being in the nature of merchandise.	Free
218	Specimens of various materials and manufactures having neither the form nor the nature of articles of merchandise.	"
	NOTE.—Samples of textures of silk, half-silk and thread-lace, imitation gold and silver, are subject to duty according to Arts. 148, 149, 196 and 197. Samples of other textures though with addition of silk or thread-lace . . . . . Per 100 kilograms.	1,000 00
	GOODS OF WHICH THE IMPORTATION IS PROHIBITED.	
219	Silver money and base metals, Polish or from other countries, in quantities surpassing the needs of travellers and which are limited and fixed by the Treasury.	
220	Gunpowder and explosives.	
	NOTE.—The Treasury is empowered to permit the importation from abroad of explosives, of which the importation is otherwise prohibited, when the said explosives have been ordered from abroad by Government establishments, companies, or private individuals, and are to be used for works of excavation, and for signalling, and subject to their paying the following rates of duty:	
	(a) Gunpowder . . . . . Per 100 kilograms, gross.	Mk. 30 00
	(b) Dynamite and all other explosives and detonating compounds; also all accessories for blasting, such as fuses, slow match, electrical charge lighters and other similar accessories, not separately designated in the Tariff:	Mks. 60 00
221	Cartridges, cotton, bands, &c.	
	NOTE.—Arms and their accessories, for sport, are allowed to be imported for sale and personal use, after the presentation of the relative import permission to the Customs House authorities.	
222	Bacteria, ocell, induced, poison.	
223	Saffron, artificial.	
224	All merchandise and articles of a nature implying disrespect for sacred things, blasphemy, or ridicule of religion, or furnished with stamps, tickets, &c. reproducing holy images in a manner suggestive of such disrespect, blasphemy, or ridicule.	
225	Wall paper covered throughout with arsenical coloring matter, dull or glossy.	
226	Potatoes of American origin, leaves, waste substances, as well as packing used for the transport of potatoes from America to Poland.	
227	Vessels with double bottoms.	
228	Labels for bottles with the imitation of foreign firms, when the bottles are delivered empty.	
229	Antidote dyes, containing arsenic in pieces, powders, cake, not in crystals.	
230	Tickets for foreign lotteries, or so-called lottery loans, entitled by private persons, companies or cities.	
231	Opium for smoking, as well as pipes and all accessories for opium smoking.	
	The following articles are exempt from duty for a period of three months from the date of the coming into force of the Tariff of Nov. 4th, 1919 (viz., until 10th April, 1920):	
Tariff		
187	(1) Cotton textiles and percale, containing in 1 kilogram, up to 10 sq. m., inclusive.	
187	(2) Cotton textiles and percale, containing in 1 kilogram, from 10 to 15 sq. m.	
199	(3) Peasants' cloth of native make, shaggy rugs for peasants' use.	
200	(1) Half-woollen materials for men's clothes, on cotton basis, of weight over 500 gr. to 1 sq. m.	
200	(2) Half-woollen peasants' cloth, home made, shaggy rugs, of weight above 500 gr. to 1 sq. m.	
	B.	
2	(1) and (2) and (3) Rice.	
8	Dried potatoes, slices, cuttings, ground or unground.	
22	(1) and (2) Sugar.	
24	(1) Condensed milk, dried milk, sweetened or unsweetened, fruit and berry marmalades and mure.	
24	(2) and (3) Meat, dried, smoked, pickled or smoke-dried, and hams.	
24	(4) Game and poultry (dead).	
36	Cows' and sheep's butter.	
37	(1) and (2) and (3) Carp and other fresh fish.	
37	(4) and (5) Herring and other fish, salted, smoked-dried, dried and pickled.	
37	(6) and (7) Trout, arctic, sole, trout and sprat.	
39	(1) Food-stuffs, n. m., in the Customs Tariff.	
41	(3) Bones treated with sulphuric acid, fertilising compositions and mixtures of every kind, burnt bones and bone ash, and mineral superphosphates.	

Tariff No.	
51 (2b)	Animal fat, refined, melted and manufactured.
57 (1)	Leather boots and shoes, except where specially specified (not including patent boots and shoes and those with silk uppers), weighing more than 600 gr. per pair.
57 (5a)	Harness, ordinary.
57 (6a)	Shoes, glass, blown and moulded, unpolished and unground, up to 5 mm. inclusive in thickness, transparent, half-opaque and coloured, of ordinary bottle glass colour, plain, without designs or ornamentations, of surface up to 1 sq. m.
58 (3)	Boots and shoes of rubber.
58 (2) and (3)	Ammonium nitrate and sulphate.
120 (2)	Soap, ordinary.
160 (2)	Shovels, pitchforks, picks, rakes, choppers and mattocks.
167 (C. 1, 2, 3, 4 and 6)	Agricultural machines and tools, and parts of agricultural machines imported together with the machines or separately.
177 (2b)	Paper not glazed or sized, containing not less than 60% of wood pulp, weighing not less than 48 gr. per square metre.
177 (2a)	Paper in rolls, with a diameter not less than 70 cm. and in sheets.
177 (2c)	All sorts of paper, except those specially mentioned in the Tariff, white and coloured, dyed in the pulp, without ornaments or water marks, and lined paper.
183 (3)	Cotton twist or woollen reels, of two or more strands.
191	Jute sacks.
192 (2)	Unbleached flax and hemp cloth, huckaback &c.
209 (1a)	All sorts of ordinary cotton lingerie, except that made of batist, oxford and zephyr.

The Ministry of Finance, in agreement with the Ministry of Trade and Industry, may also exempt from duty, for a period not exceeding one year from the coming into force of the new Tariff, the following articles imported from abroad, and also any other machines not manufactured in the country.

Tariff No.	
57 (4 b c)	Leather driving belts, sewn or unsewn.
93 (3)	Purified borax in crystals, pulverised and anhydrous (50 per cent. of the requirements indispensable for the production, after it has been proved that the required quantity corresponds to the actual needs of the factory).
106 (1a)	Sulphuric acid of any strength (not including fuming sulphuric acid or sulphuric anhydride).
153 (5b)	Galls' link chains.
156 (1a)	Wire driving belts.
156 (3)	Electric cables covered with lead.
161 (4)	Files, weighing up to 2 kilos, inclusive, per dozen.
161 (3)	Steel tools, tempered, such as twist drill, screws, drills, circular saws, twist-drill cutters, dies, blades for scissors, punches, stampers, cutters, numbers, alphabets.
162	Printing compositors' and printing trade accessories.
167 (A1 b)	Steam and electric engines, steam waggons, heat waggons and electric waggons; water turbines; mechanisms for levers and lifts (without motors).
167 (A1 c)	Locomotives weighing up to 250 kilograms, fixed and portable, freezing and refrigerating machines.

Tariff No.	
167 (A1 d)	Steam locomotives (agricultural).
167 (A1 e)	Steam turbines.
167 (A1 g)	Machines for working metals, except ordinary turning machines, height of centres, 250 mm. and less.
167 (A1 h)	Machines for spinning wool and cotton cutters.
167 (11 a)	Carding machines &c. except such types as are made in Poland.
167 (A1 & H. c. a. b. c. d. e. f. g. h. i. j. k. l. m. n. o. p. q. r. s. t. u. v. w. x. y. z. aa. ab. ac. ad. ae. af. ag. ah. ai. aj. ak. al. am. an. ao. ap. aq. ar. as. at. au. av. aw. ax. ay. az. ba. bb. bc. bd. be. bf. bg. bh. bi. bj. bk. bl. bm. bn. bo. bp. bq. br. bs. bt. bu. bv. bw. bx. by. bz. ca. cb. cc. cd. ce. cf. cg. ch. ci. cj. ck. cl. cm. cn. co. cp. cq. cr. cs. ct. cu. cv. cw. cx. cy. cz. da. db. dc. dd. de. df. dg. dh. di. dj. dk. dl. dm. dn. do. dp. dq. dr. ds. dt. du. dv. dw. dx. dy. dz. ea. eb. ec. ed. ee. ef. eg. eh. ei. ej. ek. el. em. en. eo. ep. eq. er. es. et. eu. ev. ew. ex. ey. ez. fa. fb. fc. fd. fe. ff. fg. fh. fi. fj. fk. fl. fm. fn. fo. fp. fq. fr. fs. ft. fu. fv. fw. fx. fy. fz. ga. gb. gc. gd. ge. gf. gh. gi. gj. gk. gl. gm. gn. go. gp. gq. gr. gs. gt. gu. gv. gw. gx. gy. gz. ha. hb. hc. hd. he. hf. hg. hh. hi. hj. hk. hl. hm. hn. ho. hp. hq. hr. hs. ht. hu. hv. hw. hx. hy. hz. ia. ib. ic. id. ie. if. ig. ih. ii. ij. ik. il. im. in. io. ip. iq. ir. is. it. iu. iv. iw. ix. iy. iz. ja. jb. jc. jd. je. jf. jg. jh. ji. jj. jk. jl. jm. jn. jo. jp. jq. jr. js. jt. ju. jv. jw. jx. jy. jz. ka. kb. kc. kd. ke. kf. kg. kh. ki. kj. kl. km. kn. ko. kp. kq. kr. ks. kt. ku. kv. kw. kx. ky. kz. la. lb. lc. ld. le. lf. lg. lh. li. lj. lk. ll. lm. ln. lo. lp. lq. lr. ls. lt. lu. lv. lw. lx. ly. lz. ma. mb. mc. md. me. mf. mg. mh. mi. mj. mk. ml. mn. mo. mp. mq. mr. ms. mt. mu. mv. mw. mx. my. mz. na. nb. nc. nd. ne. nf. ng. nh. ni. nj. nk. nl. nm. no. np. nq. nr. ns. nt. nu. nv. nw. nx. ny. nz. oa. ob. oc. od. oe. of. og. oh. oi. oj. ok. ol. om. on. oo. op. oq. or. os. ot. ou. ov. ow. ox. oy. oz. pa. pb. pc. pd. pe. pf. pg. ph. pi. pj. pk. pl. pm. pn. po. pp. pq. pr. ps. pt. pu. pv. pw. px. py. pz. qa. qb. qc. qd. qe. qf. qg. qh. qi. qj. qk. ql. qm. qn. qo. qp. qq. qr. qs. qt. qu. qv. qw. qx. qy. qz. ra. rb. rc. rd. re. rf. rg. rh. ri. rj. rk. rl. rm. rn. ro. rp. rq. rr. rs. rt. ru. rv. rw. rx. ry. rz. sa. sb. sc. sd. se. sf. sg. sh. si. sj. sk. sl. sm. sn. so. sp. sq. sr. ss. st. su. sv. sw. sx. sy. sz. ta. tb. tc. td. te. tf. tg. th. ti. tj. tk. tl. tm. tn. to. tp. tq. tr. ts. tt. tu. tv. tw. tx. ty. tz. ua. ub. uc. ud. ue. uf. ug. uh. ui. uj. uk. ul. um. un. uo. up. uq. ur. us. ut. uu. uv. uw. ux. uy. uz. va. vb. vc. vd. ve. vf. vg. vh. vi. vj. vk. vl. vm. vn. vo. vp. vq. vr. vs. vt. vu. vv. vw. vx. vy. vz. wa. wb. wc. wd. we. wf. wg. wh. wi. wj. wk. wl. wm. wn. wo. wp. wq. wr. ws. wt. wu. wv. ww. wx. wy. wz. xa. xb. xc. xd. xe. xf. xg. xh. xi. xj. xk. xl. xm. xn. xo. xp. xq. xr. xs. xt. xu. xv. xw. xx. xy. xz. ya. yb. yc. yd. ye. yf. yg. yh. yi. yj. yk. yl. ym. yn. yo. yp. yq. yr. ys. yt. yu. yv. yw. yx. yy. yz. za. zb. zc. zd. ze. zf. zg. zh. zi. zj. zk. zl. zm. zn. zo. zp. zq. zr. zs. zt. zu. zv. zw. zx. zy. zz.	

Goods sent in transit through Poland or exported from Poland abroad will be free of duty.

#### GOVERNMENT MONOPOLIES.

The import into Poland and transit through Poland of goods which are the subject of Polish Government monopoly is allowed only under special permits.

#### GOODS IMPORTED BY PARCELS POST.

On goods arriving by parcels post and weighing not more than 5 kilograms, gross, duty will be paid at the rate of 3 marks (gold), provided that the parcels does not contain goods subject to duty at a higher rate than 100 marks for 100 kilograms, or that they do not contain goods on which duty is paid according to the number of articles.

#### WAREHOUSE DUTIES &c.

In addition to Customs duty proper, special warehouses are payable for a warehousing, loading and unloading.

Customs houses which possess their own warehouses may issue special regulations for such charges, but the warehouse fee must not exceed 60 pf. per 100 kilograms, per day. No fees are chargeable for the first three days.

Loading and unloading expenses are fixed at 92 per cent. of the duty chargeable, with a minimum of 20 pf. and a maximum of 5 marks. The parcels 20 pf. will be charged.

## PORTUGAL AND MADEIRA

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Bicycles	419A, 420	Galloons	188, 182	Fabrics	566	Manufactures of	260-292
Biscuits	333	Gas and water meters	337	Fabrics	566	Manufactures of	260-292
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Boards	45	Gelatine	14	Fabrics	566	Manufactures of	260-292
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Bolting cloth	184	Glass and crystal wares	159, 464	Fabrics	566	Manufactures of	260-292
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Bone	436	Gloves	433, 434	Fabrics	566	Manufactures of	260-292
Books	528	Glue	114, 545, 546	Fabrics	566	Manufactures of	260-292
Boots and shoes	506-511	Gold, and manufactures of	129, 122, 491	Fabrics	566	Manufactures of	260-292
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Boxes	556	Gums	348, 376	Fabrics	566	Manufactures of	260-292
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Breast	334	Guns	273	Fabrics	566	Manufactures of	260-292
Brecks	456	Gut	556	Fabrics	566	Manufactures of	260-292
Briquettes	84	Dynamite	548	Fabrics	566	Manufactures of	260-292
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Oilcloth	26, 49, 76, 353	Rice	331	Sulphur	89	Wicks	160, 587
Packing cloth	271-276	Rods	45	Sweetmeats	358	Wine	520, 321
Paints	584, 585	Roots	77	Table covers	235, 236	Wire	101-103, 122, 125, 127, 465, 466, 557, 558
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Pastes	338	Sails	186	Tea	84	Yeast	193-217, 260-272, 303, 304
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Perfumery	575	Sewing machines	521	Tin, and manufactures of	111, 113, 477		
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## MONEY, WEIGHTS &amp; MEASURES.

The monetary unit is the Escudo (100 centavos).

Extract from the Law dated June 21, 1913, changing the monetary system: From and after July 1, 1913, the public accounts shall be kept in *escudos* corresponding to the former *milreis*. The *escudo* is designated by the sign \$ (formerly the sign for the *milreis*).

Weights & Measures. The Metric system is in force.

## I. GENERAL REGULATIONS.

## GENERAL DUTIES AND THEIR APPLICATION.

ART. 1. All goods imported or exported through custom-houses of the Kingdom or adjacent islands, whatever be the condition of their importation or exportation, shall be subject to the specific or *ad valorem* duties inscribed in the tariff, save the exceptions mentioned in the present preliminary instructions.

Sole section. Public establishments of all kinds must pay the duties stipulated in the import tariff and leviable on goods proceeding either from foreign countries or from transmarine provinces.

ART. 2.—Goods presented for clearance are subject to the duties at the time in force and not to those which existed when the goods were stored in a customs warehouse.

SEC. 1.—When the payment of the respective duties is not effected immediately on goods presented for clearance or which have already been examined, and when, in the meantime, the rate of duties have been modified, such goods are subject to the new duties.

SEC. 2.—The following exceptions are made:

(a) Goods cleared from the custom-house under bond or when the amount of the duties is deposited; such goods are subject to the duties in force at the time of clearance for consumption.

(b) Goods imported by contractors of public works and intended for such work; such goods are subject to the duties in force at the time the contract was signed.

SEC. 3. In islands where the value of the money is not equivalent to the legal value of that of Portugal the customs duties and taxes shall be levied in specie.

## AD VALOREM DUTIES.

ART. 5. The *ad valorem* duties established in the import tariff are levied on the value of the goods at the place of origin or of manufacture, increased by the charges for freight, insurance, commission and all other expenses incurred up to their entry in the custom-house where cleared.

SEC. 1. The value of the imported goods must be attested by an invoice from the manufacturer or seller stating the real price of the goods in question. This invoice can, however, be substituted by a written declaration.

SEC. 2. The invoice or declaration must state, in addition to the value, the respective quantities of every kind of goods contained in the different packages presented for clearance.

SEC. 3. When customs officers have reason to believe that goods are undervalued they may protest. In such case the officer examining the goods will appraise their real value.

SEC. 4. The interested party must immediately declare whether he accepts this appraisement or not. Should he accept, the goods are cleared accordingly. In contrary cases the provisions of article 17 of the present preliminary instructions must be complied with.

ART. 4. If, from the examination of the goods, it be ascertained that the estimated value does not exceed by 10%, that declared by the importer, the duties shall be levied according to such value. In contrary cases the duties shall, as a penalty, be increased by 50%.

## SPECIFIC DUTIES ON WEIGHT.

ART. 5. Specific duties when levied on the weight of goods shall be collected on the gross or net weight, according to the customs regulations embodied in these preliminary instructions.

Sole section. For goods on which the import duties do not exceed 5 reis per kilogram the duties stipulated in the tariff will likewise be levied on gross weight.

## WEIGHT SERVING AS THE BASIS OF CLEARANCE.

ART. 6.—By gross weight is meant the total weight of the package, and by net weight the weight of the package after deducting all or part of the weight of the exterior and interior packages.

SEC. 1. *Gross weight*.—For goods dutiable on gross weight the weight is ascertained by weighing or by appraisement. The weight declared in the manifest, if it agrees with that indicated in the invoice or declaration, can, when the weight is clearly marked on the outside of the packages, and when the packages are of the same size, likewise be taken as a basis:—

(a) To calculate the gross weight by estimation, the total weight of the packages is estimated according to the weight of several.

(b) Receipts of goods dutiable on the gross weight and those of goods exempt from duty are considered as goods and subject to the respective duties of the tariff when they are of materials of a different nature and of greater value than those generally employed for packing such goods.

SEC. 2.—*Net weight*.—For goods dutiable on net weight the weight is established at the option of the administration, when no contrary provisions exist, by one of the following methods:—

1. By separating the goods from their exterior receptacles and from all or part of the interior packages—Real weight of goods.

2. By deducting from the gross weight the legal tare fixed in the table hereinafter inserted—Weight by legal tare.

3. By deducting the legal tare from the estimated gross weight—i.e. the legal tare from the gross weight of all the packages, calculated on the weight of several; or, according to the estimated net weight of all the goods, by taking as a basis the net weight of part of said goods—Estimated net weight.

The two preceding methods for establishing the net weight are only applicable in the first case when the packages are about the same size and contain similar goods; in the second, when the goods are of the same nature and quality.

SEC. 3. *Packages*. For goods dutiable on net weight the first interior packages are either exempt from duty; subject to the same duty as the goods they contain, or considered and taxed separately as *manufactured articles*:

1. They are exempt from duty when they are clearly indispensable for the packing of the goods.

(a) Bales and sacks, in whatever state, are excepted from the foregoing provision. These are subject to duty when made of tissues generally employed for this purpose, both when interior or exterior, at the rate of 50% *ad valorem*.

(b) For the application of this paragraph are not considered as first interior packages, except in cases mentioned in the present instructions and in the text of the tariff, the partial packing intended to separate goods contained in the same package. These packages are dutiable according to No. 2 of this paragraph.

2. Packages for which no contrary provisions are made in the tariff or in the present instructions are dutiable as the goods packed therein.

3. Are considered as *manufactured articles*, and consequently subject to the respective duties of the tariff, packages, interior and exterior, of different form or of greater value than those generally used for packing goods, such as cases, boxes of cardboard, ornamented, of bequer, of composition, and all other similar packages. Boxes of all kinds containing cigars are also subject to this special provision.

SEC. 4.—The net weight, which is the basis for the clearance of articles of precious metals and of artificial flowers made of whatever tissues, does not include the paper, cases, or any other object in which such articles are packed.

SEC. 5. *Legal tare*.—When the net weight is established by the legal tare, the following percentage will be deducted from the gross weight, according to the nature of the goods and packages:—

	Per cent.
Rice, sacks or bales	2
Sugar:—	
In loaves, casks, barrels and cases	16
In any other form—	
Baskets of all kinds	7
Sacks	2
Casks, barrels and cases—	
Up to 200 kilograms	10
More than 200 kilograms	19
Coffee, sacks	2
Carbonate of potash, barrels and casks	8
Camphor, cases and barrels	15
Cinnamon, cases	20
Meat or fish, salted:—	
In brine, barrels and tubs	25
Without brine, barrels and tubs	20
Cereals and pulse, in grain, sacks or bales	1
Tea:—	
Simple cases and boxes	30
Double cases	40
Flour:—	
Barrels	10
Sacks or bales	1
Cotton yarn, single, in hanks, barrels	15
Liquids:—	
Molasses—	
Wooden recipients up to 130 kilograms	16
Wooden recipients of more than 130 kilograms	10
Beer, wooden casks, of whatever capacity	25
Olive and other oils	
Leather vessels	5
Tin recipients	10
Wooden casks, of whatever capacity	18
Spirits:—	
Demijohns of glass	15
Demijohns—	
Covered with wicker	18
Covered with esparto	20
Wooden casks, of whatever capacity	18
Wine and vinegar—	
Demijohns of glass	15
Demijohns—	
Covered with wicker	18
Covered with esparto	20
Leather vessels	5
Wooden casks—	
Up to 130 kilograms	20
Above 130 kilograms	16
Not specified, wooden casks of all sizes	18
Butter, grease and lard:—	
Barrels	20
Tubs	15
Pots and fars	30
Metals, in any shape, except crum, barrels, casks, cases and tubs	6
Oils, fixed, barrels, casks and tubs	16
Cheese, cases:—	
Simple	15
With partitions	20
Paper of all kinds, bales and bundles:—	
Simple	2
With bands and hoops	2
Paper, printed or painted, cases	15
Raisins, cases	20
Silk, raw, floss silk and warp, bales	30
All other goods not mentioned in this table, and the aforesaid goods when imported in packages other than those indicated above:—	
Casks, barrels, kegs, tubs, cases, and caskets of leather	12
Bales, packages, sacks, baskets, and packages of esparto and other vegetable fibres	3
Tin cans and boxes	10
Leather vessels	5
Baskets of all kinds, tubs, buckets, crates of wood	6
Sacks or bales	1
Recipients—	
Of earthenware	25
Of glass	10
Packages covered with matting or with double wrappers, in addition to the respective tare	2

SEC. 6.—When the net weight is established according to the legal tare, the provisions of paragraph *b* of section 3, determining the real weight of goods, are not applicable.

#### RECIPIENTS OF EARTHENWARE AND GLASS.

ART. 7.—For goods which are taxed on the volume, the recipients of earthenware or glass are considered as goods and are subject to the respective duties.

#### FACULTY GRANTED TO COMMERCE FOR THE ESTIMATION OF NET WEIGHT.

ART. 8.—The importer who, after deduction of the legal tare, does not accept the net weight, or the estimated net weight, has the faculty to clear the goods in the first instance according to the estimated net weight; in the second, after weighing. In all cases, however, if from the estimated weight, or after weighing a difference greater than 3 ½ % be ascertained in favour of the importer, he must pay for this operation double the established fees.

#### TARIFF DENOMINATIONS.

ART. 9.—For the classification of goods the special denomination under which they are classed in the tariff is always preferable to any other generic designation which may likewise be applied to them.

#### PROHIBITIONS AND RESTRICTIONS.

##### ART. 10.—It is prohibited:

- (a) To change the packages of goods, except under the following circumstances:—
  1. When part of the goods contained in a package are to be removed or re-exportation.
  2. When goods are liable to be damaged, split, or when, for transit or re-exportation, they are to be better packed.
- (b) To change the nature of the goods in any way: except articles of gold or silver, which can be reduced to ingots or pieces should the importers so desire.
- (c) To import:—
  1. Foreign goods with trade or manufacturers' marks in violation of the provisions of the laws and treaties in force.
  2. Cases and packages bearing the same marks, united and bound up as to form one package containing various goods, or even containing one kind of goods, when the said packages are not accompanied by a declaration stating the number and total weight of the cases or packages united.
  3. Animals and animal products from countries infested with epizooty.
  4. Plants proceeding from regions infested with phylloxera and erythra.
  5. Books of Portuguese copyright, when relating to effusions counterfeited abroad.
  6. Fraudulent copies of literary or artistic works referred to in the literary convention.
  7. Alimentary substances containing saccharin.
  8. Medicines the composition of which is kept secret, or not duly registered.

ART. 11.—Books, printed matter, lithographs, photographs, engravings, and manuscripts in any language, are cleared from the custom-house without the interposition of the censors, except in cases provided for in the Penal code.

#### DAMAGE TO MERCHANDISE.

ART. 12.—For customs purposes, damage is the depreciation which by accident goods suffer from the moment the sea risks commence to the time of their discharge from the vessel, or on account of packages falling into the water at the time of discharge.

ART. 13.—Damaged goods are entitled to a reduction of the duties levied on them in proportion to the difference of the value of the goods at the time of clearance and when in their proper state; to obtain this reduction it is necessary, however, that the depreciation exceeds 5 % of the value of the goods previous to the injury, and that the conditions stipulated in the following paragraphs have been complied with:—

1. If the damage occurred during the voyage, it is indispensable that it be proved by the ship's register, or by any other legal document drawn up by the captain, showing whether the damage has resulted from leakage, collision, stranding, fire, or other similar accidents.
2. If the damage occurred in the port of discharge or on the lighter, this circumstance must be proved by a document executed in the maritime office established for this purpose, either immediately after the discharge, or, at the latest, within the following twenty-four hours.

ART. 14.—The origin and importance of the damage will be inquired into by two experts, one of which, a customs employee, shall be appointed by the director, and the other by the merchant.

SEC. 1.—The selection of an expert by importers is limited to licensed brokers or, in their default, to merchants of recognized competence.

SEC. 2.—In case of disagreement, the two experts shall select a third arbitrator.

SEC. 3.—Should the first two experts not agree as to this selection, the third expert shall be named by the chief of the custom-house.

SEC. 4.—Should the director of customs suppose that the interests of the treasury have been injured by the arbitrators, he must appeal to the tribunal for technical litigations. The same faculty is also accorded to the proprietors of goods.

ART. 15.—Proprietors of damaged goods are authorized, before or after the valuation, to separate that portion of the goods not damaged, to clear the same for consumption, and to re-export or abandon the remainder.

SEC. 1.—In case of re-exportation the customs authorities shall inform the Portuguese consul at the port of destination, in order that he may notify the custom-house thereof.

SEC. 2.—In case of abandonment, if relating to alimentary or new medicinal products, the goods must be immediately destroyed, and a written statement drawn up, with the witnesses and formalities required in analogous cases; when relating to other goods, the formalities generally adopted in cases of abandonment shall be complied with.

SEC. 3.—Whenever the examiner detects that alimentary or medicinal products are damaged he shall request the sanitary authority to inspect the same, and he shall proceed in compliance with the instructions of the said authority and of the laws and regulations in force.

ART. 16.—No reduction of duties on account of damage is made:

1. For cereals, vegetables, meat, cod fish, cheese, fruits, sugar, and other alimentary substances, nor for medicinal and medicinal drugs;
2. For rough wood, beams, planks, joists, sleepers, crum metal, and other articles, the value of which cannot be diminished by an accident happening either during the voyage or on discharge;
3. For goods damaged through accidents other than those mentioned in article 12.

#### CONTENTIONS.

ART. 17.—Disagreements between merchants or their agents, and customs employees, or between the employees intervening at the time of clearance, relating to the classification of goods, average, tare, application of the tariff, and, generally, to everything concerning the examination of goods, the application of duty, or goods not enumerated in the tariff, shall be settled according to the following rules:

1. When disagreements arise between merchants, or their agents, and customs employees, the said merchants or their agents must, the day after

the disagreement arose, at the latest, present their petition to the chief of the second division of customs or to his substitute.

When, on the contrary, the disagreement arose between the customs employees intervening at the time of clearance, they must, within the same time, present their written explanations and give their opinions to the same officer.

2. The petitions and information, the clearance forms, as well as the samples of goods, and all other facts relating thereto, are submitted to the council of examiners, which must meet once every week at least.

3. The council of examiners, meeting at a custom-house, is composed of examiners of any class, and is presided over by the director, or by the chief of the second division, who, however, is not entitled to vote.

4. When the disagreement or contestation has arisen in a secondary customs office, the documents and other facts relating to the case must be forwarded to the custom-house to which it is subordinate, with the opinion of the chief of the office, in order to be submitted to the council of examiners according to the established rules.

5. Minutes of the resolutions of the council of examiners must be preserved, containing the reasons for the vote of every employee, and, whatever be the issue of the deliberations of the council, the result must be communicated to the merchant or his agent, so that within three days he may, if he deem proper, take the necessary steps to protect his interests; documents annexed to the petitions must be drawn up on stamped paper.

6. Appeals shall be submitted to the board of verification, who will give its opinion on the case.

7. In case there should be a difference of opinion between the examiners and verifiers, or when the merchant protests, the respective directors may, should they deem it proper, order the clearance of the goods, on condition that the majority of the council of examiners and board of verifiers are of the same opinion.

8. Samples of goods for the procedure in question should be addressed directly to the technical reporter.

9. When the merchant or his agent, or the director of customs appeals to the tribunal for technical litigation, a copy of the minutes of the council of examiners, together with certified copies of the declaration, the clearance bill, the opinion of the verifiers, of the chief of the second division, and of the director, as well as samples of the goods and the claims of the interested party. In fact, everything necessary for deciding the case in appeal must be addressed directly, within eight days, to the technical reporter attached to the said tribunal.

10. Should it be impossible to forward samples, these can be substituted by a drawing or by a minute description of the nature, form and use of the articles in question. In such case the goods may not be withdrawn from the custom-house unless the reporter has deemed the drawing, description, etc., sufficient for the information of the judges. If it be necessary to chemically analyse the products occasioning the litigation the result shall be submitted to the tribunal.

11. If the interested party desires to withdraw from the custom-house the articles causing the contestation or difference of opinion before a superior decision has been given, he must deposit the maximum amount of the duties increased by one-third.

12. When the contestation is decided in favour of the merchant, the expenses for the trial and the freight charges for forwarding the samples shall not be collected. In cases of disagreement between the employees, the samples are returned at the expense of the treasury, and the costs for the trial shall not be collected.

#### GOODS NOT MENTIONED IN THE TARIFF.

13. When goods of any kind are presented for customs clearance and the merchant or examiner thinks that they are not included under one of the headings of the tariff, the rules relating to contestations shall be complied with.

14. Goods considered as omitted in the tariff may be withdrawn from the custom-house, provided sufficient bond be given, unless the administration dispenses the interested party from giving bond or any other guarantee.

15. *Relation to the admission of claims.* The director of customs may, with the unanimous opinion of the verifiers, reject any claim relating to questions of fact, such as requests affecting the comparison of goods with the legal patterns or samples on which the tribunal for technical litigation has already decided, contestations as to weight, tare, etc.

16. The interested party may always appeal from these decisions to the technical reporter by means of a petition, examined and transmitted by the director of customs, together with samples of the goods in question.

17. The technical reporter may admit or reject such claims. In the first case he will order the beginning of proceedings. Appeal to the tribunal for technical litigation may always be made by the owner of the goods causing the contestation.

### II. SPECIAL REGULATIONS.

#### IMPORTATION.

##### General provisions.

ART. 18. The following imports are subject to special regulations:

1. Goods imported from countries with which commercial treaties are in force.

2. Goods proceeding from Portuguese transmarine provinces.

3. Goods subject to the tax known as "*rent de egreja*" and to local taxes.

4. Sugar the produce of Madeira.

5. Tobacco.

Saccharin, which can only be imported for pharmaceutical purposes with the permission of the Government, after having taken the opinion of the tribunal for technical litigation.

7. Wheat and flour, in compliance with the law of July 15, 1889, and the decree of August 29, 1889.

8. Maize, in the grain, imported into the island of Madeira and proceeding from foreign ports.

9. Maize the product of the Cape Verde Islands imported into the island of Madeira.

10. Maize, in the grain, imported into the kingdom and proceeding from the island of Madeira.

11. Compound medicines.

SEC. 1. Goods the product of Portuguese transmarine provinces conveyed directly on national vessels, and those proceeding from Mozambique, Portuguese India, and Timor conveyed on vessels of whatever nationality, shall pay at the custom-houses of the kingdom and adjacent islands only one-half of the duties stipulated in the tariff, with the exception of tobacco.

SEC. 2. Rice, spices and fibres, when nationalized in one of the custom-houses of Asia or Eastern Africa, enjoy the treatment prescribed in the present article, and shall be considered as the proper produce of transmarine provinces.

SEC. 3. All goods proceeding from Macao on national vessels, with certificates of origin from that port shall enjoy at the custom-houses of the kingdom and adjacent islands a reduction of 50 % of the duties stipulated in the tariff.

SEC. 4. Sugar the product of the Madeira Island, cleared for consumption at custom-houses of the kingdom and Azores, shall pay one-fourth of the duty established for foreign sugar of similar quality.

SEC. 5.—Maize, in the grain, imported into the island of Madeira shall, when proceeding from foreign ports, pay one-third of the duty established in the tariff; when it is the produce of the Cape Verde Islands it is exempt from import duty.

SEC. 6.—Maize, in the grain, proceeding from Madeira and imported into the continent is subject to the same import duty as foreign maize.

#### Goods subject to inferior taxes.

ART. 19.—All the goods included in Table I, imported from foreign countries or from Portuguese transmarine provinces for consumption in Portugal shall pay in the custom-house, in addition to the import duties, the duties established in the customs tariff for consumption when they are destined to be consumed in Lisbon; when, for consumption in other districts of the continent they shall pay the "*rent de egreja*" tax or all other local taxes established or which may be established in the future.

ART. 20. Goods which in the general customs tariff are subject to duties inferior to those established for the same goods in the tariff for consumption shall, when cleared for the city of Lisbon, only pay the duty of the present tariff, saving the provisions of the preceding article.

ART. 21. Goods exempt from duty in the import tariff, but mentioned in the consumption tariff, shall be subject to the latter duties when destined for the city of Lisbon.

#### Mixed yarns.

ART. 22. Mixed yarns composed of fibres of different nature shall, for levying the duty, be considered as if they were wholly composed of the fibres subject to the highest duty.

#### Mixed tissues and combined or compound tissues.

ART. 23.—Mixed tissues, i.e., those made of different fibres, as well as combined or compound tissues, shall be subject to the following rules:—

- 1.—Mixed tissues not containing silk shall be dutiable as if wholly composed of fibres paying the highest duty, with the exception of the fibres most highly taxed entering in the tissues as non-constituent threads.

- 2.—Mixed tissues containing silk or floss silk, gold or silver threads, shall be dutiable according to their classification in the numbers of the tariff.

- 3.—Knitted, net, and generally all tissues without warp or woof, formed of different fibres, shall be considered as if wholly composed of the fibre paying the highest duty.

- 4.—Combined or compound tissues i.e., those composed of different kinds of tissues, the texture of which cannot serve as a basis for their classification, shall be taxed as if wholly composed of the tissue predominating in quantity.

ART. 24. The preceding rules relating to yarns and tissues shall be subordinate to the regulations established in the tariff.

#### Industrial machines and implements.

ART. 25.—In order that industrial machines and implements can enjoy the special classification mentioned in No. 372 of the tariff, they must be complete, and it is necessary to present to the customs officers a detailed description of the quantity and quality of the pieces of which they are composed and the uses to which these machines are destined. The classification of the object is made according to this description.

SEC. 1. Machines imported in separate shipments can also enjoy the special classification mentioned in the present article, but this case is absolutely necessary for the importer to remit to the customs officers a drawing of the complete machine with the description indicated above, and he must also bind himself to import the complete machine within a stipulated time.

SEC. 2. As long as the entire machine is not imported the importer must successively depose it, with an increase of one-third, the duties corresponding to the objects imported by every shipment.

SEC. 3.—If within the time allotted to section 1 the entire machine be not imported, the parts introduced shall be assessed according to section 2.

#### Implements of various kinds.

ART. 26. Implements or machines of various kinds and having different classifications in the tariff, although destined to act together, shall be subject to their corresponding duties when they are separated in such manner that they can be utilized alone.

SEC. 1. When the implements or machines mentioned in the preceding article are not separated in such manner that one can act without the other, they shall be classed conformably to the uses for which they are destined.

#### Goods composed of various materials.

ART. 27.—Articles or products not inscribed in the tariff composed of material or substances subject to different duties shall be dutiable according to the substance or material predominating in quantity. If, however, there should be a doubt as to the predominating material or substance, they will be subject to the duty levied on the material or substance paying the highest duty.

## Vessels.

## Abandoned goods.

ART. 28.—Foreign vessels in order to be considered as naturalized must, after having paid the duties stipulated in the tariff, be registered and numbered by the competent maritime authorities.

ART. 29.—For a vessel to be considered unseaworthy it is necessary that the expenses for the indispensable repairs to the same exceed three-fourths of the value of the vessel when in a seaworthy condition.

Sole section.—The importance of these repairs is estimated by experts appointed by the director of the competent custom-house; these experts will visit the vessel in the presence of the captain of the port and the consul or vice-consul of the nation to which the vessel belongs.

When the said functionaries do not exist at the place where this visit is to take place or in the neighbourhood, the director of the custom-house shall name the persons who are to replace them.

## Exemptions from duty.

ART. 30.—Are exempt from the payment of import duties, in addition to the articles mentioned in the tariff: Articles imported for the personal use of chiefs of missions accredited to the country; when reciprocity exists, or according to diplomatic usage; goods seized and afterwards abandoned; remains of shipwrecked vessels; samples of goods, the duties on which do not exceed 300 reis, with the exception of all kinds of manufactured tobacco; objects thrown on shore or found floating in the sea; baggage.

Sole section. *Baggage*.—Shall be considered as baggage and as such exempt from duty: (Clothing and articles for the personal use of passengers; crews of vessels, and connectors of all mediums of conveyance, as well as the tools, instruments, books, and utensils necessary for the profession or trade of the travellers.

All articles mentioned in this paragraph must be imported in quantity and quality proportionate to the rank, profession, or other particulars relating to the traveller.

## Temporary importation.

ART. 32.—Temporary importation is authorized for: Goods recovered from shipwrecks; foreign goods destined for a Portuguese exhibition; goods used as samples; casks of a capacity of not less than 600 litres (of the Bordeaux type), destined for the exportation of wine; carts, agricultural instruments, and animals usually employed in the conveyance of goods at the frontier; carriages and other vehicles, with their appurtenances, destined for the use of travellers coming to reside temporarily in the country; gold and silver jewellery, and trinkets of great value, imported under similar circumstances; objects belonging to artists and to theatrical or spectacular companies; provisions of whaling vessels discharged for improvement.

## REIMPORTATION.

## Reimportation exempt from duties.

ART. 33.—The importation without payment of duties is permitted for the following goods: Literary works and publications printed in the country; goods, of whatever nature, returned for a justifiable reason; articles returned from foreign exhibitions; cattle and other means of conveyance of goods at the frontier; casks, cases, sacks and other recipients which have been employed for the exportation of goods; wine and other goods returned for improvement; goods which have been exported for improvement or repair, with previous permission.

## IMPORT TARIFF OF PORTUGAL AND MADEIRA.

NOTE.—A Decree (No. 4,263) of the 2nd December, 1919, authorizes the Government to double the present import duties and surtaxes.

Nos.	Articles.	Rates of Duty.
		Esc. cts.
CLASS I.—ANIMALS, LIVING.		
1	Asses <sup>a</sup> .....each	2 50
2	Goats <sup>a</sup> .....each	0 50
Horses:		
3	Geplings, above the standard height <sup>a</sup> .....	32 50
4	Not otherwise specified.....	24 50
5	Sheep and lambs.....	0 50
6	Mules.....	14 50
7	Pigs.....	3 60
8	Cows and oxen.....	7 50
9	Not above 3 years old.....	2 50
10	Leeches.....	1,000 0 20
11	Animals, living, not otherwise mentioned.....each	0 40

## CLASS II.—RAW MATERIALS FOR USE IN ARTS AND INDUSTRIES.

## Animal Materials.

Nos.	Articles.	Rates of Duty.
		Esc. cts.
12	Animal residues and products not otherwise specified.....	ad val. 3%
13	Sponges.....	kilo. 0 27
14	Gelatin, glue, and isinglass.....	" 0 07
Wool:		
Raw, in the grease:		
15	Dark, including waste combings, dyed or not.....	" 0 02
16	White.....	" 0 00.3
Raw, washed:		
17	Dark.....	" 0 04
18	White.....	" 0 50
19	Raw, dyed.....	" 0 08
20	Carded, white.....	" 0 05
21	Combed, white.....	kilo. 0 03
22	Carded, dyed.....	" 0 12
23	Combed, dyed.....	" 0 10
24	Artificial, from rags, dyed or not.....	" 0 01
25	Ivory, in the rough.....	Prohibited
26	Animal oils and fats (except lard, pigs' grease and mutton tallow).....	Prohibited
27	List and woollen rags.....	kilo. 0 01
Hides and skins:		
Raw or prepared:		
28	Fresh, from the animals mentioned in Nos. 1 to 9.....	" 0 01.3
29	Dried, of animals mentioned in Nos. 1 to 9.....	" 0 02.4
30	Cowhides ( <i>vaguetas</i> ).....	" 0 12
31	Tanned, including sole leather.....	" 0 30
32	Curried, varnished, and morocco leather.....	" 0 60
33	Not elsewhere specified.....	" 0 50
34	Raw, or prepared for hats.....	" 0 01
35	Skins, with hair, raw or prepared, of animals not mentioned in Nos. 1 to 9.....	kilo. 0 30
36	Skins, with hair, even if cut out and prepared for working up, not specified.....	kilo. 1 20
37	Surtax, in addition.....	" 1 60
38	Kid, without distinction of colour or finish, and for whatever use.....	kilo. 1 00
39	Hair, raw, prepared, or dyed.....	" 0 10
40	Pearls.....	Prohibited
41	Silk: In cocoons.....	kilo. 0 03.6
42	Waste from the loom, and floss silk.....	" 0 01
43	Gut, salted or dried.....	" 0 04.5

## Vegetable Products.

Nos.	Articles.	Rates of Duty.
		Esc. cts.
42	Staves.....	ad val. 3%
43	Cotton, in the mass or in the seed.....	kilo. 0 00.4
44	Hoops of wood, for casks.....	ad val. 3%
45	Logs, rafters, rods, and boards.....	each 0 04

<sup>a</sup> Sucking animals imported with the mother are exempt from duty.  
<sup>b</sup> The standard height is 1.47 metres (4 feet 8 inches).

Nos.	Articles.	Rates of Duty.
		Esc. cts.
46	Camphor, refined.....	kilo. 0 30
47	Caoutchouc, gutta-percha, ebonite, and similar compositions, crude or prepared.....	kilo. 0 01.5
48	Charcoal.....	" 0 00.2
49	Cork-tree bark.....	" 0 00.5
50	Malt and yeast.....	" 0 02
51	Oil cordage for oakum.....	" 0 00.5
52	Cork, in the rough, cleaned, or prepared.....	Prohibited
53	Tow, raw, or similar products, made of any fibre resembling flax.....	kilo. 0 00.5
54	Textile fibres similar to flax, not otherwise specified.....	" 0 00.2
55	Heckled.....	" 0 02.8
56	Fruits and seeds, for distilling purposes, not otherwise specified.....	kilo. 0 05
57	Firewood.....	ton 0 10
58	Flax and hemp.....	" 0 00.9
59	Raw.....	" 0 05
60	Heckled.....	" 0 00.5
61	Wood:	
62	In the rough, for joiners' work.....	" 0 00.5
63	In planks, for joiners' work.....	" 0 00.5
64	Common, in beams, small beams and planks, of a thickness above 75 millimetres, and a minimum width of 25 centimetres.....	cubic metre 1 40
65	Common, sawn into boards and laths, with a thickness of: From 35 to 75 millimetres, inclusive.....	cubic metre 2 80
66	From 15 to 35 millimetres in thickness.....	" 1 00
67	Below 15 millimetres in thickness.....	" 6 00
68	Wood or timber for ships' masts.....	ad val. 3%
69	Vegetable products, fibrous, not heckled, and not otherwise specified.....	kilo. 0 00.1
70	Dried vegetable products to be used in carving.....	" 0 00.1
71	Oil, sesame, earth-nut, and any other that may serve as a substitute for comestible oils.....	kilo. 0 20
72	Cottonseed oil.....	" 20
73	Palm-nut oil, concrete.....	" 0 00.2
74	Sweet almond oil.....	" 0 12
75	Oils:	
76	Fixed, liquid, not otherwise specified.....	" 0 07
77	Vegetable, concrete, not otherwise specified.....	" 0 01
78	Essential oils:	
79	Carpentine.....	" 0 00.5
80	Not otherwise specified.....	" 1 00
81	Woods, roots and barks used for colouring or dyeing purposes, in blocks or in powder.....	kilo. 0 00.1
82	Plants and seeds for agricultural purposes.....	" 0 00.2
83	Resins, gums, and resinous gums.....	" 0 00.2
84	Grape-seeds, not otherwise specified, including manna, carra and copra.....	" 100 kilos. 0 00.1
85	Vegetable juices and materials, not otherwise specified.....	ad val. 7%
86	Tobacco, in leaf and in roll.....	Special law.

## Mineral Products.

Nos.	Articles.	Rates of Duty.
		Esc. cts.
87	Mineral waters (including interior packages).....	kilo. 0 05
88	Surtax in addition.....	" 0 15

Joists, rafters, beams, logs and planks of dark coloured wood are included in this number.

Mineral waters, except laxatives, are prohibited.

In the adjacent islands the following duties stipulated in the tariff of 1885 are still in force:

## Tariff of 1885.

Nos.	Articles.	Duties.
		Esc. cts.
236	Tobacco:	
237	In twists.....	kilo. 1 14
238	In leaves, cut leaves, and stalks.....	" 1 58
239	In cigars.....	" 2 61
240	Manufactured in any other form, at any rate.....	" 1 14

## CLASS II. RAW MATERIALS FOR USE IN ARTS AND INDUSTRIES—con.

Nos.	Articles.	Rates of Duty.	
		Duty.	Esc. etc.
84	Ear and pitch, mill roll, .....	ton	0 10
85	Cement and gypsum, .....	.....kilo.	0 00.35
86	Lime, hydraulic, and "portland" .....	.....kilo.	0 00.15
87	Clay, .....	.....ton	0 24.5
88	Coal, .....	.....kilo.	0 40
89	Coke and briquettes, .....	.....kilo.	0 32
90	Sulphur, .....	.....kilo.	0 10
91	Ice, .....	.....kilo.	0 30
92	Precious stones, .....	.....kilo.	Prohibited
<b>Marble and alabaster:</b>			
93	In the rough, .....	.....kilo.	0 00.5
94	Sawn, .....	.....kilo.	0 01.1
95	Surfax in addition, .....	.....kilo.	0 12
96	Mineral products, not otherwise specified, unwrought, .....	.....ton	0 60
<b>Mineral ores:</b>			
97	Lead, .....	.....kilo.	1 50
98	Not specified, .....	.....kilo.	0 50
<b>Mineral oils:</b>			
99	Light, for illuminating purposes, .....	.....kilo.	0 06.7
100	Medium, .....	.....kilo.	0 06.7
101	Heavy, for lubricating machines, and mineral substances and their products, not otherwise specified, .....	.....kilo.	0 00.2
102	Heavy mineral oils, for fuel, .....	per metric ton (1,000 kilos),	34 50
103	Glass and crystal, broken, .....	.....kilo.	0 00.1
<b>Metals.</b>			
104	Steel: Wire, .....	.....kilo.	0 00.5
105	In scrap, .....	.....kilo.	0 00.1
106	Cast and rolled, not otherwise mentioned, including rails and materials for fastening the same, .....	.....kilo.	0 00.2
107	Antimony ore, plain or sulphuretted, .....	.....kilo.	0 00.5
108	Lead: Crude or in scrap, .....	.....kilo.	0 01
109	Roller or in wire, .....	.....kilo.	0 06
110	Alloyed with antimony, .....	.....kilo.	0 00.2
<b>Copper, pure, brass, bronze and similar alloys:</b>			
111	Hammered or rolled in unfinished pans, .....	.....kilo.	0 01
112	In wire, .....	.....kilo.	0 03
113	Hammered or rolled, cast or scrap, .....	.....kilo.	0 00.5
114	Tin: Cast, unwrought or scrap, .....	.....kilo.	0 30
115	Surfax in addition, .....	.....kilo.	0 04
116	Roller or in wire, .....	.....kilo.	0 30
117	Surfax in addition, .....	.....kilo.	0 04
118	Alloys of, for soldering purposes, .....	.....kilo.	0 30
119	Surfax in addition, .....	.....kilo.	0 08
<b>Iron:</b>			
120	Hammered or rolled:		
121	Unwrought (including rails and materials for fastening the same), .....	.....kilo.	0 00.15
122	Timed (tin plates), galvanized, coated with zinc or lead, .....	.....kilo.	0 00.3
123	Lead, galvanized, coated with zinc or lead, stamped or painted, .....	.....kilo.	0 05
124	Cast and scrap, .....	.....kilo.	0 05
125	Wire, plain, polished, galvanized, coated with zinc or in any way prepared, .....	.....kilo.	0 00.2
126	Quicksilver, .....	.....kilo.	0 01.5
<b>Gold:</b>			
127	In bars, dust or broken articles, .....	.....kilo.	Free.
128	Hammered or rolled:		
129	In leaves for gilding, .....	.....kilo.	8 00
130	Not otherwise mentioned, also gold wire, .....	.....kilo.	32 00
<b>Silver:</b>			
131	In bars, dust, or broken articles, .....	.....kilo.	Free.
132	Hammered or rolled:		
133	In leaves for silvering, .....	.....kilo.	1 60
134	Not otherwise mentioned, also silver wire, .....	.....kilo.	1 50
<b>Platinum:</b>			
135	Spongy or in dust, .....	.....kilo.	Free.
136	Hammered or rolled:		
137	In leaves for silvering, .....	.....kilo.	1 60
138	Not otherwise mentioned, also silver wire, .....	.....kilo.	1 50
<b>Chemical Products.</b>			
139	Acetic, pyrogenous, indicating up to 6° Beaumé's reo-	.....kilo.	0 00.1
140	Acetic, .....	.....kilo.	0 00.1
141	Acetic, .....	.....kilo.	0 03
142	Hydrochloric and sulphuric, .....	.....kilo.	0 00.1
143	Alkalies, caustic, solid or liquid, .....	.....kilo.	0 01
144	Nitrate of potash (saltpetre), .....	.....kilo.	Free.
145	Nitrate of silver, .....	.....kilo.	0 35
146	Nitrate of soda, .....	.....kilo.	0 00.2
147	Borates of soda, .....	.....kilo.	0 01.5
148	Borates, iseline and the fluorine, .....	.....kilo.	0 01.5
149	Carbonate of potash, .....	.....kilo.	0 00.7
150	Phosphate of soda, .....	.....kilo.	0 02.5

151	Mineral oils, light, for illuminating purposes: Density not exceeding 0.820; their boiling point reaches 200°; their point of ignition is below 100°; they are of a lemon colour or colourless with violet reflections.	.....kilo.	0 00.1
152	Mineral oils, medium: Density above 0.820 and up to 0.860; their boiling point reaches 250°; their point of ignition is 150°; they are of a yellowish, greenish, or brownish colour, more or less pronounced, with greenish or yellowish reflection.	.....kilo.	0 00.1
153	Mineral oils, heavy: Density above 0.860; their boiling point is above 250°; their point of ignition is above 150°; their colour is between sombre brown and black, or that of a greenish line.	.....kilo.	0 00.1
154	Mineral oils, light, for illuminating purposes: Density not exceeding 0.820; their boiling point reaches 200°; their point of ignition is below 100°; they are of a lemon colour or colourless with violet reflections.	.....kilo.	0 00.1
155	Mineral oils, medium: Density above 0.820 and up to 0.860; their boiling point reaches 250°; their point of ignition is 150°; they are of a yellowish, greenish, or brownish colour, more or less pronounced, with greenish or yellowish reflection.	.....kilo.	0 00.1
156	Mineral oils, heavy: Density above 0.860; their boiling point is above 250°; their point of ignition is above 150°; their colour is between sombre brown and black, or that of a greenish line.	.....kilo.	0 00.1
157	Mineral oils, light, for illuminating purposes: Density not exceeding 0.820; their boiling point reaches 200°; their point of ignition is below 100°; they are of a lemon colour or colourless with violet reflections.	.....kilo.	0 00.1
158	Mineral oils, medium: Density above 0.820 and up to 0.860; their boiling point reaches 250°; their point of ignition is 150°; they are of a yellowish, greenish, or brownish colour, more or less pronounced, with greenish or yellowish reflection.	.....kilo.	0 00.1
159	Mineral oils, heavy: Density above 0.860; their boiling point is above 250°; their point of ignition is above 150°; their colour is between sombre brown and black, or that of a greenish line.	.....kilo.	0 00.1
160	Mineral oils, light, for illuminating purposes: Density not exceeding 0.820; their boiling point reaches 200°; their point of ignition is below 100°; they are of a lemon colour or colourless with violet reflections.	.....kilo.	0 00.1
161	Mineral oils, medium: Density above 0.820 and up to 0.860; their boiling point reaches 250°; their point of ignition is 150°; they are of a yellowish, greenish, or brownish colour, more or less pronounced, with greenish or yellowish reflection.	.....kilo.	0 00.1
162	Mineral oils, heavy: Density above 0.860; their boiling point is above 250°; their point of ignition is above 150°; their colour is between sombre brown and black, or that of a greenish line.	.....kilo.	0 00.1

Nos.	Articles.	Rates of Duty.
142	Carbonate of soda:	
143	Crude, .....	.....kilo.
144	Crystallized or refined, dry, .....	.....kilo.
145	Chloride of calcium, .....	.....kilo.
146	Chloride of sodium, .....	.....kilo.
147	Surfax in addition, .....	.....kilo.
148	Salts, chlorhydrate, sulphate, tartrate, valerianate, etc., .....	.....kilo.
149	Salts of quinine, .....	.....kilo.
150	Salts of quinine, .....	.....kilo.
151	Sulphate of soda, of potash, of copper and of iron, .....	.....kilo.
152	Phosphate of lime and agricultural manures, .....	.....kilo.
153	Chloride of potash, .....	.....kilo.
154	All other chemical products not otherwise mentioned, .....	.....kilo.

Nos.	Articles.	Rates of Duty.
155	Acids, fatty, not otherwise mentioned, and refined olein, .....	.....kilo.
156	Chemical manures for agricultural purposes, .....	.....kilo.
157	Parings, fragments and rags for paper making, and pulp in whatever state and of whatever quality, for the manufacture of paper, .....	.....kilo.
158	Wax, animal, vegetable or mineral, crude (gross weight), .....	.....kilo.
159	Colours and dyes, in powder or pieces, not prepared (gross weight), .....	.....kilo.
160	Dye extracts, in whatever state (gross weight), .....	.....kilo.
161	Margarine, .....	.....kilo.
162	Printing ink, .....	.....kilo.
163	Lampblack (gross weight), .....	.....kilo.
164	Saccharin, .....	.....kilo.
165	Substances intended for use in medicines or for perfumery, not otherwise mentioned, .....	.....kilo.
166	Candle wicks, braided, .....	.....kilo.

## CLASS III. WOOL.

## Yarns, Tissues, Felts and Manufactures thereof.

167	Yarn:	
168	Not wound, for embroidery:	
169	White, .....	.....kilo.
170	Dyed or printed, .....	.....kilo.
171	Not otherwise mentioned:	
172	Unbleached or bleached, .....	.....kilo.
173	Dyed or printed, .....	.....kilo.
174	Blankets, .....	.....kilo.
175	Shawls and handkerchiefs (longes), .....	.....kilo.
176	Waistbands, sashes, .....	.....kilo.
177	Ribbons and galloons (including interior packages, excepting, however, boxes made of pasteboard, cardboard or wood), .....	.....kilo.
178	Surfax in addition, .....	.....kilo.
179	Carpets, rugs and stair carpets:	
180	Unfinished, for dyeing or printing, .....	.....kilo.
181	Dyed or printed, .....	.....kilo.
182	Tissues:	
183	Not specified, not sized, for dyeing or printing, weighing to the sq. metre 300 grammes or less, .....	.....kilo.
184	Not otherwise mentioned:	
185	Weighting to the sq. metre 300 grammes or less, .....	.....kilo.
186	Surfax in addition, .....	.....kilo.
187	Not sized, for dyeing or printing, weighing to the sq. metre more than 300 grammes, .....	.....kilo.
188	Weighting to the sq. metre more than 300 grammes, .....	.....kilo.
189	Made up, not otherwise mentioned, .....	.....kilo.
190	Woolen hosiery and knitted goods, .....	.....kilo.
191	Surfax in addition, .....	.....kilo.
192	SILK.*	
193	Silk, raw and thrown:	
194	Unbleached, bleached or blue, .....	.....kilo.
195	Dyed, .....	.....kilo.
196	Yarn:	
197	Twisted or braided (including interior packages, excepting, however, boxes made of cardboard, pasteboard or wood), .....	.....kilo.
198	Twisted, not otherwise mentioned, .....	.....kilo.
199	Shawls, .....	.....kilo.
200	Ribbons and galloons, pure or mixed (including interior packages, excepting, however, boxes made of cardboard, pasteboard or wood), .....	.....kilo.
201	Surfax in addition, .....	.....kilo.
202	Handkerchiefs of pure silk, as well as those having only the whole web or warp of silk, or a combination of both, in the latter case, the silk threads predominating in the tissue, .....	.....kilo.
203	Surfax in addition, .....	.....kilo.
204	Bolting cloth, .....	.....kilo.
205	Push:	
206	Pure or mixed, for men's hats, .....	.....kilo.
207	Not elsewhere mentioned, velvets, satins and similar tissues, pure or mixed, .....	.....kilo.
208	Surfax in addition, .....	.....kilo.
209	Tissues:	
210	Pure silk, not elsewhere mentioned, .....	.....kilo.
211	Surfax in addition, .....	.....kilo.
212	Not specified, having only the whole web or the whole warp of silk, or a combination of both, in the latter case, the silk threads predominating in the tissue, .....	.....kilo.
213	Surfax in addition, .....	.....kilo.

\* Floss silk is dutiable as silk

Nos.	Articles.	Rates of Duty, Esc. etc.	Nos.	Articles.	Rates of Duty, Esc. etc.		
189	Not specified, containing silk threads in less quantity than those mentioned in the preceding number . . . . .	The duty on the respective tissues without silk with an additional 49 %	235	Carpets, table covers, rugs and stair carpets . . . . .	kilo. 0 40		
	(a) Having either the warp or weft without silk and the remainder of the tissue with less than 50 % of silk . . . . .	0 50		Tissues, close woven, plain : Unbleached, not elsewhere mentioned : Weighing 18 kilos, or more per 100 sq. metres, containing in warp or weft to the sq. centimetre : 34 threads or less . . . . .	0 17 0 17 1/2		
	(b) Having either the warp or weft without silk and the remainder of the tissue with 50 % or more of silk . . . . .	4 50		35 threads or more . . . . .	0 18 1/2		
	(c) Having the warp and weft mixed, silk threads not predominating in the texture . . . . .	1 00		Weighing from 12 to 18 kilos, per 100 sq. metres, containing in warp or weft to the sq. centimetre : 34 threads or less . . . . .	0 18 0 18 1/2		
190	Silk, pure or mixed : Made up in wares not specially mentioned . . . . .	Prohibited		35 threads or more . . . . .	0 19 1/2		
191	Knitted tissues and hosiery . . . . .	Prohibited		Weighing from 5 to 12 kilos, per 100 sq. metres, containing in warp or weft to the sq. centimetre : 34 threads or less . . . . .	0 20 1/2		
	Yarn : Single : Unbleached : Nos. 1 to 40 . . . . .	Prohibited		35 threads or more . . . . .	0 21 1/2		
192	Nos. 41 to 60 . . . . .	kilo. 0 18		Weighing from 12 to 18 kilos, per 100 sq. metres, containing in warp or weft to the sq. centimetre : 34 threads or less . . . . .	0 21 1/2 0 22		
193	Nos. 61 to 100 . . . . .	0 25		35 threads or more . . . . .	0 23 1/2		
194	Nos. 101 and above . . . . .	0 35		Weighing 5 kilos, or less per 100 sq. metres, containing in warp or weft to the sq. centimetre : 34 threads or less . . . . .	0 24 0 24 1/2		
195	Bleached : Nos. 1 to 40 . . . . .	Prohibited		35 threads or more . . . . .	0 32 1/2		
196	Nos. 41 to 60 . . . . .	kilo. 0 30		35 threads or more . . . . .	0 33 1/2		
197	Nos. 61 to 100 . . . . .	0 35		252	Bleached, sized, such as shirtings ( <i>patentes</i> ), Britain cloth etc. (including interior packages) . . . . .	kilo. 0 40	
198	No. 101 and above . . . . .	0 45		253	Damasks and satins, twilled or serge woven, open, transparent or close woven, not elsewhere mentioned, unbleached or bleached . . . . .	kilo. 0 45	
200	Dyed or printed : Nos. 1 to 40 . . . . .	Prohibited		254	The same tissues, dyed or printed . . . . .	0 40	
201	Nos. 41 to 60 . . . . .	kilo. 0 26		255	Surtax in addition . . . . .	0 20	
202	Nos. 61 to 100 . . . . .	0 35		256	Velvety tissues and velvets, unbleached or bleached, for dyeing or printing . . . . .	kilo. 0 45	
203	No. 101 and above . . . . .	0 50		257	The same tissues, dyed or printed . . . . .	0 40	
204	Twisted : Unbleached : Nos. 1 to 40 . . . . .	Prohibited		258	Small wares, such as collars and cuffs for men, including interior packages . . . . .	Prohibited	
205	Nos. 41 to 60 . . . . .	kilo. 0 45		259	Tissues made up in articles not specially mentioned . . . . .	Prohibited	
206	Nos. 61 to 100 . . . . .	0 55		259A	Knitted tissues and hosiery . . . . .	kilo. 1 50	
207	No. 101 and above . . . . .	0 85		259A	Strips of cotton tissues, impregnated with caoutchouc, gutta-percha, or other materials for electrical insulations . . . . .	kilo. 0 20	
208	Bleached : Nos. 1 to 40 . . . . .	Prohibited			<i>Lenen and Similar Substances.*</i>		
209	Nos. 41 to 60 . . . . .	kilo. 0 55			Yarn of flax or hemp : Single : Unbleached : Nos. 1 to 50 . . . . .	0 15 1/2 0 15 1/2 0 15 1/2	
210	Nos. 61 to 100 . . . . .	0 75			Dressed or bleached : Nos. 1 to 50 . . . . .	0 15 1/2 0 15 1/2	
211	No. 101 and above . . . . .	0 95			Dyed or printed : Nos. 1 to 50 . . . . .	0 15 1/2 0 15 1/2	
212	Dyed or printed : Nos. 1 to 40 . . . . .	Prohibited			Twisted, unbleached, bleached or dyed . . . . .	0 33 1/2	
213	Nos. 41 to 60 . . . . .	kilo. 0 85			Yarn for coarse tissues up to No. 12, of tow of flax or hemp, single or mixed with other vegetable fibres not mentioned, dry spun : Unbleached . . . . .	0 04 0 04	
214	Nos. 61 to 100 . . . . .	0 85			Bleached or creamed . . . . .	0 04	
215	No. 101 and above . . . . .	1 05			Dyed or printed . . . . .	0 05	
216	Of whatever number or quality, wound on reels, in hanks, on cards, or prepared in any other manner for retail sale (including interior packages) . . . . .	kilo. 0 75			Yarn of jute or other vegetable fibres not otherwise mentioned : Unbleached . . . . .	0 00 1/2 0 01	
217A	Lappins . . . . .	0 06			Bleached or creamed . . . . .	0 01 1/2	
218	Nankeens, counterpanes and moleskins of cotton, unbleached or bleached even when containing waste or floss silk . . . . .	Prohibited			Dyed or printed . . . . .	0 02	
219	The foregoing, dyed or printed (even when containing waste or floss silk) . . . . .	Prohibited			Damasks, tissues for table linen, and drills . . . . .	Prohibited	
220	Bombazines and velveteens . . . . .	Prohibited			Packing cloth and coarse cloth : Dyed or printed . . . . .	0 25 0 15	
221	Bobbinet, fine tulle, gauze and similar tissues, unbleached or bleached . . . . .	kilo. 1 20			Of linen or jute, containing linen or hemp . . . . .	0 21	
222	Surtax in addition . . . . .	0 50			Mats and coverings : Unbleached or bleached . . . . .	0 20 0 20	
223	The foregoing, dyed or printed . . . . .	1 80			Surtax in addition . . . . .	0 50	
224	Surtax in addition . . . . .	0 70			Dyed or printed . . . . .	1 00	
225	The same, dyed or printed . . . . .	0 60			Surtax in addition . . . . .	0 50	
226	Muslins and cambrics : Unbleached . . . . .	0 50			270	Shawls and handkerchiefs ( <i>hucos</i> ) . . . . .	1 00
227	Bleached . . . . .	0 54			Surtax in addition . . . . .	0 70	
228	Surtax in addition . . . . .	0 30			280	Table, full, casual and similar tissues, unbleached or bleached . . . . .	kilo. 1 20
229	Shawls and handkerchiefs ( <i>hucos</i> ) . . . . .	1 00			281	The same, dyed or printed . . . . .	1 80
230	Tulle, common, marly, gauze and similar tissues, unbleached or bleached . . . . .	0 30			282	Ribbons and galloons (including interior packages) . . . . .	1 00
	Surtax in addition . . . . .	0 30			283	Canvas and sun cloth . . . . .	0 20
	Surtax in addition . . . . .	0 30			284	Marly, ticks and similar tissues . . . . .	0 20
231	Lace, insertions and edgings : Unbleached or bleached . . . . .	1 80			285	Lace insertions and edgings . . . . .	2 00
232	Surtax in addition . . . . .	0 50			286	Carpets, table covers, rugs and stair carpets . . . . .	0 60
233	Serges and crepes : Unbleached, unsized, for printing or dyeing . . . . .	0 25			287	Velvety tissues, plushes and velvets . . . . .	2 00
234	Bleached, nosized, for printing or dyeing . . . . .	0 27				Surtax in addition . . . . .	0 50

† The English system is adopted for numbering yarn.

To ascertain the number to which a cotton yarn corresponds, any number of metres of cotton yarn may be taken, and this number is to be multiplied by the factor 29.05. The product of the above multiplication is

† The English system is adopted for numbering yarn.

To ascertain the number to which a cotton yarn corresponds, any number of metres of cotton yarn may be taken, and this number is to be multiplied by the factor 59.05. The product of the above multiplication is to be divided by the weight of the yarn. The quotient multiplied by the number of threads composing the yarn will then give the corresponding English number, to which 7 or 10 1/2 is to be added, according as the cotton yarn is of more than one thread, only spun, or spun and dyed.

\* By "similar substances" is to be understood textile fibres capable of being twilled obtained in various vegetable.

Nos.	III. Wool, contained Articles.	Rates of Duty, Esc. etc.
188	Tissues not otherwise mentioned	
	Unbleached or bleached	kilo. 0 65
	Surfax in addition	0 30
189	Dyed or printed	0 80
	Surfax in addition	0 10
190	Small wares (men's collars, cuffs, etc.), including interior packages	Prohibited
191	Tissues made up in articles not specially mentioned	Prohibited
192	Knitted tissue and hosiery	kilo. 1 50
<i>Miscellaneous Products and Wares</i>		
193	Traveling bags and coverlets	0 60
194	Cotton wadding, plain or gummed, also wadding called "hydrophile"	Prohibited
	Caoutchouc or gutta-percha	
195	In waterproof or elastic silk tissues	kilo. 2 50
	Surfax in addition	1 60
196	In waterproof or elastic woolen tissues	1 50
197	In waterproof or elastic cotton or linen tissues	1 00
<i>Felts in sheets</i>		
198	Unbleached or bleached, to be printed or dyed	0 01
199	Dyed or printed	0 50
200	Felts with fibres silk or varnished	0 30
201	Felt carpets, mats and stair carpets	0 50
202	Felts in sheets, of hair mixed with the even if containing vegetable substances	kilo. 0 01
	Yarn of wool, silk, cotton, or linen	
203	Mixed with gold or silver	1 50
204	Combined with other metals	0 75
205	Woolen haberdashery of all kinds, pure or mixed (including interior packages, excepting, however, the boxes of cardboard, pasteboard or wood)	kilo. 2 50
	Surfax in addition	0 50
206	Silk haberdashery of all kinds, pure or mixed (including interior packages, excepting, however, the boxes of cardboard, pasteboard or wood)	kilo. 5 00
	Surfax in addition	2 00
207	Cotton haberdashery of all kinds, pure or mixed (including interior packages, excepting, however, the boxes of cardboard, pasteboard or wood)	kilo. 2 50
	Surfax in addition	0 50
208	Linen haberdashery of all kinds, pure or mixed, and the like (including interior packages, excepting, however, the boxes of cardboard, pasteboard or wood)	kilo. 2 50
	Surfax in addition	0 50
209	Haberdashery combined with gold or silver	10 00
	Surfax in addition	2 00
<i>Tissues:</i>		
210	Tarred, and imitations thereof	Prohibited
211	Embroidered except with gold or silver	The duty on the respective tissue with an additional 25%
	Surfax in addition	
	(a) With either the warp or the weft without silk, and the remainder of the tissue with more than 50% of silk	The surfax on the tissue of which composed increased by 20%
	(b) No silk in the warp or weft	The surfax on the tissue of which composed increased by 20%
212	Containing no silver threads or borders for motifs	The duty on the tissue with an additional 30%
213	Horsethair	kilo. 0 50
214	Tarred, and imitations thereof, tissues combined with caoutchouc or gutta-percha, tissue of horsehair or felt, works for articles not elsewhere mentioned, but noted	
<i>4.4. Cases</i>		
	(a) Of cotton, extra, hemp, or similar tissues, and of tissues manufactured with mercerized thread, each	Surfax in addition 1 40
	(b) Of cotton, flax, hemp, ramie, and similar tissues, and of mercerized thread, or of cotton, linen, hemp, flax, ramie, and of mercerized thread, combined with india rubber or gutta-percha	2 50
	(c) Of mercerized thread, of other tissues, and of combined cases, except those of gutta-percha or of pure silk	Surfax in addition 0 50
	(d) Of gutta-percha or other pure, unbleached, uncolored	1 00
	(e) Surfax in addition	0 50

Nos.	Articles.	Rates of Duty, Esc. etc.
<i>CLASS IV. ALIMENTARY SUBSTANCES.</i>		
<i>Beverages.</i>		
	Brandy and alcohol, plain	
315	In casks or demijohns	Prohibited
316	In bottles, jars, or similar recipients	Prohibited
317	Alcoholic beverages not specially mentioned	Prohibited
318	Beverages not specially mentioned	Prohibited
319	Beer	Prohibited
	Wine	
320	In casks, barrels, or recipients other than bottles	Prohibited
321	In bottles	Prohibited
322	Vinegar	Prohibited
<i>Cereals.</i>		
323	All cereals in the grain, not otherwise mentioned	kilo. 0 04, 5
324	Wheat flour	Special law.*
325	Flour of other cereals	kilo. 0 02, 2
326	Maize in the grain	0 01, 8
327	Wheat in the grain	Special law.*
<i>Farinaceous Substances.</i>		
328	Alpiste, millet, and other farinaceous substances not otherwise mentioned	kilo. 0 03, 5
	Starch	
329	In powder, treacle and dextrin	0 06, 5
330	In pieces, or prepared, in powder	0 12
331	Rice	0 03, 8
332	Potatoes	0 00, 7
333	Biscuits and sea biscuits	Prohibited
334	Bread of all kinds of cereals	kilo. 0 01, 8
335	Tapioca and manioc flour ( <i>farinha de mandioca</i> )	0 01
336	Flour, for soup, and flour not otherwise mentioned	0 01
337	Beans	0 01, 5
338	Pastes, for soup	Prohibited
<i>Colonial Produce.</i>		
339	Sugar	
	Refined by the Portuguese method, and sugar superior to No. 20 Dutch standard	kilo. 0 14, 5
340	Not otherwise mentioned	0 12
341	Cocoa and husks thereof	0 03, 5
<i>Coffee.</i>		
342	Husked or not, and chicory roots, not prepared	0 18
343	Roasted, ground, and substitutes thereof, also chicory roots, prepared, in whatever form (including interior packages)	0 40
344	Tea	1 00
345	Chocolate	Prohibited
346	Spices not specially mentioned	kilo. 0 15
	Surfax in addition	0 10
347	Molasses and similar products	0 06
<i>Fish.</i>		
348	Cod fish of all kinds	0 03, 9
349	Shell fish	0 06, 6
	Fish not specially mentioned	
350	Fresh, unprepared, or with salt sufficient for preservation	kilo. 0 01
351	Salted, pressed, or smoked	Prohibited
352	Sardines, fresh, salted or pressed	Prohibited
353	Olive oil (gross weight)	kilo. 0 15
354	Lard and grease	0 10
355	Beer, dried, salted, or not	0 06
356	Meat not specially mentioned, fresh, dried or prepared in any way, and bacon	kilo. 0 20
357	Alimentary preserves (interior packages included)	Prohibited
358	Sweetmeats of all kinds (including interior packages)	Prohibited
359	Vegetables and leguminous plants, fresh	kilo. 0 02, 2
360	Foodstuffs	0 00, 5
361	Fruits, fresh or dried, not elsewhere mentioned	Prohibited
362	Butter, natural	kilo. 0 25
363	Margarine of Monroirs, and all other imitations of butter	kilo. 0 10
364	Honey	0 03, 5
365	Eggs	0 00, 5
366	Pimento	0 05
367	Cheese	Prohibited
368	Grapes, fresh and dried	kilo. 0 20
<i>CLASS V. APPARATUS, INSTRUMENTS, MACHINERY AND IMPLEMENTS EMPLOYED IN SCIENCE, ARTS, INDUSTRY AND AGRICULTURE; ARMS, VESSELS AND CARRIAGES.</i>		
<i>Apparatus, Instruments, Machinery and Implements.</i>		
369	Apparatus of copper, for distilling and concentrating purposes in vacuo	kilo. 0 10
<i>Apparatus and machinery:</i>		
370	Electrical, for whatever purpose	ad int. 3
371	For photographic, lithographic and typographic purposes	kilo. 0 65
	Of all kinds, and their accessories, weighing:	
372	Up to 50 kilos	0 06
373	From 50 to 100 kilos	0 05
374	From 100 to 500 kilos	0 04
375	From 500 to 1,000 kilos	0 03
376	Above 1,000 kilos	0 02
* In times of scarcity the importation of wheat and wheat flour into Portugal is prohibited under certain conditions laid down in a Portuguese law of July 13, 1899, subject to duty to be fixed in each case.		
* Are only classed in this number machines possessing the elements necessary for accomplishing the mechanical results for which destined (See also Art. 20 of the preliminary instructions.)		

Nos.	Articles.	Rates of Duty. Esc. etc.	Nos.	Articles.	Rates of Duty. Esc. etc.
378	Reaping, mowing and thrashing machines, machines for compressing hay and straw, steam ploughs, and separate parts of these machines, unassembled metal discs, wheels, and metal motors and self-driven agricultural machines.....kilo.	0 00.5	419A	Motor bicycles or tricycles, without pedals or with pedals which do not influence the movement of the same, each	50 00
379	Type and ornaments for printing.....kilo.	0 07.5	420	Velocipedes.....each	25 00
375	Charcoal, prepared, in grains, tablets and sticks.....	0 00.1		Surtax in addition.....	5 %
376	Sensitized plates for photography (including interior packages).....kilo.	0 10	420A	Automobiles: Complete.....each	120 00
377	Gas and water meters.....	0 20		Surtax in addition.....	100 00
378	Transmission belts of leather for machinery.....	0 10	420B	Motor bicycles and tricycles.....	120 00
379	Copper cylinders:			Surtax in addition.....	30 00
379	Engraved, for printing.....	0 10	420C	Incomplete, worked by motors.....	70 00
380	Not engraved, for printing.....	0 03	420C	Vehicle (American system) for electric traction, incomplete (without the body).....each	100 00
381	Steam generators.....	0 05			
382	Mathematical, astronomical and scientific instruments and apparatus, not elsewhere mentioned, complete or in parts (including the cases, cinematograph films, cinematograph apparatus, phonographs and records, engraved or not.....ad val.	15 %	421	Side arms, complete, or parts thereof.....	Prohibited
383	Surgical instruments and apparatus, not elsewhere mentioned, complete or in parts (including the cases, ad val.	30 %	422	Firearms, common and accessories.....ad val.	6 %
384	Other instruments and apparatus, not elsewhere mentioned, complete or in parts (except those of glass or earthenware).....kilo.	0 05	423	Barrels for portable firearms.....kilo.	0 60
385	Instruments, apparatus and utensils for gymnastics, fencing, swimming and fire extinguishing (with the exception of pumps and their accessories).....kilo.	0 03	424	Guns, single barrelled, muzzle-loading, complete or not.....each	1 50
386	Instruments, implements and tools for the arts, manufactures, agriculture, etc.*.....kilo.	0 06	425	Guns of more than one barrel, muzzle-loading, complete or not.....each	2 50
387	Harps.....each	25 00	426	Guns, breech-loading, complete or not.....each	8 00
388	Pianos.....	50 00	427	Revolvers, complete or not.....	Prohibited
389	Surtax in addition.....	25 00	428	Detached parts of portable firearms (except barrels).....kilo.	0 20
390	Not otherwise mentioned, including also detached parts of musical instruments.....ad val.	40 %	428A	Aeroplanes, complete.....each	10 00
391	Spectacles, eyeglasses and binoculars, complete or in detached pieces.....kilo.	2 00			
392	Sewing machines.....	0 01			
392A	Up to 30 horse-power.....	0 05			
392B	From 30 to 100 horse-power.....	0 03			
392C	Above 100 horse-power.....	0 02			
393	Locomotives.....	12 %			
394	Machines for printing type.....kilo.	0 02			
395	Models of apparatus, instruments, machines or vehicles, also models for architectural constructions, for castings, and for plastic arts, objects for museums, and specimens for scientific or artistic collections, not elsewhere mentioned.....				
396	Stationary articles for drawing or painting, not otherwise mentioned (except those of precious metals).....kilo.	0 50			
397	Surtax in addition.....	0 10			
398	Electric piles, complete or not.....	0 30			
399	Brushes and similar articles for painting.....	0 50			
400	Watches of gold.....	Prohibited			
401	Watches for personal use, with bracelets, armlets or other easy attachments, of gold or platinum.....each	2 00			
402	Surtax in addition.....each	2 00			
403	With case of any other material.....	1 00			
404	Tower clocks, complete, with one set of wheel works.....	10 00			
405	.....with two or more sets of wheel works.....	20 00			
406	Clocks and watches not otherwise mentioned.....ad val.	4 %			
407	Detached pieces for clock works.....kilo.	0 50			
408	Fishing nets.....	0 12			
409	Canvas for painting.....	0 05			
	<i>Veils and Carriages.</i>				
410	Sailing vessels, new or fitted for use, of whatever tonnage, and steam vessels up to 200 cubic metres measurement.....ad val.	13 %			
411	Vessel condemned as unseaworthy (on the selling price at public auction).....ad val.	8 %			
412	Steam vessels, new or fitted for use, above 200 cubic metres measurement.....	Free.			
413	Rolling stock for railways, not otherwise mentioned.....ad val.	12 %			
414	Carriages, not covered, running on rails or not.....				
415	Ripier's system.....each	200 00			
416	Open.....	150 00			
417	Carriages, such as coaches, landaus, calashes, coupes, milords, victorias, etc.....each	280 00			
418	Carriages, such as phaetons, dogcarts, fiories, etc.....	150 00			
419	Frames for the carriages mentioned in Nos. 412 and 413.....	90 00			
420	Wagon for conveying goods.....				
421	With 4 wheels.....	60 00			
422	With 2 wheels.....	40 00			
423	Wagon frames.....	24 00			
424	Wooden wheels for carriages.....pair	9 00			
425	Carriages not otherwise mentioned.....ad val.	40 %			

\* All manufactured articles not specially mentioned in the tariff which substitute or facilitate manual labour are included in this number.

+ Are included in this number objects of any description for museum, botanical, zoological and mineralogical specimens and collections, prepared anatomical pieces, skeletons, petrifications, fossils, antique coins and medals, manuscripts, arms, and utensils of civilized nations. Other antiquaries, rare or of no recognized artistic value, intended for public museums, educational institutions, scientific or scientific corporations, although specially mentioned in the tariff, are, when it is proved that they are destined for one of the uses above mentioned, also included in this number.

‡ This number is applicable to vessels declared as unseaworthy only after compliance with the formalities prescribed in article 29 of the preliminary instructions.

§ The importation of automobiles is prohibited, except for the carrying of goods.

¶ The importation of chassis or bodies is prohibited.

‡ Should be side arms, when separately imported, and other articles made of the respective materials, but when imported as arms the duty will be collected *ad valorem* both on the arms and on the materials.

§ Double the duty on muzzle-loading.

¶ Common stone-ware are the dishes generally used as table-ware, also jars, pitchers, etc.

‡ A decree of the king of August 14, 1892, forbids importation of kingdom, intended for the exportation of Portuguese wine, and subject to the payment of duty in specie. This payment may be made by means of a deposit in a bank, which will be valid to that date.



## CLASS VI. MISCELLANEOUS MANUFACTURES, continued.

No.	Articles.	Rates of Duty, Esc. etc.
461	Plate glass, polished:— Not silvered:— Surtax in addition .....	2 10 4 00 3 00
462	Silvered:— Surtax in addition .....	1 00 0 20
463	Lamp chimneys:— Glass in plates, and polished, and all other manufactures of glass, not otherwise mentioned .....	0 20 0 30
<i>Manufactures of Metal.</i>		
<i>Steel wire:</i>		
465	Grooves on one side, for umbrellas and parasol frames, without ornaments or accessories .....	0 02
466	Round, for umbrellas and parasol frames, without ornaments or accessories .....	0 01
467	Spring for vehicles, of rolled steel .....	0 25
<i>Cutlery of steel:</i>		
468	Scissors (including interior packages) .....	0 15
469	Not elsewhere mentioned (including interior packages) .....	0 60
470	Manufactures of steel not elsewhere mentioned .....	0 50
471	Pins, clasps, hairpins and needles, except those of gold, platinum or silver (including interior packages) .....	0 50
472	Apparatus, fixed or not, for railway stations, etc., <i>ad val.</i> .....	25 %
473	Level, manufactured .....	Prohibited
474	Taps or spigots and valves, of pure copper, brass, bronze and similar alloys .....	0 80
475	Tales of pure copper, brass, bronze and similar alloys .....	0 00.5
476	Articles not specially mentioned, of pure copper, brass, bronze and similar alloys .....	0 40
477	Tin, manufactured .....	0 20
<i>Iron: Cast:</i>		
478	In tubes .....	0 02
<i>In articles not otherwise mentioned:</i>		
479	Rough .....	0 05
480	Painted or polished, gilt, silvered, varnished, enamelled, coated with tin, zinc or copper .....	0 12
<i>Wrought or rolled:</i>		
481	In tiles, simple, without screws, grooves or joints, or otherwise wrought .....	0 00.2
482	Timed, galvanized, coated with zinc, lead or otherwise, in tubes, simple, without screws, grooves or joints .....	0 00.1
483	In chains, cables, ropes or anchors .....	0 01.2
<i>In articles not specially mentioned:</i>		
484	Rough .....	0 40
485	Combined with tin plate, or coated with tin, copper or zinc .....	0 80
486	Painted, polished, turned, gilt, silvered, varnished, or enamelled .....	0 60
487	Articles of iron wire .....	0 08
488	Fixed material for railways, not otherwise mentioned .....	<i>ad val.</i> 12 %
489	Articles of metals not elsewhere mentioned .....	0 40
490	Gold: (Gilded) .....	Free
491	Manufactured .....	Prohibited
492	Silver, coined .....	Free
493	Articles of silver or platinum .....	Prohibited
<i>Nails:</i>		
494	Copper, brass and similar alloys, and of iron, including those with heads of brass or similar alloys .....	0 25
495	Not otherwise mentioned .....	0 15
496	Zinc, rolled, moulded, stamped, perforated or not .....	0 08
497	Articles of zinc, not elsewhere mentioned .....	0 10
<i>Paper and Printed Matter. Lithographs, Printings, etc.</i>		
498	Engravings and prints of one colour, drawings of all kinds and more .....	0 01
499	Surtax in addition .....	0 01
500	Cardboard .....	0 01
501	Pastebord .....	0 02.5
502	Cardboard, cut for postcards, tickets of all kinds, for photographs and for similar uses .....	0 15
503	Articles of card and pastebord (excepting cardboard boxes) .....	0 08
504	Playing cards .....	Prohibited
505	Printed matter, loose, engravings and prints in more than one colour, and lithographs .....	1 00
506	Surtax in addition .....	0 30
507	Blank for writing and imitations thereof .....	0 02
508	Black books, bound or stitched, ruled or not, with or without printed or lithographed inscriptions, etc., <i>ad val.</i> .....	1 00
509	Books, pamphlets and cartonnages .....	0 50
<i>In fine or large type:</i>		
510	Bound or in loose sheets, and loose and maps with inscriptions in foreign languages .....	0 01
511	Bound in whatever kind of leather, smooth cover, hand made, and without the employment of special plates .....	0 50
512	Bound: Above the binding is stamped with special plates or a mark of cardboard, parchment or paper .....	0 10
<i>In the Portuguese language:</i>		
513	Printed or in loose sheets and in maps with Portuguese inscriptions .....	0 40
514	Bound .....	0 80

No.	Articles.	Rates of Duty, Esc. etc.
513	Writing paper, white or coloured, of all kinds .....	0 11
514	Printing paper, common ordinary paper for journals, illuminated paper, paper for lithographing (called <i>calco</i> ), sensitized paper for photography, and paper in strips or ribbons, perforated or not, for exclusive use in telegraphic apparatus .....	0 02.5
<i>Paper:</i>		
515	Painted or printed, by whatever process .....	0 11
516	Not otherwise mentioned .....	0 06
517	Portfolios, covers for books, finished or not, with or without engravings or ornaments:— Of whatever material .....	2 00
518	Made of parchment or any other tissue or paper .....	1 60
519	On paintings and water colours .....	10 %
520	Envelopes and paper bags .....	0 20
<i>Miscellaneous.</i>		
521	Hat brims of ginned tissues .....	0 32
<i>Frames for umbrellas and parasols:</i>		
522	Complete, without covers .....	each 0 50
523	In separate parts .....	0 50
524	Trunks, valises, bags and game bags .....	Prohibited
525	Shakos and helmets .....	1 50
526	Sticks, complete, for umbrellas and parasols .....	0 30
527	Walking sticks not elsewhere mentioned, with or without .....	Prohibited
528	Jewellery (except of gold, silver or platinum), including interior packages .....	2 00
529	Surtax in addition .....	1 00
530	Bonnets, caps and berrets .....	Prohibited
<i>Britannia:</i>		
531	Porcelain or glass (including interior packages) .....	0 50
532	Not elsewhere mentioned, of whatever quality (excepting those of gold, silver or platinum, and trimmings, including interior packages) .....	1 20
<i>Boots and shoes:</i>		
533	Pure or mixed silk tissues .....	Prohibited
534	Leather, also top boots and leggings, of leather, the legs being more than 30 centimetres in height .....	Prohibited
535	Not elsewhere mentioned, with leather soles .....	Prohibited
536	Not mentioned in the preceding numbers .....	pair 0 30
537	Surtax in addition .....	0 50
538	Mats and matting of all kinds, even with warp of another .....	0 12
539	Or with woven trimmings .....	0 12
540	Pocket books, cigar cases and purses, excepting those of gold, silver or platinum .....	Prohibited
541	Combard articles not otherwise specified, ornamented or not (including interior packages) .....	1 00
542	Surtax in addition .....	0 50
543	Shapes for caps, helmets or hats, of whatever kind .....	each 0 50
<i>Hats:</i>		
544	Screw and imitations thereof .....	0 20
545	Not trimmed .....	0 20
546	Surtax in addition .....	0 20
547	Trimmed, for women .....	Prohibited
548	Silk plush, for men .....	Prohibited
<i>Not otherwise mentioned:</i>		
549	For men .....	Prohibited
550	For women .....	each 2 00
551	Surtax in addition .....	2 00
552	Limings and trimmings of all kinds, for hats .....	0 60
<i>Glue:</i>		
553	Liquid (including interior packages) .....	0 15
554	Dry or in paste, not elsewhere mentioned (excepting gelatine, strong glue and isinglass) .....	0 02
555	Corluge, cables, hawsers and ropes (except those of metal), twine, packing thread, sail twine, marine and plumb lines .....	0 10
556	Dynamite and gunpowder, without cartridges (including interior packages) .....	6 25
<i>Bushes:</i>		
557	For personal use .....	1 00
558	Surtax in addition .....	1 00
559	Other purposes, and brooms .....	0 50
<i>Mirrors:</i>		
560	Including the frames (except those of precious metal), of plate glass, with a superficies of less than 1,200 sq. centimetres .....	Prohibited
561	Not specially mentioned, including the frames (except .....	Prohibited
562	Those of precious metal .....	0 00.5
563	Mirrors, fuses .....	0 00.5
564	Lenses, not otherwise mentioned .....	0 25
565	Cases, not fitted .....	2 00
566	Surtax in addition .....	0 50
567	Work boxes, dressing cases, writing cases, etc., fitted (with the exception of those containing articles of precious metals) .....	Prohibited
<i>Wire (except of gold, silver and platinum), covered with:</i>		
568	Count-down or gutta-percha .....	0 01
569	Tissue of any kind or with paper .....	0 55
570	Artificial fibres and any kind of tissue (except in separate parts); leathers and articles used as substitutes for leathers .....	15 00
571	Surtax in addition .....	10 00

Articles.		Rates of Duty.	Articles.		Rates of Duty.
		Esc. etc.	Nos.		Esc. etc.
0	Materials for making artificial flowers, of whatever kind, and separate leaves.....	ad val. 30%	580	Linings for hats, and silk glued on paper or any other material for the same purpose.....	kilo. 1 20
1	Surtax in addition.....	kilo. 0 50		Tobacco:	
2	Fireworks (gross weight).....	Prohibited	581	Cigars, cigarettes coated with leaf tobacco, tobacco made up into cigarettes with paper tubes, mouth-pieces or tips of any kind, or with marks or designs in any form, in, or printed upon, the paper.....	kilo. 10 00
3	Hand bells.....	kilo. 0 50	581A	Tobacco made up into cigarettes, no marks or inscriptions appearing on the paper.....	kilo. 8 00
4	Engravings on wood, or on metal of any kind, and stereotypes.....	90 centimetre 0 00,2	582	Tobacco, cut, or prepared in any other way.....	7 00
5	Size blacking (including interior packages).....	kilo. 0 15	583	Ink for writing, including interior packages.....	Prohibited
6	Tinder, slow matches, and matches (gross weight).....	1 20		Paints, prepared, liquid or in lumps, in receptacles weighing:	
7	Fans of all kinds.....	2 00	584	More than 100 kilos.....	kilo. 0 08
	Surtax in addition.....	1 00	585	Less than 100 kilos.....	ad val. 40%
Medicines:			586	Bands of leather or of oilcloth, for hats, not exceeding 8 centimetres in width.....	kilo. 0 15
8	Pills, lozenges, capsules, pearls and medicinal extracts, including interior packages.....	kilo. 2 00	587	Wicks, not otherwise mentioned.....	0 70
9	Globules, grains and similar products (including interior packages).....	kilo. 5 00		Umbrellas and parasols:	
0	Pastilles of whatever kind (including interior packages).....	kilo. 1 20	588	Covered with silk.....	each 1 20
1	Simple or compound, not otherwise mentioned (including interior packages).....	0 40		Surtax in addition.....	0 60
2	Paste of all kinds (imitations of wood, stucco, leather, etc.) not specially mentioned.....	kilo. 0 03	589	Covered with other tissue.....	0 70
3	Articles made of all kinds of paste (imitations of wood, stucco, leather, etc.), not mentioned in any other number of the tariff.....	kilo. 0 50		Surtax in addition.....	0 20
	Surtax in addition.....	0 10	590	Candles of all kinds.....	kilo. 0 12
Oilcloth:			591	Varnishes, made with alcohol or ether.....	0 40
4	Fur flooring.....	0 15	592	not elsewhere mentioned.....	0 20
5	Surtax in addition.....	0 10	595	Steel or iron sheets and ornaments, moulded or stamped, perforated or not, in relief, to take the place of stucco work in buildings.....	kilo. 0 08
6	Not otherwise mentioned.....	0 70		The above surcharges are to be collected by means of revenue stamps affixed to the packages cleared at the Customs houses.	
7	Surtax in addition.....	0 30			
8	Articles made of oilcloth.....	1 00			
9	Perfumery of all kinds, including interior packages.....	1 00			
0	Surtax in addition.....	1 50			
1	Gunpowder in cartridges, including projectiles and interior packages.....	kilo. 0 50			
2	Small wares not specially mentioned, such as games of every description, riding billiard tables, and accessories, whips and exotic whips, toys, pipes and cigar holders (with or without cases), snuff-boxes, masks, hour-glasses, pocket compasses, cages, razor straps, feather dusters, clock lamps, chaplets, and all other similar articles not specially mentioned (except those of gold, silver or platinum, including interior packages).....	kilo. 0 50			
	Surtax in addition.....	0 20			
3	Soap.....	0 06			
4	Toilet soap, including interior packages.....	0 30			
	Surtax in addition.....	0 20			

\* The duties of the tariff of 1845 are in force in the adjacent islands (See note to No. 82).

† A surtax on foreign cigarettes and cigars imported into Portugal is follows:

	Esc. etc.
Cigarettes, per packet.....	0 02
Cigars, per box:	
Value up to 3 escudos per box.....	0 10
„ exceeding 3 „.....	0 20

‡ The amount of duty can, in no case, be inferior to that levied on the colours enumerated in No. 584.

§ Wicks containing silk threads are included in this number.

## PORTUGUESE SOUTH-WEST AFRICA—ANGOLA

### DISTRICTS OF LOANDA, BENGUELA AND MOSSAMEDES

APRIL 16, 1892.

NOTE.—For duties applicable to mineral oils and motor cars imported through the custom-houses of the transmarine provinces, see tariff of Manica and Sofala.

By Decree of July 3, 1911, wire and other netting, with meshes measuring not more than 3 sq. millimetres, imported into any of the Portuguese colonies for the protection of dwellings from mosquitoes or flies, is admitted free of import duty on any other charges.

The Decree of January 11, 1912, provides that an additional duty of 10 ad val. shall be levied on imported merchandise in the Province of Angola, except the following foodstuffs:—Rice, oil, cod fish, lard, potatoes, ships' biscuit, prepared meats, onions, barley and pearl-barley, alimentary pre-erives in oil or brine, wheat flour, condensed milk, alimentary pastes, bacon, ham, cheese of Portuguese origin, and white and red wines up to 14° alcoholic strength.

#### TARIFF A.—IMPORT DUTIES.

CLASSIFICATION.	RATES OF DUTY.	CLASSIFICATION.	RATES OF DUTY.
	Reis.		Reis.
Tar, pitch and coal tar.....	Kilog. 20	1 Sugar of any quality for consumption.....	Kilo. 2 50
Fire arms: a. Trade muskets, flint or percussion, not rifled, and barrels for the same.....	Each 1,000	Miscellaneous manufacture 1 articles:	
b. Guns not otherwise mentioned.....	3,000	a. Needles, pins, cones, cigar holders, pipes, capsules for bottles, hooks and eyes, percussion caps, brushes, pencil brushes and combs.....	Kilog. 600
c. Revolvers, pistols and barrels.....	800		

† Sugar produced in Angola and destined for consumption in the Province of Angola is liable to a duty of 20 reis per kilogram, if exported to Portuguese or foreign ports, to a statistical duty of one real (100 reis) (Decreto do G.º, 4th Sept. 1901.) See also note at end of Import Duties.

CLASSIFICATION.		RATES OF DUTY.	CLASSIFICATION.		RATES OF DUTY.
		Reis.			Reis.
A. Articles for personal adornment, breast pins, rings, ear-rings, watch chains, bracelets and similar articles (except those of precious metals), buttons except of precious metal, toys and perfumery. Kilog.		500	Clocks and watches: a. Pocket watches.....		10% ad val.
Olive oil and other alimentary oils.....Decalitre		1,000	b. Other kinds not separately mentioned.....		23% ad val.
Lime and cement.....Kilog.		4	Soap.....Kilog.		50
Boots and shoes.....			Salt.....Decalitre		250
a. Boots of coarse shoes for native trade, not weighing more than 700 grammes to the pair.....Kilog.		300	Tobacco: A. National:		
b. Boots and shoes, all other.....		1,000	a. In leaf, rolls or cakes.....Kilog.		25
Canechnes, manufactures of, not otherwise specified.....Kilog.		500	b. Cigars.....		150
Tea.....		500	c. Manufactured of all kinds.....		100
Hats for men's wear.....25% ad val			B. Foreign: a. Unmanufactured.....		1,800
Beads.....Kilog.		100	b. Manufactured of all kinds.....		3,600
Vessels, foreign built, sailing or steam, of a tonnage measurement not exceeding 300 cubic metres.....12% ad val.			Tissues:		
Looking glasses (including the frames).....Kilog.		200	A. Tissues of silk, pure or mixed with other materials in the piece, or in made-up articles.....Kilog.		2,500
Uniforms, oil, and worn clothing intended for trade with the natives).....Kilog.		50	B. Tissues of wool in the piece or in made-up articles:		
Felt, plain (including that dyed or printed), in the piece or in made-up articles.....Kilog.		300	a. Cloths and easimirs of wool, pure or mixed with other materials, including those mixed with silk.....Kilog.		2,000
Yarns: a. Of cotton, single warp and wool.....		180	b. Flannel of pure wool.....		700
b. Of cotton, twisted.....		260	c. Flannel of wool and cotton.....		500
c. Of linen, wool, silk, or any other materials, single or twisted.....Kilog.		200	d. Shawls and handkerchiefs of pure wool, or of wool mixed with cotton.....Kilog.		1,200
Provisions: a. Rice and cereals.....		20	e. Knitted tissues and hosiery.....		1,000
b. Potatoes, ship biscuits, onions and wheat flour.....Kilog.		30	f. Tissues not specified, of pure wool or of wool mixed with cotton.....Kilog.		500
Maize, flour, bombo (fufas) or maize, rye, oats, mandioca (manioc) flour.....Kilog.		15	C. Tissues of cotton of any kind or quality, whether in the piece or in made-up articles*:		
c. Butter and imitation butter, cheese, lard, grease, bacon prepared meats of all sorts, preserves of all kinds (including the tares), spices, dried fruit, sweet and other biscuits, and all provisions not specified.....Kilog.		150	a. Unbleached or bleached.....Kilog.		250
Sailcloth and canvas of linen or cotton for ships' sails, also articles of cordage whether made up or not.....Kilog.		50	b. Dyed or printed.....		500
Medicines, simple or compound, and all substances employed in pharmacy.....Kilog.		500	D. Linen tissues not specified, in the piece or in made-up articles.....Kilog.		300
Metals:			E. Sailcloth, hessians, packing-cloth and the like, and sacks of such materials, if not in list of exemptions.....Kilog.		50
A. Precious metals in bars or manufactured (including articles fitted with precious stones).....10% ad val.			Faints in powder and colouring earths.....		10
B. Pure Copper, brass, bronze, and similar alloys:			Dc. prepared in any way.....		20
a. Cast, hammered, or rolled in bars, plates, sheets or rods.....Kilog.		10	Umbrellas and parasols:		
b. Wire and tubes.....		100	a. Covered with silk.....		1,500
c. In manufactures not otherwise mentioned plain, tinned, nickel, silvered or gilt.....Kilog.		500	b. Covered with any other material.....		250
C. Lead:			Candles.....		70
a. Cast or rolled in bars, plates, or sheets) and shot.....Kilog.		5	Window glass and common black or green glass-ware.....		100
b. In manufactures not specified.....		70	Glasswares not mentioned.....		150
11. Tin and zinc:			All merchandise not specified.....20% ad val.		
a. Cast or rolled in bars, plates or sheets.....		5			
b. In manufactures not specified.....		300			
E. Iron and steel:					
a. Cast, hammered, or rolled (in bars, rods, hoops, angle and T-iron, in wire or in plain or corrugated sheets, whether coated with zinc, copper, or tin or not, including chains, anchors and grapnels.....Kilog.		3			
b. In columns, tubes, beams, network, railings, tanks and other similar articles not specially mentioned, to be used for building purposes (plain or galvanized).....Kilog.		25			
c. Cast iron and steel wares, not specified.....		60			
d. Manufactures of tin plate.....		300			
e. Locks, bolts, latches, hinges, door-handles, ornaments and other small articles for use in building; tools and utensils, with or without handles, for use in trades and industries, and all other articles of hammered or rolled iron or steel not otherwise mentioned (including cutlery with or without handles, whether plain, painted, zinc, tinned, or enamelled).....Kilog.		100			
Paper: a. Writing paper and envelopes, even if with printed matter.....Kilog.		200			
b. Paper of other kinds.....		100			
Nails: a. Of copper, brass, or similar alloys, except those for use on the hulls of vessels.....Kilog.		300			
b. Of any other metal, including also nails for use on the hulls of vessels.....Kilog.		80			
Petroleum.....		20			
Matches.....		120			
Gunpowder.....		250			
Ceramic products: a. Tiles and bricks.....		4			
b. Glazed tiles.....		20			
c. Pipes of common clay.....		10			
d. Pipes of fine clay.....		30			
e. Earthen and china ware, such as dishes, plates, &c. of whatever quality.....		5			

## DECREES OF MAY 27, 1911.

*Spirits.*—The importation into Angola, whether by land or sea, of alcohol, spirits, and similar beverages contained in casks or jars is prohibited. The importation of prepared spirits, cognac, gin, liqueurs and similar products in bottles is, however, authorised; but the Governor of the Province may at any time limit the importation, or suspend it temporarily, either in respect of all spirits or in respect of only such as are recognised as prepared and imported specially for the consumption of the natives.

Prepared spirits, cognac, gin, liqueurs, and the like are to pay import duty at the rate of 1,600 reis per litre; but in the districts of Loanda, Benguela and Mossamedes, these articles, if of Portuguese production, are to pay only 600 reis per litre.

Alcohol intended for pharmaceutical purposes and denatured alcohol for use in industries may be imported under special licence, and subject to an Administrative and Customs régimẽ identical with that which was enforced in the district of Lourenço Marques by Decree of the 10th October, 1902.

*Wines.*—Wines imported into Angola are to be dutiable at the following rates:—

Common wines—		Reis.
National—		
Up to 14°.....	litre.....	38
Over 14° up to 17°.....	".....	70
Over 17°.....	".....	200
Foreign, and those re-exported from Portugal.....	".....	500
Full-bodied and liqueur wines up to 23°—		
National (in bottles)—		
Per bottle containing up to $\frac{1}{2}$ litre.....	".....	35
" " " " " 1 litre.....	".....	70
Foreign, and those re-exported from Portugal (in bottles).....	".....	250
Per bottle containing up to $\frac{1}{2}$ litre.....	".....	500
" " " " " 1 litre.....	".....	1,000
Sparkling wines of normal graduation—		
National—		
Per bottle containing up to $\frac{1}{2}$ litre.....	".....	50
" " " " " 1 litre.....	".....	100
Foreign, and those re-exported from Portugal—		
Per bottle containing up to $\frac{1}{2}$ litre.....	".....	500
" " " " " 1 litre.....	".....	1,000

\* These duties are applicable only to prepared tissues or those which are presented in the state of finishing in which they are sold for use. Tissues not prepared or not completely finished will pay double the rate of the duties mentioned.

The Governor of the Province will issue such customs and seal regulations as he may deem necessary to secure the good quality of imported wines, based on the fundamental principle of analysis at the port of importation.

Casks and other empty receptacles having served for the importation of wine may be exported from the Province to Portugal and introduced into Portugal free of duty.

*Beer, &c.*—Beer, cider and other similar fermented beverages are to pay import duty at the rate of 200 reis per litre if of foreign origin or re-exported from Portugal, and 100 reis per litre if of national origin.

*Distilling apparatus.*—The importation into Angola, without government license, of alembics and other distilling apparatus, and of their parts and accessories, is prohibited.

*Molasses.*—Filtered molasses produced in the process of sugar manufacture may be exported from the Province to Portugal and introduced into Portugal free of all duties.

DECREE OF JULY 7, 1900, GIVING EFFECT TO THE PROVISIONS OF THE BRUSSELS ALCOHOL LIQUOR TRAFFIC CONVENTION, DATED 8TH JUNE, 1899.

The following duties will be leviable in the districts of Congo and Ambriz and the Province of Portuguese Guinea:

IMPORT DUTIES.	Reis.
Alcohol and brandy up to 50° centesimal degrees .....	Hectolitre 13,000
" above 50° centesimal degrees, same as above, and for each degree above 50° degrees .....	Hectolitre 3,00
Import duties upon alcohol and spirits entering the Districts of Loanda, Benguela and Mossamedes are fixed as below:	
FOREIGN IMPORTS.	
Alcohol and plain spirits, up to 50° .....	Hectol. 25,101
Alcohol and spirits above 50° .....	57,811
Prepared spirits, cognac, gin, liqueurs and other distilled beverages .....	Hectol. 46,120
NATIONAL RE-EXPORTS.	
Alcohol and plain spirits, up to 50° .....	Hectol. 23,232
Alcohol and spirits above 50° .....	51,530
Prepared spirits, cognac, gin, liqueurs and other distilled beverages .....	Hectol. 41,456

NATIONAL EXPORTS.	
Alcohol and plain spirits, up to 50° .....	Hectol. 21,362
Alcohol and spirits above 50° .....	45,350
Prepared spirits, cognac, gin, liqueurs and other distilled beverages .....	Hectol. 36,783

Alcohol and spirits manufactured in the Districts of Congo, Loanda (including Ambriz), Benguela, Mossamedes and Lundu, in the Province of Angola, and in the Province of Portuguese Guinea, shall be subject to a tax of 180 reis per litre up to 50° which, for every degree in excess of 50°, will be increased by 60 reis per litre.

LAW OF MAY 7, 1902, MODIFYING THE COLONIAL ADMINISTRATIVE AND CUSTOMS REGIME APPLICABLE TO SPIRITUOUS AND FERMENTED BEVERAGES.

(*"Diário do Governo,"* No. 109, of May 14, 1902.)

ART. 1.—The administrative, customs and fiscal regime affecting distilled spirits, wines, beers, cider and other fermented beverages in the Portuguese African Provinces, is modified according to the Regulations hereinafter established to be read together with the present Law.

ART. 2.—All contrary legislation is hereby repealed.

Regulations to be observed in application to the Law.

(1.) The importation of distilled spirituous liquors, of whatever origin, is prohibited in the Province of Mozambique south of the River Save, except in the cases referred to in Regulation 5.

(2.) Importation, as well as manufacture and sale of distilled spirituous liquors, including Caffer's fermented or distilled beverages, are prohibited in the military district of Gaza and Namabane district up to the Save River.

(3.) The erection of distilled spirit factories or installation of any apparatus for the manufacture of distilled spirituous liquors, or of Caffer's fermented or distilled beverages, is prohibited south of the River Save.

(4.) Clearance of all kinds of distilled spirituous liquors in transit by rail to the Transvaal is permitted at the Lourenço-Marques Custom-house.

(5.) The Governor-General of the Province of Mozambique, or his deputy, may, on production of a permit, allow non-natives to export, south of the Save River, prepared brandies (*aguardentes*), cognac, gin and liqueurs, provided that under no consideration shall such spirits be supplied for the consumption of natives.

(6.) No distilled spirituous liquors, including Caffer's fermented or distilled beverages, shall, on any account whatsoever, be sold to natives south of the River Save.

(7.) Affacts only San Thomé and Principe: which

(8.) Tariffs of April 16 and December 29, 1892, the Decrees of April 25, 1895, July 7 and 10, 1900, September 2 and December 13, 1901, and also all other legal provisions relative to import

duties and manufacturing taxes applicable to the under-mentioned articles, are modified as follows:

PROVINCES OF MOZAMBIQUE (NORTH OF THE RIVER SAVE), ANGOLA, GUINEA AND CAPE VERDE.

Wines of national production:	Reis.
a. Up to 15° strength .....	litre 1
b. From 15° to 17° strength .....	" 4
c. Above 17° strength .....	" 200

Special, generous, or sweet wines, such as port, madeira and muscatel of national production, in bottles, up to 23° strength .....

Foreign wines, sparkling wines, beer, cider and other fermented beverages not mentioned in the Tariffs shall follow the regime applicable in St. Thomas and Prince's Islands and in the Province of Mozambique south of River Save.

(9.) Wines crossing from the left to the right bank of the River Save will be considered as contraband, entailing the infliction of a fine equal to 20 times the duty, besides the forfeiture of the wine, receptacles, and conveyances if seized.

(10.) Wines of national production shall be exempt from any additional or municipal tax in the Portuguese African Provinces.

(11.) The Mozambique Company shall comply with the prescriptions of the present Law in territories comprised in their concessions, and situated south of the Save River.

(12 to 29.)

(30.) In the Portuguese African Provinces, the full differential benefit accorded by the Customs Tariffs in force respecting goods produced or nationalized in, or exported from Portugal or other transmarine Provinces or the Province of Mozambique, north of the Save River, shall cease to be applied as regards wines and distilled alcoholic beverages, beer, cider and fermented beverages.

(31.) The provisions of the present Law shall be applied without prejudice to International treaties and conventions and to acts of concession of privileged companies.

(32.) The Government and the Governors of the Portuguese African Provinces shall adopt such Regulations as they consider necessary to insure full execution of the present Law.

DECREE OF SEPTEMBER 2, 1901, AS TO THE REGIME APPLICABLE TO ALCOHOL AND SPIRITS.

(*"Diário do Governo,"* No. 197, of September 4, 1901.)

ART. 1.—Alcohol and plain spirits manufactured in the Provinces of Angola and Mozambique shall, on exportation to any national or foreign port, be entitled to drawback of the manufacturing tax levied thereon in said Provinces, under the Decrees of July 7 and 19, 1900.

ART. 2.—Alcohol and spirits intended for export shall first be scheduled in a declaration specifying the quantities of the goods and their alcoholic strength. On removal from the factory or distillery, they shall be accompanied by a memorandum indicating numbers on packages and kind, their respective marks, the quantities of the liquid they contain and alcoholic strength of the latter.

§ 1. It will be necessary to deliver to the Custom house of export a duplicate of the memorandum issued by the manufacturer or distillery to enable the Customs to check the scheduled spirits.

§ 2. The shipper shall deposit the amount of the manufacturing tax payable on the quantity of alcohol or spirits to be exported, or guarantee payment of the tax by furnishing bills of substantial firms at six months' date.

§ 3. The deposit or bills shall be returned on production of a certificate to the effect that the alcohol or spirits have entered the country of destination or that the standing import duties have been paid to the Portuguese Customs, save at Angola, Mozambique and Guinea, where alcohol and spirits presented under like conditions shall be liable to a duty corresponding to the manufacturing tax established by the Decrees of July 7 and 19, 1900.

The Government will make with the Mozambique and Nyassa Companies the necessary contracts for carrying out this provision within the limits of their concessions.

§ 4. On the expiration of six months, if the exporter has failed to produce the certificate mentioned in § 3, or to prove that the delay is due to an uncontrollable cause, the deposit shall be forfeited to the Treasury, or immediate steps will be taken to cash the bills.

ART. 3.—Alcohol and plain spirits of Colonial manufacture imported into the Province of St. Thomas and Prince's Islands shall pay an import duty equal to the tax chargeable on alcohol and plain spirits of national origin.

ART. 4.—The prohibition to import raw materials for use in the distillation of alcohol, enacted by the Decree of July 19, 1900, for Mozambique, and by Decree of April 25, 1895, for the other Custom-houses beyond the seas, shall likewise apply to the Colony of Angola, except that such prohibition does not include machines, apparatus, re-agents and essences employed in the manufacture of alcohol and spirits, which shall, however, pay the duties respectively applicable thereto under the Tariffs in force.

ART. 5.—The exemption from export duties to which alcohol and brandy manufactured in the Province of Mozambique are entitled in virtue of Article 3 of aforesaid Decree of July 19, 1900, shall also extend to the Province of Angola.

ART. 6. Alcohol and spirit manufacturers in the Province of Angola may re-import free of duty demijohns and iron or woollen barrels in which to export their manufactured products, subject to complying with the following conditions:

1. Demijohns and barrels to be re-imported through the same Custom-house as that of export.
2. Receipts to be returned within six months.
3. Receipts to be re-imported by the same manufacturers.
4. At the time of leaving, due note to be taken of any marks deemed necessary for identification of the receipts on return.
5. Customs documents, issued at place from whence returned, to be produced for enabling identification of the exported articles, and if same are of foreign origin, the signature appearing on such documents to be certified by the Portuguese Consul.

ART. 7.—Alcohol and plain spirits of colonial manufacture shall pay, on importation into Custom-houses of the Kingdom and adjacent Islands, the aggregate duties fixed in Article 73 of Decree dated June 14, 1901, and be subject to the provisions of §§ 1 and 2 of said article.

DECREE DATED SEPTEMBER 2, 1901, RELATIVE TO SUGAR.  
("Diário do Governo" No. 197, of September 4, 1901.)

ART. 1.—In accordance with Article 4 of the Law dated December 27, 1870, the differential duty of 50% applicable to sugar manufactured in the Angola and Mozambique Provinces is maintained until otherwise decreed.

ART. 2.—The differential duty referred to in the foregoing article shall, however, only apply to a maximum quantity of 6,000,000 kilogrammes for each of the said Provinces.

ART. 3.—In case sugar imported from Angola and Mozambique exceeds respectively the maximum above fixed, the privilege shall be reduced proportionately so that the total advantage granted shall, in no case, exceed the quantity corresponding to 50% of the Customs duties applicable to 6,000,000 kilogrammes of sugar manufactured in each of these two Provinces.

ART. 4.—Sugar manufactured in the Provinces of Angola and Mozambique and intended for consumption in the province of production shall only pay a tax of 20 reis per kilogramme; and, if exported to national or foreign ports, it shall be subject to a statistical tax of 1 reis per kilogramme.

ART. 5.—Import duty on sugar levied according to the Tariffs in force in the Provinces of Angola and Mozambique, dated April 10 and December 29, 1892, is raised to 80 reis per kilogramme. This rate is applicable to sugar intended for consumption in the said Provinces.

ART. 6.—Exemption from duty granted by No. 12 of Schedule A of the Angola Tariffs and by No. 14 of Schedule B of the Mozambique Tariffs, in the case of importation of machines, implements, apparatus and their accessories for use in the manufacture of sugar, is maintained until otherwise decreed.

ART. 7.—Exemption from duty granted by the Tariffs in force in the Angola and Mozambique Provinces (under Nos. 20 and 18 of respective Schedules) on importation of sacks of coarse packing or sack cloth, of linen or similar materials, of national origin intended for exportation of sugar, is also maintained until otherwise decreed.

ART. 8.—The quantity of sugar manufactured in each of the Provinces of Angola and Mozambique, to which the differential rate of 50% is to be applied according to the general Customs Tariff of the Kingdom, is fixed at the same figure as hitherto, namely, 6,000,000 kilogrammes.

SOLE PARAGRAPH.—If the production of sugar exceeds the above-mentioned maximum, the method explained in Art. 3 shall be adopted.

ART. 9.—All contrary legislation is hereby repealed.

DECREE OF OCTOBER 3, 1901, RELATIVE TO SUGAR.

("Diário do Governo" No. 223, of October 4, 1901.)

ART. 1.—Sugar on which a drawback has been allowed on exportation through the Custom houses of the Kingdom shall, on importation into the Portuguese transmarine Provinces, be assimilated at the Custom house of arrival to sugar re-exported from the Kingdom in regard to the application of import duty.

ART. 2.—All contrary legislation is hereby repealed.

TARIFF B.—ARTICLES EXEMPT FROM IMPORT DUTIES.

Staves for casks.  
Mineral waters. For surfact on foreign mineral and medicinal waters, see Tariff of San Thomé.  
Animals, living.  
Foreign gold coin.  
Portuguese coin imported from Portuguese ports.  
Vessels, sailing or steam, national or foreign, of a tonnage measurement superior to 200 cubic metres, with their appurtenances; and vessels of a tonnage not exceeding 200 cubic metres, with their appurtenances, if of Portuguese nationality.  
Felt, for coverings, roofing felt.  
Twine for fishing nets (when of national origin).  
Ice.  
Pulse.  
Books printed in any language.  
Sewing machines.  
Agricultural and industrial machines and instruments thereof, and scientific and mathematical instruments and apparatus.  
Printing-type.  
Coal.  
Buildings of iron, or of iron combined with other materials, to be used as dwelling-

houses or for industrial or agricultural purposes, pieced together or not (when of national origin).

Timber for building purposes, in the rough or worked up (when of national origin).

Appurtenances and detached pieces or vehicles (when of national origin).

Plants and fruits, fresh.

Fishing nets (when of national origin).

Sacks of coarse linen packing or sackcloth and similar materials to be used in the exportation of sugar.

Bricks and masonry (when of national origin).

Casks, complete or in pieces (when of national origin).

Casks intended for use in the exportation of fish oil may be temporarily imported through the Customs houses in the south of Angola, the

amount of duty payable being deposited or a bond entered into for payment. On the re-exportation of the casks within 12 months, whether through the Customs houses of importation or through some other Custom house, the deposit will be refunded or the bond cancelled.

Barrels of iron or wood in which alcohol has been exported, on re-importation (subject to certain conditions).

Glass and earthenware vessels in which imported merchandise is contained.

Wagons, wagonettes, and carriages for railways and tramways.

Vehicles of any kind (complete), entire or in pieces (when of national origin).

Articles for use in divine worship  
Cotton seeds of various kinds.

#### PROHIBITIONS.

The importation into Angola of primary materials for the manufacture of alcohol and spirits (exclusive of machines, apparatus and re-agents &c. for the preparation of alcohol and spirits which are subject to duty according to the Tariff) is prohibited. ("Diário do Governo," 4th Sept. 1901.)

#### TARIFF C.—DUTIES ON EXPORTS.

RATES OF

##### CLASSIFICATION.

DUTY.

Vegetable oils, wax, coffee, hides, skins, gums, oleaginous seeds, tobacco, "ambulata," fibre (A lansonia or other):	
Exported to foreign ports	18% ad val.
Exported to Portuguese ports	6% ad val.
Fish oil:	
Exported to foreign ports	7% ad val.
Exported to Portuguese ports	2% ad val.
Fish (dried or salted):	
Exported to foreign ports	15% ad val.
Exported to European ports	6% ad val.
Export duties on Rubber:	
Exported from Louanda	9% ad val.
" " Novo Redondo, Benguela and Mossamedes	12% ad val.
Cattle exported to foreign ports, sole duty... Per head	5,000 reis.
Ivory: Exported to foreign ports	10% ad val.
Exported to national ports	2% ad val.
All other products not separately mentioned:	
Exported to Portugal or Portuguese ports	3% ad val.
Exported to foreign ports	15% ad val.
Sugar, produced in Angola and exported to Portuguese or foreign ports, is liable to a statistical duty of 1 real per kilog. ("Diário do Governo," 4th Sept. 1901.)	
Plain alcohol and spirit produced in the Province of Angola and shipped to any Portuguese or foreign ports are entitled to a refund of the production duties levied thereon. ("Diário do Governo," 4th Sept. 1901.)	

#### DECREE OF NOVEMBER 25, 1913, REDUCING THE RATES OF EXPORT DUTY ON CERTAIN PRODUCTS, AS FOLLOWS:—

1. Cereals, flour, vegetables, fruits, potatoes, manioc, onions, eggs, "facturins," frozen or prepared meats and meat products, and similar products of the agricultural and stock raising industries:

If exported to national (Portuguese) ports ..... 1 per mil.

" " foreign ports ..... 2 " "

2. Plants, oleaginous or medicinal seeds or fruits (except coconuts), barks, fibres, branches, leaves, and also all other products of vegetable origin, not included in the foregoing heading nor specified in the Customs Tariff, for use as raw materials in industry:

If exported to national (Portuguese) ports ..... 3% ad val.

" " foreign ports ..... 3 " "

("Diário do Governo," 25th November, 1913.)

#### EXEMPTION FROM EXPORT DUTY.

(Decree of September 2, 1901.)

ART. 1.—Raw cotton produced in Angola is to be exempt from export duty and every cultivator in Angola who has exported more than 5,000 kilogs. of raw cotton is to be granted a bounty equivalent to 400 reis per 100 kilogs. ("Diário do Governo," 4th Sept. 1901.)

ART. 3.—In pursuance of Art. 1 above, unginned or raw cotton, the product of the Province of Angola may enter duty free through the Customs of the Kingdom and adjacent islands.

ART. 4.—The exemption applicable to machinery and apparatus agricultural and industrial purposes and also to their accessories, as stipulated in No. 15 of Schedule B of the Tariffs for the Province of Angola, approved by the Law dated April 16, 1892, is maintained until otherwise decreed.

This exemption will also apply to cotton seed of all kinds imported from abroad by agriculturalists.

## PORTUGUESE CONGO DISTRICT

DECREE DATED JULY 12, 1902, PROLONGING THE CUSTOMS REGIME APPLICABLE IN THE CONGO DISTRICT.

("Diário do Governo" No. 139, of July 19, 1902.)

ART. 1.—The Customs Regime applicable in the Congo District and approved by the Decree, having the effect of Law, dated April 16, 1892, is prolonged until further notice.

1. The *ad valorem* system of levying duty is maintained, but for the same being subject to establishing hereafter specific rates of duty, scale of which is not to exceed a rate equivalent to the maximum rate of 10% provided for by the declaration of July 2, 1890.

2. The rate of duties on products imported into the Congo District is fixed from 6 to 10% *ad valorem*.

ART. 2.—All exemptions and exceptions, the subject of the Decree, having effect of Law, dated April 16, 1892, are maintained in force.

ART. 3.—The Schedule of Import duties is maintained without alteration.

ART. 4.—All contrary legislation is hereby repealed.

DECREE OF OCTOBER 3, 1901, RELATIVE TO SUGAR.

("Diário do Governo" No. 223, of October 4, 1901.)

ART. 1.—Sugar on which a drawback has been allowed on exportation through the Custom houses of the Kingdom shall, on importation into the Portuguese transmarine Provinces, be assimilated at the Custom house of arrival to sugar re-exported from the Kingdom in regard to the application of import duty.

ART. 2.—All contrary legislation is hereby repealed.

DECREE OF AUGUST 10, 1903.

Mineral waters of national origin are to be admitted into the Transmarine Provinces free of import and consumption duties.

LAW OF SEPTEMBER 25, 1903.

Foreign mineral and medicinal waters imported into the Transmarine Provinces and into the self-governing district of Timor shall pay, in addition to the stamp duty of 50 reis per bottle, a further tax of 50 reis per kilo, (including taxes).

## PORTUGUESE GUINEA

*ad valorem* duty of 3 per cent. is levied on all imports, excepting the following:

	Reis.
Tobacco, leaf.....kilog.	70
Manufactured.....do.	70
Gunpowder.....do.	10
Arms & ammunition.....do.	10%
Alcohol and spirits.....Per hectolitre of 50° strength	12,600
And for every additional degree.....Per litre	2-32
Mineral waters of national origin (Decree of August 10, 1903)	Free
Foreign mineral and medicinal waters imported into the transmarine district of Timor	Free

In addition to the stamp duty, 50 reis per bottle, a further tax of 50 reis per kilo, (including taxes).

Vines, see Law of May 7, 1902, following:

LAW OF MAY 7, 1902, MODIFYING THE COLONIAL ADMINISTRATIVE AND CUSTOMS REGIME APPLICABLE TO SPIRITUOUS AND FERMENTED BEVERAGES.

("Diário do Governo" No. 106, of May 14, 1902.)

ART. 1.—The administrative, customs and fiscal regime affecting distilled spirits, wines, beer, cider and other fermented beverages, in the Portuguese African Provinces is modified according to the Regulations annexed established to be read together with the present Law.

ART. 2.—All contrary legislation is hereby repealed.

REGULATIONS TO BE OBSERVED IN APPLICATION OF THE LAW.

(1) The importation of distilled spirituous liquors, of whatever origin, prohibited in the province of Mozambique south of the River Save, except in the cases referred to in Regulation 5.

(2) Importation as well as manufacture and sale of distilled spirituous liquors, including Caffer's fermented or distilled beverages are prohibited in the military district of Gaza and Inhambane district up to the Save river.

(3) The erection of distilled spirit factories or installation of any apparatus for the manufacture of distilled spirituous liquors or of Caffer's fermented or distilled beverages is prohibited, south of the River Save.

(4) Clearance of all kinds of distilled spirituous liquors in transit by the Transvaal is permitted at Lorenzo-Marques Custom-house.

(5) The Governor-General of the Province of Mozambique or his deputy may, upon permit, allow non-natives to import south of the River Save, prepared brandies ("aguardente"), cognac, gin and liquors, provided that under no consideration shall such spirits be supplied for the consumption of natives.

(6) No distilled spirituous liquors, including Caffer's fermented or distilled beverages shall, on any account whatsoever, be sold to natives, south of the River Save.

(7) [Regime applicable in the Province of St. Thomas and Prince's Islands.]

(8) The Tariffs of April 16 and December 29, 1892, the Decrees of April 25, 1895, July 7 and 19, 1900, September 2 and December 23, 1901, and also all other legal provisions relative to import duties and numbering duties applicable to the under-mentioned articles, are modified as follows:

[Regime applicable to the Province of Mozambique (south of River Save), and to St. Thomas and Prince's Islands.]

PROVINCE OF MOZAMBIQUE (NORTH OF THE RIVER SAVE), ANGOLA, GUINEA, AND CAPE VERDE.

Wines of national production:	Reis.
a. Up to 15° strength.....litre	1
b. From 15° to 17° strength.....do.	4
c. Above 17° strength.....do.	200
Special, generous, or sweet wines, such as port, madeira and muscatel of national production in bottles, up to 23° strength.....litre	4

Foreign wines, sparkling wines, beer, cider and other fermented beverages not mentioned in the Tariffs shall follow the regime applicable in the Province of St. Thomas and Prince's Islands and in the Province of Mozambique south of the River Save.

(9) Wines crossing from the left to the right bank of the River Save will be considered as contraband, entailing the infliction of a fine equal to 20 times the duty, besides the forfeiture of the wine, receipts, and conveyances if seized.

(10) Wines of national production shall be exempt from any additional or municipal tax in the Portuguese African Provinces.

(11) The Mozambique Company shall comply with the prescriptions of the present Law in territories comprised in their concessions, and situated south of the Save River.

(12 to 20).....

(30) In the Portuguese African Provinces, the full differential benefit accorded by the Customs Tariffs in force respecting goods produced or nationalized in, or exported from Portugal or other transmarine Province, or the Province of Mozambique, north of the Save River, shall cease to be applied as regards wines and distilled alcoholic beverages, beer, cider and fermented beverages.

(31) The provisions of the present Law shall be applied without prejudice to International treaties and conventions and to acts of concession of privileged companies.

(32) The Government and the Governors of the Portuguese African Provinces shall adopt such Regulations as they consider necessary to insure full execution of the present Law.

DECREE OF OCTOBER 3, 1901, RELATIVE TO SUGAR.

("Diário do Governo" No. 223, of October 4, 1901.)

ART. 1.—Sugar on which a drawback has been allowed on exportation through the Custom houses of the Kingdom shall, on importation into the Portuguese transmarine Provinces, be assimilated at the Custom house of arrival to sugar re-exported from the Kingdom in regard to the application of import duty.

ART. 2.—All contrary legislation is hereby repealed.

DECREE DATED JULY 12, 1902, MODIFYING THE CUSTOMS REGIME IN THE PROVINCE OF GUINEA.

("Diário do Governo" No. 167, of July 29, 1902.)

ART. 1.—

ART. 2.—As compensation for the revenues suppressed by virtue of the above article, a duty of 3% *ad valorem* is established on importation of goods and articles enumerated in the present Decree.

ART. 3.—Tobacco imported through the Customs of the Province of Portuguese Guinea shall be subject to a duty of 30 reis per kilogramme of tobacco in the leaf and of 70 reis per kilogramme of manufactured tobacco.

ART. 4.—The special regime applicable on importation of arms and trade in firearms and ammunition, and also the Regulations relative thereto, dated July 30, 1898, are maintained. Gunpowder shall therefore pay on importation a duty of 40 reis per kilogramme and will be exempt from warehouse rent; and arms and ammunition are liable to a duty of 10% *ad valorem*.

ART. 5.—Wines of national origin, foreign wines, sparkling wines, beer, cider, and other fermented beverages not specified, shall continue to follow the regime established by the Law of May 7, 1902, and set forth in Schedule A annexed to the present Decree.

ART. 6.—Alcohol and brandy imported and manufactured in the Province of Portuguese Guinea shall, as hitherto, pay the duties established by the Law dated July 7, 1900, and appearing in Schedule B annexed to the present Decree.

ART. 7.—The export duties imposed by the Decree dated 16 April, 1892, are reduced to 7% *ad valorem*.

ART. 8.—The provisions of this Decree shall enter into effect immediately after publication thereof, subject to compliance with such special regulations as the Governor of the Province of Portuguese Guinea shall, once established and submit to Government approbation, for the purpose of ensuring execution hereof.

ART. 9.—The provisions of Articles 5, 8, 9, 10, 11, 12 and 13 of the Law dated April 16, 1892, are maintained.

ART. 10.—

ART. 11.—All contrary legislation is hereby repealed.

### SCHEDULE A.

Wines of national production:	Reis.
a. Up to 15° strength.....litre	1
b. From 15° to 17° strength.....do.	4
c. Above 17° strength.....do.	200
Special, generous, or sweet wines, such as port, madeira and muscatel of national production, in bottles, up to 23° strength.....litre	4

## SCHEDULE A.—(continued).

Wines of foreign production imported direct from the country of origin or re-exported from Portugal, of all descriptions and without regard to alcoholic strength:

a. In casks.....	litre	300
b. In bottles.....	litre or bottle not exceeding 1 litre	800
Sparkling Wines.....	litre	600
c. Of foreign origin.....	do.	10
d. Of national origin.....	do.	50
Table wine, white or red.....	do.	50
Other kinds.....	do.	50

Reis.

Beer, cider, and other fermented beverages not mentioned in the Tariff:

a. Of foreign origin or re-exported from Portugal.....	litre	200
b. Of national origin.....	do.	100

Note.—For duties on alcohol and brandy, see tariff of Angola, districts of Congo and Ambriz.

## EXPORT DUTY

The general rate of export duty is 7% *ad valorem*.

## SAN THOMÉ AND PRINCEPE

(ST. THOMAS AND PRINCES ISLANDS.)

## SAN THOMÉ

## CUSTOMS TARIFF.—IMPORT DUTIES.

	Foreign. Reis.	National. Reis.
55. Alcohol tar, coal tar and pitch..... Per kilo.	20	2
56. Firearms:		
Guns and barrels for same..... Each	5,000	500
Revolvers, pistols and barrels for same.....	2,000	200
57. Sugar. All qualities..... Per kilo.	40	4
58. Oils. All kinds used for food..... Per decalitre	1,000	100
59. Fermented liquors:		
A. Wine, vinegar and beer (national):		
(a) In casks..... Per decalitre	—	10
(b) In bottles and flagons.....	—	60
B. Wine, vinegar and beer (foreign):		
(a) In casks.....	2,000	—
(b) In bottles and flagons.....	4,000	—
(c) Sparkling wines.....	3,000	—
(d) Fermented liquors (not specified).....	1,500	150
Distilled liquors:		
(a) Alcohol and rum, simple or prepared.....	6,000	600
(b) Not specified.....	4,500	450
60. Mineral waters of national origin (decree of August 19, 1905).....	—	Free.
61. Foreign mineral and medicinal waters imported into the transmarine provinces and into the self-governing district of Timor shall pay, in addition to the stamp duty of 50 reis per bottle, a further tax of 50 reis per kilo. (including taxes)..... Per kilo.	4	0.4
62. Boots and shoes (of any quality).....	1,000	100
63. Tea.....	200	50
64. Felt (roofing).....	15%	1.5%
65. Tools for scientific uses or trade.....	15%	1.5%
66. Fireworks..... Per kilo.	6,000	600
67. Food stuffs: (a) Rice.....	10	13
(b) Potatoes, onions, garlic, flour and macaroni.....	30	30
(c) Dried, salt and smoked fish and beef.....	20	2
(d) Butter, or imitations, cheese, lard, suet, pork fat, prepared meats of any kind (including the tares), spices, dried fruit, biscuits and any other food-stuff not specified.....	120	12
68. Jute, or hemp or cotton, for sail making (made up or otherwise).....	50	5
69. Wood for building purposes, with or without ironwork.....	Ad val.	18%
70. Metals:		
A. Precious metals in bars, or worked up, including precious stones.....	10%	1%
B. Pure copper, brass, bronze, &c.:		
(a) Smelted, beaten or rolled, in bars, plates, sheets, rods, wire, tubes and coils..... Per kilo.	30	3
(b) Not specified, plain, tinned, nickel-plated, silvered or gilt.....	500	50
Lead, tin and zinc:		
(a) Smelted or rolled, in bars, plates, sheets, wire and nails.....	20	2
(b) Not specified, plain, varnished, silvered or gilt.....	100	10
C. Iron and steel:		
(a) Cast, forged or rolled, in bars, rods, hoops, beams, T and angle, wire, sheets (smooth or corrugated), plain, zinc-plated, coppered or tinned, chains, grappling irons, anchors and nails.....	4	0.4
(b) In columns, tubes, nettings, ratings, tanks and similar work not specified, for building purposes, plain or zinc-plated.....	25	2.5
(c) Made up, not specified.....	100	10
Iron filings.....	20	2
Iron powder.....	500	50
71. Ceramics ware:		
(a) Porcelain ware, of 1st ware and any other of fine clay.....	160	10
(b) Common earthenware.....	10	1
(c) Glazed tiles.....	20	2
(d) Earthenware pipes.....	10	1
(e) Stoneware pipes.....	20	3
(f) Tiles and bricks.....	—	Free.
(g) Tiles.....	80	8
(h) Bricks.....	30	3

	Foreign. Reis.	National. Reis.
Tobacco: A. National:		
(a) In leaf, roll or cake..... Per kilo.	—	25
(b) Cigars.....	—	150
(c) Any other kind.....	—	100
B. Foreign: (a) In leaf.....	1,800	—
(b) Any other kind.....	3,600	—
Tissues: A. Silk tissues, pure or mixed, in piece or made up.....	3,000	300
B. Woollen tissues, in piece or made up: (a) Cloths or korse-ginners, pure or mixed, even with silk mixture.....	2,000	200
(b) Balize and blankets of pure wool, or wool and cotton mixed.....	500	50
(c) Flannels, shawls and scarves of fine wool, or wool and cotton mixed, knitted and stocking-stitched.....	500	50
(d) Merinos, orlone, alpaca and any other kinds of plain tissues not specified, of pure wool, or wool and cotton mixed.....	600	60
C. Linen tissues and their congeners, in piece or made up: (a) Coarse cloth, hessians and sacks of the same material.....	60	Free.
(b) Linn tissues not specified.....	400	40
D. Cotton tissues in piece or worked up: (a) Unbleached or bleached.....	250	25
(b) Dyed or printed.....	500	50
Paints:		
In powder, coloured ochre and dryers.....	10	1
Prepared and varnishes.....	10	2
Glassware: (a) Sheets and vases (ordinary), black or green.....	100	10
Worked glassware not specified.....	150	15
All goods not specified.....	Ad val.	25%

Note. Goods (foreign) coming out via Lisbon in Portuguese bottoms pay 80 per cent. of the full duties. The mil-ris is worth about 3s. 6d. at the present exchange.

## EXPORT TARIFF.

	Amount per kilo. Reis.
Coffee: Exported to the ports of Portugal or any other Portuguese possessions, in Portuguese bottoms.....	24
Exported to foreign ports in Portuguese bottoms.....	45
" " foreign bottoms.....	67.5
Cocoa: Exported to Portugal or any other Portuguese possessions in Portuguese bottoms.....	18
Exported to foreign ports in Portuguese bottoms.....	37.5
" " foreign bottoms.....	60
All other products not specified (ad val.):	
Exported to the ports of Portugal or any other Portuguese possessions in Portuguese bottoms.....	1.5%
Exported to foreign ports in Portuguese bottoms.....	7.5%
" " foreign bottoms.....	22.5%

## MUNICIPAL IMPORTS.

These imports are collected at the time of despatching the goods in the customs.

Description.	Amount.	
	National and Nationalised. Reis.	Foreign. Reis.
Firearms.....	2,000	—
Sugar of all kinds..... Per kilo.	20	—
Horses.....	5,000	—
Mules.....	5,000	—
Donkeys.....	2,000	—
Fermented liquors, such as beer..... Per litre	50	70
Distilled liquors, such as plain rum, up to 22		
Carlier.....	50	—
Alcohol from 22 to 40 Carlier.....	80	—
Aerobic liquors, distilled and not specified.....	200	—
Red and white wines and vinegar.....	2	10
Fine wines and any other drinks not specified.....	50	80
Umbrellas (cotton).....	50	—
(silk).....	200	—
Boots and shoes of all kinds..... Per pair	50	—
Sweetmeats.....	200	—
Dynamite and other explosives.....	1,500	—
Fireworks.....	1,000	—
Gunpowder.....	300	—

Description.	Amount.	
	National and Foreign.	Reis.
Per kilo.	10%	15%
Ad col.	2	—
Per kilo.	20	100
Per kilo.	200	—
Per litre	100	—
Per kilo.	5	—

## PRINCIPE

Import duties are levied as in San Thomé, and the municipal impost there, this being made up specially to protect articles of Portuguese origin.

## MUNICIPAL IMPOSTS.

These imposts are collected at the time of despatching the goods in the Customs.

Description.	National and Foreign.	
	National and Foreign.	Reis.
Per litre	120	300
Per pair	300	400
Each	3,000	5,000
Per kilo.	Free.	20
Per kilo.	5	10
Per kilo.	Free.	—
Per kilo.	Free.	—
Per kilo.	100	300
Per kilo.	Free.	10
Per kilo.	5	10
Per kilo.	60	100
Per pair	100	300
Per barrel	200	—
Per kilo.	4	5
Per kilo.	Free.	10%
Per kilo.	10%	15%
Per kilo.	5%	10%
Per kilo.	5%	10%
Per kilo.	3%	5%
Per kilo.	10	—
Per litre	60	100
Per kilo.	120	300
Per kilo.	200	300
Per kilo.	10%	15%
Per kilo.	5%	—
Per kilo.	10%	15%
Per kilo.	5%	25%
Per kilo.	5%	25%
Per kilo.	10%	20%
Per litre	160	300
Per kilo.	300	1,000
Per kilo.	5%	10%
Per 1,000	2,000	—
Per litre	3,000	—
Per litre	3	—
Per litre	2	—
Per kilo.	50	100
Per kilo.	10	50

Import duties shall be levied in accordance with the export tariff in the Island of San Thomé.

OF MAY 7, 1902, MODIFYING THE COLONIAL ADMINISTRATIVE AND CUSTOMS REGIME APPLICABLE TO SPIRITUOUS AND FERMENTED BEVERAGES (1).

(1) *Diário do Governo*, No. 106, of May 14, 1902.

1. The administrative, customs and fiscal regime affecting distilled spirits, wines, beer, cider and other fermented beverages, in the Portuguese African Provinces is modified according to the Regulations hereinafter established to be read together with the present Law.

2. All contrary legislation is hereby repealed.

REGULATIONS TO BE OBSERVED IN APPLICATION OF THE LAW.

The importation of distilled spirituous liquors, of whatever origin, admitted in the Province of Mozambique south of the River Save, in the cases referred to in Regulation 6.

Importation as well as manufacture and sale of distilled spirituous liquors.

also Decree of October 10, 1902, hereinafter, as to the provisional regime for the execution of this Law.

Description.	Amount.	
	National and Foreign.	Reis.
Per kilo.	300	—
Per kilo.	20	—
Per kilo.	10	—
Per kilo.	60	—
Per kilo.	Free.	—
Per kilo.	2%	—
Per kilo.	10	50

Liquors, including Caffres' fermented or distilled beverages are prohibited in the military district of Gaza and Inhambane district up to the Save River.

(3) The erection of distilled spirit factories or installation of any apparatus for the manufacture of distilled spirituous liquors or of Caffres' fermented or distilled beverages is prohibited, south of the River Save.

(4) Clearance of all kinds of distilled spirituous liquors in transit by rail to the Transvaal is permitted at the Lorenzo-Marques Custom-house.

(5) The Governor General of the Province of Mozambique, in his deputy may, on production of a permit, allow non-natives to import south of the Save River, prepared branches ("aguardentes"), cognac, gin and liquors, provided that under no consideration shall such spirits be supplied for the consumption of natives.

(6) No distilled spirituous liquors, including Caffres' fermented or distilled beverages shall, on any account whatsoever, be sold to natives, south of the River Save.

(7) In the Province of St. Thomas and Principe's Islands, it is prohibited:

1. To plant sugar-cane and to establish new manufactures or apparatus for making spirits or brandy.

2. To sell spirits or brandy of local production at a higher rate than the average price for the last three years.

3. To import distilled alcoholic beverages.

SOLE PARAGRAPH.—The Governor General of the Province in his deputy may, on production of a permit, allow non-natives to import prepared branches ("aguardentes"), cognac, gin and liquors, provided that under no consideration shall such spirits be supplied for consumption by natives, or by workmen of African origin.

(8) The Tariffs of April 16 and December 29, 1902, the Decrees of April 25, 1896, July 7 and 19, 1900, September 2 and December 23, 1901, and also all other legal provisions relative to import duties and manufacturing taxes applicable to the under-mentioned articles, are modified as follows:

Wines of national production (Regime applicable at the expiration of 5 years from date of publication of the present Law):	Reis.
	Reis.
a. Up to 15° strength . . . . . litre	8
b. From 15° to 17° . . . . . do.	10
c. Above 17° . . . . . do.	200
Special, generous, and sweet wines such as port, madeira and muscatel, up to 28° strength, in bottles, shall at all times pay the import duty in force applicable to wines up to 17° in strength.	
Wines of foreign production imported direct from the country of origin or re-exported from Portugal, of all descriptions and without regard to alcoholic strength:	
a. In casks . . . . . litre	300
b. In bottles . . . . . litre or bottle not exceeding 1 litre	500
Sparkling Wines (See Law of Oct. 10, 1902, hereinafter):	
a. Of foreign origin . . . . . litre	600
b. Of national origin:	
— Table wine, white or red . . . . . do.	10
— Other kinds . . . . . do.	50

Prepared spirits:

Gin, liquors and other similar beverages:

a. Of foreign origin . . . . . litre or bottle not exceeding 1 litre 700

b. Of national origin or of local manufacture . . . . . do. 450

Beer, cider and other fermented beverages not mentioned in the Tariff:

a. Of foreign origin or re-exported from Portugal . . . . . litre 200

b. Of national origin . . . . . do. 100

(9) Wines crossing from the left to the right bank of the River Save will be considered as contraband, entailing the infliction of a fine equal to 20 times the duty, besides the forfeiture of the wine, receptacles, and conveyances if seized.

(10) Wines of national production shall be exempt from any additional municipal tax in the Portuguese African Provinces.

(11) The Mozambique Company shall comply with the prescriptions of the present Law in territories comprised in their concessions, and situated south of the Save River.

(12 to 20)

(30) In the Portuguese African Provinces, the full differential benefit accorded by the Customs Tariffs in force respecting goods produced or manufactured in the Transvaal from Portugal or other transmarine Provinces or the Province of Mozambique, north of the Save River, shall cease to be applied as regards wines and distilled alcoholic beverages, beer, cider and fermented beverages.

(31) The provisions of the present Law shall be applied without prejudice to international treaties and conventions and to acts of concession of privileged Companies.

(32) The Governor and the Governors of the Portuguese African Provinces shall adopt such Regulations as they consider necessary to insure full execution of the present Law.

EXTRACT FROM THE PROVISIONAL REGULATIONS, APPROVED BY DECREE OF OCTOBER 10, 1902, FOR THE EXECUTION OF THE LAW DATED MAY 7 OF THAT YEAR, REGARDING SPIRITUOUS AND FERMENTED BEVERAGES.

(1) *Diário do Governo*, No. 265, of November 26, 1902.

ART. 10.—Spirits, plain or prepared, cognac, gin, liquors and alcohol for pharmaceutical and medicinal purposes, imported under the conditions stipulated in these regulations, shall be liable to the under-mentioned import duties:

(a) If of foreign origin . . . . . litre or bottle of one litre 700 reis

(b) If of national origin . . . . . do. 150 reis



Sole paragraph.—The collection of these duties shall be effected according to the Customs regulations.

ART. 118.—Importation of alcohol or plain spirits, for industrial purposes, effected in conformity to the present regulations in the Province of St. Thomas and Prince's Islands and in the territory of the Province of Mozambique, South of the River Save, is subject to the payment of the following import duties:

Foreign exportation:	
Alcohol and plain spirits of a strength of 50° centesimal and less .....	Hectolitre 35 000 reis.
Alcohol and spirits exceeding 50° in strength .....	80 000 ..

National re-exportation:	
Alcohol and plain spirits of a strength of 50° centesimal and less .....	Hectolitre 32 000 ..
Alcohol and spirits exceeding 50° in strength .....	70 000 ..

National exportation:	
Alcohol and plain spirits of a strength of 50° centesimal and less .....	Hectolitre 30 000 ..
Alcohol and spirits exceeding 50° in strength .....	63 000 ..

§ 1.—Alcohol and plain spirits imported into the Province of Mozambique South of the River Save, manufactured in the district of Lourenço Marques, shall pay a duty of 500 reis per litre up to the strength of 50° centesimal, and 10 reis per litre and per additional degree.

§ 2.—Alcohol and plain spirits imported into the Province of St. Thomas and Prince's Islands and in the Province of Mozambique, South of the River Save, manufactured in other Portuguese Colonies, shall be subject to an import duty equal to that levied on alcohol and plain spirits of national exportation.

§ 3.—The importation into the aforesaid territory of the Province of Mozambique of denaturalized alcohol, manufactured in the district of Lourenço-Marques, shall be subject to the payment of a tax of 10 reis per litre.

§ 4.—For the purposes of § 1, the proportional duty per litre and additional degree shall always be charged in full, fractions of a tenth a degree being reckoned as a full degree.

§ 5.—The importer shall deposit the amount of the import duty for each clearance of alcohol of 83 centesimal degrees or more in strength or will guarantee payment thereof by means of bills signed by substantial persons, at six months' date and bearing interest at 6%. The duty on such alcohol shall, however, be paid in cash up to the amount not subject to drawback hereinafter referred to.

§ 6.—The alcohol strength to which this article relates shall be ascertained at the temperature of 15° centigrade.

ART. 119.—Imported alcohol of 83 centesimal degrees or more strength at the temperature of 15° centigrade, once denaturalized according to the provisions of these regulations, shall be entitled to a refund of a portion of the import duty equal to the difference between the amount of such duty and the following taxes, viz:—

Foreign exports .....	Hectolitre 3 000 reis.
National re-exports .....	2 000 ..
National or colonial exports .....	1 000 ..

ART. 175.—Wines of a quality and kind other than those designated in articles 170 to 174 shall, on importation into the Portuguese Province of Africa, be dutiable according to the respective tariffs in force.

#### DECREE OF OCTOBER 3, 1901, RELATIVE TO SUGAR.

("Diário do Governo" No. 223 of October 4, 1901.)

ART. 1.—Sugar on which a drawback has been allowed on exportation through the Custom houses of the Kingdom shall, on importation into Portuguese Transmaritime Provinces, be assimilated at the Custom house of arrival to sugar re-exported from the Kingdom in regard to the application of import duty.

ART. 2.—All contrary legislation is hereby repealed.

## PORTUGUESE EAST AFRICA

LOURENÇO MARQUES, INHAMBANE, MOZAMBIQUE, QUILIMANE AND TETE

(EXCEPTING THE TERRITORIES OF THE MOZAMBIQUE COMPANY, FOR WHICH SEE TARIFF FOLLOWING).

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EE of 12th MAY 1916 WHICH EMBODIES A TARIFF FOR THE  
RITORIES OF THE PROVINCE OF MOZAMBIQUE UNDER THE  
ECT ADMINISTRATION OF THE STATE.

General Dispositions.

Goods imported shall be subject to the payment of the duties (specific or  
ad valorem) set out in the Schedule, whatever be the conditions of importation,  
except in the cases specified in these preliminary dispositions.

The authorities of any kind, are required to pay the duties fixed in the  
Schedule, and other taxes leviable on account of the State, in the case of  
imported products, whether such products come from foreign  
ports, from Portugal and the adjacent Islands, or from Portuguese  
Provinces. When such products are imported for the exclusive  
use of the State, however, the municipal taxes shall not be levied thereon,  
the special percentage tax levied for the benefit of the Customs officials,  
and goods are subject to the duties in force at the time when they are  
cleared through the Customs, and not to the duties in force  
at the time when they were deposited in Customs warehouses.

Clearances shall be effected by means of declarations drawn up  
(uplicate), and signed by the importer or his legal representative. The  
ation must contain:—

- The name and nationality of the ship, and the port from which  
she sailed.
- Year and number of registration of ship.
- Name of the master.
- Origin of the goods.
- Marks, numbers, quantity, and gross weight of the packages.
- A specification of the goods contained in each package.
- The net weight of each kind of goods or the number of articles,  
according to the unit on which duty is levied.
- Value of the goods.

ad valorem duties established by the Tarif shall be levied on the  
of the goods at the place of origin or manufacture, increased by all  
freight, insurance, commission, unloading expenses, &c., up to the  
the goods are brought into the Customs office for clearance.  
The value of the goods must be proved by the production of invoices  
sent by the manufacturer or seller thereof, indicating the actual price  
of the goods in question. A written declaration may, however, be pre-  
sented in place of this invoice.

When the respective invoice does not specify the expenses of freight,  
insurance, &c., up to the place of unloading, the value shown in  
the invoice shall be increased by 25%.

ad valorem duties leviable on goods of foreign origin shall, at the  
Customs Houses of Lourenço Marques and Inhambane, be paid in gold,  
the sum payable is not less than 2 escudos 25 centavos, the value of  
gold (sterling) being taken as 42 escudos for the purpose of payment  
only. When the amount payable is less than 2 escudos 25 centavos, it  
be paid at the current rate of exchange. In the same way, the value  
of goods dutiable on a specific basis or free of import duty shall be declared  
at the current rate of exchange.

The Customs authorities regard the declared values as being too low,  
shall contest the declaration, and in such cases the Customs appraiser  
shall fix the value on which, in his opinion, duty should be paid.

When the amount of Customs duties and taxes payable exceeds 500  
escudos, payment may be made by means of bills, subject to the conditions  
laid down in this Article. (One-third part is to be paid in coin, and the  
rest in bills payable in three and six months' bills—interest at  
one annum being charged; the bills being guaranteed by two com-  
mercial firms of recognised standing or by the deposit of securities equal to  
the amount of the bills.)

The gross weight is the total weight of the package; and the net weight  
is the weight of the package less the total weight of the external wrap-  
ping. The net weight of goods is established by means of examination  
or other of the following ways:—

- By separating the goods from their external wrappings (*net weight—peso effectivo*).
- By deducting from the gross weight the legal tare percentage  
specified in the Schedule in this Article (*legal net weight—peso  
por tara legal*).
- By subtracting the legal tare from the *estimated* gross weight,  
i.e., from the gross weight of all the packages calculated from  
the weight of some, or by estimating the total net weight of  
the goods, taking the net weight of a proportion of the goods  
as a basis for the calculation (*estimated net weight—peso liquido  
por estimativa*).

The two last-named methods of fixing the net weight shall only be  
used when the packages are approximately of the same size and  
of the same kind of goods, and the second when the whole of the  
packages are of the same kind and quality.

The interior wrappings used for packing separately the goods contained  
in the same package shall be regarded as part of the merchandise,  
the weight thereof shall therefore be included in the net weight,  
and in the case of tissues of any kind, of tea, of tobacco, and of  
leum.

Articles are presented as internal or external packing, which are not  
used as packing material or which are not indispensable for pack-  
ing and which can be sold separately, such articles shall pay duty at the  
which would be applicable thereto if they had been imported separ-  
ately.

The "estimated net weight" shall not be applied in the case of tissues,  
not in the case of unbleached cotton tissues, of which the net weight  
be obtained by using the legal tare allowance, and in which case some  
bales must be opened in order to verify the nature of the goods.

The following tare allowances shall be deducted from the gross weight  
of goods subject to duty by weight:—

	Percentage deduction.
Coffee—sacks—	2
Sugar—	2
Sacks—	2
Barrels and casks, cases—	15
"Girons"—	7
Coffee—sacks—	2
Meat and fish in brine—	25
Barrels and tubs—	10
Tins—	10
Meat and fish, not in brine—	25
Barrels and tubs—	10
Tins—	10

	Percentage deduction
Tea—	
Ordinary cases—	12
Cases lined or doped—	14
Lead or zinc boxes—	20
Flon and metal—sacks—	2
Beer—wooden casks of any capacity—	25
Oils (olive and other)—tins—	10
Wine—wooden casks—	18
Casks (cane)—	20
Barrels (barres)—	20
Butter, lard and fat—	
Barrels—	20
Tins—	10
Earthenware vessels (potes, botes)—	20
Tissues—	
Rules with iron hoops—	6
Rules without iron hoops—	2
All other goods not specified in this Schedule, and the goods specified above when imported in receptacles other than those mentioned above—	
Pipes, barrels, casks, tubs and cases—	12
Bales (bales, balotes), bundles, baskets (cestas) and parcels—	2
Tins—	10
Leather bottles (bottles)—	5
Hampers, panniers, gyoas, pails, twig-baskets, and crates of wood (grades)—	6
Single sacks—	1
Double sacks—	3
Receptacles—	
Of earthenware or stoneware—	25
Of glass—	10

Importers who are not willing to accept the "legal net weight," or to  
abide by the "estimated net weight" have the right, in the first case,  
to have duty assessed on the "real weight," and, in the second, to have the  
whole of the goods weighed.

For the Customs classification of goods, the specific heading of the  
Tarif under which they may fall is always to be applied, as against any  
general heading of the Tarif which may also apply thereto.

It is prohibited to change the packing of goods, except in certain  
specified cases where, for instance, part of the goods in a package are to be  
re-exported.

It is prohibited to transform or change the nature of goods in general  
free warehouses, in any way, except in the case of goods which are free  
of duty.

The importation of the following is prohibited:—

- Foreign goods having trade or manufacturers' marks in  
contravention of existing legislation.
- Cases of bales, tied or tied together, with the same mark,  
making one single package which contains different kinds of  
goods, or which, if containing only one kind of goods, is not  
accompanied by a declaration of the number and total weight  
of the separate cases or bales.
- Animals and animal products coming from regions afflicted by  
epizootic diseases.
- Plants coming from districts infected by phylloxera or other  
plant disease.
- Editions pirated abroad, of books with a Portuguese copyright.
- Saccharine (except in cases exempted by law from the prohibi-  
tion), and alimentary substances containing saccharine.
- Geographical publications, prints, or any other articles  
concerning public morality and decency.
- Foreign literary or artistic works which are fraudulent repro-  
ductions of other works of which the property rights are  
guaranteed by international conventions.
- Goods brought by vessels which do not comply with the conditions  
laid down by the Paris Congress of the 16th April, 1859.
- Opium (unless legally imported).

Books, printed matter, lithographs, photographs, prints and manuscript  
in any language may be cleared through the Customs, without submission  
to censorship, except in cases provided for in the Penal Code.

As "average" shall, for Customs purposes, be considered the damage  
suffered by goods from the time maritime risks commenced for the ship in  
which imported, up to the time of unloading, or by the dropping of  
the packages in the water during unloading, and injury arising from the  
deterioration of the goods, in so far as it was not the fault of the consignee.

A reduction of duty is conceded in respect of averaged goods, propor-  
tioned to the difference between the value of the goods at the time of  
clearance and their value in good condition; but such reduction shall only  
be accorded where the average exceeds 5 per cent. of the value of the goods  
before damage.

Owners of averaged goods may separate the part of the goods which is  
in good condition and clear the same for consumption, and may re-export  
or abandon the remainder.

Reduction of duty by reason of average shall not be allowed in the case  
of:—

- Cereals, vegetables, meat, fish, cheese, fruits, sugar and other ali-  
mentary substances, medicaments or drugs used in medicine.
- Wood in the rough, beams, "tabuas," logs, sleepers, ironwork,  
metals, and other articles which are not susceptible to change  
of value by accident during shipment or unloading.
- Goods which have deteriorated.

Note. Duties on the undermentioned are payable in gold, at par (i.e.,  
at the rate of 42 escudos to the pound sterling):—

Customs duties "of commercial" and "industrial" contributions on  
goods of foreign origin, except goods of re-export and transhipment  
duty; interest on outstanding Customs dues; stamp duty on clearance  
papers of foreign goods; tonnage, port and marine sanitary dues; storage  
charges; licences for carrying firearms, sale of gunpowder, cutting of  
timber, and manufacture of alcoholic drinks; trading licences (Schedule  
B), property tax; quit rent.

In view of the deterioration of the scudo, the effect of this provision,  
will be to increase the duties by 100 per cent.

MONETARY, WEIGHTS AND MEASURES. Same as Portugal.

## IMPORT DUTIES.

The letters n. s. in paren. "not specially mentioned."

Nos.	Articles.	Rate of Customs Duty.		Nos.	Articles.	Rate of Customs Duty.	
		In the Districts of Lourenço Marques, Inhambane and Mozambique, Esc. etc.	In the Districts of Quilimane and Tete, Esc. etc.			In the Districts of Lourenço Marques, Inhambane and Mozambique, Esc. etc.	In the Districts of Quilimane and Tete, Esc. etc.
1	Acetic acid ..... per kilo.	0 60	10 % ad val.	30	Potatoes ..... ad val.		
2	Sulphuric acid ..... per kilo.	0 60	10 % "		Distilled alcoholic beverages (see No. 12).		
	Steel, cast or rolled, in bars, plates and sheets, unwrought ..... ad val.	5 %	3 %		Fermented alcoholic beverages: Beer, cider and other fermented beverages, n.s.n.:		
	<i>Note.</i> —If these articles have holes, for fitting, they shall not on that account be regarded as "worked."			31a	National ..... per litre	0 10	0 10
4	Iron and steel, wrought or rolled, in the form of chains, forgings, cables, hawsers, and anchors ..... ad val.	10 %	10 %	31b	Foreign ..... per litre	0 20	0 20
5	Manures for agricultural use ..... Free	Free	Free		Common wines (type "de pasto", white or red):		
	<i>Note.</i> —The following are included under this heading, viz.: nitrates of potash, of soda and of ammonia, sulphate and phosphate of ammonia, chloride of potash in any condition, and phosphate of lime.				National, in whatever receptacle imported:		
6	Staves ..... per metric ton	0 25	"	31c	Up to 12 alcoholic strength ..... per litre	0 03	0 03
7	Brickettes, of coal ..... ad val.	5 %	10 %	31d	From 12 to 14 alcoholic strength ..... per litre	0 05	0 05
8	Spirits of turpentine ..... ad val.	0 05	Free	31e	" 14 to 16 alcoholic strength ..... per litre	0 07	0 07
9	Mineral and medicinal waters (including weight of receptacles) ..... per kilo.	Free	10 % ad val.	31f	Over 16 alcoholic strength ..... per litre	0 45	0 45
	<i>Note.</i> —Such waters, if "nationalised," shall pay the same duties as those coming from foreign countries.			31g	Foreign (imported direct from foreign countries or re-exported from a Portuguese Custom House), of any alcoholic strength, and in any receptacle, per litre	0 50	0 50
10	Caustic alkalis, solid or in solution (ammonia) ..... Free	10 % ad val.			Special wines, full-bodied and liquor:		
11	Tar, pitch, coal tar and asphaltum ..... ad val.	3 %	10 %	31h	National (type: Port, Madeira, Muscatel, Caracavelos, up to 25° alcoholic strength):		
	Ethyl alcohol:			31i	In any other receptacles ..... per litre	0 07	0 07
	Spirits and alcohol, plain:				Foreign (imported direct from foreign countries or re-exported from a Portuguese Custom House), of any kind, and up to 25° alcoholic strength:		
	Up to 50 centesimal degrees alcoholic strength:			31j	In bottles ..... per litre	0 50	0 50
12a	National ..... per litre*	0 20	0 20	31k	In any other receptacles ..... per litre	0 60	0 60
12b	Foreign ..... per litre	0 25	0 25	31l	National ..... per litre	0 10	0 10
	More than 50 centesimal degrees alcoholic strength:			31m	Foreign (imported direct from foreign countries or re-exported from a Portuguese Custom House), per litre	1 00	1 00
12c	National ..... per litre*	0 65	0 65		Sparkling wines (type "de pasto," white or red):		
12d	Foreign ..... per litre	0 80	0 80	31n	National ..... per litre	0 08	0 08
	Prepared spirits, cognacs, gins, liqueurs, whisky, and the like):			31o	Foreign (imported direct from foreign countries or re-exported from a Portuguese Custom House), per litre	0 10	0 10
12e	National ..... per litre*	0 50	0 50		Beverages, n.s.n., in any kind of receptacle:		
12f	Foreign ..... per litre*	0 75	0 75	31p	National ..... per litre	0 25	0 25
	Spirits and alcohol, plain, denatured for industrial use ..... per litre*	0 25	0 25	31q	Foreign (imported direct from foreign countries or re-exported from a Portuguese Custom House) ..... per litre	0 50	0 50
13	Alcohol, pure, for pharmaceutical and medicinal use ..... per litre	0 25	0 25		Beuzine (see No. 167).	10 %	10 %
14	Amyl alcohol and methyl alcohol are classed as ethyl alcohol.				Bitumen (see No. 111).		
15	Garlic ..... Free	10 % ad val.			Biscuits and ship's biscuit:		
	Pillows and cushions (see manufactures of the respective textiles).			33a	National ..... per kilo.	0 02	0 02
17	Rings or tubes of any metal (except precious metal) ..... ad val.	3 %	10 %	33b	Foreign ..... per kilo.	0 10	0 10
18a	Live animals, n.s.n. ....	Free	Free		Dug biscuits and other biscuits for animals (see No. 205).		
18b	Animals for breeding purposes ..... ad val.	3 %	10 %		Pumps (see No. 44).		
	Hooks (see No. 84).			34	Bonnets of all kinds and qualities, caps, &c. .... ad val.	10 %	10 %
19	Barbed fencing wire ..... ad val.	3 %	10 %	35	Buttons of any kind ..... ad val.	10 %	10 %
20	Wire, plain ..... ad val.	3 %	10 %		Pitch (see No. 11).		
21	Iron or wooden hoops for casks &c. .... Free	Free	Free		<i>Note.</i> —(See No. 186g).		
	Pistons:			36	Cucos in the bean (including the husk), not prepared ..... 3 %	10 %	
22a	Flint and percussion cap guns, not rifled (such as those called "bazarinas," "retinas," and the like, imported for trading with the natives) and barrels for such guns ..... each	2 50	2 50	37	Cocoa, roasted, ground, in powder, or otherwise prepared for consumption ..... per kilo.	0 03	10 % ad val.
22b	Guns, n.s.n. .... ad val.	30 %	10 %		Coffee, husked or unhusked ..... per kilo.	0 01	10 % "
22c	Revolvers, pistols, &c. .... ad val.	30 %	10 %		Roasted or ground ..... per kilo.	0 02	10 % "
23	Harness, leather, including fittings and ornaments ..... ad val.	10 %	10 %	39a	Chloro and other coffee substitutes ..... per kilo.	0 05	10 % "
24	Rice, husked or unhusked, including split rice ..... per kilo.	0 02	10 % ad val.		Lime, cement, and puzzolana ..... ad val.	5 %	10 %
	Sugar and "sacra" ..... per kilo.	0 08	0 08		Soups and sauces (see No. 60).		
25a	Imported from foreign countries ..... per kilo.	0 02	0 02		Roots and shoots of any kind:		
25b	Produced in the Province, and destined for consumption therein ..... per kilo.	0 02	0 02	41a	National ..... per kilo.	5 %	5 %
25c	Produced in the territory of the Mozambique Company and imported for consumption in the Province ..... per kilo.	0 02	0 02	41b	Foreign ..... per kilo.	30 %	10 %
	Automobiles (see No. 46).				<i>Note.</i> —Knitted hanks and shawls for infants are dutiable at the rate applicable to manufactures of the tissue of which made.		
	Buta in the grain (see No. 50).			42	Helmetts ..... ad val.	20 %	10 %
26a	National ..... per kilo.	0 01	0 01		Rings, (made of cloth of cotton, linen, &c., wool or silk, or of felt (see No. 185); rugs (mats) of other materials, dutiable as manufactures of the component material.		
26b	Foreign ..... per kilo.	0 10	0 10	43	Type and ornaments for printing ..... Free	Free	
27	Nitrate of ammonia, potash and soda (manures) ..... Free	Free	Free	44	Carbonates of potassium and of sodium, crude (soda and potash of commerce) ..... Free	Free	
	Gallies, sirup ..... Free	Free	Free		Carbonates of potassium and of sodium, refined ..... ad val.	3 %	10 %
28a	National ..... per kilo.	0 01	10 % ad val.		Meat:		
28b	Foreign ..... per kilo.	0 10	10 % "	45a	Fresh or frozen ..... per kilo.	5 %	Free
29	Bacon, cured, in any kind ..... ad val.	10 %	10 %		Dried, smoked, salted or in brine, meat preserved or prepared in any other way, and bacon:		
	Pigs' fat (see No. 119).				In receptacles of any kind not hermetically sealed (including the brine):		
	Bonnets (see No. 24).			45b	National ..... per kilo.	0 01	5 % ad val.
	Garfers in the bean (see No. 116).			45c	Foreign ..... per kilo.	0 10	10 % "
					In hermetically sealed receptacles:		
				45d	National ..... per kilo.	0 02	5 % "

\* *I.e.*, litre of pure alcohol. The operation of alcohol into the system of the metric system is prohibited.

Articles.	Rate of Customs Duty.		Nos.	Articles.	Rate of Customs Duty.	
	In the Districts of Lourenço Marques, Inhambane and Mozambique.	In the Districts of Quilimane and Tete.			In the Districts of Lourenço Marques, Inhambane and Mozambique.	In the Districts of Quilimane and Tete.
	Esc. cts.	Esc. cts.			Esc. cts.	Esc. cts.
Foreign ..... per kilo.	0 06	10 %	76	Tin in bars, rods, granulated and in powder, and in alloys for solder ..... <i>ad val.</i>	3 %	3 %
Carts, carriages, automobiles and other vehicles for carrying passengers or goods (excluding carriages and wagons for railways and tramways) and hand-carts ..... <i>ad val.</i>	5 %	5 %	77	Statues, statuettes, pictures and other works of art ..... <i>ad val.</i>	20 %	10 %
Playing cards ..... per metric ton	25 %	10 %	78	Mats (excluding all kinds (see No. 293).	Free	Free
Coal and coke ..... <i>ad val.</i>	0 25	0 25		Fuses (see No. 170).		
Onions (edible) ..... <i>ad val.</i>	3 %	3 %		Medicinal extracts (see No. 132).		
Rye to the grain (see No. 50).				Extracts of meat (see No. 60).		
Cereals in the grain n.s.m. (oats, rye, barley &c. .... <i>ad val.</i>	5 %	3 %	79	Dyeing extracts, in any condition (indigo, aniline) ..... <i>ad val.</i>	3 %	10 %
Barley (see No. 31).			80	Uniforms, old, for traffic with the natives, whether complete or not ..... each	1 00	10 % <i>ad val.</i>
Barley in the grain (see No. 50).				Farinaceous products n.s.m. (see No. 100).		
Pearl barley ..... per kilo.	0 01	10 % <i>ad val.</i>		Flour and meal:		
Tea, black or green ..... <i>ad val.</i>	0 80	10 %	81a	Of wheat, oats, rye and barley ..... per kilo.	0 02	10 %
Hats, for men, women and children ..... <i>ad val.</i>	20 %	10 %	81b	Of maize ..... <i>ad val.</i>	0 10	10 %
Parasols and umbrellas, covered with any tissue (including the frames):			81c	Not specially mentioned ..... <i>ad val.</i>	0 06	10 %
Covered with silk ..... each	0 50	10 % <i>ad val.</i>	82	Clothes, old suits of, for traffic with the natives, whether complete or not ..... each	2 00	10 %
with any other tissue ..... "	0 40	10 %		Beans (see No. 83).		
Frames for the same ..... "	0 40	10 %		Kidney beans, beans, lentils, chickpeas and runner beans, dry:		
Cheerots (see No. 184).			83a	Natural ..... per kilo.	0 01	5 %
Shirazi (root) and coffee substitutes (see No. 59).			83b	Foreign ..... "	0 10	10 %
Chloride of potassium ..... Free	Free	Free	84	Implement for arts and crafts, agriculture and gardening, n.s.m., and articles for use in fishing ..... <i>ad val.</i>	3 %	3 %
Chocolate for alimentary purposes ..... per kilo.	0 03	10 % <i>ad val.</i>	85	Iron, cast, wrought, or rolled, in bars, plates, smooth or corrugated sheets, "cranked," rods, rod-iron and beams, unwrought ..... <i>ad val.</i>	3 %	3 %
Lead in bars, sheets or plates, unwrought ..... <i>ad val.</i>	3 %	3 %	86	Fibrous cement and other compositions, n.s.m., for covering roofs, for ceilings, for covering walls &c. .... <i>ad val.</i>	3 %	10 %
Sider (see No. 31).				Metal wire covered with rubber, with any textile, or with paper (see No. 263).		
Rare (see No. 184).				Metal wire covered with braids or in cords (as Trimmings).		
Argent (see No. 40).				Ribbons and galloons of wool, cotton, linen and the like (see Nos. 186 and 187); ribbons and galloons of silk (see No. 188).		
Coal tar (see No. 111).				Artificial flowers, feathers, and other ornaments for hats (see No. 154).		
Blankets (see Nos. 186 and 187).			87	Models and moulds ..... <i>ad val.</i>	1 %	1 %
Copper (pure), bronze, brass and similar alloys, in bars, sheets or plates, unwrought ..... <i>ad val.</i>	3 %	3 %	88	Forge, hay of all kinds, bran, milling waste &c. .... <i>ad val.</i>	3 %	10 %
Cognac (see No. 12).			89	Phosphates of ammonia and of lime ..... <i>ad val.</i>	Free	Free
Adhesive substances, liquid, dry or in paste, n.s.m. .... <i>ad val.</i>	3 %	10 %	90	Phosphoric acid ..... <i>ad val.</i>	0 20	10 % <i>ad val.</i>
Mattresses (as manufactures of the component tissue).			91	Match, fresh wood and wax ..... per kilo.	0 30	10 %
Alimentary preserves n.s.m.:			92	Fruit, fresh (edible) ..... <i>ad val.</i>	3 %	3 %
National ..... per kilo.	0 02	5 % <i>ad val.</i>		dried (edible):		
Foreign ..... "	0 10	10 %	93a	National ..... per kilo.	0 01	5 % <i>ad val.</i>
Beads, including those of coral ..... "	0 10	10 %	93b	Foreign ..... "	0 10	10 %
Coke (see No. 48).			94	Preserved fruits and jams ..... "	0 10	10 %
Cordage, twine and sail-twine, and manufactures thereof ..... <i>ad val.</i>	3 %	10 %	95	Glass bottles (see Nos. 192 and 193) ..... <i>ad val.</i>	3 %	10 %
Cords n.s.m. even if containing metal wire (as Trimmings).			96	Gasoline ..... <i>ad val.</i>		
Colouring substances and colouring earths ..... <i>ad val.</i>	3 %	10 %		(see Note 2 to Mineral oils—No. 147).		
Transmission belts for machines ..... "	1 %	Free	97	Gehtim, glue ("grade"), and fish glue ..... <i>ad val.</i>	3 %	10 %
Cloves (see No. 74).				Ice ..... "	10 %	Free
Iron nails (see No. 165).			98	Gin (see No. 12).		
"Broads ..... "	3 %			Ginger (see No. 74).		
Manufactures of horsehair (see No. 203).				Chicos (see No. 25).		
Dice (for playing) ..... <i>ad val.</i>	25 %	10 %		Gums and glues (see Nos. 96 and 174).		
Waste for cleaning engines ..... Free	Free	Free	99	Gramophones ..... "	20 %	10 %
Alarm clocks (see No. 173).				Fats n.s.m. .... "	3 %	Free
Join (money):				Chickpeas (see No. 83).		
Gold coin of any country and from whatever country imported ..... "			100	Farinaceous grains n.s.m. (cannary seed, millet, "mapira," "metemera" &c.) ..... per kilo.	0 01	10 % <i>ad val.</i>
Portuguese currency, silver, copper, bronze or nickel, imported from Portuguese ports ..... "				Engravings on wood or metal, or stereotypes (see No. 203).		
Portuguese silver currency, imported from foreign countries (see No. 134).				Coarse linen cloths ("grossarias") (see No. 186).	Free	Free
Portuguese copper, bronze or nickel coins imported from foreign countries (see No. 203).			101	Guano ..... "	Free	Free
Foreign coins of silver, copper, bronze or nickel, from wherever imported ..... Prohibited	Prohibited	Prohibited		Medicinal herbs (see No. 132).		
Banknotes representing gold currency ..... Free	Free	Free		Kitchen-garden produce and vegetables, n.s.m., dry or green, but not preserved.		
Foreign banknotes representing currency of other metals ..... Prohibited	Prohibited	Prohibited	102a	National ..... per kilo.	0 01	5 % <i>ad val.</i>
Banknotes and paper money of Portuguese establishments ..... Free	Free	Free	102b	Foreign ..... "	0 10	10 %
Sweetmeats (sweets) of any kind ..... per kilo.	0 10	10 % <i>ad val.</i>	103	Printed matter, not bound ..... <i>ad val.</i>	10 %	10 %
Dynamite (see No. 129).				Note: This heading includes printed matter in loose sheets, unbound pamphlets, catalogues of firms established in the Province, books for calendars &c., typographed, lithographed &c., on paper, pasteboard or cardboard, in whatever form printed, including those printed in relief (white).		
Elderious (as manufactures of the component tissue).			104	Musical instruments ..... <i>ad val.</i>	20 %	10 %
Craft (rowing, sail, or propelled by any motive power), of any tonnage, new or fit for use, and those condemned as unseaworthy ..... Free	Free	Free	105	Surgical instruments and apparatus ..... "	10 %	Free
Engine and boiler packing of rubber, asbestos or any other substance ..... <i>ad val.</i>	1 %		106	Instruments for chemical laboratories ..... "	10 %	10 %
Mosks (hoses):			107	" for calculating instruments of observation and precision ..... <i>ad val.</i>	1 %	Free
Of the type used by Kaffirs ..... each	0 06	0 06		Newspapers, for pulping, for wrapping purposes, and similar uses (see No. 205).		
Not specially mentioned ..... <i>ad val.</i>	3 %	3 %		Pulse (see No. 83).		
Sulphur ..... Free	Free	Free	108	Milk, fresh ..... <i>ad val.</i>	3 %	
Runner beans (see No. 83).			109	" condensed or concentrated, sterilised or prepared or preserved in any way, in hermetically sealed receptacles ..... <i>ad val.</i>	5 %	10 %
Spices ..... per kilo.	0 10	10 % <i>ad val.</i>				
Medicinal substances (see No. 132).						
Looking glasses, including their frames ..... "	0 20	10 %				
Guns (see No. 22).						
Aromatised spirits (see No. 158).						
Resence of turpentine (see No. 81).						
Aromatic essences (see No. 158).						

Rate of Customs Duty.				Rate of Customs Duty.			
In the Districts of Lourenço Marques, Inhambane, and Mozambique, Esc. ets.		In the Districts of Quilimane and Tete, Esc. ets.		In the Districts of Lourenço Marques, Inhambane, and Mozambique, Esc. ets.		In the Districts of Quilimane and Tete, Esc. ets.	
Nos.	Articles	Nos.	Articles	Nos.	Articles	Nos.	Articles
	Lentils (see No. 82)		Mineral oils:				
	Liqueurs (see No. 121)		Light, suitable for lighting purposes		per kilo.	0 02	10 % ad val.
110	Books, catalogues of firms not established in the Province, and newspapers, printed in any language, maps, maps, geographical and other globes, maps and charts, engravings, photographs and lithographs, whether framed or not	Free	Note.—This heading applies to oils having a density of over 0.700 up to 0.820, with a boiling point up to 200°; flash point below 50°; dark yellow or colourless, with a violet tint.				
	Note.—Out-of-date newspapers, imported in the course of trade for pulp-making, for wrapping purposes, or for similar uses, are not included under this heading and are subject to the duty prescribed under No. 202.	Free	117	Medium or heavy, for lubricating purposes	Free	Free	
111	Blank books for writing or copying, even if with printed headings, &c.	10 %		Note.—"Medium" oils are those having a density of over 0.820 up to 0.860; boiling point up to 250°; flash point up to 150°; chestnut or yellow colour, more or less dark, with a greenish or orange tint.			
112	Emery cloth and paper ("lixa")	1 %		"Heavy" oils are those having a density of over 0.860; boiling point above 280°; flash point above 150°; from a dirty yellow to a dark chestnut or greenish colour.			
113	Writing slates	Free		Note.—The density of such oils is from 0.950 to 0.700; the boiling point up to 96°; they are very fluid, colourless, transparent, have a penetrating smell, are tasteless, are very easily inflammable and burn without leaving any residue with a clear white flame.			
114	Pottery of common clay, of stone-ware, of earthenware (chinaware) or of porcelain (china)	10 %		148	Opium	15 00	25 00
115	Telescopes, spectacles and binoculars, whole or in separate parts	10 %		Gold, manufactured (see No. 131)			
116	Wool, unworsted (chemis, planks, "taboas"), bales, sticks or laths, and wool merely cut or scum, but not worked in any way	5 %		149	Oysters intended for oyster-breeding establishments	Free	Free
117	Wool, manufactured, n.s.m.	5 %		150	Eggs	10 %	10 %
	Butter (natural)			151	Paper, cardboard and pasteboard of any kind, and wares thereof, n.s.m.	5 %	10 %
118a	In receptacles weighing up to 1 kilo.	0 10	10 % ad val.	152	Envelopes and bags of paper	10 %	10 %
118b	" " " " " " " "	0 20	10 % "		Paper, cardboard and pasteboard with printed or lithographed headings, &c., in whatever form printed, including that printed in relief (litho) (see No. 103), screws, with or without thread, with or without slot in the head, for connecting two or more pieces of wood, iron, &c. (see No. 165).		
119a	Lard			153	Rings (see No. 185)		
119b	National	0 04	5 % "		Trimmings, of wool, cotton, linen and the like	10 %	10 %
	Foreign	0 10	10 % "		Trimmings of silk (see No. 180); trimmings, n.s.m. (see No. 203).		
	"Mapira" (see No. 100)				Compositions of all kinds (imitations of wood, of stone, of leather, &c.), not specified in other numbers of the Tariff (see No. 864).		
120	Machines, apparatus and instruments for use in industry, agriculture and mining, and accessories therefor, and rollers for equipping roads	1 %	Free		Separate parts:		
121	Machines and apparatus for domestic use	10 %	10 %	154a	Of automobiles	5 %	5 %
122	Sewing machines and accessories thereof	1 %	Free	154b	Of watches or clocks of any kind	20 %	10 %
123	Typewriters and accessories thereof	10 %	10 %	154c	Of musical instruments	20 %	10 %
124	Margarine and all other imitation butters	0 20	10 % ad val.	154d	Of firearms, n.s.m.	30 %	10 %
125	Fixed and rolling stock for railways and tramways, and all articles (accessories) necessary for laying railroads and tramways	3 %	3 %	154e	Of gramophones	20 %	10 %
126	Transport material for cotton producing regions	Free	Free	154f	Of ladies' or children's hats: feathers, flowers and other ornaments	20 %	10 %
127	Apparatus (material) used in whale fishing	3 %	3 %		Fish, dried, salted, in brine, or prepared or preserved in any other way.		
128	Telegraphic material (apparatus, &c.)	3 %	3 %		In receptacles not hermetically sealed (including the weight of the brine):		
129	Explosive substances, n.s.m.	3 %	10 %	155a	National	0 01	5 % ad val.
	Dry materials for use in arts (tobacco, bamboo, reed, &c.)	3 %	5 %	155b	Foreign	0 10	10 % "
130a	In the rough	3 %	3 %		In hermetically sealed receptacles (conserved):		
130b	Prepared	5 %	5 %	155c	National	0 02	5 % "
	Made up into furniture (see No. 139).			155d	Foreign	0 10	10 % "
	In the form of manufactures, n.s.m. (see No. 203).			156	Fresh or frozen fish	10 %	10 %
131	Mineral substances, n.s.m., in the rough	3 %	Free	157	Hides or skins, crude or prepared	10 %	10 %
	Medicaments (medicinal articles):			158	Perfumery of any kind or quality, essential volatile oils, dentifrice pastes, tooth powders, washballs, and all products used as perfumery (see manufactures)	20 %	10 %
132a	Quinine salts (hydrochlorate, sulphate, tartrate, valerianate, &c.)	Free	"		Weights for scales (see manufactures).		
132b	Plain or compound medicaments, n.s.m., and medicinal substances used exclusively in pharmacy	5 %	10 %		Petroleum (see No. 147a).		
133	Linear measures	3 %	Free	159	Pianos	20 %	10 %
	Measures of capacity (see Manufactures), Molasses (see No. 25).				Pimento (see No. 71).		
134	Precious metals manufactured	10 %	10 %	160	Paintings in oils or in water colours	20 %	10 %
135	Precious metals in bars, in unworsted sheets, in powder, in the form of broken articles, or in the rough	Free	Free		Pistols (see No. 22).		
136	Metals, n.s.m., in the rough	10 %	10 %		Mineral pitch (see No. 11).		
137	Metals, n.s.m., manufactured	10 %	10 %	161	Plants, bulbs, tubers and seeds for cultivation, even if they are specified in the Tariff	Free	Free
138	Maize, in the grain	0 04	10 % ad val.		Feathers, flowers and other articles for trimming hats (see No. 154f).		
139	Furniture, of any kind of wood	10 %	10 %		Powder (gunpowder):		
140	Grindstones (for grinding maize)	1 %	Free	162a	National	0 10	5 % ad val.
141	Mouldings (frames) of any substance	20 %	10 %	162b	Foreign	1 00	10 % "
	saucers, for use as condiments (see No. 60), Motors for use in industry, agriculture and mining (see No. 120).			163	Gunpowder in cartridges, charged with bullets or not	10 %	10 %
142	Nitrates of ammonia, potash or soda	Free	Free		Potash, commercial (see No. 14).		
	Banknotes (see No. 68); forms (printed) for banknotes (see No. 103).			164	Caustic potash	Free	Free
	Area nuts (see No. 74).			165	Nails ("preguena") of any metal	3 %	10 %
143	Articles, n.s.m., for writing, drawing and painting	10 %	10 %	166	Ceramic products, n.s.m.	3 %	10 %
144	Linoleum of any kind	10 %	10 %	167	Chemical products, n.s.m.	3 %	10 %
145	Linseed oil and essential oil of turpentine	3 %	10 %	168	Pictures painted in oils or in water colours	20 %	10 %
	Fish oils	0 10	10 % ad val.				

Articles.	Rate of Customs Duty.		Nos.	Articles	Rate of Customs Duty.	
	In the Districts of Lourenço Marques, Inhambane and Mozambique.	In the Districts of Quilimane and Tete.			In the District of Lourenço Marques, Inhambane and Mozambique.	In the Districts of Quilimane and Tete.
	Esc. cts.	Esc. cts.			Esc. cts.	Esc. cts.
heese:			187b	Not specially mentioned . . . . .	per kilo.	
National . . . . .	0 02	5 % ad val.	188	Tissues of silk, of any kind, shawls, handkerchiefs, ribbons, galloons, trimmings, &c., including knitted wares, in the piece or manufactured . . . . .	per kilo.	2 50 10 %
Foreign . . . . .	0 10	10 %		Mixed tissues, of cotton, linen and the like, wool and silk—shall be classed for duty as if composed solely of the most highly taxed fibre contained therein.		
Knock matches, fuses and detonators . . . . .	3 %	3 %		Tissues containing metal threads, embroidered or not—shall be classed as tissues of the textile fibre of which composed.		
Fishing nets and twine for making same . . . . .	Free	Free		Tissues containing rubber or gutta-percha—shall be classed as tissues of the textile fibre of which composed.		
Metallic nettings for mosquitos . . . . .	"	"		Waxed tissues, tarred tissues, and imitations thereof (see No. 144).		
Watches and clocks of any kind, with or without cases, and alarm clocks . . . . .	20 %	10 %		Tissues of horsehair, of straw, and of other unspecified substances (see No. 293).		
Acres (see Nos. 186 to 188).	3 %	3 %		Coloring earths (see No. 63).		
Resins, gums and gum resins . . . . .				Tiles, Dutch bricks (glazed tiles), tubes, of stoneware, &c. (see No. 166).		
Evolvers (see No. 22).			189	Inks, prepared, of all kinds, liquid or in paste . . . . .	ad val.	5 % 10 %
Gum (see No. 12).				Baron (see No. 45).		
Soap:			190	Taps and cocks ("torneros") . . . . .		3 % 10 %
National . . . . .	0 04	0 04		Boilers (as manufactures of the tissue of which made).		
Foreign . . . . .	0 10	0 10	191	Wheat in the grain . . . . .	Free	Free
Washballs (see No. 154).				Type (see No. 43).		
Accharine . . . . .	18 00	18 00		Umbrellas (see No. 54).		
Lacks of cotton, linen, or hemp . . . . .	2 %	10 %		Crusets (see No. 119).		
Common salt, crude or refined:				Wagons and waggons (see No. 125).		
National . . . . .	0 00½	5 % ad val.	192	Vessels of glass or pottery and any other receptacles necessary and ordinarily used for packing goods, when such vessels and receptacles are not subject to duty as articles of merchandise . . . . .	Free	Free
Foreign . . . . .	0 02½	10 %	193	Vessels of ordinary glass or pottery, n.s.m. . . . .	per kilo.	0 02 10 % ad val.
Altpetre . . . . .	Free	Free	194	Brooms . . . . .	ad val.	3 % 10 %
Alum . . . . .	3 %	3 %		Vehicles (see Nos. 46 and 125).		
Issues of artificial silk (see No. 188).				Candles (for lighting) of any kind:		
Seeds for cultivation (see No. 161).			195a	National . . . . .	per kilo.	2 % 10 %
Soda, commercial (carbonate of soda, unrefined) . . . . .	Free	Free	195b	Foreign . . . . .	per kilo.	0 05 10 % ad val.
Sulphate of soda . . . . .	"	"	196	Velocipedes (bicycles, tricycles and motor-cycles) and accessories therefor . . . . .	ad val.	5 % 5 %
Sulphate of ammonia . . . . .	"	"		Vermouth (see No. 31 p and q).		
Obacco:			197	Varnishes . . . . .	per kilo.	3 % 10 %
National:			198	Sheet glass (cristais) . . . . .	per kilo.	0 04 10 % ad val.
In bundles, leaves, in rolls, or in cakes . . . . .	0 02½	0 02½	199	Wares of glass, n.s.m. . . . .		0 04 10 %
Manufactured . . . . .	0 15	0 15		Vinegar:		
Foreign:			200a	National . . . . .	per litre	0 01 5 %
In bundles, leaves, in rolls, or in cakes . . . . .	1 80	1 80	200b	Foreign . . . . .		0 10 10 %
Manufactured . . . . .	5 60	3 60		Whisky (see No. 12).		
Targets of any kind of tissue or of felt, and rugs ("pasadeciras") . . . . .	20 %	10 %		Medicinal syms (see No. 132).		
Issues of cotton, linen and the like, of any kind, including knitted wares in the piece or manufactured, including shawls, handkerchiefs, lace, embroideries, &c.:			201	Syrups, n.s.m. . . . .	per kilo.	0 10 10 %
Unbleached or bleached:				Red lead (minium) (see No. 63).		
National . . . . .	5 %	3 %	202	Zinc in bars, plates or sheets, not worked . . . . .	ad val.	3 % 10 %
Foreign . . . . .	0 20	10 % ad val.	203	Goods, n.s.m. . . . .		10 % 10 %
Dyed or printed:						
National . . . . .	5 %	3 %				
Foreign . . . . .	0 40	10 % ad val.				
Blankets, unbleached, or bleached, dyed, or printed . . . . .	0 25	10 %				
Canvas and coarse cloth (cavahamacos e grossarias) of linen, hemp and similar fibres, unbleached, or bleached, dyed, or printed . . . . .	5 %	10 %				
Sailcloth, and canvas of linen or cotton, suitable for sails for boats, unbleached, or bleached, dyed, or printed . . . . .	10 %	10 %				
Tissues of wool, in the piece, or manufactured, including knitted wares, shawls and handkerchiefs:						
Blankets . . . . .	0 40	10 % ad val.				

## MOZAMBIQUE

### MANICA AND SOFALA

(TERRITORIES OF THE MOZAMBIQUE COMPANY.)

following is the Fiscal Tariff for Manica and Sofala, territories of the Mozambique Company, applicable to imported merchandise.

#### SCHEDULE A.

PORT DUTIES LEVIED ON FOREIGN PRODUCE (i.e. Produce other than Portuguese).

Articles.	Rates of Duty.
	Milreia.
Free	Free
Wines:	
(a) Buckets of all kinds and barrels for the same . . . . .	1 500
(b) Revolvers and pistols and barrels for the same . . . . .	1 500
(c) Lye oil and all alimentary oils . . . . .	1 000
Distilled beverages:—	
(a) Prepared brandy or cognac, gin, and other liquors; also wine testing over 15° . . . . .	6 500
(b) Alcohol and common brandy up to 50° centesimal . . . . .	4 000
(c) Alcohol and common brandy above 50° centesimal . . . . .	6 500
Unmented beverages:—	
(a) Beer, cider, and other beverages not specially mentioned . . . . .	0 500
(b) Vinegar . . . . .	0 500

No.	Articles.	Rates of Duty.
		Milreia.
(c) Common wines not testing above 15° and liqueur		
1	In casks . . . . .	decaltre 3 000
2	In bottles . . . . .	5 000
(d) Wines testing above 15° (see No. 7a)		
(e) Sparkling wines . . . . .		2 000
NOTE.—In determining the alcoholic strength of the wines, the rules laid down in the circular of the Ministry of Marine and Colonies of 21 February, 1899, must be complied with.		
3	Beverages not specially mentioned . . . . .	decaltre 0 700
4	Oxen, living . . . . .	each 1 000
5	Lime and cement . . . . .	ad val. 5 %
6	Boots and shoes of all kinds . . . . .	" 10 %
7	Cartridges for fire-arms . . . . .	" 25 %
8	Cool . . . . .	Free.
9	Hats and caps for men and women . . . . .	ad val. 25 %
10	Beads . . . . .	kilog. 0 100
11	Golden coin . . . . .	Free
12	Steam and sailing vessels of any tonnage . . . . .	0 100
13	Kafir picks and hoes . . . . .	ad val. 25 %
14	Mirrors, including the frames . . . . .	ad val. 25 %
15	Uniforms and clothing, worn, for trading with natives . . . . .	kilog. 0 100

## SCHEDULE A.

No.	Articles.	Rate of Duty.
22	Leat for roofing.....	5%
23	Tooks and instruments of iron and trades.....	ad val.
24	Cotton yarn (a) Single warp and weft, including weight of inner wrappings.....	0-080
	(b) Twisted, including weight of inner wrappings.....	0-150
25	Yarn of linen, wool, silk, or other filament, single or twisted, including weight of inner wrappings.....	0-100
26	Ice.....	Free
27	Alimentary products:—	
	(a) Rice, husked or not.....	0-010
	(b) Sugar of all kinds.....	0-040
	(c) Oil fish.....	0-020
	(d) Potatoes and onions.....	0-020
	(e) Ships' biscuits.....	0-020
	(f) Fresh meat, frozen, of all kinds.....	3%
	(g) Meat prepared in any way (not including preserves), and lard.....	0-080
	(h) Corn in the grain and veget. oils.....	0-040
	(i) Tea.....	0-300
	(j) Coffee.....	0-100
	(k) Alimentary preserves of all kinds (except sweets) in tins, boxes, pots, and flasks, hermetically sealed and offered for sale in this form, including weight of recipient.....	0-070
	(l) Alimentary preserves, in pots, tins, boxes, &c., including weight of recipient.....	0-050
	(m) Wheat flour.....	0-150
	(n) Fresh fruit.....	Free
	(o) Butter and its imitations, cheese, lard, and grease.....	0-100
	(p) Other alimentary products not specially mentioned.....	0-070
28	Surgical instruments of all kinds.....	Free
29	Books, catalogues, journals, and advertisements printed in any language.....	"
30	Canvas and sailcloth of linen or cotton, in rolls or in corgage.....	0-070
31	Sewing machines.....	Free
32	Machines and utensils for agricultural and industrial purposes, and their appurtenances, and all accessories for use in prospecting for minerals; mathematical and scientific instruments and instruments of precision.....	10%
33	Manufactures of wood not otherwise specified.....	3%
34	Wood in the rough (large and small beams, boards, planks, rafters, laths, and shingles).....	ad val.
35	Ditto, exclusively to be used as fuel for agricultural or industrial purposes.....	Free
36	Stationary plant and rolling stock for railways and all indispensable accessories.....	"
37	Simple and compound medicines and all substances exclusively for pharmaceutical purposes.....	10%
38	Metals:—	
	(a) Precious metals, in bars, powder, or nuggets.....	Free
	(b) Pure copper, brass, bronze, and similar alloys; in bars, plates, sheets, rods, wire, or tubes.....	3%
	(c) Lead, cast or rolled, in bars, plates, sheets, rods and scrap.....	3%
	(d) Tin and tincl, in bars, plates, rods and sheets.....	3%
	(e) Iron and steel, cast, hammered, or rolled, in bars, rods, nailrods, hoops, beams, T and angle iron; wire; sheets plain or corrugated—whether coated or not with zinc, copper, or tin.....	3%
	(f) Iron and steel, hammered or rolled, in columns, pipes, tanks and other similar articles not otherwise specified, intended for building purposes (coated with zinc or not), and chains, anchors and grapnels.....	10%
	(g) Manufactures of metals not otherwise specified, including those of gold, silver, or platinum, even with precious stones.....	ad val.
39	Raw, cast, and mining products.....	15%
40	Opium.....	Free
41	Paper:—	
	(a) Writing paper & envelopes, printed or not.....	0-200
	(b) Printing paper.....	0-040
	(c) Other kinds.....	0-100
42	Perfumery of all kinds, and scented soaps.....	ad val.
43	Petroleum.....	0-020
44	Mad-hair.....	0-120
45	Green plants.....	Free
46	Gunpowder.....	0-050
47	Nails: (a) of copper and brass or similar alloys, except those for sheathing vessels.....	0-100
	(b) of any other metal, and those for sheathing vessels.....	0-020
48	Ceramic products: (a) glazed (Dutch) tiles, pipes of earthenware, or stone-ware, tiles and bricks.....	3%
	(b) Faience of all kinds.....	10%
49	Clocks and watches: (a) Watches.....	10%
	(b) Not specified.....	25%
50	Snap, except sealed.....	0-050
51	Salt.....	0-050
52	See also for agricultural purposes.....	Free
53	Tobacco: (a) In the leaf, in rolls or cakes.....	4-000
	(b) Cigars.....	4-000
54	Tissues of cotton in the piece or made-up articles:—	
	(a) Unbleached or bleached.....	0-200
	(b) Dyed or printed.....	0-350
55	Other tissues: (a) In the piece or made-up.....	10%
	(b) Made-up, including knitted or knitted; do-shawls.....	20%
	(c) Hosiery, sock cloth, &c. of flax and similar materials.....	0-030
	(d) Bags made of the above mentioned tissues.....	Free
56	Umbrellas and sun-umbrellas of all kinds.....	25%

No.	Articles.	Rate of Duty.
56	Vessels of glass or pottery, serving for the conveyance of imported goods.....	Free
57	Oeniles.....	0-040
58	Glass and vessels of ordinary glass, black or green, and glass specially destined for containing gaseous beverages.....	ad val.
59	Glass not specially mentioned.....	"
60	Merchandise not specially mentioned.....	10

DEGREE OF NOVEMBER 26, 1903, FIXING THE DUTIES APPLICABLE TO MINERAL OILS AND MOTOR CARS.

(a) *Journal de Commerce*, No. 272, of December 2, 1903.

Art. 1.—Mineral oils imported through the Custom-houses of the Transmarine Provinces shall be dutiable as follows:—

Light mineral oils for illuminating (except petroleum).....	0-020
Heavy mineral oils.....	0-060
Mineral oils for lubricating machinery.....	0-050

(b) Light mineral oils for illuminating: Gravity not exceeding 0,820°; boiling point not exceeding 200°; flash point below 50°, lemon color or colorless, with visciduous reflects.

(c) Medium mineral oils: Gravity exceeding 0,820°; boiling point 200° to 280°; flash point not exceeding 280°; flash point up to 150°; of a more or less dark chestnut or yellow color; greenish or orange-like reflects.

(d) Heavy mineral oils: Gravity above 0,860°; boiling point above 280°; flash point above 150°; of a color between a dirty yellow and a dark greenish chestnut.

Petroleum imported for consumption into the Transmarine Provinces shall continue to pay the specific duty of 20 reis per 100 kilograms assessed by the Tariffs in force.

Art. 2.—Complete or incomplete motor cars of any system shall pay the following Customs duties:—

Incomplete motor cars (chassis on wheels with motors).....	\$ 70 000
Complete motor cars (including the transport of persons, of whatever origin).....	120 000
Motor cars for the transport of goods, of whatever origin.....	30 000
Duplicate parts for motor cars already imported.....	Free
Carburetor imported for use as fuel for automobiles and motor cars shall be deemed to be an unenumerated chemical product, and pay the duty fixed in the respective schedules in regard to unenumerated goods.	

SCHEDULE B.  
IMPORT DUTIES LEVIABLE ON PORTUGUESE GOODS.

No.	Articles.	Rate of Duty.
1	Salad oil and other alimentary oils.....	decaltre 0-20
2	Distilled beverages:—	
	(a) Prepared brandy, cognac, gin, and other liqueurs; also common wines tested over 18°.....	decaltre 3-75
	(b) Alcohol and common brandy up to 50° centesimal.....	decaltre 1-5
	(c) Alcohol and common brandy above 50° centesimal.....	decaltre 3-30
3	Fermented beverages: (a) Beer, elder, and other beverages not specially mentioned.....	decaltre 0-0
	(b) Vinages.....	decaltre 0-0
	(c) Common wine not testing above 15° & liquor wines:—	
	in casks.....	decaltre 0-10
	in bottles.....	decaltre 0-20
	(d) Common wines testing between 15° and 19°.....	decaltre 0-30
	(e) Sparkling wines.....	decaltre 0-30
	NOTE.—In determining the alcoholic strength of wines, the rules laid down in the circular of the Ministry of Marine and Colonies of 21 February, 1893, must be complied with.	
4	Boots and shoes of all kinds.....	ad val. 5
5	Hats and caps for men and women.....	5
6	Portuguese coins.....	Free
7	Alimentary products, in any way (not including preserves) and lard.....	0-0
	(a) Tea.....	0-0
	(b) Alimentary preserves of all kinds (except sweets).....	0-0
	(c) Sweet goods of any kind, biscuits, &c.....	0-0
	(d) Wheat flour.....	0-0
	(e) Butter, cheese, lard and grease.....	0-0
8	Bricks and masonry.....	Free
9	Vegetables.....	"
10	Simple or compound medicines, and all substances exclusively for pharmaceutical purposes.....	ad val. 3
11	Gunpowder.....	Free
12	Fishing nets and seine for the same.....	Free
13	Sacks of coarse linen cloth or hessian cloth and similar materials.....	20%
14	Tobacco: (a) In the leaf, in rolls or cakes, and pipe tobacco, in small bags.....	0-10
	(b) Cigars.....	1-00
	(c) Manufactured, not specified.....	0-0
15	Tissues of cotton in the piece or made-up:—	
	(a) Unbleached or bleached.....	0-0
	(b) Dyed or printed.....	0-0

Articles.	Rates of Duty, Milreis.	No.	Articles.	Rates of Duty, Milreis.
<b>TRANSHIPMENT DUES.</b>				
Tissues not specially distinguished:—		17	Merchandise transhipped from one merchant vessel to another in any ports of the country	0-15
(a) In the piece	<i>ad val.</i>	18	Gold or silver coin	Free
(b) Made-up		19	Merchandise which, according to the Import Schedules, is free of duty	Free
Vessels, rigged or unrigged		20	Gold in bars, powder, or nuggets, and other mine produce	1%
Vehicles of all kinds, fitted up or not, and appurtenances or separate parts for the same		21	All other merchandise not specified	<i>ad val.</i>
Merchandise not otherwise specified	30% of the duties leviable on similar goods under Schedule A.			

NOTE.—All goods which are duty free under Schedule A are also exempted in exemption of duty on importation from Portugal or from maritime Portuguese provinces.

#### SCHEDULE C. EXPORT, RE-EXPORT, TRANSHIPMENT, AND TRANSIT DUES.

Articles.	Rates of Duty, Milreis.
Alcohol produced in the territories	Free
Peanut, sesamum and other oleaginous seeds and substances	<i>ad val.</i>
Wild animals, live, if exported on production of a duly approved shooting license	4%
Sugar produced in the territories	0-001
Coffee	8%
Mangrove bark and all other tanning materials	2%
Wax and gum	5%
Animal products, viz.:—	
(a) Elephant tusks (tusks under 5 kilos in weight are prohibited exports)	<i>ad val.</i>
(b) Hides or skins of: elephants, rhinoceros, hippopotamus, zebra, stage, wild boars, otters, musk rat (colobus) and all other fur monkeys, insectivorous animals, dungos and antelopes; heads or horns of these animals	20%
(c) Hides or skins of unenumerated animals, also heads or horns thereof, if exported on production of a duly approved shooting license; also parts of animals which may be hunted without license	20%
(e) All other products of wild animals not enumerated above	Free
Gold or silver coin	10%
Fresh fruit	Free
Gold in bars, powder, or nuggets, and all other mining products including pit coal	Free
Unenumerated products, the growth of agricultural establishments in the territories	Free
Tobacco of all kinds and in any condition	17%
All other goods, not specially mentioned	3%

Articles.	Rates of Duty, Milreis.
Merchandise deposited in the Customs or the Customs warehouses for any destination	Free

Articles.	Nature of Packing, &c.	Tare Rates per cent.
Sugar	Barrels, casks and cases	15
Tea	In cases, single	30
Tea	In cases, lined (double), or protected in any way	40
Salted meat and fish:—		
In brine	Barrels or tubs	35
Not in brine		20
Cereals & dried pulse in the grain	Bags and sacks	1-5
Flour		1-5
Salad and other oils	In tins	10
	In wooden vessels	18
Liquids: "Beer"	Barrels	25
	(Glass bottles)	15
Others	Wicker covered bottles	14
	(Wooden receptacles)	18
Butter, lard and grease	(Barrels)	20
	(Tubs and pots)	30
Metals, worked	Barrels, casks and cases	4
All other merchandise not specified, and the foregoing merchandise imported in wrapping other than those specified above		2
Barrels, casks and cases		12
Cases, lined or covered with zinc		20
Baskets, panniers, hampers, tubs, wooden baskets and crates		6
Tins		14
Packs, packages, bundles, flag baskets and bales, with iron hoops		3
Bales with iron hoops		6
Bags and sacks		2
Vessels of earthen and stone ware		40
	(Of glass)	30
Merchandise in covered packages, or with double wrappings, in addition to the foregoing tare rates		2

Articles.	Rates of Duty, Milreis.
Iron acetate; concentrated acetic acid; menic acid; sulphuric, nitric and hydrochloric acids; brandy in casks or barrels; tar and pitch, alkalis, solid or in solution; alcohol; gun cotton; ammonia; tapers of esparto and the like; asphalt; benzine; bombs; bromine; carbonate of potassium; carbonate sodium; chloroform; collodion and other compounds containing ether or alcohol; coal tar; creosote; sulphur or flowers of sulphur; wood spirit or methylic alcohol; quick matches; all kinds; essences of petroleum, gasoline, and mirbane; fuses; ether rockets or fireworks; hypochlorites; tinder; sealing wax; naphtha; nitro-cellulose; nitro-glycerine; mineral oils; phosphorus matches; wicks or tapers, phosphorised; petroleum; phosphorus; picrates of potassium and ammonia; gunpowder; gunpowder in cartridges; caustic potash; potassium; resins; caustic soda; sodium; turpentine; varnish in tins or barrels; collodion.	

### PORT OF BEIRA

(TERRITORY OF THE MOZAMBIQUE COMPANY.)

The Fiscal Tariff is the same as that given for Manica and Vila, as regards Schedules A, B & C, with the following exceptions:—

Casks, barrels, etc., from Portuguese Possessions	Free
Cotton thread, twisted, other than Portuguese, per kilo	100 reis
Parasols, umbrellas, and sunshades, other than Portuguese	25%

#### MUNICIPAL DUES.

Duties leviable on Imported Goods for the Municipal Services of Beira.  
NOTE.—These duties are not to be levied on goods despatched through the Customs directly to districts beyond Beira, and in the case the goods must be placed under control until they are on the railway or vessel which is to take them away.

Articles.	Rates of Duty, Milreis.
Alcohol above 50 centesimal degrees	0-300
Prepared alcohol and brandy, gin, cognac &c.	0-100

No.	Articles.	Rates of Duty, Milreis.
3	Brass, in wire or tubes	<i>ad val.</i>
4	Araca nuts	5%
5	Cartridges	5%
6	Beer	0-100
7	Sun shades of all kinds	10%
8	Leather belts	5%
9	Reeds	0-060
10	Kaffir picls and lums	each 0-030
11	Mirrors	5%
12	Worn uniforms and clothes	kilog. 0-050
13	Wooden trunks	5%
14	Opium	1-900
15	Unbleached cotton tissues	0-030
16	Dye	0-030
17	Pure silk tissues in the piece or made up	<i>ad val.</i>
18	Common wines in casks, foreign	Decalitre 0-100
19	" " bottles	0-100

### MACAO AND TIMOR.

The following alterations have been made in the Customs Tariff of June 25th, 1887:—

ARTICLES.	Per Cent.
Portuguese preserves and pickles	<i>ad val.</i>
Clocks, weighing machines and decimal weights and measures	
Portuguese sweetmeats and fruits	
Iron	
Mineral and effervescent waters (see Free list also)	
Wine, swine and sheep	
Appurtenances and gear for ships	
Sailing vessels or steamers of any tonnage	
Maritime	
Wine	

ARTICLES.	Per Cent.
Fish, dried and salted	5
Foreign preserves and pickles	4
Paints and oils for painting	4
Any other products	10
Linen, woollen and cotton textiles	10
Salt	10
Swords, including those named "Makassar"	20
Silver, worked	20
Cotton textiles, mixed with silk	25
Foreign wines	30
Gold, worked in plates, bars	30
Ivory	30
Alcohol	30
Liquor	30
Beer	30
Silk	50

† For surtax on foreign mineral and medicinal waters, see tariff of Portuguese Congo.



## ARTICLES.

Per Cent.

precious stones .....	50
brandy .....	50
Cognac and whiskey .....	50
Oil .....	50
Rifles—guns .....	80
Gunpowder .....	80
Opium .....	80
Tobacco shall pay the rates of duty as laid down in the Decree of December 1, 1887. Coffee in grain, per each "pie," or 62 kilogrammes, 320 reis (11s. 2-4d.).	80

The following articles are free from duty:—Agricultural implements; luggage (wearing apparel and personal effects); plates of glass for window and frames; coal; iron buildings either for dwelling-houses or for any industrial manufacturing or agricultural purposes, or for any other Colonial improvements; tools for the mechanical professions or agriculture; filters, instruments, tools, apparatus, cases, utensils and any other accessory articles for any trades or professions, if cleared by the

artisans themselves or by any trading associations; musical books and instruments; books on literature and science; geographical maps and charts; machinery, either complete or in separate pieces for any agricultural or industrial purposes and accessories for the same; waggon, trucks, and rails, and the necessary material for fixing and working the same; wooden sleepers (when of national origin), but liable to the tariff rates if imported from abroad; building materials, including doors, windows, beams, rafters, laths, planks and other pieces of wood for building purposes; tiles, marble, paving-bricks, bricks, roof-tiles, lime and cement; zinc-plates and felt for covering of roofs; if cleared by builders themselves; mineral waters; paper for covering walls; plants and seed; fish and any shell-fish; relics, images and other articles for Catholic use; ship; nets and other fishing apparatus and tackle; sackings of coarse cloth or cotton, or others, for instance, "Ganes" for the conveyance of articles of merchandise; tubing or pipes of iron, lead, zinc, and earthenware and their appurtenances, for water, gas, or other hygienic purposes; wine, oil, and vinegar of Portuguese origin either from continental Portugal or from the adjacent islands.

## PORTUGUESE INDIA

Customs Tariff in force from 1st January, 1897.

## TARIFF A.—IMPORT DUTIES.

CLASSIFICATION.	RATES OF DUTY.	Rs. an. pie.
Tar, pitch, coal tar .....	Seer	0 0 12
Animals, &c. living: Asses .....	Each	0 4 0
Goats .....	"	0 1 6
Horses .....	"	2 8 0
Sheep .....	"	0 1 6
Pigs .....	"	0 4 0
Cattle .....	"	0 4 0
Turkeys .....	Dozen	1 0 0
Fowls and ducks .....	"	0 8 0
Arms, ammunition and military stores: *		
Guns, smooth bore, not breech-loading .....	Each	5 0 0
Barrels for the same, single or double .....	"	2 8 0
Guns, breech-loading, rifled or not .....	"	12 0 0
Barrels for the same, single or double .....	"	6 0 0
Pistols and revolvers .....	"	2 0 0
Barrels for the same .....	"	1 0 0
Cylinders for chambers of revolvers .....	"	0 3 0
All other appurtenances of fire-arms, side-arms (swords, rapiers) and articles not specified .....	10 <sup>10</sup> ad val.	
Gunpowder, ordinary .....	Lb.	0 1 0
Do. sporting .....	"	0 2 6
Note 1.—Appurtenances of fire-arms packed in the same cases with the arms themselves are free of duty.		
Note 2.—Side-arms forming part of the equipment of a functionary having the right to use civil or military uniform, and a revolver or pair of pistols carried by a military or political official are also free.		
Miscellaneous manufactured articles:		
Needles, pins, hooks and eyes, hair-pins, cigar holders, pipes, combs .....	Seer	0 6 0
Articles for personal adornment, breast-pins, rings, ear-rings, watch-chains, bracelets and similar articles except those of precious metal, buttons (except of precious metal) and toys .....	Seer	0 12 0
Beverages:		
Beer, cider and other beverages not specified .....	Gal.	0 6 0
Spirits, rendered unfit for drinking by any efficacious and permanent method, for use in industries and manufactures, or for chemical purposes .....	5% ad val.	
All other spirits or strong waters .....	Proof gallon	6 0 0
Aromatic spirits or perfumed essences and Cologne water in cases or bottles or in any other receptacles .....	Gallon	8 0 0
Liqueurs .....	"	6 0 0
Champagne and other sparkling wines .....	"	2 8 0
Portuguese wines of any quality .....	"	0 6 0
All other wines not specified .....	"	1 0 0
Walking canes, plain .....	Each	0 1 0
Do. ornamented .....	"	0 2 0
Cordage of cocoa fibre or hemp .....	Cwt.	0 1 0
Coffee, in the husk .....	Seer	0 0 9
Do. not in the husk .....	"	0 1 0
Lime .....	6 <sup>10</sup> ad val.	
Boots and shoes not otherwise mentioned .....	Pair	1 0 0
Do. for children, not measuring more than 6 inches in length .....	"	0 6 0
Boots and shoes for native wear (ordinary), house shoes and slippers of wool, common slippers, sandals .....	Pair	0 2 0
Mats and matting of cocoa fibre and similar materials .....	Seer	0 0 12
Tea, green .....	"	0 5 6
Do. black .....	"	0 5 3

\* The use and carriage of arms is subject to the special regulations which the Governor-General of India is authorised to issue.

## CLASSIFICATION.

RATES OF DUTY.  
Rs. an. pie.

Hats for men's wear:		
With nap of silk or beaver, of fine Italian straw (Leghorn), opera hats whether of silk or not .....	Each	1 0 0
Of common straw, caps (not of silk or velvet) .....	"	0 2 0
Other kinds .....	"	0 4 0
Cement .....	6% ad val.	
Cocoa nuts .....	Thousand	0 8 0
Beads .....	Seer	1 0 0
Coprah .....	Cwt.	1 0 0
Real coral .....	5% ad val.	
Cork and articles made thereof:		
Corks for bottles .....	Gross	0 1 6
Do. for small flasks .....	"	0 0 9
All other manufactures of cork .....	14% ad val.	
Drugs and medicines:		
Aloes, black .....	Cwt.	0 9 0
Do. Socotra .....	"	1 4 0
Assafoetida .....	"	3 8 0
Do. common .....	"	0 9 0
Camphor, refined .....	"	2 12 3
Do. unrefined .....	"	2 4 0
Salep .....	"	4 8 0
Senna leaves .....	"	0 3 6
All other kinds not specified, including opium and drugs and medicines containing spirit in any proportion, but excluding quinine which is free .....	5% ad val.	
Vessels in whatever condition or for whatever use, except steam vessels and vessels constructed of one particular kind of wood .....	3% ad val.	
Spices: Aniseed .....	Seer	0 0 6
Do. Areca .....	Maud	0 8 0
Do. in the shell .....	"	0 4 0
Cinnamon .....	Seer	0 0 9
Cloves .....	"	0 0 9
Ginger .....	"	0 0 6
Nutmegs .....	"	0 2 0
Do. in the shell .....	"	0 1 0
Mace .....	"	0 1 0
Pimento .....	Maud	0 6 0
Pepper, white or black .....	Seer	0 0 6
All other kinds .....	"	0 0 6
Mats, fine .....	"	0 0 6
Do. common .....	"	0 0 02
Fireworks .....	"	0 0 8
Articles of food: Rice not in the husk, berries, grain, millet, wheat, pulse of all kinds except sesamum which is free .....	Candil	0 5 0
Rice in the husk .....	"	0 2 6
Sugar: Refined or crystallised .....	Seer	0 0 72
Do. Unrefined .....	"	0 0 6
Potatoes, tubers, not otherwise specified .....	"	0 0 6
Flour, tapioca, sago, Indian butter boiled or not ("lentil"), ship biscuits, almonds, raisins, dates .....	Seer	0 0 9
Butter (other than Indian), cheese, lard, bacon, prepared meats of all kinds, preserves of all kinds, sweets (dry or liquid), dried fruits (other than raisins and dates), sweet and other biscuits, alimentary pastes, salt fish, and all other alimentary products .....	Seer	0 2 0
Syrup, sugar-cane .....	"	0 0 42
Do. cocoa-nut .....	"	0 1 0
Honey and molasses .....	"	0 0 3
Sunshades of wool, the stick or ribs not being longer than two spans .....	Each	0 4 0
Do. of cotton .....	"	0 2 0
Musical Instruments: Pianos or organs .....	8% ad val.	
Other kinds .....	10% ad val.	
Kerosene .....	Gallon	0 1 0
Firewood .....	Ton	1 14 0

CLASSIFICATION.	RATES OF DUTY. Rs. an. pie.
Sewing thread : On cards containing 100 yds. each, and so in proportion for more or less.....	0 1 0
On reels .....	1 0 0
Sail cloth and canvas of linen or cotton for ships' sails, also articles of cordage whether made up or not, Seer earthen and china ware, &c. :	0 1 0
Porcelain .....	0 2 0
China ware and fine stone ware .....	0 0 6
Other kinds not specified .....	0 0 3
Wood and timber : Rough hewn .....	1 1 6
Boards of a thickness of less than 2 inches .....	0 0 3
Do. of 2 inches and upwards .....	0 0 6
Beams, large or small, rafters, and posts .....	0 0 7½
Shingles .....	0 0 3
Rods and poles .....	0 0 6
Wood for ships' masts .....	½ ad val.
Manufactures of wood .....	1¼ ad val.
<b>Metals : A. Precious metals (gold, silver, platinum) :</b>	
a. In bars or dust, old broken articles, or in leaf for gilding or silvering .....	Free
b. Wares of precious metals .....	10% ad val.
c. Do. set with precious stones, pearls or seed pearls to .....	2½ ad val.
<b>B. Copper (pure), brass, bronze, and similar alloys :</b>	
a. Cast, hammered, or rolled (bars, plates, sheets, rods, or wire), and tubes .....	0 0 3
b. In manufactures not otherwise specified (plain, tinned, nicked, silvered), or gilt .....	0 4 0
<b>C. Lead, tin, zinc :</b>	
a. Cast or rolled (plates, bars, sheets, and wire) ..	0 0 1½
b. In manufactures not otherwise specified (plain, varnished, silvered, or gilt) .....	0 1 0
<b>D. Iron and steel :</b>	
a. Cast, hammered, or rolled (in bars, rods, hoops, angle and T-iron, in wire, or in plain, or corrugated sheets, whether coated with zinc, copper, tin or not, including chains, anchors, and grappels) .....	0 0 0½
b. In columns, tubes, net work, railings, tanks, and other similar articles, not specially mentioned, to be used for building purposes (plain or galvanized) .....	0 0 3
c. Locks, bolts, latches, hinges, door-handles, ornaments, and other small articles for use in buildings ; utensils, with or without handles, and other manufactures not separately specified, plain, painted, galvanized, tinned, or enamelled .....	0 1 0
d. Cutlery without handles, or with handles of materials not specified below .....	0 2 0
Cutlery with handles of mother-of-pearl, tortoise-shell, ivory, or rhinoceros horn .....	0 4 0
Cutlery with handles inlaid with gold or silver ..	0 6 0
Oil-cloth .....	0 1 6
Oils : Cocoa-nut .....	0 6 0
Sesamum .....	0 6 0
Fish or linseed and other kinds not specified ..	0 1 3
<b>Paper : Writing paper and envelopes, with or without printed matter .....</b>	0 2 0
Playing cards (in addition to the stamp) .....	0 4 0
Cardboard, pasteboard, packing paper, blotting paper, and paper for cigarettes .....	0 3 0
Printing paper .....	Free
Other kinds .....	0 2 0
<b>Perfumery, such as aromatic pomades, tooth powders, aromatic vinegars, scented pastes and pastilles, Seer</b>	0 3 0
<b>Precious stones, viz., real pearls or seed pearls .....</b>	½ ad val.
<b>Phosphorus or phosphorus matches .....</b>	0 4 0
<b>Watches and clocks : Pocket watches .....</b>	10% ad val.
<b>Clocks and watches not otherwise specified .....</b>	14% ad val.
<b>Sewing silks of all colours .....</b>	0 3 0
<b>Battans .....</b>	0 3 0
<b>Soap .....</b>	0 0 6
<b>Do., in tablets or balls .....</b>	0 1 0
<b>Salt .....</b>	2 3 0
<b>Gaseous waters—soda and lemonade .....</b>	Doz. bots.
<i>Note.</i> —By Decree of August 10, 1903.—Mineral waters of Portuguese origin, imported for consumption in the Transmarine Provinces, shall be admitted free of all Customs and consumption duties.	
For surtax on foreign mineral and medicinal waters, see tariff of San Thomé.	
<b>Tobacco : Leaf .....</b>	Seer 0 1 6
In rolls or cakes .....	0 5 0
Cut .....	0 12 0
Cigars .....	0 10 0
Cigars made in India .....	0 7 0
Snuff, Indian (so-called "de Balagote") .....	0 2 0
<b>Tissues : A. Of pure silk, in the piece or in made-up articles .....</b>	5 9 6
Do., so-called Shanghai .....	4 0 0

CLASSIFICATION.	RATES OF DUTY. Rs. an. pie.
<b>B. Tissues of wool in the piece or in made-up articles :</b>	
a. Cloths, casimirs, lastings, shawls of pure wool .....	Seer 1 3 0
b. Merinos, light tissues, alpacas, flannels, lace, knitted tissues and hosiery damasks, velvets, and other tissues of pure wool not specified, of whatever kind or quality .....	Seer 1 2 0
<b>C. Tissues of linen of whatever kind or quality, in the piece or in made-up articles .....</b>	Seer 0 3 5
a. Hessians, sail-cloth, and coarse packing cloth of flax or similar materials .....	Seer 0 1 0
<b>D. Tissues of cotton, in the piece or in made-up articles :</b>	
a. Collars and cuffs .....	Seer 2 4 0
b. Lace, drills, velvety tissues (plushes, velveteens, velvets), damasks, satinettes, bordered counterpanes, fine net, bobbinet, crape .....	Seer 0 6 3
c. Serge, unbleached, "elefantes," calico, "setine-lacks," and tissues for lining .....	Seer 0 4 0
d. Cloths for females, "camades," "pudenes," not bordered with silk, "travetes" .....	Seer 0 3 3
e. Cloths for females and "zombles" bordered with silk or with silk and galloon .....	14% ad val.
f. All other tissues not specified .....	Seer 0 5 0
Tiles .....	Thousand 0 3 0
Bricks .....	0 6 0
Colours in powder, except those mentioned in the free list .....	Seer 0 0 3
Colours prepared in any manner ; writing ink ; varnishes .....	0 0 5
Carriages and vehicles for the carriage of passengers ..	10% ad val.
Candles of all kinds ; white wax .....	Seer 0 1 6
Glass : Looking glasses up to 16 ins. square .....	0 1 0
Do., from 16 to 64 ins. square .....	0 6 0
Do., from 64 ins. square upwards, including the frames .....	Seer 0 3 0
Glass of any kind or quality not specified, including window glass .....	Seer 0 2 0
Artificial gems and imitation pearls .....	0 4 0
Common black or green glass-ware .....	Seer 0 1½
Vinegar .....	Gallon 0 2 0
Whalebone ; teeth, elephants' or hippopotamus' ; tortoise-shell ; horns ; bones, hoofs, and claws of all kinds ; ebony and other black woods .....	4% ad val.
All other articles not specified .....	14% ad val.

*Note.*—Goods and merchandise of national production, and goods nationalized in Portugal and the adjacent islands, imported through the custom-houses of Portuguese India, will pay 50 per cent. of the duties fixed by the above table. The only exceptions to this are :—Portuguese wines of whatever quality, made from grapes, which will pay 6 annas per imperial gallon ; and spirits and strong waters (including spirits employed in drugs and medicines) ; aromatic spirits, liqueurs, beer, and salt, which will pay as above provided for.

Cotton stuffs of any description and of any origin imported into Portuguese India for the purpose of being dyed or printed and afterwards re-exported will be admitted free of duty. Such stuffs must be re-exported within the space of one year from the date of importation.

Decree of January 30, 1911.

Art. 1.—The following goods are allowed to be re-imported free of duty through the Customs of Portuguese India :—

- Cattle, carriages and other vehicles.
- Articles returning from foreign exhibitions.
- Merchandise of any description re-imported for duty proved reasons.

(d) Goods forwarded abroad for improvement or repair.

Art. 2.—In order to receive the benefit of duty-free re-importation, it will be necessary that :—

- The importer make an application to the chief of the Customs concerned.
  - The goods re-enter through the Custom-houses of export.
  - The re-importation be effected within six months if the goods were despatched to India, and within twelve months if despatched to any other destination.
  - They be actually re-imported by the exporters.
  - All the characteristic marks of the goods be duly noted at the time of export to enable complete identification of same on re-entry.
  - All Customs documents of the place of return shipment (duly legalized by the Portuguese consul) showing the identity of the goods, be produced.
- Art. 3.—Goods exported with a declaration that they are to be re-imported shall not be liable to export duties, but security must be given for the amount, which will be forfeited to the Treasury if the goods are not re-imported within the time stated in par. 3 of Art. 2 of the present Decree.

## TARIFF B.—ARTICLES EXEMPT FROM IMPORT DUTIES.

Manure for agricultural purposes	Cases of instruments, mathematical or surgical
Staves and empty casks	Tools, implements, machines, instruments and utensils for agricultural purposes and for industries of all kinds
Cotton in the pod, raw, twisted, or in wicks:	Fruits (fresh) and pot herbs
a. Yarns of unbleached, bleached or dyed cotton of all sizes for weaving	Sesamum
Cocoa fibre, raw or spun, lightly twisted	Scientific instruments
Wagons for the carriage of merchandise and wheels for the same	Berlin wool
Coal of all kinds and qualities	Alkalis: Soda ash
Tallow, crude or cleaned	Soda crystals
Wax, crude or prepared in cakes, not white	Potash of commerce
Isinglass and glue	Shells and stuffed animals for museums
Dyes and colours:	Domestic birds (fowls &c.) at Dfu
Vegetable—	Pulse and berries
a. <i>Ardis</i>	Milk
Pomegranate rind	Firewood, at Dfu
Cussonia	Flax and hemp, raw
Dhanri leaves	Books, maps, music, prints, lithographs, or manuscripts, stitelled or bound, globes, terrestrial or celestial
Indigo	Indian butter ("laurin") at Dfu
Gall nuts of all qualities	Machines, including sewing machines
"Nagoeor"	Railway material: Carriages
"Percus" or "pudus"	Rails
Madder (magenta) of all qualities	Machinery
Nacanyur root	Sleepers
Sapan or Brazil wood	Other, not specified
Aniline colours (magenta and roseine)	Gold and silver coin of any nationality, and copper coin from British India
"Taaolputar"	Gold in nuggets, bars, fragments, or dust; also in leaf for gilding
Orchilla	Eggs
Mineral: Green copperas sulphate of iron)	Paper for printing
Blue copperas (sulphate of copper)	Stones for masonry, in the rough or cut; millstones
Alum stone (sulphate of alumina and potash)	Oil-cake (residue of almonds, cocoa nuts, and oleaginous seeds after the oil has been extracted)
Animal: Cochineal	
Steam vessels	
Vessels constructed of one particular kind of wood ("tonas calmalias")	

Platina, in the rough, or in fragments, bars, or powder; also in leaf for silvering	Bags and sacks of all kinds
Silver, in the rough, or in fragments, bars, or powder; also in leaf for silvering	Seeds for agriculture
Presses, lithographic and typographic	Oleaginous seeds
Cocoa and mango shoots for planting	Sulphate of quinine
	Printing and lithographic ink
	Printing type
	Meat, fresh
	Hacks, cotton seed, and all other products for use as food for cattle

## TARIFF C.—DUTIES TO BE LEVIED ON EXPORTS AT ALL THE CUSTOM-HOUSES IN PORTUGUESE INDIA WITH THE EXCEPTION OF TRAFAT MORMUGAO.

CLASSIFICATION.	RATES OF DUTY.
Appet, viz.: Turkeys and geese	0 0 12
Birds, viz.: Turkeys and geese	0 0 6
Ducks	0 3 0
Bambos	0 2 0
Lime	5 0 0
Potatoes (at the coast Custom-houses only)	0 0 3
"Xemb" and "Morta" bark	0 0 6
Chestnuts "de caju" in the shell	0 1 6
Chestnuts, without the shell	0 3 0
Cocoa nuts	0 1 0
Coprah (at the land frontier only)	0 0 6
Firewood "lotuques," "patingas"	1 8 0
Wood of all kinds (other than in furniture and utensils, which are free)	1 1 6
Firewood and wood (other than in furniture and utensils, which are free) at Damio	0 3 0
Palm leaves	0 0 12
Fish, dried, not salted—Diu	0 0 3
All other articles not specified	Free

Decree of May 19, 1909, prohibiting the importation and sale of cocaine.

The importation and sale of cocaine is prohibited in the State of India, except for the use of apothecaries and for medicinal purposes, and in a total quantity of 2 kilogrammes per year, allowable in accordance with regulations issued by the Governor-General.

The exportation is prohibited by sea or land of the skins or feathers of undomesticated birds, with the exception of ostrich feathers, and skins and feathers exported *bona fide* as natural history specimens.

## ROUMANIA

The correctness of the information given in the following Tariff cannot be assured.

## INDEX TO PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF.

	No.		No.		No.		No.
Accumulators (electric)	747	Bones and hoofs	132	Chicory, roots of	208	Electric apparatus for tele-	105
Acid, acetic	783	Books	436-443	Chocolate	256	Graphic &c.	719
" carbolic (liquid)	778	Boots and shoes	75-80	Cider	252	" batteries	108
" citric	779	Boring instruments	644	Clocks	758, 759	" lamps, incandescent	747
" nitric	776	Bottles, glass	541, 542	Cloth, bookbinders'	411	Electrical purposes, cables for	750
" sulphuric	775	" engraved	546	Clothing (made-up articles)	384	" insulated	
Acids, mineral	780	Brass	392	Coal, coke &c.	579	" wire for	380
" organic	781	Bricks	682	Cocoa	553	Embroideries	752
Agricultural implements	641, 642	Bricks, tiles &c.	520, 521	Coffee	249	Emery cloth	450
" machines	745	Briquettes of coal	580	" substitutes	252	" paper	450
Aluminium	672	Bronze	682	"	725, 726	Engines, portable	743
" wires of	674, 675	Brushes, hair	126	Collars, cuffs &c.	390	" steam, gas &c.	735
" wire	673	" vegetable fibre	204	Colors and varnishes	829-847	Engravings	446
Amber	575-577	Butter	25	Colors, aniline	837	Envelopes, paper	430
Ammonia	785	Buttons, metal (not iron)	718	" artists'	838	Explosives (prohibited)	450
" animals (live)	715	" silver gilt	719	" copper	682, 683	" Fans	404
Antimony, compounds of	797	Cabinet-makers' wares	289-294	" articles of	688, 696	Fats, animal	52
Ants	614	Camphor	408	" pipes of	686, 687	" non-edible	52
Apparatus, photographic	561	Candles, paraffin	571	" sulphate of	787	Feathers	147
Are lamps (voltaic)	718	" stearine	146	" wire	684, 685	" ornamental	148
Asbestos, articles of	311, 512	Caoutchouc	455-457	Coprah	212	Felt, articles of	123
Asphalt	563, 564	" articles of	460-463	Cordage and twine of hemp		" roofing material	124
" bituminous and parts	722, 723	"	125	(for sheaves) 312		Files and rasps	645, 646
Asks	608, 609	" wares of	430	" of jute 343, 346		Firearms	655
Bacon	20	Carpet (of wool)	108	Cork	310, 311	Firebricks	529
Baskets, wicker	305-308	" oriental	106, 107	" wares of	312	Fireworks	554
" button &c. (porcelain)	531	Carriages	755	Corsets	396, 397	Fish, fresh	28-34
" (glass)	538	" springs for	420	Cotton, raw	320	" salted &c.	36-45
" and spongers, metal	708	Cartridges	851, 852	" manufactures	321	Flour	180, 181
" silver	710	Casks	610	" machines	321	Flowers, artificial	394
" gilt or gold	711, 712	Caulic soda	784	Crucibles, retorts &c.	524	Foster	202
Besteuds &c. iron	612	Caviar	46, 47	Cutlery	551	Fruits, fresh	234, 235
Boiler	226, 227	Celindon	452, 453	Dates	238	" dried	237-238
Boiling leather	754	" articles of	454	Dyeing and tanning materials	267-269	Furniture	290-292
Bicycles	754	Cellophane	420	"	850	" iron	612
B-cuits	185	Cement, Portland	515	Dynamite (prohibited)	735	Game	18
" fine	190	" articles of	516, 517	" ac-		Gas engines	735
Bits, &c. for harness	638, 639	Cereals	169-181	" cessories of 745		Glass	582
Blacking, shoe	839	Ceresine	570	Earthware	520-522	" articles of	514, 545, 549
Boilers &c.	617	Charcoal	272	Exps	50	" optical and watch	558
Boiler, vertical &c.	617, 618	Cheese	27			" plate	553-555
		Chemical products	773-810				

	Nos.		Nos.		Nos.		Nos.
Glass, window ..	533, 534, 536	Line, hydraulic &c ..	313	Perfumery ..	827, 828	Sugar ..	237-239
" ware ..	547	Litharge ..	785	Petroleum ..	565, 566	Sulphur ..	733
Gloves ..	81	Locks ..	637	Pharmaceutical preparations ..	820-824	Sweetmeats ..	534
Glycerine ..	773	Machine tools ..	736	Phosphates, chemical ..	810	Syrups &c. (glass) ..	539
Gold ..	701	Machinery, textile ..	738	Phosphorus ..	794	Tannin &c. ..	268
" articles of ..	706	Machines and apparatus ..	741	Pianos ..	763	Tar, vegetable ..	465
" threads of ..	706	" copying ..	744	Picks ..	763	" mineral ..	568
Goloshes ..	461	" printing ..	740	Pickles ..	203	" ..	207
Greases, industrial ..	52, 53	" sewing ..	742	Pins ..	657	Thread, cotton ..	330, 341
Guns, natural ..	472, 473	" paper ..	739	Pipes, drain ..	520	Thins, encaustic ..	574
" in bottles, &c ..	474	Majolica ..	530	" iron, polished ..	602-604	Tin ..	688
Gunpowder (prohibited) ..	129	Marble ..	495-500	" sheet iron ..	613, 617	" ware of ..	69-971
Gypsum, wares of ..	318, 519	" articles of ..	501, 502	Plates, photographic ..	564	" plates ..	591
Hair ..	125	Margarina ..	26	" cinematograph ..	555	Tissues, cotton ..	358-365
" human ..	127, 128	Matches ..	849	" zincographic ..	666	" hemp ..	352-367
Hams ..	17	Meat, butchers' ..	15	Playing cards (prohibited) ..	447	" jute ..	230-241
Harness ..	19	" extract ..	22	Plashes, cotton ..	396, 397	" silk ..	159-163
Hats, felt ..	120, 121	" preserved ..	20	" hemp ..	357	" woolen ..	194-199
" (men's), silk ..	386	" salted ..	19	Polish, boot and shoe ..	574	Tobacco (prohibited) ..	295
" ladies' ..	386	Medicinal products ..	811-824	Porcelain ..	526, 527	Tools, wooden ..	298
" straw work for ..	308	Medicines, patent ..	824	Potatoes ..	195	Toys ..	760-772
" straw, &c ..	314-317	Meerschmum ..	509, 510	Pottery ..	522, 523	Trees, wood, &c. and ..	341-343
" ladies' straw, trimmed ..	318	Mercury ..	296	Properties of war (prohibited) ..	553	Facture of ..	361-382
Hemp ..	39, 60	Metals, copper &c. raw ..	583	Pumps and ventilators ..	537	Trimming, textile ..	376
Hides, raw ..	519	" of iron or powder ..	792	Quinine ..	546	" metal ..	713, 714
" tanned ..	61-67	" threads ..	703, 704	Quinine ..	546	" silver ..	715, 716
Honey ..	51	Mica ..	492, 493	Railway wagons ..	751a	" gold ..	717
Hops ..	206	" articles of ..	494	" carriages ..	751 b and c	Tulles, common ..	368
Hosiery, general ..	377-380	Milk ..	25	" Ribbons ..	374, 375	" fine ..	369-372
" silk ..	164	Millstones ..	488	" ..	177-179	Turkey ..	295-297
" woolen ..	110	Mineral waters ..	180	Rosin ..	464, 471	Turpentine ..	496, 497
India rubber ..	455-458	Mirrors ..	550-553	Saccharin (prohibited) ..	808	Type, printers' ..	662
" articles of ..	459-463	Motor cycles and parts ..	752, 753	Saddlery ..	70	Umbré-las ..	600-603
Indigo ..	835	Musical boxes ..	763	Safes, iron ..	622	Vanishes ..	846, 847
Ink, printing ..	840	" instruments ..	765-766	Salt, rock and sea (prohibited) ..	482	Vaseline ..	375
" writing ..	841	Muslin, book ..	365	Sand, for glass ..	436	Vessels for mineral waters ..	757
Instruments for chemistry and ..	561	Mustard ..	425	Saws ..	645, 650	" on the Dnubne ..	736
" physics ..	561	Nails, iron ..	425	Scissors ..	451	" ..	730
" optical ..	561	" for boots ..	436	Screws ..	613, 611	Wadding, cotton ..	329
" surgical ..	562	Needles ..	658	Seeds ..	214	Watches ..	760
Insulators ..	529	Nickel ..	676	Ships, sea-going ..	755	" works for ..	751, 762
Iron, raw, cast &c ..	582-586	" wares of ..	678-681	Side arms ..	652, 651	Waterproof cloth ..	409
" rails ..	587	" wire ..	677	Silk, raw ..	152	Wax (bees) ..	46
" rolled ..	588	Nuts ..	241, 245	" artificial ..	153	Wax, articles of ..	47
" plates and sheets of ..	590-594	Oil, olive ..	222, 223	" ribbons ..	165	" vegetable ..	575
" articles of ..	596-601	" mineral ..	221	Silver ..	697	Wax, sealing ..	478
" rolled ..	602-607	" vegetable ..	722	" threads of ..	705, 706	Wines ..	228
" art wares of ..	640	" and essences ..	725	" wares ..	698, 699	" sparkling ..	229
Isinglass ..	49	Oil-cloth ..	410	" ..	487	Wire, iron twisted ..	623-625
Ivory, articles of ..	137	Ornaments and salves ..	421	" polished ..	490, 491	" fencing, barbed ..	430
Jewellery, common metal ..	720, 721	Olives ..	216, 247	" ..	143	" springs for furniture ..	631
" imitation ..	720, 721	Opera classes ..	369	" toilet ..	144	" gauge, iron ..	633
" gilt ..	723	Opium ..	470	" ..	648	Wood, building ..	278
" gold ..	724	Ores, mineral ..	578	Spade, &c. iron ..	559	" ..	280
" silver ..	722	Osters ..	765	Spirits ..	224, 225, 231	" ..	280
Jute ..	483	Oxides, mineral ..	786	Sponges ..	141	" ..	282
Kaolin and other earths ..	483	" ..	425-429	Starch ..	182	Wool, artificial ..	90
Lace ..	581	" ..	425	Steel, crucible ..	145	" waste of ..	91
Lamp black ..	831	" ..	427	" ..	586	Woods and hair ..	88-90
" wicks ..	373	" ..	424, 425	" ..	484, 485	Yarns, cotton ..	333-335
Lamps, electric ..	749	" ..	430, 431	" ..	486	Yarns, hemp ..	328-332
Lead ..	659	" ..	433, 434	" ..	487	" jute, &c. ..	324-327
" articles of ..	660, 661	" ..	435	" ..	506	" silk ..	35-38
Leather, kid ..	64	" ..	842-844	" ..	507, 508	Yeast ..	233
" manufactures of ..	68-74	" ..	656	" ..	618-620	Zinc ..	665, 667
" wares ..	71	" ..	241	" ..			

**MONEY, WEIGHTS & MEASURES.**—The monetary unit of Roumania is the leu of 100 centimes or bank. For weights and measures this country has adopted the metrical system. Commercial language: French is mainly used.

The duties as fixed by the commercial treaties concluded with the United Kingdom, Austria-Hungary, Belgium, France and Italy, are indicated in the conventional Tariff column of duties by the letters "U, K," "A," "B," "F," and "I," respectively and also the notes relating thereto. The words printed in *italics* are those which were aided by the treaty between Roumania and Germany. The advantage of all concessions which Roumania may accord to other countries, as well as the concessions already made to those above mentioned, will be extended to the United Kingdom in virtue of the most-favoured-nation clause in the Anglo-Roumanian treaty of October 30, 1905.

Products of countries with which no commercial conventions can be concluded printed in *italics* are those which are levied differentially on Roumanian goods, shall be liable, on importation into Roumania, to a surtax of 50% on the duties fixed in the general tariff; duty free articles shall be subject to a duty of 30% *ad valorem*. Should the said countries apply duties amounting to prohibition, the Government, after duly taking into consideration the economic and manufacturing interests of the country, may in case the Legislative Bodies are not in session, and subject to subsequent ratification by them, increase as they think fit, up to prohibition, the duties affecting all or any part of the goods or products originating from, or nationalized in, those countries. When, for various reasons, said countries do not allow any product of Roumanian origin to cross their territory in transit, the transit of all products of such countries shall be prohibited in Roumania.

*Note.*—Goods which in the present tariff are followed by an asterisk \* are dutiable on *gross weight*. For goods dutiable on legal net weight and also net weight, and also those liable to the 5% tax, together with the fire allowances and Law relating thereto, see end of Tariff.

For special rates applicable to Turkey see end of Tariff.

*n.s.m.*, not specially mentioned.  
*Note.*—By a recent Roumanian Decree-Law, the general Customs Law, the Customs Tariff Law, and the Law on the marking of the precious metals, now in force in Roumania, are extended so as to be applicable in Transylvania, the Bukovina, the Banat, and the other Territories united to Roumania.

#### IMPORT DUTIES (in force March 1, 1906).

*Note.*—From 15th May, 1913, imports of merchandise, except articles of luxury, were not to be subject to any formalities beyond those relating to Customs, &c. which were in force before the war. An additional *ad valorem* tax of 2 per cent. is, however, imposed on all goods arriving in the country.

	General Tariff.	Conventional Tariff.
Nos.	1st. b.	2nd. b.
1 Horses ..		
Stallions and geldings ..		
a Over 5 years of age ..	25 00	25 00
b Under 5 ..	15 00	15 00
Mares ..	10 00	10 00
Stallions and geldings ..	1 00	1 00
for breeding purposes (with the consent of the Minister of Commerce) ..	20 00	20 00
2 Mules and asses ..	5 00	5 00
3 Bulls and cows ..	5 00	5 00
1 Oxen ..	5 00	5 00
4 Young bulls, steers, heifers, and young buffaloes ..	4 00	4 00
5 Calves ..	3 00	3 00
6 Rams, sheep, goats, male and female, lambs and kids ..	3 00	3 00
9 Pigs and sucking pigs of any age ..	6 00	6 00
10 Poultry, large and small ..	0 25	0 25
11 Birds, n.s.m. ..	0 20	0 20
12 Live game, furred and feathered, of all sizes ..	0 20	0 20
13 Sporting and pet dogs ..	0 20	0 20
14 Hives, with live bees ..	0 20	0 20
15 Live animals n.s.m. ..	0 20	0 20

\* The export of small birds (larks &c.) useful for agriculture, as also the export of their feathers, is prohibited.

General Tariff.			Conventional Tariff.		
No.	General Tariff.	Leit. b.	No.	General Tariff.	Leit. b.
16 Birds, meat, fresh, ..... per 100 kil.	30 00		58 Ambergris, ..... per kil.		
17 Hides, not smoked or in brine .....	70 00		59 Buffalo and ox hides, calf, sheep, lamb, goat, kid, horse, and pig skins, with or without the hair, and all skins other than furs, fresh or salted, ..... per 100 kil.	4 00	4 00
18 Game of all kinds and poultry, dead, ..... per 100 kil.	40 00		60 Do, dried, or treated with ashes, ..... 8 00	8 00	8 00
19 Meat, salted, in brine or dried, ..... per 100 kil.	55 00		61 All kinds of tanned hides for sole-leather and straps, ..... per 100 kil.	120 00	120 00
20 Meat, smoked, pork products of all kinds, preserved meats and game in every kind of hermetically sealed recepta- cle, and lumps preserved in brine, ..... per 100 kil.	100 00	100 00	62 Buck-pieces, tanned, for sole-leather, and all other hides cut from the back per 100 kil.	130 00	130 00
21 Plates of game, poultry, or of any other kind, ..... per 100 kil.	120 00	70 00 F	63 Hides of large cattle ( <i>taurini</i> ), tanned; so- called "white" hides; young cow- hides ( <i>veleini</i> ); calf-hides ( <i>capri</i> , <i>capri</i> ), for all purposes, and all tanned hides of large cattle, not varnished, ..... per 100 kil.	125 00	125 00
22 Soup and extract of meat in tablets, or any other form for consumption, ..... per 100 kil.	150 00	150 00	64 Tanned sheep-skins, lamb, pig, goat and kid skins, so-called chamois leather, morocco, sheep-leather, in any form, per 100 kil.	140 00	140 00
23 Milk, fresh, salted, sour ( <i>paucim</i> ), ..... per 100 kil.	5 00	5 00	Kid leather ..... per 100 kil.	—	120 00
24 Cream, ..... 25 00	25 00	25 00	65 Fine skins for gloves, buckskins, vellum, and patent leathers of all kinds and of any colour and other skins u.s.m., ..... per 100 kil.	200 00	175 00
25 Butter, fresh, salted, or melted, ..... 50 00	50 00	50 00	66 Pieces of tanned hides of all kinds not more than 5 centimetres wide, also pieces of fur exceeding 3 cm. unsewn, ..... per 100 kil.	10 00	10 00
26 Margarine and other comestible greases, ..... per 100 kil.	140 00	140 00	67 Leather parings and dubbin ..... 6 00	6 00	6 00
Vote to No. 26. Artificial vegetable botters are to be classed under this heading.					
27 28 Lard, bacon and hogs' fat, ..... per 100 kil.	40 00	40 00	Vote to Nos. 61-67. - The method of tanning has no influence on the tariff classification.		
29 Cheese of all kinds, also condensed milk per 100 kil.	75 00	75 00	68 Transmission belts, flat or round per 100 kil.	160 00	160 00
30 Mutton, cap, slone, tench, and Danube hermes, fresh, ..... per 100 kil.	15 00	15 00	69 Harness and the accessories of same per 100 kil.	200 00	200 00
31 All kinds of sturgeon, and perch, fresh, ..... 10 00	10 00	10 00	70 Saddles and their accessories, and whips of leather, ..... per 100 kil.	250 00	250 00
32 A. Kinds of sturgeon, and perch, salted per 100 kil.	25 00	25 00	71 Leather wares of all kinds for personal use, travelling articles, cases, portfolios and bags for school children, man- ufactured from the leather in No. 63, or in which leather predominates, ..... per 100 kil.	220 00	220 00
33 Salmon, sole, turbot, skate, trout, and salt-water eels, fresh or salted, ..... per 100 kil.	40 00	40 00	72 Bags and purses, manufactured from the skins enumerated in No. 63, or of ticking, whether combined with common materials or not, ..... per 100 kil.	220 00 A	220 00 A
34 Fresh fish, m.s.m., ..... 10 00	10 00	10 00	73 Articles of fine leather, such as reticules, purses, cigar-cases, and all other articles manufactured from the skins in No. 63 (except gloves), even com- bined with other common materials per 100 kil.	250 00	250 00
35 Salted and dried fish (mackerel, cap) m.s.m., ..... 5 00	5 00	5 00	74 Leather articles of all kinds, combined with fine materials and precious metals per 100 kil.	500 00	500 00
36 Smoked fish (including carp, plaice, m.s.m., ..... 20 00	20 00	20 00	Vote. - The following are to be considered as fine materials, namely: Amber, tortoise-shell, mother-of-pearl, ivory, real jet, meerschaum, precious and semi- precious metals, lace, embroi- deries, also all articles of silk, and tissues and nets, containing 30 % or more of silk.		
37 Stockfish and herrings, in brine or salted, ..... 10 00	10 00	10 00	75 Boots and shoes made up, or merely cut out, of leathers in No. 63, per 100 kil.	500 00	500 00
Vote. Only herrings in brine are included in this number.					
38 1. Herring (kind of dried mackerel) and salted mackerel, ..... per 100 kil.	20 00	20 00	76 Do. Do. in No. 64, ..... 650 00	650 00	650 00
39 Tunny fish and roach, ..... 30 00	30 00	30 00	77 Do. Do. in No. 65, ..... 800 00	800 00	800 00
40 1. Sardines, hams, collar hams, sardines and sardines in brine, ..... a In kegs ..... per 100 kil.	12 00	12 00	78 Boots and shoes of different kinds of leather ..... Dutiable as the leather of the highest rate of duty.	—	230 00 A
41 Cuttlefish, lobsters, and oysters, fresh, ..... per 100 kil.	30 00	30 00	79 Boots and shoes of leather, combined with felt, wool, cotton, or linen material, or simply made of these tis- sues, with or without rubber soles, per 100 kil.	650 00	650 00
42 Mussels and other shell fish, snails, and cray-fish, ..... per 100 kil.	10 00	10 00	80 Boots and shoes of silk, combined with leather, ..... per 100 kil.	800 00	800 00
43 Preserves of smoked fish; m.s.m. of huss, called "batac," and "baltic" of cod, of all kinds of sturgeon, salmon, trout, eels and red mullet; also cooked lobster and shrimps, ..... per 100 kil.	50 00	50 00	81 Leather gloves of all kinds, even with fur or lined; and gloves of tissue com- bined with leather, ..... per kil.	12 00	9 00 I
44 Preserves of fish, crabs, molluscs and molluscs, in hermetically sealed boxes, in grease, oil, or vinegar, ..... per 100 kil.	75 00	75 00	82 Furs - Furrier skins of the stag, rac- coon, dog, sheep, lamb, goat, kid, domestic cat, and of hares and rab- bits of all kinds; racoon, opossum, and musk rat; ..... a. Undressed ..... per 100 kil.	50 00	50 00
45 44 Sardines and tunny in oil, ..... 50 00	50 00	50 00	b. Dressed, ..... 100 00	100 00	100 00
46 Caviar of every kind of sturgeon, fresh, brined, or pressed, and betargo per 100 kil.	150 00	150 00	† Boots and shoes of leathers enumerated in No. 81, with tips of patent leather, are dutiable under this number (A).		
Vote. Spawns imported for pisci- culture, with a certificate from the Ministry of Commerce, is free of duty.					
47 Roes (a. of carp, eel, pike, herring, and other kinds, ..... per 100 kil.	10 00	10 00	† Hair skins of the sheep, lamb, goat and kid are tariffed under Art. 59 (I) imported raw or salted; under Art. 80 if imported dried or after treat- ment with ashes, and under Art. 82 if imported dressed.		
48 Fresh m.s.m. snouts of huss and sterlet, soft roes and other edible fish residues, ..... per 100 kil.	15 00	15 00			
49 Baked fish oil, for medicinal purposes, ..... per 100 kil.	15 00	15 00			
50 Isinglass, of huss and of sturgeon of all kinds, ..... per 100 kil.	200 00	200 00			
51 Honey, extracted or in the comb or in frames of which the bees have been killed, ..... per 100 kil.	25 00	25 00			
Vote. When honey is imported in frames, of which the bees have been killed, the weight of frames will be deducted, and duty levied on them separately.					
52 All kinds of tallow and animal fats, homo- geneous for industrial purposes, im- ported, at the expense of the importer per 100 kil.	20 00	20 00			
53 Fish grease, not mixed with other sub- stances, for industrial purposes, ..... per 100 kil.	6 00	6 00			
54 Antelope and small animals, ..... per kil.	0 20	0 20			
55 Ostriches, dried, ..... 1 00	1 00	1 00			
56 Wax (bees), pure, white or yellow per 100 kil.	80 00	80 00			
57 Articles of wax, of all kinds, except articles of millinery, ..... per 100 kil.	200 00	200 00			

† Fish provided for in this number, in brine, though boiled, also the same in oil or vinegar, a dutiable as preserves of fish.

	General Tariff. Lei. b.	Conventional Tariff. Lei. b.	Nos.		General Tariff. Lei. b.	Conventional Tariff. Lei. b.
106	Furred skins of the bear, wolf, badger, dormouse, red and white fox, and from the back of the fox called "ash far"; furred skins of the common fresh water otter, miniver, wild cat, Russian hares, black and white, in imitation of sable and known as "caracul," "karakulash," mink ("noers"), "valoby"; astrakhan (excepting the stillborn), Siberian wolf, black bear, Tibetan lamb, beaver, caracul, nutria, and the skins of swans, pelicans, divers, and of all other downy birds, and all furs not specially mentioned:			Single threads and not threads of two or three strands.		
	a. Undressed ..... per kil.	1 50		106 Turkish, Persian, Indian, or other oriental carpets, weighing more than 3 kilogs. per square metre. per 100 kil.	120 00	120 00
	b. Dressed.....	3 00		107 The same, weighing 3 kilogs. or less per square metre..... per 100 kil.	200 00	200 00
84	Furred skins of the stillborn astrakhan; of the blue fox, black fox, sea-otter, martin, ermine, chinchilla, kamshat-khan otter, Russian and Canadian sable:			108 Carpets of wool of any form, with or without the warp of any other textile material, excepting the oriental carpets enumerated in Nos. 106 and 107, whether or not cut, hemmed, or combined:		
	a. Undressed.....per kil.	10 00		a. With cut pile (bouclis)..... per 100 kil.	130 00	100 00 UK 120 00 UK
	b. Dressed.....	20 00		b. With mout pile (bouclis) .....	150 00	
	Note.—Nos. 83 and 84.—			Note.—All other carpets with mout pile, whether of wool or the hair of other animals are treated, according to weight, as manufactures of wool or hair.		
	Furred skins, dressed, imitating skins charged with higher duties (except astrakhan), pay the duties applicable to the skins themselves and not to those which they imitate.			109 Indian shawls, also so-called Turkish..... each	30 00	30 00
85	Furs enumerated in Nos. 82, 83 and 84, imported sewn together in sheets	Treble the duty on the furs.		110 Woollen hosiery:		
		—		a. Gloves.....per 100 kil.	400 00	400 00
86	The same, made up by means of stitching only, but not combined with other materials	Four times the duty on the furs.		b. Stockings, vests, caps, bows and all knitted or netted articles of wool, plain, not combined with other materials.....per 100 kil.	350 00	300 00
87	The same, made up into clothes or other articles combined with other materials	Five times the duty on the furs.		Note.—No distinction is made as regards gloves, stockings and socks, if those articles are simply cut out, or cut out and sewed or joined by machine, or shaped on the loom. Insignificant accessories, such as buttons and binding, even if of silk, are not considered as decorations in the sense of No. 111.		
88	Natural wools, raw (with the grease) per 100 kil.	2 00		111 All articles of woollen hosiery, except gloves (stockings and socks, cut out or cut out and sewn or) combined with other materials or decorated by hand, embroidered, trimmed with lace &c.	Double the duty on the articles of wool enumerated in No. 110.	Double the duty on the articles enumerated in No. 110.
89	Natural wools, washed, scoured, also unravell'd spinning, weaving and tanning waste.....per 100 kil.	10 00		112 Trimmings, ribbons, buttons and baubles of wool.....per 100 kil.	300 00	300 00
90	Natural wools, combed or carded:			Trimmings, ribbons and buttons of wool.....per 100 kil.		250 00
	a. Undyed.....per 100 kil.	20 00		113 Woollen laces and tulle..... per kil.	6 00	6 00
	b. Dyed.....	25 00		Note.—Yarns and woven stuffs of every kind, trimmings, and lace-work, of wool mixed with any other kind of material except silk, will be dutiable according to Nos. 93 to 113, inclusive, without any reduction, so long as they contain 25 per cent. or more of wool.		
91	Woollen waste.....	5 00		114 Yarns and woven stuffs of all kinds, trimmings, and lace-work of wool, mixed with any other kind of material, except silk, in so far as they contain less than 25 per cent. [in weight] of wool	The duties on articles enumerated in Nos. 93 to 113, with a reduction of 20 per cent.	The duties on articles enumerated in Nos. 93 to 113, with a reduction of 20 per cent.
92	Artificial wool.....	20 00				
93	Yarns, woollen, single, undyed, per 100 kil.	50 00		115 Ordinary felt, made from the hair of oxen, horses, and other animals with coarse hair, even when mixed with wool.....per 100 kil.	75 00	75 00
94	" " single, bleached or dyed, per 100 kil.	60 00		116 Fine felt, in which wool and fine hair, such as the hair of hares, rabbits, or camels, form the principal material per 100 kil.	150 00	150 00
95	" " of 2 threads, undyed, per 100 kil.	60 00		117 Special felts and tissues (even of cotton), imported for industrial purposes.....per 100 kil.	25 00	25 00
96	" " of 2 threads, bleached or dyed....per 100 kil.	70 00		Note.—Special felts and tissues, (even of cotton), in continuous rolls for paper mills in the country, pay 5 lei per 100 kilos., with permit and under control of the Ministry of Finance.		
97	" " of 3 or more threads, undyed....per 100 kil.	100 00		118 Shapes of ordinary felt, as specified in No. 115, for hats.....per 100 kil.	200 00	200 00
98	" " of 3 or more threads, dyed or bleached.....per 100 kil.	130 00		Note.—By shapes are understood conical felts, which on being superposed fit upon one another and have not so far the definitive form of a hat.		
	Note.—Woollen yarns, mixed with the hair of other animals, in which the wool preponderates in weight,	Dutiable as pure woollen yarns.		119 Shapes of fine felt, as specified in No. 116.....per 100 kil.	300 00	100 00 I
	Yarns, manufactured from the hair of the camel, alpaca, vicuña, or cashmere goat, whether pure or mixed, the hair of the said animals preponderating,	Ditto		120 Hats, of ordinary felt, as specified in No. 115:		
99	Mohair yarns, pure or mixed with the hair of other animals, and yarns manufactured from the hair of all animals other than those enumerated above.	Half the duty on woollen yarns.		a. Weighing 1 kil. or more each per 100 kil.	250 00	250 00
100	Tissues and stuffs of wool, weighing 800 grammes or more per square metre.....per 100 kil.	150 00		b. " less than 1 kil. each per 100 kil.	300 00	300 00
101	Tissues and stuffs of wool, weighing from 600 to 800 grammes per square metre.....per 100 kil.	210 00		Note to No. 120a.—This number includes hats of common hard woollen felt weighing over 350 grammes per piece (A.).		
102	Tissues and stuffs of wool, weighing from 600 to 400 grammes per square metre.....per 100 kil.	260 00		121 Hats of fine felt, as specified in No. 116, berets, caps, and fez, with or without tassels.....per 100 kil.	800 00	600 00
103	Tissues and stuffs of wool, weighing from 400 to 200 grammes per square metre.....per 100 kil.	320 00				
104	Tissue and stuffs of wool, weighing less than 200 grammes per square metre.....per 100 kil.	380 00				
105	Cut pieces, not exceeding 7 metres, of the tissues and stuffs enumerated in Nos. 100 to 104 inclusive, excepting cut pieces for men's clothing, trousers and jackets.	Double the duty on the tissues.				
	Note 1.—Tissues and stuffs of camels' hair, alpaca, vicuña, and the hair of all other animals, follow the treatment of tissues and stuffs of wool.					
	Note 2.—In the classification of tissues, the number of threads per square centimetre shall be arrived at by adding together					

Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.	Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.
122 Articles of felt of all kinds, except hats, made with the felt specified in No. 115, ..... per 100 kil.	100 00	100 00	135 Yarns of silk waste or floss silk, undyed: a. Single ..... per kil.	0 50	0 50
123 The same, made of fine felt, as specified in No. 116, ..... per 100 kil.	300 00	300 00	b. Twisted ..... per kil.	0 75	0 75
124 Felt, covered with tar or asphalt, pure, or mixed with sand or any other material, ..... per 100 kil.	15 00	15 00	136 The same, dyed ..... per kil.	Duty on the undyed yarns with a surtax of 0.50 lei per kil.	Duty on the undyed yarns with a surtax of 0.50 lei per kil.
125 Hair of all kinds, raw or prepared or curled, except human hair, per 100 kil.	10 00	10 00	137 Sewing silk, silk for embroidery, and for making trimmings and hosiery ..... per kil.	2 50	2 50
126 Articles of animals' hair, such as broms, brushes, paint-brushes, sleeves, plumes, and other articles: a. Ordinary, mounted on wood, cane, or iron, neither dyed, polished, nor carved ..... per 100 kil.	300 00	300 00	138 The same, dyed, ..... per kil.	3 00	3 00
b. The same, mounted on fine wood, either polished or carved, on bone, horn, or copper, ..... per 100 kil.	400 00	400 00	Note.—Artificial silk of any kind is subject to the same treatment as animal silk.		
c. The same, mounted on mother-of-pearl, ivory, tortoise-shell, aluminium, silver, and other metals, ..... per 100 kil.	700 00	700 00	139 (1) Tissues of pure silk, undyed or dyed black ..... per 100 kil.	1,000 00	1,000 00
127 Human hair, raw, unwrought, ..... per kil.	5 00	5 00	140 The same, dyed in any other color or in more than one color, also printed, or woven of dyed yarn ..... per 100 kil.	1,300 00	1,100 00 F
128 Human hair, manufactures of human hair and all similar articles for wig-makers and hairdressers, made of all kinds of human hair, ..... per kil.	15 00	15 00	141 Tissues of silk velvet, cut or uncut ..... per 100 kil.	1,300 00	1,200 00 F
129 Tails of cattle, gold-beaters' skins, intestines, bladders, sinews, gall, blood, rennet, and other crude animal remains ..... per 100 kil.	5 00	5 00	142 Tissues of light fine silk, such as tulles, muslins, gauze, crêpes, weighing more than 20 grammes per square metre ..... per 100 kil.	1,400 00	1,300 00 F
130 Patent for transmissions and other purposes, ..... per kil.	2 00	2 00	143 The same, weighing 20 grammes or less per square metre ..... per 100 kil.	1,600 00	1,500 00 F
131 Cutlery for surgical instruments ..... per kil.	6 00	6 00	144 Silk hosiery: a. Gloves and stockings, ..... per 100 kil.	1,500 00	1,500 00
132 Bones and hoofs ..... per 100 kil.	0 02	0 02	b. All other netted articles not specially mentioned, ..... per 100 kil.	1,400 00	1,400 00
133 Horns in the rough ..... per kil.	0 02	0 02	Note.—Stuffs of knitted silk are treated as silk tissues.		
134 Elephants' tusks, whole or in pieces; tortoise shells; whalebone; shells with mother-of-pearl, in the rough; and rough coral, ..... per kil.	0 10	0 10	145 Ribbons of silk, of all kinds, of tulle, of gauze, and of velvet ..... per 100 kil.	1,600 00	1,500 00
135 Articles manufactured from bone, or from the horns or hoofs of buffaloes, oxen and other animals (but not from the materials mentioned in No. 137), or from whalebone, turned, plain, without carving or chasing, also articles of corozo ( <i>steinnuss</i> ), ..... per kil.	3 50	3 50	Note.—Yarns, tissues, hosiery (2) ( <i>and ribbons</i> ) of silk mixed with any other textile material, but containing 50 per cent. or more of silk, are dutiable under Nos. 153-161, 164 and 165, without any reduction (1).		
Note.—Mother-of-pearl simply cleaned, elephants' tusks and tortoise-shell simply cut into pieces or otherwise, but not further manufactured, are dutiable under No. 135.			146 Trimmings and braids of silk per 100 kil.	1,200 00	1,200 00
136 The same, carved or chased ..... per kil.	4 00	4 00	Note.—Trimmings and braids (3) with the visible part (or of less than $\frac{1}{2}$ of the visible part) of silk, will be treated as trimmings and braids of silk, without reference to the proportion of materials which they contain (in the interior).		
137 Articles of ivory, tortoise-shell, mother-of-pearl, and other shells, simply turned without carving or chasing ..... per kil.	20 00	20 00	147 Laces of silk ..... per 100 kil.	1,800 00	1,800 00
Note.—Imitations of any of these materials are not included under this No., but pay duty according to the component material.			Note.—Yarns, tissues and hosiery of silk mixed with any other textile material, but containing 20% or more of silk, are dutiable under Nos. 163-167 without any reduction.		
138 The same, carved, chased ..... per kil.	25 00	25 00	148 (4) Yarns, tissues and hosiery of any textile material mixed with silk, but in which there is less than 50 per cent. of silk.	Dutiable under Nos. 153-167 with a reduction of 30 per cent.	Dutiable under Nos. 153-161 and 164-166 with a reduction of 50 per cent.
139 Coral waste in the rough; coral waste, powdered; red coral ..... per 100 kil.	40 00	40 00	Note.—Trimmings and braids will pay duty under this number whenever less than $\frac{3}{4}$ of the visible part is of silk, without reference to the proportion of materials which they contain in the interior.		
140 Relative imported for industries other than the manufacture of food stuffs ..... per 100 kil.	30 00	30 00	149 Wheat and wastes from wheat? per 100 kil.	0 05	0 05
Relative and casene imported for the manufacture of paper, with permit and under control of the Ministry of Finance ..... per 100 kil.	10 00	10 00	150 Rye? ..... per kil.	0 05	0 05
141 Sponges ..... per kil.	1 50	1 50	151 Maize? ..... per kil.	0 05	0 05
142 Various animal manures ..... per 100 kil.	0 05	0 05	152 Barley and winter barley? ..... per kil.	0 05	0 05
143 Soap, ordinary, for washing clothes, &c. .... per 100 kil.	40 00	40 00	153 Malt, for beer? ..... per kil.	16 00	15 00
144 Ditto toilet, scented or not ..... per kil.	180 00	180 00	154 Oats ..... per kil.	0 05	0 05
145 Stearine in bulk (including soap) ..... per 100 kil.	25 00	25 00	155 Millet? ..... per kil.	0 05	0 05
146 Candles of stearine ..... per kil.	55 00	55 00	156 Buckwheat? ..... per kil.	0 05	0 05
147 Feathers of all kinds, and down: a. For beds, and down, ..... per kil.	2 00	2 00	157 Rice, in the husk ..... per kil.	1 00	1 00
b. Powder puffs, combined with common materials, ..... per kil.	4 00	4 00	158 Rice, without the husk? ..... per kil.	5 00	5 00
c. The same, combined with fine materials, ..... per kil.	10 00	10 00	159 Broken rice imported for industries? ..... per 100 kil.	3 00	3 00
148 Feathers, ornamental, of all kinds, birds' skins and stuffed birds for ornament, articles of feathers for trimming clothes, ..... per kil.	15 00	15 00	160 Wheat flour of every kind? ..... per kil.	9 00	9 00
149 Stuffed animals for collections ..... per kil.	0 10	0 10	161 Flour from all other cereals and pulses ..... per 100 kil.	8 00	8 00
150 Silk worms' excre ..... per kil.	0 20	0 20	162 Feenan of cereals and potatoes? ..... per kil.	12 00	12 00
151 Silk cocoons ..... per kil.	0 10	0 10	163 Bran from all kinds of cereals? ..... per kil.	1 00	1 00
152 Raw silk of all kinds, and tides ..... per kil.	3 00	3 00	164 Semolina, pearled barley, groats, semolina of maize and millet and every other kind of cereal without the husk ..... per 100 kil.	20 00	20 00
153 Silk yarns: a. Single ..... per kil.	1 00	1 00	165 Bread, common ship's biscuits, crack-nuts, wafers? ..... per 100 kil.	6 00	6 00
b. Twisted ..... per kil.	1 50	1 50	166 Farinaceous pastes, such as macaroni, vermicelli, so-called Italian paste, and all other farinaceous pastes not ap-		
154 Ditto, dyed ..... per kil.	Duty on the undyed yarns with an addition of 0.50 lei	Duty on the undyed yarns with an addition of 0.50 lei			

(1) In the classification of tissues the number of threads per square centimetre shall be arrived at by adding together single threads and not threads of two or three strands.

(2) "Tissus" is the word used for the "General" tariff; "bonneterie" in the German text; "wickereien" in the German Treaty.

(3) "Tissus" is the word used in the "General" tariff; "cordonnés" in the German text; "schmuckstoffe" in the German Treaty.

(4) Tissues of wool and half wool, mixed with up to 6% of silk or artificial silk threads, to obtain figures, are subject to the duties of Nos. 159 to 161, with a reduction of 70% (A).

	General Tariff. Lei. b.	Conventional Tariff. Lei. b.	Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.
cially mentioned, uncooked, and flours prepared for infants' food per 100 kil.	25 00	25 00			
186 So-called Italian paste (macaroni, vermicelli &c.) ..... per 100 kil.	—	20 00 I			
7 Waters for sealing, in sheets ..... per 100 kil.	60 00	60 00			
7 Waters for sealing, in capsules or in other shapes for particular purposes per 100 kil.	120 00	120 00			
9 Ginger-bread and so-called "Brasov" biscuits ..... per 100 kil.	20 00	20 00			
9 Pina biscuits ( <i>patissierie</i> ), for dessert or tea ..... per 100 kil.	60 00	40 00 UK			
1 Tapioca, arrowroot, sago, and salep, and flours thereof, also substitutes of the same ..... per 100 kil.	20 00	20 00			
101 Tapioca and sago, also flours and substitutes of the same ..... per 100 kil.	—	12 00 F			
2 Starch, white, and dextrine, white ..... per 100 kil.	40 00	40 00			
2 Dextrine, colored; sticking paste (for shoemakers); bird lime, and other similar vegetable glues, not specially mentioned, from fecule and starch per 100 kil.	20 00	20 00			
14 Fresh vegetables <sup>a</sup> ..... per 100 kil.	20 00	20 00			
<i>Note.</i> —All vegetables, with roots, leaves and fruit, when fresh, are included in this category, as also fresh mushrooms.					
16 Potatoes <sup>a</sup> ..... per 100 kil.	3 00	3 00			
16 Beans, broad beans, and peas <sup>a</sup> ..... per 100 kil.	0 50	0 50			
17 Lentils, chick-peas, and other farin- aceous vegetables, not specially mentioned <sup>a</sup> ..... per 100 kil.	5 00	5 00			
18 Dried vegetables <sup>a</sup> ..... per 100 kil.	22 60	22 60			
<i>Note.</i> —Including all vegetables enu- merated in No. 194, except farinaceous vegetables, which belong to Nos. 196 and 197, and mushrooms, which belong to No. 199.					
19 Mushrooms and morels of all kinds, dried <sup>a</sup> ..... per 100 kil.	40 00	40 00			
20 Truffles, fresh, dried, or preserved in hermetically sealed receptacles per 100 kil.	250 00	200 00 F			
21 Vegetables, preserved, in any form or in any kind of receptacle ..... per 100 kil.	50 00	45 00 F			
22 Hay, straw, and fodder of all kinds, green or dried <sup>a</sup> ..... per 100 kil.	0 50	0 50			
23 Vegetable hair <sup>a</sup> ..... per 100 kil.	10 00	10 00			
24 Brushes of vegetable fibre, mounted on wood ..... per 100 kil.	150 00	150 00			
25 Tobacco in the leaf and prepared tobacco in every form ..... per 100 kil.	Prohibited	Prohibited			
<i>Note.</i> —Tobacco can only be im- ported with special authorisation from the administration of the monopoly, and on payment of the special duties fixed by the adminis- tration.					
26 Hops, in every form <sup>a</sup> ..... per 100 kil.	25 00	25 00			
27 Tea of any quality ..... per 100 kil.	25 00	75 00 UK			
28 Fresh flowers, bulbs, and roots of plants: <i>a.</i> Bulbs and roots of plants, fresh per 100 kil.	5 00	5 00			
<i>b.</i> Chicory root, fresh ..... per 100 kil.	10 00	10 00			
<i>c.</i> Fresh flowers ..... per 100 kil.	20 00	20 00			
<i>d.</i> Chicory root, dried ..... per 100 kil.	5 00	5 00			
29 Leaves, flowers, fruits, pods, lichens for use in dyeing <sup>a</sup> ..... per 100 kil.	1 00	1 00			
30 Leaves, flowers, fruit and lichens for use in tanning <sup>a</sup> ..... per 100 kil.	1 00	1 00			
31 Orange, lemon and other flowers, n.s.m. for medicinal purposes ..... per 100 kil.	25 00	25 00			
32 Peels, barks, leaves of senna, and all other foliage, plants and roots, not specially mentioned, for medicinal purposes ..... per kil.	0 15	0 15			
33 Mosses and lichens employed in medicine (except those suitable for dyeing) per kil.	0 15	0 15			
34 Seeds: Tobacco, vegetable, garden, forest and fodder seeds, other than those specially mentioned <sup>a</sup> per 100 kil.	0 20	0 20			
35 Oleaginous seeds of all kinds, such as linseed, hemp, colza, rape, linum, cannelline, poppy, mustard, castor bean, sesamum and ground nut seeds, and all other oleaginous seeds n.s.m. <sup>a</sup> per 100 kil.	0 30	0 30			
36 Aniseed, cummin-seed, coriander seed <sup>a</sup> per 100 kil.	15 00	15 00			
37 Juniper berries <sup>a</sup> ..... per 100 kil.	4 00	4 00			
38 Mustard, in powder ..... per 100 kil.	45 00	45 00			
39 Mustard, prepared, and comestible sauces (condiments) of all kinds per 100 kil.	75 00	75 00			
40 Seeds, n.s.m., employed in medicine per 100 kil.	15 00	15 00			
41 Oils: <i>a.</i> Vegetable and greases n.s.m. boiled or not ..... per 100 kil.	30 00	30 00			
<i>b.</i> Vegetable or animal oleine per 100 kil.	30 00	30 00			
<i>c.</i> Oleine for wool weaving, with permit and under control of the Ministry of Finance, also oleine denatured by means of mineral oils					
for the manufacture of machinery grease ..... per 100 kil.	5 00	5 00			
<i>d.</i> Palm, imported specially for the manufacture of stearins and under control ..... per 100 kil.	20 00	20 00			
<i>Note.</i> —Oils prepared with driers are dutiable under No. 845					
222 Olive oil in barrels, leather bottles, and receptacles, weighing over 10 kilograms, do. "tahn" ..... per 100 kil.	10 00	5 00 I			
223 Do., in bottles &c., of 10 kilograms, or less per 100 kil.	18 00	12 00 I F			
<i>Note.</i> —Olive oil, mixed with other vegetable oils, in whatever proportion, is dutiable as the vegetable oil with which it is mixed.					
224 Spirits distilled from grain, beet, or molasses, in any receptacle, without the addition of sugar or aromatics per 100 kil.	100 00	100 00			
225 Spirits distilled from grain, beet or mo- lasses, combined with sugar and aro- matics ..... per 100 kil.	150 00	150 00			
<i>ex</i> 225 Liqueurs in casks, bottles or jars per 100 kil.	—	110 00 F			
226 Beer (not in bottles and jars) ..... per 100 kil.	30 00	30 00			
227 Beer, in bottles or jars ..... per 100 kil.	50 00	50 00			
228 Wines and must and grape juice of any kind: <i>a.</i> Not in bottles and jars ..... per 100 kil.	80 00	80 00			
<i>b.</i> In bottles and jars ..... per 100 kil.	100 00	90 00 F			
229 Sparkling wines ..... per 100 kil.	120 00	120 00			
<i>ex</i> 229 Sparkling wines: <i>a.</i> In bottles ..... per 100 kil.	—	100 00 F			
<i>b.</i> In demijohns ..... per 100 kil.	—	90 00 F			
230 Vinegar of wine and of fruits or other materials, aromatic or not, in any kind of receptacle, containing up to 12 per cent. of acetic acid (except es- sence of vinegar, whether concen- trated or diluted) ..... per 100 kil.	32 00	32 00			
231 Spirits distilled from fruits, roots or plants, such as cognac, rum, "abbe- ville", plum and cherry brandies, and others n.s.m. ..... per 100 kil.	150 00	150 00			
<i>ex</i> 231 Cognac, armagnac, and other natural brandies from wines, natural brandies from fruits, rum and tafia per 100 kil.	—	110 00 F			
232 Cider, mead and other fermented bever- ages, in any kind of receptacle per 100 kil.	30 00	30 00			
233 Yeast, of beer and alcohol, liquid or dry, and all other products for raising dough, such as special flours for puddings &c. <sup>a</sup> ..... per 100 kil.	60 00	60 00			
234 Fruits, fresh: <i>a.</i> All kinds except grapes ..... per 100 kil.	15 00	15 00			
<i>b.</i> Grapes for the table in baskets or boxes up to 10 kilos. <sup>a</sup> ..... per 100 kil.	35 00	25 00			
234 <i>c.</i> Grapes crushed or uncrushed or mashed in any kind of package weigh- ing over 10 kilos. <sup>a</sup> ..... per 100 kil.	50 00	50 00			
235 Lemons, oranges, bitter oranges ("seu- ville"), mandarin oranges, and pome- granates <sup>a</sup> ..... per 100 kil.	5 00	5 00			
<i>ex</i> 235 Lemons, oranges, bitter oranges ("seville"), mandarin oranges, ..... per 100 kil.	—	0 50 I			
236 Citrus, fresh pineapples, and other tropical fruits, not specially men- tioned, fresh <sup>a</sup> ..... per 100 kil.	12 00	12 00			
237 Fruits, dried or scalded, such as prunes, apricots &c. and other dried fruits except tropical fruits <sup>a</sup> ..... per 100 kil.	20 00	20 00			
238 Red raisins, dried; dates in boxes; Malaga raisins; figs in boxes; shelled almonds; pistachio-nuts; and other tropical fruits n.s.m., dried, per 100 kil.	20 00	20 00			
<i>ex</i> 238 Shelled almonds ..... per 100 kil.	—	10 00 I			
239 Ordinary black raisins, dried; dates in bags or baskets, and almonds with the shell <sup>a</sup> ..... per 100 kil.	12 00	12 00			
240 Carob-beans, figs on strings and in bags <sup>a</sup> per 100 kil.	3 00	3 00			
<i>ex</i> 240 Carob-beans ..... per 100 kil.	—	2 00 I			
<i>ex</i> 240 Figs on strings ..... per 100 kil.	—	1 50 I			
241 Chestnuts, hazel nuts, walnuts <sup>a</sup> ..... per 100 kil.	10 00	10 00			
<i>ex</i> 241 Hazel nuts ..... per 100 kil.	—	5 00 I			
242 Cocoa-nuts, crushed (copra); palm- seeds and nuts and fruits used in the manufacture of oils <sup>a</sup> ..... per 100 kil.	0 35	0 35			
243 Vanilla and saffron ..... per kil.	8 00	8 00			
244 Pepper, black and white, long pepper, pepper root, crushed pimento, and anomomms (artificial pepper) and crushed pepper being prohibited per 100 kil.	20 60	20 00			
245 Cloves, cassia-lignis, cinnamon and cin- namon flowers, nutmegs and mace per 100 kil.	20 00	20 00			
246 Olives, salted or in brine, in barrels baskets or bags <sup>a</sup> ..... per 100 kil.	4 00	4 00			
247 Ditto (including green or split olives), preserved, except salted or in brine, as under No. 246 ..... per 100 kil.	30 00	30 00			





	General Tariff. Lei. b.	Conventional Tariff. Lei. b.		General Tariff. Lei. b.	Conventional Tariff. Lei. b.
Reeds for plaiting, sedge and common reeds <sup>2</sup> ..... per 100 kil.	0 80	0 80	Nos.		
Exotic reeds, raw <sup>2</sup> ..... per 100 kil.	3 00	3 00	b. From 4,000 to 7,500 metres ..... per 100 kil.	12 00	12 00
Split reeds for plaiting, also straw, colored or not, for plaiting <sup>2</sup> per 100 kil.	30 00	30 00	c. Above 7,500 metres ..... per 100 kil.	25 00	25 00
Basket-work and brooms of wood, sedge, common reeds, common bark, merely wrought, neither painted, decorated, nor combined with other materials <sup>2</sup> ..... per 100 kil.	20 00	20 00	327 The same, bleached or dyed ..... per 100 kil.	Duty on unbleached twisted yarns, according to class, plus 8 lei per 100 kil.	Duty on unbleached twisted yarns, according to class, plus 8 lei per 100 kil.
Ditto, painted, decorated, or with other common materials <sup>2</sup> per 100 kil.	40 00	40 00	328 Single yarns of hemp, flax, ramie, unbleached, undyed, measuring per kil.: a. Up to 2,000 metres ..... per 100 kil.	25 00	25 00
Basket-work of reeds, ramie or straw (except plaits for the manufacture of hats), barks, and exotic fibres, not combined one with another per 100 kil.	80 00	80 00	b. From 2,000 to 10,000 metres ..... per 100 kil.	35 00	35 00
Furniture makers, of straw, barks, and similar materials <sup>2</sup> ..... per 100 kil.	—	50 00 A	c. Above 10,000 metres ..... per 100 kil.	45 00	45 00
Basket-work combined one with another, decorated, plaits for the manufacture of hats, also footwear of such plaits, not combined with other materials <sup>2</sup> per 100 kil.	120 00	120 00	328a Single yarns of hemp, flax, ramie, unbleached, undyed, measuring per kil.: a. Up to 2,000 metres ..... per 100 kil.	25 00	25 00
Ditto, manufactured into small articles, combined with fine materials ..... per 100 kil.	350 00	350 00	b. From 2,000 to 10,000 metres ..... per 100 kil.	35 00	35 00
Cork, raw <sup>2</sup> ..... per 100 kil.	0 20	0 20	328b Single yarns of hemp, flax, ramie, unbleached, undyed, measuring per kil.: a. Up to 2,000 metres ..... per 100 kil.	25 00	25 00
Cork in sheets, corks for bottles, and other articles <sup>2</sup> ..... per 100 kil.	50 00	50 00	b. From 2,000 to 10,000 metres ..... per 100 kil.	35 00	35 00
Wares of cork waste, even combined with other materials, but in which cork preponderates ..... per 100 kil.	20 00	20 00	c. Above 10,000 metres ..... per 100 kil.	45 00	45 00
312 Plates and bricks of cork waste, even combined with other materials, viz.: articles so-called "Reforma," "Enuiguit" ..... per 100 kil.	—	5 00 A	329 The same, bleached or dyed ..... per 100 kil.	Duty on undyed yarns, according to class, with an addition of 30 per cent.	Duty on undyed yarns, according to class, with an addition of 30 per cent.
Timber, raw or prepared ..... per 100 kil.	20 00	20 00	330 Yarns of hemp, flax, ramie, twisted of two or more strands, unbleached, undyed, measuring per kil.: a. Up to 2,000 metres ..... per 100 kil.	35 00	35 00
Hats of bast, caprino, palm, straw, or any other material plaited from a single piece, without sewing, unbleached, unfinished, and without trimming ..... per 100 kil.	600 00	600 00	b. From 2,000 to 10,000 metres ..... per 100 kil.	48 00	48 00
Ditto, bleached, sized, dyed, or trimmed ..... per 100 kil.	1,000 00	1,000 00	c. From 10,000 to 20,000 metres ..... per 100 kil.	80 00	80 00
Hats of the same materials, but in strips sewn together, made up, but unfinished and untrimmed ..... per 100 kil.	1,200 00	1,200 00	d. Above 20,000 metres ..... per 100 kil.	85 00	85 00
316 Hats of straw or chip, in strips sewn together, unbleached, not sized and untrimmed ..... per 100 kil.	—	900 00 I	331 The same, bleached or dyed ..... per 100 kil.	Duty on unbleached twisted yarns, according to class, with an addition of 30 per cent.	Duty on unbleached twisted yarns, according to class, with an addition of 30 per cent.
Ditto, bleached, sized, dyed or trimmed ..... per 100 kil.	1,500 00	1,500 00	332 Sewing thread, in skeins, on cards or reels or in balls [of any textile material other than cotton]	Duty on bleached or dyed twisted yarns, according to class, with an addition of 30 per cent.	Duty on bleached or dyed twisted yarns, with a surtax of 10 per cent.
Note.—Hats of the above-mentioned materials, trimmed with flowers, feathers, gauze, or other millinery work, are classed under No. 335.			333 Cotton yarn, single, unbleached, undyed, measuring per 100 kil.	2 00	50 00 U.K.
317 Hats of straw or chip in strips sewn together: a. Bleached or sized, but untrimmed ..... per 100 kil.	—	1,000 00 I	334 The same, bleached ..... per 100 kil.	5 00	88 00 U.K.
b. Trimmed ..... per 100 kil.	—	1,100 00 I	335 The same, dyed or printed ..... per 100 kil.	12 00	118 00 U.K.
318 Jute, abaca, phormium tenax, lime bark, raphia, and other vegetable textile materials, n.s.m.: a. Raw <sup>2</sup> ..... per 100 kil.	1 00	1 00	336 The same, mercerized ..... per 100 kil.	11 00	820 00 U.K.
b. Combed <sup>2</sup> ..... per 100 kil.	2 00	2 00	337 Cotton yarn, of two or more threads, single twist	Duty on the single yarns of which composed, plus 8 lei per 100 kil.	Duty on the single yarns of which composed, plus 8 lei per 100 kil.
319 Hemp, flax, ramie: a. In any condition up to and including stripping by hand ..... per 100 kil.	8 00	8 00	338 Cotton yarn, of four or more threads, multiple twist	Duty on the single yarns of which composed, plus 12 lei per 100 kil.	Duty on the single yarns of which composed, plus 12 lei per 100 kil.
b. Combed <sup>2</sup> ..... per 100 kil.	15 00	15 00	339 Cotton thread, prepared for sewing, in balls, or on cards, or reels, or in any other form for retail sale, undyed ..... per 100 kil.	75 00	50 00 U.K.
c. Cotton, raw, or in the wool ..... per 100 kil.	1 00	1 00	340 The same, mercerized, dyed ..... per 100 kil.	100 00	60 00 U.K.
d. Cotton, carded or combed, and cotton waste for cleaning machines per 100 kil.	6 00	6 00	341 Cotton yarn, twisted, on rollers or spindles &c. ready for the loom	Duty on the yarns of which composed, plus 0 30 lei per 100 kil.	Duty on the yarns of which composed, plus 1 lei per 100 kil.
320 Wadding, in layers, gummied or not, excepting medicated cotton wool: White ..... per 100 kil.	16 00	16 00	342 Twine of Manila hemp, single, in skeins, imported for binding sheaves ..... per 100 kil.	6 00	6 00
Colored ..... per 100 kil.	25 00	25 00	Note.—The law of May 28, 1891, is repealed.		
321 Medicated cotton wool, cleaned, sterilized or not, treated with eucalypti, iodoforn, or other preparations ..... per 100 kil.	32 00	32 00	343 Overage and twine of jute, abaca, phormium tenax, raphia, Manila hemp, and other vegetable textile materials n.s.m. twisted, of any number of strands, tarred or not: <sup>2</sup> a. Above 10 mm. in diameter ..... per 100 kil.	60 00	60 00
Note.—Tissues and yarns, sterilized, or treated with eucalypti acid or iodoforn, and other similar articles used for surgical dressing, are classified according to the material of which the respective tissues and yarns are manufactured.			b. From 10 to 2 mm. in diameter ..... per 100 kil.	70 00	70 00
322 Single yarns of jute, abaca, phormium tenax, lime bark, raphia, and other vegetable textile materials, n.s.m., unbleached, undyed, measuring per kil.: a. Up to 4,000 metres ..... per 100 kil.	4 00	8 00 U.K.			
b. From 4,000 to 7,500 metres ..... per 100 kil.	6 00	12 00 U.K.			
c. Above 7,500 metres ..... per 100 kil.	12 00	25 00 U.K.			
323 The same, bleached or dyed ..... per 100 kil.	Duty on unbleached yarns, plus 6 lei per 100 kil.	Duty on unbleached yarns, with an addition of 5 lei per 100 kil. U.K.			
324 Yarns of the same materials, twisted of two or more strands, unbleached, undyed, measuring per kil.: a. Up to 4,000 metres ..... per 100 kil.	8 00	8 00			
b. From 4,000 to 7,500 metres ..... per 100 kil.	12 00	12 00			
c. Above 7,500 metres ..... per 100 kil.	25 00	25 00			
325 The same, bleached or dyed ..... per 100 kil.	Duty on unbleached yarns, plus 6 lei per 100 kil.	Duty on unbleached yarns, with an addition of 5 lei per 100 kil. U.K.			
326 Yarns of the same materials, twisted of two or more strands, unbleached, undyed, measuring per kil.: a. Up to 4,000 metres ..... per 100 kil.	8 00	8 00			
b. From 4,000 to 7,500 metres ..... per 100 kil.	12 00	12 00			
c. Above 7,500 metres ..... per 100 kil.	25 00	25 00			
327 The same, bleached or dyed ..... per 100 kil.	Duty on unbleached yarns, plus 6 lei per 100 kil.	Duty on unbleached yarns, with an addition of 5 lei per 100 kil. U.K.			
328 Single yarns of hemp, flax, ramie, unbleached, undyed, measuring per kil.: a. Up to 2,000 metres ..... per 100 kil.	25 00	25 00			
b. From 2,000 to 10,000 metres ..... per 100 kil.	35 00	35 00			
c. Above 10,000 metres ..... per 100 kil.	45 00	45 00			
328a Single yarns of hemp, flax, ramie, unbleached, undyed, measuring per kil.: a. Up to 2,000 metres ..... per 100 kil.	25 00	25 00			
b. From 2,000 to 10,000 metres ..... per 100 kil.	35 00	35 00			
c. Above 10,000 metres ..... per 100 kil.	45 00	45 00			
329 The same, bleached or dyed ..... per 100 kil.	Duty on undyed yarns, according to class, with an addition of 30 per cent.	Duty on undyed yarns, according to class, with an addition of 30 per cent.			
330 Yarns of hemp, flax, ramie, twisted of two or more strands, unbleached, undyed, measuring per kil.: a. Up to 2,000 metres ..... per 100 kil.	35 00	35 00			
b. From 2,000 to 10,000 metres ..... per 100 kil.	48 00	48 00			
c. From 10,000 to 20,000 metres ..... per 100 kil.	80 00	80 00			
d. Above 20,000 metres ..... per 100 kil.	85 00	85 00			
331 The same, bleached or dyed ..... per 100 kil.	Duty on unbleached twisted yarns, according to class, with an addition of 30 per cent.	Duty on unbleached twisted yarns, according to class, with an addition of 30 per cent.			
332 Sewing thread, in skeins, on cards or reels or in balls [of any textile material other than cotton]	Duty on bleached or dyed twisted yarns, according to class, with an addition of 30 per cent.	Duty on bleached or dyed twisted yarns, with a surtax of 10 per cent.			
333 Cotton yarn, single, unbleached, undyed, measuring per 100 kil.	2 00	50 00 U.K.			
334 The same, bleached ..... per 100 kil.	5 00	88 00 U.K.			
335 The same, dyed or printed ..... per 100 kil.	12 00	118 00 U.K.			
336 The same, mercerized ..... per 100 kil.	11 00	820 00 U.K.			
337 Cotton yarn, of two or more threads, single twist	Duty on the single yarns of which composed, plus 8 lei per 100 kil.	Duty on the single yarns of which composed, plus 8 lei per 100 kil.			
338 Cotton yarn, of four or more threads, multiple twist	Duty on the single yarns of which composed, plus 12 lei per 100 kil.	Duty on the single yarns of which composed, plus 12 lei per 100 kil.			
339 Cotton thread, prepared for sewing, in balls, or on cards, or reels, or in any other form for retail sale, undyed ..... per 100 kil.	75 00	50 00 U.K.			
340 The same, mercerized, dyed ..... per 100 kil.	100 00	60 00 U.K.			
341 Cotton yarn, twisted, on rollers or spindles &c. ready for the loom	Duty on the yarns of which composed, plus 0 30 lei per 100 kil.	Duty on the yarns of which composed, plus 1 lei per 100 kil.			
342 Twine of Manila hemp, single, in skeins, imported for binding sheaves ..... per 100 kil.	6 00	6 00			
Note.—The law of May 28, 1891, is repealed.					
343 Overage and twine of jute, abaca, phormium tenax, raphia, Manila hemp, and other vegetable textile materials n.s.m. twisted, of any number of strands, tarred or not: <sup>2</sup> a. Above 10 mm. in diameter ..... per 100 kil.	60 00	60 00			
b. From 10 to 2 mm. in diameter ..... per 100 kil.	70 00	70 00			

§ Duty fixed as a result of Notes exchanged subsequently to the conclusion of the Anglo-Romanian Treaty.

Nos.		General Tariff. Lel. b.	Conventional Tariff. Lel. b.	Nos.		General Tariff. Lel. b.	Conventional Tariff. Lel. b.
		Duty on twine & rope of hemp.	Duty on twine & rope of hemp.			Duty on unbleached tissues, according to class, with an addition of 60 per cent.	Duty on unbleached tissues, according to class, with an addition of 20 per cent. A
	c. Less than 2 mm. in diameter			356	The same, dyed, printed, woven in several colours.....		
344	The same, bleached or dyed.....	Duty on unbleached rope or twine, with an addition of 30 per cent.	Duty on unbleached rope or twine, with an addition of 30 per cent.	357	Flashes and velvets, smooth or not, of hemp, flax, ramie, jute, abaca, plumium tenax, and other vegetable textiles not specially mentioned : a. Unbleached, undyed, per 100 kil. b. Bleached, dyed, printed.....	100 00 150 00	100 00 150 00
345	Rope and twine of hemp, flax, or ramie, twisted, of any number of strands, treated or not : a. Above 10 mm. in diameter— per 100 kil. b. From 10 to 2 mm. in diameter— per 100 kil. c. Less than 2 mm. in diameter— per 100 kil.	70 00 88 00 95 00	70 00 88 00 95 00		358 Cotton tissues of all kinds, except those specially mentioned, unbleached, un- dyed, and weighing above 180 grammes per sq. metre : a. Having, in warp and weft to- gether, up to 35 threads per sq. cm. .... per 100 kil. b. Having from 36 to 55 threads per sq. cm. .... per 100 kil. c. Having more than 55 threads per sq. cm. .... per 100 kil.	75 00 100 00 125 00	55 00 U.K. I 65 00 U.K. I 100 00 U.K. I
346	The same, bleached or dyed.....	Duty on unbleached rope and twine, with an addition of 25 per cent.	Duty on unbleached rope and twine, with an addition of 25 per cent.	359	Cotton tissues of all kinds, except those specially mentioned, unbleached, un- dyed, and weighing from 180 to 100 grammes per sq. metre : a. Having up to 40 threads per sq. cm. .... per 100 kil. b. Having from 41 to 70 threads per sq. cm. .... per 100 kil. c. Having more than 70 threads per sq. cm. .... per 100 kil.	90 00 105 00 175 00	60 00 I 75 00 U.K. I 120 00 U.K. I
347	Fishing nets, including those of cotton	Duty on the twine of which made, with an addition of 15 lei per 100 kilos.	Duty on the twine of which made, with an addition of 15 lei per 100 kilos.	360	Cotton tissues of all kinds, except those specially mentioned, unbleached, un- dyed, and weighing from 100 to 70 grammes per sq. metre : a. Having up to 50 threads per sq. cm. .... per 100 kil. b. Having from 51 to 80 threads per sq. cm. .... per 100 kil. c. Having more than 80 threads per sq. cm. .... per 100 kil.	90 00 105 00 200 00	60 00 I 75 00 U.K. I 130 00 U.K. I
348	Nets, other than for fishing, also halters, bridles, girths, buckets, hose, ladders, straps of rope-work, even combined with camel's hair, and all other manu- factures of twine of any vegetable textile materials for transmissions, even combined with other common materials..... per 100 kil.	105 00 115 00	105 00 145 00	361	Cotton tissues of all kinds, except those specially mentioned, unbleached, un- dyed, weighing 70 grammes or less per sq. metre : a. Having up to 50 threads per sq. cm. .... per 100 kil. b. Having from 51 to 80 threads per sq. cm. .... per 100 kil. c. Having more than 80 threads per sq. cm. .... per 100 kil.	125 00 150 00 250 00	125 00 150 00 250 00
349	The same, bleached or dyed.....			362	Cotton tissues enumerated in Nos. 358 to 361, bleached.....	Duty on un- bleached tissues, with an addition of 20 per cent.	Duty on un- bleached tissues, with an addition of 20 per cent. U.K. I
350	Tissues of jute, unbleached, undyed, having in warp and weft together in the square of 2 cm. : a. Up to 36 single threads, even though with colored stripes or checks..... per 100 kil. b. From 36 to 80 threads, but with- out stripes or checks per 100 kil. c. The same with more than 80 threads..... per 100 kil. d. Carpers and mats, of jute, coarsely woven, and similar textile mate- rials, no matter whether dyed or printed, or not..... per 100 kil. e. Tissues of jute, mixed with threads of other vegetable tex- tile materials, but which contain 80 per cent. or more of jute per 100 kil.	4 00 30 00 70 00 80 00 85 00	8 00 U.K. 30 00 70 00 60 00 U.K. 85 00	363	The same, dyed in one color.....	Duty on un- bleached tissues, with an addition of 30 per cent.	Duty on un- bleached tissues, with an addition of 30 per cent. U.K. I
351	The same as under a of 350, bleached, dyed, or printed.....	Duty on unbleached tissues, with an addition of 10 lei per 100 kilos.	Duty on unbleached tissues, with an addition of 10 lei per 100 kilos.	364	The same, printed or dyed in two or more colors.....	Duty on un- bleached tissues, with an addition of 40 per cent.	Duty on un- bleached tissues, with an addition of 20 per cent. U.K. I
352	Tissues of hemp, flax, ramie and other textiles, no matter whether dyed or printed, weighing more than 400 grammes per sq. metre : a. Having in warp and weft to- gether, up to 32 threads per sq. cm. .... per 100 kil. b. Having more than 32 threads per sq. cm. .... per 100 kil.	100 00 110 00	100 00 110 00	365	Book muslin (organdy) and cotton cavans, of any weight, dressed. [Those not dressed are classed as cotton tissues]..... per 100 kil.	100 00	80 00 I
353	Tissues of hemp, flax, ramie, no bleached, undyed, weighing from 400 to 100 grammes per sq. metre : a. Having in warp and weft to- gether, up to 34 threads per sq. cm. .... per 100 kil. b. Having from 24 to 40 threads per sq. cm. .... per 100 kil. c. Having from 40 to 60 threads per sq. cm. .... per 100 kil. d. Having more than 60 threads per sq. cm. .... per 100 kil.	120 00 140 00 160 00 200 00	120 00 130 00 B A 150 00 B A 170 00 B A	366	Cotton plushes and cotton velvets, smooth or not, of all kinds, and of one color..... per 100 kil.	150 00	120 00
354	Tissues of hemp, flax, ramie, weighing less than 100 grammes per sq. metre : a. Having up to 50 threads per sq. cm. .... per 100 kil. b. Having from 50 to 80 threads per sq. cm. .... per 100 kil. c. Having more than 80 threads per sq. cm. .... per 100 kil.	180 00 260 00 450 00	180 00 230 00 A 400 00 A	367	The same, dyed or printed in more than one color..... per 100 kil.	200 00	150 00
355	Tissues, enumerated in Nos. 352, 353 and 354, bleached.....	Duty on unbleached tissues, according to class, with an addition of 40 per cent.	Duty on unbleached tissues, according to class, with an addition of 20 per cent. B A	368	Talies for curtains, bedspreads, furni- ture covers &c. common, i.e., of straight warp (à chaîne droite) : a. Having up to 4 threads per cm. of width..... per 100 kil. b. Having more than 4 threads..... per 100 kil.	140 00 220 00	100 00 U.K. 220 00
				369	Talies and gaupures for curtains, bed- spreads, furniture covers &c. fine, i.e., with mesh or network, with designs, with combinations of spots..... per 100 kil.	400 00	200 00 U.K.

1 In the classification of tissues, the number of threads per square centimetre shall be arrived at by adding together single threads and not threads of two or three strands.

	General Tariff. Let. b.	Conventional Tariff. Let. b.		General Tariff. Let. b.	Conventional Tariff. Let. b.
Tulle and guipures enumerated in Nos. 368 and 369, imported ready-made in curtains or covers, edged or surrounded with ribbons, tulle, or guipure	Duty on the tulle according to quality, with an addition of 20 per cent.	Duty on the tulle according to quality, with an addition of 20 per cent.	Nos.		
			c. On tulle of cotton or other vegetable textile..... per kil.	20 00	20 00
			d. On tissues of silk or containing silk..... per kil.	40 00	40 00
			e. On tulle of silk or containing silk..... per kil.	60 00	60 00
Tulle, properly so-called, of all kinds of vegetable textile materials, without designs, and having in 1 cm. of width or length:			<i>Note.</i> —All kinds of embroideries on tissue with selvage are dutiable under 400.		
a. Less than 7 meshes..... per 100 kil.	500 00	350 00 U K	383 Bags of jute, made of the tissues specified in No. 350b.	Duty on the tissue, with an addition of 1 1/2 per 100 kil.	Duty on the tissue, with an addition of 1 1/2 per 100 kil. U K, 1
b. 7 meshes or more.....	550 00	650 00	<i>Note.</i> —Bags of other vegetable textiles follow the rules for made-up articles.		
The same, figured or embroidered for ladies' veils or bows, also spotted tulle	Double the duty on tulle properly so-called with-out designs.	Double the duty on tulle properly so-called with-out designs.	384 Made-up articles of all kinds of stuffs or materials, plain or combined one with another.....	Three times the duty on the most highly taxed material of which the right side is composed.	Three times the duty on the most highly taxed material of which the right side is composed. A
Lamp wicks and plaited wicks for candles and tinner-boxes per 100 kil.	120 00	120 00	<i>Note 1.</i> —The duty on shirts, without collars or cuffs, of cotton combined with other textile materials will be assessed according to the stuff predominating on the surface.		
Ribbons of all kinds of vegetable textile material, woven or plaited of every kind, even twisted, such as ribbons, properly so-called, braids, and other articles, bleached or dyed in one color, whether sold by measure or by the piece..... per 100 kil.	220 00	160 00	<i>Note 2.</i> —Men's linen of cotton or flax with ornamental needlework, not embroidered, even with applications of ribbons, trimmings, tapes, coloured or not, is dutiable according to this number. (A.)		
The same, woven or printed in more than one color..... per 100 kil.	250 00	160 00	Made-up articles of wool.....		
Trimmings, buttons of all kinds of vegetable textile material, or of different kinds of textile materials mixed in so far as they do not fall under the classifications of Nos. 114, 166 and 167..... per 100 kil.	220 00	180 00	<i>Note.</i> —Stuffs and materials cut out for making-up are treated as made-up articles.		
<i>Note.</i> —Articles of cotton mixed with threads of other textile materials, except silk and wool—in so far as the proportion of the mixture does not necessitate the application of the classification of No. 3-0e, or if, in the case of mixtures of hemp, flax or ramie, they contain 60 per cent., or more, of their weight of cotton—follow the classification of Nos. 38-5 to 370.			Mattresses, quilts, pillows, and other articles made of tissues and stuffed, pay, for a third of their weight, three times the duty on the covering, and for the remaining two-thirds the duty on the material with which they are stuffed.		
Yarns, tissues, trimmings and ribbons of cellulose are treated as articles of cotton (literally: are treated among articles having reference to cotton).			385 Made-up articles lined with any stuff containing silk	Duty on the article, with an addition of 10 per cent.	—
Stuffs, knitted, of any kind of vegetable textile material, even mixed and combined one with another, unbleached, undyed:			Made-up articles of wool lined with any stuff containing silk	—	Duty on the article, with an addition of 10 per cent.
a. Weighing more than 300 grammes per sq. metre..... per 100 kil.	130 00	130 00	386 Made-up articles trimmed with fur, feathers, lace, or embroidery	Duty on the made-up article, according to class, with an addition of 30 per cent.	Duty on the made-up article, according to class, with an addition of 30 per cent. A
b. Weighing from 300 to 150 grammes per sq. metre..... per 100 kil.	180 00	160 00 I	Made-up articles of wool trimmed with fur, feathers, lace, or embroidery	—	Duty on the made-up article, with an addition of 30 per cent.
c. Weighing less than 150 grammes per sq. metre..... per 100 kil.	250 00	180 00	387 Head-dress for men:		
The same, bleached or dyed.....	Duty on unbleached knitted stuffs, with an addition of 20 per cent.	Duty on unbleached knitted stuffs, with an addition of 20 lei per 100 kil. I	a. Military head-dress, caps, kapis, shakos and helmets, of tissues, felt, skin, or combined with skin, ornamented with trimming, metal, &c. .... per kil.	8 00	8 00
Hosiery of all kinds of vegetable textile materials, even mixed and combined one with another, dyed or undyed:			b. Hats, caps, bunnets, berets and other similar head-dress, except military, of any tissue other than silk per kil.	10 00	10 00
a. Flannels, drawers, and all other knitted articles not specially mentioned..... per 100 kil.	250 00	200 00	c. Hats &c. of tissues of silk or combined with, or containing silk..... per kil.	30 00	30 00
b. Stockings and socks.....	280 00	215 00 I	388 Silk hats for men and mechanical (opera) hats..... each	2 00	1 50 F
c. Gloves.....	350 00	280 00	389 Men's ties:		
<i>Note.</i> No distinction is made as regards gloves, stockings, and socks, if these articles are simply cut out, or cut out and sewn, or joined by machine on the loom. Insignificant accessories, such as buttons and binding, even of silk, are not considered as "decorations" within the meaning of No. 350.			a. Of any kind of cotton material, of linen, or of wool, without addition of silk..... per kil.	8 00	8 00
The same, except gloves, stockings, and socks, cut out, or cut out and sewn, or decorated by hand, embroidered, or with lace.....	Double the duty on the articles of hosiery according to kind.	Double the duty on the articles of hosiery enumerated in No. 379.	b. Of any kind of silk material, or of other textiles mixed with silk..... per kil.	24 00	21 00
Laces of all kinds of vegetable textile material, even combined one with another, of any width, whether sold by measure or by the piece:			390 Collars, cuffs, shirt fronts, plain, without embroidery or trimming:		
a. Machine made..... per 100 kil.	600 00	400 00 U K, F	a. Of cotton or woolen tissues per kil.	3 00	8 00
b. Hand made.....	1,200 00	800 00 F	b. Of linen tissues.....	12 00	12 00
Hand- or machine-made embroideries, on every kind of material, for making up; such as bands scalloped or not, insertion, and, in general, all embroideries on tissue without selvage, or on ribbon, whether sold by measure or by the piece.....			c. Of silk tissues.....	24 00	24 00
a. On woollen tissues or on felt per kil.	10 00	10 00	391 Collars, cuffs, shirt-fronts, plain, without embroidery or trimming:		
b. On tissues of cotton, linen, hemp or any other vegetable textile..... per kil.	7 00	7 00	a. Of cotton tissue..... per kil.	—	6 00 A
			b. Of linen tissue, made of cotton tissue, not embroidered, without lace, but with trimmings, such as edges, cord, folk, ribbons and other colored ornaments..... per kil.	—	12 00 A
			392 Braces, garters, belts, with or without india-rubber thread, even combined with leather and metals:	30 00	30 00
			a. Plain, of cotton, wool, or linen..... per kil.	3 00	3 00

Nos.		General Tariff. Let. b.	Conventional Tariff. Let. b.	Nos.		General Tariff. Let. b.	Conventional Tariff. Let. b.	
	1. Of cotton, wool, or linen, ornamented with ribbons, embroidery, or lace.....per kil.	5 00	5 00		covers do not alter their tariff classification.			
	2. Of silk, pure or mixed, ornamented or not.....per kil.	10 00	10 00		<i>Note.</i> —Cloth covers not coated shall not be classed in No. 409, but shall be treated as made up articles according to kind.....per 100 kil.			
199	1. Of cotton, woolen or linen tissues, even trimmed with machine made embroidery and lace.....per kil.	15 00	15 00	410	Oil cloth ("Mazana"), ornamented, printed, whether sold by the piece or by measure.....per 100 kil.	40 00	40 00	
	2. Of tissues of cotton, wool, linen, silk, janne, trimmed with hand-made embroidery and lace or with silk lace.....per kil.	30 00	30 00	411	Cloth for bookbinding, plain, pressed, stamped, dyed, printed.....per 100 kil.	60 00	60 00	
	<i>Note.</i> —Those of plain silk are dutiable under category 2.			412	Cloth, transparent, for copying.....per 100 kil.	100 00	100 00	
204	Artificial flowers, whether flowers properly so-called, or leaves, or parts of flowers and leaves.....per kil.	2 00	2 00	413	Muslins and tullestas, waxed or lacquered.....per 100 kil.	70 00	70 00	
	3. Of paper, porcelain, and glass, with or without iron wire.....per kil.			414	Articles of tulle, waxed or varnished cloth, even combined with wool, cardboard, ordinary leather, and common metals.....per 100 kil.	150 00	150 00	
	<i>Note.</i> —Under this number are included natural plants, chemically prepared for decorative purposes, whether colored or not.			415	The same, combined with fine morocco, ivory, mother-of-pearl, tortoise-shell, and fine metals.....per 100 kil.	300 00	300 00	
	4. Of celluloid, gutta serena or other common paste, even combined with iron wire or other common materials.....per kil.	4 00	4 00	416	Yarns and tissues generally, knitted stuffs, and trimmings, mixed with metallic threads, other than of gold or silver, or even mixed with threads of gold or copper.....per 100 kil.	Duty on the respective materials, with an addition of 25 per cent.	Duty on the respective materials, with an addition of 25 per cent.	
	5. Of way, of tissues of every kind, even combined with feathers, wax, iron wire, and other materials.....per kil.	15 00	15 00	417	Yarns and tissues generally, knitted stuffs and trimmings, mixed with threads of gold, silver, or of silver gilt.....per 100 kil.	Duty on the respective materials, with an addition of 50 per cent.	Duty on the respective materials, with an addition of 50 per cent.	
196	Ladies' hats, of any kind of material, trimmed with flowers, feathers, gauze, and any other ornament of millinery.....each	5 00	4 00 F	418	Mechanical pulp, of wool, straw, and other vegetable fibres.....per 100 kil.	5 00	5 00	
198	Corsets of tissues of all kinds, neither ornamented nor embroidered, with out-lace.....each	2 00	2 00	419	Pulp, of rags.....per 100 kil.	1 00	1 00	
197	Collar, ornamented, embroidered, or with lace.....each	5 00	5 00	420	Cellulose, unbleached, wet or dry.....per 100 kil.	8 00	5 00 A	
198	Dress shields, innumerable or otherwise, of any kind of material, except silk.....per kil.	4 00	4 00	421	Cellulose, bleached, wet or dry.....per 100 kil.	12 00	8 00	
199	Ditto, wholly or partly of silk.....per kil.	8 00	8 00	422	Concentrated lye from the manufacture of cellulose.....per 100 kil.	1 50	1 50	
400	Umbrella and parasols of cotton, wool, or linen, plain, not ornamented, each	1 50	1 50	423	Common paper, brown, for packing; common cardboard, brown, yellow, or white, neither artificially colored, varnished, nor containing other materials than straw and mechanical wood pulp.....per 100 kil.	15 00	15 00	
401	Ditto, ornamented.....each	2 00	2 00	424	Packing paper, printing paper, cardboard, neither glazed nor colored, of cellulose or mechanical wood pulp, unbleached.....per 100 kil.	30 00	50 00	
402	Ditto, of silk, plain, not ornamented.....each	3 00	3 00		<i>Note 1.</i> —All cardboards other than those enumerated in Nos. 423, 426 and 427 are dutiable under this heading.			
403	The same of silk, ornamented with lace or embroidery, even with the handle of fine material.....each	5 00	4 00 F		<i>Note 2.</i> —The duty specified in No. 424 in regard to the various kinds of paper for newspaper printing, in rolls or in flat packages, shall be reduced from 30 to 5 lei when the factories in the country do not adhere to the prices fixed by their declaration registered at the Ministry of Finance under No. 35879, on Jan. 17, 1912.			
404	1. Of paper, wood, or celluloid.....per kil.	2 00	2 00	425	Packing paper, printing paper, writing paper, and paper for advertisements, glazed on one or both sides, not colored, containing unbleached cellulose and mechanical wood pulp.....per 100 kil.	35 00	35 00	
	2. Of tissues of every kind, or of common feathers, combined with wool and bone.....per kil.	5 00	4 00 F	426	Paper containing cellulose, bleached, so-called vellum, colored papers, glazed or not, fine cardboard of every kind, of one or more sheets, as also those destined for painting, photography, and bookbinding, also what are known as porcelain, chalk, and marble papers.....per 100 kil.	45 00	45 00	
	3. Of tissues of every kind, of feathers, or of lace, combined with ivory, mother-of-pearl, tortoise-shell, or precious metals.....per kil.	20 00	20 00		<i>Note.</i> —All kinds of writing paper, folded and made up in reams, are dutiable under this heading.			
405	Tissues of every kind, whether sold by measure or by the piece, for special purposes, such as curtains, covers, draperies, velours, &c.....per kil.			427	Paper for bookbinding.....per 100 kil.	—	30 00 F	
	<i>a.</i> Not embroidered (and not hemmed) by machine.....per kil.	Duty on the tissue, according to kind, with an addition of 30 per cent.	Duty on the tissue, according to kind, with an addition of 30 per cent.		Paper colored on the surface in several colors (variegated paper), paper of one color glazed, marbled, or moroccoed.....per 100 kil.	—	28 00	
	<i>b.</i> Hemmed or embroidered by machine.....per kil.	Double the duty on the tissue on which embroidered.	Double the duty on the tissue on which embroidered.		Papers known as porcelain or chalk papers.....per 100 kil.	—	28 00 A	
	<i>Note.</i> —Tissues of cotton, flax, wool and hair wool, in which the ends of the threads form fringes, even knotted in tufts, are dutiable according to this number, and are not considered as made up articles (A).				428	Paper for books and registers, fine duplex cardboards and papers, drawing paper, paper in rolls or strips, ruled paper, music paper, checkered paper, wall papers, and all other papers not specially mentioned.....per 100 kil.	60 00	50 00 F
406	Tissues of every kind, embroidered by hand or not, with applications made of different tissues, in order to form either stuffs to be sold by measure or articles such as curtains, covers, draperies, velours, &c.....per kil.	Three times the duty on the tissue on which the embroidery or application is made.	Three times the duty on the tissue on which the embroidery or application is made.		<i>Note.</i> —All kinds of writing paper, folded and made up in reams, are dutiable under this heading.			
407	Articles made of different tissues, or of such tissues combined with galunettes or galunettes, in such a manner that it is impossible to determine on what kind of tissue the work is applied.....per kil.	Three times the duty on the most highly taxed material of the combination.	Three times the duty on the most highly taxed material of the combination.		<i>Note.</i> —Watermarked writing paper is dutiable according to quality, under Nos. 425-427 (A).			
408	Emery cloth.....per 100 kil.	30 00	30 00					
409	Waterproof cloth (lined or unlined) in any manner, for packing, for wagon covers, or for covering up produce and merchandise, including linoleum.....per 100 kil.	60 00	60 00					
	<i>Note.</i> —Buckles, rings and hooks of wood or metal attached to wagon							

	General Tariff. Lei. b.	Conventional Tariff. Lei. b.	Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.
8 Watermarked paper for deeds and documents; gelatinated paper; paper of rags; letter paper; blotting paper; silk paper called "tissue paper"; parchment paper; cardboard and glazed paper, white or colored; velvet paper; lace paper; figured paper or paper cut by the punching machine; paper in sheets or in small pieces for edgings and corners of book covers; so-called Chinese and Dutch papers, paper canvas stock on silk ..... per 100 kil.	80 00	80 00	441 Scientific maps and charts of every kind, such as geographical, geological, astronomical, marine &c.; drawings of machinery, architecture, anatomy, natural history, and, in general, all other instructive illustrations and pictures, mounted in any manner, as also geographical and astronomical globes with the text in Roumanian or signed by Roumanian authors ..... per 100 kil.	100 00	100 00
9 Papers with initials, monograms, emblems, or designs of any kind, in relief, lithographed, or printed in any color, or gilt, silvered, or bronzed, per 100 kil.	140 00	140 00	442 The same, with text in foreign languages or by foreign authors ..... Free	Free	Free
10 Wares of paper and cardboard:			443 Publications or albums printed in black or even in colors, in which the illustrations form the principal part, and in which the text in foreign languages is merely explanatory—in leaves, stitched, in boards, or bound 100 kil.	60 00	60 00
a. Paper bags, tubes, and the like, made of the materials specified in No. 428 ..... per 100 kil.	80 00	80 00	Notes.—(i.) Illustrated and comic papers come under Nos. 439 and 440. (ii.) a. Catalogues and price lists. Illustrated or not, either in Roumanian or foreign languages, whether or not in boards or bound, are free of duty.	—	Free
b. Envelopes; paper-bags for correspondence or for packing; boxes of cardboard, and tubes, for packing; bouquet-holders; lamp shades; all these combined or with common woods, but neither ornamented nor varnished; as also every article of paper or cardboard, not specially mentioned—all these made of the materials specified in Nos. 424, 425 and 426 ..... per 100 kil.	200 00	200 00	b. Catalogues and price lists, illustrated or not, either in Roumanian or foreign languages, whether or not in boards ..... —	—	Free U K
c. Similar articles made of the papers or cardboards specified in Nos. 427 and 428 ..... per 100 kil.	300 00	300 00	444 Icons and religious images in general: engravings, lithographs, chromolithographs, oleographs, and every kind of print of no artistic value, in one or more colors, on paper, tissue, or any other material, representing persons or subjects of foreign history	Prohibited	Prohibited
11 The same, ornamented in different colors, varnished, combined with different materials; also cuffs and shirt fronts of paper, whether or not combined with cotton tissues; post cards, backs of calendars, copy books, note books, blocks, registers, copy letter books, albums &c.—all these stitched, in boards, or bound; visiting cards, labels, accounts, invoices, bills of exchange ..... per 100 kil.	400 00	400 00	Notes.—Icons and images bearing inscriptions in the Roumanian language worked on wood or tissue in Roumanian monasteries or other pious institutions abroad, are allowed to be imported, with the authorisation of the Ministry. The above articles will be liable to the duty charged on the material on which they are worked.		
Other paper wares:			445 The same, also paintings, having an artistic value, and approved in each separate case by the Ministry of Finance ..... Free	Free	Free
a. Illustrated postcards cut or in sheets; collars, cuffs and shirt-fronts of paper, or of paper covered on one or both sides with bleached, dyed, or printed cotton tissue, even with imitation of sewing produced by impression (including the weight of the card-boards or boxes in which they are imported) ..... per 100 kil.	—	200 00	Notes.—The frames of the above images or paintings, also the mats containing them, will be assessed separately, by deducting the approximate weight of the pictures if these cannot be removed for the purpose of being weighed.		
b. Photographic albums, stitched, in boards, or bound ..... per 100 kil.	—	250 00	446 Engravings, lithographs, chromo-lithographs, oleographs, other than religious or representing historical subjects, as also photographs, photogravures, and prints of every kind, other than those enumerated in No. 444, printed on paper, cardboard, tissues, or any other material, in sheets, or volumes, stitched, in boards, or bound ..... per 100 kil.	200 00	200 00
c. All other articles mentioned in No. 430, ornamented in different colors, varnished, combined with different materials; backs of calendars; note-books; copy-books; blocks; registers; copy letter books; albums &c.—all these, stitched, in boards, or bound; visiting cards; labels; accounts; invoices; bills of exchange ..... per 100 kil.	—	400 00	Notes.—When framed, the frame is dutiable separately, according to the material of which made.		
12 Tubes, conical and cylindrical, also pressed paper or cardboard spoons, combined or not with common materials for use in spinning and weaving ..... per 100 kil.	30 00	30 00	Lithographs, chromo-lithographs, oleographs of the above kinds ..... 100 00	—	100 00
13 Articles of papier-mâché, carton-pierre, or other paper compositions, even combined with wood, common metals, glass, tissues, common leather, and other common materials, not ornamented by hand, even bearing decorations printed in relief ..... per 100 kil.	200 00	200 00	447 Playing cards of any kind and quality ..... Prohibited	Prohibited	Prohibited
14 Do, with fine woods, metals, leathers, or tissues, or with tortoise-shell, mother-of-pearl, or ivory, or decorated by hand, even if gilt and silvered ..... per 100 kil.	300 00	300 00	448 Bonds, lottery tickets, and all other foreign documents not authorised by the State and not quoted by the Bourse ..... Prohibited	Prohibited	Prohibited
15 Cigarette paper, tubes for cigarettes ..... Prohibited	Prohibited	Prohibited	449 Cardboard, tanned, asphalted, covered or soaked with any other similar material, as also cardboard tubes of the same nature ..... per 100 kil.	10 00	10 00
16 Manuscripts in any language ..... Free	Free	Free	450 Emery paper ..... (12 00)	12 00	12 00
17 Books, and every kind of publication and printed matter in Roumanian, music (with Roumanian text), printed abroad, in sheets or in volumes, stitched, in boards, or bound ..... Free	Free	Free	451 So-called "chemical paper," treated with different chemical materials, for photography, for copying, tracing, or for producing chemical reactions, or for killing insects, as also papers treated with solutions of gutta-percha and different gums, with oily solutions, wax, resin, collodion, or any other chemical substance, whether oily or gummy ..... per 100 kil.	50 00	50 00
18 The same, printed in Roumanian, by citizens of other states, living abroad ..... Free	Free	Free	452 Celluloid and similar material, raw, in bulk, in plates, sheets, bars, or tubes, not wrought into articles, neither polished nor varnished ..... per 100 kil.	40 00	40 00
19 Books and every kind of publication in foreign languages, as also musical works with text in foreign languages, stitched or not ..... "	"	"	453 The same, polished, varnished, or cut for the manufacture of special articles ..... per 100 kil.	100 00	100 00
20 The same, in boards ..... "	"	"	454 Articles of celluloid and other similar substances, even combined with other materials ..... per 100 kil.	300 00	300 00
" bound ..... Free	Free	Free	or 454 Bands of celluloid ..... —	—	240 00 A
			455 India-rubber and gutta-percha, raw, in bulk, and broken articles of India-rubber ..... per 100 kil.	0 50	0 50
			456 Solutions and pastes of India-rubber ..... per 100 kil.	5 00	5 00

† The Roumanian Government have decided (Dec. 25, 1919) to admit books of all kinds, in all languages (whether bound or not), into Roumania free of Customs duty. Further, the recently imposed surtax of 2 per cent. ad valorem is not applicable to books.

Nos.	General Tariff. Lel. b.	Conventional Tariff. Lel. b.	Nos.	General Tariff. Lel. b.	Conventional Tariff. Lel. b.
457 Plates and sheets of india-rubber, not combined with other materials. .... per 100 kil.	10 00	10 00	453 Ground, washed, combined, ever in paste, but not combined with other materials, as also quartz sand for glass making? ..... per 100 kil.	0 05	0 05
458 The same, combined with tissues, &c. .... per 100 kil.	20 00	20 00	454 Common stones of every kind, rough, excepting marble, alabastrer, and other fine stones, also meerschaum, asbestos, spar, feldspar, all rough? ..... per 100 kil.	0 40	0 40
459 Articles of india-rubber and india-rubber threads, not combined with other materials ..... per 100 kil.	40 00	40 00	Cryolite ..... per 100 kil.	0 20	0 20
460 Articles of india-rubber combined with other materials, but not made up : a. Threads, stuffs, bands, elastic ribbons of india-rubber threads, covered with common textile materials, linen, cotton ..... per 100 kil.	100 00	100 00	454 Granite or natural basalt, rough ..... per 100 kil.	—	0 30 A.
b. Threads, stuffs, bands, elastic ribbons of india-rubber threads, covered with silk, pure or mixed with other textiles ..... per 100 kil.	200 00	200 00	455 Common stones, rough-hewn, for paving, and for flagstones, curbstones, building, and other similar uses which do not require finely-worked stone : lithographic stones? ..... per 100 kil.	0 70	0 70
Note. Elastic ribbons with rubber threads covered with textile materials used in making garters, shall be taxed under No. 460 a or b, as the case may be, even though not containing rubber threads on the edges and having the appearance of ordinary ribbons.			456 Slabs, rough-hewn, for flagstones and curbstones of lava ..... per 100 kil.	—	0 40
461 Made-up articles of india-rubber : a. Goggles and tennis shoes ..... per 100 kil.	120 00	120 00	456 Common building stone, such as limestone, not taking polish, sandstone, &c. hewn, ready for building or for other purposes? ..... per 100 kil.	1 00	1 00
b. Cloaks, clothing, and other made-up articles ..... per 100 kil.	250 00	250 00	457 Flags of the same stones of less than 16 centimetres in thickness when hewn, as also lithographic stones, engraved, designed, lettered? ..... per 100 kil.	2 00	2 00
Note.—This number includes articles made up from tissues coated with rubber or gutta percha on one side only, varnished or not, or from double tissues with intermediate layer of rubber or gutta percha (A).			458 Millstones, grindstones, filtering stones, and all other articles of soft stone ever combined with iron, emery wheels? ..... per 100 kil.	3 00	3 00
Tissues and made-up articles of tissue merely in contact with india-rubber solutions for rendering them waterproof, will be classed under the respective numbers according to kind.			458 Millstones ..... per 100 kil.	1 00	1 00
462 All other articles of india-rubber combined or not with other materials, and intended for technical, mechanical, or professional use, even vulcanised; also machine belting of india-rubber, combined with cotton or other materials ..... per 100 kil.	50 00	50 00	459 Slates for roofing or for other purposes, unpolished, unframed? ..... per 100 kil.	2 00	2 00
463 Articles of vulcanised india-rubber, combined or not with other common materials, such as combs, vaporisers, rulers, paper-weights, pads, articles of dress, and other similar wares ..... per 100 kil.	240 00	240 00	460 Slate, polished, of all sizes? ..... per 100 kil.	3 00	3 00
464 Resins? ..... per 100 kil.	0 50	0 50	461 The same, framed in wood, and slate pencils? ..... per 100 kil.	8 00	8 00
465 Vegetable tars? ..... per 100 kil.	5 00	5 00	462 Mica, in plates or sheets? ..... per 100 kil.	1 00	1 00
466 Turpentine? ..... per 100 kil.	3 00	3 00	463 Mica, in sheets, colored, ornamented? ..... per 100 kil.	20 00	20 00
467 Oil and essence of turpentine, as also other resins? ..... per 100 kil.	12 00	12 00	464 Articles of mica, even colored and combined with other materials ..... per 100 kil.	70 00	70 00
468 Camphor, raw or refined ..... per kil.	0 08	0 08	465 Marble, alabastrer, or serpentine, of all kinds, in rough pieces or rough-hewn? ..... per 100 kil.	0 75	0 75
469 Aloe, manna, and all other dried vegetable juices ..... per kil.	0 15	0 15	465 Marble, in rough pieces or rough-hewn ..... per 100 kil.	—	0 75 t
470 Opium ..... per 100 kil.	5 00	5 00	466 The same, sawn or roughly shaped, but neither finished nor chiselled? ..... per 100 kil.	2 00	2 00
471 Common pine resin? ..... per 100 kil.	2 00	2 00	466 Marble of all kinds, sawn or roughly shaped, but neither finished, polished, nor chiselled ..... per 100 kil.	—	1 50 B.
472 Gum arabic, rosen, myrrh, gum, asphaltum, asafetida, gum of Persia, copal, baumhar, gugguam, gummage, jolap, and every other natural gum resin ..... per 100 kil.	8 00	8 00	467 Hard stones, such as marble, alabastrer, granite, porphyry, serpentine, and, in general, all stones taking a polish, hewn ready for use in building or for manufacture into articles, but not polished, nor in plates of less than 4 centimetres in thickness, nor in articles weighing less than 5 kils. and not included under No. 501? ..... per 100 kil.	5 00	5 00
473 Gum mastic and scammony ..... per 100 kil.	35 00	35 00	467 Marble, hewn ready for use in building or for manufacture into articles, but not polished, nor in plates of less than 4 centimetres in thickness, nor in articles weighing less than 5 kils. and not included under No. 501 ..... per 100 kil.	—	4 00 t
474 Gums and vegetable glues prepared in bottles, sheets, capsules, with or without brushes? ..... per 100 kil.	75 00	75 00	468 The same, polished on one or more sides, even ornamented, carved, painted, gilt, combined or not with other materials? ..... per 100 kil.	15 00	15 00
Note.—Gums sold in plates such as shellac, lacowange, lacquer, &c., are not dutiable under this heading, but under No. 817.			Note.—Busts and marble statues in single specimens, constituting works of art, are exempt from duty with the authorisation of the Minister of Finance.		
475 Vegetable wax of carouba, myrtle wax, palm-wax, Japan-wax, &c. .... per 100 kil.	80 00	80 00	469 Plates of the stones enumerated in No. 497 of less than 4 centimetres in thickness, worked, moulded, rough shaped, but not polished, as also articles of less than 5 kils. in weight, unpolished, and not included in No. 501? ..... per 100 kil.	7 00	7 00
476 Resins and other similar substances prepared for corking bottles? ..... per 100 kil.	6 00	6 00	469 Plates of marble of less than 4 centimetres in thickness, worked, moulded, rough-shaped, but not polished ..... per 100 kil.	—	5 00 B.
477 Resinous torches, for illumination? ..... per 100 kil.	7 00	7 00	500 The same, polished, even decorated with carving, painting, or gilding, combined or not with wood or iron? ..... per 100 kil.	20 00	20 00
478 Sealing-wax of any quality and color? ..... per 100 kil.	50 00	50 00	501 Articles of marble, alabastrer, porphyry, serpentine, onyx, malachite, agate, rock crystal, garnet, jet, tourmaline, and other similar high-class stones, specially worked for furniture, ornaments, and purposes of decoration, such as tables, inkstands, chandeliers, paper-weights, cups, statuettes, medallions, frames, and other articles not specially mentioned, combined or not with other materials? ..... per 100 kil.	200 00	200 00
479 Beeswax from manufactures and from products of the soil, having no special use, and which cannot be classified under any of the other headings of the present tariff ..... per 100 kil.	0 05	0 05			
50 Mineral waters of every kind and in any sort of receptacle a. Natural ..... per 100 kil.	3 00	2 40 Ft			
b. Artificial? ..... per 100 kil.	10 00	10 00			
51 Salts extracted from mineral waters, all of which are salines? ..... per 100 kil.	20 00	20 00			
52 Rocks or sea salts? ..... per 100 kil.	Prohibited	Prohibited			
53 Earth, clay, sand, kaolin, enamel, marl, natural phosphate of lime, pozzolana or Santorini earth alabastrer a. Crude ..... per 100 kil.	0 02	0 02			

Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.	Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.
502 The same combined with gold and silver, the article being of stone and the ornamentation only of gold or silver.....per 100 kil.	400 00	400 00	529 Colored porcelain, decorated, even combined with other common materials.....per 100 kil.	35 00	30 00 A
503 Stones of all kinds, soft or hard, in powder; silicate of magnesia, dolomite, and stone in small pieces for mosaics.....per 100 kil.	0 60	0 40	530 Small articles of faience or porcelain, even decorated and combined with other common materials, such as pipes, inkstands, match boxes, small figures, office fittings, ash trays, sweetmeat and other boxes; money boxes.....per 100 kil.	10 00	10 00
504 Rock crystals, agate, garnets, onyx, jasper, tourmaline, jet, malachite, amethyst, topaz, and other stones, not specially mentioned, in the rough.....per 100 kil.	50 00	50 00	531 Beads, buttons, bracelets, collars, necklaces, in faience or porcelain, even combined with other materials.....per 100 kil.	100 00	100 00
505 Fine wrought stones for jewellers, such as garnets, amethysts, agates, topazes, tourmalines, jet, and other fine stones, except precious stones, also coral and cameos.....per kil.	10 00	10 00	532 Enamel and glass in the lump, in pieces, in powder, including emery powder, or waste.....per 100 kil.	120 00	60 00
506 Coral, wrought, unset.....per 100 kil.	—	5 00 I	533 Plates of glass for underground lighting, for roofs, looking-glasses, windows, &c., having a thickness of at least 5 mm. 1°	3 00	2 00
506 Small garnets (fragments).....	30 00	30 00	532 Glass enamel.....per 100 kil.	1 00	1 00
507 Precious stones, such as diamonds, rubies, emeralds, opals, sapphires, cats-eyes, turquoises, in the rough, not worked.....per 100 kil.	100 00	100 00	533 Plates of glass for underground lighting, for roofs, looking-glasses, windows, &c., having a thickness of at least 5 mm. 2°	9 00	7 00 B
508 Precious stones, such as diamonds, rubies, emeralds, opals, sapphires, turquoises, cats-eyes, and other similar stones, and fine pearls, per kil.	20 00	20 00	a. Measuring in perimeter up to 240 centimetres.....per 100 kil.	9 00	7 00 B
Note.—Imitations of fine and precious stones are dutiable as real stones.			b. Measuring in perimeter from 240 to 400 centimetres.....per 100 kil.	11 00	8 00 B
509 Articles of meerschaum, real or imitation, turned or carved, not combined with amber or other fine materials.....per 100 kil.	300 00	300 00	c. Measuring in perimeter more than 400 centimetres.....per 100 kil.	14 00	9 00 B
510 The same, combined with amber or other fine materials.....per 100 kil.	500 00	500 00	534 The same, colored in the paste, roughened or ground.....per 100 kil.	21 00	20 00 B
511 Asbestos:			535 Plates and sheets of less than 5 mm. in thickness:		
a. In sheets, rolls, not shaped, in paste, or mastic.....per 100 kil.	5 00	5 00	a. Measuring in perimeter up to 240 centimetres.....per 100 kil.	12 00	12 00 B
b. In plates for roofing or other purposes.....per 100 kil.	10 00	10 00	b. Measuring in perimeter from 240 to 400 centimetres.....per 100 kil.	11 00	13 00 B
512 Asbestos wrought into articles, such as washers, pipes, corals, threads, ribbons, cloth, &c., even combined with textile materials or mineral substances.....per 100 kil.	50 00	50 00	c. Measuring in perimeter more than 400 centimetres.....per 100 kil.	20 00	14 00 B
Note.—Hemp rope impregnated with asbestos, tallow or graphite, used for machine belting, is dutiable under No. 512.			536 The same, colored, ground, decorated by acid or the wheel, bevelled or engraved.....per 100 kil.	32 00	25 00 B
513 White lime, hydraulic lime (Roman cement), raw chalk, gypsum, talc.....per 100 kil.	1 50	1 50	537 Plates and sheets of cast glass, with uneven surface, undulated, with grooves, or with network of iron wire inserted in the paste, of all thicknesses, not colored.....per 100 kil.	12 00	12 00
514 Chalk, shaped into pieces, with paper or not, and graphite shaped into pieces.....per 100 kil.	15 00	15 00	538 The same, colored.....	18 00	18 00
515 Portland cement.....	2 00	2 00	Note.—Skylights (lucarne) of blown glass for refrigerating installations are classed under Nos. 537-538.		
516 Plates, tubes, decorative and all other articles of cement, in the rough, neither painted nor varnished, combined or not with wood or iron.....per 100 kil.	3 00	3 00	539 Recipients for mineral waters, colored or not, but without metal mountings, and not combined with other materials; demijohns and carboys of glass, even covered with plaitings of wooden switches or flexible bark, having a capacity of at least 20 litres.....per 100 kil.	4 00	4 00
517 The same, smoothed, painted or varnished.....per 100 kil.	5 00	5 00	Note.—Recipients with mountings or combined with other materials are dutiable under No. 546. Demijohns and carboys of less capacity pay the duty fixed in Nos. 540-542 according to the quality of the glass, and those covered otherwise than with plaited wooden switches or flexible bark are dutiable under No. 546.		
518 Wares of gypsum, stucco, plain, neither colored nor varnished.....per 100 kil.	7 00	7 00	540 Bottles, and common wares of natural glass, black, greenish, reddish, or opaque, merely cast or blown, even with inscriptions made in the casting.....per 100 kil.	6 00	6 00
519 The same, colored, varnished, combined or not with other common materials.....per 100 kil.	15 00	15 00	541 Bottles, and common wares, of white glass, merely cast or blown, even with inscriptions made in the casting, as well as water-bottles, decanters, and the like, of common black, green, or reddish glass.....per 100 kil.	15 00	15 00
520 Baked earth and clay of all kinds, such as ordinary or fire bricks, roofing tiles, pipes, and other, not enamelled.....per 100 kil.	2 00	2 00	542 The same, of colored glass, except water bottles, decanters, and the like.....per 100 kil.	20 00	20 00
Note.—Porous tiles and bricks, of clay, infusorial earth and similar materials for preventing loss of heat, shall be subject to the duties of the present number (A).			Note to Nos. 540-542. By bottles is meant only common bottles used for wines, beer, and mineral waters, including a small lemonade bottles. All other bottles are dutiable according to Nos. 543-546, according to kind.		
Common or facing bricks for building purposes, enamelled tiles.....per 100 kil.	0 50	0 50	543 Vases and articles of common glass of natural color, neither white nor ground except on the bottom and on the neck, neither polished, roughened, cut, nor engraved, even with designs and inscriptions made in the casting.....per 100 kil.	30 00	20 00
520 Roofing tiles, not enamelled.....	—	2 00 F			
521 The same, enamelled.....	4 00	4 00			
521 Roofing tiles, enamelled.....	—	4 00 F			
522 Common pottery or stoneware, also pipes and sheets for paving, without enamel, and not decorated.....per 100 kil.	7 00	7 00			
523 The same, enamelled, decorated with designs or reliefs.....per 100 kil.	12 00	12 00			
524 Articles of pottery for technical purposes, such as fireproof crucibles, retorts, saggers for baking fine pottery, and other similar articles.....per 100 kil.	2 00	2 00			
525 Faience, majolica, white or coloured, of one tint only, even with designs in relief.....per 100 kil.	15 00	15 00			
526 The same, decorated with designs in several colors, even combined with other common materials.....per 100 kil.	22 00	20 00			
527 White porcelain, even stamped in relief.....per 100 kil.	25 00	25 00			
Note. Articles of white porcelain, with simple monogram, not gilt, or with the mark or name of the factory or of the trader, are dutiable under this number (A).					





TARIFF.]		ROUMANIA.		559	
Nos.	General Tariff. Let. b.	Conventional Tariff. Let. b.	Nos.	General Tariff. Let. b.	Conventional Tariff. Let. b.
	<p><i>Note to 591 c.</i>—Plates and sheets of rolled iron, turned (tin-plates), less than 4 mm. in thickness, to be dutiable at the rate of 4 lei per 100 kils.</p>				
592	The same, nickelled, silvered, covered with copper or with alloys of copper or with aluminium <sup>2</sup> .....per 100 kil.	29 00	29 00		
593	The same, enamelled, in relief, stamped or with designs, copper or not.....per 100 kil.	30 00	30 00		
594	The same, cut for particular work, perforated, or cut out <sup>2</sup>	Duty on the sheet or plate iron, according to quality, with an addition of 50 per cent.	Duty on the sheet or plate iron, according to quality, with an addition of 50 per cent.		
595	Crucible steel, in bars, sheets or plates of all kinds <sup>2</sup> .....per 100 kil.	9 00	9 00		
596	Pipes of cast iron, of any diameter, and their joints, in the rough, even coated with pitch and tar <sup>2</sup>				
	a. The sides having a thickness of 7 mm. or more <sup>2</sup> .....per 100 kil.	4 00	3 00		
	b. The sides having a thickness of less than 7 mm. <sup>2</sup> .....per 100 kil.	7 00	6 00		
	<i>Note.</i> —See under No. 605.				
597	The same, turned, polished, varnished, tinned, galvanized or coated with lead, colored, bronzed, or enamelled <sup>2</sup>				
	a. The sides having a thickness of 7 mm. or more <sup>2</sup> .....per 100 kil.	9 00	9 00		
	b. The sides having a thickness of less than 7 mm. <sup>2</sup> .....per 100 kil.	16 00	16 00		
598	The same, chiselled by hand, covered, nickelled, silvered or coated with aluminium <sup>2</sup> .....per 100 kil.	26 00	26 00		
599	Articles of cast iron, not specially mentioned, in the rough, merely cast, and not worked, filed or not, even ornamented in the casting or with accessories of wrought iron or in combination with wood <sup>2</sup>				
	a. Weighing, per piece, more than 50 kilograms <sup>2</sup> .....per 100 kil.	5 00	3 00		
	b. Weighing, per piece, from 50 to 5 kilograms <sup>2</sup> .....per 100 kil.	8 00	7 00 A		
	c. Weighing, per piece, less than 5 kilograms <sup>2</sup> .....per 100 kil.	12 00	10 00		
	<i>Note.</i> —See under No. 605.				
600	The same turned ( <i>ground</i> ), polished, varnished, tinned, galvanized, tinned, colored or enamelled <sup>2</sup>				
	a. Weighing, per piece, more than 50 kilograms <sup>2</sup> .....per 100 kil.	15 00	10 00		
	b. Weighing, per piece, from 50 to 5 kilograms <sup>2</sup> .....per 100 kil.	17 00	15 00		
	c. Weighing, per piece, less than 5 kilograms <sup>2</sup> .....per 100 kil.	20 00	20 00		
601	The same, chiselled by hand, bronzed, nickelled, silvered, gilt or coated with aluminium <sup>2</sup>				
	a. Weighing, per piece, more than 50 kilograms <sup>2</sup> .....per 100 kil.	25 00	25 00		
	b. Weighing, per piece, from 50 to 5 kilograms <sup>2</sup> .....per 100 kil.	35 00	35 00		
	c. Weighing, per piece, less than 5 kilograms <sup>2</sup> .....per 100 kil.	55 00	55 00		
602	Pipes of rolled iron and their joints, all in the rough, not finished, without screw ends, without rivet holes <sup>2</sup> .....per 100 kil.	9 00	7 00		
	<i>Note.</i> —See under No. 612.				
603	The same, turned, with screw ends, or with rivet holes <sup>2</sup> .....per 100 kil.	12 00	9 00		
	<i>Note.</i> —See under No. 612.				
604	The same, polished, galvanized, coppered, nickelled, silvered <sup>2</sup> per 100 kil.	26 00	26 00		
	<i>Note.</i> —See under No. 612.				
605	Articles of rolled iron, not specially mentioned, even in combination with cast iron or wood, in the rough, or filed or coarsely painted:				
	a. Weighing, per piece, more than 26 kilograms <sup>2</sup> .....per 100 kil.	12 00	—		
	b. Weighing, per piece, from 26 to 3 kilograms <sup>2</sup> .....per 100 kil.	20 00	—		
	c. Weighing, per piece, from 3 kilograms to 4 kilograms <sup>2</sup> .....per 100 kil.	25 00	—		
	d. Weighing, per piece, less than 4 kilograms <sup>2</sup> .....per 100 kil.	35 00	—		
	Articles of rolled iron not specially mentioned, even in combination with cast iron or wood, in the rough, or filed, or coarsely painted:				
	a. Weighing, per piece, more than 100 kilograms <sup>2</sup> .....per 100 kil.	—	8 00		
	b. Weighing, per piece, from 100 to 25 kilograms <sup>2</sup> .....per 100 kil.	—	9 00		
	c. Weighing, per piece, from 25 to 3 kilograms <sup>2</sup> .....per 100 kil.	—	15 00		
	d. Weighing, per piece, from 3 kilograms to 4 kilograms <sup>2</sup> .....per 100 kil.	—	25 00		
	e. Weighing, per piece, less than 4 kilograms <sup>2</sup> .....per 100 kil.	—	55 00		
	<i>Note to Nos. 596, 599 and 605.</i> —The classification of articles of cast iron or steel under this heading is				
	not affected by rough turning undertaken for the purpose of ensuring freedom from flaws, or by the removal of chipped edges, remnants of metal, and imperfections of casting, or by the application of a rough coating of oil, tar, black-wash or black-lead. See also under No. 612.				
606	The same ( <i>ground</i> ), polished, turned, enamelled, galvanized, tinned, coppered, combined with brass, copper, bronze, or other material not specially mentioned, finely painted, varnished:				
	a. Weighing, per piece, more than 25 kilograms <sup>2</sup> .....per 100 kil.	24 00	24 00		
	b. Weighing, per piece, from 25 to 3 kilograms <sup>2</sup> .....per 100 kil.	30 00	30 00		
	c. Weighing, per piece, from 3 kilograms to 4 kilograms <sup>2</sup> .....per 100 kil.	40 00	40 00		
	d. Weighing, per piece, less than 4 kilograms <sup>2</sup> .....per 100 kil.	50 00	50 00		
	<i>Note.</i> —See under No. 612.				
607	The same, nickelled, silvered, gilt, in combination with other fine substances or not:				
	a. Weighing, per piece, more than 10 kilograms <sup>2</sup> .....per 100 kil.	60 00	60 00		
	b. Weighing, per piece, from 10 to 2 kilograms <sup>2</sup> .....per 100 kil.	90 00	90 00		
	c. Weighing, per piece, from 2 kilograms to 4 kilograms <sup>2</sup> .....per 100 kil.	130 00	130 00		
	d. Weighing, per piece, less than 4 kilograms <sup>2</sup> .....per 100 kil.	200 00	200 00		
	<i>Note.</i> —See under No. 612.				
608	Axles for carriages, wagons, locomotives, complete wheels, single or coupled, for wagons and locomotives, also the tyres for same, neither turned nor finished <sup>2</sup> .....per 100 kil.	10 00	10 00		
	<i>Note.</i> —See under No. 612.				
609	The same, turned and finished <sup>2</sup> .....per 100 kil.	18 00	18 00		
	<i>Note.</i> —See under No. 612.				
610	Springs for carriages and vehicles of every description, and also all heavy springs for buffers of railway and other carriages, merely filed, not finished, polished, nor painted <sup>2</sup> .....per 100 kil.	10 00	20 00		
	<i>Note.</i> —See under No. 612.				
611	The same, ground, polished or finished <sup>2</sup> .....per 100 kil.	30 00	30 00		
	<i>Note.</i> —See under No. 612.				
612	Belts and furniture of iron:				
	a. Not upholstered, merely painted, and not combined with other materials <sup>2</sup> .....per 100 kil.	34 00	34 00		
	b. Ornamented, even combined with other common materials <sup>2</sup> .....per 100 kil.	42 00	42 00		
	c. Upholstered <sup>2</sup> .....	50 00	50 00		
	<i>Note to Nos. 605, 610 and 612.</i> —The classification of articles under the above numbers is not affected by rough chiselling, undertaken for the purpose of ensuring the absence of flaws, or by screw cutting, piercing of rivet holes, or the boring of holes with or without screw thread.				
	<i>Note to Nos. 602 to 612.</i> —The classification of articles under the above numbers is not affected by the scraping or scouring of certain parts, nor by the application of a rough coating of oil, tar, black-wash, or black-lead.				
613	Bolts, screws, rivets, nuts, washers, hooks, and every article which may be furnished with a screw thread, even turned, finished, ground, polished, or painted, except those enumerated in the following number:				
	a. Not finished, i.e., not having the screw-thread made <sup>2</sup> .....per 100 kil.	12 00	12 00		
	b. Having the screw-thread made <sup>2</sup> .....per 100 kil.	17 00	17 00		
	c. Galvanized, tinned, coppered, or nickelled <sup>2</sup> .....per 100 kil.	30 00	30 00		
614	Screws for fixing in wood, except screw rings; screws for fixing in metal, without nuts; with or without notch or incision whatever the manner of work <sup>2</sup> :				
	a. Above 30 mm. in length <sup>2</sup> .....per 100 kil.	18 00	18 00		
	b. From 30 to 15 mm. in length <sup>2</sup> .....per 100 kil.	26 00	26 00		
	c. From 15 to 5 mm. in length <sup>2</sup> .....per 100 kil.	36 00	36 00		
	d. Less than 5 mm. in length <sup>2</sup> .....per 100 kil.	50 00	50 00		
615	Pipes made of sheet-iron riveted, and their joints, both without other preparation <sup>2</sup> .....per 100 kil.	2 00	2 00		
616	The same, turned, polished, galvanized, coppered, nickelled, varnished, or				



	General Tariff. Lei. b.	Conventional Tariff. Lei. b.		General Tariff. Lei. b.	Conventional Tariff. Lei. b.
iron compasses, squares, metres, tin- smiths' shears, sheep-shears, pruning shears, all mounted or not, with or without handles, even polished or nickelled.....per 100 kil.	40 00	40 00			
<b>Cutlery and scissors &amp;c.</b>					
a. Unpolished, unmounted, or mounted on common wood, iron, or cast-iron.....per 100 kil.	80 00	60 00 F			
b. Polished, unmounted or mounted on fine wood, bone, zinc, brass, copper, or other common material .....per 100 kil.	150 00	100 00			
c. Mounted on ivory, tortoise-shell, mother-of-pearl, silvered or gilt metal.....per 100 kil.	250 00	250 00			
d. Mounted on silver or gold .....	350 00	350 00			
<b>Instruments, of metal, for surgery</b>					
Side arms and their accessories, such as scabbards, hilts.....per 100 kil.	80 00	80 00			
The same, silvered or gilt .....	120 00	120 00			
<b>Fire-arms:</b>					
a. Cannon, arms for war, with their parts and accessories.....	Prohibited	Prohibited			
b. Arms for shooting galleries and weapons of defence, such as car- bines, pistols, revolvers, with their parts and accessories.....per 100 kil.	200 00	150 00 B			
c. Sporting arms of all kinds, with their parts and accessories.....	400 00	200 00 B			
<b>Writing pens, even silvered or gilt .....</b> per 100 kil.	160 00	160 00			
<b>Pins, knitting needles and hooks .....</b> per 100 kil.	150 00	150 00			
<b>Sewing needles for sewing by hand or by machine, of all sizes, even with gilt eye.....per 100 kil.</b>	200 00	200 00			
<b>Lead:</b>					
a. In rods.....	1 00	1 00			
b. In plates and sheets.....	1 50	1 50			
Articles of lead, cast, not pressed, such as pipes, tubes, bullets, shot and every other kind of article, plain, without relief, neither painted, decorated, nor varnished.....per 100 kil.	6 00	6 00			
<b>600 Pipes of lead .....</b>	—	4 00 I			
The same, finely worked, painted, decorated.....per 100 kil.	40 00	40 00			
<b>Typographic type and spaces .....</b>	40 00	40 00			
<b>Zinc, cast or rolled:</b>					
a. Wire or rods of any thickness .....per 100 kil.	3 00	3 00			
b. Sheets or plates of 30 millimetres or more in thickness.....per 100 kil.	3 00	3 00			
c. Of less than 30 millimetres in thick- ness.....per 100 kil.	5 00	3 00			
d. Zinc pipes of any diameter .....	6 00	6 00			
<b>Zinc sheets, polished, varnished, or covered with other common metals or their alloys.....per 100 kil.</b>	8 00	8 00			
Wares of zinc, merely cast, neither ground, polished nor colored, cast in relief or not, combined or not with wood, lead, cast iron, or tin per 100 kil.	60 00	60 00			
The same, ground, polished, decorated, as also wares of sheet zinc, even com- bined with other common materials .....per 100 kil.	110 00	110 00			
<i>Note.</i> —Including zincographic and autotypic plates.					
Small articles of zinc for office or table use, small figures, knick-knacks, and also all other wares of zinc, silvered, gilt, or combined with fine materials .....per 100 kil.	140 00	140 00			
<b>Tin in sheets:</b>					
a. Thick for manufacturing tin wares or for soldering.....per 100 kil.	7 00	7 00			
b. Thin (tin foil) and tin wire .....	8 00	8 00			
<b>Wares of tin, even alloyed with lead, zinc, antimony, simply cast, neither ground, polished nor colored, cast in relief or not, even combined with wood, lead, cast iron, or zinc .....</b> per 100 kil.	50 00	50 00			
<i>Note.</i> —Cast tin wares, wholly or partly smoothed on the lathe, are not dutiable as polished wares, but treated according to No. 693. This number also covers tubes, bottle capsules and other pressed wares of tin, brightened by pressure, unless improved by painting, varnishing, or nickelling or covered with another metal coating (4).					
The same, chiselled by hand, ground, polished, painted, decorated, even com- bined with other common materials .....per 100 kil.	100 00	100 00			
The same, nickelled, silvered, gilt, and art wares in general, small figures, small articles for office or table use, knick-knacks and the like, per 100 kil.	150 00	150 00			
Aluminium, rolled or beaten, not further worked.....per 100 kil.	12 00	12 00			
<b>678 Aluminium wire:</b>					
a. Of 0.5 millimetre or more in thick- ness.....per 100 kil.	20 00	20 00			
b. Of less than 0.5 millimetre in thickness.....per 100 kil.	50 00	50 00			
<b>679 Wares of aluminium and its alloys, even combined with other common materials.....per 100 kil.</b>	160 00	160 00			
<b>675 The same, combined with silk, ivory, mother-of-pearl, tortoise-shell, silver, gold.....per 100 kil.</b>	300 00	300 00			
<b>676 Nickel, beaten or rolled, not further worked.....per 100 kil.</b>	12 00	12 00			
<b>677 Nickel wire.....per 100 kil.</b>	20 00	20 00			
<b>678 Pipes, vases and receptacles of all kinds, polished, but not ornamented 100 kil.</b>	150 00	150 00			
<i>Note.</i> —Kitchen utensils, pots and similar articles of nickel or its alloys (packfong, galapace, argentan, &c.), finished, polished, not orna- mented, fall under this number (4).					
<b>679 The same, ornamented, thin sheets of nickel of less than 0.25 millimetre in thickness, wares and articles of nickel of all kinds, not specially mentioned, even ornamented and combined with other materials, except silver and gold .....per 100 kil.</b>	200 00	200 00			
<b>680 Works of art for office or table use, small figures, knick-knacks, combined or not with other materials.....per 100 kil.</b>	300 00	300 00			
<b>681 All nickel wares, silvered, gilt, or com- bined with silver and gold, per 100 kil.</b>	350 00	350 00			
<i>Note.</i> —Packfong, galapace, argentan and christofe wares are dutiable under Nos. 676-681.					
<b>682 Copper and its alloys, rolled round or in any other form, and in plates of 1 millimetre or more in thickness.....</b> per 100 kil.	5 00	5 00			
<b>683 Sheets of less than 1 millimetre in thick- ness and wire of 1 millimetre or more .....per 100 kil.</b>	10 00	10 00			
<i>Note.</i> —Sheets of copper of any thick- ness, cut into any shape other than rectangular, pay a surtax of 25 per cent, in addition to the duty.					
<b>684 Wire of less than 1 millimetre in diameter, sheets for veneering and cables of copper wire.....per 100 kil.</b>	20 00	20 00			
<b>685 The same, nickelled, silvered or gilt ..</b> per 100 kil.	60 00	60 00			
<b>686 Tubes and pipes, cast or rolled, of any size, neither adjusted nor cut, includ- ing joining pieces, also parts of machinery cast, but not worked, unfinished.....per 100 kil.</b>	15 00	15 00			
<b>687 The same, adjusted, turned, ground, polished, cast, even combined with other common materials.....per 100 kil.</b>	25 00	25 00			
<b>688 Articles of copper and its alloys not specially mentioned, even ground, polished, combined or not with other common materials.....per 100 kil.</b>	100 00	100 00			
<b>689 The same, chiselled, varnished, nickelled, silvered, gilt.....per 100 kil.</b>	200 00	200 00			
<i>Note.</i> —Busts and art statues im- ported one at a time are exempt from duty with the authorisation of the Minister of Finance.					
<b>690 The same, combined with fine materials .....per 100 kil.</b>	250 00	250 00			
<b>691 Braziers' and copper-smiths' wares of copper or its alloys, worked in part or finished; pipes and tubes of sheet copper riveted or soldered, and all articles of sheet copper or alloys of copper.....per 100 kil.</b>	125 00	125 00			
<b>692 The same, chiselled, varnished, nickelled, silvered, gilt.....per 100 kil.</b>	200 00	200 00			
<b>693 Gauge of copper or its alloys:</b>					
a. Having in warp and weft 20 threads or less per square centi- metre.....per 100 kil.	20 00	20 00			
b. Having more than 20 threads per square centimetre.....per 100 kil.	25 00	25 00			
<i>Note.</i> —Gauge of copper or its alloys, in continuous rolls, for the manu- facture of paper, are dutiable at the rate of 5 lei per 100 kilos, with permit and under control of the Ministry of Finance.					
<b>694 Unmanufactured wares of wire of copper and its alloys.....per 100 kil.</b>	100 00	100 00			
<b>695 The same, nickelled, varnished, silvered, gilt.....per 100 kil.</b>	200 00	200 00			
<b>696 Pins, hairpins, hooks, buckles, crochet hooks, even nickelled, silvered, gilt .....per 100 kil.</b>	200 00	200 00			
<b>697 Silver, prepared for use in silversmiths' work, and imported in rolled plates or bars of any thickness.....per kil.</b>	2 00	2 00			
<b>698 Silver ware, and articles of silver not specially mentioned.....per kil.</b>	28 00	28 00			
<b>699 The same, partly or wholly gilt ..</b> per kil.	30 00	30 00			
<b>700 Gold, prepared for use in goldsmiths' or jewellers' work, and imported in plates or in rolled bars of any thickness .....per kil.</b>	10 00	10 00			

Nos.	General Tariff, Lch. b.	Conventional Tariff, Lch. b.	Nos.	General Tariff, Lch. b.	Conventional Tariff, Lch. b.
701 Articles of gold, not specially mentioned, for whatever use, . . . . .	30 00	30 00	a. From 10,000 to 100,000 kil. . . . .	14 00	7 00 B I
702 Metals of every kind, in bulk or in powder, . . . . .			b. From 10,000 to 2,500 kil. . . . .	14 00	8 00 B I
a. For use in coating with copper (plating), nickel, or aluminium . . . . .	75 00	40 00	c. From 2,500 to 500 kil. . . . .	22 00	10 00 B I
b. For silvering . . . . .	100 00	200 00	d. Less than 500 kil. . . . .	30 00	12 00 B
c. For gilding . . . . .	100 00	400 00	736 Machine tools, such as mechanical saws, lathes, planers, drilling machines, grooving machines, sharpening and setting machines, steam hammers, portable forges, presses for machining metals and other substances, and all other similar machines for working metals, wood, and other materials, weighing per piece : . . . .		
705 Threads, round or flat, of any common metal used in trimmings, embroidery, tissues, or dress, whether such threads be single or whether they be twisted on textile materials (other than silk) or on cord, . . . . .	60 00	40 00	a. 10,000 kil. or more . . . . .	12 00	6 00 B
Note. Metal threads, cemented or expanded with imitation silver, pay duty under this number.			b. From 10,000 to 2,000 kil. . . . .	15 00	8 00 B
706 The same, silvered, gilt, or twisted on silk, . . . . .	130 00	80 00	c. From 2,000 to 250 kil. . . . .	28 00	12 00 B
707 Threads of silver, round or flat, single or twisted, on any kind of textile material, . . . . .	5 00	5 00	d. Less than 250 kil. . . . .		
708 The same, gilt, . . . . .	7 00	7 00	737 Pumps of all kinds, for liquids, air, and gas, and also ventilators, . . . . .	17 00	8 00 B
709 Threads of gold, round or flat, single or twisted, on any kind of textile material, . . . . .	15 00	15 00	738 Machines, for combing textiles, carding machines, spinning machines, reeling machines, looms, knitting machines, dressing machines, figuring machines, and, in general, all machines for working up textiles from the raw material to the finished article, . . . . .	18 00	8 00 B
708 Beads and spangles of common metals . . . . .	2 00	2 00	739 Machines, n.e.m., employed in the manufacture of paper, . . . . .	14 00	8 00 B
709 The same, silvered, gilt, . . . . .	3 00	3 00	740 Printing machines, typographic or lithographic, . . . . .	10 00	6 00 B
710 Beads and spangles of silver, . . . . .	5 00	5 00	741 Machines for writing, calculating, or registering, . . . . .	250 00	250 00
711 The same, gilt, . . . . .	10 00	10 00	742 Sewing machines, and generally all machines used for the making of clothes, hats, and boots, . . . . .	50 00	20 00
712 Beads and spangles of gold . . . . .	20 00	20 00	Note.—The tables stands, &c., of these machines are treated according to the material of which they are composed.		
713 Textures, nettings, braids, and trimmings, or threads of common metals, even combined with any other material except silk, . . . . .	3 00	5 00	743 Agricultural machines : . . . .		
Note. All tissues not exceeding 25 centimetres in width are treated as braids.			a. Seed drills and winnowers . . . . .	1 00	1 00
714 The same, of metals silvered, gilt, or combined with silk, . . . . .	15 00	15 00	b. Portable engines and agricultural machines of all kinds, of whatever material composed, . . . . .	2 00	4 00
715 Tissues, braids, ribbons and trimmings (passementerie) of silver combined with any other material, . . . . .	20 00	20 00	744 Machines and apparatuses, n.e.m., weighing each : . . . .		
716 The same, of silver gilt, . . . . .	25 00	25 00	a. 10,000 kil. or more . . . . .	7 00	7 00
717 Tissues, braids, ribbons and trimmings (passementerie) of gold combined with any other material, . . . . .	30 00	30 00	b. From 10,000 to 2,000 kil. . . . .	8 00	8 00
718 Buttons and combs of any common metal except iron, . . . . .	3 50	3 50	c. From 2,000 to 500 kil. . . . .	9 00	9 00
719 The same, silvered, gilt, . . . . .	5 00	5 00	d. From 500 to 150 kil. . . . .	11 00	11 00
720 Jewellery of common metal, even combined with imitation of fine stones, or silvered or gilt, . . . . .	8 00	8 00	e. From 150 to 50 kil. . . . .	13 00	13 00
721 Jewellery of common metal, plated with silver or gold, and combined or not with imitation of precious stones . . . . .	16 00	16 00	f. Less than 50 kil. . . . .	14 00	16 00
722 Jewellery of silver, even combined with precious stones, . . . . .	40 00	40 00	Note. Weighing machines—decimal, centesimal or other similar—and also all automatic machines n.e.m. are included in this number.		
723 The same, gilt, or plated with gold, . . . . .	60 00	60 00	Note to Nos. 735-744.—Parts and accessories of machines and apparatuses, specified in Nos. 735-744, imported separately or as spare parts, are taxed as wares of the materials of which they are made.		
724 Jewellery of gold or platinum, with or without precious stones, . . . . .	100 00	100 00	Machines specified in Nos. 745, 736, 740, 743 and 745, imported by the external departments of the Ministry of Public Works, by the Roumanian Railway companies, and by industrial establishments connected with the State are exempt from duty with the authorisation of the Ministry of Finance, provided no such machines are manufactured in the country.		
Note.—Decorations (of orders) and medals are tariffed as jewellery according to the metals of which they are composed.			745 Dynamo electric machinery, electric motors, converters, transformers, distributors (electromagnets and coils), weighing each : . . . .		
725 Coins of any kind of metal legally current in Roumania . . . . .	Free.	Free.	a. 2,000 kil. or more . . . . .	30 00	12 00
726 Coins of any metal not legally current in Roumania . . . . .	Prohibited.	Prohibited	b. From 2,000 to 200 kil. . . . .	40 00	24 00
727 Copper coins not legally current in Roumania, but imported perforated as ornaments for necklaces, . . . . .	"	"	c. Less than 200 kil. . . . .	50 00	35 00
728 The same, silvered or gilt, . . . . .	"	"	746 Accessories of dynamo electric machines, . . . . .	50 00	35 00
729 Silver coins not legally current in Roumania, but imported as ornaments . . . . .	"	"	747 Electric accumulators, and their battery-plate for renewal, . . . . .	20 00	20 00
730 The same, gilt, . . . . .	"	"	Note.—Batteries are included in this number.		
731 Gold coins not legally current in Roumania, but imported perforated as ornaments . . . . .	"	"	748 Voltage lamps and their mechanism, . . . . .	75 00	75 00
732 Imitations of coins, modern or ancient, legally current in any country, or having been legally current in the past . . . . .	"	"	Note. Fittings, &c., of the lamps, lamp-pots, &c., follow the treatment of the materials of which they are composed.		
Note. Genuine ancient coins and medals imported for collectors (and none used) are exempt from duty.			749 Electric apparatus for telegraphs, telephones, transmission of power, lighting, bells, interruptors, batteries for medical and chemical purposes, and all small articles connected with the use of electricity, . . . . .	100 00	80 00 F
733 Sulphur, refined, even in sticks or powder, . . . . .	0 05	0 05			
734 Wicks and sheets of sulphur, prepared in cloth, for fumigating casks, and other receptacles, . . . . .	5 00	5 00			
735 Engines, driven by water, steam, gas, petroleum, and its derivatives, compressed air, or any other power except electricity, whether imported ready put together or in pieces, but only if the pieces be component parts of the same engine, weighing : . . . .					
a. From 10,000 kil. or more, and hydraulic machines, n.e.m., weighing : . . . .	12 00	6 00 B I			

General Tariff. Lei. b.	Conventional Tariff. Lei. b.	Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.
<p><b>Cables for the transmission of electric currents and insulated wire for electrical purposes:</b></p> <p>a. With covering or casing of sheet iron, iron wire, or iron bands per 100 kil. 6 00 6 00</p> <p>b. Without metallic casing, but insulated with paper, asbestos, or other materials u.s.m. per 100 kil. 10 00 10 00</p> <p>c. Insulated with india-rubber or gutta-percha ..... per 100 kil. 15 00 15 00</p> <p>d. Insulated with textile thread other than silk, even combined with other material, per 100 kil. 25 00 25 00</p> <p>e. Insulated with silk thread ..... per 100 kil. 50 00 50 00</p>				
<p><b>Vehicles running on rails:</b></p> <p>a. Goods wagons, covered or not, and tenders? ..... per 100 kil. 12 00 7 00 B</p> <p>b. Carriages for passengers, not upholstered? ..... per 100 kil. 15 00 9 00 B</p> <p>c. Carriages for passengers, upholstered? ..... per 100 kil. 22 00 15 00 B</p>				
<p><i>Note.</i>—Carriages combined with machine motors are classed under No. 735.</p> <p><b>Wagons imported for the use of the Roumanian railways are exempt from duty with the authorisation of the Ministry of Finance, provided that they are not manufactured in the country.</b></p>				
<p><b>Vehicles not running on rails:</b></p> <p>Automobiles and motor-cycles, driven by benzine, electricity, or any other motive power, except animal traction, weighing each:</p> <p>a. 1,000 kilograms, or more? per 100 kil. 30 00 30 00</p> <p>b. From 1,000 to 500 kilograms? .. 45 00 45 00</p> <p>c. From 500 to 250 kilograms? .. 60 00 60 00</p> <p>d. From 250 to 100 kilograms? .. 75 00 75 00</p> <p>e. Less than 100 kilograms? .. 90 00 90 00</p>				
<p><i>Note.</i>—Automobile bodies imported separately are dutiable under No. 288.</p> <p><b>Parts of automobiles and motor-cycles, imported separately or as reserve pieces,..... per 100 kil. 30 00 30 00</b></p> <p>Velocipedes, bicycles, tricycles, tandems for persons or for goods, as well as parts thereof,..... per 100 kil. 220 00 200 00 B</p>				
<p><b>Sea-going ships, of wood or iron, steam or sailing..... Free. Free.</b></p> <p><b>Vessels on the Danube or on the Pruth, of wood or iron, steam or sailing, rowing or tow boats, also barges..... Free. Free.</b></p> <p><b>Vessels for rivers and inland waters:</b></p> <p>a. Of wood, in one piece..... each 5 00 5 00</p> <p>b. Constructed of wood, such as boats, barges and wherries per ton 5 00 5 00</p> <p>c. Of iron..... 10 00 10 00</p>				
<p><i>Note.</i>—Articles imported for ship yards and accessories of ships and boats follow the treatment of the materials of which they are made.</p> <p><b>Large clocks for churches and buildings, and their parts..... 30 00 50 00</b></p> <p><b>Wall and table clocks, and their parts:</b></p> <p>a. Plain, of common materials, without figures, and not chiselled..... per 100 kil. 150 00 150 00</p>				
<p><i>Note.</i>—So-called Black Forest clocks, mounted in wood, and American clocks, both in cases either of wood, painted, sized, or carved, or of tin, brass, or other common metals, even painted, polished, or nickelled; all these clocks, in so far as they are not combined with mother-of-pearl, ivory, tortoise-shell, precious metals, fine or semi-fine stones, are dutiable at the rate of..... per 100 kil. 75 00</p>				
<p>Under this heading are included, as American clocks, clocks of common workmanship of which the mechanism is enclosed in perforated metallic plates; and also clocks in which the pendulum is replaced by a balance.</p> <p>b. Of common materials, ornamented with carvings, figures, incrustations, &amp;c..... per 100 kil. 200 00 200 00</p> <p>c. Mounted on fine materials .. 350 00 350 00</p>				
<p><b>Watches:</b></p> <p>a. With case of common metals, each 1 00 1 00</p> <p>b. With case of aluminum, nickel, silver, or various silvered or gilt metals.....each 1 50 1 50</p> <p>c. With case of silver gilt or of gold, or of other fine materials or combined with precious stones..... each 6 00 6 00</p>				
<p><b>Works completed for watches..... 0 50 0 50</b></p> <p><b>Parts and accessories of watches:</b></p> <p>a. Of common materials..... per kil. 5 00 5 00</p> <p>b. Of aluminum, nickel, silver, or common silvered or gilt metals..... per kil. 7 50 7 50</p> <p>c. Of silver gilt..... 35 00 35 00</p> <p>d. Of gold..... 100 00 100 00</p>				
<p><i>Note.</i>—Under this number are included only watch works (mountings), as well as isolated parts of the same watches. However, when the mountings (montres) are imported complete and lacking only the mechanism, the mountings are dutiable under No. 760.</p> <p>763 Musical boxes, large or small, with clockwork mechanism..... per kil. 1 50 1 50</p> <p>764 Measuring apparatus and all apparatus of precision, with clockwork movements..... per kil. 1 50 1 50</p> <p>765 Grand pianos and orchestrons, as well as parts thereof..... per 100 kil. 50 00 35 00</p> <p>Upright pianos and harmoniums, as well as parts thereof..... per 100 kil. 50 00 25 00</p> <p>Organs, and all other keyed instruments, as well as parts thereof..... per 100 kil. 50 00 50 00</p> <p>766 Musical instruments, stringed, and parts thereof..... per kil. 3 00 3 00</p> <p>767 Musical instruments, wind, with or without keys, and of any material, also parts thereof..... per kil. 5 00 5 00</p>				
<p><i>Note.</i>—Accessories for musical instruments, wind, shall be dutiable according to the nature of the material of which they are made.</p> <p>768 All other musical instruments u.s.m., and parts thereof; also organs with or without keys..... per kil. 1 50 1 50</p>				
<p><i>Note.</i>—Notes for above musical instruments and also for musical boxes, are dutiable according to the materials of which made.</p> <p>769 Toys of wood, lead or stone, or of a combination of these materials with one another, or with iron, painted, but not combined with other materials, and not mechanical..... per 100 kil. 50 00 50 00</p> <p>770 The same, mechanical, or combined with other common materials..... per 100 kil. 60 00 50 00</p> <p>771 Toys of paper, cardboard, faience, porcelain, glass, india-rubber, celluloid, or copper, even combined with other common materials, or mechanical..... per 100 kil. 85 00 50 00</p>				
<p>772 The same combined with fine materials..... per 100 kil. 200 00 150 00</p> <p><i>Note.</i>—Toys of nickel, chromium, silver or gold, whether plain or combined with other materials, follow the treatment of nonenumerated articles of the materials of which they are made.</p> <p>Dolls' clothing, imported separately, follows the treatment of make-up articles of the materials of which made.</p>				
<p>773 Glycerine:</p> <p>a. Raw..... per 100 kil. 10 00 10 00</p> <p>b. Refined..... 25 00 25 00</p>				
<p>774 Extract of rue, prepared in powder or other form..... per kil. 5 00 5 00</p> <p>775 Sulphuric acid and hydrochloric acid..... 2 00 2 00</p> <p>ex 775 Hydrochloric acid..... — 2 00 A</p> <p>776 Nitric acid, fuming sulphuric acid..... per 100 kil. 4 00 4 00</p> <p>777 Phosphoric acid, oxalic acid, arsenious acid, boric acid..... per 100 kil. 10 00 10 00</p> <p>ex 777 Boric acid..... 5 00 3 00</p>				
<p>778 Liquid carbonic acid (carbonic anhydride) including carbonic acid in special capsules for bottles, weight of capsules included..... per 100 kil. 20 00 15 00 A</p> <p><i>Note.</i>—The net weight will be ascertained by taking 30% for the acid and 70% for the receptacle.</p>				
<p>779 Citric acid, tartaric acid, tannic acid, gallic acid, pyrogallic acid..... per 100 kil. 25 00 25 00</p> <p><i>Note.</i>—Syrups, essences, and other preparations follow the treatment of this heading.</p>				
<p>ex 779 Tartaric acid..... per 100 kil. — 16 00 A</p> <p>780 All other mineral acids u.s.m. .... 10 00 10 00</p> <p>ex 780 Hydrofluoric acid..... 5 00 6 00</p>				
<p>781 All other organic acids, not specially mentioned (benzoic, formic, picric, silicic, valeric, &amp;c.)..... per 100 kil. 30 00 30 00</p> <p>782 Pyroligneous acid, containing up to 12 percent, of caustic acid..... per 100 kil. 15 00 15 00</p> <p>783 Acetic acid and pyroligneous acid containing more than 12 percent, of acetic acid, including essences of vinegar of all kinds..... per 100 kil. 140 00 140 00</p> <p>784 Caustic soda..... 0 10 9 50 D K</p>				
<p>785 Liquid ammonia, caustic acids, oxide of iron, oxide of lead (litharge), oxide of tin, binoxide of tin, oxide of copper, oxide of zinc, lithopon, "zincoblene," oxide of magnesium (calcined magnesia)..... per 100 kil. 6 00 6 00</p> <p>ex 785 Oxide of lead, red lead, liquid ammonia..... per 100 kil. 1 00 1 00</p> <p>786 Oxide and peroxide of barium, oxide of antimony, oxide and all other salts of cobalt, and all other mineral oxides..... per 100 kil. 30 00 25 00 K</p>				

1 Per 100 kilograms, net weight.

No.	Description	General Tariff. Lel. b.	Conventional Tariff. Lel. b.	No.	Description	General Tariff. Lel. b.	Conventional Tariff. Lel. b.
787	Sulphate of aluminium, sulphate of aluminium and potash (alun), sulphate of iron, sulphate of copper, sulphate of sodium, nitrate of potash, hypochlorite of lime, silicate of sodium, sulphide of carbon ..... per 100 kil.	1 50	1 50		ment is free of duty. Acetone imported for powder magazines of the Government or by purveyors to the Government, after being denatured is also free of duty.		
	Hypochlorite of lime, chloride of lime ..... per 100 kil.	—	0 50 B	804	Ethers of ethylic alcohol, formic ether, ether of sugar, of rum, essence of rum and all other alcohols and ethers not specially mentioned ..... per 100 kil.	300 00	300 00
787	Sulphate of aluminium, and double sulphate of aluminium and potash (alum), chloric and hypochloric of lime, silicate of sodium ..... per 100 kil.	0 10	0 10	805	Raw phenol (phenic acid, carboic acid, raw), naphthaline, formaline, aniline oil, anthracene ..... per 100 kil.	1 50	1 50
	Sulphate of sodium (Glauber's salts) ..... per 100 kil.	0 50	0 50	806	Pure phenol (phenic acid, carboic acid, crystallised, creoline, lysol, nava) ..... per 100 kil.	10 00	10 00
788	Chemical phosphate of calcium, sulphide of sodium, borate of sodium (borax) ..... per 100 kil.	0 10	0 60 B		Note. Dysformin is not taxable under this number (A).		
	Carbonate of soda, crystallised or calcined ..... per 100 kil.	0 10	0 50 U K, B	807	Guaiaecol, ichthyol, nitro-benzol ..... per 100 kil.	30 00	30 00
788	Carbonates and bi-carbonates of ammonia, barium, artificial calcium, potassium, lead (white lead), and hydrated lime; bi-carbonates of sodium; carbide of calcium; chlorides of ammonia, barium, iron, tin, sulphur and zinc; chlorates of potassium, sodium, tin and zinc; manganates and permanganates of potassium and sodium; nitrates of barium and lead; oxalates and bi-oxalates of ammonium, potassium and sodium; silicate of potassium; pyrophosphate of calcium and lead; sulphates and bi-sulphates of ammonium, barium, magnesium, lead, potassium and zinc; sulphides of ammonium, iron, lead and potassium; sulphides and bi-sulphides of calcium and sodium; hyposulphates of barium, calcium, lead and sodium, and all other chemical products n.s.m. .... per 100 kil.	5 00	5 00	808	Saccharin and all synthetic products with sweetening properties ..... Prohibited	Prohibited	Prohibited
789	Carbonate and bi-carbonate of baryta, carbonate and bi-carbonate of potassium, chloride of magnesium ..... per 100 kil.	0 50	0 50	809	Chemico-technical specialties, without indication of their composition, for technical and household use; a. For cleaning boilers, such as "glutoline" and others, and also solutions for the destruction of insects harmful to agriculture and pomiculture ..... per 100 kil.	20 00	20 00
790	Nitrates of copper, strontium, ferricyanide of calcium, potassium, sodium; ferricyanides of calcium, potassium, sodium; sulphocyanides of ammonium, barium, potassium; cyanide of potassium; sulphate of nickel; ammoniacal sulphate of nickel; phosphates of ammonium, potassium, sodium; chromates and bichromates of ammonium, potassium, sodium, lead; and all other inorganic chemical salts n.s.m. .... per 100 kil.	10 00	10 00		Other, such as films for photography, insect exterminators, special india-rubber, cement and paste; wax and other materials for dentists and others, including cement for resin in plates or any other form for dentists ..... per 100 kil.	100 00	100 00
790	Chloride of calcium and of sodium ..... per 100 kil.	1 00	1 00	810	Artificial phosphates and other chemical substances for improving soils ..... per 100 kil.	0 05	0 05
791	Borates, chlorates, silicates, borates of aluminium, ammonium, barium, cobalt, copper, iron, magnesium, manganese, nickel, potassium, lead, sodium, strontium, zinc, uranium; and all other salts of organic acids ..... per 100 kil.	20 00	20 00		Note. - Chile nitrate of soda, and potash salts, for fertilizing, are also included under this heading.		
792	Acetates of the same; also acetate of calcium ..... per 100 kil.	80 00	80 00	811	Oxygenised water ..... per kil.	0 30	0 30
792	Acetate of lead ..... per 100 kil.	10 00	10 00	812	Oxygen, compressed hydrogen, and all kinds of liquefied gas ..... per kil.	0 15	0 15
	Bi-basis acetate of copper, as well as other products for preventing fungoid diseases of the vine ..... per 100 kil.	1 50	1 50	812	Sulphurous acid, liquefied ..... per kil.	0 02	0 02
793	Borates of manganese and of lead; carbonate of manganese; manganate of lead; oxides of manganese and lead; oxalate of manganese; peroxide of hydrated manganese; resinates of ammonium, calcium, copper, lead, strontium and uranium ..... per 100 kil.	8 00	8 00	813	All chocolates and preparations of alcohol and ether, not specially mentioned, for use as medicaments, per kil.	3 00	3 00
794	Phosphorus: a. White ..... per kil.	0 45	0 45	814	Extract of opium ..... per kil.	6 00	5 00 F
	b. Red ..... per kil.	0 45	0 40	815	Morphia and its salts ..... per kil.	15 00	8 00 F
795	Bromine and bromides ..... per kil.	0 40	0 40	816	Quinine and its salts ..... per kil.	2 00	2 00
796	Mercury chloride, bichloride, oxide, sulphide ..... per kil.	0 40	0 40	817	All alkaloids, and their salts, such as cocaine, atropine, veratrine, caffeine, podophyllin, pilocarpine, and others not specially mentioned ..... per kil.	8 00	4 00 F
797	Compounds of antimony ..... per kil.	0 45	0 45	818	All medicinal extracts n.s.m. .... per kil.	3 00	2 00 F
798	Bismuth, sub-nitrate, sub-gallate (diarmatol) sulphate; also compounds of lithium ..... per kil.	0 80	0 80	819	Copaiba balsam, tolu balsam, and all other natural medicinal balsams ..... per kil.	0 50	0 50
799	Iodine ..... per kil.	0 60	0 60	820	Medicaments of all kinds, prepared, not specially mentioned: a. Liquid ..... per kil.	2 00	2 00
	b. Metallic ..... per kil.	0 60	0 60		b. In pastilles or powder ..... per kil.	4 00	4 00
	c. Inorganic salts: Iodide of potassium, sodium &c. In organic salts: - Iodoform, iodol &c. .... per kil.	3 00	3 00	821	Ointments and salves of all kinds ..... per kil.	3 00	2 00 F
800	Compounds of silver nitrate; compounds of gold-chloride ..... per kil.	4 00	4 00	822	Medicaments of all kinds, n.s.m., in powder: a. Salol ..... per kil.	0 50	0 60
801	Acetic ether, chloroform and collodion ..... per 100 kil.	100 00	100 00		b. Antipyrine, phenacetine, salicyrine, sulphonal, betol, pyraminol and others not specially mentioned ..... per kil.	2 50	2 00 F
802	Acetol, met-ylie, ethylic, propylic, butylic, and amylie and similar corresponding aldehydes; acetic aldehyde, paraldehyde &c. except methylic aldehyde ..... per 100 kil.	120 00	120 00	823	Medicaments of all kinds, in capsules ..... per kil.	5 00	4 00 F
803	Ethyl ether (sulphuric) ..... per 100 kil.	80 00	50 00	824	Compound medicaments, n.s.m. (so-called "specialties"), imported in bottles or other special packages prepared for retail sale: a. Tinctures, extracts, powders, wines, elixirs, syrups, gosses, oils, soaps, plasters ..... per kil.	5 00	4 00 F
	Note. Sulphuric ether imported by explosive factories of the Govern-				b. Pastilles, comets, capsules ..... per kil.	24 00	16 00 F
					c. Pills ..... per kil.		
				825	Volatile oils and essences: a. Of roses ..... per kil.	25 00	25 00
					b. Of geranium and iris ..... per kil.	7 00	7 00
					c. All others not specially mentioned ..... per kil.	4 00	4 00
				826	Artificial chemical perfumery, such as vauilin, coumarin, heliotropine, yopon, and other similar substances ..... per kil.	20 00	20 00
				827	Perfumery containing alcohol or ether, such as: a. Eau de cologne, dentifrice water, perfumed vinegar ..... per 100 kil.	150 00	120 00 F
					b. Perfumes for handkerchiefs, toilet waters of all kinds, dyes for the hair, cosmetics for the skin ..... per 100 kil.	250 00	150 00 F

No.	General Tariff. Lei. h.	Conventional Tariff. Lei. b.	(ii.) Except as otherwise specially provided, the following are considered as fine materials: amber, tortoise-shell, pearl, ivory, real jet, meerschaum, precious metals, all gilt metals and gilt or silvered wire, precious or semi-precious stones, lace, embroidery, and all articles of silk as well as tissues and plated wares containing 30 per cent. or more of silk. [German Treaty.]
28 Perfumery containing neither alcohol nor ether, such as orange-flower water, perfumed or non-perfumed pomades, greases and oils; pastes, perfumed or unperfumed powders; paint for the face, tooth soap, paper and pastilles for perfuming, and all perfumery not specially mentioned, as also laqueol, and all kinds of cosmetics for the toilet, also henna	per 100 kil.		
29 Colors and varnishes: Coloring earths of all kinds, in the raw state, and all products capable of being used as coloring earths	per 100 kil.	3 00	3 00
30 Coloring earths of all kinds, powdered and prepared for colors	per 100 kil.	4 00	4 00
31 Lamp black, bone black and mineral black	per 100 kil.	8 00	8 00
32 Animal coloring matters, not prepared in colors, such as kermes, real or imitation, sepiä &c.	per 100 kil.	5 00	5 00
33 Coloring extracts of wood, roots, barks, leaves, lichens, flowers, fruits, husks	per 100 kil.	6 00	5 00 F
33 Coloring extracts of wood, roots, barks, leaves	per 100 kil.	—	5 00 I
34 Colors enumerated in Nos. 830 to 833 inclusive, and mineral oxides of all kinds, ground with oil or prepared with glue, dextrine and caseine, per 100 kil.		25 00	25 00
35 Indigo, ultramarine, Prussian blue, Paris blue, and all other colors not specially mentioned, not prepared, including mineral blues and greens	per 100 kil.	10 00	10 00
35 Ultramarine in powder, in barrels	per 100 kil.	4 00	4 00
Note to No. 835.—Synthetic indigo shall not be subjected to other or higher duty than that on natural indigo (d).			
36 The same, ground with oil, or prepared in any form for washing	per 100 kil.	30 00	30 00
37 Aniline colors, and other colors derived from coal tar, even when bearing the name of vegetable or mineral colors	per 100 kil.	20 00	20 00
38 Colors of all kinds, finely prepared, in tin tubes, bottles, shells, tablets, or pastilles, including creams of all kinds for coloring or polishing boots and other articles of leather	per 100 kil.	75 00	75 00
39 Blacking (for shoes and other articles of leather)	per 100 kil.	50 00	50 00
40 Printing ink	per 100 kil.	20 00	20 00
41 Writing and etching inks	per 100 kil.	40 00	40 00
42 Pencils, black or colored, without sheathing of wood	per 100 kil.	30 00	30 00
43 The same with sheathing of white wool, even painted or polished	per 100 kil.	60 00	60 00
44 Fine pencils, black or colored, with sheathing of cedar or other fine woods, painted, polished	per 100 kil.	120 00	120 00
Note.—Leads or iron cases, pencils follow the treatment of this heading.			
45 Oil and viscative varnishes, colored or not	per 100 kil.	60 00	50 00 U K
46 Alcoholic varnishes, colored or not	per 100 kil.	75 00	60 00 U K
47 Prepared varnishes, without vegetable oil or alcohol, colored or not, such as asphalt varnish, turpentine varnish, petroleum varnish, and varnishes for harness or for paper	per 100 kil.	45 00	40 00 U K
48 Putty for windows, colored or not, and all other mastics prepared with oil, asphalt, wax, ceresine &c.	per 100 kil.	12 00	12 00
49 Matches of all kinds, and also covered with phosphorus for match boxes		Prohibited	Prohibited
50 Gunpowder, dynamite, gun-cotton, and all other explosives		Prohibited	Prohibited
51 Cartridges of any material, unloader, with caps	per 100 kil.	100 00	100 00
52 Cartridges, loaded, and caps called "Florent" and the like	per 100 kil.	125 00	125 00
Note.—Cartridges which are loaded only with gunpowder will be subjected to a surtax of 4 lei per kilogram (48 2s. 7d. per cwt.).			
53 Projectiles of war, such as bullets, bombs, shells, grenades, flares &c.		Prohibited	Prohibited
54 Fireworks of all kinds	per 100 kil.	200 00	200 00
Note.—(Including monopoly duty on powder used.)			

GENERAL NOTES TO TARIFF.—(i.) In so far as the duty leviable on an article exceeds the duty on another article referred to in the tariff Schedule to the Treaty, the former duties shall be calculated according to the rate granted by the treaty, and not according to the rate of duty in the "General" Tariff. [British and German Treaties.]

(ii.) Except as otherwise specially provided, the following are considered as fine materials: amber, tortoise-shell, pearl, ivory, real jet, meerschaum, precious metals, all gilt metals and gilt or silvered wire, precious or semi-precious stones, lace, embroidery, and all articles of silk as well as tissues and plated wares containing 30 per cent. or more of silk. [German Treaty.]

Note.—A Roumanian Royal Decree, dated 6th June, 1919, and published in the "Monitor Oficial" of the 7th June, provided for the establishment of a tax of 20 per cent. ad valorem on all goods exported from Roumania. The decree provides that, for the purpose of payment of the tax, the value is to be fixed on the basis of the selling price and the usual market price at the time of exportation. All other export customs taxes established by previous laws are abolished by the decree.

According to information which has reached the Board of Trade through the Foreign Office, however, a further decree was published on the 9th August exempting all exports from payment of the 20 per cent. export tax established by the decree of the 6th of June.

## LAW RELATING TO TARE ALLOWANCES ON GOODS DUTIABLE

## BY WEIGHT.

(Monitorul oficial No. 231, of January 19/February 1, 1906.)

ART. 1.—The import duties affecting goods dutiable by weight shall be levied on the gross weight, the legal net weight or the real net weight of the goods.

ART. 2.—The gross weight is the result of weighing the contents together with the packing.

Double cases and wrappers, in which certain goods are packed, do not form part of the gross weight.

ART. 3.—The legal net weight is arrived at by deducting from the gross weight the tares specified in Schedule B annexed to the present Law.

ART. 4.—The real net weight is the weight of the merchandise ascertained with or without the outer or inner wrappers, as differentiated in Schedule C annexed to the present Law.

ART. 5.—When a package contains several kinds of goods classed under different numbers of the tariff, the goods dutiable on the legal or on the real net weight are to be weighed and taxed according to the provisions of Schedules B and C respectively. To the weight of goods dutiable on the gross weight there is added a part of the weight of the package in which they are contained proportional to the net weight of each kind of goods so dutiable on the gross weight. If there are several kinds of goods, all of which are dutiable on the gross weight, the weight of the package is divided proportionally, and added to the net weight of each kind of goods contained therein.

ART. 6.—Liquids dutiable by gross weight, imported in tank-wagons, shall be assessed on the real net weight, with 20 per cent. additional.

ART. 7.—Goods dutiable by gross or legal net weight, imported in bulk, shall be assessed together with the materials used for protecting them during the transport (boards, straws, excelsior, &c.); in case of several kinds of goods dutiable at different rates, the weight of the package is divided proportionally and added to the net weight of each kind of goods contained therein.

ART. 8.—Goods dutiable on the legal net weight, imported in receptacles or packages other than those specially provided for in Schedule B annexed to the present Law, shall be assessed on gross weight.

ART. 9.—If, by their nature, receptacles should constitute commercial articles liable to duty under the Customs tariff, they shall be assessed separately from the goods save as specially excepted in the present Law.

The following receptacles shall be considered as having a commercial value: Metal cases and cans of all kinds, trunks in general, painted or plated cases, drawers or iron cases, lockets of horse hair or peled osiers, cloth bags of better quality than those generally used, boxes and covers of all kinds; skins, cases and casks of oak, ash or beech; casks, barrels and tuns of wood of every description with iron hoops and, generally, all receptacles or packing which, by their nature might be of commercial value or be used after consumption of the contents.

Iron cases containing soda are excepted and shall be liable to the same duties as the soda.

ART. 10.—Should receptacles or wrappers, containing goods dutiable by gross weight, be liable to higher duties than the goods, they are to be assessed separately; their weight shall be ascertained approximately without removing the contents.

ART. 11.—Goods dutiable on the gross weight, imported in bulk, shall be weighed and subject to duty together with foreign packing or receptacles used for the convenience of unloading or removing the goods at the Customs.

ART. 12.—Goods dutiable on real net weight shall be weighed together with the receptacles containing same and be assessed at the same rates as the latter; receptacles dutiable at higher rates than the goods shall, however, pay duty separately.

The weight of receptacles shall be ascertained approximately without transferring the goods. From this rule are excepted hermetically closed receptacles which after being opened with the view to consuming the contents, become utterly unserviceable, e.g. airdrie or preserve boxes, tins containing essences or other liquids, boxes or bottles with medicines or other specifics which all weigh the same duty as the goods even though dutiable at a higher rate than the latter.

ART. 13.—In respect to goods dutiable by legal net weight, the tare is represented by the weight of the receptacle; if such receptacle is of no commercial value, it shall be deducted from the gross weight of the goods; otherwise, it shall be dutiable according to kind.

ART. 14.—In determining the tares, fractions of a kilogramme down to a hectogramme are to be taken into account. Fractions of a hectogramme are to be ignored in importer's favour if not exceeding 30 grammes, but reckoned as a hectogramme on account of the importer if exceeding 30 grammes.



ART. 15.—In case goods dutiable on the real or legal net weight are imported in single or double bags or bales of common jute stuffs, half the duties chargeable on the goods under the Customs tariff shall be levied on such outside wrappers.

ART. 16.—Reels and such like, also the cloth or paper covering stuffs or other goods shall be weighed and dutiable together with the respective goods, save as specially excepted in the annexed Schedules.

Ordinary cardboard boxes used as coverings for goods dutiable by real net weight, without boxes, are to be taxed separately; burlins or frames round which stuffs, velvets or lace are generally rolled shall be assessed separately from the goods.

ART. 17.—Articles dutiable on the gross weight, imported by parcels post, are to be weighed and taxed together with the wrapper; those dutiable by legal or real net weight shall be assessed on the real net weight as differentiated in annexed Schedules B and C.

ART. 18.—Cases, crates, casks, barrels, tubs, bales and sacks are entitled to local tare allowance.

ART. 19.—The conditions under which each kind of receptacle or covering mentioned in the foregoing article are to be admitted to allowance of the tares granted by the present law will be determined by the Customs Department with the advice of the Committee of Experts, and be published in the *Monitorul oficial* in the form of a Ministerial decision.

ART. 20.—False declarations as to the nature of receptacles or wrappers, in consequence of which profit should be derived from the allowance of a higher tare, shall be dealt with according to Art. 89, § 1 or 2 of the General Customs law.

ART. 21.—Disputes relating to tares, as regards the description of receptacles or wrappers shall be settled by the Committee of Experts connected with the Ministry of Finance; this will also be the case for disputes in reference to the kind or quality of the goods.

ART. 22.—It shall be lawful for the Government to amend, as occasion requires, any provision contained in the present law and annexes thereto.

The amendments shall be effected in virtue of a Royal Decree and are not to be operative until three months after the date of publication of the Decree in the *Monitorul oficial*.

ART. 23.—The present law shall commence to take effect at the same time as the General Customs Tariff.

#### SCHEDULE B.

##### Articles dutiable on Legal Net Weight.

Tarif No. and Articles.	Tare Percentage to be deducted from the gross weight.	Treatment of Goods referred to in Article 5 of the Tare Law.
23& 24. Milk and cream	5 per cent. in deal barrels	The goods are declared and weighed together with the vessel in which they are contained.
28, 29, 30, 31, 32, 33, 35, 36, 37, 38, 39, 40, 41, 45, 46 and 47. Fish		
48. Fish oil		
51. Honey		
52. Tallow and animal grease, for industrial purposes	8 per cent. in cases, barrels, or casks of deal.	The goods are declared and weighed together with the vessels in which they are contained.
140. Carpenters' glue and gelatine (or in industrial purposes)	12 per cent. in cases, barrels, or casks of other wood	
221, 222 and 225. Vegetable oils	5 per cent. in baskets (chambers)	
572. Mineral oils		
573. Vaseline	1 per cent. in sacks	
773. Glycerine		
782 and 783. Pyroligneous acid and acetate		
834 and 836. Prepared colors (paints)		
840. Printing inks		
184 and 186. Semolina, macaroni and other farinaceous pastes	10 per cent. in cases and barrels of deal.	
192 and 193. Starch, dextrine, pastes, &c.	15 per cent. in cases and barrels of other wood	
241, 245, 247 and 248. Fruit	1 per cent. in sacks	
221, 225, 226, 227, 228, 229, 230, 231 and 232. Beverages (wines, spirits, &c., &c.)	10 per cent. in cases of deal	
	10 per cent. in cases of other wood	
	10 per cent. in barrels (casks) of any kind of wood	
	6 per cent. in basket-chambers	
	6 per cent. in cases or barrels of deal	
	5 per cent. in cases or barrels of other wood	
	1 per cent. in baskets (chambers)	
	1 per cent. in sacks	

#### Tarif No. and Articles.

#### Tare Percentage to be deducted from the gross weight.

143. Stearine in blocks	
257, 258 and 259. Sugar, glucose and syrup	8 per cent. in cases or barrels of deal
563 and 570. Paraffin, ozokerite and ceresin	10 per cent. in cases or barrels of other wood
	1 per cent. in sacks
423, 424, 425, 426, 427 and 428. Paper	4 per cent. in deal cases
	10 per cent. in other cases
	1 per cent. in barrels with iron hoops
	No tare is allowed on the wooden laths or crates, nor on the ropes, in which paper is sometimes shipped
531, 535, 536, 537 and 538. Plate and window glass	8 per cent. in deal cases
	12 per cent. in cases of other wood
	5 per cent. in half-cases of deal
	7 per cent. in half-cases of other wood

#### SCHEDULE C.

##### Articles dutiable on Real Net Weight.

#### Tarif No. and Articles.

16, 17, 18 and 19. Fresh meat, uncured hams, venison, poultry (dead), salt meat, and pickled and dried meat	
20, 21 and 22. Smoked meat, sausages, meat-pies, essences and extracts of meat	
27. All kinds of cheese	
43 and 44. Preserves of fish, &c.	
49. Sausages of huss and of all kinds of sturgeon	
51, 55, 56, 57 and 58. Anti-eggs, small worms, wax and wax-ware, caustics and ambergris	
211, 212 and 213. Orange and lemon blossom; bark, leaves, rinds, &c., medicinal	
218, 219 and 220. Mustard and medicinal seeds	
238. Raisins, dates in boxes, &c.	
250, 251, 252, 254, 255, 256, 260, 261, 262 and 263. Roast coffee beans, coffee substitutes, cocoa, chocolate, jams, Rahat-lakorn (Turkish delight), sweets (non-bons), &c.	
468, 469, 470, 472, 473, 474, 475 and 478. Gum, resin, &c.	
62, 63, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86 and 87. Tanned leathers, leather goods, footwear and furs.	
93, 94, 95, 96, 97, 98, 99, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310 and 311. Various of all kinds.	
106, 107, 108 and 109. Carpets	
110, 111, 164, 319, 373, 374 and 380. All kinds of knitted goods	
118, 119, 122 and 123. Felt forms for hatters and other articles of felt	
126, 127 and 128. Human hair and articles made of hair	
130 and 131. Catgut	
135, 136, 137 and 138. Articles made of bone, ivory, tortoise-shell, &c.	
141. Spices	
156, 157 and 158. Silk-worms' eggs, silk cocoons, and raw silk	
201 and 202. Brushes and small articles made of vegetable fibre	
243. Saffron and vanilla	
257, 258 and 259. Amber	
381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401 and 402. Millinery and other made-up articles	
403, 404 and 405. Woven goods and articles with special destinations	

#### Treatment of Goods referred to in Article 5 of the Tare Law.

The goods are declared and weighed together with the paper or any other such immediate wrappings, as well as with the cardboard boxes or receptacle in which they are packed.

The goods are declared and weighed together with the sheets of paper or with the paper bags which form the immediate wrappings, as also with the cardboard or woven boxes in which they may be packed.

The goods are declared and weighed together with the paper, straw or other such wrappings, as also with the boxes in which they may be contained.

#### Mode of Taxation.

The goods are declared and weighed together with the sheets of paper or the pieces of linen, or other immediate wrappings, in which they arrive, as also with the vessels, cardboard, metal or wooden boxes, in which they are packed.

The goods are declared and weighed only in the paper or linen wrappings in which they are immediately packed.

The goods are declared and weighed together with the reels, bobbins, cylinders or cards on which they are wound, as also with the paper wrappings in which they are packed.

The goods are declared and weighed together with the sheets of paper or the linen cloths in which they happen to be wrapped.

The boards and wooden or metal frames on which the goods are wound, also any other kind of article on which they may be wound, are weighed and taxed separately, according to their denomination.

The goods are declared and weighed together with the sheets of paper or with the linen cloths, or other such immediate wrappings in which they are packed.

Tariff No. and Articles.	Mode of Taxation.	Tariff No. and Articles.	Mode of Taxation.
414 and 415. Goods made of waterproof cover prepared with tar (tarpaulins), wax or resin.	The goods are declared and weighed together with the sheets of paper or with the linen cloths, or other such immediate wrappings in which they are packed.	527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541 and 542. Porcelain and glassware.	The goods are declared and weighed together with the papers, straw, shavings, or other such (immediate) coverings or wrappings, as also with the boxes or common crates in which they are imported.
422, 433, 454, 457, 458, 459, 460, 461, 462 and 463. Celluloid, and caoutchouc and goods manufactured thereof.			
493 and 494. Mica in small sheets (leaves), and articles made thereof.			
501, 502, 504, 505, 506, 507, 508, 509, 510 and 512. Stoneware, precious stones, and others.			
112, 165, 166, 374, 375 and 376. All kinds of lace-work (trimmings), ribbons, braid, and buttons.			
113. Woolen lace and tulle.			
167. Silk lace.			
351. Lace made of vegetable textiles.			
382. All kinds of embroidery.			
702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718 and 719. Thread, braid, and other goods worked with gold, silver, and other metals.			
120 and 121. Felt hats.			
314, 315, 316, 317 and 387. Hats made of bark (pith), fibre or straw, and other head-gear.			
139. Residue (waste) of coral.			
143 and 144. All kinds of soap.			
146. Stearine candles.			
157. Feathers, down, and powder-puffs.			
322 and 324. Cotton wool (wadding).			
571. Candles and other articles made of paraffin or ozokerite.			
674. Polish for solid floors.			
148. Ornamental and other feathers (plumes).			
394. Artificial flowers.			
167, 188, 189, 190 and 191. Wafers, pastry, tapioca.			
205. Tobacco.			
200 and 201. Truffles and preserved vegetables.			
207. Tea.			
290, 291, 292, 293, 294, 295, 296, 297, 298, 299 and 301. Cabinet-makers' wares and turnery, and other articles of wood.			
416 and 417. Yarns, tissues, hosiery and trimmings, combined with metal threads.			
429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 445, 446, 447 and 451. Paper, cardboard, and articles made therefrom.			

Tariff No. and Articles.	Mode of Taxation.	Tariff No. and Articles.	Mode of Taxation.
527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541 and 542. Porcelain and glassware.	The goods are declared and weighed together with the sheets of paper or with the linen cloths, or other such immediate wrappings in which they are packed.	550, 551, 552 and 553. Mirrors (looking glasses).	The goods are declared and weighed together with the papers, straw, or other such wrappings or covers, as also with the crates or common cases in which they are imported to prevent breakage.
601, 605, 606, 607, 612, 615, 616, 618, 619, 620, 621, 628, 629, 631, 637, 638, 639, 640, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 661, 662, 665, 666, 667, 668, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695 and 696. Articles made of common metals.	The goods are declared and weighed only with the papers or paper covers (bells) employed for preservation. The card boxes or other paper coverings are to be taxed separately, they being considered simply as cardboard or sheets of paper.	697, 698, 699, 700 and 701. Silver and gold wares.	The goods are declared and taxed together with the papers, straw, shavings, or other such materials in which they are contained, or wrapped, or to which they are fastened, as also with the common boxes in which they are usually imported.
720, 721, 722, 723, 724, 725, 727, 728, 729, 730 and 731. Jewellery and coins.	The goods are declared and weighed together with the pieces of paper in which they are (immediately) wrapped, as also with the pieces (sheets) of paper, cardboard, or wood to which they are fastened, or in which they are covered.	741, 742, 748, 749, 750, 753 and 754. Type-writers, calculating machines, sewing machines, electric lamps and apparatus, repair parts for automobiles, cycles, &c.	The goods are declared and weighed without any coverings whatever.
758, 759, 762, 763, 764, 765, 766, 767 and 768. Clocks and watches and musical instruments.		778. Liquid carbonic acid.	
769, 770, 771 and 772. Toys.			
774, 775, 780, 781, 786, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 808, 809, 811, 812, 813, 814, 815, 816, 817, 818, 819, 830, 831, 822, 823, 824, 825, 826, 827, 828, 837, 838, 839, 841, 845, 846, 847, 848, 849, 850, 851, 852, 853 and 854. Chemical products, medicines, perfumery, colors (paints) and varnishes, explosives.	The goods are declared and weighed together with the boxes or vessels in which they are contained, and also with the pieces of paper or other such wrappings in which the boxes or vessels are covered.		
	The goods are declared and weighed together with the sheets of paper, tin-foil, or similar materials in which they are wrapped, as also with the chests or boxes of wood or of metals in which they are packed.	812, 813 and 814. Penicils.	The goods are declared and weighed only in the boxes in which they are contained without the inside or outside papers in which they may be wrapped.
	The goods are declared and weighed together with the sheets of paper, cloths, straw, or other such wrappings, in which they are immediately covered, as also with the crates, &c., to which they are fastened for preservation.		
	The same standards are observed as those employed in the weighing of yarns, tissues, hosiery, and trimmings, without metal thread.		
	The goods are declared and weighed together with the sheets of paper, paper bags, or envelopes with which they are (immediately) covered, and with the sheets of cardboard to which they may be fastened, as also with the boxes in which they are imported.		

#### REGULATIONS FOR THE EXECUTION OF ARTICLE 18 OF THE LAW RELATING TO TARIFF ALLOWANCES.

(Montreuil ordonnance No. 247, of February 9, 1906.)

The receipts enumerated in Article 18 of the tariff-allocation law will have to comply with the following conditions in order to be entitled to the taxes therein provided for:

a The case must be completely closed and will generally have six sides; it must be of wooden boards of the usual thickness, neither planed nor painted, held together by wooden slats or occasionally by thin iron bars, or simply by nails.

b The case differs from the closed case by the fact that the slats on the sides are not completely fitted, but show spaces of more than 5 centimetres apart.

c The case must be of wood with flat heads, and fitted oval-shaped shooks.

d The case with open top must be of wood, closed at the bottom in the form of a cylinder or truncated cone; the upper part may or may not be provided with a lid of wood or other materials.

e The tub must be of wood of the same shape as the open-top case but with handles, and of a capacity of at least 20 litres.

f The basket must be of common flexible materials, such as willow or osier, split wood, sedge or chip.

g The bale must be of cloth or cardboard, secured at the ends by wooden slats, and hooped with iron. When such a package is not hooped with iron, it shall not be treated as a bale.

h The sack must be of ordinary cloth.

## TARIFF

FOR THE COLLECTION OF THE 1/2 % TAX ON THE VALUE OF MERCHANDISE IMPORTED OR EXPORTED THROUGH ROUMANIAN PORTS.

(Entered into operation March 16, 1906.)

NOTE.—The numbers appearing in the present list correspond with those of the Customs Tariff under which the goods are classed; and the figures opposite those numbers represent in *Lei* and *Bani* the half per cent. tax on the value of goods according to the rates established in the Customs Tariff.

Nos.	Lei, b.	Nos.	Lei, b.	Nos.	Lei, b.	Nos.	Lei, b.
1a	2.00 93	183	2.50	183	0.03	269	0.05
1b	2.00 94	184	3.00	184	0.12	270	0.06
1c	1.50 95	185	2.50	185	0.15	271	0.06
1d	0.10 96	186	3.25	186	0.20	272	0.03
2	0.30 97	187	3.00	187	1.60	273	0.50
3	1.00 98	188	3.50	188	3.00	274	0.07
4	1.00 99	189	1.00	189	0.40	275	0.05
5	1.00	190	1.00	190	0.75	276	0.20
6	0.15 100	191	2.00	191	0.75	277	0.05
7	0.15 101	192	3.00	192	0.35	278	0.08
8	0.05 102	193	6.00	193	0.20	279	0.22
9	0.30 103	194	6.00	194	0.15	280	0.25
10	0.01 104	195	7.50	195	0.02	281	0.25
11	0.02 105	196	1.00	196	0.08	282	0.30
12	0.01	197	1.00	197	0.15	283	0.08
13	0.20 106	198	5.00	198	0.15	284	0.15
14	0.03 107	199	6.00	199	2.00	285	0.15
15	0.02 108	200	2.50	200	10.00	286	0.20
16	0.25 109	201	1.50	201	0.20	287	0.09
17	1.00 110a	202	10.00	202	0.02	288	0.75
18	1.50 110b	203	8.00	203	0.05	289	0.40
19	0.60 111	204	8.00	204	1.00	290	0.60
20	2.00 112	205	10.00	205	1.50	291	2.00
21	4.00 113	206	6.20	206	0.30	292	4.00
22	6.00 114	207	2.00	207	1.25	293	1.50
23	0.15	208	2.00	208	1.25	294	6.00
24	0.30 115	209	1.00	209	0.50	295	0.50
25	1.25 116	210	2.00	210	0.15	296	1.00
26	1.00 117	211	2.00	211	3.00	297	3.00
27	0.35 118	212	2.00	212	0.10	298	0.60
28	0.30 120a	213	6.00	213	0.20	299	0.45
29	0.30 120b	214	3.00	214	0.15	300	0.60
30	0.50 121	215	4.00	215	1.25	301	1.50
31	0.50 122	216	10.00	216	0.01	302	0.03
32	0.55 123	217	2.00	217	0.03	303	0.05
33	1.00 124	218	4.00	218	0.75	304	0.50
34	0.30 125	219	0.25	219	0.12	305	0.20
35	0.30 126a	220	1.50	220	0.50	306	0.20
36	0.30 126b	221	2.00	221	0.15	307	1.30
37	0.45 127	222	6.00	222	1.00	308	3.00
38	0.40 128	223	15.00	223	1.50	309	8.00
39	1.00 129	224	2.50	224	0.60	310	0.20
40	0.50 129	225	0.75	225	0.35	311	2.00
41	1.00 130	226	0.20	226	0.35	312	0.30
42	0.10 131	227	0.05	227	0.40	313	0.10
43	1.25 132	228	0.50	228	0.60	314	8.00
44	0.30 133	229	0.10	229	0.30	315	10.00
45	0.30 134	230	0.05	230	0.15	316	15.00
46	6.00 135	231	0.02	231	1.00	317	0.15
47	0.40 136	232	0.10	232	0.30	318a	0.15
48	1.00 137	233	0.75	233	0.20	318b	0.25
49	10.00 138	234	1.00	234	0.30	319a	0.30
50	0.30 139	235	0.60	235	0.75	319b	0.45
51	0.50 140	236	0.25	236	0.15	320	0.45
52	0.25 141	237	0.10	237	1.00	321	0.55
53	0.20 142	238	0.05	238	0.50	322a	0.60
54	0.05 143	239	0.30	239	0.30	322b	0.70
55	0.05 144	240	2.00	240	1.50	323	2.00
56	1.50 145	241	0.50	241	0.30	324a	0.30
57	2.50 146	242	0.75	242	0.30	324b	0.40
58	4.00 147a	243	0.05	243	1.50	324c	0.40
59	0.50 147b	244	0.10	244	0.30	325	0.60
60	0.75 147c	245	0.15	245	0.10	326a	0.35
61	1.80 148	246	0.30	246	0.15	326b	0.45
62	2.00 149	247	0.10	247	0.10	326c	0.75
63	2.50 150	248	0.15	248	0.30	327	0.75
64	3.50 151	249	0.05	249	0.30	327	plus 0.10.
65	10.00 152	250	0.10	250	0.15	328a	0.55
66	0.25 153a	251	0.20	251	0.50	328b	0.65
67	0.20 153b	252	0.25	252	0.15	328c	0.80
68	2.50 154	253	0.30	253	0.10	328d	1.00
69	5.00 155a	254	0.10	254	0.20	329	Tax on undyed yarns, with a surtax of 0.10.
70	6.00 155b	255	0.15	255	0.10	330a	0.65
71	6.00 156	256	0.15	256	0.60	330b	0.75
72	7.00 157	257	0.30	257	0.80	330c	1.00
73	10.00 158	258	0.40	258	0.20	330d	1.25
74	30.00 159	259	0.30	259	0.75	331	Tax on unbleached twisted yarns with a surtax of 0.10.
75	5.00 160	260	40.00	260	0.50	332	2.50
76	7.00 161	261	50.00	261	1.25	333	1.00
77	15.00 162	262	60.00	262	0.15	334	1.10
78	10.00 163	263	60.00	263	1.00	335	1.50
79	7.50 164a	264	60.00	264	1.40	336	1.75
80	15.00 164b	265	60.00	265	1.00	337	1.50
81	0.30 165	266	60.00	266	0.38	338	2.00
82a	2.00 166	267	50.00	267	0.15	339	2.50
82b	3.00 167	268	90.00	268	0.20	340	1.30
83a	0.20 168	269	15.00	269	0.25	341	1.30
83b	3.00 169	270	6.00	270	0.30	342	0.50
84a	2.00 170	271	0.05	271	0.30	343a	0.40
84b	3.00 171	272	0.05	272	0.30	343b	0.50
85	Tax on furred skins.	273	0.05	273	1.00	344	1.40
86	Double the tax on furred skins.	274	0.10	274	0.30	345a	0.50
87	Three times the tax on furred skins.	275	0.05	275	0.25	345b	0.50
88	0.40 172	276	0.05	276	1.50	346	Tax on unbleached cords, plus 0.10.
89	0.80 173	277	0.08	277	0.10	347a	0.50
90	1.50 174	278	0.12	278	0.25	347b	0.50
91	1.75 175	279	0.09	279	0.10	348	1.40
92	0.85 18	280	0.08	280	0.20	349	0.50
93	0.50 177	281	0.08	281	0.25	350	0.50
94	0.40 178	282	0.12	282	0.25	351	0.50
95	1.50 179	283	0.09	283	0.25	352	0.50
96	1.75 180	284	0.08	284	0.25	353	0.50
97	0.85 181	285	0.08	285	0.25	354	0.50
98	0.50 182	286	0.10	286	0.25	355	0.50

Nos.	Lei. b.	Nos.	Lei. b.	Nos.	Lei. b.	Nos.	Lei. b.	Nos.	Lei. b.
347	1 00	406	Double the tax on the re-	503	0 10	596	0 60	681	0 12
348	1 00	406	spective tissues.	504	25 00	596a	0 12	682	0 15
349	1 25	406	Three times the tax on the	505	7 50	596b	0 15	683	0 20
350a	0 30	406	respective tissues.	506	1 00	597a	0 20	684	0 30
350b	0 30	407	Three times the tax on the	507	75 00	597b	0 30	685	0 35
350c	0 80	408	respective tissues.	508	50 00	598	0 35	686	0 40
350d	1 00	408	0 80	509	15 00	599a	0 12	687	0 14
350e	1 00	409	0 75	510	25 00	599b	0 14	688	0 18
351	0 50	410	2 00	511	0 50	599c	0 18	689	0 20
352a	1 50	411	2 50	512	0 75	600a	0 30	690	0 30
352b	1 75	412	3 00	513	0 01	600b	0 40	691	0 40
353a	1 75	413	5 00	514	0 20	600c	0 50	692	0 50
353b	2 00	414	2 50	515	0 03	601a	1 75	693	1 00
353c	2 25	415	10 00	516	0 05	601b	1 00	694	1 00
353d	2 50	416	Taxes on the yarns, tissues,	517	12 00	601c	1 00	695	1 00
354a	2 75	417	&c., plain.	518	0 20	602	0 25	696	0 25
354b	4 00	417	Three times the tax on the	519	0 40	603	0 50	697	0 50
354c	6 00	417	yarns, tissues, &c., plain.	520	0 02	604	0 50	698	0 50
355	Tax on unbleached cloth,	418	0 08	521	0 05	605a	0 30	699	0 30
	plus 0.20.	419	0 09	522	0 07	605b	0 40	700	0 40
356	Tax on unbleached cloth,	420	0 12	523	0 10	606a	0 40	701	0 40
	plus 0.30.	421	0 18	524	0 10	606b	0 75	702	0 75
357a	3 00	422	0 02	525	0 20	606c	0 40	703	0 40
357b	4 00	423	0 11	526	0 40	606d	0 6	704	0 6
358a	1 30	424	0 18	527	0 50	606e	0 75	705	0 75
358b	1 50	425	0 20	528	0 80	606f	1 25	706	1 25
358c	2 00	426	0 25	529	0 40	607a	1 25	707	1 25
359a	1 50	427	0 30	530	1 50	607b	0 75	708	0 75
359b	1 75	428	0 90	531	2 00	607c	2 50	709	2 50
359c	2 25	429	3 00	532	0 07	607d	4 00	710	4 00
360a	1 75	430a	0 40	533a	0 12	608	0 40	711	0 40
360b	2 00	430b	2 00	533b	0 15	609	0 60	712	0 60
360c	2 75	430c	3 00	533c	0 18	610	0 40	713	0 40
361a	2 00	431	3 00	534	0 25	611	0 60	714	0 60
361b	2 25	432	1 00	535a	0 15	612	0 45	715	0 45
361c	3 00	433	2 50	535b	0 18	612b	0 60	716	0 60
362	Tax on unbleached tissues,	434	10 00	535c	0 20	612c	0 80	717	0 80
	plus 0.10.	435	2 00	536	0 40	613a	0 20	718	0 20
363	Tax on unbleached tissues,	436	Free.	537	0 20	613b	0 30	719	0 30
	plus 0.10.	437	3 50	538	0 25	613c	0 60	720	0 60
364	Tax on unbleached tissues,	438	3 50	539	0 13	614a	0 30	721	0 30
	plus 0.15.	439	3 50	540	0 15	614b	0 60	722	0 60
365	2 00	440a	3 50	541	0 20	614c	1 00	723	1 00
366	3 50	440b	3 50	542	0 25	614d	3 00	724	3 00
367	4 00	441	5 00	543	0 30	615	0 18	725	0 18
368a	2 50	442	5 00	544	0 40	616	0 40	726	0 40
368b	4 00	443	3 00	545	0 50	617	0 30	727	0 30
369	4 00	444	3 50	546	1 00	618	0 40	728	0 40
370	5 00	445	3 75	547	2 00	619	0 60	729	0 60
371a	7 00	446	6 00	548	2 50	620	1 00	730	1 00
371b	10 00	447	2 00	549	5 00	621	0 60	731	0 60
372	12 00	448	Prohibited.	550	1 00	622	0 75	732	0 75
373	1 50	449	0 20	551	1 25	623a	0 18	733	0 18
374	3 50	450	0 30	552	1 50	623b	0 25	734	0 25
375	6 00	451	3 00	553	2 00	623c	0 40	735	0 40
376	4 00	452	2 00	554	2 00	624a	0 21	736	0 21
377a	1 75	453	3 00	555	4 00	624b	0 30	737	0 30
377b	2 00	454	5 00	556	2 00	624c	0 50	738	0 50
377c	2 50	455	1 50	557	4 00	625	0 90	739	0 90
378	Tax on unbleached knitted	456	2 00	558	7 50	626	0 30	740	0 30
	stuffs, plus 0.10.	457	2 50	559a	0 15	627a	0 18	741	0 18
379a	0 00	458	3 00	559b	1 00	627b	0 30	742	0 30
379b	4 00	459	3 50	559c	10 00	627c	0 50	743	0 50
379c	6 00	460a	3 50	560a	0 15	628	1 25	744	1 25
380	Tax on plain hosiery,	460b	5 00	560b	1 00	629	5 00	745	5 00
	plus 0.50.	461a	5 00	560c	6 00	630	0 30	746	0 30
381a	15 00	461b	6 00	561	1 50	631	0 40	747	0 40
381b	30 00	462	6 00	562	12 50	632a	0 40	748	0 40
382	15 00	463	7 00	563	0 05	632b	0 30	749	0 30
383	0 30	464	0 09	564	0 15	633a	0 30	750	0 30
384	Double the tax on the stuff	465	0 20	565	0 05	633b	0 40	751	0 40
	of which the outside of the	466	0 15	566	0 01	633c	0 60	752	0 60
	garment is made.	467	0 20	567	0 04	634a	0 35	753	0 35
385	Double the tax on the stuff	468	0 02	568	0 04	634b	0 50	754	0 50
	of which the outside of the	469	0 01	569	0 05	634c	0 75	755	0 75
	garment is made.	470	0 13	570	0 02	635a	2 00	756	2 00
386	Three times the tax on the	471	0 10	571	0 50	635b	0 15	757	0 15
	stuff of which the outside	472	0 40	572	0 45	635c	0 20	758	0 20
	of the garment is made.	473	1 75	573	0 80	636	0 30	759	0 30
387	10 00	474	2 00	574	0 35	637	0 30	760	0 30
388	0 08	475	1 00	575	0 50	637a	1 60	761	1 60
389a	0 12	476	0 20	576	0 50	637b	1 25	762	1 25
389b	0 30	477	0 20	577	1 00	637c	2 00	763	2 00
390a	0 10	478	1 50	578	0 40	638	1 50	764	1 50
390b	0 12	479	0 05	579	0 05	639	2 00	765	2 00
390c	0 30	480a	0 25	577	1 50	640	3 50	766	3 50
391	Double the tax on plain	480b	0 25	578	0 00	641	0 35	767	0 35
	articles.	481	1 00	579	0 01	642	0 65	768	0 65
392a	0 08	482	0 32	580	0 02	643	1 00	769	1 00
392b	0 10	483a	0 00	581	0 15	644	0 80	770	0 80
392c	0 30	483b	0 00	582	0 04	645	0 90	771	0 90
393a	0 15	484	0 00	583	0 00	646	0 40	772	0 40
393b	0 30	485	0 01	584	0 02	647	0 80	773	0 80
393c	0 02	486	0 04	585	0 15	648	0 05	774	0 05
393d	0 05	487	0 15	586	0 08	649	0 75	775	0 75
394c	0 30	488	0 10	587	0 15	650	1 50	776	1 50
395	0 25	489	0 05	588	0 20	651a	2 00	777	2 00
396	0 02	490	0 05	589	0 15	651b	3 50	778	3 50
397	0 10	491	0 20	590	0 30	651c	0 60	779	0 60
398	0 15	492	2 00	591a	0 10	651d	1 00	780	1 00
399	0 20	493	3 00	591b	0 15	651e	1 50	781	1 50
400	0 02	494	5 00	591c	0 05	651f	3 00	782	3 00
401	0 04	495	0 08	591d	0 15	651g	10 00	783	10 00
402	0 06	496	0 15	591e	0 20	651h	15 00	784	15 00
403	0 15	497	0 30	591f	0 25	652	10 00	785	10 00
404a	0 04	498	0 20	592	0 90	653	5 00	786	5 00
404b	0 15	499	0 45	593	0 00	654	6 00	787	6 00
404c	0 60	500	0 00	594	15 00	655a	1 00	788	1 00
405a	Tax on the respective tissues,	501	15 00	595	15 00	655b	10 00	789	10 00

TABLE FOR THE COLLECTION OF THE 4 % TAX ON THE VALUE OF IMPORTS OR EXPORTS—contd.				Nos.				Nos.				Nos.			
				Nos.				Nos.				Nos.			

Nos.	Goods.	Import duty per 100 kil. Fr. c.
16	Dates in boxes, hempen bags or rush bales called <i>Zemais</i> above 15 kilogrammes .....	10 00
17	Aniseed .....	5 00
18	Oranges, lemons, bitter oranges, cedrates & pomegranates .....	2 00
19	Olives salted or in brine, in barrels or baskets .....	15 00
20	Halva and rahat loucum .....	1 50
21	Tabla .....	6 00
22	Capers salted or in brine, in kegs .....	10 00
23	Gum mastic .....	30 00
24	Red pepper ( <i>Paprica</i> ) .....	10 00
25	Peel: orange, lemon and bitter orange .....	10 00
26	Henna .....	5 00
27	Vegetable glue in powder ( <i>tehrichka</i> ) .....	10 00
28	Oil of lin in barrels or skins .....	5 00
29	Turkish carpets of pure wool (with warp of cotton or any other textile) sold by the metre, or in the piece, also Karamania carpets called <i>Djidine</i> and <i>Ribis</i> .....	60 00
30	Fox caps with or without tassels .....	400 00
31	Boxed boxes of common white wool such as halva boxes .....	Free.
32	Opium .....	300 00
	Fish grease .....	5 00

## OTTOMAN DECLARATION.

On the occasion of the signing of this Convention, the Imperial Government declare that they consider it their duty to arrive at a satisfactory

settlement respecting the propositions of the Royal Roumanian Government to suppress the export duty of four (4) plaster per oke levied on Ottoman tobacco exported to Roumania.

Constantinople, July 30/August 12, 1901.

## ROUMANIAN DECLARATION.

On the occasion of the signing of this Convention, the Royal Roumanian Government declare to undertake to consolidate the General Tariff in reference to the following articles:

Nos.	Goods.	Duties per 100 kilograms.
1	Green Vegetables .....	8 00
2	Vegetables simply dried ( <i>bananas</i> and <i>egg plant</i> ) .....	16 00
3	Valonia-nuts and gallnuts .....	Free.
4	Yellow seeds and other dye stuffs .....	"
5	Copper, brass, bronze, crude of all kinds and also scrap and waste of these metals .....	"
6	Cotton, raw or carded, cotton waste .....	6 00
7	Sponges of all kinds .....	150 00
8	Sardines in kegs and in brine, called <i>palomides</i> , <i>hama</i> , <i>colbarodini</i> , <i>staprida</i> and <i>sardela</i> .....	8 00
9	Granite stone for paving, building, kerbing and other purposes .....	0 40

Constantinople, July 30/August 12, 1901

## RUSSIA

The correctness of the information given in the following Tariff cannot be assured.  
See also the tariffs relating to the Northern Territory of Russia and South Russia following this tariff.

## TEMPORARY CUSTOMS TARIFF IN FORCE MARCH 12, 1915.

## INDEX.

The numbers given are those of the different items in the Tariff.

No.	No.	No.	No.
Acids .. .. . 108	Chicory (unroasted) .. 5 (4)	Glycerine, crude .. .. 117	Medicines .. .. . 113
Acid, acetic .. .. 108 (4)	.. (roasted) .. .. 18	Gold .. .. . 148	Mercury .. .. . 140
.. nitric .. .. . 108 (3)	Chloroform .. .. . 115	Goloshes .. .. . 8 (3)	Metal (type-founders') .. 146 (3)
.. sulphuric .. .. 108 (1)	Chocolate .. .. . 24	Graphite .. .. . 71	Meters, water and gas .. 167 (c)
Agricultural machines .. 167 (4)	Cigars .. .. . 21	Grass, lubricating .. .. 71 (7)	Milk (condensed) .. .. 26 (3)
	Cigarettes .. .. . 21	Gunpowder (prohibited) .. 230	Military .. .. . 269 (7)
	Clocks .. .. . 171	Hair, raw .. .. . 45	Mineral waters .. .. . 32
	Clothing, men's .. .. 208 (3)	.. prepared .. .. . 46	Molasses .. .. . 23
	.. women's .. .. 209 (4)	Harness .. .. . 57 (4)	Motors, gas .. .. . 167 (b)
	.. fur .. .. . 209 note	Hats, women's .. .. 209 (7)	Munitions of war (pro-
	Coal .. .. . 185	.. men's .. .. . 210	hibited) .. .. . 221
	Cochineal .. .. . 129	Hay .. .. . 62 (1)	Music, printed .. .. 175 (d)
	Cocoa .. .. . 19	Hemp, raw .. .. . 178 (3)	Musical instruments .. 172
	Coffee .. .. . 18	Herrings, dried .. .. 37	Mus-tar) .. .. . 12
	Coke .. .. . 79	Hides and skins, undressed .. 54	Naphtha .. .. . 84
	Confectionery .. .. 24	.. dressed .. .. 55	Naphthaline .. .. . 81 & 112
	Coppers' wares .. .. 59	Hops .. .. . 26	Needles .. .. . 137
	Copper .. .. . 113	Horns .. .. . 44	Nits .. .. . 11
	.. manufactures of .. 119	Hosiery .. .. . 205	Oil, mineral .. .. . 81-5
	Cuppers .. .. . 109	India rubber, manufs. of .. 87 (5)	.. vegetable .. .. . 117
	Cork bark (unwrought) .. 57 (4)	Indigo .. .. . 127	Oil-cloth .. .. . 194
	.. (wrought) .. .. 60	Inks .. .. . 137	Olives .. .. . 9
	Cosmetics .. .. . 119	Instruments, optical .. 169	Opera-glasses .. .. 170
	Cotton, raw .. .. . 175	.. scientific .. .. 169	Opium .. .. . 116
	.. unwoven .. .. 182 (a)	Iron, cast, and wares of 139, 150	Ores, metallic .. .. 138
	.. dyed .. .. . 182 (b)	.. manufactured .. 140	.. mineral .. .. . 138
	Crucibles .. .. . 72 (3c)	.. manufactures of .. 161	Organs .. .. . 114
	Cutlery wares .. .. 158	.. shirt .. .. . 140 (3)	Osker .. .. . 62-4
	Cycles .. .. . 173 (3)	.. (1) .. .. . 140	Oxide .. .. . 102
	Dextrine .. .. . 4	.. (2) .. .. . 140	Paper .. .. . 177
	Dyeing extracts .. .. 125-8	Joists, wood .. .. . 58 (c&d)	.. cigarette .. .. 177 (2f)
	.. substances .. .. 125-8	Jute, raw .. .. . 179 (3)	.. manufactures of .. 177 (3)
	Dynamo-electrical machines 167 (3)	Knitted wares .. .. 205	.. packing .. .. . 177 (2)
	.. parts 167 (10)	Lace .. .. . 207	.. wall .. .. . 177 (3d)
	Earths, coloring .. .. 125 (2)	Lamps, electrical incan-	.. .. . 229
	Earthenware .. .. . 75	.. descent .. .. . 169 (3)	.. wares of .. .. 177
	Embroideries .. .. 208	Lead .. .. . 146	Paraffin oil .. .. . 85
	Emery stone .. .. . 71	.. piping .. .. . 146 (2)	Peltries .. .. . 56
	Electro-technical accessories 169	.. manufactures of .. 163	Perambulators .. .. 173 (4)
	Engines, portable .. .. 167 (1b)	.. red .. .. . 132	Perfumery .. .. . 119 (2)
	.. (a) .. .. . 167 (1b)	Leather, tanned .. .. 55	Phosphorus .. .. . 114
	.. (b) .. .. . 167 (1b)	.. morocco .. .. . 55	Pianos .. .. . 172
	.. steam .. .. 167 (1b)	.. parings .. .. 54 (2)	Pickles .. .. . 13
	Ether, sulphuric .. .. 115	.. manufactures .. 57	Pipes, stoneware .. .. 73
	Export duties, see end of	Lime, chloride of .. .. 107	Plaats .. .. . 62
	Tariff	Linen (cloth) .. .. 192	Plate glass .. .. . 78
		Lithographic stones .. 162 (3)	Platinum .. .. . 148
		Locks, iron .. .. . 153 (2)	Playing cards .. .. 223
		Locomotives .. .. 167 (b)	Plush, cotton .. .. 189
		.. electrical .. .. 167 (b)	.. silk .. .. . 195
		Machines & apparatus .. 167 (b)	Porcelain ware .. .. 76
		.. ice-making .. .. 167 (b)	Potash .. .. . 100
		.. paper-making .. 167 (b)	.. sulphate of .. .. 89
		.. sewing .. .. . 167 (c)	Potatoes, American (qu-
		.. typewriting .. .. 167 (c)	hibited) .. .. . 233
		.. parts of .. .. 167 (7)	Pottery .. .. . 74
		.. wood working .. 167 (b)	Preparations, chemical .. 112
		Machine guns and acces-	.. medicinal .. .. 113
		.. sories .. .. . 133	Printing trade accessories 162 (2)
		Magnetite .. .. . 91	.. machines .. .. 167 (b)
		Mails .. .. . 5	Quinine .. .. . 112 (2)
		Machinery for incandescent	Rags .. .. . 176
		.. gas .. .. . 71 (6)	Railway carriages .. .. 174
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		Marble .. .. . 65 (5)	Resin .. .. . 87
		Matches .. .. . 123	Ribbons, silk .. .. . 195
		Mats .. .. . 61 (4)	.. half-silk .. .. 197
		Mattresses .. .. . 48	Rice .. .. . 2
		Meat, salted .. .. . 24	Rice-fine tiles .. .. . 74



Goods.	Rates of Duty. Roub. Cop.
(3) Cloves, cinnamon, pepper, ginger, badian, marjoram, bay leaf and all other spices <i>o.s.m.</i> ..... per pound	10 50
Note.—Galanga, when grated, pays under (16), plus 25 per cent.	3 30
16 Bay berries and galanga ..... per pound	1 23;
17 Roasted acorns and other coffee substitutes, in pieces, but without any admixture of coffee ..... per pound	1 23;
Chicory, roasted ..... " "	0 90
18 Coffee: (1) Raw, in the bean ..... " "	10 50
(2) Roasted in the bean or ground: coffee substitutes of all kinds, ground or compressed, weight of packing included ..... per pound	15 50
Note.—Coffee essence and coffee extract are dutiable under 24 (1).	
19 Cocoa in the bean, and cocoa husks:	
(1) Raw ..... per pound	4 50
(2) In a partly-roasted condition ..... " "	9 00
20 Tea: (1) Imported by the European frontier:	
(a) All kinds except those specified under (b) in this section ..... per pound	38 50
(b) Brick, black and green ..... " "	12 37½
(2) Black bones, flower, green and yellow, brought to the Eastern frontiers of the Semirychensk Province, or of the Governor-Generalships of the Steppes, Irkutsk or the Amur ..... per pound	33 50
Note 1.—Tea in bricks and tablets, imported through the Customs-house of Irkutsk, or westward from that place across the frontiers of Siberia, or of the Governor-Generalships of the Steppes or the Semirychensk district, pays duty as follows:—	
(1) Tea in bricks ..... per pound	4 75
(2) Tea in tablets furnished with consular certificate, showing them to have been manufactured in Russia, and bearing on each tablet the mark of the Russian manufacturer ..... per pound	19 00
Note 2.—The Minister of Finance shall have power, in concurrence with the Governor-General of the Amur district, and conformably to the provisions of article 936 of the Customs Code, to apply sub-division (2) of the present No. (20) and Note 1 concerning the same, all along the land frontier of the Amur district and along the Pacific coast southwards from the estuary of the Amur, according as the said frontiers shall be brought under customs surveillance.	
1 Tobacco: (1) In the leaf or in bundles of leaves, with or without stalks; tobacco stalks ..... per pound	45 00
(2) Cut, for smoking; ground, for snuff; all kinds of tobacco in rolls, coils and carrets ..... per pound	3 50
(3) Cigars; cut tobacco enveloped in leaves; cigarettes ..... per pound	9 35
2 Sugar*: (1) Raw: powdered or ground without admixture of pieces ..... per pound	4 50
(2) Refined, lump and candy, in leaves and pieces ..... " "	6 00
3 Honey (crude) and honey in syrups; syrups of sugar without admixtures; refined molasses; all kinds of molasses of potato sugar; starch or grape sugar in solid state without admixtures; substances for colouring beverages; malase, extracts of malt or of maltose without admixtures ..... per pound	1 98
4 Confectionery and prepared fruits and berries: (1) Sweete, jams, fruit pastes, jellies, fruit powders and pastilles, with sugar; fruits in liqueur, rum or cognac; chocolate and ground cocoa, with or without sugar ..... per pound	12 24
(2) Fruits and berries boiled to a thick consistency without sugar: Turkish sweetmeats, known by the name of <i>Rahat-loukoum</i> ; <i>Holca</i> and <i>Theouchela</i> ; fruits and berries in their juice, fruit and berry juices and syrups of all kinds:	
(a) In hermetically closed receptacles ..... per pound	16 50
(b) In receptacles not hermetically closed ..... per pound	5 50
Note.—Fruits and berries in their juice, and fruit and berry juices in receptacles, which are not hermetically closed, shall, if they contain an admixture of alcohol, pay a further tax of 22 copeks per degree of alcohol; juices containing above 16° of alcohol pay duty according to No. 27.	

Goods.	Rates of Duty. Roub. Cop.
(3) Gingerbread; pastry; condensed milk and milk powder, with or without sugar; medicinal wafers of flour ..... per pound	12 35
25 Yeast: (1) Grain yeast and liquid yeasts of all kinds ..... per pound	1 48½
(2) Dried and compressed of all kinds ..... " "	3 30
Note.—The grain yeasts for distilleries and breweries are only allowed under a special permit.	
26 Hops and extract thereof: (1) Hops, per pound	16 50
(2) Hop extract ..... " "	19 50
27 Arrack, slivo-vizna, Kirschwasser, gin, whiskey, spirits, raw or refined (of any strength), also denatured spirit:	
(1) Imported in casks or kegs ..... per pound	37 50
(2) Imported in bottles; also the following imported in any kind of receptacle: liqueurs, spirituous infusions, ethers, used in medicine, fruit essences containing spirits; also spirits for heating, mixed with soap and in a solid form ..... per pound	45 30
Cognac, armagnac and other wine or fruit brandies, rums and tafias:	
(1) In casks or kegs ..... per pound	13 50
(2) In bottles; also liqueurs in bottles of one litre or less ..... per pound	19 40
Wines:	
28 Grape wines:	
(1) Imported in barrels:	
(a) Containing up to 13° inclusive, or alcohol ..... per pound	5 00
Containing over 13° and up to 16° inclusive of alcohol ..... " "	3 00
Note.—An allowance of five-tenths of a degree is made on clearance of grape wines in barrels imported into Russia containing not more than 13° of alcohol; therefore, when at the time of clearance the alcoholic strength of said wines in casks is found not to exceed 13 degrees 5 tenths, they shall be liable to the rate of 5 roubles per pound gross.	
(b) Containing over 16° up to 25° inclusive of alcohol ..... per pound	16 50
(2) Imported in bottles:	
(a) Still wines, containing not more than 25° of alcohol (weight of bottles included) ..... per pound	8 00
(b) Sparkling wines (weight of bottles included) ..... per pound	14 00
Note.—Bottles filled with sparkling wine weighing not more than 3 funts shall, on importation into Russia, benefit by an allowance of 11 % for tare. This tare shall be accordingly deducted from the weight of said bottles at the time of clearance with the view to the assessment of the rate of 14 roubles per pound net for sparkling wines of all kinds imported in bottles.	
Berry and fruit wines:	
(1) All kinds imported in barrels:	
(a) Containing up to 16° of alcohol ..... per pound	9 50
(b) Containing over 16° and up to 25° inclusive of alcohol ..... per pound	16 50
Note 1.—Wines imported in tank wagons pay duty on the actual weight of the wine increased by 25 % for tare.	
Note 2.—Wines containing more than 25° of alcohol pay duty according to No. 27.	
(2) Imported in bottles:	
(a) Still wines containing not more than 25° of alcohol (weights of bottles included) ..... per pound	13 20
(b) Sparkling wines (weight of bottles included) ..... per pound	27 50
Note.—Medicinal wines: (a) Containing 25° of alcohol, pay duty under 28; and (b) containing more than 25° under 27.	
29 Mead, porter and beer of all kinds:	
(1) Imported in barrels or kegs ..... per pound	6 45
(2) Imported in bottles or jars ..... " "	12 00
30 (Repealed.)	
31 Vinegar of all kinds, except toilet vinegar:	
(1) Imported in barrels or kegs ..... per pound	1 00
(2) Imported in bottles, jars, or other receptacles (except those specified under sub-division (1) of the present section (31)) (weight of receptacles included) ..... per pound	3 00
Note.—Liquids with not more than 8 per cent. of acetic acid pay duty as vinegar; with more, as acetic acid.	
32 Mineral waters, natural or artificial (weight of receptacles included) ..... per pound	2 30
Note.—Medicinal mineral waters, natural or artificial, if enumerated in special lists drawn up by the Medical Council of the Ministry of the Interior in concurrence with the Ministry of Finance and the Ministry of Commerce and Industry, pay a duty of 1 rouble per pound (weight of receptacles included):	
Certain specified medicinal waters:	
Of French origin ..... per pound	1 00
Of German origin ..... " "	2 80
Of Austrian origin ..... " "	2 80

† In virtue of an Imperial Decree of May 13, 1916, the goods designated in sub-sections (2) and (3) of No. 21 are subject, in addition to the customs duty, to an excise duty as follows:—Tobacco cut for smoking, and all kinds of tobacco in rolls, coils or carrets, 3 roubles per int; cigars, 8 roubles 30 copeks per 1,000; cigarettes and tobacco enveloped in leaves, 3 roubles 50 copeks per 1,000.

\* The Minister of Finance has power to reduce the duties temporarily, nearly two-thirds, when raw sugar reaches a certain price.



## GROUP I.—FOODSTUFFS AND ANIMALS—continued.

No.	Goods.	Rates of Duty. Roub. Cop.
52	Cooking salt of all kinds, imported: (1) By sea or by land, except at the places mentioned in sub-division (2)..... (2) At ports of the Government of Archangel..... <i>Note 1</i> —If, for salting fish, any quantity may be imported, free of duty, along the Murman coast. <i>Note 2</i> —Refined table salt imported in small receptacles, which become the property of the consumer, pay (including the weight of the receptacle).....	0 30 0 15 per pound
54	Meat, salted, smoked, dried; sausages.....	1 65
56	Cheese.....	7 20
56	Butter, made from cows' milk or sheep's milk.....	0 82½
57	Fish and caviar: (1) Fish, fresh: (a) Turbot, sole, trout..... (b) All kinds, n.s.m., under (a)..... (2) Fish pickled, preserved in oil, or stuffed, of all kinds; caviar..... Sardines in oil..... (3) Salted or smoked, of all kinds (except herrings)..... (4) Herrings, salted or smoked, and all other kinds of fish, dried..... 58 Oysters, lobsters, periwinkles, cuttlefish &c., fresh, salted, dried or pickled..... <i>Note</i> —If in hermetically closed receptacles, they pay duty under No. 13. 59 Comestibles, n.s.m., specially prepared food for animals..... <i>Note</i> —Food for animals, consisting of waste or bye-products from factories (e.g., treacle &c.), is admitted free of duty. 60 Cattle, horses and live animals of all kinds, n.s.m.....	9 00 0 29½ 8 25 5 00 2 97 0 80 10 80 0 12½ Free.

## GROUP II.—ANIMAL PRODUCTS AND WARES THEREOF.

61	Mamure; bones, prepared or not: (1) Natural mamure (mamme); bones of all kinds, not prepared (except bones separately designated); Thomas' phosphate-mamure, unground..... (2) Bones, phosphates, Thomas' phosphate-mamure, ground..... (3) Superphosphates, bones prepared with sulphuric acid; fertilizing composts and powders of all kinds..... (4) Bones, calcined; bone ash; animal charcoal..... 62 Soot of all kinds..... 63 Glue: (1) Fish glue of all kinds, gelatine (in thin or thick sheets), size, compounds of gelatine or glycerine..... (2) Obtained from bones or from hides (joiners' glue, shoemakers' glue; agar-agar vegetable glue)..... 64 Horns of all kinds, hoofs; parts of animals, and animal products used in medicine n.s.m..... 65 Hair, not prepared: (1) Human..... (2) All other kinds..... Horse hair, crimped, boiled, dyed, twisted into coils, mixed or not with other animal hair, or with vegetable fibre..... 66 Hair, prepared: (1) Human..... (2) All other kinds; hair cloth and hair sieves..... Articles made from bristles, mounted in plain wood, not veneered; painters' brushes made from bristles, and artists' brushes of all kinds..... 67 Down and feathers of all kinds, except those separately designated..... 68 Pillows, quilts, mattresses, stuffed with feathers, down, hair, or wool..... 69 Whalebone not worked up, strips and sticks of whalebone or horn: (1) Whalebone, not worked up..... (2) Strips and sheets of whalebone and of horn, even if polished or smoothed or covered with paper, skin, or fibrous materials, except silk.....	Free. 0 03 0 07½ 0 18 0 82½ 11 85 2 17½ Free. 9 90 0 46 0 96 1 32 4 95 4 95 0 82½ 3 30 6 95 0 10
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\* In the case of cheese imported in a covering of lead or tin foil, the weight assessed for duty will include that of the covering in question.

\* *Note 1*.—Fresh fish of all kinds imported in coasting vessels, even if unaccompanied by certificates attesting their Russian origin, and also fish of all kinds, fish, salted, dried or smoked, imported in Russian vessels at ports of the Government of Archangel by inhabitants of that Government, are admitted free of duty. *Note 2*.—Fresh fish, imported during the winter, on sledges at the Ismail Custom-house or the enstom toll-house at Vukorsk, are admitted free. *Note 3*.—Salted herring of Russian origin, prepared within the Government of Archangel by inhabitants of that Government, is admitted into ports of that Government free of duty, under regulations established by the Minister of Commerce and Industry in concurrence with the Minister of Finance.

No.	Goods.	Rates of Duty. Roub. Cop.
	<i>Note</i> .—The aforesaid strips, if covered with textile materials containing an admixture of silk by way of ornament, shall not pay any surtax; but when the covering consists of silk or of half silk material, the strips shall pay the duty fixed in the corresponding number, having reference to silk or half silk materials.	
50	Sponges.....	5 94
51	Animal fat, oils of animal origin: (1) Animal fat, n.s.m., containing not more than 50% of free fatty acids; provided that fat containing more than 30% of free fatty acids shall not exceed 42°C. according to Daliac's test..... (2) Train oil or fish oil (of whales, seals &c.) unclarified; blubber or <i>gasik</i> ; sperm-oil, unclarified..... (3) Oleine, oleic acid, <i>ovine</i> &c., hard fat, obtained by pressure, either raw or melted; fat which has undergone chemical decomposition, decais..... (4) Sperm-oil, refined, popolin, stearin..... (5) Oils of animal origin, of all kinds (bone-oil, sperm oil, transparent fish oil, linolein &c.), except those separately designated.....	0 99 1 84½ 2 37½ 3 36½
52	Wax: (1) Mineral (ozokerite), crude, whether melted or not..... (2) Mineral, refined (ceresin); paraffin, vaseline (except refined without smell or taste); all kinds of vegetable wax, grafting wax..... Beeswax..... 53 Candles of all kinds, torches, tapers..... Night lights, with or without floats of paper, wool, glass, cork, or porcelain, combined or not with sheet or wire of common metals (varnished or unvarnished), with or without snuffers made from sheet of such metals..... 54 Hides and skins, undressed, of bulls, oxen, cows, calves, camels, buffaloes, horses, asses, pigs; skins of fish or of amphibious animals: (1) Dry and dry salted..... (2) Wet salted..... Pairings of undressed hides or skins..... <i>Note</i> —Hides and skins enumerated in No. 54, whether dried or not from the hair or wool, shall be dealt with according to the corresponding sub-divisions. 55 Hides and skins, dressed: (1) Small—except those mentioned in sub-division (2)—tanned, dressed with alum, tawed; chamois leather, calf skins; skins of fish and of amphibious animals; tawed thongs, for sewing together the ends of machine belting..... (2) Morocco leather, glace leather, kid, shagreen; all kinds of leather bearing stamped patterns; lacquered leather, small..... (3) Large—Ox skins, cow skins, bull skins, buffalo skins, horse skins, asses' skins, and pig skins in whole or half skins, without stamped patterns, grained or not, dyed or undyed..... Parchment..... (4) Lacquered skins, large..... <i>Note</i> .—Pairings of prepared skins pay the same duty as the classes of skins to which they belong. 56 Fur-skins: (1) Skins of the sea otter, dark-brown fox, chinchilla, sables, martens, American marten, blue, arctic fox, and sea-bear skin, pulled..... (2) Undyed skins of European and Kangaroo, even though dressed; undressed and undyed skins of racoon, polecat, squirrel, or musk-rat; skin of sea bear, unpuiled; skins of the bear, wolf, lynx, seal, sea-calf, otter, tiger, or panther, even though dressed and dyed..... (3) Skins of sheep and goats, undressed and undyed..... Kid skins, depilated, undressed..... (4) Skins imported on Russian vessels at port of the Government of Archangel by the inhabitants: (a) Fox and marten..... (b) Walrus, deer, seal and white grampus, also all other kinds of fur skins (being products of Russian industry), except those mentioned under (a) above..... (5) Fur-skins of all kinds n.s.m.: (a) Dressed or dyed..... (b) Undressed and undyed..... 57 Manufactures of leather and skins: (1) Boots and shoes of every description (except those separately designated in a finished or partly finished condition)..... Leather cut out for boots and shoes and small articles.....	0 82½ 0 44 0 82½ 23 60 27 00 12 10 12 10 14 02½ 172 50 16 50 1 65 1 65 16 50 Free. 75 00 41 00 1 70 1 60/875

Goods.	Rates of Duty. Roub. Cop.	Nos 813	Goods.	Rates of Duty. Roub. Cop.
(2) Boots and shoes for women, made of silk stuff or kid, in a finished or partly finished condition ..... per fuint (3) Leather gloves of all kinds ..... Note.—Gloves cut out but not sewn, pay ..... per fuint	2 55 3 40 2 47½		(1) Turners' and cabinet makers' wares, made of the woods specified in sub-division (1) of Section 58, neither varnished, polished, nor veneered and without applied ornamentations; wooden pegs for shoemakers ..... per pound (2) Turners' and cabinet makers' wares, made of the woods admitted under sub-division (2) of Section 58, and articles made of veneers (including veneers glued together), even though unvarnished and unpolished; turners' and cabinet makers' wares of any kind of wood, varnished, polished, painted in one or more colours (but not pictorially), with applications or veneers, or with paper glue on: furniture of bent beechwood, without cane seats or upholstery, put together or in parts ..... per pound	1 26½
Manufactures of chamois leather, glaze leather, morocco leather, or parchment (except boots, shoes and surgical appliances) ..... per fuint Small articles of leather or kid, each weighing not more than half a fuint each, viz., ladies' bags, purses, portfolios, cigar cases, letter cases with or without parts of common metals (including ornaments and clasps of common metals, gilt or silvered), or of other materials (including trimmings or linings of silk or hair silk) ..... per fuint	4 95 4 35		(3) Carved wares of wood (except those specified in sub-division (4) of this section (61)); turners' and cabinet makers' wares painted pictorially, gilt, silvered, or bronzed, or with painted, gilt, silvered or bronzed ornament ..... per pound Tea-cup furniture, bent, stamped, pressed, or ornamented by brandings, put together or not, without any of the other preparations specified in sub-divisions 3, 4 and 5 of the present number (61) ..... per pound	4 10
(4) Harness with accessories; saddlery wares; whips made from leather thongs, per fuint (5) Box and trunk makers' wares, bag-makers' wares (other than those specified in sub-division (3) of the present section (57)), and sporting requisites made of leather or of thick tissues of lute or hemp; prepared leather for bookbinding; all other manufactures of leather not separately designated, even with fittings of metal or other materials, if they do not fall within the denomination of costly fancy articles ..... per fuint	0 60 1 39		(4) Turners', cabinet makers', or carvers' wares, with ornaments of copper, alloys of copper, or other materials, with incrustations or inlaid work of wood (except parquetry), copper, steel, mother-of-pearl, ivory, tortoise-shell &c. (with the exception of articles weighing less than 2 fuint each and assessed for duty under section 219) ..... per pound	13 20
Note and pocket books weighing more than half a fuint each, of leather or chamois leather, glazed skin or morocco leather or of parchment ..... per fuint (6) Belting for machinery, seven: whips, crockets, and similar coarse articles of leather ..... per fuint	1 30 0 33		Note. Handles, rings, nails, feet, castors &c., are not regarded as ornaments of copper or of alloys of copper.	19 80
Machine belting, unsewn, small round transmission belts, leather picker-bells for looms ..... per pound	0 33		(5) Wooden manufactures, enamel, upholstered, or with a covering of leather or of any textile fabric ..... per pound	19 80
Note.—Where the woodwork of any of the articles specified under sub-division (5) of the present section (61) comes under sub-division (4) of this section (61), then the articles in question pay 40 per cent. over and above the duty stipulated under sub-division (5).			Note. Handles, rings, nails, feet, castors &c., are not regarded as ornaments of copper or of alloys of copper.	
GROUP III.—WOOD: WOODEN WARES AND BASKET WORK.			(5) Wooden manufactures, enamel, upholstered, or with a covering of leather or of any textile fabric ..... per pound	19 80
• Wood:			Note.—Where the woodwork of any of the articles specified under sub-division (5) of the present section (61) comes under sub-division (4) of this section (61), then the articles in question pay 40 per cent. over and above the duty stipulated under sub-division (5).	
(1) Birch, beech, elm, oak, pine, willow, maple, cypress, lime, larch, alder, aspen, fir, poplar and ash:			(5) Wooden manufactures, enamel, upholstered, or with a covering of leather or of any textile fabric ..... per pound	19 80
(a) In bundles and chips, also firewood and brushwood ..... Free.			Note.—Where the woodwork of any of the articles specified under sub-division (5) of the present section (61) comes under sub-division (4) of this section (61), then the articles in question pay 40 per cent. over and above the duty stipulated under sub-division (5).	
(b) In beams, billets, poles ..... per pound	0 93½		(5) Wooden manufactures, enamel, upholstered, or with a covering of leather or of any textile fabric ..... per pound	19 80
(c) In planks, or in squared or sawn joists or boards, exceeding ¾ inches in thickness ..... per pound	0 09½		Note.—Where the woodwork of any of the articles specified under sub-division (5) of the present section (61) comes under sub-division (4) of this section (61), then the articles in question pay 40 per cent. over and above the duty stipulated under sub-division (5).	
(d) In beams and joists of a thickness of over ¾ inch, but not exceeding ¾ inches not planed ..... per pound	0 16½		(5) Wooden manufactures, enamel, upholstered, or with a covering of leather or of any textile fabric ..... per pound	19 80
(2) All kinds of wood, except those specified under sub-division (1) of the present section (58), in beams, logs, blocks, hoarls, planks, billets, joists, poles and chips ..... per pound	0 44		Note.—Where the woodwork of any of the articles specified under sub-division (5) of the present section (61) comes under sub-division (4) of this section (61), then the articles in question pay 40 per cent. over and above the duty stipulated under sub-division (5).	
(3) Wood of all kinds in thin boards or veneers, not exceeding ¼ inch in thickness, planed or not ..... per pound	2 20		(5) Wooden manufactures, enamel, upholstered, or with a covering of leather or of any textile fabric ..... per pound	19 80
(4) Cork bark:			Note.—Where the woodwork of any of the articles specified under sub-division (5) of the present section (61) comes under sub-division (4) of this section (61), then the articles in question pay 40 per cent. over and above the duty stipulated under sub-division (5).	
(a) Unwrought, and waste of same ..... 0 15			(5) Wooden manufactures, enamel, upholstered, or with a covering of leather or of any textile fabric ..... per pound	19 80
(b) Chopped fine, in the form of grit or flour ..... per pound	1 10		Note.—Where the woodwork of any of the articles specified under sub-division (5) of the present section (61) comes under sub-division (4) of this section (61), then the articles in question pay 40 per cent. over and above the duty stipulated under sub-division (5).	
Note.—Dyeing wood is dutiable under sub-division (1) of No. 127.			(5) Wooden manufactures, enamel, upholstered, or with a covering of leather or of any textile fabric ..... per pound	19 80
Carpenters' and coopers' wares:			Note.—Where the woodwork of any of the articles specified under sub-division (5) of the present section (61) comes under sub-division (4) of this section (61), then the articles in question pay 40 per cent. over and above the duty stipulated under sub-division (5).	
(1) Carpenters' wares of wood, wooden walking-sticks stripped of their rind and freed from knots, but not otherwise wrought, also shingles, plain or grooved ..... per pound	0 55		(5) Wooden manufactures, enamel, upholstered, or with a covering of leather or of any textile fabric ..... per pound	19 80
(2) Shavings (excelsior) and chips of any kind of wood ..... per pound	0 55		Note.—Where the woodwork of any of the articles specified under sub-division (5) of the present section (61) comes under sub-division (4) of this section (61), then the articles in question pay 40 per cent. over and above the duty stipulated under sub-division (5).	
(3) Coopers' wares: staves, finished (notched and mortised) ..... per pound	0 77		(5) Wooden manufactures, enamel, upholstered, or with a covering of leather or of any textile fabric ..... per pound	19 80
Cork bark, wrought:			Note.—Where the woodwork of any of the articles specified under sub-division (5) of the present section (61) comes under sub-division (4) of this section (61), then the articles in question pay 40 per cent. over and above the duty stipulated under sub-division (5).	
(1) Semi-wrought, in the form of slabs and cables ..... per pound	2 40		(5) Wooden manufactures, enamel, upholstered, or with a covering of leather or of any textile fabric ..... per pound	19 80
(2) Corks for bottles, not containing any other materials, bung and all other articles (not separately designated) manufactured from cork ..... per pound	3 60		Note.—Where the woodwork of any of the articles specified under sub-division (5) of the present section (61) comes under sub-division (4) of this section (61), then the articles in question pay 40 per cent. over and above the duty stipulated under sub-division (5).	
(3) Articles manufactured from cork waste, whether containing an admixture of binding material or not ..... per pound	4 95		(5) Wooden manufactures, enamel, upholstered, or with a covering of leather or of any textile fabric ..... per pound	19 80

Note 1.—In the case of any of the kinds of wood specified under sub-division (1) of the present section (58), the consignor, in declaring the quantity of such wood, may express that quantity in cubic feet, one cubic foot being equal as equivalent to one pound. Similarly, in the event of there occurring any difficulty in weighing imported wood, the Custom Houses are authorized to determine the quantity as a whole by examining the consignments and by using the method of calculation. Note 2.—The articles specified under sub-division (1) and (2) of the present section (58), if planed, pay the duty stipulated in Section 59, sub-division (1) if they consist of any of the kinds of wood specified under sub-division (1) of the present section (58). If they consist of any other kinds of wood, they pay the duty stipulated under Section 61.

Note 3.—With the exception of shavings and chips (excelsior), the kinds mentioned in the present section (59), if prepared from any of the kinds of wood referred to in sub-division (2) of Section 58, or from any other kind of wood, pay duty according to their respective sub-division under Section 61.

(2) Parts of plants in their natural state, u.s.m. .... per pound  
Note.—Vine cuttings and rooted vine stocks, which are admitted in accordance with Note 2 to Section 232, pay no duty.  
(3) Seeds not separately designated, husked or unhusked; copra; peach and apricot stones ..... per pound  
(4) Living plants; plants and parts of plants used in medicine; vegetable ivory, prepared materials for basket work and cognate articles, straw, osier, rushes, laurel and similar materials, dyed, bleached, seraped, or otherwise prepared ..... per pound  
Note.—Exemption is granted in favour of fruit trees (orange, lemon, mandarin, orange and cedrate) in accordance with regulations established by the Minister of Trade and Industry in concurrence with the Minister of Finance and the Director-General of Agriculture.  
(5) Bulbs, roots of flowers and decorative plants ..... per pound  
(6) Cut flowers and leaves, dried, even though dyed, flowers, leaves and other parts of plants in the form of bouquets or wreaths ..... per pound  
Flowers and leaves, fresh, in packages of not more than 25 fuints ..... per pound

† Note 1. Small round articles of wood of any kind (except those separately designated), weighing not more than 1 fuint (9·902 lb.), each, pay under sub-division (2) of the present section (61). Note 2.—Parts of machines or apparatus made of wood, if they come within the definition of the articles specified in sub-division (1) of this section (61) pay 1 rouble 24 copeks per pound. All other such articles not coming within the definition of the articles specified in sub-division (1) of this section (61) pay 4 roubles 40 copeks per pound.

‡ Note 1. The same duty has to be paid on all kinds of manufacture of felt, tow, paper mache, cartboard (except those coming under sub-division (2) of Section 177), and other non-metallic compositions, also on wooden wares, stamped, pressed or ornamented by branding or pictorial painting, as well as on wares covered with alabaster applied in relief on wood, when any of the above-said wares have the appearance of carved wood-work or cabinet-makers' work. Note 2.—In the case of frames attached to mirrors whose dimensions exceed 50 square vershoks (1·065 sq. ft.) each, also in the case of frames attached to pictures on which no duty is charged, if the frames in question cannot be weighed separately, therate of duty shall be 40 copeks per linear arshin, any fraction of an arshin being reckoned as a full arshin. In all other cases the duty payable on articles imported in frames from which they are inseparable shall be assessed on the weight of the articles and frames together.

## GROUP III.—WOOD; WOODEN WARE; AND BASKET WORK.

No.	Goods.	Rate of Duty.	Russ. Cop.
62	Basket-makers' and plaited wares made from vegetable materials:		0 35
	(1) Common baskets for holding linen or clothes, or for the conveyance of various kinds of merchandise, made of chip, bark, unsplit osiers, and rushes, combined or not with other common materials; floor covering and matting of coarse, unsplit materials; mats, common brooms:		
	(a) Not dyed.....per pound	1 18 <sup>5</sup>	
	(b) Dyed or varnished.....	2 57 <sup>5</sup>	
	(2) Baskets of all kinds, except those specified in sub-division (1); all kinds of plaited wares made from split osiers, grasses, straw, palm-leaf, shavings, except those separately designated; objects for decorating gardens or rooms and component parts of other articles, <i>etc.</i> , various kinds of furniture, frames, vases, flower baskets, summer-houses, carriage bodies, painted or not, without fittings of other common materials:		
	(a) Weighing more than 1 funt (0.902 lb.) each.....per pound	9 90	
	(b) Weighing 1 funt (0.902 lb.) or less each.....per pound	28 70	
	(3) The same wares, with fittings of other common materials:		
	(a) Weighing more than 1 funt (0.902 lb.) each.....per pound	19 50	
	(b) Weighing 1 funt (0.902 lb.) or less each; scraps plaited from straw, shavings, or stalks, even though mixed with hair, cotton, flax, or hemp.....per funt	1 98	
	(4) Mats and sacks made of matting.....	Free.	
	<i>Note.</i> —Osier and plaited wares, when bronzed, silvered or gilt, pay 25 per cent. in addition to the stipulated duty, but when fitted with silvered or gilt ornaments of metal, or with silk, velvet, chenille, or other costly materials, they are assessed under Section 215.		

## GROUP IV.—"CERAMIC WARES."

64 Building materials:—				(1) Sculptured, chiselled and turned, polished or not:—			
(1) Clay for manufacturing or building purposes (except separately designated):—				(a) Weighing 3 pounds (108 lbs.) or less each.....	per pound	5 00	
fauxite (china clay); tale in lumps, not calcined.....	per pound	0 03 75		(b) Weighing more than 3 pounds (108 lbs.) each.....	per pound	3 00	
(2) Chalk in lumps, neither refined nor calcined.....		Free.		(2) Rough stone-masons' work, not chiselled or sculptured (with or without rounded surfaces), in marble, serpentine, alabaster, and hard rock susceptible of taking a polish, viz., jasper, onyx, Labrador, granite, gneiss, porphyry, and basalt:—			
(3) Gypsum in lumps, not calcined; quicklime (not hydraulic); calcined chalk and tale in lumps.....	per pound	0 04 95		(a) With all or part of the surfaces polished.....	per pound	1 50	
Calcined tale in lumps.....		0 03		(b) With surfaces clean-hewn and jointed, but not polished.....	per pound	0 30	
(4) Hydraulic building substances:—				(3) In articles of rough stone-masons' work, not chiselled or sculptured (with or without rounded surfaces), in kinds of stone not separately enumerated:—			
Hydraulic lime (including putzolana, trass, santorin earth, and granulated slag).....	per pound	0 16 1/2		(a) With all or part of the surfaces polished.....	per pound	1 10	
Hydraulic lime of all kinds; gypsum, ground, calcined or not.....	per pound	0 12		(b) With surfaces clean-hewn and jointed, but not polished.....	per pound	0 35	
Cement of all kinds (Portland, artificial or natural, Roman, mixed, slag, and all others); cement pipe.....	per pound	0 16 1/2		71 Grinding and polishing substances and articles manufactured therefrom:—			
65 Stone, rough or rough-dressed:—				(1) Emery, pumice-stone, rotten-stone in lumps and graphite in lumps and fragments.....	per pound	0 13	
(1) Fire-stone for paving, even though roughly dressed; flint, quartz, felspar, granitic granite, all kinds of natural sands, infusorial earth, and other stones and earths, <i>n.s.m.</i> , used as materials in manufacture, unwrought and unworked, whether calcined or not.....		Free		(2) The substances mentioned in sub-division (1), ground or even spontaneously or artificially agglomerated; corundum and garnets, in the form of dust, or ground; carborundum and all other kinds of grinding and polishing substances not separately designated, ground or not; compositions for cleaning metals, without any admixture of wax, grease, oil, or slite.....	per pound	0 66	
(2) Stones used as materials in manufacture, artificially crushed (ground or broken); charcoal lumps.....	per pound	0 16 1/2		(a) Graphite, ground or cleaned.....	per pound	0 66	
(3) Building stones, with the exception of those not separately designated:—				(3) Grinding and polishing substances on paper or on cloth:—			
(a) Not dressed, or roughly shaped into blocks or slabs, without any artificial working of the surfaces (rough or fine hewing, sawing).....	per pound	0 04 95		(a) On paper.....	per pound	2 20	
(b) In blocks or slabs of a thickness exceeding $\frac{3}{4}$ verlocks (0.125 inches), with the whole or part of the surfaces sawn or hewn; steps (for stairs).....	per pound	0 09 75		(b) On cloth.....	per pound	4 40	
(c) Slabs of a thickness of $\frac{3}{4}$ verlocks (0.125 inches) or less, with sawn or hewn surfaces.....	per pound	0 40		(4) All artificial whetting appliances in the form of discs, blocks, boards or files, prepared with emery, corundum, flint, garnet or other materials.....	per pound	8 80	
(4) Natural whetstones, in rectangular or circular shape, mounted or not.....	per pound	0 01 95		(5) Moulded carbon wares for electro-technical purposes, such as arc-light carbons, plates, cylinders &c., weighing:—			
(5) All kinds of marble, building alabaster, serpentine stone, with or without sawn or ground, but not with polished, surfaces:—				(a) Less than 10 funts (2 lbs.) each.....	per pound	8 80	
(a) In blocks, lumps, or slabs of a thickness exceeding $\frac{3}{4}$ verlocks (0.125 inches).....	per pound	4 18		(b) 10 funts (2 lbs.) or more each.....	per pound	1 10	
(b) In slabs of a thickness of $\frac{3}{4}$ verlocks (0.125 inches) or less.....	per pound	0 60		(6) Mantles for incandescent (gas) burners, ready for use.....	each	0 01 1/2	
Stone known as "Flanders granite" (Belgian marble, with or without sawn or ground, but not with polished, surfaces):—							
(a) In blocks, lumps or slabs of a thickness exceeding $\frac{3}{4}$ verlocks.....	per pound	4 19 1/2					

No.	Goods.	Rate of Duty.	Russ. Cop.
(1) In slabs of a thickness of $\frac{3}{4}$ verlocks or less.....	per pound	0 66	1 10
(2) Slabs of slate, split, even with the edges trimmed, but not further manufactured, pay duty at the rate of 164 copaks per pound.....			
(7) Lithographic and burnt stones (rough or shaped into millstones).....	per pound	0 04 25	
(8) Mica:—			
(a) In lumps.....	0 08		
(b) In sheets.....	0 24		
67 Precious or semi-precious stones, natural or artificial, unworked or cut, in facets; pearls, real or artificial, loose or threaded; garnets.....	per funt	11 60	
Corals, real or artificial, unwrought, also pierced, threaded, in bundles, or carved.....	per funt	2 00	
<i>Note.</i> —The materials enumerated in the present section (67), when in settings of precious metals, are assessed under the corresponding sub-divisions of No. 118.			
68 Jet, or black amber, mother-of-pearl, tortoiseshell, yellow amber (except that separately designated), meerschaum, ivory, and fossil ivory; celluloid of all colors in unwrought lumps, rings, or plates; enamel in lumps or powder; glazing of all kinds; mosaic; artificial compounds for mosaic.....	per pound	4 95	
69 Asbestos:—			
(1) In lumps.....	0 22		
(2) In powder or fibre.....	1 10		
(3) In the form of pasteboard.....	2 20		
(4) In the form of yarn or manufactures (except pasteboard), whether in combination with other materials or not.....	3 55		
70 Stones of every kind, except semi-precious or precious, also gypsum and alabaster, wrought:—			
(1) Sculptured, chiselled and turned, polished or not:—			
(a) Weighing 3 pounds (108 lbs.) or less each.....	per pound	5 00	
(b) Weighing more than 3 pounds (108 lbs.) each.....	per pound	3 00	
(2) Rough stone-masons' work, not chiselled or sculptured (with or without rounded surfaces), in marble, serpentine, alabaster, and hard rock susceptible of taking a polish, viz., jasper, onyx, Labrador, granite, gneiss, porphyry, and basalt:—			
(a) With all or part of the surfaces polished.....	per pound	1 50	
(b) With surfaces clean-hewn and jointed, but not polished.....	per pound	0 30	
(3) In articles of rough stone-masons' work, not chiselled or sculptured (with or without rounded surfaces), in kinds of stone not separately enumerated:—			
(a) With all or part of the surfaces polished.....	per pound	1 10	
(b) With surfaces clean-hewn and jointed, but not polished.....	per pound	0 35	
71 Grinding and polishing substances and articles manufactured therefrom:—			
(1) Emery, pumice-stone, rotten-stone in lumps and graphite in lumps and fragments.....	per pound	0 13	
(2) The substances mentioned in sub-division (1), ground or even spontaneously or artificially agglomerated; corundum and garnets, in the form of dust, or ground; carborundum and all other kinds of grinding and polishing substances not separately designated, ground or not; compositions for cleaning metals, without any admixture of wax, grease, oil, or slite.....	per pound	0 66	
(a) Graphite, ground or cleaned.....	per pound	0 66	
(3) Grinding and polishing substances on paper or on cloth:—			
(a) On paper.....	per pound	2 20	
(b) On cloth.....	per pound	4 40	
(4) All artificial whetting appliances in the form of discs, blocks, boards or files, prepared with emery, corundum, flint, garnet or other materials.....	per pound	8 80	
(5) Moulded carbon wares for electro-technical purposes, such as arc-light carbons, plates, cylinders &c., weighing:—			
(a) Less than 10 funts (2 lbs.) each.....	per pound	8 80	
(b) 10 funts (2 lbs.) or more each.....	per pound	1 10	
(6) Mantles for incandescent (gas) burners, ready for use.....	each	0 01 1/2	

*Note 1.*—Articles of slate *n.s.m.* pay the duty under (6) of Section Note 2.—The rates of duty fixed under the present section (70) are applied to articles of stone furnished with adjuncts of copper or of alloy, which obviously do not constitute the principal value of the article in question; also to articles of stone furnished with adjuncts of other materials, in so far as the said articles do not fall within terms of section 215. If, however, the adjuncts of copper or of alloy obviously constitute the principal value of the article, then a article shall pay one-half the duty fixed for copper and alloys thereof.

Nos.	Goods.	Rates of Duty. Roub. (cop.	Nos.	Goods.	Rates of Duty. Roub. Cop.
(7)	Greases of all kinds for lubricating axles, wheels, belting &c. and compositions for cleaning metals, mending china, glass &c. prepared with wax, fat, oil, or glue.....per pound	4 40	(3)	Articles of porcelain or biscuit ware, for the decoration of rooms, white or of one color, but without pictorial painting, gilding, or embellishments of copper or of alloys of copper.....per pound	20 85
72	Artificial building stones and fireproof manufactures:		(3)	Articles of porcelain or biscuit ware, for the decoration of rooms, e.g., vases, statuettes &c., painted pictorially, gilt or ornamented with copper or alloys of copper; artificial flowers of porcelain (or of faience) and other imitations of plants, and articles made from the same, e.g., wreaths, bouquets &c. even though parts of the articles be made from other materials.....per pound	41 5
(1)	Building bricks, non-fireproof, made of common brick clay:		(77)	Glass wares:	
(a)	Ordinary, not glazed.....per pound	0 01-65	(1)	Wares intended to receive and preserve liquids and other merchandise, e.g., bottles, phials, flasks and jars of all shapes, without ornaments or patterns, with or without monikled letters, inscriptions or crests, uncut and unground:	
(b)	Monikled, concave, not glazed.....per pound	0 06½	(a)	Of bottle glass (green, olive, brown, or other natural color), without ground necks and without cut stoppers, lids, bottoms or edges.....per pound	0 9
(c)	Bricks of the kinds mentioned under (a) and (b), glazed.....per pound	0 16½	(b)	Of white, half-white, or colored glass (colored in the paste), without ground necks, and without cut stoppers, lids, bottoms or edges.....per pound	2 47½
(2)	Artificial stones, bricks and tiles, formed of lime and sand mixed, or of cement or gypsum, and all other artificial stones, bricks and tiles, u.s.m.....per pound	0 22	(c)	Syphons, not monikled.....per pound	2 47½
(3)	Fire-proof wares:	9 22	(c)	Of glass of any kind with ground necks or cut stoppers, lids, bottoms or edges.....per pound	4 20
(a)	Fire-proof bricks and tiles of all sizes and shapes used in connection with stoves, and made of chamotte, sandstone, grit, quartz or dinas; paving and other Dutch bricks of all kinds made of common brick paste, wholly or half paddled.....per pound	0 11	(2)	Articles u.s.m., of white or half-white glass, uncut, unpolished, unground, with or without cut bottoms edges, necks, stoppers, or lids, also with moulded or impressed crests, inscriptions, or patterns, but without any other kinds of embellishments:	
(b)	Bricks and tiles of magnesite.....per pound	0 16½	(a)	Pressed or moulded.....per pound	3 93
(c)	Glas retorts and fire-proof crucibles, including graphite crucibles, per pound	0 49½	(b)	Blown (whether to pattern or not).....per pound	7 20
73	Ceramic pipes, ceramic wares of composite paste, and tiles: (1) Pipes of porous paste and moulded parts of pipes:		(a)	Table glass, blown.....per pound	7 20
(a)	Glazed.....per pound	0 11	(2)	Articles of white or half-white glass, cut, polished or ground, but without any other kinds of embellishments.....per pound	10 80
(b)	Un glazed.....per pound	0 22	(4)	Articles u.s.m., of glass, colored (dyed in the paste), flashed (having a coating of glass of another color), opaque, white, dulled (no matter by what process), tinted, or bottle glass, frosted glass, or ice-glass:	
(2)	Stoneware (good acid proof) and factory accessories—pots, pitchers, bottles, reservoirs, demijohns, condensers, taps, connecting parts of apparatus, such as thin-walled pipes, of non-porous vitrified paste &c., glazed or not, but not embellished.....per pound	0 4	(c)	Uncut, unpolished, unground, with or without cut bottoms, edges, necks, stoppers, or lids, also with monikled or impressed inscriptions, crests, or patterns, but without embellishments of any other kind.....per pound	11 03
(3)	Un glazed floor tiles of vitrified non-porous paste whether the surface be plain or not:		(b)	Cut, polished and ground.....per pound	19 80
(a)	Of one color, and having a thickness exceeding 15 millimetres (0.59 inch).....per pound	0 49½	(5)	Articles u.s.m., of any kind of glass, with embellishments such as patterns worked with acid or engraved; pictorial painting, enamelling, gilding, silvering, ornamenting with copper, copper alloys or other materials, also the articles specified in sub-divisions (2), (3), and (4) of the present section (77), with attachments composed of other materials whether intended as ornaments or not; glass silk, tissue of glass, and manufactures of the same.....per pound	19 80
(b)	Of one color, and having a thickness of 15 millimetres (0.59 inch) or less.....per pound	0 66	(a)	Glass ornaments for Christmas trees, even though of several colors, gilt, or silvered, combined or not with other materials.....per pound	19 80
(c)	Of several colors (the various pastes being impressed on the tile), irrespective of thickness.....per pound	1 26½	(b)	Sheet glass, blown or cast, unpolished, having a thickness of 5 millimetres (0.155 inches) or less:	
(4)	Glazed earthenware tiles for wall-facing, made of paste of any color, plain or ornamented in relief:		(a)	White, half-white, or of natural bottle-green color, plain, without patterns or embellishments, and having a superficial area of 480 square vershoks (10.22 square feet) or less.....per pound	2 75
(a)	Of one color.....per pound	1 10	(b)	The same, having a superficial area from 480 up to 960 square vershoks (from 10.22 square feet up to 20.44 square feet) (inclusive), and also colored, opaque, white, plain, without patterns, and unornamented sheets of any dimensions.....per pound	5 50
(b)	Of several colors.....per pound	1 76	(c)	White and half-white, plain, without patterns or embellishments, measuring more than 960 square vershoks (20.44 square feet) superficially:	
(c)	Ornamented with pictorial painting, gilding, sculpture, or otherwise.....per pound	2 47½	(1)	Porcelain wares u.s.m., white or of one color, with or without colored borders or rims, but not otherwise ornamented; majolica of all kinds, with or without moulded ornamentation.....per pound	10 49½
74	Potters' wares of common clay, also stove tiles and bricks of all kinds made of potters' pastes:		(2)	Porcelain plates and dishes, with pictorial painting, or with colored or gilt patterns, arabesques, flowers and similar embellish-	
(1)	Roofing tiles of all kinds:				
(a)	Un glazed, of one or several colors, not ornamented with pictorial painting or with sculpture.....per pound	0 07			
(b)	Glazed and ornamented in any way.....per pound	0 27½			
(2)	Stove tiles and all kinds of bricks made of potters' pastes, plain or with patterns in relief:				
(a)	Of one color, glazed or not.....per pound	0 49½			
(b)	Of several colors, glazed or not.....per pound	1 26½			
(c)	Ornamented with pictorial painting or with gilding or otherwise.....per pound	2 47½			
(3)	Terra-cotta ornaments, caryatides, medallions, busts, statues &c.; objects for the decoration of buildings or rooms, even though colored in varnish or gilt.....per pound	2 47½			
(4)	Crockery and wares of pottery of common clays u.s.m., glazed or not:				
(a)	Without patterns or ornaments.....per pound	0 49½			
(b)	Ornamented with pictorial painting or sculpture.....per pound	1 65			
75	Earthenware:				
(1)	White, or of one color, dyed in the paste, without ornament, with or without moulded patterns.....per pound	1 8½			
(2)	The same, with patterns, edges or borders of one color; earthenware, dyed otherwise than in the paste.....per pound	2 31			
(3)	The same, painted pictorially, gilt and with patterns of different colors.....per pound	4 18½			
76	Porcelain wares:				
(1)	Porcelain wares u.s.m., white or of one color, with or without colored borders or rims, but not otherwise ornamented; majolica of all kinds, with or without moulded ornamentation.....per pound	10 49½			

\* Note 1.—The articles mentioned in sub-division (1) of the present section (77), when in combination with parts composed of other common materials, e.g., corks, metal parts of syphons, casings of plated straw, willow, iron wire &c. pay under the letter (c).  
 Wine bottles composed of bottle glass (green, olive, brown, or other natural color, without ground necks or cut stoppers, lids, bottoms or edges, and not in combination with other materials, imported at ports of the Black Sea or of Sea of Azov, or at the Custom houses of Bessarabia for the purpose of bottling wines, pay a duty of 33 copeks per pound.

## GROUP IV.—CHAMICE WARES. continued.

Nos.	Goods.	Rates of Duty, Roubl. Cop.
	and the following, irrespective of color or measurements: convex, undulated, dented, figured, veined, dulled	
	Glass combined (by fusion) with wire netting ..... per pound	6 60
(7)	Sheet glass, having a thickness of 3 millimetres (0.195 inches) or less, with embellishments, also photographic plates:—	6 60
	(a) Of all kinds, embellished with pictorial painting or otherwise, also glass mounted in lead, copper or other setting ..... per pound	6 60
	(b) Glass photographic plates, covered with nitro ..... per pound	6 60½
8	Plate glass and mirrors:	
	(1) Plate glass, wrought, dulled, cut, or polished, sheet glass not moulded, polished, having a superficies of:—	
	50 square vershoks or less ..... per funt	0 16½
	Over 50 up to 100 square vershoks, inclusive ..... per sq. vershok	0 01½
	Over 100 up to 200 square vershoks, inclusive ..... per sq. vershok	0 01½
	Over 200 up to 300 square vershoks, inclusive ..... per sq. vershok	0 02½
	Over 300 up to 400 square vershoks, inclusive ..... per sq. vershok	0 02½
	Over 400 up to 500 square vershoks, inclusive ..... per sq. vershok	0 02½
	Over 500 up to 600 square vershoks, inclusive ..... per sq. vershok	0 03½
	Over 600 up to 800 square vershoks, inclusive ..... per sq. vershok	0 03½
	Over 800 square vershoks, plus in addition to the duty of 3½ copeks per square vershok, a further duty of ½ of a copek (½d. per square foot) for each additional 200 square vershoks up to 2,000 square vershoks, inclusive, over 2,000 sq. vershoks per sq. vershok	0 00½
	(2) Plate glass not worked after being cast, i.e., not dulled, cut, or polished, is assessed for duty according to the rules laid down for plate glass in sub-division (1) above, with a reduction of 31 per cent. on the amount calculated according to these rules.	
	(3) Plate glass of the kind specified in sub-division (1) of the present section (78), when silvered, also every kind of sheet glass having a thickness exceeding 3 millimetres (0.195 inches), embellished with pictorial painting or otherwise, or mounted in lead, copper, or other setting, are assessed for duty according to the rules laid down in sub-division (1) above, with an addition of 43 per cent. to the amount of duty so calculated.	

Note.—In the case of mirrors and plate glass, broken in transit, duty shall be levied separately on each piece of a size exceeding 25 square vershoks. The size of a piece shall be reckoned to be that of the largest rectangle that could be cut from it. No duty is charged on pieces of a size not exceeding 25 sq. vershoks.

## GROUP V.—COMBUSTIBLES (MINERAL AND VEGETABLE), ASPHALT, RESINS AND THEIR PRODUCTS.

79	Coal, peat charcoal, wood charcoal, coke and peat:	
	(1) Coal, peat charcoal, wood charcoal and peat:—	
	(a) Imported at ports of the Black Sea and Sea of Azov ..... per pound	0 06½
	(b) Imported over the European land frontier ..... per pound	0 03½
	(c) Imported at ports of the Baltic Sea ..... per pound	0 01, 65
	(2) Coke:—	
	(a) Imported at ports of the Black Sea and Sea of Azov ..... per pound	0 09½
	(b) Imported over the European land frontier ..... per pound	0 04, 95
	(c) Imported at ports of the Baltic Sea ..... per pound	0 02, 47½
	Note. Coal, coke and peat imported at ports of the White Sea are free.	
80	Tar and pitch of all kinds, except those separately designated ..... per pound	0 09½
81	Anthracite, naphthalene, phenol (phenic acid), benzol, crude (not purified) ..... per pound	0 33
82	White resin or copal, pine pitch, brewers' pitch ..... per pound	0 66
83	Asphalt and mineral tar:	
	(1) Mineral asphalt, not ground ..... per pound	0 10½
	(2) The same, ground ..... per pound	0 21½
	(3) Mineral tar, bitumen, rosin, all kinds of fusible asphalt ..... per pound	0 33

\* And in addition ½ copeks per square vershok.

† Note 1.—Broken glass pays no duty; and any fragment of sheet glass of such dimensions that the largest rectangular piece that could be cut from it would measure less than 9 square vershoks (0.197 square feet), is regarded as "broken glass." Note 2.—Sheet glass of any kind exceeding 5 millimetres (0.195 inches) in thickness pays duty under Section 78.

Nos.	Goods.	Rates of Duty, Roubl. Cop.
84	Naphtha, crude, black, unpurified, of all kinds ..... per pound	0 33
85	Liquid products distilled from naphtha (kerosene), photogen; solar oil; paraffin oil and lubricating oil; naphtha-ether, gazoline, ligroin, benzine &c. .... per pound	1 94
86	Turpentine or oil of turpentine ..... per pound	1 14½
87	Gums, resins, resinous substances and balsams:—	
	(1) Of all kinds, n.s.m.; melted yellow amber, not manufactured; gum arabic, in any form, acacia gum resin ..... per pound	1 04
	(2) Caoutchouc and gutta-percha, crude, also caoutchouc waste, until for use as a manufacture ..... per pound	1 80
	(3) Common incense, manna, asafoetida, albumen ..... per pound	3 60
	(4) Ambergris, balsams of Tola and of Peru, storax, benzoin gum, myrrh, odoriferous resins used in perfumery ..... per pound	14 10
	(5) Camphor:—	
	(a) Crude ..... per pound	1 68
	(b) Purified ..... per pound	6 60
88	India-rubber* (caoutchouc and gutta-percha), prepared and manufactured:—	
	(1) Soft:—	
	(a) In sheets, slabs, threads, or dissolved (n.s.m.), not in combination with other materials ..... per funt	0 22
	(b) Manufactures (n.s.m.) in combination with other materials; rubbered cloth ..... per funt	0 33
	(2) Hard:—	
	(a) Unwrought sheets, slabs, sticks, pipes &c. .... per funt	0 22
	(b) Manufactures (n.s.m.) whether in combination with other materials or not ..... per funt	0 55
	(3) Boots and shoes of caoutchouc and gutta-percha, combined or not with tissues, leather, buckles &c. .... per funt	0 16½
	(4) Tissues impregnated with india-rubber, for fillets of cards:—	
	(a) With felt ..... per funt	0 16½
	(b) Without felt ..... per funt	0 33

## GROUP VI.—CHEMICAL MATERIALS AND PRODUCTS.

89	Stassfurt salts (Abrammsalze), ground or not, chloride of potassium, sulphate of potash ..... per funt	Free
90	Natural salts of all kinds (not separately designated), not refined; brines (Kreuznach, brine &c.), including brine for herrings; mineral muds, imported in barrels, cans, tin boxes and other larger receptacles ..... per pound	0 16½
91	Sulphur:—	
	(1) Raw, unrefined, in lumps:—	
	(a) Imported at ports of the Baltic Sea, of the Government of Archangel, or over the European land frontier ..... per pound	0 03½
	(b) Imported at ports of the Black Sea or Sea of Azov ..... per pound	0 08
	(2) Refined; flowers of sulphur ..... per pound	0 33
	(3) Preparations serving for dipping and healing domestic animals:—	
	(a) In powder form ..... per pound	0 33
	(b) In liquid form ..... per pound	0 27½

Note.—The products mentioned in sub-division 3 of the present No. may be imported at the rates specified if they are enumerated in special lists prepared by the Veterinary Commission with the approval of the Customs department, provided that the consignments be duly accompanied by certificates issued by officials or institutions of the Principal Administration of Domestic Economy and Agriculture, to the effect that the products are intended for dipping or healing domestic animals.

92	Antimony:—	
	(1) Crude ..... per pound	0 33
	(2) Metallic ..... per pound	0 49½
93	Boric minerals, boric acid and borax:—	
	(1) Boracic minerals: boracelite, boracite &c. also crude borax, not purified (borax tincal) ..... per pound	0 05½
	(2) Boracic acid, not purified ..... per pound	0 33
	(3) Borax, purified, in crystals, powder or anhydrous ..... per pound	1 33
94	Magnesium:—	
	(1) Native, in lumps ..... per pound	0 06½
	(2) The same, ground ..... per pound	0 16½
	(3) Calcined ..... per pound	0 16½

\* Note 1.—Elastic tissues, ribbons and tapes containing india rubber threads, also non-elastic tissues, i.e., tissues impregnated with india rubber or gummol on to india rubber [except those mentioned in sub-division (4) of the present section (88)], pay (1) duty under No. 88 (according to kind, on 50% of the weight), and (2) duty on the tissue (according to the material) on 50% of the weight. Note 2.—Male-up articles or wearing apparel composed of tissues covered with india rubber on one or both sides, or impregnated with india rubber, or of two-fold tissues united by india rubber, also ready-made suspenders, garters, and similar articles of elastic ribbon, are assessed for duty under Section 209.

Goods.	Rates of Duty, Roub. Cop.	Nos.	Goods.	Rates of Duty, Roub. Cop.
Tartar (cream of tartar), tartrate of lime: (1) Tartar (cream of tartar), crude (un- purified), tartrate of crude lime (un- purified).....per pound (2) Tartar, semi-purified (not in powder), with its natural lime.....per pound	0 09 1 12½		acetate of lead (sugar of lead), acetate of soda, whether liquid or not; chlorate of potassium; Berthollet's salts, and chlorate of sodium; chloride of iron; carbide of calcium; benzol and naphtha- line, purified; resinous soap and salts of resin acid; oxalic and lactic acids; carbolic acid, in crystals or in the form of transparent liquid.....per pound Tartar (cream of tartar) refined..... Wood spirit and acetone..... (2) Alkaloids and their salts: Caffeine, quinine, strychnine, morphine, cocaine, veratrine, atropine and cocaine, also salts of the same: Caffeine, quinine, strychnine, also salts of the same.....per funt	3 96 2 25 5 96
Heavy spar, witherite: (1) Heavy spar and witherite, native, in lumps.....per pound (2) The same, ground..... (3) Barytes: sulphate of baryta (permanent white) and carbonate of baryta, artifi- cially prepared.....per pound	0 06½ 0 99 1 65		(2) Alkaloids and their salts: Caffeine, quinine, strychnine, morphine, cocaine, veratrine, atropine and cocaine, also salts of the same: Caffeine, quinine, strychnine, also salts of the same.....per funt	2 20 2 20
Strontianite (carbonate of strontia) and cele- stine (sulphate of strontia), native, in lumps or in powder.....per pound	0 06½		Other..... (3) All toxic organic combinations, except those referred to in Section 135.....per pound	33 00
Ammoniacal preparations: (1) Sal ammoniac (chloride of ammonia); carbonate of ammonia and nitrate of ammonia; liquid ammonia.....per pound (2) Sulphate of ammonia.....	2 44½ 0 41		(4) Bromides, iodides and cyanides: (a) Bromides of potassium and sodium .....per pound (b) Iodides of potassium and sodium .....per pound (c) Cyanides of potassium, sodium and barium.....per pound	6 60 22 00 7 70
Arsenic, metallic, white arsenic (arsenious acid), orpiment and realgar.....per pound Prussiates and chromates: (1) Prussiate of potash, yellow; salts of chromate of potash, soluble in water (bi- chromate of potash, neutral chromate of potash, neutral chromate of soda) per pound (2) Prussiate of potash, red.....	0 90; 4 37½ 6 60		(d) Oxide of nickel and soluble salts thereof.....per pound (e) Combinations of mercury: cor- rosive sublimate, calomel, cumular, oxide of mercury and salts thereof..... (f) Combinations of bismuth: oxide of bismuth, bismuth salts of gallic, tannic and other acids.....per pound Basic nitrate of bismuth.....	6 60 22 00 22 00
Alum and sulphate of alumina: (1) Alum in crystals..... (2) Alum calcined and alum of all kinds in powder; sulphate of alumina.....per pound Oxides (hydrous and anhydrous): of barium (caustic baryta), of strontium (caustic strontia), and of aluminium (hydrate of alumina).....per pound	0 49½ 0 57½ 1 98		(g) Naphthols and sulphonates: (a) Naphthols..... (b) Al sulphonates not separately designated, except those which fall under Section 135.....per pound	4 40 6 50
Saltpetre: (1) Chilian (nitrate of soda)..... (2) Ordinary (nitrate of potash).....per pound Nitrate of lime (Norwegian saltpetre) and nitrite of lime (cyanamide of calcium) Free	Free 1 07½ Free		(c) Nitro-benzol and nitro-naphtha- line, aniline and naphthylamine, also salts thereof.....per pound (d) Dimethylamine and diethylamine and their nitro combinations; benz- zidine, toluidine, paranitraniline, also salts of the same.....per pound	4 40 9 90
Chloride of magnesium, sulphate of magnesium (bitter salts), chloride of potassium, not purified.....per pound Carbonate of calcium precipitate.....	0 27½ 1 15½		(e) Organic preparations for pharmaceu- tical purposes: (a) Acetanilide.....per pound (b) Antipyrin, salipyrin, phenacetin, phenacetone, sulphonal, solol, gualacol; carbonates of gualacol and cresote; pepsine, pepsin.....	4 40 4 95
Soda and potash: (1) Soda (carbonate of soda) and potash (carbonate of potash).....per pound (2) Bicarbonate of soda and bicarbonate of potash.....per pound (3) Caustic soda and caustic potash: (a) Unpurified..... (b) Purified..... (4) Neutral sulphate of soda (Glauber's salts).....per pound (5) Acid sulphate of soda; sulphate of soda (neutral and acid), hyposulphite of soda, sulphide of soda; silicates of soda and potash (soluble glass).....per pound	0 99.825 1 63.35 1 63.35 7 26 0 36½ 0 99.825		(c) Santonin..... (d) Sulphid and salts thereof (sac- charin, crystalline and the like)..... (9) Chemical and pharmaceutical pro- ducts, n.m. Chloride of ethyl is ad- mitted under this sub-division.....per pound	24 00 1 65 5 50 5 50
Vinegar powder (acetate of lime, not purified) per pound Chloride of lime, bleaching lye..... Acids* and sulphide of carbon: (1) Sulphuric acid: (a) Of commerce, and oil of vitriol..... (b) Fuming sulphuric acid, sulphurous sulphuric acid.....per pound (2) Sulphide of carbon..... (3) Nitric and hydrochloric acids..... (4) Acetic acid..... (5) Tartaric acid..... (6) Benzoic, tannic, citric, phosphoric and chromic acids.....per pound Tannic acid (aniline)..... (7) Salicylic acid..... (8) Gallic and pyrogallic acids.....	1 36½ 1 27½ 0 39.93 1 81½ 1 65 0 79.86 7 26 9 07½ 11 60 11 00 13 20 22 00		(10) Compound medicines and medicinal pre- parations: (1) Compound medicines, except plas- ters spread on silk or half-silk tissues, ready for use, the importation of which is permitted in accordance with special lists, also all kinds of chemical and pharmaceutical products imported to the form of compounded medicines..... (2) Medicinal plasters, composed of tissues of silk or of half-silk saturated or coated with various substances and permitted to be imported in virtue of special lists.....	24 00 1 65 5 50 5 50
Coppers: (1) Iron or green..... (2) Blue (copper), except anhydrous cop- pers, sulphur copers (a mixture of sulphate of iron and sulphate of copper), zinc (or white) coppers; chloride of zinc per pound	0 36½ 1 65		Note.—Cyanide of potassium and cyanide of sodium for use in the gold mining industry of Siberia and the Ural district, is admitted free of duty under conditions established by the Minister of Finance after consultation with the Minister of Commerce and Industry.	
Salts and preparations containing gold, platinum, or silver.....per pound (1) Anthraquinone..... (2) Tartar emetic, fluoride of antimony, lac- tate of antimony, oxalate of antimony, also double salts of the same.....per pound	13 20 1 65 6 60		Note to sub-divisions 1 and 2.—The lists referred to are drawn up by the Medical Council of the Ministry of the Interior, in concurrence with the Ministry of Finance. Analyses of the French pharmaceutical specialities made in French laboratories acknow- ledged by the Russian Government are regarded as authoritative by the Medical Council. Imported medicines may be accompanied by a summary description of their purpose and method of usage.	24 00 4 00
Chemical** and pharmaceutical preparations not separately designated in other sections of the tariff: (1) Iodine, bromine, chloride of barium, nitrate of soda, purified boric acid, in crystals, as a powder or as an anhydride;	22 00		14 Phosphorus (common and red).....per pound 15 Ether (sulphuric, collocation, chloral, chloro- form).....per pound 116 Opium and lactucarium.....	18 15 18 15 24 75

\* Note.—Salts of the acids mentioned in sub-divisions (1), (5), (6), (7) & (8) of the present section (108), unless separately designated, pay a duty equal to that of their respective acids, unless they should be subject to a higher rate of duty, by reason of their basis.

\*\* Liquid carbonic and other liquefied gases in metal cylinders are limited in accordance with sub-division (1) of the present section (112), to 80 per cent. of the total weight is assessed for duty according to the material of which the cylinders are composed.

## GROUP VI.—CHEMICAL MATERIALS AND PRODUCTS—continued.

No.	Goods.	Rates of Duty, Roub. Cop.
117	Vegetable oils and glycerine, unrefined : (1) Fatty oils (olive, laurel, cottonseed &c.), except those separately designated, "colza" (boiled oil, siccatif oil) per pound (2) Castor oil and alizarine oil " " per pound (3) Cocoa-butt and palm oils " " " 1 51½ (4) <i>Rescind d.</i> (5) Glycerine, unrefined, " " 1 65	3 16 4 35½ 1 51½ 1 65
118	Aromatic waters without any admixture of alcohol, <i>e. g.</i> , cherry, laurel, peppermint, rose, and similar waters, " " per pound Orange blossom water " " 4 00	6 00 4 00
119	Cosmetics and aromatic substances : (1) White toilet powder, rouge, hair-dyes, not containing spirit; scented pastilles for fragranting, cosmetic preparations of all kinds <i>n.s.m.</i> including all kinds of crystalline aromatic substances (weight of phials, pots, boxes and other receptacles being included) " " per pound (2) (a) All kinds of perfumery and cosmetic preparations containing spirit, <i>e.g.</i> , scents, essences &c.; also pomades " " per pound (b) Aromatic waters containing alcohol " " per pound (c) Pomade in vessels of 10 fl. oz. (9 lbs.) or more " " per pound (3) Volatile and aromatic oils, natural and artificial, prepared without any admixture of spirit " " per pound	16 80 36 75 20 40 15 00 16 80
	Soap : (1) Toilet, whether liquid, in cakes, or in powder " " per pound (2) Of all kinds, except toilet, " " 2 70	10 80 2 70
121	Varnishes prepared with spirit or turpentine; resin dissolved in oil (oil varnishes) per pound	18 15
122	Sealing wax, gum lac " " 4 80-975	4 80-975
123	Matches, chemical, of all kinds " " 3 63	3 63
124	Tanning materials : (1) All kinds of natural tanning materials, not ground down to powder " " per pound Tann bark " " 0 07½ <i>Note.</i> —Quartered wood in beams or logs, and mimosa bark (except if reduced to powder) are admitted free. (2) The same, reduced to powder (except sumac) [which, in any form, pays the duty under (1) of (124)] " " per pound (3) Tanning extracts of all kinds (except gallic extract and sumac extract) per pound	0 07½ 0 07½ 0 24½ 1 00
125	Dyeing substances, natural : (1) Vegetable, <i>n.s.m.</i> : (a) Not ground; quercitron in any form; dye-woods in logs and blocks " " per pound (b) Ground to powder; dye-woods, grated or chopped up " " per pound (2) Mineral : (a) Coloring earths and clays of all kinds : earths of cassel (cassel yellow), denim and verona, Arsenia hole, red chalk, <i>umber</i> , mummy—even though washed, calcined or ground; dyes consisting principally of artificially prepared oxides of iron (calceter, <i>cupa mortuum</i> ) and the like " " per pound Ochre, raw or in pieces, washed or ground " " per pound (b) Chalk, liquid or washed; chalk, ground " " per pound Tale powder " " 0 16	0 09½ 0 49½ 0 60½ 0 10 0 24½ 0 16
126	Archil (cudbear), annatto, catechu (cutch), Dutch pink, " " per pound	0 49½
127	Madder, ground " " 0 90½	0 90½
128	Indigo, natural and artificial, in every form (except indigo extract and indigotin), " " per pound	5 98-95
129	Cochineal and preparations thereof : (1) Cochineal in dry form except cochineal preparations : kermes grains " " per pound (2) Cochineal preparations of all kinds, cochineal red " " per pint	1 65 1 10
130	Prussian blue and Parisian blue, ultramarine (natural, artificial and green); washing blue of all kinds " " per pound	8 00
131	White lead and zinc white " " 1 54	1 54
132	Red lead " " 1 26½	1 26½
133	Colors obtained from copper (including verdigris) and from arsenic : Verdigris (basic acetate of copper), " " per pound Colors derived from copper (excepting verdigris) and from arsenic " " per pound	6 60 6 60
134	Dyeing preparations : (1) All kinds of dyeing extracts <i>n.s.m.</i> , also gallic and sumac extracts; preparations of madder, except those mentioned in Section 133, " " per pound (2) Extracts of safflower (carthamus) and archil, in any form; extract of indigo (indigo carmine) in paste or liquid; hematene, dried " " per pound	4 12½ 3 25
135	Alizarin, alizarin lake, and all synthetic organic dye substances (pigments), the bases of such substances, or combinations of the same; also mixtures and combinations of	

No.	Goods.	Rates of Duty, Roub. Cop.
	pigments with inorganic bases and salt (pigment lakes, &c.); indigotin (extract of indigo, dried) " " per pound	28 05
136	Colors for miniature painting, in cakes, in powders, on shells or in bladders; Indian ink " " per pound	9 90
	<i>Note.</i> —Colors for miniature painting, imported in boxes which are specially constructed to hold them, and in which they reach the consumer, are assessed for duty according to No. 21; together with the weight of the boxes.	
137	Colors and coloring materials <i>n.s.m.</i> ; all kinds of colors tinged with a very small quantity of organic pigment, or ground and mixed, with water, glazy solutions, oil &c.; colors containing an admixture of drying materials, if they are not subject to a higher rate of duty; blacking " " per pound All kinds of inks, liquid or solid " " 4 00	6 00 4 00

## GROUP VII.—ORES, METALS AND METAL WARES OF ALL KINDS.

138	Metallic ores and minerals : (1) All kinds except graphite and lead ore " " per pound (2) Lead ore " " 0 11-55 " " " 0 33	0 11-55 0 33
139	Cast iron in pigs, scraps and fillings : (1) All sorts not separately designated : (a) Imported by sea " " per pound (b) Imported along the Western land frontier " " per pound (2) Manganese (ferro-manganese), silicon and chrome " " per pound	0 45 0 52½ 0 82½
140	Manufactured iron : (1) Bar and assorted iron of all kinds, except that mentioned below : ingots, pigs, puddled billets, scrap and mill bars; iron in powder " " per pound (2) Iron rails, even though perforated and grooved " " per pound (3) Sheet iron of all kinds having a thickness of ½ millimetre or more; iron plates of a width exceeding 46 centimetres (18 inches); assorted steel of all kinds of a width or height exceeding 16 centimetres or of a thickness or diameter of 18 centimetres (7 inches) or over; T iron, T T iron, beams, Z and other similar iron of complex shape, except angle iron which falls under sub-division (1) of the present section (140); hoop iron of a width or diameter exceeding 6½ up to 12½ millimetres (¼ inch to ½ inch), inclusive " " per pound (4) Sheet iron, of a thickness of less than ½ millimetre " " per pound	1 09½ 1 18½ 0 99½ 1 18½ 1 40½ 1 68½ 1 65½ 1 98½
	<i>Note.</i> —Iron of a width or diameter of ½ millimetres (½ inch) or less, is assessed under sub-division (1) of Section 135.	
141	Tin plate (tinned sheet-iron), lacquered or not, stamped with designs and crystallized (crystallized tin plate); sheet iron, painted, varnished, coated with zinc, copper, nickel or other common metals " " per pound	2 91½ 3 49½
142	Steel : (1) In bars, and assorted steel of all kinds, except that mentioned below : steel in billets, steel scrap " " per pound (2) Steel rails, even perforated or grooved " " per pound (3) Sheet steel of all kinds, of a thickness of ½ millimetre or more; steel, in plates of a width exceeding 46 centimetres (18 inches); assorted steel of all kinds of a width or height exceeding 16 centimetres (18 inches), or of a thickness or diameter of 18 centimetres (7 inches) or more; T steel, T T steel, steel in beams, Z and other steel of complex shape, except angle steel, which falls under sub-division (1) of the present section (142); steel, in loops of a width or diameter exceeding 6½ up to 12½ millimetres (½ inch to ½ inch), inclusive " " per pound (4) Sheet steel, of a thickness of less than ½ millimetre " " per pound <i>Note.</i> —Steel, of a width or diameter of ½ millimetres (½ inch) or less, is assessed under sub-division (1) of Section 135.	0 99½ 1 18½ 0 99½ 1 18½ 1 40½ 1 68½ 1 65½ 1 98½
143	Copper, aluminium, nickel, cobalt, bismuth, cadmium and other metals <i>n.s.m.</i> ; chrysocolin, tombac, argentine (German silver), Britannia metal, and all other metal alloys, <i>n.s.m.</i> : (1) In pigs, ingots, shavings, fillings, scrap and powder " " per pound	5 50

\* *Note 1.*—Sulphurous iron pyrites are admitted subject to a duty of 1.65 copeks per pound. Iron pyrites containing over 2 per cent. of copper shall pay, in addition to this duty, a duty of ¼ copeks for each additional unit per cent. of pure copper which it contains in the pound. *Note 2.*—Copper ores as well as copper mattes and slags pay ¼ copeks for each unit per cent. of pure copper contained in the pound.

† Imported by sea.

‡ Imported over the European land frontier.

Goods.	Rates of Duty. Roub. Cop.	Nos.
(2) In bars, rods and sheets, even if polished, or with designs rolled or stamped on their surfaces: (a) Of a thickness of $\frac{1}{2}$ millimetre or more ..... per pound	6 00	
(b) Of a thickness of less than $\frac{1}{2}$ down to $\frac{1}{4}$ of a millimetre, inclusive ..... per pound	7 04	
(c) Of a thickness of less than $\frac{1}{4}$ of a millimetre ..... per pound	7 81	
4 Tin: (1) In pigs, rods or scrap, ..... 0 74 $\frac{1}{2}$		
(2) In sheets, polished or not; amalgam for mirrors; sheets of lead coated with tin ..... per pound	1 65	
6 Mercury ..... 3 96		
6 Lead: (1) In pigs or scrap; litharge; silver litharge; slag, ..... per pound	0 77	
(2) In rolls, sheets, wire or piping, ..... 1 21		
(2) In typefounders' metal (an alloy of lead, antimony and tin) unmanufactured, ..... per pound	0 66	
7 Zinc: (1) In pigs, scrap or powder, also zinc slag and zinc dust, ..... per pound	0 82 $\frac{1}{2}$	
(2) In sheets, polished or not, also in rods, ..... per pound	1 65	
<p>Note 1.—Sheets of zinc, covered with nickel or other common metal pay 30 per cent. in excess of the duty specified in sub-division (2) of the present section (147).</p> <p>Note 2.—The duty-free admission of zinc in the form of discs with an aperture in the centre, of zinc sheets and of zinc dust, imported for use in the gold-mining industry of Siberia and the Urals, is authorised under regulations established by the Minister of Finance, after consultation with the Minister of Commerce and Industry.</p>		
8 Gold, silver, platinum, and manufactures thereof:		
(1) Gold and silver in bars, or rolled in strips or sheets (except those specified under sub-division (5)) ..... Free.		
(2) Gold manufactures of every description; jewellery of gold with or without stones, pearls and the like, real or imitation, ..... per fuint	721	
(3) (Residual). (4) Silver manufactures of every description, gilt or not; silver jewellery, gilt or not, or with stones, pearls and the like, real or imitation ..... per fuint	9 90	
(5) Gold or silver in thin sheets, weighing, per 100 square inches:		
In the case of gold, 90 doli (0.13 oz. troy) or less		
In the case of silver, 48 doli (0.663 oz. troy) or less		
(including in both cases the weight of the immediate packing) ..... per fuint	8 25	
(6) Tissues or braids (plaited or woven) of gold or silver or brass-foil; gold or silver wire or thread, ..... per fuint	11 84	
(7) Tinsel wire or thread, tinsel, spangles and similar ornaments ..... per fuint	3 30	
(8) Platinum in strips, wire or sheets, and in manufactures of any kind ..... per fuint	33 00	
9 Manufactures of copper, of copper alloys, or of other metals or metal alloys enumerated in Section 143:		
(1) Burners of lamps, imported either separately or in combination with the reservoirs, if the latter be not subject to a higher rate of duty ..... per pound	15 07 $\frac{1}{2}$ 15 08 $\frac{1}{2}$ †	
(2) Articles not ornamented in relief nor engraved, and stamped articles, even though in combination with wood, iron, tinplate, leather, or other common materials: (a) Weighing over 5 fuints (4 $\frac{1}{2}$ lbs.) each ..... per pound	9 90 $\frac{1}{2}$ 11 84†	
(b) Weighing 5 fuints (4 $\frac{1}{2}$ lbs.) or less ..... per pound	15 07 $\frac{1}{2}$ 15 08 $\frac{1}{2}$ †	
(3) Articles ornamented in relief or engraved (except stamped articles), finished or unfinished, and whether put together or in parts; also ornaments, caryatides, medallions, busts, statues ..... per pound	27 83 $\frac{1}{2}$ 33 39 $\frac{1}{2}$ †	
(4) The articles enumerated in sub-divisions (1), (2) and (3) of the present section		

† Sheets of tin, or sheets of lead covered with tin, painted or coated with colored varnish, pay the duty set forth under sub-division (2) of the present section (144), together with an additional 50 per cent.

‡ The terms "tinsel wire" or "tinsel thread" shall be deemed to apply to wire composed of non-precious metal, and of which not less than 14 parts (in length) in length of 100 kilograms (224 lbs.), the same being covered with gold or silver in a quantity not exceeding 2 per cent. of the total weight of the metal.

\* Imported by sea.

† Imported over the European land frontier.

‡ In determining the duty on articles imported in separate parts (i.e., taken to pieces), the unit of weight applies to each of the separate parts.

Nos.	Goods.	Rates of Duty. Roub. Cop.
	(149); also articles (except those separately designated) of non-precious metal—when gilt, silvered, or in combination with costly materials, except the articles which fall under Section 215:	
	(a) Weighing more than 1 fuint (0.902 lb.) each, also (irrespective of weight) gilt or silvered metal in sheets or wire (except those falling under Section 148), or in the form of powder, ..... per fuint	1 21 $\frac{1}{2}$ 1 45†
	(b) Weighing 1 fuint (0.902 lb.) each or less ..... per fuint	2 42 $\frac{1}{2}$ 2 80 $\frac{1}{2}$ †
150 Cast-iron wares:		
(1) Iron castings in the rough, ..... per pound		1 48 $\frac{1}{2}$ †
(2) Cast-iron hollow ware, enamelled, ..... "		1 65 $\frac{1}{2}$ 1 98†
	(3) Cast-iron wares, wrought, turned, polished, ground, painted, bronzed, tinned, varnished, enamelled (except hollow ware), coated with zinc or other common metals, even with parts composed of wood, copper, or its alloys, ..... per pound	5 11 $\frac{1}{2}$ $\frac{1}{2}$ 6 13 $\frac{1}{2}$ †
	Note.—Articles of malleable cast iron are admitted as iron and steel manufactures.	
151 Iron and steel manufactures, forged, stamped, moulded (not filed), or filed on the sides and edges, but not otherwise wrought, n.s.m.: forged nails ..... per pound		2 80 $\frac{1}{2}$ $\frac{1}{2}$ 3 36 $\frac{1}{2}$ †
152 Iron and steel boiler-makers' work; pipes and their connecting parts, of iron or steel:		
(1) Boiler-makers' wares, such as boilers, reservoirs, tanks, boxes, sections of bridges, also all kinds of manufactures of sheet iron or steel not separately designated, ..... per pound		2 80 $\frac{1}{2}$ $\frac{1}{2}$ 3 36 $\frac{1}{2}$ †
Steam boilers and similar apparatus, ..... per pound		2 80 $\frac{1}{2}$ $\frac{1}{2}$ 3 36 $\frac{1}{2}$ †
(2) Pipes of all kinds, even with sockets screwed on, or with flanges; also connecting parts of pipes in a wrought or unwrought condition:		
(a) Exceeding 5 fuints (4 $\frac{1}{2}$ lbs.) in weight each, ..... per pound		2 80 $\frac{1}{2}$ $\frac{1}{2}$ 3 36 $\frac{1}{2}$ †
(b) Weighing 5 fuints (4 $\frac{1}{2}$ lbs.) or less each ..... per pound		4 19 $\frac{1}{2}$ 5 54 $\frac{1}{2}$ †
153 Iron and steel manufactures, n.s.m., wrought, turned, polished, ground, bronzed, or otherwise elaborated, with or without parts composed of wood, or of copper or alloys thereof:		
(1) All kinds except those mentioned in sub-division (2) ..... per pound		5 11 $\frac{1}{2}$ $\frac{1}{2}$ 6 13 $\frac{1}{2}$ †
(2) Padlocks and mortice locks (except of copper), also screws (for wood), ..... per pound		7 90
154 Tin-plate manufactures:		
(1) Of all kinds, also sheet iron manufactures coated with varnish, enamel, zinc, or other common metals, or painted (except those coming under sub-division (2) of the present section (154), per pound		5 50 $\frac{1}{2}$ 6 60†
(2) The same manufactures, gilt, painted pictorially, or otherwise embellished, ..... per pound		9 90 $\frac{1}{2}$ 11 88†
155 Wires: (1) Of iron or steel:		
(a) Of a width or diameter of from $\frac{1}{4}$ millimetres down to 1 millimetre, inclusive ..... per pound		1 98 $\frac{1}{2}$ 2 37 $\frac{1}{2}$ †
(b) Less than 1 millimetre down to $\frac{1}{4}$ of a millimetre inclusive in thickness, ..... per pound		2 53 $\frac{1}{2}$ 3 03 $\frac{1}{2}$ †
(c) Less than 0.5 of a millimetre down to 0.3 of a millimetre in thickness, inclusive ..... per pound		3 63 $\frac{1}{2}$ 4 35†
(d) Less than 0.3 of a millimetre in thickness, ..... per pound		5 17 $\frac{1}{2}$ 6 20 $\frac{1}{2}$ †
(2) Of copper or copper alloys, or of any of the metals or metal alloys specified in Section 143:		
(a) Of a width or diameter from 12.5 millimetres down to 0.5 of a millimetre, inclusive ..... per pound		8 08 $\frac{1}{2}$ $\frac{1}{2}$ 9 70†
(b) Less than 0.5 of a millimetre down to 0.2 of a millimetre inclusive, ..... per pound		11 36 $\frac{1}{2}$ 13 66†
(c) Less than 0.2 of a millimetre in thickness, ..... per pound		13 03 $\frac{1}{2}$ 15 64†
156 Wire manufactures:		
(1) Of iron and steel:		
(a) All except those separately designated, ..... per pound		6 60 $\frac{1}{2}$ 7 92†
(b) Wire nails, machine-made nails, horse-shoe nails, rivets, pins and pegs for pianos; nails of malleable cast iron; barbed wire for fences, ..... per pound		4 40 $\frac{1}{2}$ 5 28†

\* Imported by sea.

† Imported over the European land frontier.

‡ Pipes and connecting parts thereof, if enamelled, painted, asphalted, or coated with common metals, pay the duties specified under the corresponding paragraphs of sub-division (2) of the present section (152), with an additional 10 per cent.

§ All wire coated with tin, zinc or other common metal, pays 50 per cent. additional to the duty for which it is liable according to the category under which it falls in the classification adopted in the present section (155).



BOOK VII.—GOLD, SILVER, AND METAL WARES OF ALL KINDS.—CONT.

No.	Goods.	Rates of Duty, Roub. Cop.
(1)	Iron and steel wire even though coated with tin or zinc covered with fibrous materials or gutta-percha, wire cables and hawsers of iron or steel:	
a	Not containing wire of less than 1 millimetre in thickness, per pound	6 16*
b	Containing wire of less than 1 millimetre in thickness, per pound	7 23†
(2)	Cables and fillets of carls:	
a	Of all kinds, except those specified below, per pound	7 26*
b	Prepared on tissues impregnated with rubber, without felt, per pound	10 45*
(3)	Of copper, of copper alloys, or of any of the metals or metal alloys enumerated in Section 143:	12 54†
(a)	All except those separately designated, per pound	12 37‡
(b)	Wire tissues prepared from wire having a diameter of:	14 8§
a	From 1 down to 0·2 of a millimetre inclusive, per pound	17 82*
b	Of a diameter of less than 0·2 of a millimetre, per pound	21 38†
(c)	Wire, even in the form of a bunch, or cable, covered with fibrous materials, gutta-percha, cotton-wool, or other common materials, the diameter of the separate wires being:	19 47*
a	0·2 of a millimetre or more, per pound	23 36†
b	Less than 0·2 of a millimetre, per pound	23 35‡
(4)	Electrical cables of all kinds, per pound	7 37*
	Note.—The inhabitants of the coastal region of the Government of Archangel have the right to import fish hooks into this region from abroad free of Customs duty.	8 14‡
157	Needles:	
(1)	Sewing needles, and all kinds of needles except those mentioned below, per pint	1 54*
(2)	Needles for sewing machines, per pint	1 84‡
(3)	Sailmakers' and saillofters' and harness-makers' needles, packing needles, bodkins, knitting and embroidery needles and hooks of all kinds, knitting needles and tambours or knitting hooks, even though fitted with handles of common material, per pint	2 20*
	Note.—The articles enumerated in the present number (157), if in a half-finished condition, pay the same duty as if they were finished.	2 64†
158	Cutlery wares, with the exception of those which fall under other sections of the Tariff, and with the exception of knives for machines:	
(1)	Cutlery of any kind and for any purpose, in mountings of common materials, prepared from malleable cast iron, wrought iron, steel, copper, copper alloys or other metals or metal alloys enumerated in Section 143, also scissors or pliers provided with even or with notched edges; knife blades, and forks without handles, finished or not, per pound	28 80
(2)	The same articles, gilt or silvered, or with settings which are gilt, silvered, or silver-plated, or of tortoise shell, mother-of-pearl, ivory, or fossil ivory, or when any of these materials (gold and silver is excepted here-present, by way of ornaments in settings of common materials, per pound	72 00
	Note.—Articles of cutlery in settings of precious metal pay duty under the respective sub-divisions of No. 118.	
(3)	Shears for sheep shearing, per pound	8 25*
(4)	Sabres, sword blades and all other kinds of blades; portable fire-arms, except those of which the importation is prohibited; all kinds of accessories for fire-arms; cartridge cases, cartridges and percussion caps, whether loaded or not, per pound	9 50†
	Note.—Fire-arms, cartridge boxes or cases, with their appurtenances, pay duty on the weight of the arms, receptacles and appurtenances together.	47 52*
(5)	Straw-choppers, shovels, spades, forks, rakes, hoes, picks, spades and mattocks, per pound	57 02‡
(6)	Hand-tools for use in trades, crafts, arts and industries:	
(1)	Files and rasps, also screw-stocks, screw-taps and screw-wheels, per pound	3 30*
		3 36†
(2)	Straw-choppers, shovels, spades, forks, rakes, hoes, picks, spades and mattocks, per pound	2 21*
(3)	Hand-tools for use in trades, crafts, arts and industries:	2 77‡
(1)	Files and rasps, also screw-stocks, screw-taps and screw-wheels, per pound	3 02*
		3 63†

\* Imported by sea. † Imported over the European land frontier. ‡ Wire of all kinds, and also all manufactures of wire covered with gold, whether such silk be mixed with other fibrous substances or not, pay the respective duties specified in the present section (156) increased by 50 per cent.

No.	Goods.	Rates of Duty, Roub. Cop.
	File blades, not cut, per pound	3 02‡
(2)	Hand-tools of all kinds, except those mentioned in sub-division (1), also with the exception of those under Section 158, even though with parts composed of other common materials, per pound	3 63†
162	Printing compositors' and printing trade accessories:	
(1)	Type and matrices of all kinds, per pound	9 90
(2)	Matrix punches; brass lines, stereotype plates, blocks, casts, &c., and all kinds of appurtenances for printing other than those mentioned in sub-divisions (1) or (3) of the present section (162), per pound	27 88
(3)	Lithographic stones, with drawings thereon, per pound	3 30
163	Manufactures of tin, of zinc, or alloys thereof, except the articles under 215:	
(1)	Neither polished nor painted, per pound	2 14‡
(2)	Polished, varnished and embellished with paint and bronze powder, per pound	2 57†
(3)	The same articles, coated with copper, copper alloys or other common metals, per pound	5 44‡
		9 90*
		11 88†
164	Manufactures of lead and of typefounders' metal, except those separately designated (Sections 146 and 162); shot, per pound	2 31
165	Tinsel, white and yellow, in books (the weight on which duty is assessed being inclusive of that of the books); foil of all sorts, except gilt or silvered (sub-division (4) of Section 149), per pound	0 33*
	Tin foil weighing 1 solotnik or less per 28 square inches, per pound	0 39‡
166	Bronze powder made from non-precious metals, per pound	0 35†
167	Machines and apparatus, complete or incomplete, fitted together or in parts:	6 60†
(1)	Of cast iron, wrought iron, or steel, with or without parts composed of other materials, even in combination with copper	

\* Imported by sea. † Imported over the European land frontier.

† Note 1.—Lists of spare parts, showing the number thereof for each machine, apparatus or implement, are issued by the Minister of Commerce and Industry in concurrence with the Minister of Finance in the case of machines and apparatus mentioned in sub-division (1), classes (a), (b) and (c); by the Minister of Commerce and Industry in concurrence with the Minister of Finance and the Director-General of Agriculture, so far as concerns the machines and implements enumerated in sub-divisions (4), (5) and (6), and shall be published for the information of all concerned. The same procedure shall be followed in respect of any amplifications or amendments of the said lists. Note 2.—Machines and apparatus not separately designated which are composed of common materials other than those specified in the present section (167), and into the composition of which cast iron, wrought iron, or steel either do not enter at all or are only present as means of consolidating separate parts of the machines, as for example, bolts, tie-beams &c., are assessed for duty under the sections of the Tariff which deal with those materials respectively. Should cast iron, wrought iron, or steel enter into the composition of the aforesaid machines or apparatus otherwise than as parts intended for their consolidation, then such machines or apparatus shall be assessed for duty under sub-division (1) of the present section (167). Note 3.—No longer in force.

Note 4.—(No longer in force). Note 5.—Exemption from duty is granted in favour of all implements and apparatus for destroying animals noxious to agriculture, as set out in the list prepared by the Minister of Commerce and Industry in concurrence with the Minister of Finance and the Director-General of Agriculture. Note 6.—The following parts of agricultural machines and apparatus, imported together with the machines or apparatus, or separately, are exempt from Customs duties, in accordance with regulations to be established by the Minister for Commerce and Industry in concurrence with the Minister of Finance and the Director-General of Agriculture, viz.:—(1) Tempered steel cut to size in the shape of mould-boards for ploughs. (2) Steel teeth for horse rakes. (3) Steel discs, solid or sectional, for cultivators, ploughs and seed drills ready for use. (4) Steel clips for fingers, sections and complete knives for reaping machines. (5) Seed-conducting tubes for row drills. (6) Binding apparatus for reaping and self-binding machines and parts thereof. (7) Ribbed beaters for drums of threshing machines, finished or unfinished, also shaped steel bars for such beaters. (8) Canvases for reaping and self-binding machines. The immediately foregoing list of parts of machines and apparatus admitted free of duty may be completed by the Minister of Commerce and Industry in concurrence with the Minister of Finance and the Director-General of Agriculture, by the addition of other non-listed parts of agricultural machines and apparatus specified in sub-division (6) of this No. (167), and also by parts of portable engines mentioned in sub-division (5) of this No. (167).

General Note.—Exemption from duty is granted, under regulations to be established by the Minister of Commerce and Industry in concurrence with the Minister of Finance, to machines, apparatus, and parts thereof intended for the manufacture of agricultural portable engines, of complicated steam threshers, of reaping and seed-binding machines and of reaping machines with automatic ejectors, designated in sub-division (6) of Tariff No. 167.

Exemption from duty is also granted for ten years from January 1st, 1917, for the Siberian and Ural gold mining industry to dredges and excavators and spare parts, whether imported or manufactured in Russia, or separately, and appurtenances and apparatus for crushing gold ores, and for extracting gold by chemical processes, appurtenances for prospecting dredging areas, and spare parts, whether imported with them or separately, according to regulations drawn up by the Minister of Finance in concurrence with the Minister of Commerce.

No.	Goods.	Rates of Duty. Roub. Cop.
	to an extent not exceeding 25 per cent. of the total weight of the machine;—	
(a)	All kinds, n.s.m. .... per pound	2 80 <sup>+</sup> 3 36 <sup>+</sup>
(b)	Gas and petrol motors, steam engines, portable engines, except those mentioned in sub-division (5) of the present section (167); locomotives, locomotive steam wagons; steam tractors and other motor wagons; printing and lithographic machines; paper making machines; wood working machines, except frame saws, which are assessed under sub-division (1) (a) of the present section (167); pumps and portable fire-engines; compressors and mechanical refrigerating machines, .... per pound	1 01 <sup>+</sup> 1 81 <sup>+</sup>
(c)	Machines for the working of metals, except rolling machines and steam hammers, which pay under (1) (a); steam fire-engines; water meters, gas meters; typewriting machines, .... per pound	5 11 <sup>+</sup> 6 13 <sup>+</sup> 5 11 <sup>+</sup> 6 13 <sup>+</sup>
	Sewing machines, .... "	6 13 <sup>+</sup>
(2)	All kinds of machines of copper or its alloys, or of which copper &c. exceeds 25 per cent. of total weight, .... per pound	9 90 <sup>+</sup> 11 88 <sup>+</sup>
(3)	Dynamo-electrical machines and electro-motors of all kinds; electrical transformers, .... per pound	9 33 <sup>+</sup> 11 22 <sup>+</sup>
(4)	Agricultural machines and implements, without steam motors, n.s.m.; also models thereof, .... per pound	1 13 <sup>+</sup> 1 58 <sup>+</sup>
(5)	Portable engines connected with complex threshing machines and steam ploughs, .... per pound	0 82 <sup>+</sup> 0 93 <sup>+</sup>
(6)	Reaping and sheaf-binding machines; reaping machines with automatic knives; steam ploughs, complicated clover threshing machines with two drums, complicated steam threshers with beater drums in which the length of the beaters is not less than 4 ft. 3 in., and with spike arms having a length of not less than 10 inches; hay-tossing machines; raking machines (horse drawn); machines for sorting grass seed; sorting machines with spiral wire cylinders; potato sorting machines; machines for scattering powdered fertilisers; pulverisers, bellows and injectors for vines and trees; grape-crushing machines; continuous wine pressing machines; centrifugal cream separators and parts thereof; all kinds of newly-invented or perfected agricultural machines and implements ordered by experimenting stations and museums, ....	Free.
(7)	Parts of machines and apparatus imported separately from the machines or apparatus to which they pertain, n.s.m.;—	
(a)	Composed of copper or alloys of copper, or in the composition of which copper or any alloy of copper is present to an extent exceeding 25 per cent. of the total weight of each separate part, .... per pound	9 90 <sup>+</sup> 11 88 <sup>+</sup>
(b)	Composed of cast iron, wrought iron, or steel, even though with parts consisting of other materials, or with a combination of copper, not exceeding 25 per cent. of the weight of each separate part, .... per pound	5 11 <sup>+</sup> 6 13 <sup>+</sup>
(8)	Spare parts of machines or apparatus, except those separately designated, imported together with such machines or apparatus, composed of copper or copper alloys, or in the composition of which copper or any alloy thereof is present in a proportion exceeding 25 per cent. of each separate part, .... per pound	9 90 <sup>+</sup> 11 88 <sup>+</sup>
(9)	Spare parts of machines or apparatus, imported together with such machines or apparatus, composed of cast iron, wrought iron, or steel, even though with a combination of copper not exceeding 25 per cent. of the weight of each separate part:—	
(a)	Imported with any of the machines enumerated in sub-division (1) (a) of the present section (167), .... per pound	2 80 <sup>+</sup> 3 36 <sup>+</sup>
(b)	Imported with any of the machines enumerated in sub-division (1) (b) of the present section (167), .... per pound	1 01 <sup>+</sup> 1 81 <sup>+</sup>
(c)	Imported with any of the machines enumerated in sub-division (1) (c) of the present section (167), .... per pound	5 11 <sup>+</sup> 6 13 <sup>+</sup>
(10)	Parts of dynamo-electrical machines and transformers are assessed conformably to the respective letters under sub-division (7) of the present section (167), except the parts enumerated below:—	
(a)	Coils, .... per pound	19 47 <sup>+</sup> 23 36 <sup>+</sup>
(b)	Armatures and commutators, ....	11 02 <sup>+</sup> 16 88 <sup>+</sup>

\* Imported by sea. † Imported over the European land frontier.

No.	Goods.	Rates of Duty. Roub. Cop.
(c)	Frames with parts (other than brasses) of copper, .... per pound	9 90 <sup>+</sup> 11 22 <sup>+</sup>
(11)	Spare parts of agricultural machines and implements, imported together with such machines and implements:—	
(a)	For any of the machines enumerated in sub-division 6 of the present No. (167), ....	Free.
(b)	For all other agricultural machines and apparatus, .... per pound	9 82 <sup>+</sup> 10 92 <sup>+</sup>
165	Weighing scales and their accessories; parts of weighing scales, except of copper or of alloys of copper:—	
(1)	For the first 3 pounds (10½ lbs.) weight per article; weights, .... per pound	6 50 <sup>+</sup> 7 92 <sup>+</sup>
(2)	For each pound (35 lbs.) weight per article in excess of 3 pounds, .... per pound	2 80 <sup>+</sup> 3 36 <sup>+</sup>
Note.—Scales for apothecaries and laboratories, and the weights pertaining thereto, composed of non-precious metals, are assessed under Section 169, sub-division (1).		
169	Physical, astronomical, mathematical and similar instruments and apparatus, also electro-technical accessories:—	
(1)	Astronomical, optical (except those mentioned in Section 170), physical, chemical and mathematical, geodetical and drawing instruments, and apparatus; instruments &c. for medical purposes; manometers, vacuumeters, indicators, calculators (except those mentioned in sub-division (2) of the present section (169)); magic lanterns and other lanterns for picture-projection, photographic apparatus, geographical globes, glasses for spectacles and for opera glasses, burning glasses, magnifying and all kinds of optical glasses; electrical switches and cut-outs, caps for electrical incandescent lamps, rheostats and commutators of all kinds, fitted together or in parts; telegraphic and telephonic apparatus; electrical and pneumatic bells and accessories for electrical signaling, .... per pound	15 20 <sup>+</sup>
(2)	Electro-technical measuring appliances (ammeters, wattmeters, voltmeters and calculators), .... per pound	15 70 <sup>+</sup>
Note.—The rates of duty specified in sub-divisions (1) and (2) of the present section (169) are also applicable to separate parts of the apparatus mentioned in the said sub-divisions.		
Electrical incandescent lamps:—		
(3)	With carbon filaments, even if covered with metal:—	
(a)	Mounted, .... per pound	33 00 <sup>+</sup>
(b)	Without mounting, .... "	66 00 <sup>+</sup>
(4)	With metallic filaments:—	
(a)	Mounted, .... "	71 30 <sup>+</sup>
(b)	Without mounting, .... "	99 00 <sup>+</sup>
170	Spectacles, eye-glasses, opera glasses and lunoculars set in common materials; settings of the same without glasses, .... per pound	24 00 <sup>+</sup>
171	Clock and watch makers' wares:—	
(1)	Watch and clock movements imported without, or separately from, the cases:—	
(a)	Watch movements, .... each	1 90 <sup>+</sup>
(b)	Clock movements for wall, table, mantelpiece, or carriage clocks, except those mentioned below under (3), .... each	1 90 <sup>+</sup>
And, in addition, 1 rouble 50 copecks per funt.		

\* Imported by sea. † Imported over the European land frontier.

Note 1.—Vessels for use in laboratories, in medicine, or in pharmacy, composed of clay, sandstone, glass, porcelain or the like, pay duty according to the sections of the tariff applicable to those materials respectively. Note 2.—Similarly, spare parts of electric cells, batteries and other appliances, which wear out by use and require to be replaced by new ones, such as zinc, copper and other plates for cells, carbons for the same and for lamps, lanterns &c., pay duty according to the respective sections of the tariff.

Spectacles, eye-glasses, opera glasses and binoculars, in settings of gold, silver, or platinum, pay duty according to Section 143, but if the settings are of mother-of-pearl, tortoiseshell, ivory or other costly materials enamelled, gilt or silvered, they pay under sub-division (1) of Section 215.

General Note to Sections 169 and 170.—The instruments enumerated in these sections pay duty on a weight which includes that of the boxes, cases &c. which contain them, and which are specially adapted for the purpose.

Note 1.—A "movement" of a timepiece shall be deemed to be such a combination of the various parts of the timepiece as shall consist of the protecting plates with all or part of the works, and attached thereto. Plates, which only the wheels and supports, but no other parts, have been fixed, shall not be deemed to be "movement." Note 2.—Wall clocks, table clocks, mantelpiece clocks and carriage clocks, provided with movements, which are inseparable from the cases without the aid of tools, pay duty according to the material of the cases, and, in addition, a duty of 7 roubles 41 copecks each for movements enumerated in sub-division (1) (a), and of 78 copecks each for movements enumerated in sub-division (1) (c).

Note 3.—Separately from the movements, or with movements which can be separated from the cases without the aid of tools, pay duty according to the materials of which such cases are composed.

Nos.	GROUP VII.—ORNS., METALS &C.—con. Goods.	Rates of Duty. Roub. Cop.
	(c) Clock movements for wooden clocks with copper or wooden wheels (clocks in which the framework of the movement is of wood, and in which the motion is derived from weights) ..... each	0 66
	(2) Watches with gold cases, even though embellished with precious stones ..... each	8 18
	(3) Watches, other than of gold: (a) In cases of silver, even though gilt, or with gilt parts or embellishments, also in cases of other materials, gilt or silvered, or with gilt or silvered embellishments ..... each	2 93
	(b) In cases of any kind other than those mentioned above ..... each	2 08
	(4) Tower clocks ..... each	48 75
	(5) Parts of watch and clock movements: (a) Distinct parts, viz., separate wheels, axles, &c. .... per funt	1 50
	(b) Combinations of distinct parts, also distinct parts placed in the same internal receptacle with combinations of distinct parts ..... per funt	3 25
172	Musical instruments:— (1) Organs, non-transportable, of all kinds, each	217 80
	(2) Upright pianos ..... each	132 00
	(3) Transportable organs, harmoniums, barrel organs and harps ..... each	24 75
	(4) Musical instruments of all kinds not separately designated, accessories of musical instruments which admit of being imported separately, e.g., bows, strings of gut or silk (metal strings are assessed under Section 155), key-boards, rods for opening check-valves of organs (pegs for pianos are assessed under Section 156, sub-division (1) (b)), metronomes, tuning forks, mouth-pieces and the like ..... per funt	0 33
173	Chaises (not for railled tracks): (1) For conveyance of passengers: (a) Large, e.g., coaches, four-seated calèches, landaus, diligences and omnibuses ..... each	360 00
	(b) Light, e.g., two-seated calèches, landaus, phaetons, cabriolets, cabs, droshkies and town sleighs ..... each	240 00
	(2) Lorries, vans and carts ..... each	112 50
	(3) Cycles: (a) Of two wheels (bicycles) ..... each	45 00
	(b) Of three wheels (tricycles) ..... each	30 00
	(c) Of four wheels ..... each	240 00
	(4) Common peasant's carts and similar vehicles or sleighs for the conveyance of freight or passengers; perambulators, bath chairs for invalids ..... each	33 00
	(b) Separate parts of vehicles, except cycles: (a) Bells, horns, lamps and other accessories, except axles and springs ..... per pound	22 50
	(b) Axles of vehicles, fitted with caps, capable of being hermetically closed, for containing a lubricant ..... per pound	8 00
	(c) Parts of cycles, of all kinds ..... each	60 00
	(7) Automobiles with 4 wheels or more, each	220 00
	“ “ “ “ with less than 4 wheels ..... each	140 00
	Platforms and frames for automobiles ..... each	70 00
	Motor cycles with 2 wheels ..... each	20 75
	“ “ “ “ 3 wheels ..... each	30 00
	“ “ “ “ 4 wheels ..... each	140 00
174	Railway cars: (1) Trolleys and coal trucks ..... per axle	264 00
	(2) Goods and tank wagons ..... each	306 00
	Passenger carriages: (3) Third class, also luggage and postal vans ..... per axle	495 00
	(4) Third and second class composite carriages ..... per axle	544 00
	(5) Second class carriages ..... each	585 75
	(6) First and second class composite carriages ..... per axle	676 50
	(7) First class carriages ..... each	767 25
	Tramcars (horse-drawn): (8) Two-horse cars ..... each	561 00
	(9) One-horse cars ..... each	112 50
175	Sea-going and river vessels, entire, with or without complete rigging:— (1) Iron sea-going vessels: (a) For first 100 tons, per ton gross capacity	62 70

Nos.	Goods.	Rates of Duty. Roub. Cop.
	(b) For tonnage over 100 up to 1500 ..... per ton gross capacity	33 00
	(c) For tonnage over 1500 ..... per ton gross capacity	16 00
	(2) Iron vessels intended for the navigation of rivers and lakes or of the Caspian Sea, also steam tugs, barges or floating cranes intended for work in seaports: (a) Vessels not propelled by steam ..... per ton gross capacity	33 00
	(b) Propelled by steam ..... square foot of heating surface of boilers	4 95
	(3) Wooden vessels for river or sea navigation: (a) Not propelled by steam ..... per ton gross capacity	13 26
	(b) Propelled by steam ..... square foot of heating surface of boilers	4 95

GROUP VIII.—PAPER, PAPER WARES, AND  
TYPOGRAPHICAL PRODUCTS.

176	Rags and paper pulp:— (1) Rags: (a) Of all kinds, except of wool ..... per pound	5 25
	Note.—For the manufacture of paper they are admitted free of duty.	
	(b) Woollen rags, also cuttings from woollen tissues, not being samples (Section 218), having a length of not more than 1 arshin (28 inches), and a width of not more than 1 vershok (1 1/4 inches) ..... per pound	3 85
	Note.—If, on inspection of woollen rags or cuttings, any package shall be found to contain cuttings or lists exceeding the dimensions specified in sub-division 1b, then the whole shipment shall pay duty according to No. 178.	
	(2) Paper pulp prepared by a mechanical process (wood pulp):	
	(a) Dry, containing less than 50 per cent. of water ..... per pound	0 37
	(b) Moist, containing 50 per cent., or more, of water ..... per pound	0 18
	(3) Paper clippings and waste ..... per pound	0 35
	Note.—Wood pulp imported in the form of cardboard or sheets, also waste sheets, shall be admitted according to the present section (176) only on the condition of their being chopped up fine or extensively perforated.	
	(4) Paper pulp, prepared by a chemical process (cellulose pulp made from rags, straw, peat &c.):	
	(a) Dry, containing less than 50 per cent. of water ..... per pound	0 60
	(b) Moist, containing 50 per cent., or more, of water ..... per pound	0 30
177	Paper wares:— (1) Cardboard, paper mâché, and carton-pierre:	
	(a) Of wood pulp, not colored, in sheets ..... per pound	0 66
	(b) Of wood pulp colored in the paste; of rags or straw, or any other kind of cardboard, except that specially designated in sheets, or cut into strips or cards, whether colored in the paste or not; tarred cardboard for roofing; cardboard or paper coated or impregnated with resin, antiseptic, insect destroyers, salt-petre, or sulphur; cards for Jacquard looms, not stained; paper mâché and carton-pierre, not manufactured ..... per pound	1 10
	(c) Cardboard of all kinds mentioned in sub-divisions (a) and (b), in rolls ..... per pound	1 32
	(d) Bristol board, weighing more than 650 grammes per square metre (more than 12 lbs. per square yard); card-board, glazed or polished, also colored otherwise than in the paste, in rolls or sheets; cards for Jacquard looms, made of satiné card-board; card-board bobbins for winding yarn; manufactures of cardboard, papier mâché, and carton-pierre, except those separately designated, varnished or not ..... per pound	6 60
	(e) Bristol board, weighing 650 grammes or less per square metre (12 lbs. or less per square yard), also Bristol cardboards of all kinds, with water marks, impressed designs or patterns, or cut into strips or cards ..... per pound	8 80

\* The weight on which duty is assessed in the case of musical instruments includes that of the boxes or cases specially constructed to hold them.

\* Note.—Vehicles with finished upholstery (i.e., not merely roughly upholstered) pay 30 per cent. in excess of the duties fixed by sub-divisions (1), (2), (3) and (4), to 173.

† All other kinds of axles, as well as springs, pay duty under the sections dealing with iron and steel manufactures.

\* Note 1.—Iron vessels, with or without steam engines, imported in sections, are assessed under the corresponding Nos. of the Tariff. Note 2.—In the same way, articles included in the ship's inventory (except such as are absolutely necessary for the regular and safe navigation of the vessel or are securely fitted to her hull, also with the exception of the anchors, chains and hawsers mentioned in Note 3, and imported for the purpose of fitting out and rigging sea-going sailing vessels), are assessed under the corresponding Nos. of the Tariff. The precise determination of

these articles, which are dutiable together with the vessel, is left to the discretion of the Minister of Finance, in concurrence with the Minister of Marine, and, so far as concerns river and lake craft, with the concurrence of the Minister of Vassys of Communication.

\* Note 3.—As a temporary measure, until June 1, 1928, admission shall be accorded, free of duty, in the case of iron sea-going vessels imported in a complete state, and intended for the navigation of external seas. This measure shall also be applicable in the case of vessels acquired for the navigation of the Danube and its tributaries under the Russian flag. During the same period, admission shall also be accorded, free of Customs duty, in respect of anchors, chains and hawsers, imported for the outfit or rigging of sea-going sailing vessels, the determination of the rules governing the duty-free admission of these metal manufactures being left to the discretion of the Minister of Commerce and Finance.

\* In addition to the duty per ton, gross capacity, fixed under sub-division (a) of this section, for vessels not propelled by steam.

	Goods.	Rates of Duty. Roub. C.p.
(2) Paper: (a) Packing paper, made from wood pulp alone.....per pound		4 40
(b) Paper of all kinds, except that separately designated, whether white or dyed in the pulp, not ornamented, paper pasted on flimsy texture, linens or copy-books, even with covers, but not bound; ruled paper.....per pound		0 82½
Collars, cuffs, shirt-fronts of paper, covered or not on one or both sides with white, dyed or printed cotton tissue, without real seams, including the weight of the boxes or cartons in which they are contained.....per pound		6 60
(c) Paper of the kinds mentioned in sub-division (b), with water marks.....per pound		7 70
(d) Wall paper and borders for the same.....per pound		9 00
(e) Vegetable parchment, even if pasted on flimsy texture, and pergamin; tracing paper; paper impregnated with wax, paraffin or other kindred substances.....per pound		14 52
(f) Cigarette paper, white or colored (imported in books or rolls—assessed together with inner wrappings and rings); thin copying paper; thin packing paper (Chinese or silk paper); also all kinds of paper (otherwise than in the paste) but painted on one or both sides, either white or in colors, except the kind separately designated; sensitized paper.....per pound		12 00
(3) Paper and cardboard ornamented, e.g., gilt, silvered, bronzed, impressed, pinked to look like lace; decorated with patterns, drawings, pictures, borders, coats-of-arms, or monograms; transfer pictures; manufactures of paper, such as envelopes, flowers, stencils for drawing, lampshades and the like; manufactures of paper, cardboard, paper, matches and card-board, ornamented, except those falling under section 21a, and those designated in sub-division (4) of 177.....per pound		18 70
(4) Bookbinding and cardboard wares of all kinds, except those falling under sub-division (1) of Section 21b; account books and copying books in bindings; bindings for books and albums imported separately from these articles.....per pound		33 00
Books, pictures, maps, &c.: (1) Pictures, drawings, plans, maps, music: (a) Executed by hand on paper or linen; also manuscripts.....Free. (b) Reproduced on paper by any process of printing, except the articles designated under (c) and (d).....per pound Note.—Olographs, engravings, prints, drawings, and the like, representing copies of paintings of Russian artists, are admitted free of duty. (c) Geographical maps and atlases per pound (d) Music.....6 60		
(2) Books and printed matter in any process in foreign languages, even including those which contain, either in the text or in appendices, reproductions of music, maps, plans, engravings or drawings; parallel dictionaries with Russian text.....Free. (3) Books and publications of all kinds, printed abroad no matter by what process, in the Russian language or with an independent Russian text, except parallel dictionaries.....per pound Note.—The importation of books in boards and bound books has been prohibited. The Minister of Finance is empowered to grant exceptions from this prohibition in special cases.		18 70

GROUP IX. TEXTILES AND MANUFACTURES THEREOF.

179 Vegetable textile materials, raw: (1) Raw cotton, ends of cotton yarn, fibre of the swallow-wort plant ( <i>Asclepias</i> ); vegetable fibre called "Kapok" peat wadding; also the materials mentioned in sub-division (3) of the present section (179) in a cottonous condition.....per pound		5 75
(2) Raw jute, also jute tow, even though impregnated with tar.....per pound		1 50
(3) Flax and hemp, combed and spun hemp tow, even though impregnated with tar; pine wool, ramie, New Zealand flax,		

† By the Imperial decree of May 11th 24th, 1916, the articles contained in No. 177 (2) (b) are reduced from 6 roubles 60 copeks per pound to 2½ copeks per pound; the reduced rate will remain in force until the day of ratification of the treaty of peace.  
\* On all the articles enumerated in the above section (178), in the event of their being imported in half-bindings, a tax of 1 rouble 65 copeks per pound will be charged, irrespective of any Customs duty for which they may be liable. (This does not apply to copies of the Sacred Scriptures, issued by the Bible Society in foreign languages, and imported in bindings which are not subject to Customs duty).

Nos.	Goods.	Rates of Duty. Roub. Cop.
	Manila hemp, nettle fibre, and other vegetable substances used as substitutes for flax and hemp, raw.....Free. 180 Silk: (1) Cocoons.....per pound 1 10 (2) Floss silk and silk waste of all kinds, uncombed.....1 10 (3) Silk wadding or combed silk waste, dyed or undyed.....3 30 (4) Raw silk.....3 00	
181	Wool and hair, uncombed, unspun: (1) (a) Unwashed.....1 50 Note.—Fly unwashed wool is nearest wool containing not less than 50% of pure hair. The quantity of pure hair in the wool shall be defined by the method fixed by the Minister of Finance in conjunction with the Minister of Commerce. (b) Washed, undyed; wool combings, ends, and waste undyed, carded or not.....3 50 (2) Dyed; artificial and milled; wool combings and waste, dyed, carded or not; mixtures of vegetable fibres with wool.....7 15	
182	Cotton scotchel, carded; cotton wadding, even though pestered in layers; cotton combings of all kinds: (a) Undyed.....7 20 (b) Dyed.....10 84 (c) Hydroscopic and antiseptic wadding.....12 29	
183	Cotton yarn and thread: (1) Of the numbers, below No. 38 (English): (a) Unbleached.....11 33 (b) Bleached, dyed (except in Turkey red), or mercerized.....14 08 (c) Dyed in Turkey red.....14 83 (2) From No. 38 to No. 60 exclusive (English): (a) Unbleached.....14 80 (b) Bleached, dyed or mercerized.....17 55 (3) From No. 60 to No. 80 inclusive (English): (a) Unbleached.....20 20 (b) Bleached, dyed or mercerized.....23 05 (4) Of the higher numbers, above No. 80 (English): (a) Unbleached.....26 90 (b) Bleached, dyed or mercerized.....29 65 (5) Cotton twist of two or more threads, on wooden spools, prepared from yarn of the following numbers (English): (a) Below No. 60.....17 55 (b) From No. 60 to No. 80 inclusive.....22 50 (c) Above No. 80.....29 65 (6) Cotton twist of all kinds, of two or more threads, with the exception of that mentioned in sub-division (5) prepared from yarn of the following numbers (English): (a) Below No. 60.....29 45 (b) From No. 60 to No. 80 inclusive.....27 45 (c) Above No. 80.....36 25 Note.—Cables, ropes and cord of spun cotton pay duty under sub-division (2) (a) of the present number (183).	
184	Yarns spun from the textile materials mentioned in sub-divisions (2) and (3) of Section 179, not twisted: (1) Up to No. 70, inclusive (English), per pound.....10 45 (2) Above No. 70 (English).....14 30 Note.—If twisted, the yarns mentioned in the present section (184) are assessed for duty under sub-divisions (5) and (6) of Section 183.	
185	Silk twisted and spun: (1) Raw silk ( <i>grège</i> ), twisted or thrown (organzine or tram, i.e., warp silk or weft silk): (a) Unboiled, unbleached and undyed.....65 00 (b) Boiled, bleached or dyed.....80 00 (2) Yarn from waste silk, twisted or not, even with an admixture of other spinning materials: (a) Undyed.....66 00 (b) Dyed.....92 40 Note 1.—Artificial silk is assessed according to sub-division (2) of the present section (185). Note 2.—Spools, carils &c., on which twisted or spun silk is wound, and which have been prepared for retail sale, pay duty according to the materials of which they are composed, as provided in the respective sections of the tariff.	
186	Wool, combed, spun or twisted: (1) Combed: (a) Undyed.....8 25 (b) Dyed.....11 75 (2) Spun: (a) Up to and including No. 57 (metrical system): a Undyed.....14 35 b Dyed.....18 70 (b) Above No. 57 (metrical system): a Undyed.....18 15 b Dyed.....22 99	

GROUP X. TEXTILES AND MANUFACTURES THEREOF—continued.

	Goods.	Rates of Duty.	Roub. Cop.
(2) Twisted, prepared from yarn of the following numbers (metrical system):			
(a) Up to and including No. 57:			
a Undyed.....	per pound	16 50	
b Dyed.....	"	20 35	
(b) Above No. 57:			
a Undyed.....	"	21 45	
b Dyed.....	"	25 30	
(4) Fancy, of all sorts (with knots, eyes, rings and the like):			
(a) Undyed.....	per pound	21 45	
(b) Dyed.....	"	25 30	
(5) Cotton tissues, unbleached or bleached:			
(1) <i>Batiz</i> and <i>mitkal</i> (coarse calico) of up to 8 square arshins to the funt (5.4 square yards to the lb.).....	per funt	0 71	
(2) Tissues, other than those named in sub-division (1) of the present section (187), of up to 12 square arshins to the funt (8 square yards to the lb.); also <i>batiz</i> and <i>mitkal</i> of from 8 to 12 square arshins to the funt (from 5.4 square yards to 8 square yards to the lb.).....	per funt	1 16	
(3) Tissues of over 12 square arshins to the funt (8 square yards to the lb.)....	per funt	2 44	
(4) Tissues of cotton, pure or mixed with wool, for use in factories and workshops.....	per funt	0 20	
(5) Cotton tissues, dyed (including those dyed in Turkey red), clouded, printed, or mercerized:			
(1) <i>Batiz</i> , <i>mitkal</i> , and chintz of up to 8 square arshins to the funt (5.4 square yards to the lb.).....	per funt	1 15	
(2) Tissues other than those named in sub-division (1) of the present section (188), of up to 12 square arshins to the funt (8 square yards to the lb.); <i>batiz</i> , <i>mitkal</i> and chintz of from 8 to 12 square arshins to the funt (from 5.4 square yards to 8 square yards to the lb.).....	per funt	1 70	
(3) Tissues of over 12 square arshins to the funt (8 square yards to the lb.)....	per funt	2 55	
(6) Cotton, velvet, plush, and plush ribbons, even though figured.....	per funt	1 90	
(7) Cables, rope and twine of jute, hemp, flax, of hemp tow, or flax tow, or of other vegetable fibre mentioned in sub-division (3) of Section 179, tarred or not; fishing nets.....	per pound	1 15½	
(8) Jute and linen sacks, also coarse tissues of jute for sacking and packing purposes.....	per pound	4 71½	
(9) Tissues of jute, flax, hemp and other materials named in sub-division (3) of Section 179, except the tissues named in Sections 191 and 192:			
(1) Ticking for mattresses and for furniture; heavy tissues for carpets, furniture and the like.....	per funt	0 52½	
(2) Canvas, satinets, drills, ticks, and similar tissues for clothing.....	per funt	0 20	
(3) Table-cloths, serviettes and towels.....	per funt	1 65	
(10) Other: of flax (linen), of hemp, and of the other fibrous materials mentioned in sub-division (3) of Section 179 (with the exception of the tissues mentioned in Section 192): unbleached, boiled, bleached, dyed, printed, or color-woven.....	per funt	2 20	
Pocket handkerchiefs.....	"	2 20	
(11) Waxed cloth and oil-cloth of all kinds (except of silk, which is assessed for duty under Section 197), and articles manufactured therefrom; sail-cloth, canvas primed with paint, tarpaulins; hempen hose for fire-engines; hempen buckles; machine belting of hemp or cotton.....	per funt	0 36½	
(12) Silk kerchiefs and stuffs, including foulards (except those mentioned in Section 166), silk ribbons and tapes; silk gauze for sieves, silk tulle, "Kadance" and "Siaman" (a velvet, plush, and chenille in any form, of silk or half-silk).....	per funt	10 00	
(13) Silk foulards printed in the cloth, in kerchiefs or in the piece.....	per funt	7 50	
(14) Half-silk kerchiefs, half-silk stuffs, ribbons and tapes; wax-cloth and oil-cloth of silk.....	per funt	5 50	
(15) Velvets and plushes, ribbons of velvet and plush with nap of silk or floss silk, not containing silk or floss silk either in the warp or in the weft, even with a list of			

\* A cotton cloth made in Persia and Bukharia.

† Note 1. Rope, twine, and the like, containing silk, wool, or silk waste pay duty as trimmings, according to the material of which they are respectively composed. † Note 2. Twine, of which 5 spans (35 feet) weigh less than 1 *lot* (0.945 oz.), pay duty under sub-division 5 of Section 18.

‡ Note 1. Floor-matting of jute, Manila hemp, and kindred materials, pay the duty fixed by the present Section (191) increased by 50 per cent.

§ Note 2. Hops, in which certain categories of Russian merchandise have been exported, are admitted free (to the extent of 75% of the amount of hops exported) on importation, under special regulations.

	Goods.	Rates of Duty.	Roub. Cop.
(16) Not more than half an inch in width of silk or half-silk on each side of the tissue or ribbon.....	per funt	5 50	
198 Woolen felt and felt materials of all kinds; articles not separately designated, out of felt.....	per funt	0 99*	
(17) Felt of wool or felted tissues of wool, pure or mixed with cotton, for use in factories or workshops.....	per funt	1 18½†	
199 Woolen materials, woven, n.s.m.:—			
Measuring 3 esp. arshins or less to the funt.....	per funt	2 47½*	
More than 3 sq. arshins to the funt.....	"	2 47½*	
200 The articles specified in Nos. 198 and 199, printed.....		2 97½	
		Duties as above increased by 30 per cent.	
201 Tissues, shawls and scarfs, in the nature of cashmeres, of a woollen warp, with a weft of coloured wool or of coloured wool and coloured silk, with or without admixture of cotton, also genuine and French cashmeres.....	per funt	4 50	
202 Woolen manufactures for use in factories:—			
(1) Continuous woollen goods for use in factories, with a circumference of more than 10 arshins (280 inches).....	per funt	0 22	
Tissues of wool and half-wool and cloths for use in factories and workshops.....	per funt	0 20	
(2) Transmission belts of camel's hair.....	"	0 22	
203 Woolen carpets of all kinds.....	per funt	0 66	
		0 72½	
		Note.—Worps of wool for carpets with stamped figures are dutiable at the rate of 8 roubles 25 copeks per pound gross weight.	
204 Turkish fez caps of wool, with or without tinsel embroidery.....	per dozen	3 96	
205 Knitted wares and trimmings:			
(1) Knitted wares, with or without indications of stitching ( <i>traces de couture</i> ):			
(a) Silk.....	per funt	7 50	
(b) Half-silk.....	"	2 85	
(c) All other kinds.....	"	1 98†	
(2) Tapes and braids for trimmings, fringes, tassels, facings, and other plaited wares:			
(a) Of silk and half-silk.....	per funt	2 85	
(b) All other kinds.....	"	1 65*	
		1 98†	
206 Tulle, except of silk, in the piece or in cuttings:—			
(1) Cotton tulle for curtains, figured (neither embroidered nor with appliqué work).....	per funt	2 47½	
(2) Tulle of all other kinds n.s.m.....	"	6 38	
207 Lace and lace manufactures:—			
(1) Of silk or with an admixture of silk.....	per funt	10 00	
(2) All other kinds.....	"	4 70	
208 Embroideries, embroidered tissues, and tulle:—			
(1) Of all kinds, except those named in sub-division (2) of the present section (208):			
(a) Embroideries or tissues of silk or half-silk.....	per funt	15 00	
(b) All other kinds, embroidered with silk, gold, silver, or tinsel.....	per funt	13 75	
(c) Those named under (b), when embroidered with common materials.....	per funt	9 35	
(2) Tissues and tulle, of not less than one arshin (28 inches) in width, embroidered on one edge to a width not exceeding one vershok (1½ inches):			
(a) If embroidered with silk, gold, silver, tinsel, they pay duty according to the material of the tissue, increased by 30 per cent.			
(b) If embroidered with materials other than those named under the letter (a) of this sub-division, they pay duty according to the material of the tissue, increased by 30 per cent.			
Note to sub-division (2). For tissues of cotton the duty is determined by sub-division (3) of Section 188.			
GROUP X.—CLOTHING, BUTTONS, JET, SMALLWARES, WRITING ACCESSORIES, &c.			
209 Underlinen and other clothing, partly or wholly made up:			
(1) Underlinen of cotton, flax, or woollen (pieces of any kind, marked but not otherwise embellished or trimmed).....	per funt	3 50‡	

\* Imported by sea.

† Imported under the European land frontier. § General Notes to Sections 183-210.—(1) Manufactures (apart, woven, knitted &c. materials) prepared from several fibrous materials, except silk, tinsel, gold or silver, pay duty under those sections of the tariff which relate to each of the component materials as have to pay the highest rate of duty.

(2) Tissues of any kind containing an admixture of silk or tinsel (or of gold or silver) not exceeding 30 per cent. of the total weight of all the component materials, pay 30 per cent. in excess of the duty which they would have to pay if they did not contain the admixture in question.

No.	Goods.	Rates of Duty. Roub. Cop.
(2)	All kinds of underlinen [except of silk or half-silk, which is dutiable under sub-division (6) of the present section (209)], trimmed with lace, insertions or the like, or embroidered.....	4 7½
(3)	Men's clothing, trimmed or not.....	
(a)	Of cotton, flax, or hemp tissues..... per funt	3 06½
(b)	Of woollen tissues.....	2 9½
(4)	Women's and children's apparel, and other articles of clothing, n.s.m. of any kind of tissue other than silk or half-silk:	
(a)	Made-up without the trimmings mentioned under letter (b)..... per funt	3 31½
(b)	Trimmed with ribbons, velvet, fur, lace, or embroidery, in a quantity less than the material of which the garment itself is composed..... per funt	7 92
(5)	The same articles of clothing, composed of two or more tissues, of which one is of silk or of half-silk and does not preponderate over the other, with or without trimmings..... per funt	11 84
(6)	Articles of clothing of all other kinds (for men, women, or children), n.s.m. of velvet, half-velvet, silk, or half-silk tissues, trimmed or not, also all articles of clothing in which the said tissues, or trimmings thereof, predominate..... per funt	16 63½
(7)	Women's hats and all other kinds of head-gear trimmed with ribbons, flowers, feathers, and the like..... per funt	16 20
Note.	Fur and wearing apparel of fur, sewn together, but not covered with any kind of tissue, pay the duty fixed for the particular kind of fur of which they are composed (Section 56) increased by 50 per cent. But fur wearing apparel covered with tissue, and fur caps, pay under (3), (4), (5) or (6) of 209.	
210	Hats:	
(1)	Hats of hair, half-hair, felt, or of various tissues, wholly or partly made up..... each	1 35
(2)	Hat shapes prepared from hair or wool, not blocked, dyed or not..... each	0 82½
(3)	Leather and varnished hats..... per funt	2 9½
(4)	Straw hats and hats composed of various kinds of plants prepared from vegetable substances, and sewn together in imitation	

General Notes to Sections 183-209—continued.

(3) Yarns of any kind containing an admixture of silk or of tinsel (or of gold or silver) exceeding 20 per cent. of the total weight of the component materials shall be deemed to be yarns of silk, tinsel, gold or silver, as the case may be.

(4) Woven tissues containing an admixture of silk or of tinsel (or of gold or silver), are dutiable as follows:—

(a) If the quantity of silk or tinsel (or gold or silver) exceeds 50 per cent. of the total quantity of threads composing the warp and weft—under 185 or under 148 (6).

(b) If the quantity of silk or tinsel (or gold or silver) constitutes from 20 per cent. to 50 per cent. of the total number of threads of the warp and weft—under 197 or 148 (6).

(c) If the quantity of silk or tinsel (or gold or silver) does not exceed 20 per cent. of the total quantity of threads of the warp and weft—under those sections of the tariff which relate to woven tissues, with an addition of 20 per cent. to the rates of duty fixed by the said numbers.

(5) Knitted materials are admitted on the same footing as knitted wares under 205.

(6) Knitted and plaited wares and trimmings containing an admixture of silk or tinsel (or of gold or silver) are dutiable according to the following classification:

(a) As silk wares: Those of which the surface is covered on the front and on the reverse side (the combined surfaces of the principal material and the lining being taken into account) with silk in any proportion from 50 to 100 per cent.

(b) As half silk wares: These wares of which the surface is covered with silk in any proportion from 25 to 50 per cent. inclusive.

(c) As wares with an admixture of silk: Those wares of which the surface is covered with silk in any proportion not exceeding 20 per cent.

(d) As wares of tinsel (or of gold or silver) dutiable under Section 145, sub-division (6): Those of which the surface is covered with tinsel (or with gold or silver) on the front and on the reverse side (the combined surfaces of the principal material and the lining being taken into account), in any proportion exceeding 20 per cent.

(e) As wares with an admixture of silk or tinsel (or gold or silver): Those of which the surface is covered with tinsel (or with gold or silver) in a proportion not exceeding 20 per cent.

The aforesaid wares, with an admixture of silk or tinsel not exceeding 20 per cent. pay duty according to the materials of which they are composed, with an addition of 20 per cent.

(7) Shawls, seriettes, table-cloths, table-covers, curtains, blinds, and other similar wares of textile materials pay the duties fixed by those sections of the tariff which relate to woven or knitted wares of these materials.

(8) Shawls, seriettes, table-cloths, table-covers, curtains, blinds, and other similar wares, hemmed, but not trimmed, pay the duty of those materials of which they are composed, with an addition of 10 per cent. The same wares, trimmed (but not embroidered) with silk, tinsel (or gold or silver), lace or tulle of any kind, or with other materials, pay the duty of the materials of which they are composed, with an addition of 40 per cent.

\* Note 1.—Hats for women, trimmed, that is to say, with ribbons, feathers, flowers, lace or other materials used for embellishing hair, pay duty under (7) of 209. Shapes for women's hats, made of starched cotton open-work tissue, with wire frame, pay duty under (1) of 210. Note 2.—Caps with buckers of fur, and fur caps, are assessed in accordance with the note to Section 209.

No.	Goods.	Rates of Duty. Roub. Cop.
	of straw hats, with or without an admixture of silk or tinsel..... per funt	6 80
(5)	Caps of all kinds, without fur..... each	0 82½
211	Umbrellas and parasols:	
(1)	Of all kinds, covered with silk or half-silk tissues:	
(a)	Trimmed (with lace, ribbon, embroidery &c.)..... each	5 50
(b)	Not trimmed.....	4 62
(2)	Of all kinds, covered with tissues other than of silk or half-silk:	
(a)	Trimmed (with lace, ribbon, embroidery &c.)..... each	2 42
(b)	Not trimmed:	
	Covered with cotton tissue.....	1 65
	Covered with other tissue.....	1 67
(3)	Uncovered frames of parasols and umbrellas (with the sticks inserted):	
(a)	Without handles or with common handles only..... each	0 34½
	Frames of umbrellas and parasols, without handles, with or without metal sticks, extending beyond the frames and to which handles may be attached; also parts of such frames (ribs, metal sticks)..... each	0 34½
(b)	With handles such as fall within the terms of sub-division (1) of Section 215..... each	0 99
	Buttons:	
(1)	Of mother-of-pearl or of metal of all kinds except gold, silver and platinum (Section 148); all kinds of buttons, of linen, cotton, wood or silk..... per funt	0 97
(2)	Of porcelain, glass, wood, bone or any other substance..... per funt	0 65
213	Feathers for decorative purposes and artificial flowers:	
(1)	Dressed feathers and bird skins of all kinds (of costly or common birds); plumes and tissues of feathers (weight of inmost packing included)..... per funt	9 09
(2)	Artificial flowers and parts thereof, composed of yarn and tissues, with or without admixture of other materials; artificial decorative plants, with admixture of costly materials (weight of inmost packing included)..... per funt	9 09
(3)	Artificial decorative plants, with or without flowers, without admixture of costly materials; also artificial flowers made from parts of natural plants..... per funt	3 9
214	Jet, imitation pearls, and beads of glass, metal and other common materials:	
(1)	Loose or threaded, arranged according to colour, size, or shape..... per pound	14 15
(2)	Manufactures of jet, imitation pearls, or beads, with or without an admixture of other materials..... per funt	0 90½
215	Fancy and toilet articles n.s.m., complete or in parts; children's toys:	
(1)	Costly, into the composition of which there enters silk, aluminium, mother-of-pearl, coral, tortoise shell, ivory, enamel, and the like costly materials, gilt or silvered metals or metallic compositions; also kinds of manufactures of mother-of-pearl, tortoise-shell, ivory and amber, n.s.m..... per funt	2 79
(2)	Common, with parts, settings, or embellishments of non-precious metals or metallic compositions (neither gilt nor silvered), or of horn, bone, wood, porcelain, non-precious stones, glass, meerschaum, whalebone, jet, celluloid, lava and similar cheap materials; all kinds of manufactures of horn, bone, meerschaum, whalebone, jet, celluloid, lava and wax, n.s.m..... per funt	0 74
(3)	Articles coming within Section 215, of copper or alloys thereof, not ornamented with relief work or engraving, although stamped, sub-division (2) of Section 149, or of cast-iron, wrought-iron, steel, tin, lead or zinc, weighing less than 3 funts (2 lbs.) apiece, without a mixture of other metals..... per funt	0 14½
	..... per funt	0 59½
216	Accessories for writing, drawing, and painting not mentioned in other sections, complete or	

† The umbrellas and parasols mentioned in (2) of 211, when furnished with handles falling within the category of manufactures enumerated in (1) of 215, pay the duty fixed by (2) of 215 with the addition of 90 ceps per article.

‡ Feathers and skins of costly birds (ostrich, marabout, bird of paradise, peacock, humming bird &c.), in a raw state, pay a duty of 5 roubles 60 ceps per funt.

\* Note 1.—Articles in which gold, silver, or platinum obviously constitutes the principal value pay duty under the section relating to gold and silver manufactures. Note 2.—Woolen wares with embellishments of copper or copper alloys, inlaid work, or incrustations, weighing more than 3 funts (2½ lbs.) apiece, pay duty under (4) of 61; those weighing less than 3 funts (2½ lbs.) apiece pay duty under either (1) or (2) of 215, according to the material which constitutes the principal value in the said embellishments or inlaid work. Note 3.—The cases in which articles fall within the terms of this section are to be determined by reference to the materials of which the said cases are composed.

† Imported by sea.

‡ Imported over the European land frontier.

GROUP X.—CLOTHING, HUTTONS, JEWELLERY, SMALLWARES, WRITING ACCESSORIES, &c., continued.

Rate of Duty.	Goods.	Rate of Duty.
	in parts, such as lead pencils and pens of all kinds, penholders, inkstands, pencil holders, safes, pencil-sharpeners, stamps, and the like (including weight boxes in which they are imported)..... per fruit	0 52
	<i>Note 1.</i> Penholders, pencil-holders, and the other articles mentioned above, if made from precious metals, pay duty under the section relating to gold and silver manufactures.	
	<i>Note 2.</i> Slates are dutiable under subdivision (6) of Section 66, and are liable to a surtax of 50 per cent.	
	217 Articles intended for archaeological, numismatic and natural history collections and museums, such as stuffed animals, birds, fishes, and the like (except shells): dried plants pressed on paper, animals preserved in spirits, minerals, fossils, mummies, and Egyptian, Greek, Roman and other antiquities; medals, ancient coins, and similar rare articles, in the event of their being imported in single specimens or in collections, and not being in the nature of merchandise.....	Free
	218 Samples of various materials and manufactures having neither the form nor the nature of articles of merchandise.....	Free

PROHIBITED ARTICLES.

219 Russian dispassionate currency of copper or silver and all foreign currencies of copper and silver, except (1) Chinese *yambs*, the importation of which is permitted along the whole of the Chinese land frontier and by sea; (2) silver money imported from the Khanate of Khiva over the frontiers of the province of Sir Daria, Yergaria, and Samarkand; (3) silver money of Bukharia; and (4) Persian *Kraus*, which may be imported into the Empire across the Persian and Afghan frontiers.

*Note.*—The importation of foreign silver money into the Governor-Generalship of the Amur is not prohibited.

220 Gunpowder, compositions for gunpowder, and detonating compounds.

*Note.*—The Minister of Finance is empowered to permit the importation from abroad of explosives, whose importation is otherwise prohibited when the said explosives have been ordered from abroad by Government establishments, companies, or private individuals, and are to be used for works of excavation, mine-driving, coal and other mining, or signalling, and subject to their paying the following rates of duty:

(a) Gunpowder: 2 roubles 10 coppers per poud gross.  
(b) Dynamite and all other explosives and detonating compounds; also all accessories for blasting, such as fuses, slow match, electrical charge lighters and other similar accessories not separately designated in the tariff, 4 roubles 50 coppers per poud gross.

The permits to which are granted on the certificate of the competent Government authorities, and so far as concerns owners of depots for explosives, mining enterprises, or concessionaries of mines, or their deputies, on a certificate of the Department of Mines to the effect that the said explosives &c., and the quantities thereof ordered, are really necessary for the companies, institutions, or persons ordering the same.

221 Munitions of war, cannon, mortars, shells, bombs, &c.  
222 Air-guns; also stocks and pipe stems containing eiggers, sword-canes and other like weapons.

*Note.*—The importation from abroad of fire-arms except for sporting purposes, and also ammunition for arms, is prohibited, whether for personal use or sale, except in cases where the importer of the arms or mercantile firm to which such arms are assigned shall have produced to the Custom House concerned a special permit from the Ministry of the Interior.

223 Playing cards of all kinds.  
224 Perries of the *condor* radius for fishing.  
225 Margarine products.  
226 Artificial saffron.  
227 Bengal lights.

228 All merchandise and articles of a nature implying disrespect for sacred things, blasphemy, or ridicule of religion, or furnished with stamps, tickets &c. reproducing like images in a manner suggestive of such disrespect, blasphemy or ridicule.

229 Wall paper covered throughout with arsenical coloring matter, dull or glossy.

*Note.*—Exemptions from this prohibition are only granted for wall papers in which only the designs, flowers, leaves, spots, stripes &c., have been executed with arsenical colors on a wide groundwork of non-arsenical coloring matter.

230 Light materials such as muslin, open muslin (*voilaine*), tulle and other like, colored throughout with arsenical coloring matter.

*Note 1.* Exemptions from this prohibition are only granted for materials in which only the designs, flowers, leaves, spots, stripes &c., have been executed with arsenical coloring matter on a wide groundwork of non-arsenical coloring matter.

*Note 2.* Sections 229 and 230 of the notes thereto are not applicable to the case of wall papers and materials colored with aniline dyes.

The importation of rags of all kinds into the Governor-Generalship of the Amur and into the Transbaikalian region of the Governor-Generalship of Irkutsk is prohibited.

231 Children's toys of any kind, and paper used for wrapping and cushioning, wet, and other necessities, colored with arsenical coloring matter.

232 Composts, garden mould, vine props and stakes; also vine plants with or without roots, vine suckers, and any part of the vine-plant except the fruit and the seed.

*Note 1.* The importation of other living plants or parts thereof, and use of grapes and figs, is only permitted at certain Custom Houses, and is subject to the observance of special rules. The determination of these

rules, as also of the list of Custom Houses at which the articles mentioned in the present note may be imported, is left to the discretion of the Minister of Agriculture and Imperial Domains, with the concurrence of the Minister of Finance. The first-named minister has power, in concurrence with the Minister of Finance, to prohibit the importation into Russia, at certain Custom Houses, of vegetables in those cases in which their free importation may be deemed to engender risk of the spread of phylloxera.

*Note 2.*—The power granted to the Minister of Agriculture and Imperial Domains, by the Resolution of the Committee of Ministers, approved by His Imperial Majesty on July 3rd, 1892, to permit the importation of one-year-old suckers from American vines for Government institutions, is hereby extended so as to include the importation of such suckers by private persons, subject to the observance of such precautionary measures as the aforesaid minister may prescribe. The Minister of Agriculture and Imperial Domains is empowered to permit, at his own discretion, and subject to such conditions as he may fix, the importation of one-year-old suckers of European varieties of vines.

233 Potatoes of American origin, also skins, leaves and waste of such potatoes, as well as all kinds of receptacles, such as boxes, sacks and the like, which have served as means of covering or packing potatoes during importation.

*Note.*—The importation into Russia, by sea, of potatoes of non-American origin, or of skins, leaves, and waste of such potatoes, or of any kind of receptacles, such as boxes, sacks and the like, which have served as means of covering or packing the same, is permitted, subject, however, to the condition that the shipment of the articles in question be accompanied by a certificate from the Local Authorities, specifying the locality from which the articles have come, and attesting that such locality is free from the Colorado beetle.

234 All preparations of swine's flesh, except lard.

*Note 1.*—The importation into Russia of samples of foreign products of swine's flesh is permitted in such quantities as are absolutely necessary for the purpose of enabling persons who propose to engage in the exportation of swine's flesh to judge of these samples by personal view. For the permission is, however, conditional upon the production, in each separate case, of a certificate of the Minister of Agriculture and Imperial Domains attesting that it has been necessary to procure the said samples from abroad.

*Note 2.*—The Minister of the Interior is empowered, in concurrence with the Minister of Finance and the Minister of Agriculture and Imperial Domains, to prohibit the importation of live swine from such places abroad as shall be deemed to be unsafe by reason of the prevalence in those places of swine diseases which might be prejudicial either to the public health or to the swine-rearing industry. Concerning such measures as he may adopt in reference to this matter, the Minister of the Interior shall report to the Governing Senate, with a view to their being brought into effect by notice.

*Note 3.*—The importation into the Governor-Generalship of the Amur and into the Transbaikalian Territory of the Governor-Generalship of Irkutsk of pork preparations, except preserves of pork and other hermetically closed pork preparations is permitted under regulations established by the Minister of the Interior after consultation with the Ministers of Finance and of Commerce and Industry.

235 Concoctibles and beverages containing artificial sweetening substances.

*Note.*—As a temporary measure, and until this question shall have been determined by means of legislation, it is prohibited to import into Russia vegetable conserves of any kind containing any quantity whatever of murate of copper.

236 Foreign spirituous beverages (to the Mourman coast of the Government of Arhangelsk).

*Note.*—The importation by the Chinese and Mongolian Land frontier of corn wine and Chinese and Mongolian spirits is prohibited.  
237 Vessels with double bottoms.

238 Corks, bearing the marks of foreign mercantile firms, imported separately from the bottles.

239 Aniline dye (known as "fuchsin" or under any other name) not in crystals, but in the form of past, pieces, or powder.

240 Liquid yeast, for sale.

*Note.*—Excise officials are empowered to authorise the importation of grain yeasts for use in distilling, in brewing beer and in making mead or wine.

241 Tickets of foreign lotteries, or so-called "lottery loans," of private individuals, companies, or towns.

The importation into the Russian Empire of dressed or undressed skins of seals and sea-otters (whether in the form of entire skins or in pieces) is prohibited, unless such skins are furnished with seals (*plombs*) or special marks, or are accompanied by certificates from the competent Russian or foreign authorities attesting that the imported skins have been acquired in a lawful manner.

By a law of the 7th July, June, 1915, the importation into the Empire of opium, for smoking, and also of pipes and other articles for using this opium, is prohibited.

EXPORT DUTIES.

General Tariff.	Roub. Cop.
1 Phosphoric acid, bone, crude or wrought: (a) Bone of all kinds, unworked, in pieces, crumbled (bone-err), powdered or otherwise reduced to small pieces, except pulverized; calcined bone, in pieces or powder (bone ash)..... per poud	0 19½
(b) Phosphoric acid; ground (phosphoric meal) or uncrushed, bone meal, bone ground treated or with sulphuric acid, bone charcoal, bone black..... per fan	3 30
2 Silk-worms' eggs..... per fan	
3 Rags, and shreds of all kinds, clippings of woollen material, and half-pulp for paper manufacture..... per poud	0 49½
4 Cullumine (zinc ore), crude, roasted, and graded; copper ore and lead ore..... per poud	0 04-93
5 Iron ore and slag from blast furnace, from the Custom Houses of Poland.....	Exportation prohibited.

6 Iron ore from mines situated in governments of the kingdom of Poland, also slag from blast furnaces situated in the said governments, may be exported through the local Custom Houses, but only by special permit of the Ministry of Finance in concurrence with the Minister of Agriculture and Imperial Domains, and subject to a duty of 1 65 coppers per 100 lbs.

No. of the tariff.	Goods.	General Tariff, Roub. Cop.	
6 (1) Palm and walnut wood; veneered wood of the walnut trees.....	per pound	0 49	
(2) Wood of all kinds, except those specially mentioned, exported over the western land frontier and by the Baltic frontiers; in beams, billets, poles, even if cut or sawn on two sides, except firewood 1 arshin or less in length.....	per pound	0 01	
Note.—The shipper may declare the quantity of wood goods referred to in sub-division (2) of this No. (6) in cubic feet, 1 cubic foot being taken as equivalent to 1 pound. In the same way the Customs houses may, in the case of difficulty in weighing sorted wood goods, fix the dutiable weight by bulk or the above principle.			
7 All other kinds of merchandise except those mentioned in this list.....		Free.	
8 Notes of the Imperial Treasury, issued in 1895 or subsequent years.....		Exportation prohibited.	
9 Fire-arms of every description, whatever the pattern, complete or in parts; also ammunition for the same		Exportation prohibited from Black Sea and Sea of Azov.	
10 Pigeons .....		By special permit.	
11 Rubber waste .....	per pound	1 65	

Table of Tare Allowances on the Importation and Exportation of Goods, approved by the Minister of Finance February 9, 22, 1906.

No. of the tariff.	Goods.	Percentage to be deducted.					
		Various packages.	Cases.	Casks.	Sacks.	Mats.	
					single.	double.	treble.
A.—IMPORTATION.							
2 Rice:							
1. Husked.....		—	—	10	1	1	—
2. Unhusked.....		—	—	10	1	2	—
4 Potato flour and starch of all kinds; arrowroot, locome, dextrine; almond bran, unscented.....		—	10	10	13	2	6 10
Vermicelli and macaroni.....		—	15				
Sago.....		—	14	12	2	4	6 10
7 Fruits and berries of all kinds, dried, such as prunes, dates, currants and the like, not sweetened.....		—	12	6	1	1	6 10
Figs.....		—	16	8	1	1	6 10
Raisins, not sweetened.....		—	20	8	1	1	6 10
9 Capers, olives (green or black), dried, in brine or in oil, imported in receptacles not hermetically closed.....		—	—	14	—	—	6
10 Carob-beans.....		—	16	14	1	2	3 6 10
Aniseed, cumin, coriander, orange nuts (niripe bitter oranges, dried).....		—	—	—	1	2	3
11 1. Nuts and hazelnuts of all kinds, except those separately designated; peach & apricot stones, chestnuts, cocoanuts and earthenuts.....		—	16	14	1	1	—
2. Almonds, and pistachio-nuts.....		—	16	12	1	3	4 6 10
12 1. Mustard, dried, ground, not prepared, imported in large receptacles.....		—	—	10	—	—	—
15 Spices:							
1. Vanilla (in tin boxes).....		14	—	—	—	—	—
Saffron.....		16	—	—	—	—	—
2. Cardamoms, nutmeg, black-pepper and nutmegs.....		18(1)18	2	4	—	6	10
3. Cloves, cinnamon, ginger, badian, marjoram, bayleaf, and all other spices not separately designated.....		18(1)18	2	2	—	2	5
Pepper.....		18(1)18	2	2	—	2	4
17 Chicory, and roasted acorns, and other coffee substitutes, in pieces, but without any admixture of coffee.....		10	10	2	1	5	6
18 1. Coffee, raw, in the bean.....		—	75(1)14	1	3	2	4
2. Cocoa, in the bean, and cocoa husks:							
1. Raw.....		10	10	1	1	3	4 6
2. Roasted.....		10	10	1	1	2	3 4 6

(1) Along the Asiatic frontier it is forbidden absolutely to export arms of any description; equipments, powder, or explosive materials which serve as substitutes for powder, or war material of any kind whatever. (2) Along the European frontier, it is prohibited to export any of the articles enumerated above under (1) if their destination be China.

(\*) Including sacks of wool and of vegetable fibres (zimbels).

(\*) Including sacks of vegetable fibres covered with woollen tissues of skin.

(\*) Covered or not with matting.

(\*) The same, in bales.

(\*) In casks of oak, 11%.

No. of the tariff.	Goods.	Percentage to be deducted.							
		Various packages.	Cases.	Casks.	Sacks.	Mats.			
					single.	double.	treble.	single.	double.
22 Sugar:									
1. Raw: pounded or ground, without any admixture of pieces, of all kinds.....		15	8	2	4	6	—	8	—
The same, in tin boxes.....		10	—	—	—	—	—	—	—
2. Refined sugar, "mats," lump and candy sugar, in loaves and pieces.....		8	8	2	4	6	6	6	8
25 Yeast:									
1. Grain yeast and liquid yeasts of all kinds.....		12	17	—	—	—	—	—	—
The same, in tin boxes.....		12	—	—	—	—	—	—	—
2. Dried and compressed, of all kinds, imported in tin boxes.....		12	—	—	—	—	—	—	—
26 1. Hops.....		12	12	2	4	6	5	8	—
" in bales.....		4	—	—	—	—	—	—	—
" in tin or zinc boxes.....		12	—	—	—	—	—	—	—
" in iron barrels, whether tinned or not.....		20	—	—	—	—	—	—	—
32 Mineral waters, natural or artificial, imported in bottles and dutiable inclusive of the weight of the bottles.....		10	—	—	—	—	—	—	—
33 Cooking salt of all kinds.....		—	7	—	1	—	—	—	—
35 Cheese.....		16	8(1)	—	—	—	—	—	—
36 Butter made from cow's or sheep's milk.....		9	9	—	—	—	—	—	—
42 Soot, of all kinds.....		20	28	—	—	—	—	—	—
45 Glue:									
1. Fish glue of all kinds, gelatine of all kinds (in thin or thick sheets).....		30	12	1	—	—	—	—	—
Size, compounds of gelatine and glycerine.....		23	12	1	—	—	—	—	—
2. Bone glue, strong glue, shoemakers' glue; Agar-agar (vegetable glue).....		23	12	1	—	—	—	—	—
45 Hair, not prepared:									
2. Of all kinds, with the exception of human hair.....		1	1	—	—	—	—	—	—
47 Down and feathers of all kinds, not separately designated.....		—	—	2	4	6	—	—	—
50 Sponges.....		40	30	3	6	—	—	—	—
51 5. Oils of animal origin, of all kinds (bone oil, sperm oil, transparent fish oil, lanolin and other), not separately designated.....		9	17	—	—	—	—	—	—
Imported in tin boxes.....		12	—	—	—	—	—	—	—
Imported in receptacles of iron, zinc or copper.....		20	—	—	—	—	—	—	—
Imported in receptacles of glass.....		30	—	—	—	—	—	—	—
Imported in earthen vessels.....		40	—	—	—	—	—	—	—
53 Candles of all kinds: tapers and wicks.....		26	—	—	—	—	—	—	—
60 Cork, wrought:									
1. In planks and cubes.....		—	—	1	3	—	—	—	—
2. Corks for bottles, not combined with other materials, bungas and all other articles not specially mentioned, manufactured from cork.....		—	—	3	7	—	—	—	—
3. Articles manufactured from cork waste, whether containing an admixture of binding material or not.....		—	—	3	7	—	—	—	—
65 Building materials:									
1. Clay for manufacturing or building purposes (not separately designated), burnt or raw in lumps, not calcined.....		12	6	—	2	—	—	—	—
2. Plaster of paris, in lumps, not calcined; quicklime (not hydraulic); chalk and talc in lumps, calcined.....		—	5	1	2	—	—	—	—
4. Hydraulic binding substances: Cements of all kinds (Portland, artificial or natural, roman, mixed, slag, and all other); all supplementary hydraulic materials (including pozzolana, trass, Sanctoria earth, granulated slag); hydraulic lime; plaster, ground, not calcined; plaster, calcined (alabaster).....		—	5	1	2	—	—	—	—
66 2. Stones used as materials in manufactures, artificially crushed (ground or broken).....		5	1	2	—	—	—	—	—
4. Slabs, plates, whetstones, grindstones and polishing stones, natural, mounted or not.....		4	—	—	—	—	—	—	—
8. Mica, in lumps or in sheets.....		5	5	1	2	—	—	—	—

(\*) And in pails.

(\*) Including bales of all kinds.



TABLE OF TARIFF ALLOWANCES—continued.

No. of the tariff.	Goods.	Percentage to be deducted.						No. of the tariff.	Goods.	Percentage to be deducted.					
		Various packages.	Cases.	Casks.	Sacks, single.	Sacks, double.	Mats, single.			Various packages.	Cases.	Casks.	Sacks, single.	Sacks, double.	Mats, single.
68	Tin-foil of all colours, in unwrought lumps, rims or plates; Enamel, in lumps or in powder; glazing of all kinds	—	12	—	—	—	—	3.	Terra-cotta ornaments, caryatides, medallions, busts, statues, etc., objects for the decoration of buildings or rooms, even though coloured in varnish or gilt	—	30	30	—	—	20(1) —
	The same, in double cases	—	10	10	—	—	—		4.	Vessels and wares of pottery, not separately designated, and made of common clays, glazed or not:	—	—	—	—	—
	The same, in double tin boxes	—	12	—	—	—	—		a.	Without patterns or ornaments	—	23	23	—	—
69	Asbestos:	—	—	—	—	—	—		b.	Ornamented with pictorial painting or sculpture	—	23	30	—	—
	1. In lumps	—	10	10	1	2	—	75	Earthenware:	—	—	—	—	—	—
	2. In powder or yarn	—	10	10	1	2	—		1.	White, or of one colour, coloured in the paste, without ornamented, with or without moulded patterns	—	23	23	—	—
71	Grinding and polishing substances, and articles manufactured therefrom; graphite, carbons for electro-technical purposes; lubricating, polishing, and adhesive compounds.	—	—	—	—	—	—		2.	The same, with patterns, edges, or borders of one colour; earthenware, coloured otherwise than in the paste	—	23	23	—	—
	1. Emery, pumice-stone, rotten-stone in lumps and fragments	—	10	10	1	2	—		3.	The same, painted pictorially, gilt, or with patterns of different colours	—	50	36	—	—
	2. The substances mentioned in sub-division 1, ground or even spontaneously or artificially agglomerated; corundums and garnets in the form of dust, or ground; carborundum and all other kinds of grinding and polishing substances not separately designated, ground or not; composition for cleaning metals, without any admixture of wax, grease, oil or gine	—	10	10	1	2	—	76	Porcelain wares:	—	—	—	—	—	—
	3. Grinding and polishing coatings of all kinds:	—	10	10	—	—	—		1.	Porcelain wares (except those separately designated), white, or of one colour, with or without coloured or gilt borders or rims, but not otherwise ornamented; majolica of all kinds, with or without moulded ornamentation	—	23	23	—	—
	a. On paper	—	10	10	—	—	—		2.	Porcelain vessels, with pictorial paintings, or with coloured or gilt patterns, arabesques, flowers, and similar embellishments; articles of porcelain or biscuit ware for the decoration of rooms, white or of one colour, but without pictorial painting, gilding, or embellishments of copper or of alloys of copper	—	41	41	—	—
	b. On cloth	—	10	10	—	—	—		3.	Articles of porcelain or biscuit ware, for the decoration of rooms, e.g. vases, statuettes, etc., painted pictorially, gilt or ornamented with copper or alloys of copper; artificial flowers of porcelain (or of faience) and other imitations of plants, and articles made from the same, e.g., wreaths, bouquets, etc., even though parts of the articles be made from other materials	—	60	45	—	—
	4. All artificial whetting appliances in the form of discs, blocks, boards, or files prepared with emery, corundum, flint, garnet or other materials	—	14	10	—	—	—	77	Glass wares:	—	—	—	—	—	—
	5. Moulded carbon wares for electro-technical purposes, such as arc-light carbons, plates, cylinders, &c.	—	20	10	—	—	—		1.	Wares intended to receive and preserve liquids and other merchandise, e.g., bottles, phials, flasks, and jars of all shapes, without ornaments or patterns, with or without moulded letters, inscriptions or crests, mounted and unmounted:	—	—	—	—	—
	7. Greases of all kinds for lubricating axles, wheels, belting &c., and compositions for cleaning metals, mending china, glass, &c., prepared with wax, fat, oil or gine	—	13	10	—	—	—		a.	Of bottle glass (green, olive, brown, or other natural colour), without ground necks and without cut stoppers, lids, bottoms or edges	—	28	34	—	—
	The same, in tin boxes	—	12	—	—	—	—		b.	Of white, half-white, or coloured glass (coloured in the paste), without ground necks and without cut stoppers, lids, bottoms or edges	—	28	34	—	—
	" in glass receptacles	—	30	—	—	—	—		c.	Of glass of any kind with ground necks or cut stoppers, lids, bottoms or edges	—	24	34	—	—
	" in earthen vessels	—	40	—	—	—	—			In crates	—	10	—	—	—
	Note to sub-division 3a. — Chamotte mortar	—	—	5	1	—	—			In baskets of chip	—	12	—	—	—
	a. Graphite crucibles	—	—	15	—	—	—	78	Potters' wares of common clay, also stove tiles and bricks of all kinds—made of potters' paste:	—	—	—	—	—	—
	3. Unglazed floor tiles of composite, non-porous paste, whether the surface be plain or not:	—	—	—	—	—	—		1.	Roofing tiles of all kinds:	—	—	—	—	—
	a. Of one colour, and having a thickness exceeding 15 millimetres	—	10	15	—	—	—		b.	Glazed and ornamented in any way	—	23	23	—	—
	b. Of one colour, and having a thickness of 15 millimetres or less	—	10	15	—	—	—		c.	Stove tiles and bricks of all kinds, made of potters' paste, plain, or with patterns in relief:	—	—	—	—	—
	c. Of several colours (produced by the superimposition of different kinds of pastes) irrespective of thickness	—	10	16	—	—	—		a.	Of one colour, glazed or not	—	10	16	—	—
	4. Glazed earthenware tiles for wall-facing, made of paste of any colour, plain or ornamented in relief:	—	10	16	—	—	—		b.	Of several colours, glazed or not	—	10	16	—	—
	a. Of one colour	—	10	16	—	—	—		c.	Ornamented with pictorial painting or with gilding, or otherwise	—	10	16	—	—
	b. Of several colours	—	10	16	—	—	—				—	—	—	—	—
	c. Ornamented with pictorial painting, gilding, sculpture, or otherwise	—	10	16	—	—	—				—	—	—	—	—

(1) Also in baskets.

(1) Also in baskets.

of the tariff.	Percentage to be deducted.										Nos. of the tariff.	Percentage to be deducted.										
	Cases.		Casks.		Sacks.		Mats.		Various packages.			Cases.		Casks.		Sacks.		Mats.		Various packages.		
	single.	double.	single.	double.	single.	double.	single.	double.	single.	double.		single.	double.	single.	double.	single.	double.	single.	double.	single.	double.	
trations, or patterns, but without any other kinds of embellishments:																						
a. Pressed or moulded . . . . .	20	20	—	—	—	—	25(1)	—	—	—		20	—	—	—	—	—	—	—	—	—	
b. Blown (whether to pattern or not) . . . . .	34	34	—	—	—	—	25(1)	—	—	—		—	—	—	—	—	—	—	—	—	—	
3. Articles of white or half-white glass, cut, polished, or ground, but without any other kinds of embellishments . . . . .	34	34	—	—	—	—	25(1)	—	—	—		—	—	—	—	—	—	—	—	—	—	
4. Articles (except those separately designated) of glass, coloured (dyed in the paste), opaque, white, dulled, no matter by what process, fluted, of bottle glass, frosted glass, or ice-glass:																						
a. Uncut, without unground, with or without cut bottoms, edges, stoppers or flits, also, with moulded or impressed inscriptions, crests or patterns, but without embellishments of any other kind . . . . .	34	34	—	—	—	—	25(1)	—	—	—		34	34	—	—	—	—	—	—	—	—	
b. Polished or cut . . . . .	34	34	—	—	—	—	25(1)	—	—	—		34	34	—	—	—	—	—	—	—	—	
5. Articles (except those separately designated) of any kind of glass, with embellishments such as patterns worked with acid or engraved; pictorial painting, enamelling, gilding, silvering, ornamenting with copper, copper alloys or other materials, also the articles specified in sub-divisions 2, 3 and 4 of the present number (77), with attachments composed of other materials whether intended as ornaments or not, glass silk, leaves of glass, and manufactures of the same . . . . .	51	45	—	—	—	—	25(1)	—	—	—		—	—	—	—	—	—	—	—	—	—	
6. Sheet glass, blown or cut, uncut and unpolished, having a thickness of 5 millimetres or less:																						
a. White, half-white, or of natural bottle-green colour, plain, without patterns or embellishments, and having a superficial area of 480 square vershoks . . . . .	15	—	—	—	—	—	—	—	—	—		15	—	—	—	—	—	—	—	—	—	
In double cases . . . . .	25	—	—	—	—	—	—	—	—	—		25	—	—	—	—	—	—	—	—	—	
b. The same, having a superficial area from 480 up to 960 square vershoks inclusive, and also coloured, opaque, white, plain, without patterns, and unornamented sheets of any dimensions . . . . .	15	—	—	—	—	—	—	—	—	—		15	—	—	—	—	—	—	—	—	—	
In double cases . . . . .	25	—	—	—	—	—	—	—	—	—		25	—	—	—	—	—	—	—	—	—	
c. White and half-white, plain, without patterns or embellishments, measuring more than 960 square vershoks superficially, and the following, irrespective of colour or measurements:—																						
convex, undulated, fluted, figured, veined, dulled or combined (by fusion) with wire netting . . . . .	15	—	—	—	—	—	—	—	—	—		15	—	—	—	—	—	—	—	—	—	
In double cases . . . . .	25	—	—	—	—	—	—	—	—	—		25	—	—	—	—	—	—	—	—	—	
7. Sheet glass, having thicknesses of 5 millimetres or less, with embellishments, also photographic plates:																						
Of all kinds, embellished with pictorial painting or otherwise, also glass mounted in lead, copper, or other setting . . . . .	16	—	—	—	—	—	—	—	—	—		16	—	—	—	—	—	—	—	—	—	
b. Glass photographic plates, covered with films . . . . .	15(2)	—	—	—	—	—	—	—	—	—		15(2)	—	—	—	—	—	—	—	—	—	
76 1. Plate glass and mirrors:																						
Dulled and polished, sheet glass not moulded, polished, having:																						
Up to 50 square vershoks inclusive . . . . .	20	—	—	—	—	—	—	—	—	—		20	—	—	—	—	—	—	—	—	—	
The same in double cases . . . . .	25	—	—	—	—	—	—	—	—	—		25	—	—	—	—	—	—	—	—	—	
2. Plate glass of the kind specified in sub-division (1) of the present number (76), when silvered, also every kind of sheet glass having																						
a thickness exceeding 5 millimetre, embellished with pictorial painting or otherwise, or mounted in lead, copper or other setting:																						
Up to 50 square vershoks, inclusive . . . . .	20	—	—	—	—	—	—	—	—	—		20	—	—	—	—	—	—	—	—	—	
The same in double cases . . . . .	25	—	—	—	—	—	—	—	—	—		25	—	—	—	—	—	—	—	—	—	
79 2. Coke . . . . .	—	—	—	—	—	—	—	—	—	—		—	—	—	—	—	—	—	—	—	—	
82 White resin or copalony, pine pitch, brevern's pitch . . . . .	10	15(1)	2	—	—	—	5	—	—	—		10	15(1)	2	—	—	5	—	—	—	—	
83 Asphalt and birch tar:																						
1. Mineral asphalt, not ground . . . . .	16	17	2	—	—	—	5	—	—	—		16	17	2	—	—	5	—	—	—	—	
2. The same, ground . . . . .	15	17	2	—	—	—	5	—	—	—		15	17	2	—	—	5	—	—	—	—	
3. Birch tar, bituminous mastic, all kinds of fusible asphalts . . . . .	15	32	4	—	—	—	5	—	—	—		15	32	4	—	—	5	—	—	—	—	
Tar liquid . . . . .	—	12	—	—	—	—	—	—	—	—		—	12	—	—	—	—	—	—	—	—	
84 Naphtha, crude, black, unrefined, of all kinds . . . . .	—	16	—	—	—	—	—	—	—	—		—	16	—	—	—	—	—	—	—	—	
85 Liquid products distilled from naphtha (kerosene), photogen; solar oil; paraffin oil and lubricating oil; naphthalin-ether, gasoline, kerosin, benzine, &c. . . . .	—	17	—	—	—	—	—	—	—	—		—	17	—	—	—	—	—	—	—	—	
In tin boxes . . . . .	12	—	—	—	—	—	—	—	—	—		12	—	—	—	—	—	—	—	—	—	
In receptacles of iron, zinc or copper . . . . .	20	—	—	—	—	—	—	—	—	—		20	—	—	—	—	—	—	—	—	—	
In receptacles of glass, covered with straw or not . . . . .	30	—	—	—	—	—	—	—	—	—		30	—	—	—	—	—	—	—	—	—	
In receptacles in earthen vessels, covered with straw or not, or in baskets or not . . . . .	40	—	—	—	—	—	—	—	—	—		40	—	—	—	—	—	—	—	—	—	
86 Turpentine, oil and essences of turpentine, of all kinds . . . . .	—	17	—	—	—	—	—	—	—	—		—	17	—	—	—	—	—	—	—	—	
In double casks . . . . .	30	—	—	—	—	—	—	—	—	—		30	—	—	—	—	—	—	—	—	—	
In tin boxes . . . . .	12	—	—	—	—	—	—	—	—	—		12	—	—	—	—	—	—	—	—	—	
In bottles . . . . .	30(1)	—	—	—	—	—	—	—	—	—		30(1)	—	—	—	—	—	—	—	—	—	
In earthen vessels . . . . .	40(1)	—	—	—	—	—	—	—	—	—		40(1)	—	—	—	—	—	—	—	—	—	
87 Gums, resins, resinous substances and balsams:																						
1. Of all kinds except those separately designated; melted yellow amber not manufactured; gum arabic, in any form, acacioid gum resin . . . . .	15	10	1 1/2	3	3	—	—	—	—	—		15	10	1 1/2	3	3	—	—	—	—	—	
2. Caoutchouc and gutta-percha, crude, also caoutchouc waste, unfit for use as a manufacture . . . . .	18	16	1 1/2	3	3	—	—	—	—	—		18	16	1 1/2	3	3	—	—	—	—	—	
3. Common incense . . . . .	16	12	2	4	6	5	8	—	—	—		16	12	2	4	6	5	8	—	—	—	
Manna, a-safoetida, albumen . . . . .	13	7	2	4	6	5	8	—	—	—		13	7	2	4	6	5	8	—	—	—	
4. Ambergis, balsams of Tolu and of Peru, storax, benzoin gum, odoriferous resins, used in perfumery . . . . .	14	12	—	—	—	—	—	—	—	—		14	12	—	—	—	—	—	—	—	—	
Balm of Tolu and of Peru, storax, odoriferous resins, employed in perfumery:																						
In tin boxes . . . . .	12(2)	—	—	—	—	—	—	—	—	—		12(2)	—	—	—	—	—	—	—	—	—	
In receptacles of iron, zinc or copper . . . . .	20(2)	—	—	—	—	—	—	—	—	—		20(2)	—	—	—	—	—	—	—	—	—	
In receptacles of glass . . . . .	30(2)	—	—	—	—	—	—	—	—	—		30(2)	—	—	—	—	—	—	—	—	—	
In earthen vessels . . . . .	40(2)	—	—	—	—	—	—	—	—	—		40(2)	—	—	—	—	—	—	—	—	—	
5. Camphor:																						
a. Crude . . . . .	13	7	2	4	6	5	8	—	—	—		13	7	2	4	6	5	8	—	—	—	
b. Purified . . . . .	13	7	2	4	6	5	8	—	—	—		13	7	2	4	6	5	8	—	—	—	
88 1. Caoutchouc dissolved:																						
In tin boxes . . . . .	12	—	—	—	—	—	—	—	—	—		12	—	—	—	—	—	—	—	—	—	
In receptacles of iron, zinc or copper . . . . .	20	—	—	—	—	—	—	—	—	—		20	—	—	—	—	—	—	—	—	—	
In receptacles of glass . . . . .	30	—	—	—	—	—	—	—	—	—		30	—	—	—	—	—	—	—	—	—	
In earthen vessels . . . . .	40	—	—	—	—	—	—	—	—	—		40	—	—	—	—	—	—	—	—	—	
90 Natural salts of all kinds (not separately designated), not refined; brines (Krentzschaline, etc.), including brine for herring; mineral acids, imported in barrels, cases tin boxes, and other larger receptacles . . . . .	10	10	1	2	3	5	8	—	—	—		10	10	1	2	3	5	8	—	—	—	
In tin boxes . . . . .	12	—	—	—	—	—	—	—	—	—		12	—	—	—	—	—	—	—	—	—	
91 Sulphur:																						
1. Raw, unrefined, in lumps . . . . .	6	—	1	2	3	5	8	—	—	—		6	—	1	2	3	5	8	—	—	—	
2. Refined; flowers of sulphur . . . . .	6	6	1	2	3	5	8	—	—	—		6	6	1	2	3	5	8	—	—	—	
92 Antimony:																						
1. Crude . . . . .	6	4	—	—	—	—	—	—	—	—		6	4	—	—	—	—	—	—	—	—	
2. Metallic . . . . .	6	4	—	—	—	—	—	—	—	—		6	4	—	—	—	—	—	—	—	—	
93 Boracic minerals, boracic acid, and borax:																						
1. Boracic minerals: boracite, etc.; borite, etc., crude borax, not purified (borax theical) . . . . .	7	7	1	2	3	5	8	—	—	—		7	7	1	2	3	5	8	—	—	—	

(3) The tare allowance of 15% established for copalony in casks is only maintained as regards copalony in American packages (casks weighing together with the goods 16 pounds inclusive); as to copalony in French packages (casks weighing together with the goods more than 16 pounds), the tare allowance is fixed at 8%.

(1) Covered with straw matting, or in baskets or not.

(2) The same tare is applicable to all the balsams and liquid products datable according to sub-division 1 of Tariff No. 87.

(2) Also in baskets.

(2) In cases lined with tin or zinc, 25%.

TABLE OF TARIFF ALLOWANCES continued.  
Percentage to be deducted.

TABLE OF DUTY ALLOWANCES.										Percentage to be deducted.									
No. of the tariff.	Goods.	Percentage to be deducted.					No. of the tariff.	Goods.	Percentage to be deducted.										
		Various packages.	Cases.	Casks.	Sacks.	Mats.			Various packages.	Cases.	Casks.	Sacks.	Mats.						
					single.	double.					single.	double.	single.	double.					
	2. Boracic acid, not purified ..	—	7	7	—	—		In receptacles of sheet iron, covered with common metals.....	12	—	—	—	—	—					
	3. Borax, purified, in crystals, powder, or anhydrous....	—	7	7	1	2	3	4	8	—	—	—	—	—					
94	Magnesia:							In receptacles of lead or cast iron, also in receptacles of common iron, not covered with other metals	20	—	—	—	—	—					
	1. Native, in lumps.....	—	—	6	1	2	3	—	—	—	—	—	—	—					
	2. The same, ground.....	—	10	4	—	—	—	—	—	—	—	—	—	—					
	3. Calined.....	—	10	4	—	—	—	—	—	—	—	—	—	—					
95	Tartar (cream of tartar), tartrate of lime:							In receptacles of glass or earth, imported in wooden cases: For the cases.....	10	—	—	—	—	—					
	1. Tartar (cream of tartar), crude unpurified; tartrate of lime, crude unpurified.....	—	7	8	1	2	3	5	8	—	—	—	—	—					
96	Heavy spar, witherite:							In receptacles of glass, covered or not with straw matting in baskets or not	20	—	—	—	—	—					
	1. Heavy spar and witherite, native, in lumps.....	—	10	4	1	2	3	5	8	—	—	—	—	—					
	2. The same, ground.....	—	10	4	1	2	3	5	8	—	—	—	—	—					
	3. Barium sulphate of baryta (permanent white) and carbonate of baryta, artificially prepared.....	—	10	4	1	2	3	5	8	—	—	—	—	—					
	4. Sulphate of baryta, in paste.....	—	6	6	—	—	—	—	—	—	—	—	—	—					
97	Strontianite (carbonate of strontium), and celestine (sulphate of strontium), native, in lumps or in powder.....	—	—	6	2	4	—	—	—	—	—	—	—	—					
98	Ammoniacal preparations:							In earthen vessels, covered or not with straw matting, in baskets or not.....	40	—	—	—	—	—					
	1. Sal ammoniac (chloride of ammonia).....	—	8	13	1	2	3	5	8	—	—	—	—	—					
	Carbonate of ammonia and nitrate of ammonia, liquid ammonia.....	—	8	13	—	—	—	—	—	—	—	—	—	—					
	In tin boxes.....	12(°)	—	—	—	—	—	—	—	—	—	—	—	—					
	In receptacles of iron.....	20(°)	—	—	—	—	—	—	—	—	—	—	—	—					
	In receptacles of glass, covered with straw matting or not, in baskets or not.....	30(°)	—	—	—	—	—	—	—	—	—	—	—	—					
	In earthen vessels, covered with straw matting or not, in baskets or not.....	40(°)	—	—	—	—	—	—	—	—	—	—	—	—					
	2. Sulphate of ammonia.....	—	8	8	1	2	3	5	8	—	—	—	—	—					
99	Arsenic, metallic, white arsenic (arsenious acid), orpiment and realgar.....	—	15(°)	—	—	—	—	—	—	—	—	—	—	—					
100	Prussiate and chromates:							In earthen vessels, covered or not with straw matting, in baskets or not.....	40	—	—	—	—	—					
	1. Prussiate of potash, yellow; salts of chromate of potash, soluble in water (bi-chromate of potash, neutral chromate of potash, neutral chromate of soda).....	—	7	7	1	2	3	5	8	—	—	—	—	—					
	2. Prussiate of potash, red.....	—	7	7	1	2	3	5	8	—	—	—	—	—					
	3. Alum and sulphate of alumina:							In earthen vessels, covered or not with straw matting, in baskets or not.....	40	—	—	—	—	—					
	1. Alum in crystals.....	—	7	7	1	2	3	—	—	—	—	—	—	—					
	2. Alum calcined and alum of all kinds in powder.....	—	7	7	1	2	3	—	—	—	—	—	—	—					
	Sulphate of alumina.....	—	7	7	1	2	3	—	—	—	—	—	—	—					
102	Oxides (hydroxide and anhydrides):							In earthen vessels, covered or not with straw matting, in baskets or not.....	40	—	—	—	—	—					
	Of barium (caustic baryta), of strontium (caustic strontia), and of aluminium (hydrate of alumina).....	—	10	10	1	2	3	—	—	—	—	—	—	—					
103	Soda and potash:							In tin boxes.....	12(°)	—	—	—	—	—					
	1. Ordinary (nitrate of potash).....	—	10	10	1	2	3	—	—	—	—	—	—	—					
104	1. Chloride of magnesium, sulphate of magnesia (better salt), chloride of calcium, not purified.....	—	8	8	1	2	3	5	8	—	—	—	—	—					
	In iron drums.....	25	—	—	—	—	—	—	—	—	—	—	—	—					
105	Soda and potash:							In earthen vessels, covered or not with straw matting, in baskets or not.....	40	—	—	—	—	—					
	1. Soda (carbonate of soda) and potash (carbonate of potash).....	—	10	6	1	2	3	5	8	—	—	—	—	—					
	2. Bicarbonate of soda and bicarbonate of potash.....	—	10	8	1	2	3	5	8	—	—	—	—	—					
	3. Caustic soda and caustic potash:							In tin boxes.....	12	—	—	—	—	—					
	a. Unpurified.....	10	12	—	—	—	—	—	—	—	—	—	—	—					
	b. Purified.....	10	10	—	—	—	—	—	—	—	—	—	—	—					
	In iron drums.....	3	—	—	—	—	—	—	—	—	—	—	—	—					
	4. Neutral sulphate of soda (Glauber's salt).....	—	10	1	1	1	3	5	8	—	—	—	—	—					
	Acid sulphate of soda; sulphate of soda (neutral and acid), hyposulphate of soda; sulphate of soda.....	—	10	7	1	2	3	5	8	—	—	—	—	—					
	In iron drums.....	3	—	—	—	—	—	—	—	—	—	—	—	—					
	Sulphates of soda and potassium, soluble glass.....	—	10	7	—	—	—	—	—	—	—	—	—	—					
106	Vinegar (acetic acid) of fine, not purified.....	—	10	10	1	2	3	5	8	—	—	—	—	—					
107	Chloride of lime, chloride of lime.....	—	10	10	—	—	—	—	—	—	—	—	—	—					
108	Acids and liquids of carbon:							In earthen vessels, covered or not with straw matting, in baskets or not.....	40	—	—	—	—	—					
	1. S. N. C. acid.....	—	—	—	—	—	—	—	—	—	—	—	—	—					
	a. Of commerce, and of all kinds.....	—	10	10	—	—	—	—	—	—	—	—	—	—					
	b. Purified sulphuric acid, sulphuric sulphuric acid.....	—	10	10	—	—	—	—	—	—	—	—	—	—					

These allowances are likewise applicable to all ammoniacal preparations enumerated in No. 98 of the tariff.

(\*) The same rate of the kind and quality of packages.

(\*) The same rate is applied to acids dutiable under sub-divisions 7 and 8 of number 108 of the Tariff.

Nos. of the tariff.	Goods.	Percentage to be deducted.						Nos. of the tariff.	Goods.	Percentage to be deducted.					
		Various packages.	Cases.	Casks.	Sacks.					Various packages.	Cases.	Casks.	Sacks.		
					single.	double.	treble.						single.	double.	treble.
116	Opium and lactucarium.....	—	25(f)	—	—	—	—		c. In any shape, in <i>subcks</i> (bales).....	8	—	—	—	—	—
117	Vegetable oils and glycerine, unrefined:	—	—	—	—	—	—		129 Cochineal and preparations thereof:	—	—	—	—	—	—
	1. Fatty oils (olive, laurel, cottonseed, &c.) except those separately designated "oil of" (boiled oil, sicca- tive oil).....	—	—	17	—	—	—		1. Cochineal in any form except cochineal preparations.....	—	14(f)	16(f)	2	3	4½
	In cow hides.....	6½	—	—	—	—	—		Kermes-grains.....	—	10	10	2	3	4½
	In sheep or goat skins.....	2½	—	—	—	—	—		2. Cochineal preparations of all kinds, cochineal red.....	—	10	10	2	4	6
	In tin boxes.....	8	—	—	—	—	—		In tin boxes.....	12	—	—	—	—	—
	In receptacles of iron, zinc or copper.....	20	—	—	—	—	—		In glass receptacles.....	30	—	—	—	—	—
	In glass receptacles.....	30	—	—	—	—	—		In earthen vessels.....	40	—	—	—	—	—
	In earthen vessels.....	40	—	—	—	—	—		130 Prussian blue and Parisian blue; ultra-marine (natural, artifi- cial and green); washing blue of all kinds.....	—	15(2)	10	2	4	6
	Cocoa butter:.....	—	13	—	—	—	—		In tin boxes.....	12	—	—	—	—	—
	In bales.....	2	—	—	—	—	—		131 White lead.....	—	8	—	—	—	—
	2. Castor oil and alizarine oil.....	—	—	17	—	—	—		Zinc white.....	—	8	12	—	—	—
	In tin boxes.....	6	—	—	—	—	—		132 Red lead.....	—	8	4	—	—	—
	In receptacles of iron, zinc or copper.....	20	—	—	—	—	—		133 Colours derived from copper (in- cluding verdigris) and from arsenic.....	—	10	15	—	—	—
	In glass receptacles.....	30	—	—	—	—	—		In double cases.....	15	—	—	—	—	—
	In earthen vessels.....	40	—	—	—	—	—		In tin boxes.....	12	—	—	—	—	—
	3. Cocoa-nut and palm oils.....	—	—	17	—	—	—		In glass receptacles.....	30	—	—	—	—	—
	In cow hides.....	6½	—	—	—	—	—		134 Dyeing preparations:	—	—	—	—	—	—
	In sheep and goat skins.....	2½	—	—	—	—	—		1. All kinds of dyeing extracts, not separately designated, also gallotannic and sumac extracts: preparations of madder, except those men- tioned in number 135.....	—	10	13	2	4	6
	In tin boxes.....	12	—	—	—	—	—		2. Extracts of safflower (cartha- min) and archil, in any form; extract of indigo (indigo carmine) in paste or liquid; hematein, dried.....	—	10	13	2	4	6
	In receptacles of iron, zinc or copper.....	20	—	—	—	—	—		In tin boxes.....	12	—	—	2	4	6
	In glass receptacles.....	30	—	—	—	—	—		In receptacles of iron, zinc or copper.....	20	—	—	2	4	6
	In earthen vessels.....	40	—	—	—	—	—		In glass receptacles.....	40	—	—	—	—	—
	5. Glycerine, not refined.....	—	—	17	—	—	—		In earthen vessels.....	30	—	—	—	—	—
	In tin boxes.....	12	—	—	—	—	—		135 Alizarin, alizarin lake, and all synthetic organic dye sub- stances (pigments), the bases of such substances, or com- binations of the same; also mixtures and combinations of pigments with inorganic bases and salts (pigment lakes etc.).....	—	10	12	2	4	6
	In receptacles of iron, zinc or copper.....	20	—	—	—	—	—		In tin boxes, imported in wooden cases or in casks: Cases or casks.....	10	—	—	—	—	—
	In glass receptacles.....	30	—	—	—	—	—		Tin boxes.....	8	—	—	—	—	—
	In earthen vessels.....	40	—	—	—	—	—		In earthen vessels.....	40	—	—	—	—	—
	118 Aromatic waters without ad- mixture of alcohol, e.g., cherry- laurel, pepper-mint, orange- blossom, rose, and similar waters.....	—	—	17	—	—	—		In glass receptacles.....	30	—	—	—	—	—
	In tin boxes.....	12	—	—	—	—	—		In tin boxes.....	12	—	—	—	—	—
	In receptacles of iron, zinc or copper.....	20	—	—	—	—	—		In glass receptacles.....	40	—	—	—	—	—
	In glass receptacles.....	30	—	—	—	—	—		In earthen vessels.....	30	—	—	—	—	—
	In earthen vessels.....	40	—	—	—	—	—		136 Colours for miniature painting in cakes, in powders, or shells, or in bladders; Indian ink.....	—	10	10	—	—	—
	119 3. Volatile and aromatic oils, natural and artificial without any admixture of spirit:	—	—	—	—	—	—		137 Colours and colouring materials not separately designated; all kinds of colours mixed with a very small quantity of organic pigment, or ground and mixed, with water, clay solutions, oil, etc.; colours containing an admixture of drying materials, if they are not subject to a higher rate of duty; blacking.....	—	10	10(1)	2	4	6
	In tin boxes.....	12	—	—	—	—	—		In tin boxes.....	12	—	—	2	4	6
	In receptacles of iron, zinc or copper.....	20	—	—	—	—	—		In double cases.....	15(2)	—	—	—	—	—
	In glass receptacles.....	30	—	—	—	—	—		In glass receptacles.....	30(2)	—	—	—	—	—
	In earthen vessels.....	48	—	—	—	—	—		In earthen vessels.....	40(2)	—	—	—	—	—
	20 2. Soap of all kinds, with the exception of toilet soap.....	—	9	—	—	—	—		In iron, zinc and copper receptacles.....	20(2)	—	—	—	—	—
	In tin boxes.....	12	—	—	—	—	—		Inks, liquid or solid, of all kinds.....	—	10	15	—	—	—
	121 Varnishes, prepared with spirit or turpentine; resin dissolved in oil (oil varnishes).....	—	—	17	—	—	—		In cases, with glass recep- tacles.....	50	—	—	—	—	—
	In tin boxes.....	12	—	—	—	—	—		In casks, with earthen vessels.....	60	—	—	—	—	—
	In receptacles of iron, zinc or copper.....	20	—	—	—	—	—		138 Metallic ores and minerals:	—	—	—	—	—	—
	In glass receptacles.....	30	—	—	—	—	—		1. All kinds except graphite and lead ore.....	—	7	7	—	—	—
	In earthen vessels.....	40	—	—	—	—	—		2. Lead ore.....	—	7	7	—	—	—
	22 Sealing wax and gum-lac.....	—	13	15	—	—	—		139 2. Manganese (ferro-manganese), silicium and chrome cast iron, in pigs, scrap and shavings.....	—	4	—	—	—	—
	23 Matches, chemical, of all kinds.....	—	10	10	—	—	—								
	24 2. Tan-bark, and natural tan- ning materials of all kinds, reduced to powder, except sumac [which in any form, pays the duty indicated under sub-division 1 of the present number (124)].....	—	10	10	1	4	6								
	3. Tanning extracts of all kinds (except gallotannic and sumac).....	—	10	10	1	2	3								
	In tin boxes.....	12	—	—	—	—	—								
	In receptacles of iron or zinc.....	20	—	—	—	—	—								
	In glass receptacles.....	30	—	—	—	—	—								
	In earthen vessels.....	40	—	—	—	—	—								
125	Dyeing substances, natural:	—	—	—	—	—	—								
	1. Vegetable, except those sepa- rately designated:	—	—	—	—	—	—								
	a. Not reduced to powder; quercitron, in any form, dye- woods, in logs and blocks.....	—	10	10	1	2	3								
	b. Reduced to powder, dye- woods, grated or chopped up.....	—	10	10	1	2	3								
	In tin boxes.....	12	—	—	—	—	—								
126	Archil (endbear), annatto, catechu; Dutch pink.....	—	10	10	1	2	3								
	In tin boxes.....	12	—	—	—	—	—								
27	Madder, ground,.....	—	10	10	1	2	3								
	In tin boxes.....	12	—	—	—	—	—								
128	Indigo, natural and artificial, in any form (except indigo ex- tract and indigotin):	—	—	—	—	—	—								
	a. Closely packed.....	—	24	27	—	—	—								
	b. Not closely packed.....	—	27	35	—	—	—								

(f) Even including hay, and when covered with tin.  
 (†) With inferior packages, in sacks or not.  
 (‡) In single or double cases, in cloth or not.  
 (1) With bottoms covered or not with plaster.  
 (2) The same tare shall apply to inks of all kinds.

TABLE OF TARIFF ALLOWANCES, continued.  
Percentage to be deducted.

No. of the tariff.	Goods.	Percentage to be deducted.						No. of the tariff.	Goods.	Percentage to be deducted.					
		Various packages.	Cases.	Casks.	Sacks, single, double, treble, single, double.	Mats, single, double.	Various packages.			Cases.	Casks.	Sacks, single, double, treble, single, double.	Mats, single, double.		
130	1. Bar and assorted iron.....	5	—	—	—	—		2.	Of copper or copper alloys, or of any of the metals or metal alloys specified in number 143, wire coated with tin, zinc or other com- mon metal.....	10	5	1	2	—	—
	2. Hoop iron.....	5	—	—	—	—		56	Wire manufactures:						
	3 and 4. Sheet iron of all kinds	5	—	—	—	—		1.	Of iron and steel:						
131	4. Tin plate (tinned sheet-iron), lacquered or not, stamped with designs and crystallized crystallized tin plating; sheet iron, painted, varnished, coated with zinc, copper, nickel or other common metals.....	6	—	—	1	2	—	a.	All except those sepa- rately designated.....	15	—	1	2	—	—
132	1. Bar and assorted steel.....	6	—	—	—	—		b.	Wire nails, machine- made nails, horseshoe nails, rivets and pins; nails of malleable cast iron; barbed wire for fences.....	7	7	1	2	—	—
133	2. Hoop steel.....	6	—	—	—	—		c.	Iron and steel wire even though coated with tin or zinc covered with fibrous materials or gutta- percha, wire cables and caviers of iron or steel....	7	5	1	2	—	—
134	3 and 4. Sheet steel of all kinds	6	—	—	—	—		d.	Carls and fillets of cables.....	16	—	—	—	—	—
135	1. Copper, aluminium, cobalt, bis- muth, cadmium, and other metals not separately desig- nated, except nickel; chry- socola, tomback, argentite (German silver), Britannia metal, and all other metal alloys, except those sepa- rately designated:							2.	Of copper, of copper alloys, or of any of the metals or metal alloys enumerated in number 143:						
	1. In pigs, ingots, shavings, filings, scrap and powder ..	10	4	—	—	—		a.	All except those sepa- rately designated.....	12	—	1	2	—	—
	Nickel, filings, scrap & powder	7	4	—	—	—		b.	Wire tissues prepared from wire having a diame- ter of 1 millimetre or less.....	24	—	—	—	—	—
	2. Metals and alloys of metals specified in number 143, except aluminium, in bars, rods and sheets, whether cut and polished or not, with or without designs rolled or stamped on their surface.....	5	4	—	—	—		c.	Wire (even in the form of a bunch or cable) covered with fibrous materials, gutta-percha, caoutchouc or other common materials ..	10	5	1	2	—	—
	Aluminium in bars, rods and sheets, whether cut and polished or not, with or without design rolled or stamped on their surface....	2	—	—	—	—		Not.	Wire of all kinds, and also all manufactures of wire covered with silk, whether such silk be mixed with other fibrous sub- stances or not.....	Same tare as allowed for like wares not covered with silk.					
143	1. In pigs, rods or scrap.....	10	4	1	2	—		3.	Electrical cables of all kinds, in drums.....	10	—	—	—	—	—
	2. In sheets, polished or not; amalgam for mirrors; sheets of lead coated with tin, also sheets of tin, or sheets of lead covered with tin, painted, or coated with coloured varnish.....	6	6	1	2	—		158	3. Shears for sheep shearing ..	9	8	—	—	—	—
145	Mercury.....	—	—	—	—	—		160	1. Scythies.....	16	8	—	—	—	—
	In leather bags with casks....	15	—	—	—	—			Packed in straw.....	3	—	—	—	—	—
	In glass receptacles.....	15	—	—	—	—			Scythes and bills.....	14	13	—	—	—	—
	In earthen vessels.....	20	—	—	—	—		2.	Straw choppers.....	16	5	—	—	—	—
	In receptacles of iron or cast iron	20	—	—	—	—			shovels, spades, forks, rakes, picks, spuds and mattocks Iron hoes.....	9	8	—	—	—	—
146	Lead:									7	7	—	—	—	—
	1. In pigs and scrap.....	8	8	—	—	—		161	Hand-tools for use in trades, crafts, arts and industries:						
	Litharge, silver litharge, lead slag.....	8	3	—	—	—		1.	Files and rasps, also screw- stocks, screw-taps and screw-drills.....	6	8	—	—	—	—
	2. In rolls, sheets, wire and piping.....	8	7	—	—	—		2.	Hand-tools of all kinds, ex- cept those mentioned in sub-division 1 of the present number (161), also with the exception of those which fall under number 158, even though with parts com- posed of other common materials.....	6	8	—	—	—	—
	Rolls on wooden cylinders covered with straw.....	1	—	—	—	—		162	1. Printing type.....	7	—	—	—	—	—
	3. Type metal (alloy of lead, antimony and tin) un- manufactured.....	7	4	—	—	—		164	Shot.....	2	—	—	—	—	—
147	Zinc:							166	Bronzing powder made of non- precious metals.....	10	10	—	—	—	—
	1. In pigs, scrap, or powder, also zinc slag and zinc dust	7	3	—	—	—		167	a. and b. Cylinders of copper for machines.....	13	—	—	—	—	—
	2. In sheets, polished or not, or in rods; sheet zinc coated with nickel or other com- mon metals.....	7	3	—	—	—		169	1. Astronomical, optical (ex- cept those mentioned in number 170), physical, chemical, and mathemati- cal, geoscientific and drawing instruments, appliances and apparatus; instru- ments, &c., for medical pur- poses; magic lanterns and other lanterns for picture projection; photographic apparatus; geographical globes; telegraphic and tele- phonic apparatus; electrical and pneumatic bells.....	20	—	—	—	—	—
	2. Hollow wire of enamelled cast iron ..	23	14	—	—	—		a.	Mounted.....	15	—	—	—	—	—
149	1. Nails of wrought iron.....	7	7	1	2	—		b.	Without mounting ..	16	—	—	—	—	—
150	2. Iron and steel manufactures, except those separately desig- nated, wrought, turned, polished, ground, bronzed, or otherwise elaborated, with or without parts composed of wood, or of copper or alloys thereof:									15	—	—	—	—	—
	1. All kinds, except those men- tioned in sub-division 2 ..	6	6	—	—	—		4.	Electric incandescent lamps with metal filaments:						
	2. The same manufactures, gilt, painted pictorially, or otherwise embellished ....	36	30	—	—	—		a.	Mounted.....	15	—	—	—	—	—
	3. The same manufactures, gilt, painted pictorially, or otherwise embellished ....	36	20	—	—	—		b.	Without mounting.....	16	—	—	—	—	—
151	Wire:									15	—	—	—	—	—
	1. Of iron or steel, of all kinds, including wire coated with tin, zinc or other common metals.....	6	4	1	2	—				16	—	—	—	—	—

Nos. of the tariff.	Goods.	Percentage to be deducted.					
		Various packages.	Cases.	Sacks. single. double.	Mats. single. double.		
176	Rags and paper pulp:						
1.	Woolen rags, also cuttings from woolen tissues, not being samples number 218, having a length of not more than 1 arshin, and a width of not more than 1 vershok:						
	In bales .....	2½	—	—	—	—	—
4.	Paper pulp, prepared by a chemical process (cellulose pulp made from rags, straw, peat, &c.)—dry, containing less than 50% of water:						
	In bales of cloth fitted with hoops .....	1	—	—	—	—	—
77	2. f. Cigarette paper, except cigarette paper in flat booklets .....	—	27	—	—	—	—
50	Silk:						
1.	Cocoons in bales .....	3	—	—	—	—	—
2.	Silk waste, of all kinds, uncombed, in bales .....	3	—	—	—	—	—
3.	Silk wadding or combed silk waste, undyed or dyed, in bales .....	2½	—	—	—	—	—
4.	Raw silk, in bales .....	2½	—	—	—	—	—
81	Wool and down (duffy hair), uncombed, unspun:						
1.	Unwashed or washed, undyed: wool combings and waste, undyed, carded or not:						
	In bales .....	1½	—	—	—	—	—
2.	Dyed: artificial and milled; wool combings and waste, dyed, carded or not; mixtures of vegetable fibres with wool:						
	In bales .....	2	—	—	—	—	—
32	Cotton scutched, carded; cotton wadding, in gummed layers or not; cotton combings of all kinds:						
a.	Undyed:						
	In bales .....	4½	—	—	—	—	—
b.	Dyed; dyed cotton:						
	In bales .....	3	—	—	—	—	—
c.	Hygrosopic and antiseptic wadding .....	10	10	2	4	6	8
	In bales .....	4½	—	—	—	—	—
3	Cotton spun into yarn, &c.:						
1.	Of the lower numbers, below No. 35 (English):						
a.	Unbleached .....	—	18(1)	10(1)	—	—	—
b.	Bleached, dyed (except in Turkey red, or mercerized) .....	—	18(1)	10(1)	—	—	—
c.	Dyed in Turkey red ..	—	18(1)	10(1)	—	—	—
	The same in bales .....	3	—	—	—	—	—
2.	From No. 35 inclusive to No. 59 exclusive (English):						
a.	Unbleached .....	—	15(1)	15(1)	—	—	—
b.	Bleached, dyed, or mercerized .....	—	15(1)	15(1)	—	—	—
	The same in bales .....	3	—	—	—	—	—
3.	From No. 60 to No. 80 inclusive (English):						
a.	Unbleached .....	—	18(1)	15(1)	—	—	—
b.	Bleached, dyed, or mercerized .....	—	18(1)	15(1)	—	—	—
	The same in bales .....	3	—	—	—	—	—
4.	Of the higher numbers, above No. 80 (English):						
a.	Unbleached .....	—	18(1)	15(1)	—	—	—
b.	Bleached, dyed, or mercerized .....	—	18(1)	15(1)	—	—	—
	The same in bales .....	3	—	—	—	—	—
1 and 2.	Yarns spun from the fibrous substances mentioned in sub-divisions 2 and 3 of number 179, not twisted (up to No. 70 [English], and above):						
	In bales .....	15	15	—	—	—	—
1, 2 and Note 1.	Silk twisted and spun, of all kinds:						
	In bales .....	22	—	—	—	—	—
	On bobbins .....	35	35	—	—	—	—
1.	Wool, combed, spun and twisted:						
1.	Combed:						
a.	Undyed .....	18	—	—	—	—	—
b.	Dyed .....	18	—	—	—	—	—
	In bales .....	2	—	—	—	—	—

(4) Even if the yarn is wound on paper tubes or spools.

Nos. of the tariff.	Goods.	Percentage to be deducted.					
		Various packages.	Cases.	Casks. single. double. treble.	Mats. single. double.		
2.	Spun, undyed or dyed (up to No. 57 (metrical system) and above):	—	18	15	—	—	—
	On bobbins .....	—	24(2)	35(2)	—	—	—
	On paper tubes .....	—	24(2)	30(2)	—	—	—
	On paper spools .....	—	22(2)	17(2)	—	—	—
	In bales .....	3	—	—	—	—	—
3.	Twisted, undyed or dyed (up to No. 57 (metrical system) and above):	—	22	—	—	—	—
4.	Fancy, of all sorts (with knots, eyes, rings, and the like), undyed or dyed:	—	22	—	—	—	—
	In bales .....	4	—	—	—	—	—
180a	2 and 3. Wool spun and twisted, prepared for the warp, on cylinders .....	—	30	30	—	—	—
214	Jet, imitation pearls and beads of glass, metal and other common materials:						
1.	Loose or threaded, arranged, according to colour, size or shape, in strings, packets, or skeins .....	—	13	10	—	—	—
216	Vare 2.—Slates .....	—	15	—	—	—	—

## B.—EXPORTATION OF SUGAR.

Russian sugar exported abroad in casks or cases of fir, pine and other light wood weighing gross at least 25 pounds .....

In casks or cases of oak, ash, aspen and other heavy wood .....

In sacks .....

As regards refined sugar exported to Persia or to Asiatic Turkey, in felt wrappers, the net weight shall be ascertained by weighing; when it is exported in casks weighing gross not more than 55 pounds, the tare allowance shall be .....

## Note to the Schedule of Tares.

Goods imported in glass, earthen or metal receptacles, wrapped in cases with sawdust, shull, in addition to the tare granted for said receptacle, enjoy a further tare allowance of 10% on the gross weight, for the cases and sawdust.

## TEMPORARY CUSTOMS REGIME IN THE NORTHERN TERRITORY OF RUSSIA.

A Decree published in the Archaengal "Vestnik" of the 13th June, 1919 (and in force as from that date), stated that the Provisional Government has decided to make the following temporary alterations in the rates of Customs duty applicable to goods imported into the territory:—

## I.—IMPORT DUTIES.

Import duties are to be charged on the articles of the Russian Customs Tariff of 1906 as revised in 1915 on the following scale:—

(a) TARIFF NOS. IN RESPECT OF WHICH DUTIES ARE LEVIABLE AT THE PRESCRIBED RATES:—

ex Group I.—Foodstuffs and Animals.  
Tariff Nos. 1 (1) (Cereals, except rice, in the grain; peas and beans); 20; 22; 33 (1) and 33 (2); 40.

ex Group II.—Animal Products and Wares thereof.  
Tariff Nos. 41 (1); 44; 56 (4) b.

ex Group III.—Vegetable Products and Basket Work.  
Tariff Nos. 62 (1); 64 (4).

ex Group IV.—Stone, etc.  
Tariff No. 66 (1).

ex Group V.—Fuel, Asphalt, etc.  
Tariff Nos. 84; 85.

ex Group VI.—Chemical Materials and Products.  
Tariff Nos. 89; 103 (1) and 103 (3).

ex Group VII.—Metals and Metal Wares.  
Tariff Nos. 138; 140; 142; 148 (1); 150 (1); 151; 152; 156 (1) (1); 159 (1); 164; 167 (4) and 167 (11) b; 175.

ex Group VIII.—Paper Wares.  
Tariff No. 178.

ex Group X.—Small Wares, etc.  
Tariff No. 217.

(b) TARIFF NOS. IN RESPECT OF WHICH DUTIES ARE LEVIABLE AT TEN TIMES THE PRESCRIBED RATES:—

ex Group I.—Foodstuffs and Animals.  
Tariff Nos. 9; 14; 15 (2) and 15 (3); 16; 27 (1); 28 (2) b; 35.

ex Group II.—Animal Products and Wares thereof.  
Tariff Nos. 45; 46; 47; 49; 50; 55 (2) and 55 (4).

(2) The same tare allowance for twisted wool.

IMPORT DUTIES—continued.	
ex Group III.—Wooden Ware and Basket Ware.	
Tariff Nos. 62 (3) and 62 (6).	
ex Group IV.—Stone and Ceramic Wares.	
Tariff Nos. 66 (6), 66 (7) and 66 (8); 71 (1), 71 (2) and 71 (6).	
ex Group VI.—Chemical Materials and Products.	
Tariff Nos. 134; 135; 136; 137.	
ex Group VII.—Metals and Metal Wares.	
Tariff Nos. 148 (2) to 148 (8).	
ex Group IX.—Textile Materials and Wares thereof.	
Tariff Nos. 180 (1) and 180 (2); 186; 190; 207; 208.	
ex Group X.—Clothing, Small Wares &c.	
Tariff Nos. 209 (5) to 209 (7); 210; 211 (1) & 211 (3); 213; 214; 215 (1) and 215 (3).	

(c) TARIFF NOS. IN RESPECT OF WHICH DUTIES ARE LEVIABLE AT TWO-AND-A-HALF TIMES THE PRESCRIBED RATES:—	
ex Group I.—Foodstuffs and Animals.	
Tariff No. 21 (3).	
ex Group II.—Animal Products and Wares thereof.	
Tariff No. 43 (1).	
ex Group IV.—Stone and Ceramic Wares.	
Tariff No. 65 (4); 71 (4).	
ex Group VII.—Metals and Metal Wares.	
Tariff Nos. 169; 173 (3), 173 (4) and 173 (6); 174.	
ex Group VIII.—Paper Wares.	
Tariff Nos. 177; note to No. 178.	
ex Group IX.—Textile Materials and Wares thereof.	
Tariff Nos. 187 (1); 188 (1); 190; 192; 193; 198; 199; 200; 209 (1) to 209 (3).	
ex Group X.—Small Wares &c.	
Tariff No. 216.	

(d) TARIFF NO. IN RESPECT OF WHICH DUTY IS LEVIABLE AT DOUBLE THE PRESCRIBED RATE:—	
ex Group IX.—Textile Materials and Wares thereof.	
Tariff No. 191 (note and here sacks and sackings).	
(e) TARIFF NO. IN RESPECT OF WHICH DUTY IS LEVIABLE AT FIFTEEN TIMES THE PRESCRIBED RATE:—	
ex Group X.—Clothing, Made-up Goods, &c.	
Tariff No. 211 (1) a tunic, dress, and parol, covered with silk or half-silk tissue, trimmed.	

(f) TARIFF NOS. IN RESPECT OF WHICH DUTY IS LEVIABLE AT NEW SPECIFIED RATES:	
ex Group I.—Foodstuffs and Animals.	
Tariff Nos.	Articles.
	Revised rate of Duty. Rubs. cop.
1 (2)	Potatoes, ..... Per pound
2 (1)	Rice, husked, ..... " "
3 (2)	Grains, peeled or broken, ..... " "
3 (3)	" other, ..... " "
4	Potato flour, starch, vermicelli and macaroni, arrow-root, sago, etc. .... Per pound
	Mustard, dried, ground, not prepared: ..
12 (1)	Imported in kegs or other large receptacles ..
12 (2)	Imported in small receptacles, ..... " "
15 (1)	Vanilla and saffron, ..... " "
21 (2)	Tobacco for smoking, snuff, tobacco in rolls, coils or carotte ..... Per foot
27 (2)	Arrack, gin, whisky, spirits, crude or refined, and denatured spirit, in bottles; liqueurs, spirituous infusions, medicinal ethers, spirits for heating, etc., ..... Per pound gross
36	Butter (from cows' or sheeps' milk), ..... " "
37 (1)	Fresh fish (other than turbot, coles, trout), ..... Per pound gross
ex Group II.—Animal Products and Wares thereof.	
54 (1)	Skins of the sea otter, dark brown fox, chinchilla, sable, marten, American marten, blue arctic fox, sea bear—pulled, ..... Per pound
57	Men's footwear, except glove, ..... Per foot
	glove footwear, ..... " "
ex Group IV.—Stone and Ceramic Ware.	
66 (2)	Chalk in lumps, not (cleaned) ..... Per pound gross
66 (3)	Gypsum in lumps; fat lime; calcined chalk, ..... Per pound gross
67	Precious or semi-precious stones, unwrought; pearls, real or artificial, etc., ..... Per foot
68 (1)	Mother-of-pearl, tortoise shell, amber, meerschaum, ivory, etc., ..... Per foot
ex Group V.—Fuels, Asphalt, etc.	
71	Coal, charcoal, coke and peat, ..... Per pound
ex Group VII.—Metals and Metal Manufactures.	
107	Certain agricultural machines, as specified, Per pound
111 (a)	Spore parts for the same, ..... " "
Note 6. Certain parts of agricultural machines and apparatus, as specified in the note, ..... Per pound	
112	Alum, clocks, ..... Each

g. IN THE CASE OF ALL OTHER TARIFF NOS. DUTIES ARE TO BE LEVIABLE AT FIVE TIMES THE RATES PRESCRIBED.

Articles, the importation of certain articles prohibited to be imported under the Russian Tariff Law is now authorized subject to the payment of the following rates of duties:—

Tariff No.	Articles.	Rate of Duty.
22	Margarine product, ..... Rate of duty as prescribed for Tariff No. 36	
23	Potatoes of American origin, ..... Rate of duty as prescribed in Tariff No. 121.	

Tariff Nos.	Articles.	Rate of Duty.
234	Preparations of pork, ..... Rate of duty uncorresponding Tariff No.	
235	Comestibles and beverages containing artificial sweetening substances, ..... Rate of duty uncorresponding Tariff No.	
236	Foreign spirituous beverages, ..... Rate of duty uncorresponding Tariff No. 27.	

## II. EXPORT DUTIES.

The rates of export duty prescribed by the Russian Customs Tariff 1906 as revised in 1915, are maintained with the following exceptions:—  
No. 1 (4) Phosphates, bone meal, bone black, ..... Per pound 20 cop.  
Nos. 1, 2, 3, 4, 5 (Notes, 6 and 11)..... Five times the prescribed duty.

## SOUTH RUSSIA.

- (1) DUTIES.—Customs duty on imported goods to be levied at frontiers at the rate of 10% of the value thereof (*ad val.*) calculated on board at port of destination.
- (2) EXEMPTION.—Goods liable to excise duty on importation exempt from customs duty.
- (3) FREE LIST.—In addition to those goods indicated in the Customs Statutes and in the General Customs Tariff for European trade, the following goods are to be imported duty free:—  
(a) Implements or tools, and articles used in connection with production;  
(b) Such other goods as are listed by the chief of the Department of Finance in agreement with the chief of the Department of Commerce and Industry.
- (4) VALUATIONS FOR CUSTOMS PURPOSES.—In the event of a valuation being placed on imported goods as compared with their cost, and in the event of the owner for the forwarding agent, commission agent or business representative not agreeing to increase the valuation, the Customs is empowered to take over the goods on behalf of Treasury, paying the owner 20% over and above the declared value. The following is a list of the goods which may be imported free duty:—

- Nos. 1 Articles.
- 1 & 233 Grains of all kinds in the grain; peas, beans, potatoes.
- 2 Rice.
- 3 Flour, malt and groats, all kinds.
- 4 Potato flour, starch, vermicelli, macaroni.
- 5 Vegetables not specially mentioned, fresh, salted and steeped, hermetically packed, prepared for use by drying, except those specially mentioned; chionory roots, dried or not, unroasted, prepared; haricots and beans, salted, in dry or fresh state.
- 6 Vinegar of all kinds, except toilet vinegar.
- 7 Cooking salts of all kinds.
- 8 Salted, smoked and dried meat; sausages.
- 9 Butter from cows' milk.
- 10 Herring, salted or smoked; cod and all other dried fish.
- 11 Conestibles not specially mentioned; specially prepared food animals.
- 12 Mammal bones, prepared or not.
- 13 Soot of all kinds.
- 14 Animal fat and oils of animal origin.
- 15 Undressed hides and skins of bulls, oxen, cows, calves, can buffaloes, horses, asses; skins of fish.
- 16 Belting for machinery, new or worn; picker bands for weaving looms.
- 17 Hay, in any form, and straw not cleaned; parts of plants in the natural state, not specially mentioned; seeds not specially mentioned, husked or unhusked; copra; peach and apricot stones; living plants, plants and parts of plants used in medicines; pored materials for basket and similar work, e.g., straw, os reches, and bamboo and similar materials, bleached, dyed, or otherwise prepared.
- 18 Tissues.
- 19 Building materials.
- 20 Store, rough rough dressed.
- 21 Asbestos, and manufactures thereof.
- 22 Grinding and polishing substances and articles manufactured therefrom; carbons for electro-technical purposes; lubricants and adhesive compounds not mentioned in paragraphs 1 to 21.
- 23 Artificial building stones and fireproof manufactures.
- 24 Ceramic pipes, earthen pots and moulded parts of pipes; stoneware, earthenware and factory accessories, pots, plates, bottles, reservoirs, flasks, condensers, taps, connecting apparatus, such as pipes with thin walls, etc., glazed or not, not enameled.
- 25 Coal, peat, charcoal and wood charcoal, coke and peat.
- 26 Raw rubber.
- 27 India-rubber in sheets, slabs, threads and solution.
- 28 Russia-rubbers (Alumina-rubbers), ground or not.
- 29 Sulphur.
- 30 Antimony.
- 31 Boracic minerals, boric acid, borax.
- 32 Ammoniacal preparations.
- 33 Saltpetre.
- 34 Soda and potash.
- 35 Chloride of lime, bleaching lye.
- 36 Acids—sulphuric, nitric, acetic, tartaric, hydrochloric, benzoic, stannic, citric, phosphoric, chromic, carbon bisulphide.
- 37 Vitriols (copperas).
- 38 Chemical and pharmaceutical preparations not specially mentioned in other sections of the tariff.
- 39 Compound medicines and medicinal preparations in doses.
- 40 Phosphorus (common and red).
- 41 Ether (sulphuric), colloidal, choral, chloroform.
- 42 Opium and lactucarium.
- 43 Vegetable oils and glycerin, unrefined.
- 44 Tanning materials.
- 45 Dyeing substances, natural.

\* The Tariff Nos. referred to are those of the Russian Customs Tariff.

No.	Articles.
126	Archil (oudbeur), aruotto, catechu (cateh), Dutch pink.
127	Madder, ground.
128	Indigo, natural and artificial, in all forms.
129	Cochineal and preparations thereof.
130	Prussian blue and Paris blue; ultramarine, natural, artificial and green.
131	Zinc, white, and white lead.
132	Red lead.
133	Colours obtained from copper (including verdigris).
134	Dyeing preparations.
135	Aizarin and aizarin lake, and all synthetic organic dye substances (pigments), the bases of such substances or combinations; also mixtures and combinations of pigments with inorganic bases and salts (pigment lakes, &c. &c.), indigotin (extract of indigo, dried).
137	Colours and dyeing materials not specially mentioned, except boot polish and ink.
138	Metallic ores and minerals.
139	Cast iron in pigs, scraps and filings.
140	Iron, semi-manufactured (bars, ingots, sheets, &c.).
141	Triplate (lined sheet iron), lacquered or not, stamped with designs, and sheet iron coated with zinc.
142	Steel, semi-manufactured (bars, ingots, sheets, &c.).
143	Copper, aluminium, nickel, cobalt, bismuth and other metals not specially mentioned, chrysocoll, tomback, Argentine (German silver), Britannia metal, and all other metal alloys.
144	Tin.
146	Mercury.
146	Lead.
147	Zinc.
150	Cast-iron wares in the rough.
151	Forged nails.
152	Boilers and boiler-makers' work, pipes and their connecting parts, iron.
155	Copper and iron wire.
156	Wire manufactures.
160	Scythes and sickles.
161	Hand tools for use in trades, arts, factories and workshops.
162	Printing compositors' and printing trade accessories.
167	Machines and apparatus, complete or incomplete, fitted together or not, except typewriters; also parts of machines and apparatus imported separately.
169	Instruments, accessories, apparatus, astronomical, optical (except those mentioned in Tariff No. 170), physical, chemical, mathematical, geodetical and drawing, medical, manometers, vacuumeters, indicators and measuring apparatus, magic lanterns and other lanterns for picture projection, photographic and apparatus, geographical globes, glasses or spectacles and opera glasses, burning glasses, magnifying glasses and all kinds of optical glasses, electrical current interrupters, commutators, safety cut-outs, holders for electrical incandescent lamps, rheostats and commutators of all kinds, fitted together or in parts, telegraphic and telephone apparatus, electric and telegraphic bells, accessories for electrical signalling, and electro-technical measuring appliances (ammeters, wattmeters, voltmeters and calculators).

No.	Articles.
173	Motor lorries and tractors.
176	Bags and paper pulp.
179	Vegetable textile materials (raw).
181	Wool and hair, uncombed, mutton.
182	Cotton, scutched, carded; cotton wadding in gummed layers or not; cotton comings of all kinds.
183	Cotton yarn below No 80 (English).
184	Flax and jute yarns, not twisted.
186	Wool, combed, spun and twisted.
187	"Blaz" and "mitkal," and tissues of cotton, pure and bleached, of up to 12 square arshins to the funt.
188	"Blaz," "mitkal," chintz, and tissues of cotton, dyed (including those dyed Turkey red), chine, printed and mercerized, of up to 12 square arshins to the funt.
190	Ropes, twines and fishing nets.
191	Jute and fluen sacks, also coarse tissues of jute for sacking and packing purposes.
192	Tissues of jute, flax, hemp—ticking for mattresses, canvas, drills, ticks and other similar tissues for clothing.
194	Waxed cloth, oil cloth of all kinds (except of silk), and articles manufactured therefrom; machine belting of cotton.
202	Woolen manufactures for use in factories.
225	Margarine products.
234	All preparations of swine's flesh.
235	Comestibles containing artificial sweetening substances.

## EXCISE DUTIES ON SUGAR, TEA AND MATCHES.

Articles.	Rates of Duty.
Refined sugar .....	300 rubls. per pound
Caster sugar .....	200 ..
Matches .....	1 rouble per box.
Foreign tea (black, blossom, green and other):	
Highest grade (price indicated on the packing being over 50 roubles per funt) .....	15 roubles per funt plus 50 % of the difference between sale price and 50 roubles.
Grade I. (from 40 to 50 roubles per funt) .....	15 roubles per funt.
Grade II. (from 30 to 40 roubles per funt) .....	10 ..
Grade III. (from 20 to 30 roubles per funt) .....	6 ..
Grade IV. (from 16 to 20 roubles per funt) .....	4 ..
Grade V. (less than 16 roubles) .....	2 ..
Russian tea (black, green, blossom and other):	
Highest grade (over 16 roubles per funt) .....	2 roubles per funt plus 40 % of the difference between sale price and 16 roubles.
Grade I. (from 10 to 16 roubles per funt) .....	2 roubles per funt.
Grade II. (from 5 to 10 roubles per funt) .....	1 ..
Grade III. (from 2 to 5 roubles per funt) .....	60 copeks ..
Pressed tea, in tablets or bricks .....	2 roubles ..

## SERBIA, CROATIA AND SLAVONIA (YUGOSLAVIA)

For Certificates of Origin for Imports and Temporary Customs Privileges for Goods required for Reconstruction, see end of this Tariff.

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Magnesite .. ..	154	Plants .. ..	36, 38, 11, 16	Sulphur .. ..	246	" silk .. ..	33
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## MONEY, WEIGHTS AND MEASURES.

The Monetary unit of Serbia is the dinar = 100 paras.

For Weights and Measures Serbia has adopted the metrical system.

- (1) the following pages the "conventional" rates fixed by the various commercial treaties concluded with Serbia are indicated by letters thus - A, Austrian Treaty; B, British Treaty; G, German Treaty; F, French Treaty; M, Montenegro Treaty; S, Swiss Treaty; I, Italian Treaty; Bg, Belgian Treaty; and T, Turkish Treaty, and these are placed against the duties and also the notes relating thereto.

NOTE: - For the tax known as "Trocharina," and the schedule of tare allowances, see end of Tariff.

The letters in s. m. in the text mean "not specially mentioned."

No.	Goods.	General Tariff.	Conventional Tariff.	General Tariff.	Conventional Tariff.
		D. P.	D. P.	D. P.	D. P.
<b>I. PRODUCTS OF AGRICULTURE, STOCK RAISING, AND FORESTRY; OTHER ANIMAL AND VEGETABLE PRODUCE; AND ARTICLES OF FOOD AND DRINK.</b>					
<b>L-PRODUCTS OF AGRICULTURE.</b>					
(a) Cereals and Rice.					
1	All kinds of wheat, rye, and spelt ..	100 kil.	5 00	—	—
2	Barley and oats .. ..	3 00	—	—	—
3	Malt .. ..	2 50	—	—	—
4	All other cereals not enumerated .. ..	1 50	—	—	—
Note to Nos. 1-4. - All cereals in the above pay half the duty on threshed grain, i. e., a tare deduction of 50 % is allowed. Malt in casks pays 4 % of the duty on malt in grain, i. e., a tare deduction of 20 % is allowed.					
5	Rice - (i) Husked .. ..	100 kil.	10 00	6 50 I	—
	(ii) Unhusked and broken rice .. ..	1 00	—	—	—
Notes to No. 5. (1) Broken rice for making starch under supervision pays all the duty on unhusked rice.					
(2) The difference between the duties on husked and unhusked rice shall be in any case exceed 2 50 dinars per 100 kilos. (iii) Malt, except ground or roasted malt:					
(i) Of barley .. ..	5 00	1 00 A	—	—	—
(ii) Of other cereals .. ..	6 50	1 00	—	—	—
<b>(b) Pulse and Vegetables.</b>					
7	Fresh (pot herbs):				
(i)	Cabbages, white-headed cabbages, kohlrabi, cauliflower, French beans, green peas, beans, cucumbers, headed lettuce and other salads, water and other melons, pumpkins, radishes, asparagus, spinach, tomatoes, paprika, celery, and other .. ..	100 kil.	1 50	—	—
	White-headed cabbages, cauliflower, French and other beans, green peas, water and other melons, asparagus, tomatoes, celery, artichokes, garlic .. ..	100 kil.	5 00	5 00 I	—
(ii)	Onions, garlic and the like .. ..	100 kil.	3 00	3 00 I	—
(iii)	Potatoes .. ..	100 kil.	5 00	—	—
(iv)	Peas, lentils, and other pulse .. ..	100 kil.	10 00	—	—
Note to No. 8. - The above-mentioned pulse pays the same duty whether shelled or unshelled.					
8	Salted, boiled, pickled, dried, or otherwise simply treated and broken up, but not ground, except paprika; in casks or other like receptacles:				
(i)	Haricots, peas, lentils, beans .. ..	100 kil.	25 00	—	—
	Ex. (i) "Lentils" (chick-peas, parched) .. ..	100 kil.	—	15 00 T	—
(ii)	Cabbages, cucumber, tomatoes, unground paprika and all other vegetables .. ..	100 kil.	12 50	—	—
	Tomato preserves, in casks or other like receptacles .. ..	100 kil.	12 00 I	—	—
	Paprika, dried .. ..	100 kil.	6 00 T	—	—
	" pounded .. ..	100 kil.	12 00 T	—	—
(iii)	Potatoes, broken up, dried, roasted, or otherwise simply prepared, except potato meal and potato groats .. ..	100 kil.	10 00	—	—
(iv)	Ground paprika .. ..	100 kil.	40 00	20 00 T	—
9	Fungi: (i) Truffles, fresh or dry .. ..	100 kil.	100 00	60 00 F	—
	(ii) Other sorts, fresh or dry .. ..	100 kil.	20 00	—	—
† Conventionalised as regular onions.					

No.	Goods.	General Tariff.		Conventional Tariff.	
		D. P.	P. P.	D. P.	P. P.
(c) <i>Fruit.</i>					
<b>Grapes (fresh):</b> (i) Table grapes:					
(a) In receptacles weighing up to 5 kilos 100 kil.	25 00	6 00 I			
(b) In receptacles weighing more than 5 kilos..... 100 kil.	20 00	6 00 I			
Table grapes irrespective of the kind or volume of receptacles..... 100 kil.	—	4 00 T			
(ii) <i>Vintage grapes:</i>					
(a) In barrels and cases without regard to weight..... 100 kil.	10 00	—			
(b) Not packed (in bulk).....	12 00	—			
Vintage grapes packed or unpacked (in bulk)..... 100 kil.	—	4 00 T			
<b>Other fruit (fresh):</b> walnuts, apples, pears, quinces, apricots, eggplants, cherries, peaches, plums of all kinds and medlars:					
(i) Packed:					
(a) In receptacles weighing up to 5 kilos (table fruit)..... 100 kil.	12 50	—			
(b) In receptacles weighing more than 5 kilos..... 100 kil.	10 00	—			
(ii) Not packed (in bulk).....	8 00	—			
All the above-mentioned fruits (except raisins) dried, crushed, and broken up, but without sugar, even in brine, in salt water or in vinegar; all these if in barrels and other like receptacles..... 100 kil.					
Other fruit n. s. m., fresh, dried, crushed, or broken up, but without sugar, in brine or vinegar; all these in barrels or other like receptacles..... 100 kil.	20 00	—			
(c) <i>Southern Fruit.</i>					
Pineapples, bananas and pistachio nuts, fresh and dried..... 100 kil.	100 00	40 00			
Pistachio nuts, fresh and dried.....	—	20 00 F T			
Earth nuts: (i) Not shelled.....	25 00	—			
(ii) Shelled.....	35 00	—			
Hazel nuts: (i) Not shelled.....	—	16 00 T			
(ii) Shelled.....	—	14 00 T			
Lemons, oranges, nuripe oranges (green or yellow), peeled or unpeeled:					
(i) Fresh..... 100 kil.	15 00	Free I			
(ii) In brine (salt water), or otherwise merely salted..... 100 kil.	10 00	—			
(iii) Lemon and orange peel, fresh, dried, powdered, or in brine..... 100 kil.	25 00	12 00 T			
Peels of nuripe oranges.....	—	12 00 T			
Pomegranates and celrats.....	45 00	15 00 T			
Almonds and apricot and peach kernels:					
(i) Ripe, with or without shells..... 100 kil.	50 00	—			
Ripe almonds, shelled or not.....	—	12 00 I			
(ii) Unripe, in the shell.....	15 00	—			
Unripe almonds, in the shell.....	—	10 00 T			
Figs and dates: (i) Fresh.....	10 00	—			
(ii) Dried:					
(a) In boxes, small cases, baskets..... 100 kil.	10 00	—			
(b) Otherwise packed..... 100 kil.	10 00	—			
Dried dates:					
(a) In boxes.....	—	20 00 T			
(b) In other receptacles..... 100 kil.	—	16 00 T			
Dried figs:					
(a) In boxes.....	—	30 00 T			
(b) In small cases and baskets..... 100 kil.	—	16 00 T			
Olives, fresh, dried, or in brine.....	25 00	20 00 F			
Olives, fresh or in brine.....	—	8 00 I			
<b>Cocoanuts, fir-cone kernels, and other exotic nuts for eating:</b> carob beans, common chestnuts, and marrons; all these shelled or unshelled..... 100 kil.					
Carob beans, pine pistachio nuts ( <i>chambezac</i> ), chestnuts, marrons and pine-cone kernels..... 100 kil.	—	5 00 I			
<i>Note.</i> —Fruit intended for making oil is free of duty, under supervision of the use to which it is put.					
<b>Raisins:</b> (i) Currants..... 100 kil.					
(ii) Other raisins (Spanish, Smyrna, Italian, French)..... 100 kil.	40 00	—			
(iii) So-called "Tish".....	—	2 00 T			
So-called "Rasak" and "sultanie"..... 100 kil.	—	10 00 T			
<b>Other southern fruits, n.s.m., dried, whether in brine or not; all these if in barrels or other like receptacles..... 100 kil.</b>					
<i>Note.</i> —By receptacles similar to barrels, referred to in Nos. 9, 13, 14 and 24, are to be understood cases and tubs. If, however, the goods above referred to are imported in bags or hampers, they shall be cleared according to the same numbers.					
(c) <i>Colonial Produce and Substitutes therefor.</i>					
Coffee: (i) Raw..... 100 kil.	50 00	—			
(ii) Roasted, ground or not..... 100 kil.	150 00	—			
<i>Note.</i> —Coffee free from caffeine is dutiable under this number. Raw coffee, unhusked, pays an import duty of 35 dinars per 100 kilos. Coffee husks are also dutiable under this number.					
26	Coffee substitutes: chicory, acorns, barley, malt and other substitutes, in bulk, or roasted and ground or not..... 100 kil.	50 00	35 00		
27	Cocoa in the bean, also cocoa husks:				
(i) Raw.....	60 00	30 00			
(ii) Roasted.....	100 00	60 00			
28	Ten of all kinds; also Paraguay tea.....	150 00	100 00		
29	Spices, in grains, husks, shells, powdered, and ground:				
(i) Vanilla, saffron and safflower.....	80 00	100 00 F			
(ii) Cinnamon, mace, nutmegs and cardamoms..... 100 kil.	350 00	200 00			
(iii) Pepper, ginger, badian, capors, marjoram, ginseng, clove, laurel berries and leaves and other spices not elsewhere enumerated..... 100 kil.	150 00	80 00			
<i>Note.</i> —Clover seed will only be allowed to be imported when it has been shown by expert examination to be pure, otherwise the importation is forbidden.					
30	Oil fruits: rape seed, Chinese oil radish seed, poppy heads, beech nuts, and all other oil fruits n.s.m.....	Free	Free		
31	Oil and other seeds:				
(i) Sunflower seeds..... 100 kil.	20 00	5 00 F T			
(ii) Sesame.....	Free	Free			
(iii) Cotton, linseed, hemp, and castor seeds.....	—	—	F I		
<i>Note.</i> —Clover seed will only be allowed to be imported when it has been shown by expert examination to be pure, otherwise the importation is forbidden.					
(iv) Tobacco seeds.....	Monopoly	Monopoly			
(v) Seeds of sugar beet and mangel-wurzel seeds.....	Free	Free			
(vi) Seeds of radish and seeds of other unenumerated rapes and garden and field turnips; vegetable seed, carrot seed, bil seed, and other..... 100 kil.	10 00	—			
(vii) Flower seeds.....	0 00	10 00 F			
32	Aniseed, cummin, coriander and other seeds for eating and sprang, fresh or dried..... 100 kil.	20 00	—		
33	All other seeds n.s.m.....	Free	Free		
<i>Note.</i> —Seeds of all kinds put up for retail sale pay a surtax of 50 dinars per 100 kilos, including immediate inner packing.					
Seeds intended for the cultivation of the best kinds of agricultural or horticultural plants of all kinds, of fruit, &c., or for the production of oil in factories of the country, are exempt from duty under control. By seeds are to be understood all fruits which may be used in the cultivation of plants regardless of the agricultural or horticultural product item in which they are enumerated.					
(c) <i>Flowers and Plants for Decoration and bedding out.</i>					
34	Flowers, for decoration and wreaths, tall blown or in bud; leaves and branches with flowers and fruits, wreaths:				
(i) Fresh..... 100 kil.	50 00	—			
(ii) Dried, dyed, and generally prepared..... 100 kil.	80 00	—			
35	Palms and palm leaves, cut or not; sea moss, herbs, branches for decoration or wreaths, and for bunches; all these, whether or not dried, dyed and generally prepared..... 100 kil.	100 00	60 00		
<i>Note.</i> —Wreaths and other wares made from the above-mentioned goods pay a surtax of 30%.					
36	Plants for bedding out and cultivating:				
(i) Flowers in common pots and tubs..... 100 kil.	25 00	16 00 F			
(ii) Twigs, trees, shrubs, bushes, in separate cases, or otherwise packed..... 100 kil.	15 00	8 00 F			
slips, and other fresh plants for planting, with roots, with or without earth..... 100 kil.	15 00	—			
(iii) Bulbs and tubers of flowers.....	10 00	8 00 F			
(iv) Vine stalks.....	Free	Free			
(v) Grafts.....	—	—			
<i>Note to No. 36, Straws (i) &amp; (ii).</i> —Flowers, twigs, &c., imported in pots and tubs (vases) which are dutiable at higher rates than those here provided, are dutiable at their bases.					
(h) <i>Fodder.</i>					
37	Green fodder, hay, dried clover, straw, chaff, rapeseed and turnips for fodder, beans for fodder, vetches, lupins and other fodder not separately mentioned.....	—	—		
(i) <i>Plants for Industrial and Medicinal Purposes.</i>					
38	Cotton, flax, hemp, jute, ramie (China grass), Manilla hemp, New Zealand flax, coconut fibres, agave fibres, pineapple fibres, pine needles, peat, fibre, and all other vegetable textile fibres, raw, not-ened, or broken.....	Free	Free*		

## PRODUCTS OF AGRICULTURE CONTINUED

Nos.	Goods.	General Tariff		Conventional Tariff		Nos.	Goods.	General Tariff		Conventional Tariff	
		D. P.	Monopoly	D. P.	Monopoly			D. P.	Monopoly	D. P.	Monopoly
39	Tobacco in leaves and refuse of tobacco										
40	Hops and hop seed (hulling) . . . 100 kil. gross										
41	Plants and parts of plants for making dye:										
	(i) Fresh	Free	Free								
	(ii) Dried and only ground into flakes but not further prepared . . . 100 kil.	1 00	—								
	Henna leaves: (a) Green	—	Free T								
	(b) Dried . . . 100 kil.	—	1 00 T								
	Avignon berries, green and dried	—	Free T								
42	Sugar beets, even cut up or pressed:										
	(i) Fresh . . . 100 kil.	2 00	—								
	(ii) Dry	7 00	—								
43	Lotus, seaweed, and other algae; bast, reeds, palm leaves, dried (except such as are used for making wreaths, or for decorating purposes); phasara rushes (sedges), tress, and other vegetable materials for plaiting, chairs, brushes, &c., in every shape, whether or not dyed or bleached.	Free	Free								
44	Esparto, or alfa, Spanish cane for chairs, and other fine cane:										
	(i) Raw or dry, whole or merely cut	"	"								
	(ii) Spilt, matted	"	"								
45	Plants for industries and trades, n. m.: fruit, leaves, flowers, petals, barks, green nuts, barks, seeds, shells, roots, and other plants and parts thereof	Free	Free								
	Tchougen and salep in roots or crushed, for use in industries or trades	—	" T								
46	Plants, fruits, flowers, and other vegetable seeds and other parts of plants, used in medicine and in the preparation of insect powder nomenclatured:										
	1. Neither cut, crushed, nor ground:										
	(a) Exotic . . . 100 kil.	15 00	Free								
	(b) Other	75 00	50 00								
	2. Cut, crushed, ground										
	(a) Exotic	35 00	20 00								
	(b) Other	100 00	70 00								
	Note.—Insect powder not put up for retail sale is dutiable under this number.										
	(c) Fruit and Vegetable Juices.										
47	Juice of fruit (except wine made) and of edible plants, not containing ether, alcohol, or sugar, boiled down or not; fruit marmalade without sugar:										
	(i) Of strawberries and raspberries . . . 100 kil.	150 00	100 00								
	(ii) Of lemons, oranges, and other Southern fruits . . . 100 kil.	35 00	25 00								
	(iii) Of other fruits	40 00	30 00								
	"Pestile" and "pekmez" of fruits, and "boulamatch" of grapes, except "ehyra" without ether, alcohol or sugar . . . 100 kil.	—	20 00 T								
48	Juice of fruit and plants for industrial and medicinal purposes, and all other, except those serving for food, not included or mentioned elsewhere, without sugar, ether, or alcohol, sterilized, boiled down or pressed (not boiled down) . . . 100 kil.	50 00	20 00								
49	Vegetable wax of all kinds (Karnaum wax, Japanese wax, ceresine, &c.) in its natural state . . . 100 kil.	10 00	Free								
	2.—ANIMALS AND ANIMAL PRODUCTS.										
	(a) Live Stock.										
50	Horses and mares:										
	(i) Dark coloured, over 2 years of age:										
	(a) Up to 115 cm. in height . . . each	30 00	21 00								
	(b) Of more than 115 cm. in height . . . each	15 00	15 00								
	(ii) Dark coloured up to 2 years of age:										
	(a) Up to 115 cm. in height . . . each	20 00	17 00								
	(b) Of more than 115 cm. in height . . . each	10 00	10 00								
	(iii) Light coloured, of every height and age	100 00	50 00								
	Note.—Suckling colts following the mares included under subsection 1, and not older than 6 months, are admitted free of duty.										
51	Mares, asses, and their foals	5 00	—								
52	Cattle: (i) Oxen	40 00	—								
	(ii) Bulls and cows:										
	(a) Of more than 400 kilos, live weight	10 00	—								
	(b) Under 400 kilos, live weight . . . each	30 00	—								
	(c) Calves up to 1 year of age	2 00	—								
	(d) Heifers and steers up to 2 years	5 00	—								
	Note.—Suckling calves not older than 6 months, in together with the cow, are free of duty.										
53	Goats (male and female), sheep, rams, each	2 00	—								
54	Lambs and kids	1 00	—								
55	Pigs: (i) Of more than 100 kilos, live weight	30 00	—								
	(ii) Under 100 kilos, live weight . . . each	5 00	—								
	(iii) Suckling pigs	1 00	—								
56	Poultry . . . 100 kil.	2 50	—								
57	Bees in hives, with or without honeycombs	Free	Free								
	Note No. 50-55. Animals imported for breeding purposes, or for government, municipal, or departmental institutions, or by private persons authorized by the Ministry of Agriculture, and under the surveillance										
	(b) Animal Products.										
58	Meat of domestic animals, with or without fat, and bacon:										
	(i) Meat, except poultry meat:										
	(a) Fresh, salted, or pickled . . . 100 kil.	20 00	—								
	(b) Dried and smoked or simply pickled . . . 100 kil.	50 00	—								
	(ii) Bacon: (a) Salted or pickled . . .	35 00	—								
	(b) Dried and smoked . . .	45 00	—								
	(iii) Meat of poultry and feathered game of all kinds . . . 100 kil.	15 00	—								
59	Game, killed, jointed, cleaned, skinned or not, for eating purposes, as well as flesh of game . . . 100 kil.	30 00	—								
60	Extracts of meat, liquid or solid, meat broth (bouillon), pepton . . . 100 kil.	200 00	150 00								
61	Prepared meat and bacon:										
	(i) Ham . . .	75 00	—								
	(ii) Sausages (salami, &c.), except fine preparations . . . 100 kil.	75 00	—								
	Note.—All parts of animals which serve for food pay the same duty as fresh meat.										
	Milk and Eggs.										
62	Milk: (i) Fresh or butter milk . . . 100 kil.	8 00	—								
	(ii) Cream . . .	12 00	—								
	Note.—When pays duty as cheese.										
63	Eggs of domestic or wild birds . . .	12 00	—								
	Honey and Wax.										
64	Honey: (i) In the comb . . .	35 00	—								
	(ii) Run out or extracted . . .	45 00	—								
65	Beeswax (raw): (i) In its natural state (pure) . . . 100 kil.	35 00	15 00								
	(ii) Mixed with other like animal matter . . . 100 kil.	35 00	15 00								
	Animal Fats.										
66	Fat of grease and pigs:										
	(i) Not melted (suet and dripping) 100 kil.	35 00	—								
	(ii) Melted . . .	40 00	Free								
67	Tallow (raw) melted, pressed	Free	Free								
	Note.—Suet for food, raw or melted, is taxed under No. 137.										
68	Bone grease and oil, wool fat, degrass, and other artificial fat for greasing skins	"	"								
	Note.—Bone grease and oil put up for retail sale . . . 100 kil.	60 00	30 00								
69	Fat of fish (whale, sea-dog, dolphin, &c.): fish oil, refined and unrefined, except if prepared for retail sale; spermaceti, unrefined and spermaceti oil . . .	Free	Free								
70	All other animal fats refined, or not, not elsewhere mentioned	"	"								
	Note.—Decomposed edible fat, if required for technical purposes, is free of duty after denaturation.										
	Wool, Hair, Feathers, Skins, Hides and Corcons.										
71	Sheep's wool and skimmers' wool, raw or washed . . .	"	" FT								
72	Hair of domestic and angora goats, of camels, hares, badgers, deer, dogs, and all other animals, raw or washed, except human hair and hair of horses' manes and tails . . .	"	" T								
	Raw animal hair of all kinds, washed or not	5 00	"								
73	Whalebone (raw) . . . 100 kil.	5 00	"								
74	Feathers of birds:										
	(i) For pillows, cushions (cleaned or not),	150 00	—								
	(ii) Feathers, heads and wings of birds, also whole birds, preserved so far as necessary for protection against moths and decomposition . . . 100 kil.	200 00	100 00								
75	Silk cocoons, and silk refuse, not spun	Free	Free T F								
76	Skins and hides:										
	(i) Of domestic animals:										
	(a) Raw . . .	Free	" IT								
	(b) Dried, wet salted, also limed, with or without the hair . . .	"	" IT								
	(ii) Of wild animals, raw or dried:										
	(a) Common . . . 100 kil.	15 00	6 00								
	(b) Fine . . .	75 00	50 00								
	(iii) Skins of fish and of reptiles, raw or dried . . . 100 kil.	50 00	30 00								
	Note to No. 76, subsection (ii), (a) and (b).—The following are considered common skins of hare, orange-coloured fox, bear (except white bears), wolf, dog, badger, chamois, deer, dog, and hare; all other skins are considered of good quality (fine).										
	Animal Raw Materials and Animal Refuse not mentioned elsewhere.										
77	Horns, hoofs, claws, banks of birds, bones, teeth, sea shells, shells of snails and of tortoises . . .	Free	Free								
78	Brushes . . .	"	"								
79	Raw ivory and other animal carving materials . . .	"	"								
	Note.—Raw pearls and raw coral are dutiable according to this number.										
80	Things dried and salted, but not for food; skeletons of animals and fishes, fresh or dried, except bivalves . . . 100 kil.	5 00	2 00								
81	Sponges (sea-sponges): (i) Raw and cleaned:										
	(a) For washing, and bath sponges (toilet sponges) . . . 100 kil.	60 00	40 00								

Nos.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.	Nos.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.
(b) Other	.....100 kil.	250 00	150 00	97	Wood and bark for tanning, except materials specially mentioned elsewhere:		
(c) Waste of sponges	.....100 kil.	10 00	Free	(i) Quebracho and other wood and bark for tanning:			
92 Castoreum, ambergris, musk, civet, castoreo, blood, &c.	.....100 kil.	500 00	260 00	(a) In blocks.....	Free	Free	
93 Blood of slaughtered animals, liquid or dried; manure of animals, remains of fish and animals and their by-products, for use as manure; animal refuse, dead animals which cannot be used for food, and the like	.....	Free	Free	(b) Out in pieces.....	"	"	
94 Other animal substances not mentioned elsewhere; fish roe, silkworms' eggs, cattle gall, sinew of animals for sticks and whips	.....	Free	Free	(i) Valonia, gallnuts, myrobalsam, Levant galls, divilivi, catechu, kino, sumach, algarobilla, bablachi, and other tanning materials n.s.m. in Valonia and gallnuts, oak and fir bark, pulverized or not.....	"	"	
(c) Fish and Fish Products.				98 Acorns, fresh, dry or shelled, wild chest-nuts and other forest fruit and seeds n.s.m.	"	"	
95 Fresh fish.....100 kil.	5 00	5 00		99 Reeds, canes, leaves, trefoil fibres, moss.....	"	"	
96 All kinds of fish dried, smoked, salted, or otherwise simply preserved:				100 Gum and resin, hard or soft (natural balsam):			
(i) Without oil, spices, or vinegar/100 kil.	50 00	30 00 F		(i) India-rubber, gutta-serena, balak, oil, caoutchouc and India-rubber substitutes, not manufactured....	"	"	
Dried fish, saraga (oukita).....	—	Free M		(ii) Turpentine and other soft and hard resins, as storax (fluid or solid); gum lac, in grains or sticks, shellac, copal, mastic, dammar, dragon's blood and other resins n.s.m. gum arabic (not dissolved), tragacanth, Busira and Kersih (cherry) gum, &c.....	"	"	
Triturated, dried, without regard to the nature of the receptacles.....100 kil.	—	5 00 I		(iii) Gum arabic (dissolved).....100 kil.	50 00	—	
Mackerel, salted and dried, in barrels of 25 kilos. and upwards.....100 kil.	—	15 00 T		(iv) Colophony and pitch:			
Larders, dry or salted, in barrels of 25 kilos. and upwards.....100 kil.	—	30 00 T		(a) In pieces or melted.....	2 00	1 00	
(ii) With oil, vinegar, condiments and vegetables or simply prepared.....100 kil.	70 00	40 00		(b) In special buckets:			
Note to No. 95.—When imported in barrels or cases under 25 kilos, a supplementary tax of 10 % is paid; when imported in sacks or lampers, no matter of what weight, one of 35 %.				(1) For violins.....	30 00	25 00	
97 Caviar and substitutes thereof, fresh and salted:				(2) Other.....	30 00	8 00	
(a) Black and fish roe (Awgutar) 100 kil.	400 00	300 00		(v) Natural balsams, crude or purified:			
(b) Yellow.....	100 00	—		(a) Peru, Tolu, Mekka, camphor, manna, opium, assaetida, gamboge, &c., 100 kil.	200 00	100 00	
(c) Other Animals.				(b) Incense and myrrh.....	80 00	40 00	
98 Sea and other shell fish of all kinds, lobsters and sea turtles, and all other turtles:				Note.—Camphor intended for the manufacture of celluloid under control is exempt from duty. Camphor with indications for dyes is dutiable under No. 254, sec. 1.			
(i) Fresh.....100 kil.	100 00	40 00		101 Wood tar of all sorts and birch tar.....	Free	Free	
(ii) Simply boiled or salted, in the shell.....	100 00	50 00		102 Other forest produce not mentioned elsewhere.....	"	"	
99 Fresh-water cray-fish and snails:				4.—PRODUCTS OF AGRICULTURAL INDUSTRY.			
(i) Fresh.....	20 00	15 00		(a) Mill and other Produce.			
(ii) Simply boiled.....	40 00	20 00		103 Flour: (i) Of all cereals except rice, pulse and potato meal.....100 kil.	20 00	6 50 A	
100 All other live animals and animal products not mentioned or included elsewhere.....	10 00	5		(ii) Rice and pulse meal.....	25 00	15 00	
or each	Free	Free		(iii) Potato meal and meal of malted cereals; other mill products; groats, groats, barley, shelled (pearled barley), and meal of all sorts from cereals, potatoes, rice and pulse.....100 kil.	30 00	20 00	
Note.—In this number the exemption refers to live animals and the duty to animal products.				104 Fatty oils: (i) Rape-seed and turnip-seed oil.....	40 00	20 00 A	
3.—FOREST PRODUCE.				(ii) Beech-nut, earth-nut, poppy, sun-flower, maize, sesame and other edible fatty oils.....100 kil.	25 00	20 00 A	
91 Firewood; wood splinters, branches, trunks, logs, roots, and other wood for burning.....	1 00	0 65 A		Beech-nut and poppy oil, sesame oil.....100 kil.	—	20 00 F	
Note.—Firewood of every sort is exempt from the <i>troslarina</i> tax (A).				Tahine milled sesame seed, in receptacles of 25 kilos. and upwards.....100 kil.	—	20 00 T	
92 Charcoal, in pieces and dust, briquettes of charcoal.....	Free	Free		(iii) Olive oil.....	25 00	18 00 F I A	
93 Wood for building, &c.:				Note to No. 104 (iii).—Olive oil denatured for technical purposes is free of duty (1).			
(i) Common, hard or soft:				(iv) Cotton seed.....100 kil.	40 00	20 00 A	
(a) In large pieces, in beams, poles, perches, trunks, blocks (stocks), rods, fancies—all these articles with or without the bark.....100 kil.	6 00	4 00 A		(v) Linseed, hempseed, castor and other fatty oils for industrial purposes.....100 kil.	25 00	18 00	
(b) Squared with the axe on all four sides, balks, planks, railway sleepers, posts, &c. (Cub. met. 18 00, or per 100 kil. 3 00) ( " 7 00, " " 1 28 A)	1 00	0 65 A		Castor oil.....	—	16 00 F	
(c) Sawn on all four sides: Balks, railway sleepers, planks (Cub. met. 21 00, or per 100 kil. 4 20) ( " 8 50, " " 1 64 A)				Note 1.—Edible oils and industrial oil fit for human consumption, but intended for technical purposes, must be denatured, after which they will be exempt from "troslarina," and only pay the Customs duties.			
Boards, steps, deals and slabs (Cub. met. 24 00, or per 100 kil. 5 00)				Note 2.—Oils in bottles, cans, and other receptacles weighing less than 35 kilos, pay a surtax of 20 dinars per 100 kilos, (10 dinars F I)			
(ii) Valuable woods, such as eucalypt, cedar, cocoonut, walnut, box, mahogany, &c.:				Note 3.—Niger, soja and all other edible fatty oils n.s.m. are dutiable according to sec. (ii); mixed oils pay the duty of the most highly taxed oil.			
(a) Unmanufactured, merely cut or sawn crosswise.....	Free	Free		105 Vegetable fats: (i) Cocoa butter.....100 kil.	80 00	70 00	
(b) Merely hewn, of any thickness (Cub. met. 4 00, Conv. 3 00, or per 100 kil. 0 50)				(ii) Nutmeg butter and laurel oil (resembling butter).....100 kil.	100 00	50 00	
(c) Sawn, of any thickness (Cub. met. 4 00, Conv. 3 00, or per 100 kil. 0 50)				106 Palm and palm-nut oil, as also cocoa-nut and vegetable tallow, unfit for food.....100 kil.	5 00	5 00 F	
Note.—Building wood &c. impregnated or in general chemically-prepared pays a supplementary duty of:				Note to No. 106.—Vegetable tallow, edible, pays the same duty as Margarine under No. 137.			
(i) Common wood, hard or soft (if dutiable) (Cub. met. 3 00, or per 100 kil. 0 50)				107 Oleic acid (olein).....100 kil.	5 00	4 00 A	
(ii) Valuable wood (if dutiable) (Cub. met.				108 Starch of all sorts, and starch gum, dextrin, leicocome, gluten, size, and other dressing materials.....100 kil.	25 00	17 00 F I	
(Cub. met. 4 00, or per 100 kil. 0 50)				° Treaty with Turkey as regards gum mastic and gum arabic in the natural state (not dissolved).			
94 Wood pavement blocks, telegraph poles, spikes and all wood for other like uses; wood for roofs (shingles), oars, hoops, wedges, carriage poles, staves, and wood obviously destined for making barrels, specially hewn or not.....100 kil.	3 00	3 00 A		† Treaty with France as regards palm oil.			
95 Dye-woods in sticks, blocks and chips.....	Free	Free F		‡ Under Treaty with Germany: Rice starch, and dextrin, 17 dinars per 200 kilos.			
96 Cork: (i) In pieces or boards.....	"	"					
(ii) Worked in leaves or boards.....	"	"					



Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.	Nos.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.
Fine bon-bons (called silky), filled with marmalade, chocolate and the like; fondants without chocolate, marzipan, jellies, pralines, Southern fruits, seeds for flavouring, rinds of Southern fruits, coated with sugar (candied) ..... 100 kil.	100 00	80 00		(c) Coloured or ground, used as foundation in preparing colours ..... 100 kil.	1 00	0 50
Cocoa and cocoa nibs, in powder or sticks: (i) Cocoa in powder ..... 100 kil.	200 00	150 00		<i>Note.</i> —Industrial refuse used in preparing colours is dutiable under sec. (ii) b.		
(ii) Chocolate and chocolate substitutes in tablets or pieces; cocoa paste ..... 100 kil.	200 00	70 00 FS	148	Gravel and sand: (a) Natural, in bulk ..... 100 kil.	Free	Free
(iii) Confections partly or wholly of cocoa paste, chocolate or other substitutes, not specially mentioned or included elsewhere ..... 100 kil.	200 00	100 00		(b) Put up for retail sale, even coloured ..... 100 kil.	2 00	10 00
Milk chocolate in the solid state, in any form ..... 100 kil.	—	50 00 S	149	Stones of every description other than those specially mentioned, broken but not hewn ..... 100 kil.	Free	Free
Sterilised and condensed milk, even boiled with sugar ..... 100 kil.	50 00	20 00	150	Infusorial earth ..... 100 kil.	"	"
Milk products: (i) Cream called <i>skorup</i> ..... 35 00	200 00	100 00	151	Pumice stone, emery, Vienna lime, polishing or plaster line, Tripolstone, carborundum, and other substances for cleaning and polishing: (i) Raw ..... 100 kil.	2 00	"
(ii) Butter, fresh, salt, and melted ..... 200 00	100 00			(ii) Ground and washed ..... 100 kil.	20 00	5 00
(iii) Cheese: (a) Common cheese and millstone-shaped <i>Kuchkatal</i> cheese ..... 100 kil.	60 00	—	152	(a) Chalk and talc: (i) Raw, natural colour ..... 100 kil.	60 00	30 00
(b) Whey ..... 100 kil.	Free	Free		(ii) Ground or washed; also washed and calcined ..... 100 kil.	2 00	1 00
Artificial butter (margarine) and preparations not made exclusively from milk fat ..... 100 kil.	250 00	—	153	Gypsum: (i) Raw, in pieces or in powder ..... 100 kil.	Free	Free
Mustard: (i) Ground: (a) Prepared for retail sale ..... 100 kil.	70 00	25 00 B		(ii) Baked, in pieces or in powder, even coloured ..... 100 kil.	3 00	1 00
(b) Otherwise ..... 100 kil.	30 00	20 00	154	Magnesite, dolomite: (i) In pieces ..... 100 kil.	Free	Free
(ii) Prepared with mustard and other ingredients ..... 100 kil.	70 00	25 00 F		(ii) Ground or baked ..... 100 kil.	3 00	2 00
Essences and extracts not containing ether or alcohol: (i) For making lemonade, coffee and other similar beverages ..... 100 kil.	30 00	15 00	155	Baryta and witherite: (i) In pieces ..... 100 kil.	Free	Free
(ii) For preparation and spicing of food ..... 100 kil.	25 00	100 00		(ii) Ground ..... 100 kil.	"	"
(iii) Other, not mentioned elsewhere ..... 100 kil.	25 00	100 00	156	Strontianite and celestine, flourite, and bustite, in pieces and powder ..... 100 kil.	"	"
<i>Note.</i> —The importation of essences for the manufacture of cognac, liqueurs and rum is authorised. The importation of essences for the manufacture of perfumery, brandy, grape-resins and wine brandy is prohibited.			157	Common lime, mortar of lime, puzzolan, sulfuric earth ..... 100 kil.	2 00	—
Capsules of gelatine with or without sugar, chestnut meal, even with sugar, infants' foods, even with sugar; invigorating meal, i.e. starch with sugar; flour with sugar, baking powder, powder for preparing lemonade, and the like ..... 100 kil.	100 00	50 00	158	Cement: (i) Roman cement (hydraulic lime) ..... 100 kil.	2 50	1 35 A
Milk food with addition of sugar not exceeding 33%, even in hermetically closed boxes ..... 100 kil.	—	40 00 S		(ii) Portland cement ..... 100 kil.	4 00	2 35 A
Juice of fruit (except wine must) and of vegetables; fruit and vegetable for food, without ether or alcohol, flavoured with sugar or syrup, or prepared with additions thereof; fruit jam, compotes, marmalade with additions of sugar: (i) Of strawberries and raspberries ..... 100 kil.	18 00	—		(iii) Cement of cinders or slag, puzzolan and magnesian cement and mixed cements ..... 100 kil.	4 00	2 35 A
(ii) Of lemons, oranges, and other fruits ..... 100 kil.	50 00	—	159	Asbestos and chrysotile, raw and ground; asbestos fibres, cleaned or not ..... 100 kil.	15 00	Free
Fruit prepared or mixed with alcohol; also fruit juices containing alcohol or ether ..... 100 kil.	200 00	—	160	Slate in pieces ..... 100 kil.	1 00	0 50
Alimentary products prepared: (i) Vegetable and fruit preserves not included elsewhere ..... 100 kil.	120 00	30 00 F	161	Meerschaum, natural or artificial, unworked ..... 100 kil.	Free	Free
(ii) Preserves of meat, fish, and crayfish ..... 100 kil.	120 00	60 00 F	162	Lava, porous or hard, in its natural state ..... 100 kil.	"	"
(iii) Cheese of all kinds except those classed under No. 136 ..... 100 kil.	150 00	70 00 FB	163	Precious and semi-precious stones in their natural state, unworked ..... 100 kil.	"	"
Millstone-shaped hard alimentary cheeses weighing more than 40 lbs., ..... 100 kil.	—	40 00 S	164	Earth, stone, and other minerals, in any raw, baked, ground or washed ..... 100 kil.	"	"
<i>Note.</i> —Emmental cheese is not subject to the "trosharina" tax. (i) Comestible—n.s.m. ..... 10 kil.	120 00	60 00		2.—Ores, Slag and Ashes.		
Chemical food preparations such as santonine, pepsin, tropon, plashon, &c. .... 100 kil.	20 00	150 00 G	165	Metal ores of every kind ..... 100 kil.	"	"
Alimentary products in hermetically sealed receptacles, except those specially mentioned elsewhere ..... 100 kil.	120 00	60 00	166	Slag, as well as all silicate substances ..... 100 kil.	"	"
Olives in hermetically closed receptacles ..... 100 kil.	—	50 00 I	167	Slag fibre and wool ..... 100 kil.	"	"
Preserved tomatoes ..... 100 kil.	—	25 00 I	168	Ashes of every kind, except ashes of bones and metal oxides called ashes ..... 100 kil.	"	"
Sardines and tunny-fish in oil, in tins ..... 100 kil.	—	50 00 F		3.—Combustible Minerals.		
Tobacco, manufactured: (i) Cut tobacco and tobacco for chewing ..... Monopoly	Monopoly	Monopoly	169	Coal: (i) Anthracite ..... 100 kil.	"	"
(ii) Cigars ..... " "	"	"		(ii) Other coal and lignite ..... 100 kil.	0 30	"
(iii) Cigarettes ..... " "	"	"		(iii) Coke ..... 100 kil.	Free	" T
(iv) Snuff ..... " "	"	"	170	Briquettes of coal of every description except charcoal ..... 100 kil.	0 50	0 30
				Residues from the distillation of naphtha and mineral oils in the shape of coke, also briquettes of such residue ..... 100 kil.	1 00	6 50
				4.—Mineral Oils and other Minerals, Coal Tar, Coal Tar Oil and Pitch, and other Mineral Substances.		
			171	Naphtha (petroleum): (i) Refined kerosene ..... Monopoly	Monopoly	Monopoly
				(ii) Raw, black, and unrefined, naphtha residues from the extraction of benzine and kerosene; also products obtained by distilling naphtha residues, if they cannot be used for lighting, dissolving or lubricating ..... 100 kil.	1 50	0 75
			172	Asphalt (asphalt stone), ground or not; pitch from tar, coal, lignite and from charcoal, also naphtha pitch; asphalt mastic and all other mineral pitch, solid, liquid, or in powder; asphalt cement ..... 100 kil.	1 00	0 60
			173	Ozokerite, raw or melted; mineral wax extracted from lignite ..... 100 kil.	2 00	1 00
			174	Yellow amber in pieces or powder; black amber; agate (jet, black amber), unworked ..... 100 kil.	Free	Free
			175	Tar of coal and other mineral substances ..... 100 kil.	1 00	1 00
			176	Coal-tar oils, light, such as benzol, toluol, xylol; heavy, such as anthracene oil, carbol oil, cresol oil ..... 100 kil.	2 00	—
			177	Products from the distillation of naphtha, lignite tar or bituminous schists, non-enumerated, such as resoline, luroline, benzine, lubricating oils, so-called paraffin oil, pure solar oil &c.: 1. In barrels or tanks ..... 100 kil., net	6 00	2 50 A
				2. In other receptacles ..... 100 kil.	40 00	20 00
			178	Naphthalene, anthracene, phenol, carbolic acid, aniline oil, nitrobenzol, pyridine, and other extracts from coal tar ..... 100 kil.	5 00	5 00 A
			179	Lysol, kresoline, and other such preparations ..... 100 kil.	20 00	15 00

## II.—MINERALS, MINERAL OILS AND PRODUCTS THEREOF.

## 1.—Earths and Stones.

Earths: (i) Clay and loam of every sort, mixed or not with china clay; china clay, marl, fire clay, and Dinas mortar ..... Free	Free	Free
(ii) Colouring earths: (a) Verona and Cologne clay, crude ..... " "	"	"
(b) Not specially mentioned, crude ..... " "	"	"

## MINERALS, MINERAL OILS AND PRODUCTS THEREOF—continued.

No.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.	No.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.
<p><i>Note.</i>—Naphtha and all products of naphtha distillation can only be imported with the permission of the monopoly authorities.</p> <p>III.—WORKED ANIMAL, VEGETABLE, AND MINERAL WAX; AND ARTICLES MADE OF GREASE, OIL AND WAX.</p> <p>1.—<i>Wax.</i></p> <p>180 Wax: (i) Beeswax, combined or not with other substances, prepared (bleached or colored), made in tablets or balls, 100 kil. .... 80 00 40 00</p> <p>(ii) Vegetable wax (Karaouha and Japanese wax, &amp;c.), purified or prepared, in tablets, or shaped into balls 100 kil. .... 80 00 40 00</p> <p>181 Residue and waste from the preparation of beeswax ..... Free Free</p> <p>182 Ceresine, purified, mixed or not with paraffin 100 kil. .... 40 00 20 00</p> <p>183 Fatty acids, solid:</p> <p>(i.) Stearic and palmitic acids and other such substances, including refined paraffin, ..... 100 kil. .... 30 00 15 00</p> <p>Stearic acid ..... 15 00 Bg</p> <p>(ii) Refined spermaceti ..... 120 60 60 00</p> <p>2.—<i>Candles.</i></p> <p>184 Candles and tapers: (i) Of tallow ..... 50 00 25 00</p> <p>(ii) Of wax and ceresine ..... 30 00 150 00</p> <p>(iii) Of paraffin, stearic, spermaceti, ..... 100 kil. .... 100 00 40 00 F</p> <p>3.—<i>Wax Manufactures.</i></p> <p>185 Wax and ceresine articles (except candles, tapers, and wax vestas, such as wax flowers, wreaths, fruit, masks, figures &amp;c., finely worked, ..... 100 kil. .... 350 00 —</p> <p>4.—<i>Soap and other Articles.</i></p> <p>186 Common soap for washing and industrial purposes, hard or soft, in cases, barrels &amp;c., in blocks, slabs, bars &amp;c., pressed or not, shaped in the mould or not ..... 100 kil. .... 10 00 18 00 B</p> <p><i>Note.</i>—If common soap specified in No. 186 is imported in special packages for retail sale, i.e., paper envelopes, boxes, pots &amp;c., with instructions, advertisements &amp;c., it is dutiable under No. 187 as toilet soap.</p> <p>187 Other soaps of all kinds, hard or soft, e.g., toilet and similar soaps, perfumed or not, in powder or paste; soaps with added cosmetic or medicinal substances (medicinal soaps), ..... 100 kil. .... 150 00 40 00 G F</p> <p><i>Note.</i>—Additives of cosmetic substances with soap, in the form of paste, principally used as cosmetics, are dutiable under No. 261. Soap creams, such as cream for the beard &amp;c., are subject to the same treatment.</p> <p>188 Liquid preparations for washing and sousing made with alkalies, soap and water; Turkish red oil and other lyes, ..... 100 kil. .... 15 00 —</p> <p><i>Note.</i>—Substitutes for soap are taxed like soap.</p> <p>189 Glycerine: (a) Raw, ..... 100 kil. .... 5 00 —</p> <p>(b) Refined, ..... 50 00 30 00</p> <p>190 Paraffin salve, vaseline and salve of vaseline (not perfumed and tasteless), including different linoline mixtures, not perfumed:</p> <p>(a) In barrels, ..... 100 kil. .... 20 00 15 00</p> <p>(b) In other receptacles, ..... 60 00 40 00</p> <p>191 Axle grease and other substances for greasing, prepared from fat and oil, solid or liquid, and also mixed with other materials, ..... 100 kil. .... 20 00 7 50</p> <p>192 Blacking and polish for footwear, leather or floors; also shoe pomades:</p> <p>(i) Common blacking for footwear, ..... 100 kil. .... 30 00 15 00</p> <p>(ii) Other, also wax for floors, all creams or preparations for footwear or leather, and pomades for attires:</p> <p>(a) Put up for retail sale, ..... 100 kil. .... 200 00 100 00</p> <p>(b) Put up otherwise, ..... 100 00 60 00</p> <p><i>Note.</i>—Blacking put up for retail sale is charged with a surtax of 20 %.</p> <p>193 Paste for cleaning, polishing and lubricating made of various substances with fat, oil, or soap ..... 100 kil. .... 80 00 50 00</p> <p>194 Plastic materials prepared from mineral substances with stearine, palm-tine, paraffin, wax, and resin, ..... 100 kil. .... 15 00 —</p> <p>195 Articles made of soap, stearine, paraffin and other like substance, even in combination with other materials, if they do not thereby become subject to a higher duty; other articles n.s.m., ..... 100 kil. .... 250 00 —</p>				<p>IV.—CHEMICAL AND PHARMACEUTICAL PRODUCTS, COLORING MATERIALS AND COLORS; VARNISHES, LACS, ETHERS; ALCOHOLS, NOT OTHERWISE MENTIONED; ETHERAL OILS AND PERFUMERS' MATERIALS; ARTIFICIAL MANURES; EXPLOSIVES AND INFLAMMABLE MATERIALS.</p> <p>1.—CHEMICAL AND PHARMACEUTICAL PRODUCTS.</p> <p>(a) <i>Inorganic Substances.</i></p> <p>196 Mercury and amalgams of mercury; also alloy of mercury:</p> <p>1. Mercury, ..... 100 kil. .... 50 00 30 00</p> <p>2. Amalgams of mercury, ..... 100 00 60 00</p> <p>3. Mercury compounds; sublimate, calomel &amp;c., oxide of mercury, and salts of mercury ..... 100 kil. .... 150 00 100 00</p> <p>197 Sulphur and metallic sulphides:</p> <p>1. Crude unrefined, ..... Free 1 00 I</p> <p>2. Refined and flowers of sulphur, ..... 100 kil. .... 1 50 1 00 I</p> <p>3. Metallic sulphides, ..... 1 00 —</p> <p>198 Phosphorus, common and red, ..... 100 00 —</p> <p>199 Antimony: 1. Metallic, ..... 35 00 5 00</p> <p>2. Tartar emetic and its substitutes, ..... 5 00 Free</p> <p>200 Borax and preparations of boron:</p> <p>1. Borax, crude unrefined (borate of soda, Tinkal and boronatrocalcite), boracic acid, crude, unrefined, ..... Free —</p> <p>2. Refined borax, pure boracic acid, ..... 100 kil. .... 5 00 3 00</p> <p>201 Ammonia and ammoniacal preparations: sal ammoniac (ammonium chloride), ammonium nitrate and carbonate; compressed ammonia, ammoniacal liquor, sulphate of ammonia ..... 100 kil. .... 10 00 —</p> <p>202 Salt: (a) Cooking salt, rock salt, and sea salt; (b) Mineral salts, spring salts, mud extracts:</p> <p>1. Natural, ..... 100 kil. .... 25 00 10 00</p> <p>2. Artificial, ..... 50 00 25 00</p> <p>203 Stassfurt salts, ..... Free Free</p> <p>204 Bromine and bromine salts, iodine and iodine salts ..... 100 kil. .... 250 00 150 00</p> <p>205 Metallic arsenic, white arsenic (arsenious acid), sulphide of arsenic—orpiment (yellow) and realgar (red), ..... 100 kil. .... 20 00 12 00</p> <p>206 Sodium ferrocyanide and ferricyanide; potassium ferrocyanide and ferricyanide (yellow and red prussiates of potash); potassium sulphocyanide, cyanide, manganate and permanganate; soluble chromates ..... 100 kil. .... 10 00 Free</p> <p>207 Alums; aluminium alum, chrome alum, aluminates of iron and copper, in combination and otherwise with potash, soda, and ammonia; aluminium sulphate; sodium aluminat, aluminium chloride:</p> <p>1. Crystallized: sodium aluminat ..... 100 kil. .... 2 50 2 50</p> <p>2. Calcined and ground, ..... 15 00 —</p> <p><i>Note.</i>—Chrome-alum imported by manufacturers is free of duty.</p> <p>208 Oxides (hydrated and anhydrous) of barium (barium hydroxide and peroxide, sodium peroxide, hydrogen peroxide, oxide of strontium and aluminium hydroxide (artificial alumina), lime and hydroxide of chromium, oxide of manganese, yellow and red litharge in lumps, or scales, glazing and enamel paste, lead and tin ashes, ..... 100 kil. .... 5 00 Free</p> <p>209 Chlorides of magnesium, barium, calcium, chromium and manganese, and magnesium sulphate (Epsom salts), borate of manganese ..... 100 kil. .... 0 50 —</p> <p>210 Artificial magnesium carbonate; pure oxide of magnesium, strontium carbonate, strontium chloride, barium carbonate and barium sulphate (artificial barytes); calcium phosphate and sulphate (artificial); nitrates of barium and strontium, calcium carbonate precipitate ..... 100 kil. .... 10 00 Free</p> <p>211 Saltpetre: 1. Chili saltpetre (nitrate of soda) ..... Free —</p> <p>2. Common saltpetre (nitrate of potash) and sodium nitrate ..... 100 kil. .... 7 50 1 50</p> <p>212 Soda and potash compounds:</p> <p>1. Soda (sodium carbonate), crude and crystallized, as well as calcined, and potash (potassium carbonate), ..... 100 kil. .... 1 00 1 00</p> <p>2. Bicarbonates of sodium and potash, ..... 5 00 5 00</p> <p>3. Caustic soda (sodium hydrate), potassium hydrate ..... 100 kil. .... 2 50 2 50</p> <p>4. Sulphate of soda (Glauber's salt); bisulphate of soda; sulphite, bisulphite, and hydrosulphite of sodium and calcium, sodium sulphide, silicates of soda and potash (soluble glass), sulphate and bisulphate of potash ..... 100 kil. .... 0 50 1 20</p> <p>5. Chlorides of soda and potash, phosphates of soda, thiosulphate of soda, and barium chloride, ..... 100 kil. .... 7 50 —</p>			

\* Twenty dinars under the Treaty with Italy; and 20 dinars also under the Treaty with France for soap for laundry purposes (blanchissage) and ordinary use.

Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.	No.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.
Compressed chlorine and chlorine water; chloride of lime, Javelle bleaching liquid and bleaching liquid of Labarraque 100kil.	2 50	1 00	226	Animal charcoal (bone-black) in pieces, and blood charcoal in pieces ..... 100 kil.	5 00	—
Acids, bisulphide of carbon and sulphur- retted hydrogen:			227	Substances for printing rollers and for heliographs, and similar substances 100 kil.	60 00	—
1. Sulphuric acid and sulphurous anhy- dride:			228	Alkaloids and their salts:		
(a) Chamber acid and concentrated (English) ..... 100 kil.	1 00	1 00	1. Quinine and its salts ..... kil.	15 00	Free	
(b) Fuming sulphuric acid (Nord- hausen oil of vitriol) and sul- phurous anhydride ..... 100 kil.	1 50	1 50	2. Caffeine, nicotine, sparteine, morphine, strychnine, colidine, &c. .... kil.	15 00	5 00	
2. Sulphide of carbon, sulphuretted hydrogen, chloride of sulphur, car- bon tetrachloride ..... kil.	Free	Free	229	Colloid and liquid colloidal, chloro- form ..... 100kil.	30 00	—
3. Nitric acid (aqua fortis); hydro- chloric acid ..... 100 kil.	1 00	1 00	230	Tanning extracts and materials for leather tanning n. s. m. ....	Free	Free
4. Carboic and sulphurous acids (com- pressed and fluid), phosphoric, chromic, hydronitric, and all other acids, liquid or crystallized, in lumps or powdered, not elsewhere mentioned ..... 100 kil.	20 00	12 00	231	Artificial sweetening substances (saccharin, glycyose, sucrin, dulcin, and similar sub- stances), even in pastilles ..... 100 kil.	10,000 00	—
Vitriols: 1. Iron vitriol (green vitriol or sulphate of iron, protoxide and oxyal- uminate), solid and liquid; iron chloride 100 kil.	0 50	0 50 G	Note.—Saccharin may only be imported by druggists or chemists. The importation is prohibited of all pro- ducts to be directly used in the manufac- ture of saccharin and other artificial sweetening substances.			
2. Copper vitriol (blue vitriol or sul- phate of copper) and Salzburg vitriol (a mixture of sulphates of copper and iron), chloride and sul- phate of zinc ..... 100 kil.	1 50	1 50 G	232	Liquorice: (a) Raw or boiled down, in boxes or in lumps ..... 100 kil.	3 00	30 00
Salts of gold, silver, and platinum:			(b) Refined or made up with sugar, honey, aniseed oil, sal-ammoniac or other res- lishes or drugs ..... 100 kil.	100 00	70 00	
1. Salts of gold, including also purple of cassius, salts of platinum and simi- lar metals ..... kil.	100 00	10 00	233	Artificial balsams: extracts, essences, tinctures, and waters, not perfumed, for industrial or medicinal use (except dyeing and tanning extracts and essences):		
2. Salts of silver of all kinds ..... 100 00	10 00	2 00	1. Not containing ether or alcohol ..... 100kil.	300 00	200 00	
Acetates: sugar of lead and acetate of lead 100 kil.	5 00	—	2. Containing ether or alcohol ..... 150 00	250 00	250 00	
Note.—Sugar of lead is only dutiable under this number when it is imported under control for the preparation of colours or varnishes. Otherwise it is dutiable under No. 222.			234	Made-up medicines and medicinal prepa- rations with indication for doses:		
Salts of tin, not elsewhere mentioned, solid or liquid, nitrates of copper and lead, sulphate of nickel, oxide of nickel, and sulphate of nickel and ammonium 100 kil.	5 00	Free	1. Medicines ready for use, and all chemi- cal and pharmaceutical medicinal products with indication for doses 100 kil./1,000 00	200 00 F	200 00 F	
calcium carbide, aluminium carbide, and other metallic carbides, n.s.m. .... 100 kil.	50 00	23 00	2. Plaster made upon linen or other- wise ..... 100kil./1,000 00	300 00 F	300 00 F	
Note.—The minimum duty on carbide of calcium having been raised from 7 50 to 28 dinars per 100 kilos, this product shall be exempted from the trosharin established by the Law of Nov. 8, 1909.			235	Organic chemical products, as also phar- macological preparations and products n.s.m. or included ..... 100 kil.	100 00	150 00 F
Liquefied gases n.s.m. .... 100 kil.	50 00	—	Note.—Inorganic and organic combina- tions or organic salts of metals for industrial purposes n.s.m. or included are subject to a duty of 5 dinars per 100 kilos., under control.			
Incandescent mantles for gas lighting ready for use, either prepared with collodion, gelatine, glue, shellac and similar sub- stances, or in combination with common metals or their alloys ..... 100 kil.	0 20	10	2.—COLOURS AND DYEING MATERIALS.			
All other metals, non-metallic elements, salts, bases and inorganic combinations n.s.m. or included, not destined for indus- trial use ..... 100 kil.	250 00	150 00	236	Natural dyes, vegetable, animal and mineral:		
Note 1.—Preparations used as preser- vatives and remedies for vine and fruit trees, are, with the permission of the Ministers of Finance and Agriculture, admittee of duty.			(1) Animal and vegetable:			
Note 2.—Salts which are ordinarily dutiable are admitted free of duty, under control, if they can be used for manure.			(a) Fermented and ground, in every form, if not elsewhere in- cluded ..... 100 kil.	2 50	2 50*	
(b) Organic Compounds.			(b) Cochineal, French scarlet grain (kermes), of all kinds ..... 100 kil.	20 00	Free	
1. Citric, tartaric and lactic acids 100 kil.	75 00	—	(c) Carmine and other cochineal prepa- rations ..... 100 kil.	100 00	60 00	
2. Acetic acid:			(ii) Mineral: Earth colours of every kind, Cologne, Sienna, Burnt- Umber, Venetian, Armenian bole, umber, ochre, English red, &c. ochre and English red even from res- idues of industrial processes, in powder (dry), paste, or cakes 100 kil.	10 00	3 50	
(a) Crude (commercial), acetate of lime ..... 100 kil.	3 00	—	Note.—Mineral colours and earth colours improved with a slight mixture of organic pigments, not exceeding 2% pay a surtax of 20 dinars per 100 kilos. Mineral dyes and earth colours of all kinds, improved with a mixture of 2% at most 100 kil.			
(b) Pure, containing more than 80 grs. of acid per litre; essence of vinegar ..... 100 kil.	300 00	120 00 A	237	Materials for dyeing, except artificial organic colours or colours elsewhere specially mentioned:		
3. Oxalic acid and oxalate of potash, tannic, gallic and pyrogallie acids 100 kil.	20 00	Free	(1) Indigo, natural or artificial, of every kind, and indigo-carmine dye 100 kil.	50 00	50 00 F	
4. Salicylic acid ..... 100 00	100 00	—	Note.—Synthetic indigo shall not be subject to other or higher duties than natural indigo (G.).			
Note.—The importation of vinegar essence is only permitted for industrial purposes, if the manufacture of any article is impossible or more expensive without acetic acid. But even in this instance, it may only be imported under control or after denaturation so as to be unfit for any other purpose whatsoever.			(ii) Extracts, solid or liquid ..... 100 kil.	10 00	—	
Syrup of tartar: 1. Unpurified ..... 100 kil.	10 00	—	238	Artificial organic colours:		
2. Purified ..... 40 00	40 00	—	(i) Alizarine, and other like colours 100 kil.	10 00	—	
Albomen and glue, solid, liquid, and powdered:			(ii) All other ..... "	50 00	—	
1. Gelatine and isinglass ..... 100 kil.	50 00	—	Alizarine, auiline and like colours "	—	10 00 G	
2. Albomen and caseine for technical purposes; glue for joiners, painters, shoemakers, &c. .... 100 kil.	35 00	30 00	Other ..... "	—	10 00 G	
			Note.—Ingredients composed of coal tar and its derivatives, if for making colours, are free of duty under conditions laid down by the Minister of Finance.			
			239	Oxide of zinc (zinc white), ultramarine, zinc grey, zincolith, lithopone ..... 100 kil.	15 00	14 00
			240	White, red, and yellow lead; cinnabar, copper and copper arsenical colours, Paris and Prussian blue, bronze colours:		
			1. White, red, and yellow lead ..... 100 kil.	60 00	30 00 A	
			2. Bronze colours ..... "	80 00	30 00 A	
			3. Other ..... "	100 00	45 00 A	

\* Treaty with Turkey as regards *benzen* powdered.



## COLOURS AND DYING MATERIALS—continued.

Nos.	Goods.	General		Conventional
		Tariff.		
		D. P.	D. P.	
241	Chromes, antimony and cobalt colours, yellow and green chrome, smalt, &c. 100 kil.	100 00	45 00	
242	Lamp black, Frankfort black : (a) Natural, in powder ..... 100 kil. (b) Improved with ultramarine or aniline dyes and other chemical colours 100 kil.	10 00	3 00	
243	Pigments and coloured lakes, if not elsewhere mentioned or included, and preparations from combinations of pigment with inorganic substances and salts (pigment and other lakes) ..... 100 kil. Printing ink even mixed with materials like oil, glycerine, varnish, glue, mineral oil, and with other materials 100 kil.	15 00	7 50	
	Note I.—Colours prepared with oil, glycerine, oil varnish, glue, mineral oil and other substances, pay 120 dinars. Note II.—Colours prepared with alcohol, acetone and lac varnish, pay 150 dinars. Note III.—Paint in tins or other receptacles for retail sale, without distinction, pays a surtax of 20 dinars per 100 kilos.	100 00	50 00 A	
244	Ink: (i) Liquid ..... 100 kil. (ii) In powder ..... 100 kil.	40 00	18 00	
246	Graphite: (i) Raw, even calcined, washed or powdered ..... 100 kil. (ii) Prepared for retail sale (e.g., in tablets, balls, cylinders or cakes) ..... 100 kil.	2 50	Free	
246	Talc (soapstone, talor's chalk) cut or shaped for drawing, or in a wooden holder ..... 100 kil.	5 00	2 50	
247	Lead pencils, black and coloured; charcoal pencils, Indian ink (liquid or solid), for drawing or writing; chalks, cut : (i) Chalk and pencils : (a) Not case, or only covered with paper ..... 100 kil. (b) Case with ordinary unpolished white wood ..... 100 kil. (c) Case in other wood, cane or paper, metal, or covered with other materials, if not included under a higher tax .... 100 kil. (ii) Indian ink, solid or liquid; ink for pads ..... 100 kil.	10 00 100 00 250 00 250 00	10 00 G 55 00 G 80 00 G 150 00	

## 2.—VARNISH, LAC, PUTTY AND CEMENTS.

248	Oil varnish, mixed or not with siccative substances; concentrated linseed oil 100 kil.	55 00	25 00	
249	Spirit varnishes (solutions of resin in alcohol) ..... 100 kil.	120 00	50 00	
250	Lac varnishes, solutions of resins in turpentine, mineral or resin oils, varnish, acetone, alkalis or other solvents; asphalt varnish; solutions of asphalt or asphalt like substances in mineral or turpentine oil, as well as solutions of tar or coal pitch in light carbol-hydrates, as benzoline, kerosene, petroleum; solutions of colours and wax: Japan lac; Japan lac; siccatives; brandine ..... 100 kil.	100 00	50 00	
251	Sealing wax and seals in wax; hot tie wax 100 kil.	50 00	30 00	
252	Oil cements (fat lute); resin cement, count-chone and cutta-percha cements, glue and other putties or cements not mentioned elsewhere ..... 100 kil.	12 00	—	

## 4.—ETHER, ALCOHOLS NOT MENTIONED ELSEWHERE, VOLATILE OILS; PERUMERY AND COSMETICS.

263	Ether of every kind, simple and compound 100 kil.	250 00	150 00	
264	Grape oil (enzyme oil) ..... kil.	150 00	80 00	
265	Essel oil, methyl alcohol and acetone, raw or refined; formaldehyde, solid or liquid 100 kil.	20 00	10 00 A	
	Acetone, raw or refined ..... 100 kil.	—	10 00 A	

Note.—Ethel oil containing 2% of alcohol pays the same duty as alcohol.

266	Volatile oils: (i) Wood tar oil (juniper tar oil, &c.), coarsely refined, count-chone oil; hartshorn oil; refined and unrefined; turpentine oil, resin oil, camphor oil (liquid camphor) ..... 100 kil. (ii) Oil of juniper, and pine needles, hard berry oil, rosemary oil ..... 100 kil. (iii) Oils of jasmine, bergamot, bitter almonds, rose, lily of the valley, violet, orange-blossom, &c. 100 kil.	25 00 100 00 300 00	15 00 50 00 150 00	
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Note.—If the above-mentioned oils are imported in receptacles weighing under ½ kilo, they shall pay a surtax of 100 %.

267	Artificial perfumes: coumarin, heliotropine, and the like for preparing perfumes ..... 100 kil.	500 00	200 00	
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Nos.	Goods.	General		Conventional	
		Tariff.		Tariff.	
		D. P.	D. P.	D. P.	D. P.
258	Perfumed creases, pomades and mineral oils: (i) In receptacles of more than 1 kilo. 100 kil. (ii) " " of less than 1 kilo. " 100 kil.	400 00 500 00		275 00 F 325 00 F	
259	Perfumes and cosmetics containing ether or alcohol: (i) Essences, extracts, tinctures, and perfumed water..... 100 kil. (ii) Perfumed vinegar (bottle vinegar) 100 kil.	500 00 500 00		300 00 F 300 00 F	
260	Perfumed waters not containing ether or alcohol: (i) Rosewater: (a) In receptacles of over 1 kil...100 kil. (b) In receptacles of under 1 kilo. 100 kil. (ii) Orange blossom, lily of the valley and violet water, &c.: (a) In receptacles of more than 1 kilo. .... 100 kil. (b) In receptacles of less than 1 kilo. .... 100 kil.	30 00 50 00 40 00 40 00 60 00		30 00 F 40 00 F 30 00 F 45 00 F	
261	Powders, fards, red or white, dyes for the hair, tooth powder, tooth soap and paste, all perfumed; fumigating paper or pastilles, and all perfumery and cosmetics not elsewhere mentioned ..... 100 kil. Antiseptic tooth waters ..... 100 kil.	1,000 00 400 00		400 00 F 200 00	

*Notes.*—(1) Superperfumed powder, fards, red or white, and tooth powder, are dutiable under No. 261 if they claim by their labels, advertisement, receptacles, &c. to be cosmetics.

(2) Articles for advertising purposes, such as cards, framed pictures, accompanying the consignments, are admitted free of duty (*F.*).

## 5.—ARTIFICIAL MANURE.

262	Artificial manure of flesh, blood, &c.; bird, bat, and fish guano; coprolite, porcellette, &c. ....	Free	Free	
263	Broken and ground bones, and phosphorite meal, phosphates, and super-phosphates, Thomas phosphate meal or slag, mixed or not with other substances ..... Note.—Substances dutiable in themselves, not above mentioned but elsewhere included, imported for use as manure, can be admitted duty free on application and under control.	"	"	

## 6.—GUNPOWDER, (I) EXPLOSIVES, FUSES, AND OTHER INFLAMMABLE GOODS.

264	Gunpowder ..... Monopoly	Monopoly		
265	Dynamite ..... "	"		
266	Other explosive and fulminating substances, fulminating mercury, picric acid, and salts thereof; potassium chlorate, ammonium nitrate, gun-cotton, &c. in caps or detonators ..... "	"		
267	Rockets and fireworks of every kind, crackers, percussion and other caps, filled or not with fulminating mercury 100 kil. Percussion caps and priming ..... "	100 00 —	— 50 00 F	
268	Cartridges: (i) Military war material .... Prohibited (ii) Cartridges for game shooting and other: (a) Filled ..... 150 00 (b) Empty, with or without percussion caps ..... 100 kil.	Prohibited 150 00 80 00	Prohibited — 50 00	
269	Matches: (i) Of wood and paper ..... Monopoly (ii) Of stearine, wax, or other like stuffs ..... "	Monopoly "	Monopoly "	
270	Articles for illumination: (i) Wax torches ..... 100 kil. (ii) Pitch and tar torches ..... 15 00 (iii) Antimony, magnesium, zinc, and other torches ..... 100 kil.	70 00 15 00 60 00	— — —	
271	Other inflammable substances; tinder fuses; percussion caps for children's pistols and guns; lighting strips for miners' lamps and for lighting, &c.; also all inflammable substances and goods not mentioned elsewhere ..... 100 kil.	200 00	80 00	

## V.—ANIMAL AND VEGETABLE TEXTILE MATERIALS AND MANUFACTURES THEREOF.

## 1.—COTTON.

272	Cotton, prepared: (i) Bleached, combed, carded ..... 100 kil. (ii) Dyed, ground ..... " 30 00 (iii) Cotton waste of any kind ..... " 30 00	30 00 30 00 30 00	14 00 14 00 14 00	
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(1) A monopoly duty of dinars 1.50 per kilo, shall be levied on the importation of all explosives not containing nitro-glycerine, whether intended for sale or for industrial purposes. The application to be made to the Minister of War for permission to import explosives must be accompanied by a certificate from the factory where the explosive was made; the certificate shall state the substances entering into the composition of the explosive and be signed by the Police authorities.

No.	Goods.	General Tariff.	Conventional Tariff.	Nos.	Goods.	General Tariff.	Conventional Tariff.
		D. P.	D. P.			D. P.	D. P.
3	Cotton wadding:				Consular visa is not to be required for these certificates.		
	(i) Carded or sized, also wadding bands, size or not .....	30 00	14 00 I		It is understood that any further concession that Serbia may make to another State in respect of printed cotton tissues, of any nature whatever, shall be applicable of right to Glaris wares mentioned above (S.).		
	(ii) Absorbent and antiseptic .....	50 00	40 00 I		<i>Note.</i> —Handkerchiefs, kerchiefs, <i>ceh-niz</i> , foulards, shawls, fichus, &c., of all kinds and of every dimension, of cotton, coloured, printed, with or without dressing, plain, twilled, or craped (inclusive of all surfaces) .....	100 kil.	120 00 A
4	Cotton yarn, single:				278 Velvet, plush, and other like tissues .....	300 00	170 00 J
	(i) Up to No. 8 English:				279 Tulle, bobbinet, point-net and other like tissues including machine made contains of cotton yarn, the piece or sale by measure or made to shape without hemming or further finishing .....	100 kil.	250 00 J
	(a) Unbleached .....	40 00	25 00 B		<i>Note.</i> —Similar curtains hemmed or further finished are dutiable at the above-mentioned rate with a surtax in accordance with No. 360 or the Tariff as modified by Section 8 of the General Notes to Part V. of the Tariff, <i>i.e.</i> , a surtax of 15% if they are simply sewn or have hems or other ordinary edgings, and a surtax of 100% if they are otherwise made up. In any case they are liable to the surtaxes mentioned in Section I of the said General Notes (B).		
	(b) Bleached .....	50 00	30 00 B		<i>Note.</i> —Congress stuffs, English tulle, canvas, and stiffened open-work tissue for embroidery, under the conditions prescribed by the Ministry for Finance .....	100 kil.	100 00
	(c) Dyed or printed .....	60 00	35 00 B		280 Knitted and netted goods:		
	(ii) Above No. 8 and up to No. 20: (1)				(i) In pieces to be sold by the metre .....	200 00	120 00
	(a) Unbleached .....	60 00	30 00 B		(ii) Ready-made articles: stockings and socks, gloves, furniture-nets, bird-nets, and other like nets:		
	(b) Bleached .....	70 00	30 00 B		(a) Cut out and sewn .....	300 00	250 00
	(c) Dyed or printed .....	80 00	35 00 B		(b) Not cut out or sewn .....	300 00	250 00
	(iii) Above No. 20 and up to No. 30:				Ready-made articles: stockings and gloves, of hosiery-tissue weighing more than 300 grammes per sq. metre:		
	(a) Unbleached .....	65 00	—		Cut out and sewn .....	100 kil.	130 00 I
	(b) Bleached .....	75 00	—		Shaped .....	—	130 00
	(c) Dyed or printed .....	80 00	—		Stockings and gloves, of hosiery-tissue weighing up to 300 grammes per sq. metre:		
	From No. 21 to No. 24 inclusive:				Cut out and sewn .....	100 kil.	200 00 I
	(a) Unbleached .....	—	30 00 B		Shaped .....	—	250 00 I
	(b) Bleached .....	—	35 00 B		281 Lace of every kind, even embroidered (cut-work ( <i>dentelles, dentures</i> )) .....	1,000 00	600 00 J
	(c) Dyed or printed .....	—	40 00 B		Machine-made cotton lace .....	—	350 00 B
	From No. 25 to No. 30:				Embroidered lace ( <i>"neri-m"</i> embroidery) of all kinds, without visible tissue .....	100 kil.	550 00 S
	(a) Unbleached .....	—	40 00 B		282 Embroideries on cotton tissues:		
	(b) Bleached .....	—	45 00 B		(i) Chain-stitch embroideries, hand or machine-made embroideries, with or without application:		
	(c) Dyed or printed .....	—	50 00 B		(a) Of silk .....	1,200 00	700 00 S
	(iv) Above No. 30:				(b) Of other materials .....	1,000 00	550 00 S
	(a) Unbleached .....	90 00	50 00 B		(i) Flat-stitch embroideries, made on ordinary or shuttle-embroidering machines, with or without application:		
	(b) Bleached .....	100 00	55 00 B		(a) Of silk .....	1,200 00	700 00 S
	(c) Dyed or printed .....	120 00	60 00 B		(b) Of other material .....	1,000 00	550 00 S
	Thread made up for retail sale (sewing, knitting, and embroidery thread) on wooden reels, paper, in balls or skeins, &c. of one or more threads:				<i>Note.</i> —All other embroideries are dutiable as chain- or flat-stitch embroideries.		
	(a) Unbleached .....	100 00	50 00 B		<i>Note to Nos. 281 and 282.</i> —The duties fixed for these numbers include all the surtaxes provided for in the General Notes to Part V. of the Serbian Tariff (S.).		
	(b) Bleached .....	120 00	55 00 B		283 Ribbons of every kind .....	200 00	150 00 F
	(c) Dyed or printed .....	150 00	60 00 B		284 Bindings and button-makers' wares, even with foundations or insertions of wood, bone, or metal .....	300 00	125 00
	<i>Note.</i> It is understood that cotton yarns wound on bobbins or warp-beams, or prepared in any other manner for industrial use, shall not be subject to the rates of No. 276, but only to those of No. 274 or 275 (B.).				285 Cord, twine, or string of cotton yarn, of more than 1 mm. thickness .....	150 00	100 00
	<i>Note.</i> —All other embroideries are dutiable as chain- or flat-stitch embroideries.				<i>Note.</i> —String of less than 1 mm. thickness is dutiable as yarn under the corresponding number.		
	Plain tissues:				286 Hose, combined or not with common metal, girths, wicks, knitted or woven .....	120 00	80 00
	(i) Weighing more than 120 grammes per square metre, and having in the weft and warp in 1 square centimetre:				287 Tissues and other articles for technical purposes not mentioned or included elsewhere .....	30 00	20 00
	(a) Up to 50 threads .....	130 00	80 00 B GTS		2. <i> Hemp, Flax, and other Vegetable Textile Materials.</i>		
	(b) From 50 to 80 threads .....	150 00	100 00 B GTS		288 Hemp, flax, jute, manila hemp, New Zealand hemp, ramie, pine-apple and cocoa-nut fibre, post wool and other vegetable textile fibres, prepared, bleached, combed, carded, dyed .....	10 00	—
	(c) Above 80 threads .....	180 00	120 00 B GTS		289 Wadding of the above materials .....	30 00	—
	(ii) Weighing from 60 to 120 grammes per square metre, and having in weft and warp in 1 square centimetre:				(i) Common and sized .....	30 00	—

## ANIMAL AND VEGETABLE TEXTILE MATERIALS AND MANUFACTURES THEREOF continued.

No.	Goods.	General Tariff, D. P.	Conven- tional Tariff, D. P.	No.	Goods.	General Tariff, D. P.	Conven- tional Tariff, D. P.
	(a) Above No. 20 (English):			306	Carpets in the piece or shaped, of flax, hemp, jute, coco-nut, pine-apple fibres, manila hemp, &c., mixed or not with other vegetable textile materials:		
	(a) Unbleached ..... 100 kil.	75 00	10 00		(a) Woven so as to resemble velvet	140 00	50 00
	(b) Bleached, dyed, printed ..	30 00	45 00		(b) Otherwise woven ..... 100 kil.	100 00	50 00
291	Yarns of hemp, &c., several threads:			307	Articles for technical purposes not mentioned or included elsewhere ..... 100 kil.	50 00	20 00
	(i) Up to No. 20 (English):				Note.—Embroideries on a foundation material of flax, hemp, and other tissues of this category, are taxed in the same way as embroideries on a material of cotton.		
	(a) Unbleached ..... "	90 00	35 00		5. Wool and other Animal Hair for Spinning:		
	(b) Bleached, dyed, printed ..	100 00	45 00	308	Sheep's wool, including alpaca, llama and vicuña; hair of the angora goat, Peruvian sheep, camels, hares, rabbits, beavers, oxen, deer, and other animals:		
	(a) Above No. 20 (English):				(a) Carded, ground, combed or drawn, in		
	(a) Unbleached ..... "	100 00	40 00		flocks or ribbons, oiled .....	Free	Free
	(b) Bleached, dyed, printed ..	120 00	50 00		Combed, carded, ground, oiled, un-		
292	Linen, hemp and manila thread made up for retail sale (sewing, knitting, or embroidery thread, &c.), on wooden or paper reels, in balls or hanks, of one or more threads, unbleached, bleached, dyed, or printed ..... 100 kil.	180 00	60 00 B		dyed ..... 100 kil.	20 00	—
293	Yarns of jute, manila hemp, New Zealand hemp, and other vegetable fibres included under No. 288, single:				(b) Dyed ..... 100 kil.	50 00	—
	(i) Up to No. 7 (English):			309	Woolen wadding .....	Free	Free
	(a) Unbleached ..... 100 kil.	5 00	2 00	310	Artificial wool .....	—	—
	(b) Bleached, dyed, printed ..	15 00	9 00	311	Yarns of coarse wool or hair of animals (except hair from horses' manes or tails), up to No. 5 metric system:		
	(iii) Over No. 7 (English):				(i) Single strand:		
	(a) Unbleached ..... "	10 00	4 00		(a) Unbleached ..... 100 kil.	60 00	36 00
	(b) Bleached, dyed, printed ..	20 00	12 00		(b) Bleached, dyed, printed ..	80 00	50 00
294	Yarns of jute, manila hemp, New Zealand hemp, and other vegetable fibres included under No. 288, of several threads:				(c) Two or more strands:		
	(i) Up to No. 7 (English):				(a) Unbleached ..... "	80 00	50 00
	(a) Unbleached ..... 100 kil.	10 00	6 00		(b) Bleached, dyed, printed ..	90 00	55 00
	(b) Bleached, dyed, printed ..	20 00	12 00	312	Alpaca, cashmere, mohair, Genappes, chamois, camel hair, &c., yarns of one or more strands:		
	(ii) Over No. 7 (English):				(a) Unbleached ..... 100 kil.	60 00	36 00
	(a) Unbleached ..... "	15 00	9 00		(b) Bleached, dyed, printed ..	80 00	50 00
	(b) Bleached, dyed, printed ..	25 00	15 00	313	Yarns of combed wool, up to No. 16 metric system:		
295	Thread of the materials included under No. 288, made up for retail sale, other than those mentioned under No. 292 (on reels, in balls or hanks, &c.), of one or more threads, unbleached, bleached, dyed, or printed ..... 100 kil.	150 00	50 00 B		(i) Single strand:		
296	Tissues of flax, ramie, hemp, and other vegetable fibres included under No. 288, except those specially mentioned:				(a) Unbleached ..... 100 kil.	120 00	80 00
	(i) Common cloth for packing, having in				(b) Bleached, dyed, printed ..... 100 kil.	140 00	90 00
	weft and warp in 1 sq. centimetre not more than 18 threads:				(ii) Two or more strands:		
	(a) Of jute ..... 100 kil.	25 00	12 00 B		(a) Unbleached ..... "	130 00	90 00
	(b) Of other materials ..... "	120 00	30 00 B		(b) Bleached, dyed, printed, or otherwise prepared ..... 100 kil.	150 00	100 00
	(ii) Tissues having from 18 to 36 threads in weft and warp in 1 sq. centimetre ..... 100 kil.	250 00	50 00 B	314	Yarn of combed wool, above No. 16, of one or more strands:		
	(iii) Tissues having from 36 to 60 threads in weft and warp in 1 sq. centimetre ..... 100 kil.	300 00	100 00 B		(a) Unbleached ..... 100 kil.	100 00	60 00 G
	(iv) Tissues having more than 60 threads in weft and warp in 1 sq. centimetre ..... 100 kil.	400 00	160 00 B		(b) Bleached, dyed, printed ..	150 00	80 00 G
297	Tulle, bobbinet, point-net, and other like tissues. — Congress stuffs, canvas, and other open woven tissues, for embroidery, subject to the conditions laid down by the Minister of Finance.	100 kil.	250 00	315	Yarn of carded wool, as well as other woollen yarns n.s.m. (vicuña &c.), which do not come under Nos. 311-314:		
298	Ribbons of all sorts of tissues ..... 100 kil.	100 00	—		(i) Single strand:		
299	Knitted and netted tissues and manufactures thereof:				(a) Unbleached ..... 100 kil.	80 00	50 00 G
	(i) In pieces to be sold by the metre				(b) Bleached, dyed, printed ..	100 00	60 00 G
	(ii) Ready-made articles: socks and stockings, gloves, hair nets, furniture nets, bird nets, fishing and other like net:				(ii) Two or more threads:		
	(a) Cut out and sewn ..... 100 kil.	150 00	300 00		(a) Unbleached ..... "	120 00	70 00 G
	(b) Not cut out or sewn ..	150 00	300 00		(b) Bleached, dyed, or printed ..	150 00	80 00 G
	(c) Not elsewhere mentioned			316	Thread made up for retail sale, on reels, in skeins, bar ks, balls, &c.:		
300	Lace of every kind, even embroidered ( <i>dentelles</i> ) ..... 100 kil.	1,000 00	750 00		(a) Unbleached ..... 10 kil.	150 00	50 00 G
301	Velvet and plush with cut or uncut pile	100 kil.	250 00		(b) Bleached, dyed, printed ..	200 00	110 00 G
302	Trimnings and button-makers' wares, even if with intervening layers or foundations of wood, bone, metal ..... 100 kil.	300 00	240 00	317	Carpet of wool and animal hair combined or not with manila hemp, jute, flax, coco-nut, pine-apple, and other vegetable fibres, without regard to the quantity of these materials:		
303	Orlauge: (i) Tapes (ropes for ships) and cordage, even if tarred, of more than 5 mm. thickness ..... 100 kil.	50 00	25 00 A		(i) Common ..... 100 kil.	75 00	50 00 B
	(ii) Twine and string from 1 to 5 mm. thickness ..... 100 kil.	80 00	40 00 A		(ii) Fine .....	200 00	100 00 B
	Note.—Twine of the above kind less than 1 mm. thickness is dutiable as yarn, kirth, line, and other rope articles not mentioned elsewhere ..... 100 kil.	150 00	70 00 A	318	Corviolet ( <i>chebid</i> ) .....	100 00	70 00 B
304	Bags:			319	<i>Abu</i> and <i>rukno</i> (cancelled).		
	(a) Destined for the export of native produce ..... 100 kil.	—	7 50 B	320	<i>Schayak</i> (cancelled).		
	(b) Others ..... "	—	15 00 B	321	All other tissues of wool except those specially mentioned:		
	Note.—Coloured stripes shall have no effect on the tariff classification of bags. If bags are used for exporting native produce, e.g., cereals, flour, plums, cement, &c., the duties paid thereon shall be refunded.				(i) Weighing more than 700 grammes per square metre ..... 100 kil.	500 00	125 00 B
					(ii) Weighing from 500 to 700 grammes per square metre ..... 100 kil.	350 00	175 00 B
					(iii) Weighing from 300 to 500 grammes per square metre ..... 100 kil.	450 00	200 00 B
					(iv) Weighing up to 300 grammes per square metre ..... 100 kil.	500 00	250 00 B
					Note.—No. 321.—Tissues with warp or weft entirely of the following the above duties with a reduction of 15% ( <i>th.</i> ).		
					Note.—Remnants up to 4 metres in length will be dutiable as the tissues from which remaining.		
				322	Velvet, plush, and other like tissues, with the pile cut or uncut ..... 100 kil.	400 00	250 00 G
				323	Knitted or netted goods (hosiery):		
					(i) In pieces to be sold by the metre:		
					(a) Unbleached ..... 100 kil.	300 00	—
					(b) Bleached, dyed, woven in colours, or printed ..... 100 kil.	400 00	—
					(ii) In ready-made goods (socks and stockings, gloves, hair nets, furniture nets, bird-nets, and other like articles):		
					(a) Cut out and sewn ..... 100 kil.	450 00	—
					(b) Not cut out or sewn (shaped) ..... 100 kil.	450 00	—
					(iii) Not specially mentioned .....	425 00	—

Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.
ribbons of all kinds of tissues ..... 100 kil.	350 00	180 00
chairs and shawls woven, even in uncut pieces ..... 100 kil.	500 00	300 00 A
ulle, point-net, and other like tissues, ..	800 00	330 00
lace ..... 1,000 00		330 00
trimmings and button-makers' wares, with foundations of wood, bone, horn, metal, &c. .... 100 kil.	450 00	180 00
Note.—Embroideries on a foundation of woollen or other animal hair material are taxed as those on cotton tissues.		
Articles for technical purposes, not men- tioned or included elsewhere ..... 100 kil.	40 00	20 00
4.—Silk.		
brown silk, raw, not otherwise prepared		
100 kil.	50 00	20 00
rigid silk and dress silk, raw, single thread, or twisted ..... 100 kil.	50 00	20 00
lik wadding :		
(i) Common and coated with sizing ..	50 00	—
(ii) Antiseptic medicinal wadding ..	100 00	—
lik yarns of all kinds, not elsewhere men- tioned, mixed or not with yarn of other material :		
(i) Raw ..... 100 kil.	200 00	120 00
(ii) Boiled, bleached, dyed, printed ..	200 00	120 00
lik thread, for sewing, embroidering, knit- ting, and for trimmings, prepared for retail sale :		
(i) Raw ..... 100 kil.	400 00	400 00
(ii) Boiled, bleached, dyed, printed ..	800 00	500 00
lose-woven silk or half-silk tissues :		
(i) Silk ..... 2,500 00	1,500 00 F	
Note.—Close-woven silk tissues, bleached, dyed, or printed, are subject to a surtax of 10% (i) and (5).		
(ii) Half silk ..... 100 kil.	1,500 00	450 00 GI
elvet and plush, and other like tissues :		
(i) Silk ..... 100 kil.	3,000 00	1,700 00 F
(ii) Half silk ..... 100 kil.	1,500 00	550 00 G
ulle, and netted tissues like tulle, gauze, crêpe, and other loose woven tissues, wholly or partly of silk ..... 100 kil.	2,500 00	1,500 00 F
same for bolting, wholly or partly of silk 100 kil.	1,800 00	—
Of silk, including garnitures for bolters knitted or netted goods (hosiers) :		
(i) In pieces to be sold by the metre :		
(a) Silk ..... 100 kil.	2,500 00	1,500 00 F
(b) Half silk ..... 100 kil.	1,200 00	800 00 F
(ii) Ready-made articles (stockings and socks, gloves, hair nets, and other nets), and articles not elsewhere mentioned : (a) Silk :		
Cut out and sewn ..... 100 kil.	3,000 00	1,800 00 F
Shaped ( <i>faconnés</i> ) (not cut out or sewn) ..... 100 kil.	3,000 00	1,800 00 F
(b) Half silk :		
Cut out and sewn ..... 100 kil.	1,500 00	800 00 F
Shaped ( <i>faconnés</i> ) (not cut out or sewn) ..... 100 kil.	1,500 00	1,000 00 F
lace of every kind, wholly or partly of silk 100 kil.	3,000 00	2,000 00 F
100 kil.	2,500 00	1,100 00
Ribbons : (i) Silk ..... 100 kil.	2,500 00	
(ii) Half silk : (a) Repts to a width of 6 cm. for hats ..... 100 kil.	600 00	400 00
(b) Other ..... 100 kil.	1,200 00	600 00
Embroidery on foundations ( <i>fonds</i> ) wholly or partly of silk ..... 100 kil.	5,000 00	2,250 00 F
Trimnings and button-makers' wares, with foundations of wood, bone, metal, horn :		
(i) Wholly silk ..... 100 kil.	2,000 00	1,250 00 F
(ii) Half silk ..... 100 kil.	800 00	600 00 F
Nete (filter cloths) of very coarse silk or half silk tissues, and other goods of such tissues for technical purposes ..... 100 kil.	400 00	200 00
Note.—All other articles of silk or half silk for technical purposes are also dutiable according to this number.		
Insulating tapes of waste silk pay 30 dinars per 100 kilos.		
5.—Tissues coated or saturated with Oil, Pitch (Resin), and other Substances, as also Wares thereof: Bookbinders' Cloth.		
Tissues, coated or saturated with wax, pitch (resin), tar, oil, varnish, &c., or chemically rendered waterproof :		
(i) Coarse oilecloth, not printed, tissu- coated with asphalt ..... 100 kil.	30 00	25 00
(ii) Tarpaulins or other covers of coarse tissues, saturated or coated with oil, tar or fatty preparations, or chemically prepared, even with rings, straps, buckles, &c. .... 100 kil.	100 00	45 00
Tissues covered with celluloid or other like substances ..... 100 kil.	200 00	60 00
Tissues covered with polishing or grinding materials (emery cloth, glass cloth, &c.) ..... 100 kil.	26 00	
Floorcloths, of oleum, kamptulicon oil- cloth, and other like materials for cover- ing floors :		
(i) Dyed in the mass in one colour, printed or not ..... 100 kil.	40 00	30 00

No.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.
	(ii) Dyed in the mass in several colours 100 kil.	30 00	35 00
348	Tapestry of linoleum and other like ma- terials ..... 100 kil.	80 00	60 00
350	Oilecloth and coated tissues generally, not mentioned or included elsewhere (wax muslin and wax taffetas) :—		
	(i) In pieces to be sold by the metre 100 kil.	100 00	60 00
	(ii) In lengths marked for cutting ..	150 00	50 00
351	Articles of oilecloth, except saddlery and trunkmakers' wares :		
	(i) Combined with common or fine materials ..... 100 kil.	500 00	250 00
	(ii) Combined with finest materials ..	500 00	—
	(iii) With precious metals :		
	(a) With gold ..... 100 kil.	1,500 00	—
	(b) With silver ..... 100 kil.	600 00	60 00
352	Bookbinders' cloth ..... 100 kil.	100 00	60 00
	6.—Felt and Felt Wares.		
353	Felt even saturated with pitch (resin), tar, varnish, &c., in pieces :		
	(i) Of coarse animal hair, combined or not with vegetable materials 100 kil.	60 00	35 00
	(ii) Woollen, combined or not with vegetable and other animal ma- terials ..... 100 kil.	200 00	110 00
	Note.—Any felt saturated with pitch (resin), tar, varnish, &c., is dutiable under Section (i).		
354	Felt shoes, sewn or not, with felt soles 100 kil.	250 00	150 00
355	Other felt goods (hats excepted) ....	300 00	150 00
	Note.—Embroidered felt, and also em- broidered articles of felt are dutiable as cotton embroideries or embroidered cotton articles with the surtaxes provided for in the General Notes to Part V. of the Tariff.		
	No. 355 includes also all articles of felt for technical purposes.		
	7.—Hair and Manufactures thereof not mentioned elsewhere.		
356	Human hair and its imitations, of all kinds :		
	(i) Raw ..... 100 kil.	200 00	100 00
	(ii) Combed, dyed ..... 100 kil.	300 00	200 00
357	Wigs and other articles of human hair and its imitations, combined or not with other materials, if they do not come on that account under a higher duty ..... 100 kil.	2,500 00	1,500 00
358	Horsehair from the mane and tail, combined or not with other materials :		
	(i) Raw ..... 100 kil.	Free	Free
	(ii) Bleached, dyed, combed, drawn, even curled, mixed with other animal hair or vegetable fibres 100 kil.	10 00	—
359	Articles made of horsehair, not mentioned nor included elsewhere :		
	(i) Press cloths for pressing oil and fats, even if combined with tow 100 kil.	50 00	30 00
	(ii) Ribbons, artificial flowers; tissues which have the warp or weft or warp of horsehair and the other parts of other material, silk excepted ..... 100 kil.	800 00	500 00
	(iii) All other articles, even if combined with other materials, providing they do not come thereby under a higher duty ..... 100 kil.	300 00	—
	Note.—Tissues in which neither the weft nor the warp is constituted by horsehair hair has been mixed with another textile fibre during the process of weaving, pay the duties of the most highly taxed material. Tissues with weft or warp of horsehair and other parts of silk shall, however, be dutiable as tissues of silk or half silk.		
	8.—Clothes, Linen, and other Sewn Articles, also Articles of Fashion not otherwise mentioned.		
360	Clothes, wearing then and other fashion articles ("articles de mode") and sewn articles of tissue, piled or not, knitted or netted, of lace or embroideries, ribbons or trimmings, not elsewhere mentioned nor included :		
	(i) Of silk or half silk ..... 100 kil.		
	(ii) Of wool ..... 100 kil.		
	(iii) Of cotton ..... 100 kil.		
	(iv) Of other vegetable textile ma- terials ..... 100 kil.		
	(v) Of tissue or articles specified in Nos. 397, 399, 532, 537 and 632.		

Taxed ac-  
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made, with  
a surtax of  
25% if of  
silk, half-  
silk or  
wool, and  
200% if of  
other ma-  
terials.

## ANIMAL AND VEGETABLE TEXTILE MATERIALS AND MANUFACTURES THEREOF—continued.

Nos.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.
	<i>Note 1.</i> —Clothing, articles of lace, and other sewn articles of lace and embroidery are subject to a surtax of 50%; if only ornamented with lace or embroidery, to a surtax of 30% on the fixed duty. If they have linings of silk, or trimmings partly of fur, they pay a surtax of 20%; and if lined with fur, they are dutiable as fur goods, so far as they do not become thereby subject to a higher rate of duty ( <i>F.</i> ).		
	<i>Note 2.</i> —Wearing linin, clothes, and other goods, if only cut out, pay the same duty as sewn goods of the same kind ( <i>F.</i> ).		
	<i>Note 3.</i> —Collars, cuffs and shirt fronts not embroidered and not mixed with silk are not dutiable as stated above, but pay the following import duties:		
	(i) Of cotton:		
	(a) White ..... 100 kil.	800 00	250 00 A
	(b) Other ..... ..	1,000 00	300 00 A
	(c) Of linen, of all kinds ..... ..	1,200 00	350 00 A
	In assessing duty, no attention shall be paid to small unbordered parts in articles of linen for women and children, such as stars, monograms, flowers and other ornaments covering a very small surface. On the other hand, articles of linen for women and children, bonuses and corsets with slight application of lace and embroidery, and also with open parts of lace and embroidery which are sewn as slight accessories on the collar, neck, sleeves, and tringles, are subject to a surtax of 30 % of the duty otherwise leviable ( <i>A.</i> ).		
	<i>Note 4.</i> —Trimmings and button-makers' axes in which only the detached parts have been sewn together shall not be dutiable as sewn articles unless they form apparel or other sewn articles of trimming.		
361	Feathers for personal adornment, prepared, of all kinds: heads and nests of birds, and whole birds prepared for ornament, ..... kil.	50 00	30 00
362	Tans: (i) Of wood and paper, even combined with other materials ..... kil.	6 00	—
	(ii) All other:		
	(a) Of common or fine materials, or combined with fine materials ..... kil.	12 00	—
	(b) Of the finest materials, or combined with the finest materials ..... kil.	30 00	—
	(c) With precious metals, no matter what quality:		
	With gold ..... kil.	50 00	—
	With silver ..... ..	25 00	—
363	Men's hats: (i) Of silk tissues, finished or not ..... each	5 00	2 50
	(ii) Of other tissues, even coated with indiarubber, and varnished hats of tissues of any kind:		
	(a) Finished ..... each	3 50	1 50
	(b) Not finished ..... ..	2 00	0 50
364	Men's felt hats: (a) Finished ..... ..	2 50	1 00 I
	(b) Not finished ..... ..	1 00	0 60 I
365	Ladies' felt hats of every kind:		
	(a) Trimmied ..... ..	2 50	1 00
	(b) Not trimmed ..... ..	1 00	0 60
366	Hat shapes of felt not made up ..... ..	0 20	—
	Hat shapes of felt ..... ..	—	6 15 I
	<i>Note.</i> —The following are also included in No. 366: hat shapes of straw, chip and other vegetable materials, except sparterie, neither made up, dyed, bleached, varnished or pressed.		
367	Straw hats, and hats of other plaited materials, whalebone, loofah, sparterie, &c.:		
	(i) Men's hats: (a) Finished ..... each	1 50	—
	(b) Not finished ..... ..	1 00	—
	(ii) Ladies' hats: (a) Trimmied ..... ..	2 50	—
	(b) Not trimmed ..... ..	1 50	—
	Straw hats:		
	(a) Men's hats:		
	(i) Finished ..... ..	0 30 I	—
	(b) Not finished ..... ..	0 80 I	—
	<i>Note.</i> —All other trimmed or untrimmed ladies' hats except those under No. 365 are included under this heading.		
368	All ladies' hats without exception, ornamented ..... each	7 50	4 00 P
369	Ferzes, with or without tassels ..... ..	0 50	0 25
	<i>Note 1.</i> —Caps, bonnets, and toques ( <i>cachourens</i> ) are dutiable as made-up articles, according to the material of which made.		
	<i>Note 2.</i> —Hats and caps for ladies, if in the form of men's hats and caps, are dutiable as such.		
370	Artificial flowers and wreaths, wholly or partly of textile materials, combined or not with other materials:		
	(a) Funeral wreaths ..... 100 kil.	3,000 00	1,000 00
	(b) Other ..... ..	3,000 00	1,500 00

Nos.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.
	<i>Note.</i> —A rebate of 25 % is allowed on component parts of artificial flowers, blunting and pistils, also rubber tubes pay 100 kil.	250 00	150 00
	<i>Note.</i> —Birds, fancy flowers, imitation insects, butterflies, &c., made of textile material, are dutiable as artificial flowers.		
371	Umbrellas and panels:		
	(i) Without decorations of precious metal:		
	(a) Wholly or mostly covered with lace or embroidery ..... each	12 00	5 00 A
	(b) With coverings wholly or partly of silk:		
	Trimmed with lace, ribbons, and embroidery ..... each	7 50	3 00 A
	Plain ..... ..	4 00	1 50 A
	(c) With coverings of other tissues:		
	Trimmed with lace, ribbons, and embroidery ..... each	4 50	0 80 A
	Plain ..... ..	2 00	0 90 A
	(ii) Decorated with precious metals:		
	(a) With gold ..... ..	10 00	6 00
	(b) With silver ..... ..	5 00	4 00
372	Boots and shoes of tissue or felt, even with soles of other materials:		
	(i) Of pure or mixed silk ..... 100 kil.	800 00	500 00
	(ii) Other ..... ..	350 00	200 00
	(iii) Of waterproof cloth, except cloth coated or impregnated with caoutchouc ..... 100 kil.	150 00	100 00
	(iv) Boots and shoes made of plaited scraps of cloth or cloth list, not combined with other materials ..... 100 kil.	50 00	—
	<i>Note 1 to No. 372.</i> —If these shoes are embroidered they pay a surtax of 30 %.		
	<i>Note 2.</i> —Shoes of brail or other trimming materials without sewn soles of other material will be dutiable as trimming according to the material of which composed.		
	<i>Note 3.</i> —When boots and shoes of tissue or felt are bordered with leather on the sides or on the top, they shall also be dutiable according to No. 372. Boots and shoes in which tissue or felt is inserted in the middle of, or around, the elastic are classed as boots and shoes of leather.		
	<i>9.—Remnants of Textile Goods.</i>		
373	Remnants of tissues and yarns of every description which cannot be used for their original purpose ..... ..	Free	Free
GENERAL NOTES TO THE TEXTILE SECTION (PART V.) OF THE TARIFF.			
(i)	The Outdone duty, if not otherwise provided in the tariff, is that applicable to grey goods; if they are eye-washed, bleached, half-bleached, mercerized or nitrated, they pay a surtax of 15%; if dyed or woven in colours, stamped or printed, 20% ( <i>G.</i> ), ( <i>I.</i> ) and ( <i>S.</i> ).		
(ii)	Figured tissues pay a surtax of 10% ( <i>G.</i> ), ( <i>A.</i> ).		
(iii)	Broché tissues and tissues in gauze binding pay a surtax of 15% ( <i>G.</i> ) ( <i>A.</i> ).		
(iv)	Yarns, tissues, embroidered tissues, and trimmings made of several textile materials, except silk, if not otherwise determined, pay the highest duty payable by any of the materials of which they are made. Mixtures not exceeding 5% ( <i>G.</i> ) of the total weight are without influence on the tariff classification.		
(v)	Yarns and thread containing silk, but not to the extent of more than 25% of their weight, pay an extra 30% (10% <i>A.</i> ) on the duty on such goods. If they contain more than 25% of silk, they will be dutiable as silk yarns and thread. Tissues in general which are mixed with silk will be dutiable as follows:		
	(a) If they contain up to 10% of silk in the total weight of the tissue, they pay a supplement of 20% on the duty of the principal material.		
	(b) If they contain more than 10 up to 50% of silk in the total weight of the tissue they pay the same duty as half-silk tissues.		
	(c) If with more than 50% they pay the same duty as silk tissues ( <i>G.</i> ).		
(vi)	Tissues, knitted and embroidered materials and trimmings, with common metal threads, &c., pay a surtax of 5% on the duty. If smooth or otherwise dressed with other vegetable or mineral materials, they also pay a surtax of 5%.		

	General Tariff.	Conventional Tariff.		General Tariff.	Conventional Tariff.
	D. P.	D. P.		D. P.	D. P.
(vii) Tissues knitted and embroidered articles and trimmings, combined with gold and silver or with gilt and silvered threads, pay a surtax of 10% (25% A.), if these threads are not more than 25% of the total weight of the article, otherwise they will be dutiable as gold, silver, gilt, or silvered articles, &c. All these products combined with gilt or silvered threads, or even with threads of gilt or silvered common metals, even with gilt or silvered spangles and other similar ornaments of gilt or silvered thread, pay a surtax of 12%. Embroideries composed only of the yarns and threads pay a surtax of 12% on the duty fixed by No. 282 (1) b and (2) b and No. 312 respectively, even if there are no embroideries of other materials (A.).			(xvii) Netted goods, resembling lace, to be sold by the metre, are dutiable as lace. The same classification applies to articles resembling lace, consisting of ribbons, lace, gimpes, sewn or embroidered, and all <i>afrikanes</i> embroideries, even if the foundation tissue is partly visible. In embroideries are included tuile with applications, embroideries on felt, plush, ribbons, knitted or netted stuffs, such as table-cloths, curtains, fichus, &c. Embroidered trimmings are dutiable as trimmings.		
			<i>Additional Note.</i> —Unbleached or blowed tissues in the piece to be sold by measure shall not be dutiable as coloured goods merely by virtue of their having a "tending" (lines or other marks in colours) printed or woven at the end of the piece (B.).		
(viii) Textile goods and felts which are completed with ordinary stitches or seams, and with ordinary trimmings, will not be dutiable as ready-made goods (sewn), but will only pay a surtax of 15%. Similar netted wares will be treated as cut out and sewn knitted wares. So far as of otherwise specially provided, textiles shaped in manufacture or with indication for cutting into articles, without needlework, will be treated as textiles in the piece, subject, however, to a surtax of 5% (G.) and (S.).			<i>Special Stipulation.</i> —Kerchiefs and shawls of printed cotton tissues, furnished with fringes produced in the process of weaving, even knitted, but not sewn, shall not be subject to any surtax by reason of those fringes (S.).		
(ix) Clothes, articles of fashion, and other sewn goods of tissues, combined with threads of common metal, pay a surtax of 10% (A.); if with gold, silver, gilt, or silvered threads, 5% (20% A.).			VI.—LEATHER AND FURRIERS' WARES, AND WARES OF GUT.		
(x) Glass, porcelain, or metal beads, wire-bone fibres, in-woven, inserted, or otherwise combined with woven material, effect no change in the duty (G.).			1.— <i>Leather and Leather Wares.</i>		
(xi) Articles made of woven materials, which are made up in other manner than by sewing, are dutiable as sewn articles (G.).			374 Leather merely tanned, in any way; leather of all kinds further prepared; greases dyed, &c.:		
(xii) Sewn textile articles composed of several different materials, pay the duty on the material which predominates in extent on the exterior surface (G.).			(1) If leather and any leather tanned as sole leather, and which by the consistency, thickness or the characteristics thereof may be used for the manufacture of sole leather, belting and the like:		
(xiii) Linings, buttons, gimpes, ribbons, trimmings, borders, embroidered parts, &c., do not affect the tariff classification (G.).			(a) Cruppers ..... 100 kil. 120 00 —		
(xiv) Stuffed mattresses, pillows, palliasses, pay the duty on sewn goods for one third of their weight, according to the duty paid by the material the cover is made of, and for two thirds of their weight the duty paid by the stuffing.			(b) Other, except pairings, " " 100 00 —		
(xv) In calculating the weight per square metre of coloured tissues for purposes of classification, a deduction of 10% is made for dye and dressing. In cases, however, in which such deduction results in subjecting the goods to a higher rate of duty, a deduction of 10% is also made from the actual weight on which duty is levied (B.).			(c) Pairings ..... 80 00 —		
(xvi) In counting the threads of the tissues, classified in Nos. 277 and 296, each twisted strand taken separately shall be deemed to be a single thread, so that threads of more than one strand shall be considered as consisting of as many single threads as there are separate strands in their composition. In counting the threads, those which have been added by braiding are also reckoned, as also silk threads which do not cause the stuff to partake of the character of silk or half-silk tissues. As to tissues which are not evenly close-woven throughout, the number of threads shall be determined by taking the average number of threads counted in the loose-woven part and in the close woven part. In counting the metal yarns inserted into the tissues, the textile yarns wound with metal threads shall be included in the number of threads.			Leather merely tanned in any way, prepared leather of all kinds, e.g., greased, coloured, &c., leather:		
(xvii) Knitted plush is dutiable as velvet and plush.			(a) Leather for soles, " " 100 kil. — 75 00 B		
			(b) Welt leather ..... — 55 00 B		
			(ii) Other leather n.s.m., not tanned as sole leather, for footweavers, saddle-makers' wares, harness-makers' wares and for other purposes, e.g., Russia leather, waxed leather, Morocco leather, kid and similar leather, except those specially mentioned; sleeked leather, white, brown or black; patent or not, weighing per piece:		
			(a) Over 3 kilos, " " 100 kil. 150 00 80 00		
			(b) From 1 to 3 kilos, " " 200 00 100 00		
			(c) Up to 1 kilo, inclusive, " " 250 00 120 00		
			Leather merely tanned in any way; leather of all kinds further prepared; greased, dyed, &c.:		
			Russia leather, wax leather, Morocco leather, shagreen, kid, and others not specially mentioned elsewhere also patent leather, weighing per piece:		
			(a) Over 3 kilos, " " 100 kil. — 80 00 G		
			(b) From 1 to 3 kilos, " " 100 kil. — 100 00 G		
			(c) Up to 1 kilo, inclusive, " " 100 kil. — 120 00 G		
			Sleeked leather of all kinds and of all colours, " " 100 kil. — 80 00 A		
			<i>Note to 374.</i> —As waste leather are considered all outer parts of tanned hides which remain after the backs and belts have been cut out—e.g., the parts of the hides covering the head, neck, breast, leg and belly. These articles shall be liable to the duty fixed for welt leather, 55 dinars per 100 kil. (A.).		
			376 Leather of every kind, bronzed, gilt, or silvered, with designs, stamped, cut out, or perforated, " " 200 00 120 00		
			376 Parchment and transparent leather, leather for drums, sieves, and other articles, " " 100 kil. 75 00 60 0 0		
			377 Artificial leather ..... 35 00 —		
			378 Leather for gloves of every kind, also leather cut out for gloves, " " 100 kil. 600 00 300 00		
			<i>Note 1.</i> —Pieces and strips of leather not cut out for making shoes or other small articles pay the same duty as the leather of which they are made.		

\* As regards cotton tissues, printed, dyed, or manufactured of dyed yarn, the method of determining the tariff classification in accordance with the stipulations of the Swiss Treaty may be employed if the importer desires the most method as more advantageous. This provides that in order to determine the subdivision of No. 277 under which these tissues are eligible, they shall be weighed in the crude state, neither coloring nor dressing being taken into account. For this purpose, each kind of such tissues presented for customs clearance must be accompanied by a cutting of the same tissue in the crude state, measuring at least 1 square decimetre.

**Note 2.**—Remnants of leather, unserviceable worn out pieces of leather which cannot be used for making any articles of leather, are free of duty.

note 3.—Pieces of leather and straps, manufactured by gluing or pressing together, with impressed or embossed ornamentations or perforated, also pieces of leather shaped for special purposes in any way, pay the same duty as leather ware—n.s.m.

## LEATHER AND FURRIERS' WARES, AND WARES OF GUT continued.

Nos.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.	Nos.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.
379	Boots and shoes of leather of all kinds, raw, tanned, or further prepared, also skins with the hair on:			385	Leather goods, not mentioned or included elsewhere, even combined with other materials if thereby they do not come under a higher duty:		
	(i) Ordinary <i>opanki</i> (sandals):				(i) Wholly of leather or combined with fine and common materials, 100 kil.	500 00	360 00
	(a) Common sandals even with wooden soles, ..... 100 kil.	150 00	--		(ii) With the finest materials, ..... "	800 00	500 00
	(b) With other soles (strap sandals) 100 kil.	200 00	--		(a) Gold, ..... "	1,000 00	800 00
	(ii) Other shoes, except boots and top boots, even combined with other materials:				(b) Silver, ..... "	500 00	600 00
	(a) If the weight per pair is over 1.25 kilo, ..... 100 kil.	400 00	270 00 A		Note. This number also includes belts for women, trusses and leather clothing.		
	(b) If the weight per pair is from 0.75 to 1.25 kilo, ..... 100 kil.	550 00	350 00 A	386	Leather cut out for shoes and other articles; also separate pieces, sewn or glued together, except for gloves, ..... 100 kil.	600 00	360 00
	(c) If the weight per pair is from 0.40 to 0.75 kilo, ..... 100 kil.	650 00	400 00 A		2.—Furs and Furriers' Wares.		
	(d) If the weight per pair is under 0.40 kilo, ..... 100 kil.	850 00	400 00 A	387	Furs prepared but not made up:		
	(iii) Boots and top boots of leather of all sorts:				(i) From common skins, ..... 100 kil.	350 00	150 00
	(a) If the weight per pair is 1 kilo. or over, ..... 100 kil.	050 00	450 00		(ii) From fine skins, ..... "	1,000 00	500 00
	(b) If the weight per pair is under 1 kilo, ..... 100 kil.	850 00	550 00		Note.—As common skins are considered sheep skins, goat skins, lamb skins (astrakhan excepted), kid skins, chamois, wolf, bear, badger, yellow fox, roe deer, deer, dog, hare, &c. skins. All other fur-skins are considered as fine.		
	Note. Boots and shoes of leather with soles of rubber are dutiable as boots and shoes wholly of leather.			388	Furriers' wares: (i) Of common fur skins:		
380	Leather gloves, combined or not with textile material, ..... 100 kil.	1,500 00	--		(a) Not covered and not lined, ..... 100 kil.	600 00	360 00
	(a) Unlined, ..... "	--	900 00		(b) Covered and lined, ..... "	800 00	300 00
	(b) Lined, ..... "	--	500 00		(i) Of fine fur skins:		
	Note 1.—Leather shoes and gloves embroidered with whatever material pay a surtax of 30%.				(a) Not covered and not lined, ..... "	2,000 00	900 00
	Note 2.—Leather gloves, lined or covered with fine fur or with fur borders, are dutiable as fur goods under No. 388. Parts of gloves sewn together are dutiable as gloves.				(b) Covered and lined, ..... "	3,000 00	900 00
	Note 3.—Boots and shoes of leather covered or lined with fine furs or with fur borders pay a surtax of 30%.				Note to No. 388.—Under sects. (i) (a) and (ii) (b) are also included boots (not lined) if provided with ribbons, buttons, &c.		
381	Leather goods for technical purposes:				Note.—Boots and shoes of tissue, lined or bordered with fine fur, are also included under furriers' wares.		
	(a) Leather belts for transmitting motive power of all sorts, ..... 100 kil.	150 00	120 00	389	Stuffed animals for decoration and dress, also parts thereof, with artificial eyes, teeth, &c.; small boxes and cases of bird and other animal skins, combined with other materials if thereby they do not come under a higher duty, ..... 100 kil.	300 00	--
	(b) Other, ..... "	100 00	--		Note 1.—Bird skins, and parts thereof, prepared for use as fur-lining, will be dutiable as fine furriers' wares.		
382	Sticks, riding whips, and other like articles of leather or animal skins combined with other materials, if they do not, on that account, come under a higher duty:				Note 2.—Woven goods, also articles of leather, and tissues on which birds' feathers are woven or sewn, will be dutiable as fine furriers' wares, lined.		
	(i) Not lacquered, ..... 100 kil.	250 00	200 00		Note 3.—Furs put together for fur lining are dutiable under No. 388, section (i) or (ii), according to the quality of the fur.		
	(ii) Lacquered, ..... "	350 00	200 00		Note 4.—Remnants of fur which can be used for lining or other goods will be dutiable as furs.		
383	Saddlery and harness-makers' wares, combined or not with other materials:				Note 5.—Furs resembling fine fur-skins will be dutiable as such.		
	(i) With wood, iron or steel, and nickelled and not coated with other common metals or their alloys, ..... 100 kil.	200 00	100 00		3.—Articles of Gut.		
	(ii) With sheet brass or other common metals, or coated with nickelled iron and steel, or with other metals or their alloys, ..... 100 kil.	250 00	200 00	390	Gut strings (except corals for musical instruments) and shews and corals of gut, ..... 100 kil.	200 00	100 00
	(iii) With silver, silver-plated parts, or with silvered or gilt parts, ..... 100 kil.	400 00	350 00	391	Other articles of gut; also sticks, whips, wholly or partly bound round with strings or corals of gut, ..... 100 kil.	300 00	--
384	Trunk-makers' wares of leather, tissues other than silk, oilcloth, or coated and impregnated tissues, combined or not with other materials:				VII.—CAOUTCHOUC AND GUTTAPERCHA.		
	(i) Weighing over 1 kilo:				1.—Soft Caoutchouc.		
	(a) Combined with iron, steel, not nickelled, nor coated with other metals and their alloys, even in combination with other fine and common materials, ..... 100 kil.	300 00	200 00	392	Caoutchouc and guttapercha, also balata, refined, mixed or not with other materials, coloured, vulcanized or not, in pieces, plates, or patent sheets, but not further manufactured; also soft caoutchouc paste, ..... 100 kil.	50 00	30 00
	(b) In combination with other metals, even with iron and steel, nickelled or coated with other metals and their alloys, combined or not with other fine and common materials, ..... 100 kil.	350 00	250 00	393	Caoutchouc thread:		
	(c) In combination with the finest material, ..... 100 kil.	600 00	350 00		(i) Solely of caoutchouc, ..... "	100 00	50 00
	(ii) Weighing up to 1 kilo, inclusive:				(ii) Covered with other materials, ..... 100 kil.	200 00	100 00
	(a) Combined with iron and steel, not nickelled or coated with other metals and their alloys, combined or not with other common and fine materials, ..... 100 kil.	400 00	250 00	394	Tubes, straps, indiarubber tyres for carriage wheels, covers for the tubes or tyres on carriage, &c., wheels, caoutchouc and guttapercha strips; also tissues saturated or covered with caoutchouc and guttapercha, with linings or layers of caoutchouc and guttapercha or with layers of tissues, even combined with common metals and their alloys, ..... 100 kil.	150 00	120 00 A
	(b) In combination with other metals, or with iron or steel, nickelled or coated with other metals or their alloys, even combined with other common and fine materials, ..... 100 kil.	600 00	275 00	395	Indiarubber shoes and boots, even combined with textile and other materials, ..... 100 kil.	250 00	140 00
	(c) In combination with the finest material, ..... 100 kil.	800 00	500 00	396	Footcloths, even combined with other materials, ..... 100 kil.	150 00	120 00
	Note to No. 384.—Trunks are, wholly of leather, oilcloth, or other like tissues, are dutiable as follows:			397	Tissues, felt and knitted stuffs coated or saturated with caoutchouc or guttapercha, or with a layer of caoutchouc and guttapercha, ..... "		
	If of leather, under sects. (i) (b) or (ii) (b).				(i) Silk or half silk, ..... 100 kil.	300 00	300 00
	If of oilcloth or other like tissues, under sects. (i) (a) or (ii) (a), as the case may be.				(ii) Of other textile materials, ..... "	200 00	130 00
				398	Articles not otherwise mentioned of soft or vulcanized caoutchouc, even wholly or		

Nos.	Goods.	General Tariff.		Conventional Tariff.	
		D. P.	D. P.	D. P.	D. P.
	partly covered, coated or saturated with caoutchouc:				
	(i) Solely of caoutchouc or combined with common or fine materials	100 kil.	450 00	150 00	
	(ii) With the finest materials		600 00	300 00	
	(iii) With precious metals:				
	(a) With gold		1,000 00	700 00	
	(b) With silver		800 00	450 00	
	9 Elastic tissues, knitted goods and trimmings of every kind, if the yarns used are of:				
	(i) Silk or half silk	100 kil.	300 00	220 00	
	(ii) Of other textile materials:				
	(a) For shoemakers		150 00	120 00	
	(b) Other		200 00	170 00	
	Note to No. 399.—Leathered goods of this kind pay a surtax of 30 %.				
	Tissues and other manufactures of caoutchouc, or of other stuffs saturated or covered with caoutchouc or gutta-percha for technical purposes (for rollers for insulating purposes &c.) not mentioned or included elsewhere.	100 kil.	60 00	35 00	
	Note.—Clothes and other goods of this kind made up with glue are dutiable as finished goods.				
	2.—Hard Caoutchouc (Ebonite).				
	1 Paste of hard caoutchouc, vulcanized or not: hard caoutchouc or gutta-percha in sheets, bars, threads, even polished but not otherwise manufactured; manufactured sheets combined with other materials, unwrought stamped wares of caoutchouc, which already show the form of the finished article but require further preparation	100 kil.	100 00	30 00	
	2 Tubes of hard caoutchouc		200 00	120 00	
	3 All other goods of hard caoutchouc and gutta-percha combined or not with other materials if thereby they do not come under a higher duty:				
	(i) Of caoutchouc alone or combined with common or fine materials	100 kil.	400 00	200 00	
	(ii) With the finest materials		600 00	300 00	
	(iii) With precious metals:				
	(a) With gold		1,000 00	500 00	
	(b) With silver		800 00	500 00	
	Note.—Goods of imitation caoutchouc or gutta-percha are dutiable as if of caoutchouc and gutta-percha.				
VIII.—PLAITED GOODS OF VEGETABLE MATERIALS, TEXTILE FIBRES EXCEPTED.					
	1 Plaits of wood shavings (chip), straw, roots of trees, reeds, grass, palm leaves, rattan, seaweed, or other vegetable materials for plaiting, except sparterie:				
	(i) Not bleached nor dyed	100 kil.	50 00	—	
	(ii) Bleached or dyed		70 00	—	
	Plaits of straw or other vegetable materials (except sparterie), for hat-making: pure or mixed with textile materials of all kinds, the vegetable materials predominating in weight:				
	(i) Not bleached, nor dyed		—	Free	
	(ii) Bleached, dyed	100 kil.	—	5 00	8
	Note.—The plaits of the above-mentioned materials except sparterie, may also be combined with non-textile materials, up to 50 % of the total weight of the material.				
	2 Coverings for floors: (i) Mats and other like articles of reeds and straw, raw, dyed, even coated	100 kil.	30 00	20 00	
	(ii) Other coverings and like articles of vegetable materials, except reeds and straw, raw, dyed, coated, even lined with felt or tissue	100 kil.	60 00	45 00	
	3 Basket-work and plaited goods, common and ordinary, for packing and transporting goods or for carriages, made of reeds, peeled or not, or of chip, combined or not with other common materials:				
	(i) Not bleached, not dyed, not coated	100 kil.	40 00	20 00	
	(ii) Bleached, dyed, coated		60 00	30 00	
	4 Basket-work and plaited goods of all kinds of vegetable materials (except sparterie), bleached or not, dyed or not, combined or not with other common materials except yarns and tissues:				
	(i) Weighing more than 1 kilo.	100 kil.	80 00	45 00	A
	(ii) " from $\frac{1}{2}$ to 1 kilo.		100 00	50 00	A
	(iii) " up to $\frac{1}{2}$ kilo. inclusive	100 kil.	150 00	100 00	A
	Note to No. 407.—Goods of this sort, if lined with ordinary (rough) hemp and other like tissues, will not be considered as combined with yarns and tissues (A).				
	5 Basket-work goods and plaited goods (those of sparterie excepted), polished, lacquered, varnished, bronzed, gilt or silvered	100 kil.	180 00	125 00	A
	409 Basket-work goods and plaited goods (sparterie excepted) combined with other materials not mentioned:				
	(i) With yarns or tissues of whole or half silk, with lace, embroidery, velvet, plush, or feathers	100 kil.	500 00	—	
	(ii) With other yarns or tissues and other materials not mentioned	100 kil.	250 00	—	
	(iii) With gilt or silvered threads		100 00	—	
	(iv) With precious metals:				
	(a) With gold		1,000 00	—	
	(b) With silver		800 00	—	
	410 Sparterie (threads of textile materials lined together) for hat-making of all kinds, even combined with separate threads of textile materials	100 kil.	—	200 00	A
	Note to Nos. 409 and 410.—Wares of this character shall not, under any pretext, be classed under No. 411 (8).				
	411 Sparterie wares (hats excepted):				
	(i) Not combined with other material	100 kil.	350 00	—	
	(ii) Combined with yarns or tissue of silk or half silk, combined with lace, sewn textile manufactures, velvet plush, plush-like materials, or with ornamental feathers	100 kil.	800 00	—	
	(iii) Combined with other yarns and tissues, or even with other materials, if thereby they do not come under a higher duty	100 kil.	500 00	—	
	Note.—Wicker furniture will be taxed as wooden wares.				
IX.—BRUSH AND SIEVE-MAKERS' GOODS; BROOMS.					
	412 Brush-makers' goods and brooms:				
	(i) In combination with unpolished and unvarnished wood, iron, and cane:				
	(a) Of vegetable materials or their imitations, or other like materials	100 kil.	180 00	35 00	A
	(b) Of animal hair or imitations thereof, or dyed feathers, or of mixed animal and vegetable materials	100 kil.	300 00	90 00	A
	(ii) Combined with polished and varnished wood, iron, and cane:				
	(a) Of vegetable materials or imitations thereof, or dyed feathers, or of mixed animal and vegetable materials	100 kil.	250 00	70 00	
	(b) Of animal hair or imitations thereof, or dyed feathers, or of mixed animal and vegetable materials	100 kil.	400 00	140 00	A
	Note.—Birch brooms, or besoms, with or without wooden sticks, pay 100 kil.	25 00	—	—	
	413 Fine brushes and brooms:				
	(i) Combined with ordinary materials other than those mentioned in No. 412 (A)	100 kil.	500 00	200 00	A
	(ii) With fine materials		600 00	300 00	
	(iii) With the finest materials		800 00	—	
	(iv) With precious metals:				
	(a) With gold		1,000 00	—	
	(b) With silver		800 00	—	
	Note 1.—Brushes of wire, common metal, spun glass, soft rubber, mounted on wood, leather, rubber, &c., are dutiable as the corresponding wares of metal, glass, wire or rubber.				
	Note 2.—Yarns of textile materials and wire of common metals, which are only used for adjusting the fibres to the mounting shall not be considered as forming a combination or as having any effect on the Tariff classification (A).				
	414 Sieves: (i) Wooden, with bottoms of plaited wood, tin, plate or iron wire, and raw hide; plaited wood bottoms for sieves	100 kil.	50 00	—	
	(ii) Other sieves, if they do not come under a higher duty on account of their combination with other materials:				
	(a) With bottoms of horsehair, textile material (silk excepted), or metal wire (iron wire excepted)	100 kil.	150 00	—	
	(b) With bottoms of silk		300 00	—	
X.—MATERIALS FOR CARVING AND ARTICLES THEREOF.					
1.—Articles of Bone, Horn, and other Animal Carving Materials.					
	415 Ivory and its imitations; tortoiseshell and its imitations; mother-of-pearl and its imitations:				
	(i) Slabs and pieces cut and prepared				



## MATERIALS FOR CARVING AND ARTICLES THEREOF—continued

No.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.
	For manufacture, whitened and polished or not:		
	(a) Slabs and pieces, raw or whitened, simply cut..... 100 kil.	20 00	5 00
	(b) Slabs and pieces, smoothed, polished or prepared for manufacture, which already show the form of the finished article, 100 kil.	10 00	45 00
	Articles entirely or partly of ivory and imitations, of tortoise-shell and its imitations, of mother-of-pearl and its imitations, even in combination with other materials, so far as they do not become taxable subject to a higher rate of duty:		
	(a) Solely or the materials specified, or in combination with common or fine materials..... kil.	8 00	6 00 F
	Note. Combs of celluloid and of eucalin, in imitation of tortoise-shell, combined or not with common materials, shall be dutiable at the rate of 250 dinars per 100 kilos. (P.)		
	(b) In combination with the finest materials..... kil.	12 00	8 00 F
	(c) In combination with precious metals:		
	With gold..... kil.	20 00	18 00
	With silver..... "	15 00	8 00 F
416	Pearls and corals, pierced and polished:		
	(i) Not threaded..... "	10 00	5 00
	(ii) Threaded for lacelifating, for preservation and sale..... kil.	15 00	7 00
	(iii) Threaded for special uses; also manufactures of pearls and corals, even in combination with other materials, if thereby they do not come under a higher duty..... kil.	20 00	10 00
417	Imitations of pearls and corals and manufactures partly or wholly composed of them, even in combination with other materials, if thereby they do not come under a higher tax..... kil.	6 00	3 00
418	Whalebone: (i) Whalebone sticks..... "	5 00	1 00
	(ii) Flattened goods, tubes, and other goods of whalebone (except hats), even in combination with other materials, if thereby they do not come under a higher tax..... kil.	10 00	4 00
419	Horns of stags and other animals; as also other carving materials of animal origin not mentioned elsewhere; manufactures of these materials:		
	(i) Not combined with other materials:		
	(a) Lengths and pieces of horn, not smoothed or polished, in the rough..... 100 kil.	5 00	8 00 F
	(b) Lengths and pieces of horn, polished, dyed, pressed, &c..... 100 kil.	45 00	45 00 F
	(c) Articles of horn and horn composition..... 100 kil.	500 00	300 00 F
	Note. Combs of stag horn shall pay a duty of 250 dinars per 100 kilos. (P.)		
	(d) Articles of other materials..... 100 kil.	350 00	250 00 F
	(ii) Combined with other like materials:		
	(a) With common materials..... 100 kil.	400 00	250 00 F
	(b) With fine materials..... "	500 00	350 00 F
	(c) With the finest materials..... "	600 00	400 00 F
	(d) With precious metals:		
	With gold..... "	1,000 00	800 00 F
	With silver..... "	800 00	400 00 F
	Note.—Celluloid and other similar animal substances come under this number.		
420	Bird feathers except those for decoration:		
	(i) Whole or cut in pieces..... 100 kil.	70 00	35 00
	(ii) Article made of quills or feathers; tooth picks, penholders, writing pens, painting brushes, cigar and cigarette holders, &c..... 100 kil.	200 00	100 00
421	2. Wooden Wares.		
421	Timber, hewn and planed and generally roughly prepared, but excluding raw and merely sawn or roughly hewn wood, 100 kil.	5 00	—
422	Wood Brock and wood dust, shavings used for the clarification of beer and the manufacture of vinegar:		
	(i) Raw..... 100 kil.	2 50	—
	(ii) Mordanted, stained..... "	3 50	—
423	Boards, less than 1 cm. thick, also veneers, beards and slates, for paneling or flooring, &c., fastened with glue:		
	(i) Without incrustations or impressed designs, without marqueterie:		
	(a) Plain..... 100 kil.	10 00	6 00

No.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.
	(i) Painted, lacquered, dyed or coated..... 100 kil.	15 00	10 00
	(ii) With incrustations, or impressed designs, with marqueterie:		
	(a) Plain..... 100 kil.	15 00	10 00
	(b) Stained, coated, polished, lacquered..... 100 kil.	40 00	30 00
424	Wooden boards for parquet floors:		
	(i) Not varnished or lacquered, without incrustations, or impressed designs or marqueterie work..... 100 kil.	20 00	10 00
	(ii) Varnished or lacquered, without incrustations, or impressed designs or marqueterie work..... 100 kil.	40 00	26 00
	(iii) With incrustations, or impressed designs or marqueterie work..... 100 kil.	60 00	36 00
425	Tooth-picks, wooden pegs, and wooden match-splints (boda-dia-br)..... 100 kil.	40 00	26 00
426	Wooden walking-sticks:		
	(i) Common, rough, slightly worked (bent, split, cut) and with wooden or cane handles..... 100 kil.	50 00	20 00
	(ii) Common, dyed, coated, polished, varnished, even combined with common metals..... 100 kil.	100 00	60 00
	(iii) Fine and carved, with ornaments, also combined with other materials, if thereby they do not come under a higher tax or under gut wares:		
	(a) Combined with common and fine materials..... 100 kil.	200 00	100 00
	(b) With the finest materials..... "	500 00	350 00
	(c) With precious metals:		
	With gold..... "	1,000 00	600 00
	With silver..... "	800 00	450 00
	Note 1.—The ferrules do not affect the duty on sticks.		
	Note 2.—Walking-sticks, enumerated in section (i) shall be dutiable according to section (ii) if combined with common metals, and under section (iii) if combined with any other materials. If the walking-sticks specified in section (ii) are combined with materials other than those mentioned in that section they pay duty under section (iii), according to the material with which they are combined.		
427	Carpenter's wares for building:		
	(a) Rough..... 100 kil.	10 00	8 00 A
	(b) Coated, varnished, stained..... "	15 00	12 00 A
428	Coopers' wares:		
	(i) Barrels and vats; also entirely prepared staves:		
	(a) Rough barrels with wooden hoops, even in an unmounted state..... 100 kil.	20 00	9 00 A
	(b) Barrels, painted, varnished, also with metal hoops, even in an unmounted state..... 100 kil.	25 00	11 00 A
	(ii) Buckets, troughs, &c., mounted or not, stained, coated, in combination with other materials or not..... 100 kil.	20 00	11 00 A
429	Cartwrights' wares, i.e., axle-trees, tyres, spokes, hubs, poles, steps and wheels, even combined with iron or steel:		
	(i) Unpainted, varnished..... 100 kil.	20 00	—
	(ii) Painted, varnished..... "	25 00	—
	Note.—When the above are combined with other materials, they are dutiable under No. 456. This also applies to other parts of carriages.		
430	Spindles, weavers' beams, bobbins, weavers' reeds, and teeth for the same; shuttles, mounted or not:		
	(i) Not smoothed..... 100 kil.	12 00	3 00
	(ii) Smoothed, polished, &c..... "	20 00	6 00
431	Wooden mouldings for furniture and frames, covered or not with paste and combined with common or fine materials:		
	(i) Smoothed, shaped or not, without incrustations or impressed designs or ornaments:		
	(a) Unpainted..... 100 kil.	80 00	20 00 A
	(b) Simply painted, coloured, lacquered, polished, veneered..... 100 kil.	120 00	35 00 A
	(c) Finely painted, bronzed, gilt, silvered..... 100 kil.	150 00	50 00 A
	(ii) Shaped or not, with incrustations or impressed designs, or fine decorations or wood-carving:		
	(a) Unpainted..... 160 kil.	100 00	25 00 A
	(b) Simply painted, coloured, varnished, polished, veneered..... 100 kil.	150 00	50 00 A
	(c) Bronzed, gilt, silvered and finely painted..... 100 kil.	250 00	65 00 A
	Note 1.—Mouldings worked in the manner provided for in section (iii) of No. 434, are dutiable under that number, when not combined with the finest materials or with gold or silver.		

Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.	Nos.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.
<i>Note 2.</i> —Frames made of such mouldings pay a surtax of 50% on the fixed duty. Frames for windows, windows, doors, staircases, and parts thereof:						
(i) Frames: (a) Unpainted . . . 100 kil.	30 00	20 00		veneered with hard wood or combined with platted wares of straw, rattan and similar materials, with parts turned, perforated, or with ornaments obtained by pressing, burning, staining, or by the shaping machine shall be dutiable at 42 dinars per 100 kilos.		
(b) mordanted, coated, varnished, plainly or finely coloured . . . 100 kil.	40 00	30 00		2. As "planed with precision" will be considered—with the exception of furniture, boxes, cooking utensils &c.—those articles which present a highly polished, smooth surface, executed with great exactitude, such as rules, wooden parts for physical instruments, &c.		
(ii) Other articles:—(a) Unpainted . . . 100 kil.	30 00	20 00		3. As "simply profiled" will be considered articles on which the grooves extend the whole length without interruption, so that the cross section is exactly the same throughout (A).		
(b) mordanted, coated, varnished, plainly or finely coloured . . . 100 kil.	40 00	30 00				
Articles of wood, not mentioned elsewhere, placed but not with precision (smoothed or profiled), roughly turned or carved; also glued or mortised together or otherwise joined:						
(i) Of soft wood or veneered with hard wood:				435 Upholstered furniture of all sorts, and parts thereof:		
(a) Unpainted, not combined with other materials . . . 100 kil.	30 00	20 00 A		(i) Uncovered . . . 100 kil.	120 00	50 00 A
(b) Unpainted, combined with common metals, but not nickelled and not ornamented . . . 100 kil.	35 00	25 00 A		(ii) Covered:—(a) With silk or half silk tissues, lace, embroidery, velvet plush, or other like stuffs, and leather . . . 100 kil.	350 00	150 00 A
(c) Mordanted, painted, lacquered, coated with varnish, polished, combined or not with other common materials and leather . . . 100 kil.	40 00	30 00 A		(b) With other materials . . . 100 kil.	300 00	100 00 A
(ii) Of hard wood, veneered or not with such wood:				<i>Note.</i> —Furniture which is simply covered but not upholstered is also dutiable under section (ii).		
(a) Unpainted, not combined with other materials . . . 100 kil.	40 00	25 00 A		436 Fancy articles of wood:		
(b) Unpainted, combined with common metals, not nickelled and not ornamented . . . 100 kil.	45 00	30 00 A		(i) Of wood only or combined with superior carving materials (carvings, ivory-nut, &c.) . . . 100 kil.	300 00	140 00
(c) Mordanted, painted, lacquered, coated with varnish, polished, also combined with other common materials and leather . . . 100 kil.	60 00	40 00 A		(ii) Combined with fine or very fine materials . . . 100 kil.	500 00	300 00
(iii) Of fine woods, also veneered with such woods:				(iii) With precious metals:		
(a) Unpainted, not combined with other materials, or only with common metals, but not nickelled and not ornamented . . . 100 kil.	60 00	45 00 A		(a) With gold . . . 1,000 00	—	—
(b) Mordanted, painted, coated with varnish, lacquered, also combined with other common materials and leather . . . 100 kil.	100 00	70 00 A		(b) With silver . . . 500 00	—	—
<i>Note 1.</i> —When unpainted wooden wares are combined with materials other than common metals and leather, they pay duty according to sections (i) c, (ii) c and (iii) b.				<i>Note 1.</i> —Under sections (ii), (iii) (a), and (iii) (b), are also included all articles in combination with the fine materials and with gold and silver, except upholstered and covered furniture.		
<i>Note 2.</i> —If the articles enumerated in No. 435 are combined with fine materials other than leather, they are classed under No. 434, section (ii).				<i>Note 2.</i> —Boards and articles of artificial wood (xyolith, &c.) will be dutiable as natural wood and wood wares.		
<i>Note 3.</i> —Paragraph (ii) also applies to articles of soft wood veneered with hard wood, and section (iii) covers articles of hard or soft wood veneered with fine wood, as well as all articles of fine wood regardless of the veneering.				3.—Cork Manufactures.		
<i>Note 4.</i> —Round boxes of rough soft wood, used for packing native manufactured products, pay duty at the rate of 10 dinars per 100 kilos. This measure shall, however, only apply up to the time when said boxes commence to be manufactured in the country.				437 Cork reduced to small pieces or to discs; strips, sheets, cubes, squares, tiles, pipes, and parts thereof; also remnants of cork, joined together by means of other materials . . . 100 kil.	30 00	20 00
Other articles of wood, with or without other common and fine materials in combination. If thereby they do not come under a higher duty (upholstered and covered furniture excepted):				438 Articles of carved cork, cork soles, lifebelts, corks for bottles and other articles not mentioned above:		
(i) Finely turned, planed with precision, imitations of fine carving work, obtained by pressing, burning, and the shaping machine, combined with leather and other common materials . . . 100 kil.	120 00	60 00 A		(i) Not combined with other materials . . . 100 kil.	75 00	—
(ii) With fine carving or fretwork, finely dyed, even painted, bronzed, gilt, and silvered (except wooden lathe), and frames . . . 100 kil.	150 00	80 00 A		(ii) Combined with common materials . . . 100 kil.	100 00	—
(iii) Wooden articles, with inlaid work, (shell work, marquetrie, wood mosaic) . . . 100 kil.	250 00	120 00 A		Corks:		
<i>Notes to Nos. 433 and 434:</i>				(i) Not combined with other materials . . . 100 kil.	—	40 00 P
1. Furniture and parts of furniture (plates for chairs, backs and supports) not upholstered, of hard, massive wood (but not fine wood), bent, even combined with unbleached wood, even				(ii) Combined with common materials . . . 100 kil.	—	50 00 P

## MATERIALS FOR CARVING AND ARTICLES THEREOF—continued.

No.	Goods.	General Tariff. D. F.	Conven- tional Tariff. D. F.
442	Bamboo, all other fine canes, and other vegetable carving material not mentioned elsewhere: (i) For immediate use, cut and split ..... 100 kil. (ii) Polished, varnished, painted, stained ..... 100 kil.	10 00 15 00	3 00 5 00
443	Spindles, bobbins, weavers' reeds and teeth for the same, of cane even combined with other stuffs ..... 100 kil.	12 00	5 00
445	Walking sticks of cane: (i) Roughly made, even with cane or wooden handle (raw) ..... 100 kil. (ii) Ordinary, varnished, polished, stained, with handles of common materials ..... 100 kil. (iii) Finely finished and carved with decorations, also combined with other materials: (a) Of cane only or combined with common stuffs ..... 100 kil. (b) Combined with fine materials ..... 100 kil. (c) With the finest materials ..... 100 kil. (d) With precious metals: With gold ..... With silver ..... 446 Articles of vegetable material for carving, except those already mentioned ..... 100 kil. 447 Carved, and moulded articles of starch, busserine, tragacanth and similar carved materials (except imitations of goods which pay a higher duty) ..... 100 kil. 448 Goods of plastic carbon or gas carbon, combined with other materials ..... 100 kil.	70 00 180 00 300 00 400 00 700 00 1,000 00 800 00 200 00 150 00 30 00	65 00 90 00 130 00 240 00 — — — — — —

Note.—If the articles of this group (except walking sticks and celluloid articles), are combined with common, fine, or very fine materials, they will be dutiable as articles of celluloid.

Combination with platinum does not affect the tariff classification of carbon filaments for electric lighting.

## XI.—PASTEBOARD, PAPER, AND WARES THEREOF.

1.—Paper, Pasteboard, and Wares thereof.			
447	Paper pulp, mechanically or chemically prepared, wet or dry, bleached or not, dyed or not, or mixed with mineral materials or glass: (i) Of rags ..... (ii) Of wood, straw, and other like material ..... 448 Pasteboard of one or of more leaves stuck together, whether or not coloured in pulp or after: (i) Common, rough on both sides, coated with tar, asphalt, graphite, varnish, and other like stuffs ..... 100 kil. (ii) Glazed board and leather board ..... (iii) White or coloured, even covered with white or coloured paper ..... 100 kil. (iv) Lacquered, shaped, with stamped, impressed, or other designs; photographers' and painters' boards ( Bristol board) ..... 100 kil.	Free Free Free 7 00 20 00 20 00 50 00	Free Free 3 50 A 20 00 A 10 00 A 20 60 A
Note 1.—In sec. (i) of No. 448 are also classed pasteboard of wood or straw pulp, tanned even combined with lead foil, also carton-pierre in slabs. Pasteboard of wood pulp which, prior to glazing, has been coloured by hot process similar to brown leather, also pasteboard smoothed by the machine, which is otherwise rough, and neither glossy nor similar to leather, and does not generally partake of the character and appearance provided for in sec. (ii), (iii) and (iv), is likewise dutiable under sec. (i) (A).			
Note 2.—Pasteboard which, by being cut up or hollowed out, is rendered fit for the manufacture of completed goods, shall be dutiable, according to kind, under sec. (i)—(iv) of No. 448, with a surtax of 30 %.			
449	Blotting paper and board, and paper for filtering: (i) Coarse, not coloured ..... 100 kil. (ii) Fine, coloured, also with designs ..... 100 kil.	7 00 30 00	8 00 15 00
450	Packing paper (i) Not smoothed, not coloured ..... 100 kil. (ii) Not smoothed, coloured ..... (iii) Other ..... Note.—If, on packing paper or on blotting paper or board, there are printed patterns, prices, or advertisements, the duty is raised by 50 %.	10 00 15 00 20 00	6 00 A 8 00 A 10 00 A
451	Paper for printing, drawing, and writing, account and letter paper, and other paper not mentioned elsewhere, of one or several colours, glazed or not: (i) For printing ..... 100 kil. (ii) For drawing ..... (iii) All other, except ruled paper ..... 100 kil. (iv) Ruled paper ..... 452 Paper figured by pressing or printing in colours, shaded, marbled, goffered, folded (plissé), gummed, coated with caoutchouc or gutta-percha ..... 100 kil. 453 Tissue paper and Chinese paper, white or coloured: (i) For copying ..... 100 kil. (ii) For packing and other purposes ..... Note.—Tissue paper treated in the manner provided for in Nos. 452, 456 and 457, is dutiable under the said numbers. If patterns, advertisements, prices, &c., are printed thereon, the tissue paper is liable to a surtax of 50 %.	20 66 45 00 40 00 40 00	11 00 A 25 00 A 20 00 A 20 00 A

No.	Goods.	General Tariff. D. F.	Conven- tional Tariff. D. F.
454	Cigarette paper: (i) In sheets ..... (ii) In booklets, and prepared for direct use for making cigarettes ..... 455 Paper coated with chalk, baryta white, or the like; lacquered paper ..... 100 kil. Note.—If such paper has designs impressed or printed on it, or is embossed or shaded, &c., it will be dutiable under No. 452.	Monopoly Monopoly 35 00	Monopoly Monopoly 35 00 F
456	Gilt and silvered paper or cardboard; cardboard and paper with gold and silver ornaments; bronzed paper, cardboard bronzed or coated with other metals, perforated paper, or paper ornamented with holes, paper lace ..... 100 kil.	150 00	60 00
457	Paper ruled for accounts, and generally printed forms and the like ..... 100 kil. Note.—In this number are included printed forms and models which are not required for the official use of the authorities or of schools in Serbia; these form a state monopoly, and the importation thereof is therefore prohibited.	80 00	50 00
458	Paper with lines, for preparing patterns; paper for embroidery (canvas paper); printed copying paper for drawing; labels for attaching to, and sticking on goods or on wrappers; cards on which are printed advertisements and addresses; announcements; all these of printing or packing paper, even in one colour, but not bronzed, gilt or silvered ..... 100 kil.	100 00	50 00
459	Notepaper, envelopes and correspondence cards, with mourning edges or with lines, monograms, figures, designs, crests or arabesques, printed or stamped in relief; decorated with illustrations, photographs and other pictures, with stamped natural or artificial flowers, even edges, lines or other ornaments and decorations in gold, silver, bronze and the like; picture paper of one or more colours; decalcomanies, postage stamps, obliterated or not; trademarks, shares, cheques, coupons, cut out or in complete sheets ..... 100 kil. Note.—All the articles classed in Nos. 457, 458 and 459, when with pictures, whether gilt, bronzed, silvered or of two or more colours, are also dutiable under this number. Under "picture paper" is included all paper stenciled with pictures or figures for any use whatever.	300 00	150 00
460	Paper and cardboard, entirely or partly covered with tissues or with lining or covering of yarn, textile, metal threads or wadding ..... 100 kil.	50 00 120 00	20 00 60 00
461	Wall paper ..... 100 kil.	200 00	100 00
462	Playing cards in different forms and sizes ..... 100 kil.	35 00	20 00
463	Slate paper and cardboard ..... Note.—Tablets of slate paper or slate cardboard pay a surtax of 30 %.	300 00	150 00
464	Sand and glass paper (emery paper) and the like ..... 100 kil.	5 00	—
465	Paper for photography: (i) Unsensitised (albumen, gelatine, pigment paper, &c.) ..... 100 kil. (ii) Sensitised ..... Note.—Par. (i) of this number includes all paper coated with albumen or gelatine, for any use whatever.	30 00 300 00	— 150 00
466	Paraffin, oil, wax, glycerine, and paraffin paper, and their imitations, &c.; chemically prepared paper, and blue (ultramarine or aniline) paper; greased indigo paper, paper for disinfecting, anti-perspiring paper, fly and moth paper, reaction paper (litmus and turmeric paper), and other chemical paper ..... 100 kil.	120 00	45 00
467	Bags, sacks, and other like articles not printed: (i) Not combined with other materials: (a) Of packing paper ..... 100 kil. (b) Other ..... (c) Other ..... (ii) Combined with other materials: (a) Of packing paper ..... 100 kil. (b) Other ..... (c) Other .....	30 00 150 00 150 00	15 00 A 50 00 A —

† A special tax of 5 dinars is now levied on each pack of playing cards, consisting of 100 cards. Consignments of playing cards and dominoes may only be cleared at the Belgrade custom house, and the stamp duty of playing cards will be carried out at the Save custom house.

Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.	Nos.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.
(H) Combined with other materials, i.e., cloth, tin foil, gelatine, metal foil, &c. .... 100 kil.	160 00	50 00 A		<i>Note.</i> —All the articles enumerated in Nos. 473 and 474, if imported in solid covers, pay a duty of 20 dinars per 100 kilos. (G.)		
<i>Note.</i> —Printed bags, sacks, &c., printed with firm names, instructions, advertisements, without pictures, gilding or silvering, pay a surtax of 50%.			476 Paintings on canvas, wood, common metals or their alloys, paper, or stone: original drawings and pictures on paper, all the above, whether or not on cardboard or cloth foundation and even in loose binding or stitched ..... 100 kil.	250 00	130 00	
Paper linen, even if wholly or partly covered with cotton or other tissues, or with foundation or intermediate layers of threads or tissues of every kind ..... 100 kil.	140 00	70 00		<i>Note I.</i> —All the articles enumerated in Nos. 475 and 476, if solidly bound, pay a surtax of 30% of the duty leviable on the covers.		
<i>Note.</i> —Imitation seams in paper linen, produced by pressure, are not regarded as real seams (G.).				The articles enumerated in Nos. 473 and 474, when solidly bound, pay 20 dinars per 100 kilos.		
Notepaper, correspondence cards, letter cards and envelopes (except those under 469), not packed or contained in paper, paper bags, wooden or cardboard boxes: (i) Not combined with other materials ..... 100 kil.	150 00	50 00		<i>Note II.</i> —Albums, portfolios, binding covers, cardboard cases, which contain detached books, pictures, music, are dutiable according to the material of which they are made.		
(H) Combined with leather or textiles ..... 100 kil.	300 00	150 00		<i>Note III.</i> —Pictures framed or otherwise prepared for hanging, if the frames can be separated from the pictures, are dutiable separately; the pictures by themselves, the frames according to their quality; if the pictures cannot be separated from the frame, &c., they are dutiable—two-thirds of the total weight according to the duty on the frame and one-third according to the duty on the pictures.		
(H) Combined with other materials ..... 100 kil.	250 00	120 00				
<i>Note.</i> —Paper and envelopes bound together by silk ribbons or threads of metal are considered as combined with other materials and dutiable under the corresponding numbers according to the materials with which they are combined.						
Business books, note books, book covers, portfolios, cases, blocks, even fancy, wall and other calendars (except calendars with literary contents), cards for wall calendars, even illustrated, all these articles even combined with common or fine materials ..... 100 kil.	150 00	60 00 A				
Articles of paper, cardboard, wood pulp, papier mâché, if they are not included under the foregoing numbers: (i) Not combined with any other materials, or only with common and fine materials: (a) Flowers, buds, leaves, stalks, fruit ..... 100 kil.						
(b) Articles with metal covers, finely painted or impressed, or otherwise specially prepared, lacquered, coated with varnish, painted, bronzed; lamp shades, paper lanterns, pictures cut out on the edges, in the form of separate figures, cardboard for photographs and pictures, visiting cards, invitation letters, and other fine articles and fancy goods ..... 100 kil.	400 00	250 00				
(c) All other articles n. s. m. or included elsewhere, e.g., tubes and pipes of pasteboard, bobbins of pasteboard, paper-mâché, containers, except cardboard boxes, beer glass rests, parchment paper footwear, soles, quarters, tips, and other parts of boots and shoes, lay-figures for tailors, drawing models, &c., 100 kil.	120 00	70 00				
<i>Note.</i> —Cards for Jacquard looms even bound together ..... 100 kil.	10 00	Free				
(H) Combined with the finest materials ..... 100 kil.	400 00	400 00				
(H) Combined with precious metals: (a) With gold ..... 100 kil.	1,200 00	600 00				
(b) With silver ..... 100 kil.	1,000 00	450 00				
Remnants of paper and cardboard, waste-paper, and paper and cardboard which can only be used for making paper ..... 100 kil.	Free	Free				
<b>2.—Books and Pictures.</b>						
Books and periodicals in all languages, written and printed, not excepting those which contain, in the text or in the appended notes, music, pictures, maps, drawings, engravings; manuscripts, hills, printed paper (except advertisements); music, books for the blind, calendars with literary contents: all the above in loose binding, stitched, or in sheets ..... 100 kil.						
<i>Note.</i> —Securities and bank notes of legal tender, negotiable cheques, drafts, coupons, and shares are also included in this number.						
Maps, charts, and atlases for scientific purposes, on canvas or cardboard, also combined with wood, in separate sheets or in loose binding, or stitched ..... 100 kil.						
Pictures on paper, printed or otherwise reproduced (photographs, lithographs, wood engravings, chromo-lithographs, zincographs, &c.), mounted or not on paper, cardboard or tissues, even in loose binding and stitched ..... 100 kil.	200 00	50 00 G				
<i>Note.</i> —Olographs, engravings, prints and drawings which represent copies of Serbian artists work ..... 100 kil.	70 00	35 00				
				<i>Note.</i> —All the articles enumerated in Nos. 473 and 474, if imported in solid covers, pay a duty of 20 dinars per 100 kilos. (G.)		
			476 Paintings on canvas, wood, common metals or their alloys, paper, or stone: original drawings and pictures on paper, all the above, whether or not on cardboard or cloth foundation and even in loose binding or stitched ..... 100 kil.	250 00	130 00	
			<i>Note I.</i> —All the articles enumerated in Nos. 475 and 476, if solidly bound, pay a surtax of 30% of the duty leviable on the covers.			
			The articles enumerated in Nos. 473 and 474, when solidly bound, pay 20 dinars per 100 kilos.			
			<i>Note II.</i> —Albums, portfolios, binding covers, cardboard cases, which contain detached books, pictures, music, are dutiable according to the material of which they are made.			
			<i>Note III.</i> —Pictures framed or otherwise prepared for hanging, if the frames can be separated from the pictures, are dutiable separately; the pictures by themselves, the frames according to their quality; if the pictures cannot be separated from the frame, &c., they are dutiable—two-thirds of the total weight according to the duty on the frame and one-third according to the duty on the pictures.			
			<b>XII.—STONE AND EARTHENWARE AND WARES OF OTHER MINERAL OR FOSSIL SUBSTANCES.</b>			
			<b>1.—Wares of Stone, Asphalt, Alabaster, Gypsum, and Cement.</b>			
			477 Precious stones: (i) Worked (cut, polished, faceted, shaped) in string or strung to facilitate their storing and transport .... kil.	10 00	5 00	
			(ii) Combined with other materials: (a) With wool, horn and non-precious metals for technical purposes (for cutting, boring, drawing, and writing), ... kil.	5 00	3 00	
			(b) With other materials not mentioned above, if they do not thereby come under a higher tax ..... kil.	300 00	180 00	
			478 Semi-precious stones, including vitreous lava: (a) Worked (cut, polished, faceted, shaped) in string or strung to facilitate their storing and transport ..... kil.	10 00	5 00	
			(b) Articles made of semi-precious stones and vitreous lava, combined or not with other materials, if not mentioned elsewhere, or if they do not thereby come under a higher tax ..... kil.	300 00	180 00	
			479 Mica and slate: (i) In sheets, merely split for use as roofing slates, and in slabs up to 20 cm. thickness ..... 100 kil.	1 50	—	
			(ii) In slates or slabs further prepared, blackened, lined, coloured; slabs of slate, even in frames of every kind ..... 100 kil.	3 00	—	
			(iii) Other articles of slate: also slate pencils, coloured or wrapped in paper or wood ..... 100 kil.	12 50	—	
			480 Stone, brown or sawn, except slabs measuring less than 16 cm.: stone blocks for paving ..... 100 kil.	1 00	—	
			481 Stone slabs (except those of slate, mica, and lithographic stone) up to 1 cm. thickness: (i) Not smoothed, sawn, or otherwise merely split, not planed, coated, or painted: (a) Of alabaster, marble, and serpentine ..... 100 kil.	3 00	2 00	
			(b) Of granite, porphyry, syenite, gneiss, or other like hard stone; of polishable limestone and the like ..... 100 kil.	2 50	2 00	
			(ii) Planed, polished, smoothed, enamelled, or painted: (a) Of alabaster, marble, and serpentine ..... 100 kil.	15 00	4 50	
			(b) Of granite, porphyry, syenite, gneiss, and other like hard stone; of polishable limestone and the like ..... 100 kil.	15 00	4 50	
			<i>Note to Nos. 479-481.</i> —Slabs of a greater thickness than 16 cm. are taxed under No. 480, if they are only sawn; if they are further worked they come under No. 481 (ii).			

## STONE AND BATHSTONEWARE &amp;c., continued.

Nos.	Goods.	General		Conventional	
		Tariff.		Tariff.	
		D. P.		D. P.	
482	Lithographic stone : (i) Not smoothed or polished ..... 100 kil. (ii) Smoothed, polished, with no writing or designs ..... 100 kil. (iii) Smoothed, polished, with writing and designs ..... 100 kil.	2 00 3 00 3 00	— — —		
483	Stone-cutters' work and other articles not mentioned, neither polished, smoothed, planed, enamelled, nor coloured, combined with unacquered iron or wood : (i) Not shaped, without ornaments, not turned in the lathe : (a) Of alabaster, marble, serpentine, &c. .... 100 kil. (b) Of granite, porphyry, syenite, gneiss, and other like hard stone, of polishable limestone 100 kil. (c) Of other stones ..... 100 kil. (ii) Shaped entirely or partly, also ornamented : (a) Of alabaster, marble, and serpentine ..... 100 kil. (b) Of granite, porphyry, syenite, gneiss, and other like hard stones, also of polishable limestone 100 kil. (c) Of other stone not mentioned elsewhere ..... 100 kil.	— 2 00 4 00 3 00 5 00 6 00 3 00	— 3 00 3 00 3 00 5 00 5 00 3 00		
484	Stone-cutters' work and other articles not mentioned, smoothed, polished, planed, gilt, cut in profile, ornamented, combined with lacquered iron or wood : (i) Of alabaster, marble and serpentine ..... 100 kil. (ii) Of granite, porphyry, syenite, gneiss, and other like hard stone, and of polishable limestone 100 kil. (iii) Of other stone not mentioned elsewhere ..... 100 kil.	15 00 15 00 6 00	7 00 7 00 6 00		
485	Sculptors' work, so far as they are works of art, of stone of all kinds; fine articles de luxe in stone, e.g., candlesticks, inkstands, figures, &c. : (i) Weighing over 5 kilos ..... 100 kil. (ii) " " under 5 kilos ..... 100 kil.	100 00 200 00	40 00 90 00		
486	Articles of stone, combined with other materials, if not specially mentioned or included elsewhere, or if thereby they do not come under a higher duty : (i) Combined with common materials ..... 100 kil. (ii) " " with fine or very fine materials ..... 100 kil. (iii) Combined with precious metals : (a) With gold ..... 100 kil. (b) With silver ..... 100 kil.	15 % 200 00 400 00 1,000 00 800 00	5 % 40 00 30 00 370 00 270 00		
487	Mill stones with or without hoops ..	7 50	4 00 T		
488	Natural stones, for polishing, sharpening, carving, touch stones, flint stones, cut or broken : (i) Not combined with other materials ..... 100 kil. (ii) Combined with wood, iron, or other common metals ..... 100 kil.	5 00 10 00	3 00 4 50		
489	Artificial stones, for smoothing and sharpening, even combined with wood, iron, or other common metals, except such as are mentioned in No. 193 : (i) Of emery, corundum, and carborundum ..... 100 kil. (ii) Of other stone ..... 100 kil.	25 00 20 00	20 00 5 00		
490	Heat-insulating material consisting of a mixture of asbestos, hair, infusorial earth, wood saw dust, &c. .... 100 kil.	3 00	—		
	Note I.—Manufactures of the above material are dutiable as cork brick under No. 457.				
	Note II.—Articles made of sulphur or of sulphur mixed with other substances (benzene's metal), compositions of chalk and tallow, are dutiable as manufactures of gypsum.				
491	Articles made of asphalt, pure or mixed with gravel, of resinous cement, and other like substances, even combined with other materials, if thereby they do not come under a higher duty : (i) Slabs ..... 100 kil. (ii) Other articles ..... 100 kil.	5 00 7 00	— —		
492	Articles made of cement, pure or mixed with asbestos and other substances, whether or not hollow or pierced; articles of gypsum or of gypsum combined with other substances : (i) Of one colour, not smoothed, polished, shaped, decorated, coated, nor varnished; even if with lining of iron ..... 100 kil.	10 00	6 00 A		
	(ii) Of several colours, smoothed, polished, bronzed, lacquered, shaped, with inner layer of iron, even with coating of smoothed (glazed) sheets, asphalt, &c. .... 100 kil.				
	(iii) Ornaments for buildings (figures, vases, and other like articles) ..... 100 kil.				
	(iv) " Articles de luxe " of all kinds ..... 100 kil.				
	Note.—Roofing slates of eternit are also dutiable under sec. (ii).				
493	Articles of asbestos : (i) Paper and cardboard made of asbestos, shaped, cut, pierced, also with inserted wire ..... 100 kil. (ii) Spun wares, made of asbestos, also braid, string, or cord, even combined with other textile materials or wire ..... 100 kil. (iii) Tissues made of asbestos, even combined with other textile materials, or having the warp or weft of wire of common metals or their alloys ..... 100 kil. (iv) Other articles of asbestos, asbestos paper or asbestos tissues; gloves, clothes, masks, caps, hose, shoes, of asbestos tissues, even combined with common or fine materials ..... 100 kil.	40 00 30 00 40 00 60 00	18 00 18 00 24 00 36 00		
	Note.—Articles of cement, gypsum, asbestos, combined with fine or very fine materials, are dutiable in the same manner as stone articles combined with like materials under No. 486.				
494	Amber, jet, and meerschaum, and their imitations; porous and non-porous lava : (i) In pieces or slabs, cut and prepared for further manufacture, whether whitened, polished or not : (a) Slabs and pieces in the rough, simply cut ..... 100 kil. (b) Slabs and pieces, smoothed, polished or prepared for manufacture, which already show the form of the finished article ..... 100 kil. (ii) Articles of amber, jet, meerschaum, and their imitations, also of porous or non-porous lava, even combined with other materials, if thereby they do not come under a higher duty : (a) Of these materials alone or combined with other common and fine materials ..... kil. (b) Combined with the finest materials ..... kil. (c) Combined with precious metals : With gold ..... kil. With silver ..... kil.	20 00 40 00 20 00 15 00	5 00 40 00 10 00 6 00		
	Note I.—Mosaic stone is dutiable as stone.				
	Note II.—Slabs and stone-cutters' work of artificial marble and other artificial stone are dutiable in the same manner as the natural stone.				
	2.—Earthenware.				
495	Bricks and tiles : (i) Of common, baked or not : (a) Not coated, shaped, glazed, or impregnated ..... 100 kil. (b) Shaped, glazed, coated, or impregnated ..... 100 kil. (ii) Of fireproof materials : (a) Of chamotte, dinas, bauxite, and magnesite ..... 100 kil. (b) Of quartz and graphite ..... 100 kil. (c) Of fireproof materials ..... 100 kil.	0 50 2 00 2 00 —	0 15 A 0 40 A 0 50 0 50 A		
496	Earthenware pipes : (i) Not glazed (drain pipes) ..... (ii) Glazed ..... 100 kil.	5 00 10 00	3 00 5 00		
497	Articles of stoneware, also of fire and acid-proof materials : (i) Pipes, also tubular pieces ..... 100 kil. (ii) Pots, jugs, reservoirs, bottles, carboys, cocks, joints, pumps, and other goods for technical and other purposes (not mentioned elsewhere) ..... 100 kil.	10 00 20 00	5 00 10 00		
498	Pottery of various colours in the baking; also black earthenware : (i) Common, not glazed, without relief ..... 100 kil. (ii) Glazed, of one or more colours, with relief ..... 100 kil.	20 00 30 00	10 00 15 00		

TARIFF.]		SERBIA.		61		
Goods.		General Tariff. D. P.	Conven- tional Tariff. D. P.	No.	General Tariff. D. P.	Conven- tional Tariff. D. P.
Ovens, fireplaces and stoves and their parts, glazed or not, with reliefs or without reliefs:						
(i) Of one colour, or white ..... 100 kil.		20 00	10 00			
(ii) Of several colours, also with metal or enamel coating ..... 100 kil.		30 00	15 00			
Crucibles, retorts, muffles, sagars, and other articles for industrial purposes:						
(i) Of graphite and graphite compositions ..... 100 kil.		5 00	4 00			
(ii) Of magnesite cement, and other fire-resisting materials ..... 100 kil.		5 00	4 00			
Terra-cotta architectural ornaments, mouldings, capitals, balustrades, caryatides, medallions, busts, statuettes, and similar builders' accessories:						
(i) Unglazed ..... 100 kil.		30 00	—			
(ii) Glazed, of one or more colours, also gilt ..... 100 kil.		40 00	—			
Paving slabs of clay, from 1·2 to 3 cms. thickness:						
(i) Unglazed, uncoated:						
(a) Of one colour ..... 100 kil.		10 00	6 00			
(b) Of several colours ..... 100 kil.		15 00	8 00			
(ii) Glazed, with enamel or metal coating:						
(a) Of one colour ..... 100 kil.		15 00	8 00			
(b) Of several colours ..... 100 kil.		20 00	10 00			
Note.—Slabs of the description referred to of less than 1·2 cm. in thickness are classed under wall-facing tiles.						
Wall-facing tiles (i.e., slabs of a thickness under 1·2 cm.), glazed or not, smooth or with decoration in relief:						
(i) Of one colour ..... 100 kil.		20 00	10 00			
(ii) Of several colours ..... 100 kil.		20 00	15 00			
(iii) With paintings, or gilt, or with sculptures or other decorations 100 kil.		50 00	25 00			
Note.—Articles under Nos. 501 to 503, if combined with wood or other worked pieces of iron and other common metals, pay a surtax of 5 dinars.						
4 Articles of majolica or earthenware, and other articles of common stoneware not mentioned elsewhere:						
(i) Of one colour, white or coloured in mass, without reliefs .... 100 kil.		40 00	20 00			
(ii) Of several colours, even with reliefs, with decorations of one or more colours: painted, gilt, silvered, or with enamel or metal coating ..... 100 kil.		80 00	40 00			
(iii) Objects for decorating rooms, and fancy goods: figures, statuettes, and other like articles <i>de luxe</i> ..... 100 kil.		150 00	80 00			
Articles of stoneware, majolica or earthenware, and other manufactures of fine stoneware n.s.m.:						
1. Of one colour, white or coloured in the mass, even with reliefs, .... 100 kil.		—	20 00 A			
2. Of several colours, even with decorations of one or more colours: painted, gilt, silvered, or with enamel or metal coating ..... 100 kil.		—	40 00 A			
3. Objects for decorating rooms and fancy goods: figures, statuettes, and like articles <i>de luxe</i> ..... 100 kil.		—	80 00 A			
Note I.—Receptacles and articles made of earthenware and stoneware which have a different colour on the inside to that outside, and which show another colour besides their natural colour (obtained by baking), shall not be considered as of several colours.						
Note II.—Earthenware articles, covered with cane, rush, or osier, or other like materials, pay a surtax of 5 dinars.						
5 Porcelain and wares similar to porcelain (soft porcelain: English and vitreous porcelain, unglazed porcelain; biscuit, parian and wedgwood ware), with or without other decorations:						
(i) Crockery and wares generally other than those under section (ii):						
(a) White, coloured in the mass, with coloured or gilt edge ..... 100 kil.		50 00	30 00			
(b) With paintings or gilt arabesques, flowers or like ornaments, stamped, gilt, silvered, ..... 100 kil.		100 00	60 00			
Crockery for the table and for the kitchen and other wares, except those mentioned under section (ii):						
(a) White or coloured in the paste, even with reliefs or figures coloured or gilt, of any size or shape ..... 100 kil.		—	20 00 A			
(b) With paintings or gilt arabesques, with flowers or similar ornaments, stamped, silvered, gilt, even combined with common materials ..... 100 kil.		—	30 00 A			
(ii) Articles <i>de luxe</i> and fancy goods: (a) White and of one colour, without paintings, not gilt, and without any decorations of copper or copper alloys ..... 100 kil.		150 00	80 00 A			
(b) Of several colours, gilt, with paintings and decorations of copper or copper alloys ..... 100 kil.		300 00	120 00 A			
Note.—As coloured or gilt edges shall be considered edges in the form of continuous lines, even curved, without regard to their number or breadth; these lines may be broken at intervals by decorations, provided that the latter do not form interrupted figures (A).						
506 Articles of pottery, stoneware, porcelain, earthenware, and like materials in combination with other materials, if they do not thereby come under a higher duty, or if they are not mentioned elsewhere:						
(i) Combined with common materials ..... 100 kil.		50 00	30 00			
Porcelain insulators in combination with iron ..... 100 kil.		—	30 00 A			
(ii) Combined with fine materials ..... 100 kil.		200 00	100 00			
(iii) " " with the finest materials ..... 100 kil.		400 00	200 00			
(iv) " " with precious metals:						
(a) With gold ..... 100 kil.		1,000 00	600 00			
(b) With silver ..... 100 kil.		800 00	400 00			
Note 1.—In No. 506 are only to be included such articles as by reason of their combination are liable to a higher duty than the rates provided for the same articles without combination.						
Note 2.—Beads made of china are dutiable as glass beads.						
Note 3.—Trade marks or common inscriptions do not affect the duty if they do not cause any ornamentation.						
507 Broken pieces and fragments of earthenware and china ..... 100 kil.		Fr	—			
XIII.—GLASS AND GLASS WARES.						
508 Glass in the mass, coloured or not, glass partly polished to show its purity; ground glass ..... 100 kil.		2 00	—			
509 Rough rods and tubes, small plates, small rods and tubes of glass, no matter of what colour, such as are used for making glass beads, or for fancy articles ..... 100 kil.		7 50	—			
510 Hollow glass:						
(i) Not ground, moulded, cut, nor figured:						
(a) In its natural colour ..... 100 kil.		25 00	15 00			
1 Bottles ..... 100 kil.		—	7 00 A			
2 Other articles ..... 100 kil.		—	10 00 A			
(b) White transparent, with non-transparent white rings ..... 100 kil.		30 00	15 00 A			
(c) Coloured or white non-transparent, or with coloured coating of glass, or dashed with white non-transparent glass ..... 100 kil.		60 00	30 00 A			
(ii) With moulded or ground bottoms, or with stoppers shaped by pressing, grinding, &c.:						
(a) White transparent, and with rings of the same or of half white glass ..... 100 kil.		80 00	35 00 A			
(b) Coloured or white non-transparent, or with coloured coating of glass, or dashed with white non-transparent glass ..... 100 kil.		100 00	40 00 A			
(iii) Moulded, ground, polished, figured, etched, or otherwise engraved or cut:						
(a) Transparent white, with rings ..... 100 kil.		100 00	55 00			
Transparent white, even with rings:						
1 Moulded ..... 100 kil.		—	35 00			
2 Other ..... 100 kil.		—	45 00 A			
(b) Coloured or white non-transparent, or dashed with coloured or white non-transparent glass ..... 100 kil.		120 00	50 00			
(iv) Painted, gilt, or silvered in any fashion ..... 100 kil.		150 00	60 00 A			
Note 1.—Hollow glass, covered with phuted osier, straw, reed, yarns, &c., fine, or covered with sheet metal (not a surtax of 10 dinars).						

## GLASS AND GLASS WARES—continued.

Nos.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.	Nos.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.
<p><i>Note 2.</i>—Hollow glass, with ground edges, with ground or etched stoppers, and also hollow glass bearing ordinary inscriptions or marks obtained by blowing or etching, and showing the purpose for which it is required, shall not on that account be taxed as ground, moulded or figured (A.).</p> <p><i>Note 3.</i>—Bottles of natural colour, imported empty for the purpose of being filled with mineral water or other liquid of the country, and afterwards re-exported, shall provisionally be free of duty according to Art. 6 of the General Customs Tariff Law.</p> <p><i>Note 4.</i>—When beer and mineral water bottles of natural colour are imported by brewers or by persons working mineral springs, they are to pay under the maximum tariff 15 dinars and under the minimum tariff 7 dinars per 100 kilos.</p> <p>This favour shall continue to be granted until such time as said bottles commence to be manufactured in the country.</p>				518	Prisms of glass, lustres, glass candle sticks, buttons and marbles: (i) Coloured, or in their natural colour ..... 100 kil. (ii) Painted, gilt, silvered ..... 100 kil.	100 00 150 00	45 00 50 00
				519	Glass, small plates, beads, bangles and enamels, threaded merely to facilitate their packing, storing and transport: (i) White or coloured ..... 100 kil. (ii) Painted, gilt and silvered ..... 100 kil.	100 00 150 00	35 00 60 00
					Beads of enamel or glass ( <i>couverie</i> ), even threaded on textile yarn merely to facilitate their packing and transport: 1. White or coloured ..... 100 kil. 2. Painted, gilt, silvered ..... 100 kil.	— —	35 00 I 60 00 I
				520	Glass imitations of precious stones, ornamental stones of glass, glass pearls and glass corals: (i) Threaded only to facilitate their packing, storing and conveyance ..... 100 kil. (ii) Threaded as ornaments ..... 100 kil.	350 00 450 00	150 00 200 00
				521	Articles made of glass in imitation of precious stones, glass corals or small plates, even combined with other materials if they do not thereby come under a higher duty ..... 100 kil.	500 00	300 00
				<p><i>Note.</i>—Articles manufactured from the materials specified in Nos. 518 and 519 are included under this heading.</p>			
				522	Glass not mentioned or included elsewhere, moulded, polished, ground, engraved with patterns produced by etching or otherwise: articles of coloured glass, milk glass, dulled glass, ribbed glass, crackled glass, frosted glass not mentioned or included elsewhere; glass threads, spun glass: (i) Not coloured and transparent ..... 100 kil. (ii) Coloured and non-transparent ..... 100 kil. (iii) Decorated, gilt, silvered ..... 100 kil.	80 00 80 00 100 00	— — —
				523	Articles of glass not mentioned or included elsewhere, ground, polished, smoothed, engraved, coloured with patterns produced by etching or otherwise, such as spoons, statuettes, dessert dishes, stoppers, paper weights, solid table salt-cellars, inkstands, plates, saucers, &c.: Not coloured and transparent ..... 100 kil. Coloured and non-transparent ..... 100 kil. Decorated, gilt, silvered ..... 100 kil.	— — —	35 00 A. 45 00 A. 55 00 A.
				524	Glass paintings, glass mosaic, lithophanes and other pictures on glass; artificial eyes ..... 100 kil.	350 00	—
				525	Teeth of enamel and of other materials not mentioned in the present part: (i) With pins or tubes of platinum, 100 kil. (ii) Others, as also sets of false teeth, if they do not come under a higher duty through their combination with other materials ..... 100 kil.	1,000 00 600 00	700 00 400 00
				526	Articles of glass or enamel, and imitations of precious stones and coral, of glass, combined with other materials, not mentioned or included elsewhere, if they do not come under a higher duty by reason of such combination: Lamp founts with mounting, cap and burners of metal; glass lamps with burners and screens of metal with reflectors, &c. (A.): (i) In combination with common materials ..... 100 kil. (ii) In combination with fine materials ..... 100 kil. (iii) In combination with the finest materials ..... 100 kil. (iv) In combination with precious metals: (a) With gold ..... 100 kil. (b) With silver ..... 100 kil.	200 00 450 00 800 00 1,000 00 800 00 Free	60 00 A. 120 00 A. 250 00 A. 600 00 400 00 Free
				XIV.—METALS AND MANUFACTURES THEREOF.			
				1.—Precious Metals (Gold, Platinum and Silver).			
				527	Gold, platinum and silver, raw or cast, also waste thereof ..... 100 kil.	Free	Free
				528	Coins of precious metals: (i) Current coins ..... 100 kil. <i>Note.</i> —Current coins include coins minted under the monetary laws in force in the respective countries. Single, double or quadruple ducats cannot, therefore, be considered as current coins, nor can any other which are not based on a monetary unit, whether still current in the respective country or not. Ducats are not allowed to be quoted as coins on the exchange. (ii) Other, including coins which serve as ornaments: (c) Gold ..... per kil. (d) Silver and gilt ..... 100 kil.	— 20 00	— —
				<p><i>Note 1.</i>—Coins which are not current are subject to hall-marking, according to the law as to the marking of gold and silver.</p> <p><i>Note 2.</i>—Commemorative or other medals are dutiable according to the metal of which they are made.</p>			
				529	Glass for watches and spectacles, optical glass, lenses; all these ground or not, moulded or not, coloured &c. not combined with any other materials ..... 100 kil.	200 00	100 00
				530	Spectacles, other mounted glass, mounted lenses, telescopes of every kind, mounted magnifiers, photographic apparatus, stereoscopes; all the above-mentioned articles if they do not come under a higher duty through their combination with other materials ..... 100 kil.	700 00	600 00 F

Nos.	Goods.	General Tariff. U. P.	Conven- tional Tariff. D. P.	Nos.	Goods.	General Tariff. U. P.	Conven- tional Tariff. D. P.
3	Bars, hammered or rolled, sheets and wire, polished or not:				Note 1.—Bright drawn wire comes under sec. (1).		
	(i) Of gold and platinum ..... per kil.	30 00	15 00		Note, 2.—Plain iron wire for the man- ufacture of nails, under control, is liable to a minimum duty of 4 dinars per 100 kilos.		
	(ii) Of silver, even gilt or plated with gold per kil.	10 00	5 00	539	Iron pipes and tubes of every kind; also pipe-connecting pieces:		
4	Lead (foil) of real precious metal:				(i) Forged, rolled or drawn iron:		
	(i) Gold leaf ..... ..	20 00	10 00		(a) Not worked, or roughly worked	16 00	8 50 G
	(ii) Silver leaf ..... ..	10 00	5 00		100 kil.	28 00	12 00
	Spun threads of precious metals, also gilt or plated with gold, plain or wound on to yarns of any textile material ..... per kil.	4 00	—		(b) Finely worked ..... ..		
	Tissues, knitted wares and trimmings, spangles and other articles made of precious metal threads, wound round tex- tile yarns or not ..... per kil.	80 00	50 00		(ii) Cast iron:		
5	Goldsmiths' work, and other articles, not specially mentioned of gold and platinum:				(a) Unworked or roughly worked	8 00	4 50 Bg
	(i) Combined with precious stones and fine pearls ..... kil.	500 00	500 00		100 kil.	12 00	9 00
	(ii) Combined or not with semi-precious stones, or with imitations of precious or semi-precious stones, or with genuine or false corals, or false pearls kil.	500 00	260 00		(b) Finely worked ..... ..		
6	Articles and jewellery not specially men- tioned elsewhere, wholly or partly of silver, even gilt:				Note 1.—Iron pipes surrounded by coarse tissue, even coated with tar, asphalte, &c., shall not be con- sidered as combined with another material, but as roughly worked.		
	(i) Ornamental wares:				Note 2.—Cast iron pipes imported by communes, districts and arron- dissements for use in their water- works, are free of customs duty if they cannot be manufactured in the country. This exemption extends to pipes imported by hospitals, com- munes or associations for the pro- tection of public health, and intended for use in bath establishments.		
	(a) Combined with precious stones and fine pearls ..... kil.	500 00	260 00	540	Rails for railways (of any shape), bored or not; materials for fastening rails, sleepers and bed plates ..... 100 kil.	6 00	1 50 A
	(b) Combined or not with semi- precious stones or with imita- tions of precious or semi- precious stones, or with genuine or false corals, or false pearls kil.	400 00	150 00	541	Switches, signals, axles, wheels, parts of wheels, of all kinds, brakes, buffers and other railway material ..... 100 kil.	8 00	3 00 A
	(ii) Other articles:				Notes to Nos. 540 and 541—		
	(a) Spoons, knives, forks, as also knife and fork handles per kil.	60 00	30 00		(i) Rails and other parts for tramway lines are also included in these numbers.		
	(b) Other articles u.s.m. ....	60 00	30 00		(ii) The articles mentioned in the above two numbers are exempt from duty if required for railways built or ex- ploited by the State, or by independ- ent institutions.		
7	Articles of platinum, for scientific or indus- trial purposes ..... per kil.	5 00	2 00	542	Iron construction material, for bridges, roofs, factories and the like, mounted or separated, roughly primed or coated with red lead ..... 100 kil.	16 00	5 00 A
	Note.—Articles of the so-called platinum metals (iridium, palla- dium, rhodium, osmium, ruth- enium) will be dutiable as wares of platinum and gold.				Note.—If articles specified in this number are imported by the State, districts, arrondissements or com- munes, they are exempt from customs duty and <i>trésorerie</i> .		
	2. — Base Metals and Manufactures thereof.						
	(a) Iron and Iron Wares.						
8	Iron:						
	(i) Pig iron—cast iron in pieces, slabs, bars, blocks ..... ..	Free	Free	543	Foundry cast iron, in pieces, slabs, bars, blocks ..... ..	Free	Free A
	Pig iron and cast iron, in blocks, bars, prisms, lumps ..... ..	—	Free A		(i) Hammers, anvils and vices:		
	(ii) Malleable iron, in puddle tails, bars, blooms, mill-bars, rough steel (in- got), billets and other forms not rolled ..... 100 kil.	2 50	6 50		(a) Weighing 2½ kilos. and over	20 00	8 00 A
	Iron in blocks, lumps, bars; puddle balls, rough forms, rough steel and other similar iron not rolled 100 kil.	—	6 50 A		(b) Weighing up to 2½ kilos. ....	32 00	30 00 A
	(iii) Unshaped iron: square, round, semi- round, channelled, or hollow- rolled, and, in general, all rolled iron for building purposes: hoop iron 100 kil.	4 60	2 00		(ii) Crowbars or stone cutters .....	32 00	20 00 A
	(iv) Shaped iron (T, H, Z, L, +, iron, &c.) even with ornaments 100 kil.	4 00	2 00	544	Axles (except those for railways), and parts of axles:		
	Note.—Bar iron with ornaments, designs, or prepared, is dutiable under sec. (iv). Polished bars are likewise included under sec. (iv).				(i) Rough, not further worked, simply forged ..... 100 kil.	20 00	10 00 A
9	Sheets and plates:				(ii) Further worked:		
	(i) Plain (black):				(a) Common axles and parts thereof	40 00	20 00 A
	(a) With a thickness of 2 mm. and more ..... 100 kil.	8 00	5 00 A		(b) Oiled and half-oiled axles, "patent" axles, and parts thereof, even with parts of other metals ..... 100 kil.	63 00	28 00 A
	(b) With a thickness of under 2 mm. 100 kil.	10 00	5 00 A	545	Cranes, windlasses and lifting tackle, even with chains, if the latter cannot be detached	30 00	18 00
	(ii) Coated with tin, zinc, copper, or other base metals, or their alloys (except nickel or aluminium), of any thickness:			546	Kitchen or other utensils: 100 kil.		
	(a) Common tinplate, with patterns, marbled, also varnished 100 kil.	10 00	5 00 B		(i) Of sheet or wrought iron:		
	(b) Varnished, gilt, painted or otherwise ornamented, polished 100 kil.	15 00	5 00		(a) Rough or roughly worked	50 00	20 00 A
	(iii) Sheets and plates, corrugated, also pressed, cut to shape, bent, per- forated, cut or pickled:				100 kil.	80 00	36 00 A
	(a) Black sheets and plates, oxydised 100 kil.	16 00	6 00 B		(b) Finely worked ..... ..		
	(b) Others ..... ..	20 00	7 00 B		(ii) Cast iron:		
10	Wire, rolled or drawn:				(a) Rough or roughly worked	25 00	10 00 A
	(i) Plain, unvarnished, and not coated with other base metals or their alloys:				100 kil.	36 00	20 00 A
	(a) Of 1 mm. or more in thickness 100 kil.	5 00	6 00 A	547	Boiler-makers' wares (steam boilers ex- cepted, e.g., boilers for making soap, reservoirs for different industrial purposes, forged, pressed, riveted):		
	(b) Under 1 mm. ....	10 00	6 00 A		(i) Rough or roughly worked ..... 100 kil.	12 00	7 50
	(ii) Lacquered, varnished, polished, coated with other base metals and their alloys:				(ii) Finely worked, also combined with common materials ..... 100 kil.	20 00	12 00
	(a) Of 1 mm. or more in thickness 100 kil.	10 00	8 00 A	548	Spades, shovels, hoes, picks and pickaxes, rakes and pitchforks, combined or not with wood:		
	(b) Under 1 mm. ....	15 00	8 00 A		(i) Rough or roughly worked ..... 100 kil.	20 00	10 00 A
					(ii) Finely worked ..... ..	25 00	12 00 A
				549	Scythes and sickles, saws and sawblades, files, awls, pinces, churn drills, shears for lopping trees, for sheep shearing, for cutting sheet metal; knives for pruning vines, plane irons, cutting compasses and tube cutters, screw taps and screw plates and die stocks, and in general, knives and blades not mentioned elsewhere, and also shears for trades or agriculture and iron- all these articles combined or not with wood 100 kil.	50 00	30 00

\* Including horseshoe nails.



## METALS AND MANUFACTURES THEREOF continued.

Nos.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.	Nos.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.
	saws, sawblades and files, scythes, sickles, chaff-cutters, knives, &c., &c., 100 kil.	—	10 00 G		(d) Coated or plated with copper or copper alloys, or with nickel or aluminium, polished, 100 kil.	150 00	80 00 A
	shears and knives for lopping trees and bushes, for pruning roses and vines, for shearing sheep, for cutting sheet metal; and other knives and shears, &c., &c., for industrial and agricultural purposes, 100 kil.	—	7 50 G		<i>Note 1.</i> —If articles of black plate are combined with fine materials or are finely worked, they are dutiable according to articles of tin plate.		
	scythes and sickles, awls, pinners, levers, pestles, cold chisels, gimlets, plane irons, cutting compasses, tube cutters, screw cutters, and generally different sorts of knives and cutting tools not mentioned elsewhere, combined or not with wood, 100 kil.	—	20 00 A		<i>Note 2.</i> —Mountings of iron wire or of sheet iron for hanging lamps, even with shade of sheet iron, are dutiable under Nos. 555 and 559 according to workmanship (A).		
	<i>Note.</i> —Churn drills and other ground augers for prospecting for springs, ores, &c., are free of duty.				<i>Note 3.</i> —Polished wares and articles of smooth black sheet iron are also dutiable under par. (ii) (A).		
550	Instruments for measuring (except microimeters), rules and compasses (except those for cutting), balling cutters, for cutting wool, screwdrivers, and other instruments &c., &c., 100 kil.	60 00	50 00	561	Chains and parts of chains which, not being ornamental chains, do not come under No. 572 as fancy goods:		
551	Axes, hatchets and butchers' cleavers, combined or not with wood, 100 kil.	70 00	40 00 A		(i) Rough, 100 kil.	40 00	20 00
552	Implement not mentioned elsewhere, for agricultural purposes: ploughs, and parts of ploughs of all kinds, &c., crushers, corn shells, clippers, &c., 100 kil.				(ii) Commonly worked, 100 kil.	50 00	25 00
	(i) Of a weight of more than 3 kilos, per piece, 100 kil.	20 00	12 00 A		(iii) Finely worked, 100 kil.	60 00	30 00
	(ii) Of a weight of under 3 kilos, per piece, 100 kil.	30 00	18 00 A	562	Curb chains, stirrups, spurs, iron and other parts for bridles, saddles and harness and other like articles:		
	<i>Note.</i> —Ploughs which, owing to their special nature, cannot be manufactured in the country, pay half the duty. This favour shall only apply up to the time when such ploughs are manufactured in the country.				(i) Rough, 100 kil.	40 00	25 00
553	Bolts and nuts of all kinds, horse shoes, rivets, iron brackets for insulators, 100 kil.	35 00	18 00 A		(ii) Commonly worked, 100 kil.	60 00	35 00
554	Spring (except those for railway carriages and tramway cars):				(iii) Finely worked, 100 kil.	100 00	60 00
	(i) For carriages of all kinds, 100 kil.	35 00	18 00 A	563	Skates and roller skates, 100 kil.	100 00	40 00
	(ii) For furniture:				563 Locks and keys:		
	(a) Rough, 100 kil.	40 00	20 00 A		(i) Not combined with any other base metals or their alloys, 100 kil.	50 00	25 00 G
	(b) Commonly or finely worked, even coppered, 100 kil.	50 00	25 00 A		(ii) With barrel, bolt plate, key-hole guard and similar parts of other base metals and their alloys, 100 kil.	80 00	50 00 G
	(iii) Others not mentioned elsewhere, except those for clocks and watches, 100 kil.	60 00	30 00 A	564	Artistic locksmith's wares, combined or not with inlaid or wrought decorations or decorations in relief, 100 kil.	120 00	40 00
555	Wire manufactures: not mentioned elsewhere:			565	Spindles, bobbins, weavers' reeds, teeth for the same and bobbins and bobbin-stitches ( <i>maillots</i> ), and other like articles for looms, if they are not imported together with the machine as spare parts, 100 kil.	30 00	Free
	(i) Of more than 1 mm. thickness:			566	Strong boxes and safes, even lacquered and finely painted, with parts polished or otherwise worked, or with parts of other base metals or their alloys:		
	(a) Rough, 100 kil.	30 00	20 00		(i) Of greater weight than 70 kil., 100 kil.	50 00	25 00 A
	(b) Commonly worked, 100 kil.	40 00	28 00		(ii) Weighing 50 kilos, or less, 100 kil.	100 00	45 00 A
	(c) Finely worked, 100 kil.	60 00	35 00		<i>Note.</i> —Safes and strong boxes with insulated parts gilt or silvered pay a surtax of 50 %.		
	(ii) Under 1 mm. thickness:			567	Furniture (not upholstered or stuffed) if it does not come under artistic locksmith's wares:		
	(a) Rough, 100 kil.	50 00	20 00		(i) Rough or roughly worked, 100 kil.	40 00	25 00 A
	(b) Commonly worked, 100 kil.	70 00	28 00		(ii) Finely worked, 100 kil.	50 00	35 00 A
	(c) Finely worked, 100 kil.	100 00	35 00		<i>Note.</i> —Iron furniture, upholstered and covered, will be taxed like upholstered and covered furniture under No. 155 (ii) (a) and (b).		
	<i>Note.</i> —Articles made from bright drawn wire are dutiable as rough wire manufactures.			568	Cutlery wares (except those already mentioned), cast, pressed or wrought:		
556	Hooks, bolts, hinges for doors and windows, and other hooks for hanging, fittings for doors, windows, boxes, furniture, carriages, combined or not with other common metals (or with wood (A)):				(i) Of iron alone or combined with wood, bone, horn, porcelain, glass, or other common materials, 100 kil.	150 00	60 00
	(i) Rough or commonly worked, 100 kil.	45 00	22 00 A		(ii) Combined with fine materials, also gilt or silvered, 100 kil.	150 00	300 00
	(ii) Finely worked, 100 kil.	70 00	32 00 A		(iii) Combined with finest materials (non-monetary) of steel or iron, combined or not with common or fine materials, 100 kil.	750 00	450 00
557	Wire tacks and nails, including large rough nails not mentioned elsewhere, cut, wrought:				Cutlery wares, cast, pressed, wrought, of iron alone or combined with wood, porcelain, glass, bone, horn, or with imitation ivory or imitation tortoise-shell, 100 kil.	—	60 00 G
	(i) Unworked or commonly worked, not combined with any other metal, 100 kil.	15 00	7 00 G		<i>Note.</i> —Parts of cutlery are dutiable as cutlery.		
	(ii) Finely worked, and with head of common metals even finely worked or of glass, porcelain or faience, 100 kil.	60 00	25 00	569	Artistic wares of wrought iron, 100 kil.	120 00	40 00
558	Stove pipes and their parts, boxes, chests, bathing tubs, bells for cattle; all made of black sheet iron:			570	Umbrella and parasol frames and parts, 100 kil.	32 00	25 00
	(i) Rough or commonly worked, 100 kil.	25 00	20 00		571 Flat irons:		
	(ii) Finely worked, 100 kil.	50 00	30 00		(i) Rough or commonly worked, 100 kil.	20 00	18 00
	<i>Note.</i> —Articles of sheet iron not mentioned elsewhere:				(ii) Finely worked, 100 kil.	40 00	30 00
	(i) Of black plate, combined or not with common material:			572	Fancy goods and other small articles (non-monetary) of steel or iron, combined or not with common or fine materials, 100 kil.	250 00	120 00 A
	(a) Rough, 100 kil.	40 00	30 00 A	573	Pens, even with gold or gilt tips, or with penholders, 100 kil.	300 00	180 00
	(b) Roughly coated or commonly worked, 100 kil.	60 00	30 00 A	574	Needles and pins: (i) Sewing needles, including those with gilt eyes, 100 kil.	120 00	120 00 G
	(ii) Of sheet iron coated with lead, tin (tin plate) or zinc; articles of black plate coated with lead, zinc, tin, combined or not with common or fine materials:				(ii) Needles for sewing, embroidery and knitting machines, &c., 100 kil.	50 00	50 00 G
	(a) Not coated, not coloured, not lacquered or coarsely coated, 100 kil.	60 00	35 00 A		(iii) Pins, 100 kil.	50 00	50 00 G
	(b) Finely coated, coloured, or varnished, 100 kil.	70 00	40 00 A		(iv) Card-clothing, fish-hooks, &c., 100 kil.	50 00	—
	(c) Painted, printed, stamped, bronzed, lacquered, enamelled, 100 kil.	100 00	60 00 A	575	Articles of cast iron not specially mentioned elsewhere, combined or not with wood:		
					(i) Rough or commonly worked, weighing each:		
					(a) More than 100 kilos, 100 kil.	10 00	6 00 G
					(b) From 50 to 100 kilos, 100 kil.	15 00	8 00 G
					(c) From 5 to 50 kilos, 100 kil.	25 00	14 00 G
					(d) Under 5 kilos, 100 kil.	35 00	12 00 G
					(ii) Finely worked, weighing each:		
					(a) More than 100 kilos, 100 kil.	15 00	12 00 G
					(b) From 50 to 100 kilos, 100 kil.	20 00	16 00 G
					(c) From 5 to 50 kilos, 100 kil.	35 00	20 00 G
					(d) Under 5 kilos, 100 kil.	50 00	24 00 G
					<i>Note 1.</i> —Articles simply decorated or cut in profile are not to be considered as art objects of cast iron.		

Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.	Nos.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.
<i>Note II.</i> —Articles coarsely coated for protection against rust are considered as commonly worked.						
Art castings of non-malleable cast-iron, combined or not with other common materials:						
(i) Rough or commonly worked...100 kil.	60 00	20 00				
(ii) Finely worked... ..	70 00	30 00				
Wares of wrought iron, not mentioned or included elsewhere, combined or not with wood:						
(i) Rough or roughly worked, weighing per piece:						
(a) More than 100 kilos...100 kil.	20 00	10 00 G				
(b) From 25 to 100 kilos... ..	25 00	14 00 G				
(c) From 3 to 25 kilos... ..	35 00	18 00 G				
(d) Under 3 kilos... ..	45 00	21 00 G				
(ii) Finely worked, weighing per piece:						
(a) More than 100 kilos...100 kil.	35 00	16 00 G				
(b) From 25 to 100 kilos... ..	40 00	20 00 G				
(c) From 3 to 25 kilos... ..	45 00	27 00 G				
(d) Under 3 kilos... ..	60 00	30 00 G				
Iron wares combined with other materials, not specially mentioned or included elsewhere, if thereby they do not come under a higher tax:						
(i) Combined with common materials...100 kil.	60 00	40 00 A				
(ii) With fine materials... ..	150 00	60 00 A				
(iii) With the finest materials... ..	250 00	250 00				
(iv) With precious metals:						
(a) With gold... ..	1,000 00	450 00				
(b) With silver... ..	500 00	200 00				
Iron and steel filings, steel or iron waste, scrap iron, ends of bars, sheet iron trimmings and other waste which can only be used for re-melting... ..	Free	Free				
<i>Note I.</i> —The heading "Iron" includes steel for tariff purposes.						
<i>Note II.</i> —In the case of manufactures of iron a distinction is made between roughly finished and finely finished goods: As "roughly finished" as distinguished from rough (unfinished) wares, are included all wares which are filed, shaped by the cutting-edge, drawn, smoothed, commonly painted, blued by case-hardening, riveted, screwed or otherwise joined together. As "roughly finished" wares, are also included those which after being finished receive a fine smooth surface. As "finely worked or finished" wares, are considered all those which are finely painted, enamelled, varnished, lacquered, oxidized, polished and those which are coated with base metals, or their alloys (except copper, nickel and aluminium and their alloys) (G.).						
<i>Note III.</i> —Iron bars, plates, wire and other iron wares, which are covered or plated with copper or copper alloys, nickel or aluminium, pay a surtax of 50% if such wares do not come under a higher tax. In wares which are separately tariffed as commonly or finely worked, the rates on the finely worked wares are to serve as the basis for the calculation of the 50% surtax.						
<i>Note IV.</i> —In case a tariff number provides for duty on articles not combined with other materials, and such articles are so combined, they shall only be dutiable under No. 578, if, by reason of such combination, they come under a higher tax.						
<i>Note V.</i> —In case iron goods are combined with an insignificant quantity of other metals or materials, such combination will be without effect on the classification if it only consists of accessory or unimportant parts. The classification also remains unaffected by the presence of ordinary inscriptions, names of firms, or trade marks either cast, stamped, printed in colour or by bronzing (A.).						
(b) Aluminium and Alloys thereof.						
Aluminium cast, in blocks, bars, grains, also cast in slabs... ..	20 00	10 00				
Wrought or rolled aluminium in bars, sheets, tablets, also castings of different forms in unworkeed state...100 kil.	20 00	10 00				
Wire and foil of aluminium... ..	60 00	30 00				
Aluminium (un-drawn) aluminium is the core consists:						
(i) Of silk... ..	10 00	20 00				
(ii) Of other materials... ..	20 00	10 00				
4 Wares of spun aluminium (ribbons, trimmings &c.), button makers' goods, not combined with other materials, when the core consists:						
(a) Of silk... ..	10 00	20 00				
(b) Of other materials... ..	20 00	10 00				
545 Articles of aluminium n.s.m. combined or not with other materials, if they do not thereby come under a higher duty...100 kil.	30 00	20 00				
<i>Note I.</i> —Alloys of aluminium with other metals resembling aluminium are dutiable as aluminium.						
<i>Note II.</i> —Aluminium goods for technical purposes...100 kil.						
(c) Lead and alloys thereof.						
586 Lead, crude, in pieces...100 kil.	10 00	4 00				
587 Sheet lead and rolled lead... ..	12 00	6 00				
(i) Rough or roughly worked... ..	15 00	8 00				
(ii) Finely worked, also coated with other base metals or their alloys...100 kil.	20 00	10 00				
588 Bars, rods and wire of lead, drawn or rolled:						
(i) Rough or commonly worked...100 kil.	20 00	10 00				
(ii) Finely worked, also coated with other base metals or their alloys...100 kil.	25 00	12 00				
589 Pipes and cylinders:						
(i) Rough or commonly worked... ..	15 00	8 00				
(ii) Finely worked, engraved, designed, shaped and coated with base metals or their alloys...100 kil.	25 00	12 00				
590 Printing plates, etched or engraved, also covered with copper, steel or combined with unlacquered or unpolished wood, iron, zinc or tin, stereotype plates, clichés...100 kil.	20 00	10 00				
591 Printing type and matrices, lines, frames and printing ornamentations...100 kil.	20 00	10 00				
632 Lead leaf (foil)... ..	150 00	90 00				
693 Bulbs and shot... ..	5 00	30 00				
694 Articles of lead not mentioned or included elsewhere:						
(i) Coarse, without ornaments, combined or not with unlacquered or unpolished wood, with iron, zinc or tin...100 kil.	50 00	20 00				
(ii) Fine, especially pointed, bronzed, lacquered coated with base metals or their alloys, also with ornaments...100 kil.	80 00	50 00				
(iii) Combined with other materials, if thereby they do not come under a higher duty...100 kil.	100 00	50 00				
(d) Zinc and alloys thereof.						
695 Zinc, crude, in pieces, slabs, grains... ..	Free	Free				
696 Sheets and plates:						
(i) Rough or commonly worked...100 kil.	15 00	8 00				
(ii) Finely worked, or coated with base metals or their alloys...100 kil.	20 00	10 00				
697 Bars, rods and wire, rolled or drawn:						
(i) Bars and rods: (a) Rough or commonly worked...100 kil.	20 00	10 00				
(b) Finely worked, or coated with base metals or their alloys...100 kil.	25 00	12 00				
(ii) Wire: (a) Rough or commonly worked...100 kil.	20 00	10 00				
(b) Finely worked, or coated with base metals or their alloys...100 kil.	25 00	12 00				
698 Pipes and cylinders:						
(i) Cast, rolled or drawn: (a) Rough...100 kil.	20 00	10 00				
(b) Worked, or coated with base metals or their alloys...100 kil.	30 00	15 00				
(ii) Made of sheet zinc: (a) Not worked...100 kil.	30 00	15 00				
(b) Worked, or coated with base metals or their alloys...100 kil.	40 00	20 00				
699 Zinc articles not mentioned or included elsewhere:						
(i) Coarse, without ornaments, combined with unlacquered or unpolished wood, or with iron, lead or tin: printing plates, engraved or etched...100 kil.	60 00	30 00				
(ii) Fine, painted, bronzed, varnished, lacquered, polished, coated with base metals or their alloys...100 kil.	80 00	50 00				
(iii) Combined with other materials, if thereby they do not come under a higher duty...100 kil.	120 00	60 00				
(e) Tin and alloys thereof.						
600 Tin, crude, in pieces, rods, grains, rolls, bars, &c., tin solder (soft solder) even containing up to 50% of lead; <i>tin</i> ...100 kil.	5 00	Free				
<i>Note.</i> —Tin solder containing 50% or more of lead is dutiable as lead.						
601 Sheets and plates rolled or drawn:						
(i) Rough or commonly worked...100 kil.	20 00	10 00				
(ii) Finely worked, or coated with other base metals or their alloys...100 kil.	30 00	15 00				
602 Pipes and cylinders:						
(i) Rough or commonly worked...100 kil.	20 00	10 00				
(ii) Finely worked, or coated with other base metals or their alloys...100 kil.	30 00	15 00				
603 Bars, rods, wire, drawn or rolled:						
(i) Rough or commonly worked...100 kil.	20 00	10 00				
(ii) Finely worked, or coated with other base metals or their alloys...100 kil.	30 00	15 00				
604 Tin foil... ..	100 00	50 00				
605 Tinware not mentioned or included elsewhere:						
(i) Coarse, without ornaments, combined with unlacquered or unpolished wood, or with iron, lead or tin...						

## METALS AND MANUFACTURES THEREOF continued.

Nos.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.	Nos.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.	
	printing plates, etched, engraved, or otherwise prepared ..... 100 kil.	150 00	80 60	622	Articles not previously mentioned or included:			
(b)	Spoons, forks, tea strainers, cans, tubes, capsules and other like articles of tinware, polished, decorated, coated with other base metals or their alloys, also with ornaments, 100 kil.	200 00	120 00		(i) Of copper or its alloys alone or in combination with common materials:			
(h)	Combined with other materials not mentioned elsewhere, if thereby they do not come under a higher duty ..... 100 kil.	250 00	150 00		(a) Rough or roughly worked ..... 100 kil.	200 00	100 00 A	
	Note. Articles of tin and lead alloy are dutiable as tinware if containing more than 10% of tin.				(b) Finely worked, ..... ..	250 00	150 00 A	
	Note.—Britannia metal (an alloy of tin and antimony with small additions of zinc, copper, nickel or bismuth) and articles made thereof are dutiable as tin and articles of tin.				(ii) Combined with fine materials, ..	350 00	230 00	
	(c) Nickel and Alloys thereof.				(iii) Combined with the finest materials, if they do not thereby come under a higher duty, ..... 100 kil.	450 00	300 00 A	
606	Nickel, crude, in pieces, bars, also cast in the form of slabs; nickel coins, ..... ..	Free	Free	623	Printing plates of copper or copper alloys, combined or not with wood, zinc, iron, lead or tin, also etched or otherwise prepared ..... 100 kil.	200 00	160 00	
607	Nickel, forged or rolled in bars or slabs of different shapes:				Note I.—Base metals and their alloys, as also wares thereof, if not mentioned elsewhere, will be dutiable as copper and copper wares.			
	(i) Rough or commonly worked:				Note II.—Note II, to Iron and Iron wares with reference to degree of finishing applies also to the aluminum, lead, zinc, tin, nickel and copper sections (G).			
	(a) Up to 0.5 mm. thickness ..... 100 kil.	40 00	25 00	624	Articles made of Base Metals and their Alloys not previously mentioned.			
	(b) From 0.5 mm. and upwards ..... 100 kil.	35 00	25 00		(i) Gilt or platinum-coated, or plated with platinum or gold, ..... 100 kil.	250 00	130 00	
	(ii) Finely worked:				(ii) Silvered or silver plated ..... ..	300 00	100 00	
	(a) Up to 0.5 mm. thickness ..... 100 kil.	50 00	30 00	626	Wire of base metals and their alloys:			
	(b) From 0.5 mm. and upwards ..... 100 kil.	40 00	25 00		(i) Gilt ..... ..	300 00	200 00	
608	Nickel wire:				(ii) Silvered ..... ..	250 00	150 00	
	(i) Of 1 mm. or more thickness .. ..	60 00	30 00		(iii) Plaited or wrapped round with threads:			
	(ii) Less than 1 mm. .... ..	80 00	40 00		(a) Of silk or half silk, ..... 100 kil.	300 00	200 00	
609	Pipes and cylinders:				(b) Of other textile materials ..... ..	200 00	100 00	
	(i) Rough or commonly worked, .. ..	150 00	50 00	626	Gilt and silvered threads (Lronich) when the core consists:			
	(ii) Finely worked ..... ..	180 00	60 00		(a) Of silk ..... .. 100 kil.	800 00	500 00 G	
610	Nickel articles not mentioned elsewhere, combined or not with other materials, if they do not thereby come under a higher duty:				(b) Of other textile materials ..... ..	450 00	400 00 G	
	(i) Rough, or commonly worked, ..... 100 kil.	200 00	160 00	627	Articles of spun gilt and silvered threads, e.g., tissues, ribbons, tapes, trimmings, button-makers goods, with foundation or intervening layers of wood, metal, bone, &c., not combined with other textile materials, when the core consists:			
	(ii) Finely worked, ..... ..	350 00	160 00		(a) Of silk ..... .. per kil.	20 00	—	
611	Nickel—foil ..... ..	200 00	150 00		(b) Of other textile materials ..... ..	15 00	—	
	Note.—Alloys of nickel with other base metals will be dutiable as nickel.			627	"Lronich" wares of gilt and silvered textile threads, even with silk woad, 100 kil.	—	500 00 G	
	(c) Copper and Alloys thereof.				Note.—Articles of gilt or silvered threads, combined with other textile materials, are dutiable according to the articles made from the corresponding textile materials, with the surtax provided for in Sec. (vii) of the General Notes to Part V. of the tariff.			
612	Copper, crude, in pieces, bars; copper coins, copper alloys; hard solder ..... 100 kil.	35 00	16 00	628	Articles entirely or partly of gilt or silvered base metals and their alloys, so far as they are not specially mentioned and do not come under a higher duty ..... 100 kil.	600 00	300 00	
613	Wire and sheet (plates) of copper:				629	Limitation gold and silver leaf ..... ..	250 00	130 00
	(i) Rough or commonly worked:				630	Ornaments and other articles de luxe and fancy goods entirely or partly of base metals and their alloys, gilt or silvered, also combined with other materials, if they do not thereby come under a higher duty:		
	(a) 0.5 mm. and over thick ..... 100 kil.	65 00	20 00 G		(i) Combined or not with other common or fine materials, ..... 100 kil.	600 00	300 00 G	
	(b) Of less thickness than 0.5 mm. .... 100 kil.	75 00	30 00 G		(ii) Combined with the finest materials ..... 100 kil.	800 00	500 00	
	(ii) Finely worked:				(iii) With precious metals:			
	(a) 0.5 mm. and over thick ..... 100 kil.	80 00	30 00 G		(a) With gold ..... ..	1,000 00	—	
	(b) Of less thickness than 0.5 mm. .... 100 kil.	100 00	40 00 G		(b) With silver ..... ..	800 00	—	
	Pipes and cylinders:				Note I.—If articles specified in Nos. 585, 594, 599, 605 and 610, are combined with a precious metal, they are dutiable according to No. 630, even if they are neither gilt nor silvered, provided by reason of such combination, they do not come under articles of gold or silver.			
	(i) Rough or commonly worked, .. ..	80 00	45 00		Note II.—If epaulettes, scarves, balties, and similar articles for military uniforms, of yarns and threads of gilt or silvered common metals, are bordered, lined or otherwise combined with tissues, leather, or other common, fine or very fine materials, they are dutiable under No. 630.			
	(ii) Finely worked ..... ..	100 00	60 00		631	Threads of base metals and their alloys (except aluminium), when the core consists:		
615	Bottoms for shoes, metal cloth and other wire tissues:				(i) Of silk ..... .. 100 kil.	300 00	200 00	
	(i) With less than 20 single threads per sq. cm. in the warp and weft together, ..... ..	250 00	100 00		(ii) Of other textile materials ..... ..	200 00	150 00	
	(ii) Other wire tissues ..... ..	300 00	100 00		632	Manufactures of spun base metals (except aluminium), e.g., ribbons, tapes, &c., tissues and button-makers wares (even with insertions and foundations of wood, bone, metal, &c.), not mixed with other spun materials, when the core consists:		
	Note.—Wire goods with a broad mesh are dutiable as other wire tissues.				(i) Of silk ..... .. 100 kil.	450 00	350 00	
616	Ropes and cords of wire ..... .. 100 kil.	100 00	60 00		(ii) Of other textile materials ..... ..	300 00	200 00	
617	Boiler-makers' wares (direct flame and other boilers including their lids, stills and other distilling apparatus, except steam boilers):							
	(i) Rough ..... .. 100 kil.	80 00	60 00					
	(ii) Commonly worked ..... ..	150 00	80 00					
	(iii) Finely worked ..... ..	200 00	120 00					
618	Copper leaf (thin), brass leaf, leaf of tombac and other alloys ..... .. 100 kil.	100 00	40 00					
619	Kitchen and other utensils of copper, combined or not with other materials, if thereby they do not come under a higher duty:							
	(i) Rough or commonly worked ..... 100 kil.	150 00	82 00					
	(ii) Finely worked ..... ..	200 00	120 00					
620	Long, e.g., scarves, not further worked, without ornaments, also combined with wood or with rough worked iron parts of weight greater than 100 kilogms. .... 100 kil.	60 00	45 00					
621	Cas' wares, e.g., corner, combined with common materials, except articles coming under No. 620:							
	(i) Rough, also lined, without ornaments, ..... 100 kil.	80 00	50 00					
	(ii) Further worked or with ornaments:							
	(a) All ornamented cast wares ..... 100 kil.	250 00	150 00 A					
	(b) Other cast wares, commonly worked ..... .. 100 kil.	200 00	100 00 A					

Nos.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.	Nos.	Goods.	General Tariff. D. P.	Conven- tional Tariff. D. P.
33	Busks, ribs for stays and similar articles, of base metals or their alloys, entirely or partly covered with threads or tissues	100 kil.	100 00	50 00	2.—Electro-Technical Articles.		
34	Compasses, marine compasses, machines for calculating and writing, pedometers and other like pocket instruments without clockwork; instruments for automatic measuring and registering without clockwork; analysing scales; automatic machines for weighing and selling goods; all these, if through their combinations with other materials they do not come under a higher duty	100 kil.	300 00	150 00	642	Dynamoes, electro-motors, alternators and other electric motors and their parts and appurtenances, weighing per machine: (i) More than 3,000 kilos. .... 100 kil. (ii) From 500 to 3,000 .. .. . (iii) 500 kilos. or less. ....	30 00 30 00 30 00 12 00 17 00 22 00
XV.—MACHINES, APPARATUS, ELECTRO-TECHNICAL PRODUCTS, VEHICLES AND VESSELS.							
1.—Machines and Apparatus.							
35	Steam-boilers and all their accessories for steam-engines, stationary or otherwise	100 kil.	6 00	Free B S	643	Transformers, condensers, accumulators, electrodes and parts thereof	20 00 20 00 20 00 G S
36	Steam-engines, stationary or otherwise; locomotives and tenders, locomobiles, steam turbines, steam trolleys and generally all machines moved by steam power; machines driven by liquid power (naphtha, petroleum, benzole, gas-oil, &c.), and all machinery worked by other power (except dynamo and electro-motors); steam hammers, motors for navigation, hydraulic motors with pistons; turbines, water-wheels and large machine fans for industrial use; all the above, mounted or in separate parts, as also spare parts of such machinery	100 kil.	12 00	Free B S	644	Electrical apparatus combined with small electric fans, blowers, &c. .... 100 kil.	150 00 101 00
37	Agricultural machines: (i) Threshing machines and steam ploughs ..... 100 kil. (ii) Harvesters, mowing machines, machines for scattering chopped or powdered manure, for sorting seeds and other products; wine presses, sowing machines, &c. .... 100 kil.	100 kil.	4 00	Free B S	645	Cables and other conductors of electric power not mentioned: (i) Insulated with metal, wire sheet metal, &c. .... 100 kil. (ii) Insulated with paper, asbestos, caoutchouc, gutta-percha and imitations thereof. .... 100 kil. (iii) Insulated with textile materials: (a) Silk. .... 100 kil. (b) Other. ....	150 00 30 00 30 00 30 00 —
38	Machine tools for working metals, stone, wood, e.g., planes, drills, turning lathes, milling cutters, machine saws, polishers, &c. .... 100 kil.	100 kil.	6 00	Free S	646	Telegraphic and telephonic apparatus, articles for the installation of house bells; microphones; galvanic dry batteries and thermo-electric couples, measuring apparatus (ampere, watt and volt-meters), apparatus for counting, current measurers (counters), safety fuses, contacts, rheostats, and commutators of all kinds. .... 100 kil.	150 00 —
Note 1.—The combination of the machines with other materials has no effect on the duty. As parts of machinery are considered only such articles as serve exclusively for the working of machines.							
Note 2.—The Minister of Finance, by and with the advice of the Minister of Industry, may, in case specified machines or apparatus are built in the country, increase by 20% or less the customs duties leviable on the corresponding machines and apparatus. This increase shall be subsequently sanctioned by the National assembly.							
39	Sewing, knitting and embroidery machines, machines for making lace, hosiery, tulle, as also parts of such machines, and all machines for the textile industry: looms, calendars, cylinders, carders, reeling machines, presses, drying machines, &c.; also machines for flour mills, breweries, cement factories, tile kilns, ceramic or printing works, tanneries and other industries, paper manufactures, &c. .... 100 kil.	100 kil.	8 00	—	647	Electric lamps: (i) Arc lights ..... 100 kil. (ii) Incandescent lamps and the like ..... 100 kil.	200 00 150 00 60 00 120 00 —
40	Sewing machines, knitting and embroidery machines, machines for making lace, hosiery, tulle, as also parts of such machines. .... 100 kil.	100 kil.	—	5 00 G S	648	Other material for electric lighting, e.g., mounted supports for electric lamps, glass articles for electric projections such as: Crookes', Röntgen's, &c., tubes, safety fuses, safety appliances, insulators, key current inverters and other parts ..... 100 kil.	120 00 —
41	All machines for the textile industry: looms, calendars, cylinders, carders, reeling machines, presses, drying machines, &c.; machines for flour mills, breweries, cement factories, tile kilns, ceramic or printing works, tanneries and all other industries, paper manufactures, &c.; and detached parts of all these machines	100 kil.	—	Free B S	649	Railway carriages: (i) Goods waggons ..... ad val. (ii) Passenger carriages ..... ad val.	10% 15% 10% 10%
42	Steam presses, hydraulic presses, as also other presses for industrial purposes, moved by manual or mechanical power; pumps and fire-engines ..... 100 kil.	100 kil.	6 00	4 00	650	Trucks and trolleys (steam trolleys excepted) ..... ad val.	10%
43	Machines and apparatus not mentioned or included elsewhere. .... 100 kil.	100 kil.	20 00	6 00 G	Note I.—Tramway cars pay the same duty as railway carriages (Bg).		
Note 1.—Disinfecting apparatus of all kinds are exempt from customs duty.				Note II.—Carriages and waggons, trucks and trolleys for railways exploited by the State or independent institutions are free of duty.			
Note 2.—All complete machines, whether imported mounted or unmounted, with reserve parts, are dutiable according to the duty here provided. Reserve parts separately imported are dutiable according to the material of which they are made							
44	Automobiles and their parts, motors for automobiles included: (i) For carrying goods ..... ad val. (ii) Other ..... ad val.	ad val.	10% 15%	10% 12% F Bg	651	Cycles and their parts ..... 100 kil.	250 00 250 00 or each 25 00
45	Carts and sledges for carrying goods: (i) Without ironwork, not painted and not varnished ..... each (ii) With ironwork, varnished and painted ..... each	each	50 00 70 00	— 4 00	652	Automobiles and their parts, motors for automobiles included: (i) For carrying goods ..... ad val. (ii) Other ..... ad val.	10% 15% 10% 12% F Bg
46	Carriages and sledges for passengers: (i) Without ironwork, not painted and not varnished: (a) Without springs ..... each (b) With springs ..... (c) With ironwork, painted or varnished, but not upholstered and not covered: (a) Without springs ..... 100 kil. (b) With springs ..... 100 kil.	each	60 00 80 00 100 00 150 00	40 00 50 00 60 00 100 00	653	Carts and sledges for carrying goods: (i) Without ironwork, not painted and not varnished ..... each (ii) With ironwork, varnished and painted ..... each	50 00 70 00 4 00
47	Ornamentary farm carts and sledges; all kinds ..... 100 kil.	100 kil.	20 00	—	654	Carriages and sledges for passengers: (i) Without ironwork, not painted and not varnished: (a) Without springs ..... each (b) With springs ..... (c) With ironwork, painted or varnished, but not upholstered and not covered: (a) Without springs ..... 100 kil. (b) With springs ..... 100 kil.	60 00 80 00 100 00 150 00 100 00

† Under the Treaty with Belgium exemption from duty is provided for steam-engines, fitted and locomotives, for motors, and tenders, gas and oil engines.

† Treaty with France and Belgium for automobiles, motor cycles and their parts, motors included.

MACHINES, APPARATUS, ELECTRO-TECHNICAL PRODUCTS, VEHICLES AND VESSELS—continued.				Nos.	Goods.	General Tariff. D. F.	Conven- tional Tariff. D. F.
No.	Goods.	General Tariff. D. F.	Conven- tional Tariff. D. F.				
606	Parts of carriages and sleds:				(a) Finely finished, painted, lacquered, coloured, polished, even com- bined with common materials		
	(i) Rough .....	100 kil.	10 00		100 kil.	150 00	60 00 G
	(ii) Worked .....	30 00	15 00		(b) Combined with fine materials	200 00	60 00 G
607	River vessels:				(c) With the finest materials	100 kil.	120 00 G
	(i) With motor power, for carrying passengers and goods, .....	10 1/2	—		(d) Of soft caoutchouc:		
	(ii) Other vessels, .....	12 1/2	—		(a) Only of caoutchouc combined with common materials .....	100 kil.	100 00
	(iii) Pleasure vessels and boats, with or without motor-power, .....	20 1/2	—		(b) Combined with fine materials ..	250 00	60 00 G
608	Tugs and pontoons of every kind .....	10 1/2	—		(c) With the finest materials	100 kil.	120 00 G
XVI. ARTICLES FOR ART AND SCIENCE.							
609	Instruments and apparatus: mathematical, geometrical, physical, chemical, surgical; manometers, vacuum-gauges, micrometers, indicators, areometers, hydrometers, geo- graphical globes, .....	100 kil.	120 00 G		(iii) All other toys:		
610	Musical instruments:				(a) Of common materials .....	150 00	—
	(i) Flutes, harmoniums and other like instruments with key notes, .....	100 00	100 00 G		(b) Of common materials combined with fine materials or of fine materials .....	100 kil.	250 00
	(ii) Harmonicas .....	250 00	—		(c) Of the finest materials or combined with the finest materials 100 kil.	350 00	—
	(iii) Mouth harmonicas .....	—	60 00 G		All other toys:		
	(iv) Other .....	—	135 00 G		(a) Not combined with other ma- terials .....	100 kil.	—
	(v) Violins, tambourines, guitars and other like instruments .....	150 00	155 00		(b) Combined with other materials— With common or the materials ..	100 kil.	—
	(vi) Brass instruments, flutes, clarionets, saxophones, .....	250 00	170 00		With the finest materials .....	—	60 00 G
	(vii) Wind instruments .....	250 00	210 00		Note to No. 670.—Toys re- sembling structure, including instruc- tions and drawings relating thereto, are dutiable according to the ma- terial of which composed.	120 00 G	
	(viii) Mechanical musical toys .....	250 00	135 00				
	(ix) All other musical instruments .....	100 kil.	100 00				

*Note I.*—The duty on musical in-  
struments is levied without deduction  
of the weight of the boxes or  
cases specially made for them.

*Note II.*—Parts of instruments, if  
not specially mentioned, are dutiable  
as the instruments themselves.

611	Strings for musical instruments .....	100 kil.	500 00	200 00
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#### XVII.—WATCHES, FIRE-ARMS AND TOYS

1.—Watches and Clocks.				
612	Watches: (i) With gold or gilt cases, also decorated with precious or semi-precious stones .....	each	6 00	—
	With cases of gold, or gilt, or plated with gold, silver or platinum, even decorated with precious stones, .....	—	—	1 00 S
	(ii) With silver or silver-plated cases, also with gilt edges, rings, frames, or with gold or gilt engravings and other decorations .....	each	2 00	0 50 S
	(iii) With cases of base metals or their alloys, with or without gilt- silver edges, rings, &c. ....	each	1 00	0 25 S
613	Cases for watches: (i) Gold or gilt .....	—	5 50	—
	(ii) Silver or silver-plated .....	—	1 50	—
	(iii) Other .....	—	0 50	—
614	Works and parts thereof for watches ..	—	0 50	—
615	Clocks: wall and standing clocks, as also all other clocks not mentioned elsewhere, together with their mechanism; pendulums and automatic measuring and registering instruments combined with watchwork, if they do not come under a higher duty	100 kil.	250 00	—
	Hanging, Black Forest and other wall clocks; also clocks of American system .....	100 kil.	—	120 00 G
616	Accessories of every kind for clocks and watches, not mentioned elsewhere:			
	(i) For watches .....	kil.	25 00	10 00
	(ii) For clocks .....	—	5 00	1 00
617	Clocks for churches and buildings, and parts thereof (except the weight duty, which they pay according to the material of which they are made) .....	100 kil.	50 00	—
2.—Fire-arms.				
618	Fire arms and air guns complete:			
	(i) Guns, cannons, shell guns, machine- guns .....	100 kil.	400 00	—
	(ii) Revolvers and pistols of every kind ..	100 kil.	300 00	100 00 Bg
619	Parts of fire arms and air guns:			
	(i) Ordinary, rough .....	—	100 00	40 00 Bg
	(ii) Finished .....	—	250 00	75 00 Bg

*Note I.*—If parts of these arms are  
combined with other materials  
which pay a higher duty, they pay  
the same duty as such material.

*Note II.*—Other fire arms are dutiable  
according to the material of  
which they are made.

*Note III.*—Duty is levied on fire  
arms without deduction for the  
weight of the cases in which they  
are imported.

620	Toy (i) Of wood:			
	(a) Rough, only painted, not turned, not painted or coated, and not combined with other material ..	100 kil.	80 00	60 00 G

#### GENERAL NOTES TO THE TARIFF.

1.—For tariff purposes a distinction is made in  
the combination of articles with common, fine,  
or the finest materials:

1. Fine materials are leather, caoutchouc, wax,  
muslin and wax taffetas, bookbinders' cloth,  
bone and horn, artificial carving materials  
(except those mentioned under 2), orna-  
mented or nickelled base metals and their  
alloys; merschaum and its imitations,  
imitations of ivory, tortoise shell and mother  
of pearl, glass imitations of amber, lava,  
false "leonsch" wire and threads; tissues  
(except those mentioned under 2), false  
pearls, embroidery on any materials except  
silk (G.).

2. As fine materials are reckoned: real ivory,  
real tortoise shell, real mother of pearl, real  
amber and imitations thereof except those  
of glass; jet, real or imitation; manu-  
factures of silk, lace, silk embroidery, artificial  
flowers and leaves, worked feathers for orna-  
ment, wig makers' wares and other manu-  
factures of human hair, semi-precious stones,  
real gilded or silvered base metals and real  
"leonsch" wire and threads, also articles  
thereof, as well as articles of false  
"leonsch" wire and threads (G.).

Wares in combination with precious metals  
or precious stones are to pay duty according  
to the particular provisions of the tariff (G.).

3. All other materials are considered as com-  
mon for tariff purposes (G.).

II.—Unimportant accessory parts, serving  
only to fasten or hold together the single parts  
of articles, e.g., studs, rivets, screws, hooks,  
clips, clamps, rings, namings (*Beuteln*),  
hinges, bars, lock (with keys), ribbons, threads,  
strings, thongs, cords, also insignificant orna-  
ments, inner linings or linings are to be left out  
of consideration for tariff purposes (G.).

III.—In cases where various surtaxes are  
leviable simultaneously, each surtax shall be  
calculated with the original tariff as base (G.).

IV.—In so far as the duty leviable on an  
article depends on the duty leviable on another  
article specified in the Conventional Tariff, the  
former duty shall be calculated according to the  
rate laid down in the Conventional Tariff, and  
not according to the rate specified in the General  
Tariff (G.).

V.—If an article combined with other ma-  
terials is not specially provided for in the tariff,  
it shall only be dutiable under the respective  
numbers if, by reason of such combination, it  
comes under a higher tax than is fixed for the  
same article without combination.

#### EXPORT TARIFF.

##### ANIMAL PRODUCTS.

Nos.	Goods.	General Tariff. D. F.	Conven- tional Tariff. D. F.
1	Lamb and kid skins .....	100 kil.	10 00
2	Horn, hoofs, claws, &c. ....	—	2 00

##### WASTE PRODUCTS.

3	Jags, old clothes which cannot be worn, and in general, waste of woollen, cotton, linen, hemp, goats' hair and other such materials: (a) Of cotton, linen and hemp ..	100 kil.	2 00
	(b) Other .....	—	6 00

No.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
4	Leather scraps, old boots and shoes which can no longer be worn .....	1 00	—
5	Metal waste, old and useless metal goods:		
(a)	Of iron and steel .....	0 50	—
(b)	Of copper and alloys of copper ..	0 50	—
(c)	Of other common metals .....	0 50	—

## LAW OF NOV. 3, 1909, RELATING TO THE STATE "TROSHARINA."

## I.—GENERAL PROVISIONS.

ART. I.—The articles specified in the tariff annexed to the present law and destined for consumption in the country are liable to payment of a tax called "trosharina."

Said articles pay "trosharina" whether produced in the country or imported from abroad into Serbia.

ART. II.—Subject to the stipulations of the law respecting rural warehouses, all articles liable to the "trosharina" may be sold in the said warehouses.

Articles having paid the "trosharina" in accordance with the present law shall be furnished with marks to be affixed in the manner and to the extent prescribed by the regulations on the subject.

ART. III.—No "trosharina" shall be payable on articles of foreign origin passing through in transit Serbia to another country or removed from mixed or customs warehouses for export from the country, nor on articles of national production exported abroad.

ART. IV.—Diplomatic and consular officers are exempted from payment of the "trosharina" chargeable on articles destined for local consumption and purchased direct abroad or from the producer in the country, provided our diplomatic and consular officers enjoy the same exemption in the respective foreign countries.

Honorary consuls are not entitled to the above privilege.

## II.—PAYMENT OF THE "TROSHARINA."

ART. V.—Articles liable to "trosharina" shall pay the same at the time they are offered for sale or enter into consumption.

Articles liable to the "trosharina" shall not be considered as offered for sale when with the view to their exportation to a foreign country, they are sold for despatch, accompanied by the required invoices, by rail or otherwise.

ART. VI.—Articles imported from abroad pay the "trosharina" at the time of entry at the customs.

ART. X.—If the "trosharina" is leviable on the weight, it shall be assessed on the net weight after deducting the tare, and if payable according to volume, it shall be paid without taking into consideration the receptacles and wrappers in which the goods are packed for sale and consumption.

ART. XI.—The "trosharina" shall be paid in gold coin or by means of "trosharina" stamps as provided in respect of each kind of merchandise liable to the tax, by the regulations for the execution of the present law.

"Trosharina" stamps may be purchased for silver coin subject to a allowance of 2%.

ART. XII.—Payment of the "trosharina" shall not be allowed to remain in abeyance.

ART. XIII.—Disputes or objections relating to the application of the present law and tariff thereunto annexed shall not suspend payment of the "trosharina" involved.

## III.—CONTROL OF THE "TROSHARINA."

ART. XIV.—No evidence of payment of the "trosharina" shall be admitted other than the "trosharina" stamp or any other mark duly affixed to the article liable to the tax, or than the declaration in case the article is imported from abroad.

## V.—EXPORTATION OF ARTICLES LIABLE TO THE "TROSHARINA" AND REFUND OF THE "TROSHARINA" PAID.

ART. XXVII.—In case articles having paid the "trosharina" are exported to a foreign country, the amount collected in respect of the tax shall be refunded to the producers and vendors of the said articles, but no refund will be granted unless the amount of the "trosharina" exceeds 10 dinars.

ART. XXVIII.—Applications for refund of the "trosharina" must be made to the authorities who collected the tax, and proof of exportation will have to be duly furnished to the proper customs authorities.

ART. XXIX.—Applications for refund of the "trosharina" paid can only be made within six months from the date of customs clearance of the exported goods, exclusive of the day of actual clearance.

All applications for refund of the "trosharina" lodged after the aforesaid limit shall be rejected.

ART. XXXI.—The "trosharina" is refunded in cash or in "trosharina" stamps according as to whether it was paid in cash or in stamps.

TARIFF.	Trosharina Tax.
Articles.	Dinars p.
1 Sugar .....	100 kilos
2 Bonbons, halva, rahat-loukoum, candied fruit, and other goods sweetened with sugar .....	100 kilos
3 Coffee .....	100 00
4 Chocolate and chocolate substitutes .....	30 00
5 Coffee, substitutes for .....	30 00
6 Rice .....	20 00
7 Oils, which are or can be used for food, such as olive, linseed, cotton-seed, sesame &c .....	20 00
8 Fish, salted, dried or in brine .....	20 00
9 Fish foods: preserves of crabs, snails, oysters &c ..	30 00
0 Beer .....	20 00
1 Fine wines, such as champagne, Malaga, Cyprus &c ..	200 00
2 (a) Liqueurs, rum and essences for the preparation of beverages .....	100 00
(b) Cigars .....	50 00

No.	Articles.	Trosharina Tax. Dinars p.
13	Candles, except tallow and wax candles .....	100 kilos
14	Electric light apparatus .....	Kilowatt
<i>Note to No. 14.</i> —Electric installations are exempt from this tax during the first two years of their being in operation. Electric installations for industrial undertakings supplying electric light at a rate not exceeding 0 30 dinar per kilowatt, pay half the above tax.		
15	Carbide of calcium .....	100 kilos
16	Lemons, oranges, pomgranates and olives .....	10 00
17	Figs .....	5 00
18	Dates and raisins .....	20 00
19	Essence of vinegar .....	hectol.
20	(a) Boards, laths, steps, planks, and similar products of any kind of timber, except those included under (b) .....	cubic metre
(b) The same, of beech, oak and willow .....		2 00
21	(a) Beams, posts, girders and other building wood, squared or planed, of any kind of timber, except those included under (b) .....	cubic metre
(b) The same, of beech, oak or willow .....		1 00
22	(a) Round timber for building, except beech, oak or willow .....	cubic metre
(b) The same, of beech, oak or willow .....		2 00
<i>Note to Nos. 20, 21 and 22.</i> —No trosharina is payable on building wood cut by agriculturists for their own use subject to a permit from the authorities of private, communal and domainal forests. Nor is the trosharina levied on building wood specified in the foregoing numbers, if cut and generally wrought by agriculturists for use as working accessories without the assistance of any mechanical motive power in private forests not placed under Government control.		
23	Glass for windows and shop fronts .....	100 kilos
24	Girders and columns of iron and steel .....	3 00
25	Cement and hydraulic lime .....	1 00

## DECREE OF AUGUST 20, 1910, IN REFERENCE TO TARE ALLOWANCES.

Foreign goods classed under the under-mentioned numbers and headings of the General Customs Tariff, shall be entitled to the following tare allowances.

The tare allowances are calculated per 100 kilogrammes gross weight.

Goods specified in the following Tariff numbers:	In double cases.	In wooden cases, casks or tubs.	In iron cases, hampers, baskets or pots.	In bales, sacks, skins or wooden crates.
9, §§ 1, 2 and 4 ..	—	15	8	3
10 ..	—	15	8	1
11, §§ 1 a, b ..	—	15	8	—
12, 14 ..	—	18	10	3
15, 16 ..	—	15	8	3
17, §§ 1 and 3; 18 ..	—	19	9	4
<i>Note to No. 17, § 1.</i> Cases wrapped in straw, hay or cane ..				
19 ..	—	15	—	—
20, § 2 ..	—	12	6	4
21 ..	—	12	6	3
22, 23 ..	—	12	6	5
24 ..	—	18	10	1
25 ..	—	9	6	2
26, 27 ..	—	12	6	4
28, 29 ..	—	18	10	3
31, §§ 2 and 3; 32, 34, § 1 ..	—	8	15	4
34, § 2, 35 ..	—	18	11	4
36, §§ 1 and 2; 46 ..	—	15	8	4
in cases only.				
47, 48 ..	—	15	10	—
58, 59, 60, 61 ..	—	15	10	5
62, § 2 ..	—	18	10	—
63 ..	—	15	10	—
in cases only.				
64 ..	—	16	—	—
65, 66 and <i>note to No. 65</i> ..	—	13	6	3
74 ..	—	25	15	4
76, §§ 2 and 3 ..	—	10	8	—
81, § 1 a, b ..	—	15	20	10
86, 87, 88, 89 ..	—	18	10	4
in cases only.				
100, §§ 3 and 1 b and 5; 103 ..	—	12	6	1
in cases only.				
104 ..	—	10	—	—
105 ..	—	10	18	12
108 ..	—	9	4	2
109 ..	—	10	6	1
in cases only.				
110, § 1 a ..	—	12	6	3
110, § 1 b, c and § 2 ..	—	12	6	2
<i>Note.</i> —For liquid sugar the tare only applies to cases.				
in cases only.				
112, 113, 116, 119, 117, 118, 119, 120 ..	10	18	12	—
in cases only.				
in bales, hampers and baskets.				



Goods specified in the following Tariff numbers:	In double casks.	In wooden cases, casks or tubs.	In hamper, baskets or pots.	In bales, sacks, skins or wooden crates.
474 (with note 1 to No. 476) .. .. .	—	16	8	5
476 .. .. .	—	16	8	4
476 .. .. .	—	16	9	4
477, 478 .. .. .	—	25	15	—
479, § 3; 481, § 2; 484, § 1 and 2; 485, 486 .. .. .	—	15	10	5
489, 492 .. .. .	—	12	8	6
493 .. .. .	—	15	8	3
491 .. .. .	—	20	12	6
497, § 2; 498, 499 .. .. .	—	18	18	—
501 .. .. .	—	12	7	4
502, § 1 and § 2; 503 .. .. .	—	14	7	5
504, § 1 and 2 .. .. .	—	20	13	4
504, § 3 .. .. .	—	30	13	—
505, § 1 .. .. .	—	30	13	—
505, § 2 .. .. .	—	30	13	—
506 .. .. .	—	20	13	—
Note to Nos. 504, 505, 506.— The tare is deducted for stoneware crockery .. .. .	—	30	15	—
510 .. .. .	—	30	13	—
511, § 1 .. .. .	—	12	—	in wooden crates.
511, § 2a .. .. .	—	20	—	in wooden crates.
511, § 2b .. .. .	—	22	—	in wooden crates.
511, § 2c .. .. .	—	25	—	in wooden crates.
512, § 1 .. .. .	—	12	—	in wooden crates.
512, § 2a .. .. .	—	26	—	in wooden crates.
512, § 2b .. .. .	—	22	—	in wooden crates.
512, § 2c .. .. .	—	26	—	in wooden crates.
513 .. .. .	—	15	16	—
514, 516, 517, 518 .. .. .	—	20	12	—
516 .. .. .	—	20	12	5
519, 520 .. .. .	—	18	10	—
521, 522, 523, 524, 525 .. .. .	—	20	12	—
528, § 2; 529, 530, 531, 532, 533, 534, 535 .. .. .	—	20	12	5
537, § 2b and § 3 .. .. .	—	5	2	1
538, § 2b .. .. .	—	4	2	1
539, § 1 and 2b; 543, 544, 545 .. .. .	—	7	2	1
546, § 1 .. .. .	—	30	8	—
546, § 2 .. .. .	—	10	7	—
547, 548, 549 .. .. .	—	7	2	1
Note to No. 549.—Ho- nan hair is entitled to an allowance when im- ported in cases .. .. .	—	15	—	—
550, 551 .. .. .	—	8	3	1
552, 553, 554 .. .. .	—	7	2	1
555 .. .. .	—	10	4	2
556, 557 .. .. .	—	7	2	1
558 .. .. .	—	12	6	3
559 .. .. .	—	10	6	2
560, 561, 562, 563 .. .. .	—	8	2	1
564 .. .. .	—	12	4	2
565 .. .. .	—	10	3	1
566 .. .. .	—	9	2	1
567, 568 .. .. .	—	10	4	2
569, 570, 571 .. .. .	—	12	6	3
572 .. .. .	—	12	6	3
573, 574 .. .. .	—	10	5	2
575, § 1b, c, d and § 2 .. .. .	—	5	2	1
576 .. .. .	—	9	2	1
577 .. .. .	—	6	2	1
578 .. .. .	—	10	4	2
581, 582 .. .. .	—	10	5	2
583 .. .. .	—	15	8	3
584 .. .. .	—	10	6	2
585 (with note 2) .. .. .	—	12	6	2
587, 588, 589, 590, 591, 592, 593, 594, § 1 .. .. .	—	4	2	1
595, § 2 and 3 .. .. .	—	6	3	1
596, 597, 598, 599, § 1 .. .. .	—	7	2	1
599, § 2 and 3 .. .. .	—	8	2	1
601, 602, 603, 604 .. .. .	—	7	2	1
605 .. .. .	—	8	3	2
607, 608, 609 .. .. .	—	7	2	1
610 .. .. .	—	9	5	2
611 .. .. .	—	8	2	1
612, 613, 614, 616, 618 .. .. .	—	5	2	1
616, 617, 619, 621, 622 and 623, with the note .. .. .	—	8	2	1
624 .. .. .	—	14	10	4
626, 629, 627, 628, 629, 630, 631, 632, 634 .. .. .	—	20	13	6
635 .. .. .	—	16	8	3
636, 641, 642, 643, 644, 645 .. .. .	—	13	6	4
646 .. .. .	—	16	8	3
647 .. .. .	—	20	17	6
648 .. .. .	—	16	8	4

Goods specified in the following Tariff numbers:	In double casks.	In wooden cases, casks or tubs.	In hamper, baskets or pots.	In bales, sacks, skins or wooden crates.
651 .. .. .	—	13	—	4
656 .. .. .	—	13	—	1
659, 660, 661, 665, 668, 667 .. .. .	—	20	19	6
668, 669 .. .. .	—	12	6	2
670 .. .. .	—	16	8	4

DEGREE OF AUGUST 29, 1910, IN REFERENCE TO TARE ALLOWANCES RESPECTING LIQUIDS LIABLE TO PAYMENT OF THE STATE *traskarina*.

When liquids liable to payment of the State *traskarina* according to Nos. 7, 10, 11, 12 and 19 of the Tariff annexed to the State *traskarina* Decree are imported in single casks, in ascertaining the net weight in kilograms, for the purpose of its conversion into litres, a tare of 20 % is allowed on the gross weight.

#### CERTIFICATES OF ORIGIN FOR IMPORTS.

The following memorandum relating to the regulations as to certificates of origin for goods imported into the kingdom of the Serbs, Croats and Slovenes is understood to be based on information furnished by the Customs department of the Serbian Ministry of Finance:—

1. Certificates of origin are required for all goods imported into the kingdom of the Serbs, Croats and Slovenes.
2. The application of the "maximum" or "treaty" tariffs on all goods imported is made conditional on the submission of certificates of origin.
3. Certificates of origin may be issued by the local Chambers of Commerce or by commercial associations acting as such Chambers, by Chambers of Industry, and by the police and communal authorities of the place from which the goods are sent.
4. The origin of the goods may also be certified on the original invoices.
5. Direct bills of lading (by rail or ship) may also serve as proofs of the origin of the goods.
6. Certificates of the origin of the goods written on the invoices or on the export declarations by the exporting customs houses are also considered valid.
7. Unless proper certificates of origin are produced when the goods are being passed through the custom house, the "maximum" (general) tariff rates will be applied.
8. Certificates of origin should indicate the quantity (gross weight), number of packages, marks, numbers, place of origin and the name of the sender.
9. It is not necessary that certificates of origin should be visé by a Serbian consul.

#### TEMPORARY CUSTOMS PRIVILEGES FOR GOODS REQUIRED FOR RECONSTRUCTION.

A Circular Order issued by the director of the Customs department of the Ministry of Finance to all custom houses in the kingdom of the Serbs, Croats and Slovenes (and published in the "Official Gazette" for 5th October, 1910), provides for the total exemption from customs duty for the period of one year of certain goods required in the reconstruction of the country, and for the application of the "minimum" (conventional) customs rates of duty for a fixed period on certain other goods irrespective of their country of origin.

The provisions of the circular, which came into effect on 5th October, 1910, are as follows:—

The Ministry of Finance of the kingdom of the Serbs, Croats and Slovenes, Directorate-General of Customs, by order dated 26th September, 1910, has made the following arrangements with a view to facilitating the importation of certain goods required in the reconstruction of the country. These arrangements are applicable throughout the whole of the kingdom of the Serbs, Croats and Slovenes:—

- (1) The following goods are exempted from the payment of import duty for the period of one year, irrespective of the country of origin:—
  - Steam boilers with all accessories for fixed and portable steam engines.
  - Machinery and parts of machinery.
  - Fixed and portable engines.
  - Agricultural and artisans' tools and implements.
  - Raw materials and half-manufactured goods which are not obtainable in the country or are not obtainable in sufficient quantities.
  - Auxiliary chemical materials and dyes required by the manufacturing industry.
  - All lubricating oils.
  - Anthracite and brown coal, and coal briquettes.
  - Naphtha and other mineral oils—except kerosene—which are used as fuel for the production of energy.
- (2) Import duties at the rate of the "minimum" (conventional) customs tariff are to be levied for the period of one year, and irrespective of the country of origin, on the following articles:—
  - All building materials as far as they are not obtainable in the country.
  - Electro-technical articles.
  - Printers' type of all kinds.
  - Envelopes.
  - Paper for printing and writing.
  - Printing ink.
  - Pencils for writing and drawing, black or coloured.
  - Drawing charcoal and Indian ink (solid or liquid), pen nibs, writing ink, rubber erasers.
  - Wood for fuel.
  - Wooden tin boxes for packing purposes.
  - Pharmaceutical and other jars and bottles used as receptacles for goods.
  - Bottles for beer and mineral waters.
  - Scales and balances.
  - Instruments and accessories for laboratories.
  - Cotton, cotton wool, cotton yarns and plain cotton textiles.
  - Tulle, bobbinet, point net, and other like tissues (cotton).
  - Hosiery (cotton).
  - Cord, twine and string made of cotton yarn.
  - Flax and hemp, jute, manila hemp, New Zealand hemp, coconut fibre, and yarns and textiles made of flax, hemp, jute, manila hemp, New Zealand hemp.
  - Sheddy, yarns and textiles of coarse or combed wool or of animal hair.
  - Worsted above No. 16, yarns of carded wool.
  - Underwear, collars and cuffs.
  - Men's felt hats.
  - Leather footwear of all descriptions.



(3) As soon as the manufacture of any of the articles enumerated in paragraphs (1) and (2), at present not produced or manufactured in the country, is commenced, the customs authorities will take into account the country of origin of such articles when imported.

Bulky objects enumerated in paragraphs (1) and (2) above are exempted from the payment of portage charges for the period of one year. Portage charges are similarly not leviable in those cases in which the importer himself employs and pays porters for weighing and custom-house handling.

(4) For the period of six months import duties at the rates of the "minimum" (conventional) tariff, and without regard to the country of origin of the goods, are to be levied on the following, viz.: chemicals, medicines and all products used for healing disease.

When importing products for healing disease, which may also serve for other purposes besides industrial, apothecaries and druggists, who are the duly authorized importers of such products, shall submit to the Minister of Health a certificate stating that the products in question are to serve solely for healing disease.

## SPAIN.

## ALPHABETICAL LIST OF THE PRINCIPAL GOODS ENUMERATED IN THE TARIFF

	Nos.		Nos.		Nos.		Nos.
Accumulators ..	342	Cards, playing (prohibited) ..	See	Fertilisers, mineral ..	206	Leather and wares of ..	192-210
Acid, acetic ..	210	Disps. ..	30	Fibres, vegetable, and manu-	314-346	belting ..	301
chlorohydric ..	212	Farpenters' wares ..	452	factures of ..	314-346	patent ..	496
citric ..	211	Carpetts ..	305, 361, 562	Figs. ..	673, 632	Line ..	8
nitric ..	213	Carnages ..	582-587	Filters ..	45	Linoleum ..	705
phenic ..	214	railway ..	591-595	Flammings and metallic parts		Liquors ..	646
phosphoric ..	225	tramway ..	594	thereof ..	112, 144	Locks ..	111, 112
pyroglutonic ..	219	Cartidges for firearms ..	6-8, 689	Flax ..	625	Lacemotives ..	662, 508
sulphuric ..	212	Carts ..	588, 590	Flax, and manufactures of ..	612, 611, 625	Lubricating (mineral) oils ..	25
tartaric ..	211	Cases ..	491-492	Flax, powder ..	613	Machinery, agricultural ..	553
Aeroplanes ..	596	Cellophane ..	676, 677	Fittings, iron for doors &c. ..	113	Machines, and parts thereof ..	552-574
Agricultural machinery ..	565	Cement ..	8	Flax, and manufactures of ..	314-346	Magnesia, sulphate of ..	218
Alabaster ..	1-3	Cereals ..	618-628	Flour ..	621, 626	Malt ..	624
Albomen ..	217	Chains for vessels ..	82, 83	Flowers, artificial ..	693	Mantles, in antiseptic ..	310
Alimentary preserves ..	637-659	Chandeliers ..	708	Folder ..	635	Mantles, artificial ..	515
Alkalis, caustic ..	240	Charcoal ..	463	Forage ..	635	Maps ..	129
Almonds ..	630	animal ..	517	Frises, umbrella ..	133, 134	Marble ..	1-3
Alum ..	218	Cheese ..	665	Fruit ..	631, 632	Margarine ..	631
Alumina ..	218	Chemical and pharmaceutical		Fuel, patent ..	18	Matches (prohibited) ..	Disp. xii
Aluminium ..	166-169	products ..	206-216	Fur, articles of ..	504	Meat, fresh ..	607
Amber ..	672, 675	Chicory ..	610	Furniture ..	457-462	salted ..	608
Animals, and products of ..	176-491	Chimneys, earthenware ..	640	(diron) ..	118, 119	Mechanisms ..	245, 246
Antipyrine ..	219	Chlorides ..	454	Fuses, miners ..	292	Meerschaum ..	676-678
Apparatus and instruments for		Chlorates ..	225	Gallons ..	344, 283	Metals and their alloys ..	166-184
science and art ..	530	Chloroform ..	226	Galleons ..	606	Metals, gas or water, of copper ..	554
Apparatus and machines ..	551-574	Chloride ..	660	Ganes and toys ..	707	of other metals ..	73
Arc lamps, voltaic ..	546	Chloroform ..	660	Garamine ..	197	Mica ..	650
Arms ..	112-141	Chromometers ..	635	Garden produce ..	629	Milk ..	515
Asbestos ..	14-16	Cider ..	617	Gas meters ..	556, 573	Mineral waters ..	218
Asphalt ..	8	Cigarette paper ..	590	Gelatin ..	233	Mirrors ..	38
Astrakhan ..	378	Cinnamon ..	641	Gelatine ..	233	Mosaics ..	666, 667
Automobiles ..	586-589	Claspe ..	139, 140, 160, 161	Glass and crystal, and manu-		Moorings ..	82
Axles ..	76-78	Clocks ..	533, 534	factures of ..	29-40	Motor-cars ..	673, 674
Bacon ..	610	Cloves ..	642	Gloves (leather) ..	565	Motor-cars ..	673, 674
Bags, leather ..	507	Cobalt ..	17	wooden ..	340	Needles ..	127
Balances ..	422	Cochineal ..	172	Glucose ..	654	Needles ..	455, 456
Balconies, iron ..	117	Cocoa ..	635-637	Glue ..	223	Needles ..	656
Balloons ..	593	Coffee ..	638-640	Glycerine ..	234	Nails ..	108, 109, 110, 137, 153, 180
Balls, lead ..	176	Cognac ..	645	Gold and silver wares ..	52, 53	Naphthaline ..	214
Balustrades, iron ..	117	Coke ..	638-640	Gramophones ..	537	Neckties ..	127
Back for tanning ..	187	Cold ..	645	Gratings ..	537	Nets, fishing ..	318, 346
Barley ..	625	Coloured produce ..	8	Greases ..	515	Nicks ..	172-174
Batteries for firearms ..	625	Cold ..	189	Gums and other manures ..	615	Nits, iron ..	108
Baskets ..	469	Colours ..	201, 204, 205	Gunpowder ..	262	Oil ..	194, 195
Baths, earthenware ..	45	Colours ..	201, 204, 205	Gutta percha ..	696-704	Oils ..	22-26, 185, 186, 193, 209, 644
Batteries, electric ..	542	Colours, iron ..	645	Gypsum, articles of ..	10	Oil-cloth ..	705, 706
Beads, glass ..	39	Combs ..	674-677	Hair ..	347, 348, 550	Oleophthalm ..	25
Beads, pearl ..	341	Combustibles, vegetable ..	463	human ..	349	Ore ..	515
Beards, iron ..	118	Confectionery ..	661	Harpins ..	138, 141, 168, 139	Ore ..	515
Beer ..	617	Coppers' wares ..	641	Hammocks, cotton ..	615	Ornaments ..	674, 675
Belt, transmission ..	501, 574, 637	Copper, and alloys, and manu-		Hams ..	609	Osiers and wares of ..	467-470
factures of ..	145-165	factures of ..	145-165	Hardware ..	104-124	Oxen ..	187
Benzene ..	26	Coral, and manufactures of ..	673, 674	Harmoniums ..	519	Oxides of lead ..	616
Birds ..	490, 606	Corluz ..	274	Harness and harness-makers' ..		Oysters ..	616, 617
Biscuits ..	661, 662	Cork ..	461, 465	wares ..	508	Packing, machine ..	635
Bismuth ..	19	Cork covers ..	310	Hats and caps ..	71-78	Paintings (oil) ..	713
Blankets ..	302, 306	Cotton, and manufactures of ..	365-313	Hat cases, leather ..	507	Paper, and manufactures of ..	406-433
Boilers ..	99	Crates ..	560	Hobbies ..	574	Paraffin ..	258, 259
Bolts ..	111	Crescent ..	19	Hemp &c. and manufactures of ..		Paste, composition ..	676, 677
Bone ..	676-678	Cutlery ..	135, 162, 163	Hides and skins ..	314-346	Pastebord ..	433
black ..	517	Cyclists ..	575	Honey ..	192-203	Paste for soups &c. ..	664
Bobnets ..	718	Denjohins ..	29, 30, 43	Hook ..	666	Paving glass ..	30
Books ..	421, 427, 428	Debrine ..	250	Hoops ..	139	Pearls ..	622
Boots and shoes ..	506, 703	Drawings ..	429	Hoops ..	447	Pens ..	622
Bottles ..	29, 30	Dreiges ..	604	Horn, and manufactures of ..	676-678	Penknives ..	123
Boxes ..	436, 437	Drugs ..	185-193	Horses ..	479	Pens ..	123
Bran ..	654	Dyewoods ..	187	Horse-shoes ..	697	Pepper ..	645
Brass ..	116-165	Dynamo-electric machines ..	538	Hose, canvas ..	315	Perambulators ..	670
Bread ..	664	Earth for painting ..	194	Hydraulic motors ..	665	Percussion caps ..	630
Breids, brass ..	11	Earthenware ..	49	Incense, and manufacture ..		Perfumery ..	260, 262
Bronze ..	146-165	Ebonite ..	676	of ..	696-704	Petroleum ..	22-24
Brooms ..	687	Edgings ..	490	Indigo ..	196	Photographs ..	635
Brushes ..	684-686	Eggs ..	663	Ink ..	202, 263	Phosphorus ..	258
Buckets, canvas ..	345	Electric lamps ..	546	Insecticide compounds ..	230	Photographs ..	635
Buckles ..	160, 161	materials ..	538-539	Instruments and apparatus ..	519-539	Piano ..	510-522
Bulbs for electric lighting ..	543, 550	meters ..	545	musical ..	512	Pills &c. ..	241
Butter ..	681-683	Emery ..	12	sural ..	528	Pipes ..	137, 138, 150
Buttons ..	681-683	cloth ..	13	Intestines ..	516	Pipes, glazed ..	45
Cables ..	82, 514	Engines, steam ..	354, 557	Iron and steel, and manu-		iron or steel ..	45
Camelidra ..	708	Envelopes, letter ..	423	tures of ..	54-141	Pitch (mineral) and tar ..	45
Cane, and manufactures of ..	467-475	Erpion salts ..	218	Ivory ..	673, 674	(vegetable) ..	47
Cape ..	714-718	Esports ..	466, 468, 469	Jaspers ..	610	Platinum, and manufactures of ..	42
percussion ..	690	Ether ..	251	Jeans, and manufactures of ..	1-13, 13	Plushes ..	304, 324, 391, 406
Capsules ..	213	Explosive compounds ..	262	Jewellery of gold and silver ..	50-55	Porcelain ..	616
bottle ..	171	Extract of aconite ..	192	Jute, and manufactures of ..	314-346	Pork ..	47
Cassanel ..	634	Extracts, foreign ..	197	Kitchen utensils ..	13, 115, 128-130	Portable engines ..	616
Carbide of calcium ..	224	Fans ..	668-672	Knives ..	135	Preserves, alimentary ..	657, 658
Carbores ..	517	Fats, animal ..	51-513	Labels ..	308, 353	in sugar ..	661
Carbonate, alkaline ..	223	Feathers ..	423	Lamps ..	346, 549, 550, 708	Printed matter ..	406
Carbide of magnesia ..	241	Feather hatters ..	243, 664	Lard ..	692	Pulp, for paper ..	406
Card fillets ..	432	Felts ..	365, 364	Lead ..	175-178	Pumps ..	553, 561
Cardboard ..	432-436	Felt boots for hata ..	714				

	Nos.		Nos.		Nos.		Nos.
Rails .. .. .	37, 58	Small, and manufactures of	50-53	Trellis paper .. .. .	431	Vaseline .. .. .	25
Railway carriages, vans and trucks ..	591-593, 595	Smaller of iron or steel ..	126-141	Zapiga (jerked beef) ..	603	Vases, flower and other ..	40, 49
.. .. material ..	84-86, 90, 439	Snap .. .. .	238	.. .. .	608	Vegetables .. .. .	629
Ranges, kitchen .. .. .	115	Spices .. .. .	642	.. .. .	206	Vegetables .. .. .	308
Razors .. .. .	135	Spirits .. .. .	645, 616	.. .. .	272	Vessels .. .. .	597-605
Resinous products .. .. .	311, 314, 405	Springs for carriages ..	81	.. .. .	323-336	Wagon, railway .. .. .	586
Ribbons .. .. .	618, 619	.. .. for clocks & watches ..	125, 127	.. .. .	3, 41, 42	Wall-paper .. .. .	124-126
Rice .. .. .	104, 113	Station .. .. .	215	.. .. .	170, 171	Washers .. .. .	107
Rivets .. .. .	99	Statuettes .. .. .	40, 49	.. .. .	132	Watches .. .. .	531, 532
Rope, wire .. .. .	367	Staves .. .. .	438	.. .. .	278-311	Wax, and manufactures of	552
Rugs, travelling .. .. .	467-469	Stearine .. .. .	250, 256	.. .. .	701	.. .. .	251-254
Rushes .. .. .	239	Steel, and manufactures of ..	54-141	.. .. .	427-432	.. .. .	670-678
Saddlery .. .. .	116	Sticks, umbrellas and walking ..	679-680	.. .. .	394-403	.. .. .	620
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MONEY, WEIGHTS AND MEASURES.—The monetary unit in Spain is the *peseta* (of 100 centimos) of the value of one franc.

As to weights and measures, the metric system has been adopted.

#### PROVISIONS RELATING TO THE TARIFF.

##### DISPOSITION FIRST.

###### ARTICLES FREE OF DUTY.

1. Trees, vine shoots and plants, and moss in a natural or fresh state (see Disposition 12th).
2. Gold and silver ores.
3. Samples of any kind of merchandise, having no market value, imported in order not admitting of their being used otherwise than for the purpose of canvassing for orders.
4. Trunks usually containing samples are free of duty.
5. This exception shall only apply to samples of tissues, felt and painted paper, if presented under the following conditions:—
  - a. These samples cannot be more than 40 centimetres in length, taken in a warp of tissues, although of the whole width of the piece; this width shall, as to tissues, be determined by the list, and as to felt and painted paper, by the narrow border which has not been dyed through the press.
  - b. Samples not having these indications will only be admitted free of duty when they do not exceed 40 centimetres in measurement, in any direction.
  - c. In order to avoid abuse, larger samples shall only be admitted free of duty, provided the importers have rendered them unseverable by free of duty, over 20 centimetres breadthwise; if not, the importers must, after covering the clearance document, put prior to the same being passed by the second Head of the Customs, request to have the samples rendered unseverable at the time of examination.
6. Samples of oilcloth shall be considered of no value if not exceeding on both sides 30 centimetres.
7. Metal cables without twistings or mouldings shall be considered of no value if not exceeding 8 centimetres in length.
8. Unseverable jewellery of plate of gold, silver, and platinum.
9. Ingots, bars, coins, pieces, dust and scrap of gold, silver, and platinum.
10. No pure or alloyed silver in ingots can be imported except through the Custom-houses established in the chief towns of a province, and through those of Irati, Port-Bou, Valencia, Alicante, Cartagena, Vigo, Gijón, in which they are stamped shall be analysed and certified.
11. Gold, silver, and platinum in articles manufactured, are: hall-marked in Spain.
12. Swarms of bees.

##### DISPOSITION SECOND.

###### ARTICLES FREE OF DUTY SUBJECT TO CERTAIN CONDITIONS.

1. Wearing apparel, toilet objects and articles for personal use, and furniture, iron, mattresses, sewing machines, books, portable tools and instruments (typewriters), theatrical costumes, jewels and table services bearing evident signs of having been used, imported by travellers in their luggage in quantities proportioned to their class, profession, and position.
2. When travellers do not bring their luggage with them, clearance of the same may be made by the carrier or persons authorized for the purpose, provided they prove, to the satisfaction of the collector, that the effects are destined for personal use.
3. Coral and sponges gathered by Spaniards in free seas and imported direct on national vessels.
4. Fish caught by Spaniards in national vessels on the high seas and the residues of the said fish obtained on board and directly brought into Spain on national vessels fresh, or refrigerated or with ice and salt necessary for its provisional preservation on board.
5. Scientific materials intended for educational purposes solely supported by the State (1).
6. Scientific materials not being comprised in the Law of Feb. 14th, 1907, for the protection of national industry, and which are imported

(1) The Customs are not allowed to clear or admit free of duty the scientific materials referred to in this Disposition, unless they have received instructions to that effect from the General Customs Department sanctioning the exemption.

exclusively for cabinets, laboratories and workshops of educational establishments with the previous authorization of the Minister concerned: Provided always that such scientific or workshop materials shall not be removed from the establishments to which they were destined. If, for any reason, what is over the same were disposed of, or parted with so as to be used otherwise than for educational purposes the duties will be payable forthwith (1).

6. Articles of all kinds required for the creation of permanent commercial Museums, organized by Chambers of Commerce or other similar legally constituted corporations.

7. Works of art executed by Spaniards abroad, and those acquired by the Government, academies, or other official corporations, and destined for museums, galleries, or art schools (2).

8. Archaeological and numismatic objects, collections of mineralogy, botany and zoology, and small models for public museums, public schools, academies, scientific and artistic corporations.

9. Carrier pigeons, as well as the baskets containing them, sent to competition by the collection of the Peninsula (see § 3 of Disposition 12th).

10. Rosaries, reliquaries, and other pious objects from the Holy Places imported by the "Obra Pía de Jerusalem."

11. Tobacco and machines imported by the Lessee Tobacco Company, on compliance with the terms and conditions of their contract with the State.

12. Books edited and printed in the language of the country from which they come direct, or with a direct bill of lading, constituting the originals of a collection of that country, who is entitled to copyright over said books, if that country grants the same exemption to Spanish books, and is a party to the copyright treaties.

13. Furniture, luggage, carriages and effects of members of the Spanish Diplomatic Corps coming home from abroad.

14. Effects of the Foreign Diplomatic Corps, in a cor lute with the usual pocket of the shields, flags and other requisites for foreign Consulates.

15. Used furniture of Spaniards residing in the Canary Islands, in the African possessions, and in foreign countries, and of foreigners coming to settle in the Peninsula and the Balearic Islands.

16. Cases, bags and large metal barrels re-impacted with battibales, exclusive of the weight of the containers, provided it be duly shown, pursuant to the Customs law, that such containers have been charged with the corresponding duties on their original importation and on condition that they be re-impacted by the original importer and through the same Custom-house as they were exported from.

##### DISPOSITION THIRD.

###### TEMPORARY ADMISSION, SUBJECT TO THE FORMALITIES DETERMINED BY THE CUSTOMS ORDINANCES.

1. Casks or cases of rough wood, whether put together or not, tin boxes, whether put together or not, crates, empty bags, iron or steel containers, intended for use for exporting oxygen, and all other coarse empty containers, to be used for exporting national goods, save that bottles and other receptacles of glass comprised in No. 29 of the tariff are not considered as coarse receptacles. In order that casks may receive the benefit of this treatment, they must at the time of entry be furnished with marks which can be checked on re-exportation, and as to coarse wooden cases, unfitted, they must be imported in shoofs of same sizes, bound up and containing for each case an even number of shoofs.
2. Tank-wagons, with their spare axles, intended for the exportation of Spanish wines.
3. Pumps and other apparatus intended for the salvage of vessels.
4. Materials for the repair of foreign vessels which have entered Spanish ports through stress of weather.

(1) The Customs are not allowed to clear or admit free of duty the scientific materials referred to in this Disposition, unless they have received instructions to that effect from the General Customs Department sanctioning the exemption.

(2) Reproductions shall be observed as works of art when any copy of each original is imported and intended for any of the above-mentioned official corporations, and on the condition that these reproductions are cast in gypsum or bronze; copies imported by merchants or private persons shall not enjoy this exemption, free of duty being granted on proof that the copies are intended for publication or for art.

2. Dutiable samples imported by manufacturers, traders and commercial travellers, whether Spanish or subjects of Treaty countries, provided that, in the latter case, the importation belongs to the nation in which the goods have been produced, that he exhibits his identification card, and that the other formalities laid down in the Customs Ordinances be duly complied with.

3. Foreign articles coming to Spanish exhibitions.

4. Submarine telegraph cables.

5. Game holders or co-mediators for light houses.

6. Carriages, horses, mules and asses, trained animals, portable theatres, panoramas, wax figures, boats for regattas and other similar objects for public entertainment.

7. Harness, carts and horses, mules and asses, imported by land for agricultural purposes.

8. Cattle imported for pasturage.

9. Horses, mules and asses, carriages, motor cars, balloons, aeroplanes, and bicycles belonging to, or hired by private persons temporarily coming to Spain.

10. Guns or sportsmen coming to shoot in Spain.

11. Brown American resin, imported through the Barcelona Custom-house, subject to compliance with the formalities laid down by Royal Ordinance, dated July 29, 1893.

12. Rollers used for the printing of stamps, imported through the same Custom-houses, in order to be engraved, as provided in Royal Ordinance, dated April 13, 1895.

13. Linen yarn imported through the Barcelona Custom-house on compliance with the regulations contained in Royal Ordinances of June 11, 1902, and June 1, 1907.

14. Cocoon pulp of cepsal, imported through the Barcelona Custom-house in accordance with the regulations provided by Royal Ordinances of June 21, 1902, and June 1, 1907.

15. Phosphate of calcium imported through the Huelva Custom-house according to Royal Ordinance of June 23, 1907.

16. Tin plate for manufacturing boxes for preserves destined for export, provided that the prescriptions contained in the Royal Ordinances of March 18, and May 3, 1909, be complied with.

#### DISPOSITION FOURTH.

##### CLASSIFICATION OF GOODS NOT SPECIALLY MENTIONED IN THE TARIFF.

1. Sheet goods, enumerated in Nos. 33-36 of the tariff, if coloured, pays a surtax of 25 % on the duties leviable thereon.

2. Wire gauze articles shall pay the duties leviable under the numbers referring to wire gauze according to kind, plus a surtax of 30 %.

3. Yarns made of two or more textile materials shall pay the duty assessed on the material paying the highest duty.

4. Unbleached cotton yarn for weaving, twisted, of two strands, shall pay the duty leviable under the tariff strand, plus a surtax of 20 %.

5. Unbleached cotton thread for weaving, twisted, of three or more strands, shall pay the duty leviable on the thinnest strand, plus a surtax of 25 % thereon.

6. Cotton yarns for weaving, bleached, glazed or dyed, shall pay the duty leviable on unbleached yarns, according to the number of strands, plus a surtax of 30 % on the duty of the yarn of single strand. Inasmuch as long as the Convention of Commerce with Switzerland remains in force, unbleached cotton yarn for weaving, twisted, of two strands, is imported from Treaty countries, it shall pay, in addition to the duty leviable on the thinnest strand, a surtax of 20 %; cotton yarns for weaving, bleached (glazed, mercerized), or dyed, of the same origin, shall pay the duty applicable to the single unbleached yarn, according to number, plus a surtax of 10 %.

7. Yarns of wool or hair shall pay the duty mentioned in the corresponding number, plus a surtax of 20 % thereon.

8. The warp of a tissue is to be considered as the totality of the threads which lie in the longitudinal sense, whether they form the foundation of the same, or whether they may have been added in order to form patterns, or give the stuff its body, even though such threads may be cut or show a want of continuity.

The weft shall be considered the totality of the thread which lie breadthwise, and combine the same conditions of helping to form patterns, or to add to the body of the stuff.

9. Tissues with warp of cotton and weft mixed with cotton and another vegetable fibre, or vice versa shall be dutiable as cotton tissues.

10. Tissues with warp of hemp, linen or ramie, and weft mixed with these fibres or with other vegetable fibres, shall be dutiable as tissues of hemp, linen or ramie.

11. Tissue composed of vegetable fibres and those of wool or hair, the warp or warp of which is mixed with silk or those silk threads, shall not be considered as tissues mixed with silk, when the weight of this material of the warp exceeds the total weight of the tissue; if such weight is in excess of 5 %, said tissues shall pay the duties applicable to mixed silk tissues.

12. Tissues, the warp and weft of which are composed of vegetable fibres and silk or of threads of wool, hair and silk, shall be taxed as tissues of vegetable fibres or of wool, or of hair, when the weight of the silk on both sides of the stuff does not exceed the total weight of the tissue. If the silk threads surpass 5 % but do not exceed 10 %, the tissues shall be taxed as silk tissues mixed, according to Nos. 462-464 of the Tariff, if they exceed 10 % they shall be classified in Nos. 394 to 399 according to the kind and nature of the tissue.

13. Tissues the warp of which is composed of silk and the weft of cotton or other vegetable fibres mixed with silk, and those of which the warp is of silk and the weft of wool or hair mixed with silk, shall always be taxed as pure silk tissues, and the numbers relating to such tissues shall be applied, according to their kind and nature, whatever be the proportion of silk in the weft. The same rule shall be applied when the weft is entirely composed of silk and the warp of mixed materials.

14. The same rules shall be observed for the classification of woollen and cut out tissues, when the woollen thread is only firm part of the weft or warp or both, and when they form the entire weft, or entire warp, or a certain degree in the other part of the tissue, whatever be the proportion of wool in each of the mixture.

15. Tissues composed of threads of two or more different materials shall pay as follows:

Warp or weft. Weft or warp. Will be regarded as.

Threads of vegetable fibres. Threads of vegetable fibres and silk. Threads of vegetable fibres and silk.

Threads of vegetable fibres and silk. Threads of vegetable fibres and silk. Threads of vegetable fibres and silk.

Threads of vegetable fibres and silk. Threads of vegetable fibres and silk. Threads of vegetable fibres and silk.

Threads of vegetable fibres and silk. Threads of vegetable fibres and silk. Threads of vegetable fibres and silk.

Threads of vegetable fibres and silk. Threads of vegetable fibres and silk. Threads of vegetable fibres and silk.

Threads of vegetable fibres and silk. Threads of vegetable fibres and silk. Threads of vegetable fibres and silk.

Warp or weft.	Warp or weft.	Will be regarded as.
Threads of vegetable fibres.	Threads of vegetable fibres and silk.	Tissues of vegetable fibres mixed with silk.
Do. ....	Threads of wool and silk.	Do.
Threads of wool or hair.	Threads of two or more vegetable fibres.	Tissues of vegetable fibres mixed with wool.
Do. ....	Threads of vegetable fibres, wool or hair.	Tissues of wool.
Do. ....	Threads of vegetable fibres and silk.	Tissues of wool mixed with silk.
Threads of silk.	Threads of different vegetable fibres.	Tissues of vegetable fibres mixed with silk.
Do. ....	Threads of different vegetable fibres and wool or hair.	Tissues of silk mixed with wool.
Threads of cotton and flax or hemp.	Thread of flax or hemp and other vegetable materials.	Tissues of hemp or flax.
Threads of vegetable fibres and wool or hair.	Threads of vegetable fibres and silk.	Tissues of wool mixed with silk.
Do. ....	Threads of vegetable fibres, wool and silk.	Do.
Threads of vegetable fibres, wool and silk.	Do.	Tissues of silk.
Threads of cotton and flax or hemp.	Threads of wool and flax or hemp.	Tissues of flax or hemp.
Threads of wool.	Threads of wool, cotton and silk.	Tissues of silk mixed with wool.

When in the mixed part (warp or weft) of tissues composed of three or more different materials the threads of the material dutiable at the highest rate do not exceed 10 % of the total weight of the tissue, such thread shall not be considered in the assessment, and the duty on tissues mixed with other materials shall be applied.

10. Knitted tissues of vegetable fibres, containing up to 10 % of silk or wool shall pay as tissues without mixture, those containing more than 10 % of silk or wool shall be treated as knitted tissues of wool or silk. Knitted tissues of wool containing more than 10 % of silk shall be dutiable as knitted tissues of silk.

11. Tulle and lace - gigns ("puntillos") shall pay the duty on the material forming the ground, and should this be mixed, the duty of the predominant material.

12. Shawls with fringes shall pay, including the weight of fringes, according to the number under which the tissue is classed.

13. Embroideries, hand or machine (not made on the loom), shall pay the duty applicable to the tissue, and, in addition, a surtax equal to the duty if the embroidery be in lock stitch, and a surtax equal to 50 % of the duty if the embroidery be of other kinds.

In virtue of the treaty with Switzerland, trimmings and ornaments, such as embroideries, tapes, lace, straps, corals, fringes, hooks, buttons, etc., whatever be the material of which they are composed, are left out of account in assessing duty on the knitted tissues comprised in Nos. 309, 310, 379 and 401 of the Tariff.

In virtue of the same treaty, embroidered tissues not specially mentioned pay the duty applicable to the tissue according to kind, with a surtax of 30 % in respect of the embroidery, whatever be the quality and colour of the embroidering threads. Embroidered linen handkerchiefs, even with applications of tulle or any other tissues, are subject to a surtax of only 15 %.

While the same treaty remains in force embroidered cotton tissues, with or without applications of tulle or any other tissue, are subject to duty at the rate of 4.50 pesetas per kilo, this duty being applicable also to feather-stitch embroidered broche ("plumets") cotton tissues.

20. Stuffs mixed or embroidered with metals shall pay duty on the stuff, with an additional 50 %.

21. Body linen, whether completely finished or simply basted or hemmed, shall pay on the total weight the duties fixed for the component material, with an additional duty equal to the rate mentioned in the 1st Tariff, and, in case of application of the 2nd Tariff, 50 % of the duties stipulated therein.

Clothing, whether ready-made or simply basted, shall pay the duties respectively leviable thereon, with the surtaxes of 150 % and 75 % on the rate of the outside tissue, save that if wholly or partly lined with fur, it shall pay the duties of Nos. 594 without surtax.

When the clothing and articles of linen are made up and embroidered as well, those surtaxes shall be charged on the duty affecting the embroidered tissue.

Articles of clothing made of knitted tissues are exempt from the above mentioned additional duty and will pay duty according to the respective tariff number without any increase, on condition, however, that they are not made of the cheapening materials of the material.

6. Articles, which, by reason of their nature and application, are composed of two different materials, as, for instance, tools, shall be taxed according to the weight of the predominant material.

7. When the mixture of different materials has been made in order to evade the payment of the duties fixed by any particular No. of the tariff on any article, as, for instance, a mixture of floor and heat, or of cloth and leather, the duties on the product, the duty of the material paying the highest duty shall be levied.

22. Whenever the Administration is enabled to prove that with a view of evading payment of the duties provided in any number of the Tariff, certain parts of any article or object have been presented separately at the same or different Custom-houses by one or several persons, the duties payable on the complete article or object shall be levied, without prejudice to the surtax chargeable under § 6 of Art. 306 of Ordinances.

23. Electric current shall pay a duty of 1 centimo per kilowatt hour, assessed by means of meters placed on the frontier.

## DISPOSITION FIFTH.

## PACKINGS AND RECEPTABLES.

1. By packing or receptacle, is meant that which contains merchandise. Packings and receptacles may be interior or exterior; the exterior packing is visible, when the parcel is unopened and the interior packing encloses the goods and is placed inside the former.

2. Packing cloth, matting and paper wrapped round cases, bales or other packages, as also double sacks, shall be considered as forming part of the exterior packing.

3. Boxes or cases of cardboard, metal or wood, and wrappers of paper, straw or wood shavings, in close contact with the goods, shall be regarded as interior packing.

4. Goods shall pay duty on gross weight, net weight, or subject to the allowance of the official rate assigned to them in the Tariff.

Goods followed by the letters G. W. are those paying duty on gross weight, namely together with all their containers, save in the cases provided in rule II of this Disposition.

Goods followed by the letters N. W. pay on net weight. For the purposes of the Tariff, net weight shall mean:

I. The weight of the goods, including the wrappers of paper, straw or wood shavings, with which they are presented for clearance.

II. The weight of the goods together with the boxes or cases forming their natural containers, and in which they are retailed, as for instance, scientific and artistic instruments, toys, pens and other like articles.

5. Fine cases and boxes, and other receptacles, not coming within the conditions mentioned in the foregoing paragraph, shall be dutiable under the respective numbers relating thereto.

6. The following articles, of which the weight must be stated in the clearance documents, shall be free of duty, namely:

a. Common boxes of cardboard or wood, and the separate straw, shavings, saw dust and paper clippings used to pack the goods.

b. Wrappers of paper or cardboard containing shirt fronts, ties, faces, furs, &c., and paper in which shawls of silk muslin are placed, paper laid for the manufacture of real or imitation gold leaf, and paper enclosing articles of gold, silver or platinum.

c. Rollers, boards and pieces of cardboard around which are wrapped fabrics and wire gauze, oilcloth and trimmings; spools, carls and reels of cardboard, on which thread is wound, and the cardboard to which buttons and other articles are affixed.

7. In assessing duty on cotton or linen thread wound on wooden reels, 30 per cent. shall be deducted from the weight for the reels only; in the case of silk or floss silk threads, under like conditions, the deduction will be of 45 %; and in regard to perfumery contained in flasks or pots, and further packed in cardboard or wooden boxes, it will amount to 25 %.

8. Pipes and barrels when not containing goods dutiable on the gross weight; receptacles of alkaloids and their salts, of fancy bisulphite, brews, liquors, beer, cider, wine and mineral waters, shall be dutiable according to component materials.

9. Sacks and bags imported with goods dutiable on net weight, shall pay 10 centimes each for the first (immediate) sack, and for the others the duty leviable under the tariff number corresponding to the tissue of which made.

10. When one and the same exterior packing are goods paying on gross weight, and others paying on net weight, all the goods shall be dutiable on gross weight, provided the net weight goods do not weigh more than 10 % of the total weight; otherwise they shall be dutiable on net weight.

11. When the packing or receptacle of goods are liable to higher duties than those applicable to the goods themselves, and do not constitute the usual packing of the goods and can be used for another purpose, they shall pay the duties properly leviable thereon.

Mineral fertilizers included in Tariff Nos. 206 and 207 shall pay duty on the combined weight of the goods and the bag in immediate contact therewith. Other sacks shall pay duty under the Tariff number corresponding to the tissue of which made.

Sulphate of ammonia and nitrates shall pay duty on the combined weight of the goods and a single sack; second sacks will pay 10 centimes each, and other sacks will pay duty under the Tariff number corresponding to the tissue of which they are made.

12. The tare percentage provided for certain goods in the third column of the Tariff shall be deducted from the aggregate gross weight of the latter except in the following cases:

When the packages contain goods not subject to the legal tare in a quantity less than 2 % of the gross weight, in that case all the goods contained in the packages shall be assessed according to the result of the corresponding net weight.

When a same package contains two or more articles of merchandise subject to different tares or duties, in that case the clearance shall be effected on the net or dutiable weight of the goods.

## DISPOSITION SIXTH.

## RE-IMPORTATION OF NATIONAL PRODUCTS.

National goods, products and articles, exported to foreign countries and returned to the Peninsula and the Balearic Islands are considered as foreign and subject to the duties fixed in the Tariff. The following articles are excepted and will be admitted free of duty, on proof of exportation being furnished by production of the export invoices in the form prescribed in the Ordinances, and on compliance with the regulations stated in each case:

1. Paintings which are works of art, with or without frame, provided the artist's signature appears thereon.

2. Books printed in Spain when, on their exportation, the number of the copies, the title of the work, and the name of the editor have been stated in the export invoice.

3. In the case of books, the particulars, the following conditions must be complied with in order to secure for the books exemption from duty:

(1) The writers, editors, and translators of the books must apply for re-importation.

(2) In satisfying themselves as to the nationality of the works, the Customs shall abide by the title of the book and name of the printer.

(3) The fact to enable the latter to compare the works with the copies deposited at the Ministry of Public Works and prove by that means that the books about to be re-imported were printed in Spain.

3. Copper coins returned from foreign countries, if, on examination at the Spanish Mint, it is seen that they have been coined legitimately in Spain. The Customs-houses shall forward samples of such coins to the Direction-General for examination, and shall suspend clearance, pending the adoption of a decision in the matter.

4. Wine and filled grapes.

5. Full or empty containers including iron cans.

6. Articles returned from foreign exhibitions, or from competitions and exhibitions organized in the Canary Islands.

7. Collections of national samples returning from abroad and those which have been nationalized by the payment of duty on re-importation from Portugal.

8. Sporting guns of persons temporarily going to shoot in a foreign country.

9. Carriage or motor carriages, velocipedes, draught and saddle animals and cattle which have been temporarily exported.

10. Regatta boats, aeroplanes, portable theatres, wax figures, decorations, printed music and other similar articles employed in theatrical performances and public entertainments.

11. Salvage of Spanish vessels wrecked in foreign countries.

12. Articles returning from abroad, owing to their entry being prohibited in the country to which they were sent.

13. Goods passing in transit through Portugal, in conformity with the Regulations for transit and communication.

14. Staves (*duelas*) and oars coming from the mountains of Irati and the valley of Roncal, in the province of Navarra, having passed in transit through France.

15. Iron ores conveyed by the River Bidasoa in transit through France for re-exportation.

16. Wines, oils, wheat, rye, potatoes, and other agricultural products, coming from the territories of Spanish Cerdagne, are being conveyed to Ampurion, or *vice-versa*, in transit *en* the French route of Mont-Louis.

17. Spanish products and naturalized foreign products, conveyed in transit through the French territory between the Customs-houses of Port-Bou and Lés, excepting cotton, spirits, petroleum, tissues and colonial commodities.

18. Paper pulp and newspaper and packing paper exported through Lés in transit through France, and re-imported through Irun or Port-Bou.

19. Fresh fish exported from Irun in transit *en* France and entering through Port-Bou.

20. National arms coming back from abroad, provided that the firearms or sidearms are marked on the barrels or blades with the name of the manufacturer and place where made.

21. Pumps and life-saving apparatus for ships.

22. Foodstuffs and drugs returning from the Philippine Islands in consequence of the application of the North American pure food and drug law.

23. Nets ("*palas*") and other national articles used in hunting doves in the Echaral (Navarre).

24. Corks re-imported by the manufacturers if proved to be of their own manufacture.

## DISPOSITION SEVENTH.

## TRADE WITH THE CANARY ISLANDS.

(For Tariff of Canary Islands see at end of Spain.)

The only ports of these islands authorized to trade with the Peninsula and Balearic Islands are Santa-Cruz de Tenerife, Orzava, Ciudad del Real de las Palmas, Santa-Cruz de la Palma, Arrecife de Lanzarote, Puerto de Cabras, San Sebastian, Viverite, and Sardinia del Gaidar.

The following products from these islands shall be admitted free of duty:

Kitchen plants, green and dried fruits, cochineal, harillas, orechil, natural mineral water, small fishes ("*bofies*"), rough and manufactured basalt, different stones, and fresh, salted or dried fish, cod prepared by Spaniards, on proof of the fact being duly furnished.

Other products liable to duty on importation into the Peninsula and Balearic Islands shall enjoy the same treatment as those of the most-favoured nation.

Goods, products, and articles imported into the Canary Islands from the Peninsula and Balearic Islands shall have their nationality, and be considered as foreign, if returned to their country of origin as unsalable, or from any other cause.

Furniture of Spaniards who have resided in the Canary Islands may be admitted duty-free on production of documents showing shipment thereof on coasting vessels, or of a certificate in lieu.

War material and military equipments shall also be admitted free of duty, when the permit or pass of the qualified Commission, or by the Head of the Army Corps to whom they are consigned.

Postal parcels returned to the senders by the postal authorities are admitted duty free.

## DISPOSITION EIGHTH.

## TRADE WITH FERNANDO-PO AND ITS DEPENDENCIES, RIO DE ORO AND OTHER SPANISH POSSESSIONS IN AFRICA.

(For Tariff of Spanish Territories in the Gulf of Guinea see at end of Spain.)

Products of the soil and industry of Fernando-Po and Dependencies, Annobon, Corisco, Elobey, and Cape St. John, and like products of Rio de Oro and other Spanish Possessions in Africa are subject to the payment of the import duties appearing in the Tariff save in the case of products which are exempted, and goods; from salted or cured fish caught and prepared by Spaniards, provided such last-named conditions be duly proved according to the stipulations contained in the general Customs Ordinances; cotton in the wool, wool, hides and skins, ivory, gum arabic, palm oil, palm nuts, india-rubber, unwrought wood, dyewoods, cocoa-nuts, coprah, and ostrich feathers.

Goods, products, and articles imported into said possessions from the Peninsula and Balearic Islands shall lose their nationality and be considered as foreign if re-shipped to their country of origin as unsalable or from any other cause.

All war material and military equipments proceeding from all free ports shall be admitted duty-free, when forwarded with a permit or pass of the Commissioner or Head of the Army Corps to whom they are consigned.

Furniture the property of Spaniards who have resided in Fernando-Po and Dependencies, in Rio de Oro or other Spanish Possessions in Africa, shall be granted free entry, on production of documents showing shipment thereof on coasting vessels, or of a certificate in lieu.

In order that cocoa and coffee may be treated under Tariff No. 635 and 636, the following conditions must be adhered to:

1. The product must be imported into the Peninsula and Balearic Islands on the same vessels as took the goods on board at Fernando-Po and with a manifest certified by the tinner.

2. The vessels must be national; they will be allowed to stop at foreign ports of natural call, provided they prove that they did not take on board cocoa nor coffee.

3. Cocoa and coffee must be contained in sacks branded with the name of Fernando-Po in bold letters, and the Administrator of Finance of Santa Fe shall control both the shipments and transshipments of the portions landed on the shores of the island, according to the certificates issued by the Municipal Council, and satisfy himself of the products actually originate from the said island.

4. Masters of the transshipping vessels shall draw up prior to their departure for Spain, a manifest setting out the whole cargo, and the Administrator of Finance shall verify whether the same agrees with the above mention'd certificate; the manifest shall afterwards be viséed by the Governor of the Colony in accordance with the provisions of Rule 1.

Should the cocoa and coffee from Fernando-Po have been landed and re-shipment in the Canary islands or in any other port whatsoever, the same will be liable to the duties set forth in the Tariff for goods of like description, if a product of foreign countries.

The duty applicable under No. 635 of the Tariff to mixed cargo in the island, the product and origin of Fernando-Po, shall only be levied to an amount of 2,000 toms per annum. Provided always that quantities in excess are to pay duty at the rate of 120 pesetas per 100 kilos, net weight leviable on cocoa of other origin. For the purposes of the application of the reduced rate, the date and hour of presentation of the manifest at the port of destination will, in case of several consignments, be taken as a basis. If a full consignment cannot be included in the quantity entitled to the privileged treatment, the advantages shall be allotted proportionally among the various consignments of the goods.

#### DISPOSITION NINTH.

##### DIRECT IMPORTATION.

Direct importation, within the meaning of the Tariff, is understood to be the traffic of vessels which, having loaded goods in any port, convey them to their destination in the Peninsula or the Balearic Islands without touching at any other foreign port during the voyage.

Goods shall retain the privileges of direct importation in the following cases:

1. Whenever on account of damage or of some unavoidable sea accident, the vessel is obliged to tranship her cargo on any other vessel to proceed to their destination.

2. When vessels call at foreign ports situated on their route in order to take on or land cargo and passengers, provided the goods arrive with direct bill of lading and be entered in the manifest certified by the Spanish Consul in the port of origin.

3. Raw cotton and pure animal hides, when, without entering the Customs warehouses or stores, they have been landed in a European port to await on quay or lighters the arrival of the vessel intended to transport the same to Spain, and without entering a depot or warehouse, provided that the fact be attested by a certificate from the Customs at the European port viséed by the Spanish Consul, and that the shipments be accompanied by direct bills of lading.

4. Vessels arriving from America with a cargo of untanned hides and skins, raw cotton, and staves, consigned to different ports in Spain, after entering one or more ports of the Peninsula, are allowed to call at the port of origin, for the sole purpose of landing therein the portions of such goods as aforesaid are accompanied by through bill of lading and are designated in the corresponding transit manifest and are conveyed to said port; they may also proceed on their voyage to other ports in Spain, and their cargo consigned to such ports shall not lose the Customs benefit of direct importation, provided that the transporting vessels do not go out of their ordinary course specified on the manifest of the voyage.

#### DISPOSITION TENTH.

##### APPLICATION OF THE COMMERCIAL TREATIES.

For the purpose of the application of the privileged treatment resulting from the different Commercial Treaties and Conventions in force the countries are divided into four Groups.

GROUP I.—Countries bound by Treaties at present in force.—Denmark, Norway, Netherlands and her colonies; Portugal, Switzerland and Sweden.

GROUP 2. Countries entitled to all Customs benefits, save such as are accorded to Portugal, Germany, Austria, Anson, Austria-Hungary, Belgium, Bolivia, Bulgaria, Costa-Rica, Egypt, United States of America and her Colonies, Cuba, Chile, China, France and Algeria, Great Britain and her Colonies, Greece, Guatemala, Japan, Luxembourg, Morocco, Mexico, Nicaragua, Paraguay, Peru, Persia, Argentine Republic, Romania, Russia, Salvador, Siam, Siam, Tunis, Turkey, Prussia and Venezuela.

GROUP 3.—Countries entitled to the benefit of the duties provided in the second Tariff.—Colombia and Ecuador.

GROUP 4. Countries subject to the duties established in the first Tariff.—All countries not enumerated in the foregoing Groups.

#### 1.

The advantages and Customs duties accorded upon in the treaty with Portugal do not apply to any other country, but those conceded by the Convention entered into with the other countries mentioned in Group 1 are applicable to products of the soil and industry of Portugal.

#### II.

The Conventional regime stipulated with Denmark, Norway, the Netherlands, Switzerland, and Sweden shall indiscriminately apply both to the products of the soil and industry of each of these countries and to the nations comprised in Group 2.

#### III.

In order that goods and produce of the countries mentioned in Groups 1 and 2 marked with the letter C in the text of the Tariff, may enjoy the benefit of the lowest rates of duty, or, as the case may be, of those stipulated in the second Tariff, it will be necessary to present a certificate of origin drawn up according to the formalities established in the present disposition.

#### IV.

Goods destined to Spain proceeding from a Treaty-country and accompanied by the corresponding certificate of origin, which pass in transit through another Treaty-country need not prove such transit, but a special certificate will be required when the transit is effected across a non-Treaty-country.

#### V.

The name of the first Tariff shall be applied to products and goods of nations not enumerated in foregoing Nos. 1, II and III.

#### VI.—Certificates of origin.

The certificates of origin must be drawn up in the following manner:

1. The certificate shall consist of an official declaration made by the producer or manufacturer, or his authorised representative, before the authorities of the place of production or despatch in the country of origin, stating that the goods to which such certificate refers were duly manufactured or produced in such country. This document shall, besides a declaration to the above effect, contain the following particulars:

Certificates of origin shall be issued by the authorities to be proposed or designated as empowered for that purpose by each country in accordance with its administrative system; the final designation and approval of such authorities shall be notified to the Customs in due course.

The following authorities and corporations are empowered to issue certificates of origin:

In Austria-Hungary: the Local authorities (Municipalities), Chambers of Commerce, and the Customs;

In France: French Chambers of Commerce, Mayors and their Deputies, Police commissaries, and the Customs;

In Great Britain: Chambers of Commerce, Mayors, Magistrates, Customs officers, and Justices of the Peace;

In Portugal: the Customs authorities, when failing the Fiscal authorities.

In Denmark: Governors of Provinces, when failing their Secretaries; Mayors, Notaries Public, and further the Inspector-General of Customs at Copenhagen, and outside the Capital, other Customs authorities;

In the United States: Mayors, Judges, Clerks, Notaries Public, Customs Authorities, Presidents and Secretaries of legally authorised trade committees;

In Sweden and Norway: the Customs authorities, Governors of Provinces, when failing their Secretaries; Mayors, and Notaries Public;

In Switzerland: the Local authorities and the Customs officials;

In Turkey: the Ottoman Customs and other authorities;

In the Empire of Germany:

1. The Administrative authorities of Prussia, the Kingdom of Saxony, Baden, Hesse, Mecklenburg-Schwerin, Saxe-Weimar-Eisenach, Oldenburg, Saxe-Meiningen, Saxe-Altenburg, Saxe-Coburg-Gotha, Anhalt-Schwarzburg-Rudolstadt, Reuss (younger branch), Schaumburg-Lippe, Lippe, Bremen and Hamburg.

2. The Local authorities of Prussia, Bavaria, the Kingdom of Saxony, Wurtemberg, Baden, Hesse, Mecklenburg-Schwerin, Oldenburg, Saxe-Meiningen, Saxe-Altenburg, Saxe-Coburg-Gotha, Reuss (elder branch), Reuss (younger branch), Saxe-Altenburg, Lippe, Lippe, Alsat-Lorraine.

3. Customs and Tax Offices of Bavaria, the Kingdom of Saxony, Wurtemberg, Mecklenburg-Schwerin, Mecklenburg-Strelitz, Oldenburg, Anhalt-Schwarzburg-Sonderhausen, Lubeck.

4. Chambers of Commerce and like corporations of Prussia, Bavaria, the Kingdom of Saxony, Wurtemberg, Baden, Hesse, Brunswick, Saxe-Meiningen, Reuss (elder branch), Reuss (younger branch), Lubeck.

In Russia: the Local and Customs authorities.

In Costa-Rica: the Governors of Provinces.

In Colombia: the political authorities of the place of production, subject to the certificates being viséed by the Governor of the proper Department and certified by the Customs at the place of export;

In Peru: the Customs Administrators at Paita, Eten, Pisco, Mollendo and Ilo.

As to other countries, the Customs will, until otherwise decided, continue to conform to the practice hitherto adopted.

Spanish Chambers of Commerce, legally constituted abroad, as well as career Consuls and Vice-Consuls of Spain, may likewise issue certificates of origin.

Honorary Consuls, Vice-Consuls and Consular-Agents cannot issue above documents except with the previous special authority of their Superintending Consul for every registered producer, manufacturer, agent or merchant.

Certificates of origin shall be issued either according to the declaration presented by the producer or manufacturer of the goods, or by his legal representative, proving that the goods are really the product of his manufacture or industry, or according to the declaration of a licensed merchant who must be duly registered in the latter case, it is not necessary to mention the name of the manufacturer or producer in the invoice. The certificate shall be issued, according to the official form adopted by each country, either on the signed declaration presented to the competent authorities by the interested party, or on the verbal statement made before said authorities. In the first case, the fact shall be stated that the certificate was issued on the presentation of a written declaration; in the second case, the certificate must bear the signature of the declarer under the following words "thus declared under my responsibility."

B.—Certificates of origin shall state the name, residence and domicile of the manufacturer directly requesting the certificate and, when concerning a legal representative, the same indications, as well as those relating to the declarer himself, and to licensed merchants, their name, residence and domicile.

Should it be impossible to state in certificates of origin, the residence of the manufacturer, of his representative or person applying for same, owing to the factories or works being situate outside the town or in localities having nameless streets or unnumbered houses, the fact shall be stated in the certificates.

In all cases, the certificates of origin will contain the following particulars:

The commercial condition or quality authorizing the applicant to make the declaration of origin;

The number and kind of packages; their marks, numbers and gross weight;

The designation of the goods according to material and class and, when concerning yarns and tissues, the specification whether of cotton, hemp, flax, wool, silk, or of an admixture of these materials.

The place of destination of the goods in Spain as well as the consignee's place of residence.

Certificates of origin issued "à l'ordre" shall be accepted in every case by the Customs Ordinances do not insist on the express consignment, and provided the bills of lading be also "à l'ordre," but on condition that the final consignee affix to the certificate his acceptance as consignee, adding date, and that this formality be fulfilled prior to the production to the Customs of the document referred to, accompanied by the import declaration.

The certificates must be signed by the authorities issuing the same and the signature viséed and legalized by the Spanish Consul. Spanish Consuls shall issue no certificates of origin except when requested to do so and, in such case, only when the declarers are known at the Consulate, and when the Consul is enabled to appreciate the accuracy of their declarations.

The competent authorities issuing certificates have the right and it shall be their duty to require proof of the accuracy of the declarations made before them, whatever be their form, and for this purpose to call for the production of all necessary documents, in exceptional cases, or when serious reasons exist for suspecting the accuracy of certificates presented by a certain commercial firm, notification of the fact can be given, through the diplomatic channel, to the Government of the country where the certificate was issued, in order that a proper decision, conformably to the laws of the country, be adopted, and that, if necessary, the future declarations presented by said firm be more minutely controlled.

Certificates of origin shall cease to be valid three months after the date of the Consular visa, when they were issued in European countries, on the coasts of Asia in the Mediterranean and the Ocean up to the Gulf of Guinea. They shall lapse at the expiration of six months when issued in all other parts of the globe. When, owing to damage, sanitary measures, general interruption of traffic or other causes, which could neither be foreseen nor prevented, the production of these documents has been delayed, the time of validity may be prolonged, provided that the Administration is enabled to appreciate the reasons justifying such extension.

In order that the privileged treatment may be accorded to goods proceeding from countries which have been warehoused in any country whatsoever, a certificate issued in the country where such goods have been warehoused must in addition to the certificate of origin, be furnished proving that the goods are really those which had been stored and that no alteration has been made in their packing, that no other goods have been added to the packages, and that the nature of the goods has not been altered by any process of manufacture or otherwise.

The Customs shall require production of the certificate of origin for the clearance of goods belonging to such consignees.

C.—The certificates can be written in the Spanish or French language, when they are presented in another language they will be translated into Spanish, either by sworn translators, shipping agents, commercial brokers, Agricultural, Industrial and Commercial Chambers of the locality, or by the Consul of the nation to which the goods belong.

The Consuls are to make these translations at the expense of the Agricultural, Industrial and Commercial Chamber, a right but not an obligation.

Translations of certificates of origin made by the Spanish Chamber of Commerce in London will be held as valid.

In all cases, certificates of origin are liable to a stamp duty of 2 pesetas.

D.—When the certificates presented are drawn up both in the language of the country of origin and in Spanish, the Spanish copy shall not be considered as valid and another translation shall be made according to the established rules.

E.—Small quantities of goods, or parcels, brought by messengers shall be subject to the general import Tariff.

F.—Postal parcels shall be subject to the second Tariff, provided always that their way-bill has been issued in a Treaty-country, and that on examination at the Customs the origin can be indisputable.

G.—When the way-bill has not been issued in a Treaty-country, the first Tariff shall, without exception, be applied.

H.—Goods contained in so-called "commercial" packages weighing not more than five kilograms may be dealt with in the same way.

If the consignment consists of various parcels of an aggregate weight not exceeding 25 kilograms, it will be unnecessary to produce a certificate of origin, even in case they are despatched from the same station, and the sender and consignee should be one and the same person.

Localities bordering the frontier shall in no case be considered as place of origin.

I.—Under the treaty with Switzerland, no certificate of origin is necessary to secure for postal parcels the benefit of conventional treatment on import.

J.—In levying duty on articles brought into the country by travellers, such articles will be divided into two categories. Those of personal use, in a quantity proportionate to the condition of the traveller; and those which, by their nature and quantity, possess the character of a commercial shipment or commission.

The latter shall be subject to the first Tariff, and as to the former, should the traveller arrive direct from a Treaty-country by sea, the reduced rates, i.e., the duties of the second Tariff, shall, as the case may be, apply, having regard to the country of origin; should the traveller, however, arrive by sea or land from a non-Treaty-country he must prove by his ticket or the labels affixed to his luggage, that he comes from a Treaty-country, in which case only shall the reduced rates or duties of the second Tariff be applied as aforesaid. In the absence of these proofs, the duties of the first Tariff shall be levied.

K.—The certificates of origin for products of China and of Japan specially destined for Spain are to be written in Spanish at the Spanish Consulates established in those countries and must bear the visa of the Consul; the vessels conveying them may transship them on other vessels without the goods losing the corresponding privileges, provided it be proved that no transshipment was effected.

Spanish Consuls in these countries shall mention in certificates of origin relating to products of that country intended for Spain, the name, description and nationality of the transporting vessel, also the port wherein the goods are to be transhipped.

Spanish Consuls will, on their part, after checking the transshipment, certify on the manifests submitted to their authentication in ports where such transshipment took place that it was duly effected from vessels arriving from China or Japan.

#### VII.—Transit Certificates.

Transit certificates shall be drawn up in the same terms as certificates of origin, save that the authorities issuing the same will note by which route the packages are to travel; if by land, it will be necessary to state

the name of the dispatching station, and also the Spanish frontier station; if partly by sea the certificate shall state the dispatching station, the station of entry in the non-Treaty-country, and also the port of shipment in that country.

In the latter case, the Customs documents showing the transit must be produced to the Spanish Consul, to enable him to note them in the certificate.

If the merchants so desire they may request the Consul to issue a separate certificate.

Goods the produce of Treaty-countries and proceeding therefrom by sea, shall pay the duties stipulated in the second Tariff, i.e., the reduced rates, even when the vessels conveying the same have called during the voyage at ports of non-Treaty-countries, and have transacted business or have transhipped on other vessels the goods destined to Spain.

For that purpose, the goods must appear in the manifest made out at the port of shipment in the Treaty-country, as consigned to Spain. If, afterwards, the goods are transhipped on another vessel, the Spanish Consul will state on the manifest, after having examined the documents, that the goods were shipped from a Treaty-country in destination of Spain.

If, in addition to these formalities, the goods require a certificate of origin, this certificate must be furnished.

#### VIII.

When merchants receive certificates for which the above-stated formalities have not been complied with, they may return them for a refund before clearing the goods; in the interval they may avail themselves of the time allowed by the Customs Ordinances for the storage of the goods. The certificates of origin must be presented at the time when application is made to clear the goods, and are to be accepted by the Customs authorities regardless of any slight irregularity in form.

If, however, at any time thereafter, it should be ascertained that the accepted certificate contains fraudulent statements, recourse will be had to the Tribunals who will deal with the matter according to law.

If on clearance of the goods, the certificates do not tally with the goods to which they refer, they will be considered as null and void, and the goods shall pay duty according to the first Tariff.

The certificate shall be accepted and acted upon when the difference between the gross weight of the packages mentioned therein and that verified by the Customs examiners does not exceed 20%; but it will be considered as null and void when the difference is greater, and the goods will have to pay the duties stipulated in the said first Tariff.

Certificates made in a country for products from another country shall also be considered as null and void, notwithstanding that they both be Treaty-countries.

#### IX.

Goods proceeding from Treaty-countries mixed, without distinction, in the holds of vessels with which the origin of non-Treaty-countries, as well as that preventing characteristics of not being the production of a Treaty-country, shall be subject to duty at the rate stipulated in the first Tariff.

#### X.

All articles, although originally from a non-Treaty-country, which through industries of a Treaty-country have been changed in such manner as to increase their value, will enjoy the benefits of Treaty-countries; but for this purpose the mere handling of the goods, for packing them or dividing them into commercial classes, will not be considered sufficient.

In order that goods requiring a certificate and destined for deposit in the Customs warehouse may benefit of the duties of the second Tariff, the said certificate must be produced at the time of Customs clearance of the goods for consumption.

#### DISTRIBUTION ELEVENTH.

##### BOULETS AND DRAWBACKS.

1. National shipbuilders shall receive the following bounties:

	Pesetas.
(a) For every wooden vessel, built to navigate without an engine.....	80 00
(b) For every like vessel, built to navigate with an engine.....	100 00
(c) For every vessel with iron or steel hull, or of mixed construction, intended to navigate without an engine, including dredgers, mud boats, tank vessels, pontoons and barges.....	120 00
(d) For every vessel intended to navigate with an engine, for transporting goods, with iron or steel hull, or of mixed construction.....	160 00
The same benefit shall be allowed for vessels with iron or steel hull, with engine, used for the national sea-fishing industries or port services, regardless of their speed.	
(e) For every vessel with an engine, for transporting goods and passengers, with iron or steel hull, or of mixed construction.....	170 00
(f) For passenger vessels of the same construction as the previous.....	185 00
The amount of the bounty shall be increased by 10% for every full mile of speed above 14 miles travelled by the vessel on trial and with full cargo.	

2. According to the Laws of December 19, 1899, August 3, and October 26, 1902, levying a sugar tax, manufacturers of chocolate, meats, preserves, fruits in syrup or naturally candied, fruit pastes, jellies, syrups and fine biscuits, aniseed and other brandy with sugar, exporting these products abroad and to the Canary Islands and Spanish Possessions, shall be entitled, by way of drawback of the duty paid on the sugar employed in the preparation of said articles, to a refund of the following sums:

	Pesetas.
Chocolate, bonbons, jams, fruits in syrup, fruit pastes, jellies and syrups.....	100 kil. net 18 00
Fruits preserved in their natural state and fine biscuits.....	6 00
Aniseed brandy with the addition of sugar.....	6 00
Compound spirits with sugar.....	8 00



No.	Goods.	Duties.	
		First Tariff. Pes. c	Second Tariff. Pes. c
4	Rough dressed, in baths, stinks, chimneys, stables, and other articles weighing over 25 kilograms. (N.W.) 100 kil.	15 00	12 00
5	The same articles, worked, polished, chiselled, or with ornaments of other materials (N.W.) 100 kil.	40 00	30 00
6	The same articles rough dressed, neither polished nor chiselled, weighing 25 kilograms or less (N.W.) 100 kil.	35 00	35 00
7	The same articles worked, polished, chiselled or with ornaments of other materials (N.W.) 100 kil.	120 00	120 00
8	Lime of all kinds, cement, and puzzolana (G.W.) 100 kil.	0 50	0 50
9	Other stones and earths employed in arts and industry, including gypsum in lumps or in powder (G.W.) 100 kil.	0 20	0 20
10	Portuguese production and origin, imported by land — Free.	—	—
10	Gypsum manufactured into articles of all kinds (G.W.) 100 kil.	20 00	20 00
	Tissues prepared with powdered gypsum, in soldered boxes (N.W.) (Treaty with Switzerland) 100 kil.	—	6 00
11	Mica in sheets or worked, even combined with other materials (N.W.) 100 kil.	70 00	70 00
	Insulating articles of mica (N.W.) (Treaty with Switzerland) 100 kil.	—	25 00
12	Emery paper (N.W.) 100 kil.	12 50	12 50
13	Emery cloth (N.W.) 100 kil.	50 00	50 00
14	Asbestos, unmanufactured (G.W.) 100 kil.	1 50	1 50
15	In sheets, with or without admixture of other materials (N.W.) 100 kil.	20 00	20 00
16	Manufactured into machine packing, tissues or other articles; with or without admixture of other materials (N.W.) 100 kil.	45 00	45 00
	Insulating articles of asbestos for electro-technical purposes (N.W.) (Treaty with Switzerland) 100 kil.	—	25 00

## GROUP II.

## Mineral Fuel.

17	Coal (Note 1) (G.W.) 1,000 kil.	3 50	3 50
18	Coke and briquettes (Note 1) (G.W.) 1,000 kil.	4 00	4 00

## GROUP III.

## Schists, bitumens, and products thereof.

19	Tar and pitch of petroleum which contain more than 70% of sulphuric tar, and other tars and mineral pitches, unrefined cressote, asphalt, bitumen and schists (G.W.) 100 kil.	0 20	0 20
20	Residues of petroleum, called also tar, asphalt and pitch of petroleum containing from 30 to 70% of sulphuric tar (N.W.) 100 kil.	0 35	0 35
21	Tarred cardboard, felts and tissues, banded or not (Note 2) (N.W.) 100 kil.	8 25	8 25
	Petroleum and mineral oils, which leave on distillation at 300° C., residues to the amount of:		
22	More than 80% ; also residues from the distillation of petroleum which contain from 10 to 30% of sulphuric tar (see Schedule III.) (Note 3) (N.W.) 100 kil.	10 00	10 00
23	From 20% to 80% inclusive (see Schedule III.) (Note 3) (N.W.) 100 kil.	10 00	10 00
24	Less than 20% (see Schedule III.) (Note 3) (N.W.) 100 kil.	10 00	10 00
25	Oil-sphat, mineral lubricating oils, vaseline, and mixtures of these products with animal or vegetable oils or fats (Note 4) (N.W.) 100 kil.	17 00	17 00
26	Benzine, and other similar products (Note 5) (N.W.) 100 kil.	50 00	50 00
	Dark coloured petroleum with a density greater than 0.915, containing more than 12% of sulphuric tar and with flash point below 100°, or natural products from continued normal distillation (N.W.) 100 kil.	0 50	0 50
27	Gasoline (Note 5) (N.W.) 100 kil.	10 00	10 00

## GROUP IV.

## Ores.

28	Ores, including natural phosphates of lime (G.W.) 1,000 kil.	0 25	0 25
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## GROUP V.

## Crystal and Glassware.

29	Hollow glass, uncoloured, in bottles, flasks, demijohns, and other receptacles, blown or moulded, not cut or ground in any manner (Note 6) 100 kil.	7 00	7 00
	Tare: 20% 100 kil.	40 00	30 00
30	Coloured, in the same articles, uncut, bottles and flasks ground, and siphons for aerated waters (Note 6) 100 kil.	90 00	65 00
	Tare: 20% 100 kil.	—	—
31	Glass, crystal and half-crystal, without colouring, engraving, cutting or ornamentation of any kind, in articles of all kinds not specially mentioned in other numbers (Note 6) 100 kil.	55 00	40 00
	Tare: cases 30%, baskets and crates 20% 100 kil.	—	—
32	Coloured, cut, engraved, or decorated (Note 7) 100 kil.	90 00	65 00
	Tare: like in No. 31. 100 kil.	10 00	8 00
33	Glass for pavements and skylights, glass roof-tiles and similar articles, provided the thickness be greater than 12 millim. (see Disposition 4th) 100 kil.	10 00	8 00
	Tare: 20% 100 kil.	—	—
34	Plate and sheet glass and crystal, curved or not, from 4 to 12 millim. inclusive in thickness, coloured or not, plain or with relief work (see Disposition 4th) 100 kil.	60 00	45 00
	Tare: double cases 30%, single cases 20% 100 kil.	—	—

No.	Goods.	Duties.	
		First Tariff. Pes. c	Second Tariff. Pes. c
35	Glass, ribbed, frosted, with relief work, and wired glass ( <i>vidrio armado</i> ) up to 4 millim. inclusive in thickness (Note 8) (see Disposition 4th) 100 kil.	30 00	25 00
	Tare: like in No. 34. 100 kil.	—	—
36	Window glass and crystal, up to 4 millim. inclusive in thickness, whether beveled, curved, or coloured or not; also stained window-glass (see Disposition 4th) 100 kil.	30 00	25 00
	Tare: like in No. 34. 100 kil.	—	—
37	Sensitized photographic plates and stereotype plates (N.W.) 100 kil.	50 00	40 00
38	Glass and crystal, coated with quick-silver, silvered or nickelized (Note 9) (N.W.) 100 kil.	100 00	100 00
39	Glass beads and drops, round, oval, faceted, prisms, stones, and other similar articles (N.W.) 100 kil.	1 00	1 00
40	Glass and crystal statuettes, vases, flower-vases, and similar ornaments; and spectacle, watch, and optical-instrument glasses (N.W.) 100 kil.	3 00	2 00

## GROUP VI.

Earthenware (*barra obrado*), faience (*loza*) and porcelain.

41	Tiles, bricks, and roofing tiles, of common clay, baked, unglazed, for the construction of buildings (Note 10) (N.W.) 100 kil.	2 00	2 00
42	Small tiles ( <i>baldaquinos</i> ) and mosaics of fine baked clay, grés or faience, glazed tiles for plinths, socles and floor and wall coverings, and glazed roofing tiles ( <i>tejas barnizadas</i> ) (N.W.) 100 kil.	7 00	5 00
43	Kitchen utensils, jars, doulbions, pipes, and similar articles of common earthenware (N.W.) 100 kil.	6 00	5 00
44	Bricks, pieces for furnaces, retorts and other similar fire-proof articles (N.W.) 100 kil.	2 25	2 25
45	Chimneys, water-closets, filters, baths, pipes, and similar articles of fine earthenware, grés, faience or china, employed in heating, in the sanitation of rooms, or as ornaments for buildings (N.W.) 100 kil.	50 00	24 00
	Tare: cases 30%, baskets or crates 16% 100 kil.	12 50	10 00
46	Pipes of grés, faience or china (N.W.) 100 kil.	—	—
47	Services for the table, or for the toilet-table, and similar articles of the above-mentioned materials, glazed or unglazed, uncoloured or coloured or stamped in one colour only 100 kil.	40 00	30 00
	Tare: cases or crates 30%, baskets or crates 16% 100 kil.	—	—
48	The same with stamped impressions in more than one colour, paintings, gilt rims or other kinds of ornament 100 kil.	65 00	50 00
	Tare: like in No. 47. 100 kil.	—	—
49	Fine earthenware, grés, faience or china, in statuettes, flowers, vases, raised work, flower-vases, and similar ornaments (N.W.) 100 kil.	2 00	2 00

## CLASS II.—METALS, AND ALL MANUFACTURES CONTAINING METAL AS A PRIME ELEMENT.

## GROUP I.

## Gold, silver, and platinum.

50	Gold and platinum jewellery, with or without pearls or stones, and precious stones, pearls, and seed pearls, loose or unmounted (Note 11) (N.W.) hectog.	25 00	25 00
	Treaty with Switzerland (N.W.) 100 kil.	—	15 00
51	Silver jewellery, with or without pearls or stones (Note 11) (N.W.) hectog.	5 00	5 00
52	Gold, silver, and platinum manufactured into other articles and in semi-manufactured jewellery (Note 11) (N.W.) hectog.	3 60	3 30
53	Articles of common metals, gilt or silvered, or with incrustations of gold or silver, not expressly included in other numbers of this Tariff (Note 12) (N.W.) 100 kil.	5 00	5 00

## GROUP II.

## Iron and steel, unmanufactured.

54	Iron cast in pigs — Free	—	Free
55	Steel in lumps, and rough bars ( <i>tochos</i> ), and crude iron in rough bars ( <i>tochos</i> ) (Note 13) — Free	—	Free
56	Iron and steel: in the form of waste articles (Note 14) — Free	—	Free
57	Rails weighing 25 kilograms, or more per metre (N.W.) 100 kil.	6 00	4 30
	Rails weighing less than 25 kilograms per metre, and grooved rails for tramways (N.W.) 100 kil.	7 00	5 40
58	Bars, not polished, of any section, even galvanized or coated with tin (Note 15) — Free	—	Free
59	Plates, or sheets, more than 5 millim. in thickness (Note 15) — Free	—	Free
60	The same, from 1 to 5 millim. in thickness — Free	—	Free
61	Iron plates or sheets, less than 1 millim. in thickness — Free	—	Free
62	Iron plates or sheets, polished, engraved, galvanized, coated with lead, perforated, indented, corrugated or worked in any other manner, but not manufactured; and polished bars (Note 16) — Free	—	Free
63	Iron and steel plates or sheets, coated with tin, including tin plate, not manufactured — Free	—	Free
	Tare: cases 10%, otherwise N.W. 100 kil.	—	—
64	Hoop iron and hoop steel, from 1 to 5 millim. inclusive in thickness and up to 160 millim. wide — Free	—	Free
65	Diitto, and elastic hoop iron and steel, coated with other materials, less than 1 millim. in thickness — Free	—	Free

## GROUP III.

## Manufactures of Wrought or Cast Iron and Steel.

66	Cast iron: — Free	—	Free
67	Tubes of cast iron more than 10 millim. in thickness (Note 17) (N.W.) 100 kil.	6 00	5 00



CLASS II.—METALS, AND ALL MANUFACTURES CONTAINING METAL AS A PRIME ELEMENT.—continued.

No.	Goods.	Duties.	
		First Tariff.	Second Tariff.
		Pes. c.	Pes. c.
65	Doitto, of iron and steel, up to 10 millim. inclusive (Note 17) (N.W.).....	100 kil. 9 00	7 00
66	Doitto, galvanized (N.W.).....	100 kil. 10 00	8 00
70	Parts for fitting the above-mentioned tubes (N.W.).....	100 kil. 10 00	8 50
71	Columns of cast iron (N.W.).....	100 kil. 4 00	4 00
	All other kinds of cast iron and steel goods, neither turned, adjusted nor polished:		
72	Weighting more than 100 kilograms. (Note 18) (N.W.).....	100 kil. 14 00	10 00
C. 73	Doitto, from 25 to 100 kilograms. (Note 18) (N.W.).....	100 kil. 16 00	12 00
C. 74	Doitto, more than 1 up to 25 kilograms. (Note 17) (N.W.).....	100 kil. 20 00	16 00
C. 75	Weighting less than 1 kilogram, inclusive (Note 18) (N.W.).....	100 kil. 25 00	20 00
B.—Articles of Iron, Wrought and Stamped:			
76	Straight axles, neither turned, adjusted, nor polished, for carriages and carts of all kinds (N.W.).....	100 kil. 9 00	7 00
77	Doitto, turned, adjusted or polished (N.W.).....	100 kil. 10 00	8 00
78	Bent axles and crank axles ( <i>trapeziales</i> ) (N.W.).....	100 kil. 18 00	16 00
79	Iron and steel wheels, weighing more than 100 kilograms, for locomotives and railway and tramway carriages and wagons, whether mounted on axles or not (Note 19) (N.W.).....	100 kil. 20 00	13 00
80	Other wheels, iron and steel pulley blocks, and component parts of wheels and pulley blocks (N.W.).....	100 kil. 25 00	18 00
81	Springs and buffers, not of wire, for all kinds of carriages (N.W.).....	100 kil. 13 00	11 00
82	Chains and cables of iron and steel, with links more than 10 millim., inclusive, in thickness (N.W.).....	100 kil. 13 00	11 00
83	Chains of iron and steel, knuckled or not, with links from 2 to 10 millim., exclusive, in thickness (N.W.).....	100 kil. 24 00	20 00
84	Ties, tie-beams, fishplates and connecting pieces, casters ( <i>trabzonas</i> ) and other objects for the permanent way of railways and tramways, including those of the Decauville and similar systems (N.W.).....	100 kil. 9 00	7 00
85	Railway points of iron and steel, and separate parts of the same (N.W.).....	100 kil. 16 00	13 00
86	Turntables, trip-hammer cranes, signalling apparatus, and other similar articles (N.W.).....	100 kil. 15 00	12 00
87	Iron or steel pipes, wrought or drawn, or simply bent ( <i>rotuladas</i> ), not exceeding 45 millim. in diameter (N.W.).....	100 kil. 18 00	13 00
88	Iron or steel pipes, wrought or drawn, or simply bent, of 45 millim. and upwards in diameter (N.W.).....	100 kil. 21 00	16 00
89	Iron or steel parts for fitting the above-mentioned pipes (N.W.).....	100 kil. 30 00	25 00
	Treaty with Switzerland (N.W.).....	100 kil. —	20 00
90	Iron and steel flanges, for bolters, for carriages and wagons, cocks, clummys, water tanks, boilers not for machinery, and similar articles of iron and steel plates joined with bolts (N.W.).....	100 kil. 15 00	12 50
91	Large pieces of iron and steel composed of bars or of bars and the sheets belonging to them, joined with bolts or screws; also the forging articles, not bolted, joined, p or celled, not for use for bridges, frames of houses and other buildings and bolt-jointed tubes (N.W.).....	100 kil. 22 00	17 00
92	Barrels not smoothed down, for legally allowed firearms (N.W.).....	100 kil. 75 00	75 00
93	Wrought or stamped articles weighing more than 100 kilograms, for whatever purpose destined, and cast articles, turned, adjusted or polished, with the exception of pieces of machinery, polished or not, and articles expressly included in other headings of the Tariff (N.W.).....	100 kil. 20 00	15 00
94	Doitto, up to 100 kilograms, in weight, inclusive (N.W.).....	100 kil. 26 00	22 00
C.—Wire and manufactures thereof:			
95	Iron or steel wire, 5 millim. or more thick, whatever may be the shape of its section, and polished, nor dipped in other metals (Note 20) (N.W.).....	100 kil. 9 00	7 00
96	Doitto, polished or dipped in other metals, except gold or silver (Note 20) (N.W.).....	100 kil. 12 00	10 00
97	Doitto, from 1 to 5 millim. in thickness, exclusive, whether or not polished or dipped in other metals (except gold or silver) (Note 20) (N.W.).....	100 kil. 13 00	11 00
98	Doitto, less than 1 millim. thick (Note 20) (N.W.).....	100 kil. 18 00	15 00
99	Wire rope of iron or steel, including those having a mixture of other materials (N.W.).....	100 kil. 28 00	21 00
100	Barbed wire, and springs of iron or steel wire, also springs for furniture joined with a hook (N.W.).....	100 kil. 18 00	14 00
101	Fences, netting ( <i>enrejados</i> ) and gauzes of iron or steel wire, if the thickness of the wire exceeds 1 millim., and springs for furniture, joined with the wire itself (N.W.) (see Disposition 1th).....	100 kil. 22 70	22 70
102	Gauze of iron or steel wire up to 1 millim. thick, inclusive, provided that there are not more than 10 threads per square centimetre thereon (see Disposition 1th) (Note 21) (N.W.).....	100 kil. 40 00	30 00
103	Doitto, having more than 40 threads per centimetre (see Disposition 1th) (Note 21) (N.W.).....	100 kil. 110 00	90 00
D.—Hardware:			
104	Bolts, rivets and dog spikes (N.W.).....	100 kil. 15 00	15 00
105	Screws and coach screws more than 10 millim. thick, and nuts and washers therefor (Note 22) (N.W.).....	100 kil. 15 50	15 50

No.	Goods.	Duties.	
		First Tariff.	Second Tariff.
		Pes. c.	Pes. c.
106	Screws and coach screws, from 5 to 10 millim. thick, and nuts and washers therefor (Note 22) (N.W.).....	100 kil. 49 00	32 00
107	Screws and coach screws up to 5 millim. inclusive, in thickness, and nuts and washers therefor (Note 22) (N.W.).....	100 kil. 15 00	38 00
108	Household nails (N.W.).....	100 kil. 30 00	25 00
109	Nails, hook nails, staples, and nails of all kinds, including French nails, more than 1 millim. thick, not polished nor ornamented in any way (N.W.).....	100 kil. 25 00	20 00
110	Doitto, with heads polished or composed of other materials (N.W.).....	100 kil. 35 00	30 00
	Treaty with Switzerland (N.W.).....	100 kil. —	25 00
111	Mortise locks, bolts, padlocks, and keys for the same, without parts of other metals (N.W.).....	100 kil. 75 00	48 00
112	Doitto, with parts of other metals (N.W.).....	100 kil. 100 00	60 00
113	Fittings for doors, windows, vehicles, and furniture, not polished nor with parts of other materials, not mentioned elsewhere (N.W.).....	100 kil. 35 00	30 00
114	Doitto, polished or with parts of other materials (N.W.).....	100 kil. 60 00	50 00
115	Kitchen ranges, stoves, calorifiers, and other similar apparatus, ornamented or not with other materials (N.W.).....	100 kil. 32 00	27 00
116	Offers and safes of iron or steel for the custody of valuables, or for other use, with or without parts of other metals (N.W.).....	100 kil. 60 00	48 00
117	Balconies, gratings, and balustrades of iron or steel, fully finished (N.W.).....	100 kil. 35 00	28 00
118	Beds and other domestic furniture and utensils of iron or steel (except kitchen utensils and domestic utensils made of sheet metal) without parts of other metals; also component parts of such furniture and utensils (N.W.).....	100 kil. 40 00	35 00
119	Beds and other domestic furniture and utensils other than kitchen utensils, forged of tubes of iron or steel coated with brass or nickel; also component parts of the same, and the tubes, even imported separately (N.W.).....	100 kil. 55 00	45 00
120	Beds, and other domestic furniture and utensils, of iron and steel (except kitchen and domestic utensils made of sheet metal) with parts of other metals, or ornamented with other materials (N.W.).....	100 kil. 60 00	50 00
	Articles specified in No. 129, as also medical and surgical furniture of cast iron, wrought iron or steel, even combined with other materials or upholstered, such as auscultating and operating chairs, treatment and autopsy tables, cupboards and show cases for instruments, sick beds &c. (Treaty with Switzerland) (N.W.).....	100 kil. —	45 00
121	Tools, for sawing, rasping, or filing, with or without handles (N.W.).....	100 kil. 50 00	37 50
122	Doitto, for piercing, planing or cutting, with or without handles (N.W.).....	100 kil. 25 00	20 00
123	Doitto, other, with or without handles, and weighing more than 1 kilogram (N.W.).....	100 kil. 20 00	13 50
124	The same, weighing not more than 1 kilogram (N.W.).....	100 kil. 30 00	22 50
E.—Small wares:			
125	Springs of iron or steel of a thickness of 1 millim. or less, polished, coated or of steel with other materials; and clock springs (N.W.).....	100 kil. 75 00	75 00
126	Irons (for ironing clothes, etc.) (N.W.).....	100 kil. 20 00	20 00
127	Needles for sewing or embroidery, pens, fish-hooks, springs and parts of watches, and similar articles (Note 23) (N.W.).....	100 kil. 1 00	3 00
128	Kitchen utensils of iron or steel, cast, neither polished nor coated in any way (N.W.).....	100 kil. 10 00	10 00
129	Doitto, polished, galvanized, tinned, enamelled, or coated with other metals (N.W.).....	100 kil. 25 00	20 00
130	Kitchen and domestic utensils, manufactured from sheet iron or steel, neither polished, tinned, galvanized, nor enamelled (N.W.).....	100 kil. 60 00	45 00
	Treaty with Switzerland (N.W.).....	100 kil. —	20 00
131	Doitto, polished, enamelled, or coated with other materials, including tinplate goods not otherwise mentioned (N.W.).....	100 kil. 100 00	80 00
	Treaty with Switzerland (N.W.).....	100 kil. —	30 00
132	Tin-plate, one-stamped, lithographed, or painted in sheets (N.W.).....	100 kil. 40 00	30 00
133	Frames for umbrellas and parasols, without handles or ornaments of other materials; also separate parts of same (N.W.).....	100 kil. 36 00	36 00
134	Doitto, with handles or ornaments of other materials (N.W.).....	100 kil. 45 00	45 00
135	Table knives, carvers, clasp knives ( <i>navajas</i> ), pen-knives, and handles for same (Note 25) (N.W.).....	100 kil. 3 00	2 00
136	Scissors for sewing or toilet purposes (Note 25) (N.W.).....	100 kil. 1 50	3 00
C.137	Pins, plain, also wire (Paris) nails, of 1 millim. or less in thickness (N.W.).....	100 kil. 4 00	2 00
C.138	Pins and hairpins partly composed of other materials (except gold and silver) (N.W.).....	100 kil. 4 00	2 00
139	Clasp hooks, chains, of 2 millim. or less in thickness, buckles and other similar articles, with or without parts of other metals (N.W.).....	100 kil. 1 00	0 50
140	Doitto, for personal use, with or without parts or coating of other metals, except gold or silver (N.W.).....	100 kil. 4 00	4 00

No.	Goods.	Duties.	
		First Tariff.	Second Tariff.
		Pes. c. Pes. c.	Pes. c. Pes. c.
141	All other small wares ( <i>objetos de quincalla</i> ) not comprised in the foregoing numbers, and hairpins not ornamented (N.W.). . . . .	100 kil.	50 00 50 00
F.—Arms.			
142	Side arms and finished parts of the same (Note 25) (N.W.). . . . .	kilog.	4 50 4 50
143	Firearms, short-barrelled, and finished parts of same (Note 25) (N.W.). . . . .	kilog.	8 00 8 00
144	Other firearms of the permitted kind, finished parts of the same (Note 25) (N.W.). . . . .	kilog.	20 00 20 00
GROUP IV.			
Copper and Alloys thereof (Note 26).			
145	Copper shell or cement, also copper matto (N.W.). . . . .	100 kil.	0 20 0 30
146	Copper of first fusion, also copper, bronze and brass in slabs, ingots and scrap (N.W.). . . . .	100 kil.	16 50 16 50
147	Copper in bars of a thickness exceeding 1 centimetre (N.W.). . . . .	100 kil.	29 05 29 05
148	Wire of copper, bronze, or brass, of a thickness of 1 to 10 millim. inclusive, without any covering of textile fibres (N.W.). . . . .	100 kil.	40 00 28 50
149	Ditto of less than 1 millim. in thickness, without any covering of textile fibres (N.W.). . . . .	100 kil.	50 00 30 00
150	Copper, bronze, and brass in sheets (N.W.). . . . .	100 kil.	35 00 30 00
151	Ditto, coated with other metals, also sheets of other copper alloys, except alloys with nickel and cobalt (N.W.). . . . .	100 kil.	50 00 40 00
152	Copper, bronze, and brass tubes (N.W.). . . . .	100 kil.	50 00 42 00
153	Copper, bronze, and brass nails, tacks, rivets, screws, and the like (N.W.). . . . .	100 kil.	100 00 75 00
154	Copper, bronze, and brass, semi-manufactured or simply cast articles weighing more than 5 kilograms. (N.W.). . . . .	100 kil.	60 00 55 00
155	The same weighing 5 kilograms, or less (N.W.). . . . .	100 kil.	30 00 20 00
156	Gauze, copper, brass, or bronze wire, unwrought, containing less than 40 threads per centimetre (see Disposition 4th) (Note 21) (N.W.). . . . .	100 kil.	100 00 80 00
157	The same, 40 threads and upwards per centimetre (see Disposition 4th) (Note 21) (N.W.). . . . .	100 kil.	180 00 150 00
158	Plas and hairpins of copper or of copper alloy, not ornamented in any way (N.W.). . . . .	kilog.	4 00 2 50
159	The same, with embellishments or parts composed of other materials (except gold or silver) (N.W.). . . . .	kilog.	5 00 3 00
160	Clasps, hooks, buckles, and the like, with or without coating of other metals, for the manufacture of articles of dress (N.W.). . . . .	kilog.	2 00 2 00
161	The same, to be worn on the person, with or without parts composed of other materials or coating of other metals (except gold or silver) (N.W.). . . . .	kilog.	5 00 5 00
162	Forks, spoons, articles of table service and domestic ornaments of copper or of copper alloy, neither nickelled, gilt nor silvered (N.W.). . . . .	kilog.	6 00 4 00
163	The same, nickelled, gilt or silvered (Note 19) (N.W.). . . . .	kilog.	9 00 6 00
164	Other articles of copper or of copper alloy, neither ornamented nor comprising parts composed of other materials (except iron or steel) (N.W.). . . . .	100 kil.	100 00 100 00
165	The same, ornamented or comprising parts composed of other materials (except iron or steel) (N.W.). . . . .	100 kil.	150 00 150 00

GROUP V.			
Other Metals and Alloys Thereof (Notes 26 & 27).			
166	Aluminium, in lumps or ingots (N.W.). . . . .	100 kil.	15 00 10 50
167	Treaty with Switzerland (N.W.). . . . .	100 kil.	— 8 00
168	Aluminium, in bars, sheets, tubes, or wire (N.W.). . . . .	100 kil.	37 50 28 50
169	Treaty with Switzerland (N.W.). . . . .	100 kil.	— 20 00
170	Aluminium, and alloys thereof, wrought into articles of domestic use (N.W.). . . . .	kilog.	5 00 2 10
171	Aluminium, and alloys thereof, wrought into other articles (N.W.). . . . .	kilog.	6 00 3 00
172	Tin, in ingots (N.W.). . . . .	100 kil.	9 00 9 00
173	Tin, in sheets, cap-sules for bottles and other articles (N.W.). . . . .	100 kil.	80 00 80 00
174	Treaty with Switzerland (N.W.). . . . .	100 kil.	— 22 00
Duties applicable to the countries mentioned in Groups I. and II. (while the Convention with the Netherlands remains in force):			
175	Nickel and cobalt, unwrought (N.W.). . . . .	100 kil.	15 00
176	Nickel and cobalt, wrought (N.W.). . . . .	100 kil.	20 00 16 00
177	Alloys thereof, including their alloys with copper, in bars, sheets, tubes or wire (N.W.). . . . .	100 kil.	50 00 40 00
178	Alloys thereof, wrought into other articles (N.W.). . . . .	kilog.	10 00 8 00
179	Lead and antimony in pigs, lumps and scrap (N.W.). . . . .	100 kil.	3 00 2 00
180	Lead in sheets, balls and shot (N.W.). . . . .	100 kil.	5 50 4 50
181	Lead in tubes and wire (N.W.). . . . .	100 kil.	7 00 6 00
182	Wrought into other articles, also alloys of lead and antimony manufactured into type and other printing accessories (N.W.). . . . .	100 kil.	50 00 40 00
183	Zinc, in bars, lumps, cakes and scrap (N.W.). . . . .	100 kil.	— Free.
184	Zinc, in sheets, nails and wire (N.W.). . . . .	100 kil.	18 00 15 00
185	Alloys thereof, wrought into other articles, varnished or not (N.W.). . . . .	100 kil.	65 00 45 00
186	Alloys thereof, wrought into other articles, coated with copper (Note 12) (N.W.). . . . .	100 kil.	100 00 120 00
187	All other common metals and alloys thereof, unwrought (N.W.). . . . .	100 kil.	10 00 10 00
188	The same, wrought (N.W.). . . . .	100 kil.	75 00 65 00

No.	Goods.	Duties.	
		First Tariff.	Second Tariff.
		Pes. c. Pes. c.	Pes. c. Pes. c.
CLASS III.—SUBSTANCES EMPLOYED IN AGRICULTURE, PHARMACY, PERFUMERY AND CHEMICAL INDUSTRIES.			
GROUP I.			
Simple Drugs.			
189	Cocoon and palm oils, other solid oils, and oleine (see Schedule IIIa.) (G.W.). . . . .	100 kil.	8 00 4 00
190	Other vegetable oils, except olive oil (Note 28) (G.W.). . . . .	100 kil.	27 00 27 00
191	Barks, woods and roots for tanning and dyeing (G.W.). . . . .	100 kil.	0 16 0 16
192	Sesamum seed, linseed and other oleaginous seeds, including copra or cocoa-nut pulp (G.W.). . . . .	100 kil.	1 00 1 00
193	Vegetable products employed exclusively in medicine, not specially mentioned (N.W.). . . . .	100 kil.	9 00 7 30
194	Elder berries of Portuguese production and origin: Imported by land. . . . .	100 kil.	21 00 21 00
195	Elder berries of Portuguese production and origin: Imported by sea. . . . .	100 kil.	15 00 15 00
196	Alcoholic extract (G.W.). . . . .	100 kil.	— Free.
197	Products of the animal kingdom employed in medicine (N.W.). . . . .	100 kil.	50 00 40 00
198	Cod liver oil refined for medicinal use, when imported from the countries mentioned in Groups I. and II. (while the Convention with Norway remains in force) (G.W.). . . . .	100 kil.	5 60 5 60

GROUP II.			
Colours, Dyes and Varnishes.			
199	Ochres and colouring earths for painting, unground, including alumina in powder (G.W.). . . . .	100 kil.	0 10 0 10
200	Ochres and colouring earths for painting, ground (G.W.). . . . .	100 kil.	0 65 0 65
201	Natural or synthetic indigo and cochineal (see Schedule III.) (N.W.). . . . .	100 kil.	50 00 37 10
202	Indigo, when imported from the countries mentioned in Groups I. and II. (while the Convention with the Netherlands remains in force) (N.W.). . . . .	100 kil.	— 15 00
203	Vegetable dyeing extracts, liquid or solid, including garance (G.W.). . . . .	100 kil.	5 00 5 00
204	Spirit varnishes (Note 29) (G.W.). . . . .	100 kil.	36 00 30 00
205	Other varnishes (G.W.). . . . .	100 kil.	26 00 30 00
206	Mineral colours, powdered or in lumps, and those prepared with water (Note 30) (G.W.). . . . .	100 kil.	9 00 7 50
207	Colours prepared with oils, varnish, glue or any other substance, liquid, in paste or solid (Note 30) (G.W.). . . . .	100 kil.	30 00 25 00
208	Writing inks (G.W.). . . . .	100 kil.	40 00 32 00
209	Printing inks and boot creams and polishes (G.W.). . . . .	100 kil.	25 00 20 00
210	Alumina derived from coal and other artificial colours, in powder or crystals (Note 31) (N.W.). . . . .	kilog.	— 4 00
211	Colours in paste or liquid (Notes 31 and 32) (N.W.). . . . .	kilog.	— 4 00
212	Colours in paste or liquid (Notes 31 and 32) (N.W.). . . . .	kilog.	— 2 00

GROUP III.			
Fertilisers, Chemical and Pharmaceutical Products.			
213	Mineral fertilisers except superphosphates of lime and Thomas' slag, sulphate of potash, or of ammonia, nitrate of potash or of soda, chloride of potash and Steadfast salts, except kieserite (G.W.). . . . .	100 kil.	0 10 0 10
214	Superphosphates of lime and Thomas' slag (G.W.). . . . .	100 kil.	0 05 0 05
215	Acetate of lime and pyroligne of iron (G.W.). . . . .	100 kil.	3 00 2 70
216	Aniline oil and hydrochlorate of aniline (G.W.). . . . .	100 kil.	1 50 1 50
217	Acetic and pyroligneous acid (G.W.). . . . .	100 kil.	0 50 0 50
218	Citric and tartaric acids, and alkaline and terreous citrates and tartrates (N.W.). . . . .	100 kil.	0 45 0 45
219	Hydrochloric and sulphuric acids (G.W.). . . . .	100 kil.	2 25 2 25
220	Nitric acid (G.W.). . . . .	100 kil.	6 00 6 00
221	Phenic acid, naphthaline, creoline, and other similar antiseptics (N.W.). . . . .	100 kil.	0 60 0 60
222	Sulphuric and other similar acids (G.W.). . . . .	100 kil.	12 00 12 00
223	Mineral waters (N.W.). . . . .	hectol.	15 00 11 25
of Portuguese production and origin: Imported by land. . . . .			
224	Alumina (N.W.). . . . .	100 kil.	52 50 52 50
225	Alumina, sulphate, chloride, and acetate of alumina, ammoniate of soda, sulphate of magnesia and kieserite (G.W.). . . . .	100 kil.	2 25 2 25
226	Antipyrine and similar products (Note 33) (N.W.). . . . .	100 kil.	4 00 2 30
227	Sulphur, crude, not ground, even cast (G.W.). . . . .	100 kil.	1 80 1 80
228	Sulphur, refined, not ground. . . . .	100 kil.	2 25 2 25
229	Sulphur, refined, ground, also flowers of sulphur (G.W.). . . . .	100 kil.	3 00 2 00
230	Alkaline carbonates, borates, and silicates; salts of ammonia, except sulphate of ammonia (G.W.). . . . .	100 kil.	3 00 3 00
231	Alumina carbide (Note 34) (G.W.). . . . .	100 kil.	30 00 30 00
232	Chlorates of potassium and sodium and phosphoric acid (G.W.). . . . .	100 kil.	0 25 0 25
233	Chloroform (N.W.). . . . .	100 kil.	5 00 5 00
234	Chloride of lime and chloride of calcium (G.W.). . . . .	100 kil.	3 33 3 33
235	Chloride of sodium (G.W.). . . . .	100 kil.	4 40
236	Alloys of Portuguese production and origin, imported by land. . . . .	100 kil.	— Free.
237	Ghee (N.W.). . . . .	100 kil.	18 00 15 00



TARIFF.]

No.	Goods.	Duties.		No.	Goods.	Duties.	
		First Tariff.	Second Tariff.			First Tariff.	Second Tariff.
		Pes. c.	Pes. c.			Pes. c.	Pes. c.
C.323	Twisted threads of two or more strands, of vegetable fibres except cotton, unbleached, bleached, dyed or printed, weighing 5 grammes inclusive per 10 metres (see Disp. 56b) (N.W.) .....	4 00	2 00	C.362	The same, the width being less than 150 metres (N.W.) .....	3 00	2 25
C.324	Thread of manila hemp, twisted, of one strand weighing up to 30 grammes per 10 metres (N.W.) 100 kil. ....	30 00	15 00	363	Felt of wool or hair, with or without admixture of vegetable materials, for articles of dress or for the manufacture of hats (N.W.) .....	2 50	1 50
C.325	Thread, twine, cordage, and tackle of vegetable fibres, not elsewhere mentioned, weighing from 5 to 50 grammes inclusive per 10 metres (N.W.) 100 kil. ....	40 00	30 00	364	The same, for other purposes .....	1 50	1 50
C.326	Ditto, weighing 51 grammes or over ..	25 00	20 00	365	The same in the form of wads for guns (N.W.) ..	1 50	0 90
GROUP III.							
Tissues and Trimmings.							
	Tissues of hemp, linen, or ramie, whether or not having all the warp or all the weft of cotton, plain or twilled (Note 43): ..			366	Blankets of wool or hair, with or without admixture of vegetable materials, for beds or for burden and saddle animals (N.W.) .....	3 50	4 50
C.327	Up to 10 threads inclusive (N.W.) .....	2 00	1 30	C.367	Travelling rugs of the same materials (N.W.) ..	6 00	4 50
C.328	From 11 to 20 threads inclusive ..	5 00	4 00		Tissues of pure wool, hair, or flock wool not specially mentioned, weighing per square metre: ..		
C.329	From 21 to 35 ..	11 00	8 00	C.368	Not more than 150 grammes (N.W.) .....	15 00	10 00
C.330	From 36 upwards ..	14 00	7 20	C.369	From 151 to 250 grammes inclusive (N.W.) ..	12 00	9 00
C.331	The same tissues, figured (Notes 43 and 44): ..	5 00	3 20	C.370	From 251 to 450 ..	11 00	8 00
C.332	From 21 to 35 threads inclusive (N.W.) ..	11 00	5 00	C.371	451 grammes or more (N.W.) ..	8 50	7 00
C.333	36 threads and upwards (N.W.) ..	15 00	8 00		The same, having all the warp or the weft of cotton or other vegetable textile fibres, weighing per square metre: ..		
C.334	Velvet and plush, of hemp, linen, or ramie, whether or not with the warp or weft of cotton (N.W.) ..	6 00	4 50	C.372	Not more than 150 grammes (N.W.) .....	9 00	7 00
C.335	Lace of hemp, linen, or ramie, whether or not with the warp or weft of cotton (N.W.) ..	12 50	11 25	C.373	From 151 to 250 grammes inclusive (N.W.) ..	8 00	6 00
C.336	Knitted or netted tissues of hemp, linen, or ramie (N.W.) ..	9 00	7 00	C.374	From 251 to 450 ..	6 00	5 00
	Tissues, plain or twilled, of jute, manila hemp, agave, or other vegetable fibres, except cotton, hemp, linen, or ramie, weighing 500 grammes or more per sq. metre (Notes 43 and 46): ..	0 75	0 27	C.375	451 grammes or more (N.W.) ..	6 00	4 00
C.337	Up to 10 threads inclusive (N.W.) ..	0 75	0 60	C.376	Tissues of wool or hair for tapestry and other table-covers and bedspreads (N.W.) ..	6 00	5 00
C.338	Tissues, plain or twilled, of jute, manila hemp, agave, or other vegetable fibres, except hemp, linen or ramie, whether or not with all the warp or all the weft of cotton, weighing less than 500 grammes per square metre (Notes 43 and 46): ..	0 75	0 60	C.377	The same, having all the warp or the weft of cotton or other vegetable fibres (N.W.) ..	5 00	4 00
C.339	From 11 to 20 threads inclusive (N.W.) ..	2 00	1 50	C.378	Astrakhan, plushes, and velvets, of wool or hair, even though mixed with cotton or other vegetable fibres (N.W.) ..	4 50	3 50
C.340	From 21 upwards (N.W.) ..	4 00	3 00	C.379	Knitted tissues of wool or hair, with or without admixture of cotton or other vegetable fibres, in the piece, undershirts, drawers, vests, and other similar garments (N.W.) ..	10 00	6 40
C.341	Tissues, figured, for upholstery and curtains, whether or not with all the warp or the weft of cotton, and table-covers and bedspreads of the same (N.W.) ..	3 00	2 25	C.380	Stockings, socks, gloves, round caps (birets) and other articles (N.W.) ..	12 00	8 00
C.342	The same tissues, figured, for other purposes (N.W.) ..	3 50	2 75	C.381	Tissues of wool or hair (netted tissues), and lace of the same materials, with or without admixture of cotton or other vegetable fibres (N.W.) ..	14 00	12 00
C.343	Carpets of vegetable fibre, whether or not with all the warp or the weft of cotton (N.W.) ..	1 50	1 25	382	Tissues of bristles or horsehair, with or without admixture of cotton or other vegetable fibres (N.W.) ..	4 00	1 00
C.344	Trimmings, galloons, tapes, and ribbons, up to 5 centimetres wide, of hemp, linen, ramie, or other vegetable fibres, with or without admixture of cotton (Note 44) (N.W.) ..	3 50	2 80	383	Galloons, tapes, and bradls of wool or hair, up to 5 centimetres broad, with or without admixture of vegetable fibres (Note 44) (N.W.) ..	5 00	3 75
C.345	Hose, buckets, and other articles of canvas, even containing admixture of cotton, or strengthened with wire, and foot wipers ( <i>tiapia barros</i> ) (N.W.) ..	1 00	1 00	384	Other trimmings of wool, with or without admixture of vegetable fibres (Note 44) (N.W.) ..	6 00	4 50
C.346	Nets of vegetable fibres, except cotton, for hunting and fishing, and netted hammocks of the same fibres (N.W.) ..	1 50	1 50	CLASS VII.—SILK AND MANUFACTURES THEREOF (Note 59).			
CLASS VI.—WOOL, HORSEHAIR, AND OTHER HAIR, AND MANUFACTURES THEREOF.				GROUP I.			
Raw.				Raw Silk.			
C.347	Hair of vicuña, angora, or cashmere goat, unwashed, washed, or dyed (G.W.) ..	10 00	10 00	385	Silkworms' eggs (G.W.) ..	0 10	0 10
C.348	Hair of the rabbit, hare, beaver, and other similar hair, unwashed, washed, or dyed (G.W.) ..	1 00	1 00	386	Silk cocoons and waste thereof (G.W.) ..	0 10	0 10
C.349	Human hair, worked or unworked (G.W.) ..	5 00	5 00	387	Floss silk, unmanufactured, whether combed, carded, dyed, bleached, or not (G.W.) ..	0 15	0 15
C.350	Other hair, including horsehair ( <i>cruda</i> ) (G.W.) ..	20 00	20 00	GROUP II.			
C.351	Wool, common, unwashed (Note 47) (G.W.) ..	25 00	12 65	Yarns (see Disposition 6th).			
C.352	Woolen rags, carbonised, dyed or not ..	8 00	3 75	388	Silk, unbleached, spun, not twisted (N.W.) ..	0 25	0 25
C.353	Woolen rags, raw ..	0 50	0 25	389	" twisted, unbleached (N.W.) ..	3 00	3 00
C.354	Wool, washed (Note 47) (G.W.) ..	60 00	45 70	390	" twisted, boiled, bleached, or dyed (N.W.) ..	4 00	4 00
C.355	Wool or hair waste, carded, whether or not the result of the working up of rags, and waste of woolen or worsted yarns ( <i>barbas de estambre</i> ) (Note 48) (G.W.) 100 kil. ....	50 00	50 00	391	Floss silk and artificial silk, spun, neither twisted nor dyed (N.W.) ..	0 15	0 15
C.356	Wool and hair combed or carded, undyed, including prepared rovings undyed, measuring less than 125 metres per kilogram (G.W.) ..	80 00	80 00	392	The same, twisted, of two or more strands, not dyed (N.W.) ..	2 00	2 00
C.357	Wool and hair combed or carded, dyed, less than 125 metres per kilogram (G.W.) ..	100 00	100 00	393	The same, dyed (N.W.) ..	3 00	4 00
GROUP II.				GROUP III.			
Yarns.				Tissues.			
	Yarns of wool or hair, single, undyed, measuring per kilogram (see Disposition 4th): ..			C.394	Tissues of silk, unbleached, neither dyed nor printed (N.W.) ..	9 00	9 00
C.358	Up to 50,500 metres inclusive .. (N.W.) ..	3 60	2 45	C.395	The same, dyed or printed (N.W.) ..	14 00	13 00
C.359	From 50,501 to 70,500 inclusive ..	3 50	2 70		Boiling cloth of all kinds, and of any colour (N.W.) (Treaty with Switzerland) ..	4 00	4 00
C.360	From 70,501 and upwards ..	3 75	3 00	C.396	Tissues of boiled silk, with or without mixture of artificial silk, not elsewhere mentioned (N.W.) ..	25 00	18 00
GROUP III.				C.397	Ditto with mixture of floss silk, not elsewhere mentioned (N.W.) ..	18 00	15 00
Tissues.				C.398	Tissues of floss silk, not elsewhere mentioned (N.W.) ..	15 00	19 50
C.361	Carpets of wool or hair, with or without admixture of vegetable materials, the width of the piece being greater than 150 metres (N.W.) ..	4 00	3 00	C.399	Velvet and plush of silk or floss silk (N.W.) ..	35 00	21 10
				C.400	Tulle, lace and lace oblongs ( <i>cravates y paños</i> ) of silk or floss silk, embroidered or not (N.W.) ..	30 00	26 00
					" chemical " or " acríenico " embroideries of silk, even with application of tulle or any other tissue (Treaty with Switzerland) ..	—	1 00
				C.401	Knitted tissues of silk, floss silk, or artificial (chemical) silk, in the piece or made up (N.W.) ..	30 00	25 00
				C.402	Velvet and plush of silk or floss silk with the whole warp or the whole weft of cotton or other vegetable fibre (N.W.) ..	20 00	15 00
				C.403	Tissues of silk, floss silk, or artificial (chemical) silk, with the whole warp or the whole weft of wool or hair (N.W.) ..	20 00	15 00
				C.404	The same, with the whole warp or weft of cotton or other vegetable fibres (N.W.) ..	14 00	11 00
				405	Trimmings of silk of all kinds, including combed silk for embroidery, galloons and ribbons, up to 7 centim. wide, with or without mixture of other textile fibres (Notes Hand 51) (N.W.) ..	10 00	10 00

No.	Goods.	Duties.	
		First Tariff.	Second Tariff C. P. Cea. c.
CLASS VIII. PAPER AND MANUFACTURES THEREOF.			
GROUP I.			
406	Pulp for paper making, cuttings of paper and waste paper (Note 52) (G.W.) .....	100 kil.	0 75 0 50
GROUP II.			
Paper in a crude condition ( <i>en rama</i> ), Endless paper, white or coloured, not cut, stained or not, weighing per square metre (Note 53):			
407	Up to 20 grammes inclusive (N.W.) .....	100 kil.	45 00 30 35
408	From 21 to 40 grammes inclusive (N.W.) ..	100 kil.	31 00 18 00
409	41 to 50 " " " containing mechanical pulp (Notes 53 and 54) (N.W.) .....	100 kil.	11 00 8 50
410	From 51 to 50 grammes inclusive, not containing mechanical pulp, and all papers weighing 51 grammes upwards (N.W.) .....	100 kil.	31 00 18 00
411	Common packing paper, dyed in the pulp or not (Note 55) (N.W.) .....	100 kil.	14 50 10 85
412	Thin paper, made of common pulp ( <i>estuche</i> ), with or without designs, for wrapping fruit (Note 55) (N.W.) .....	100 kil.	35 00 18 00
413	Other kinds of crude paper ( <i>en rama</i> ), not expressly mentioned (N.W.) .....	100 kil.	60 00 30 00

GROUP III.			
Prepared or Manufactured Paper.			
414	White or coloured paper, of any weight, cut; handmade (Note 53) (N.W.).....100 kil.	59 00	40 00
415	Paper covered on one or both sides with mineral or metallic substance, glass or mica (N.W.).....100 kil.	59 00	30 00
416	So-called parchment paper, paper treated with paraffin, and the like (Note 53) (N.W.).....100 kil.	40 00	27 00
417	Paper and paperboard ( <i>cartulina</i> ) sensitized for photography (N.W.).....100 kil.	3 00	1 00
418	Cut up paper, paper cut into flowers and similar manufactures of paper, including paper tissues or trimmings (Note 53) (N.W.).....100 kil.	0 75	0 60
419	Paper cut into tape for telegraph use ("serpentina") and similar articles (Note 53) (N.W.).....100 kil.	0 40	0 30
420	Cigarette paper in books, tubes, or paper in sheets for copy books (N.W.).....100 kil.	1 00	0 75
421	Account books, copy-letter books, note books, index books and counterfoil books (Note 53) (N.W.).....100 kil.	75 00	60 00
422	Paper bags and sacks, with or without inscriptions (N.W.).....100 kil.	60 00	50 00
423	Envelopes, boxes of stationery (unstamped paper and envelopes, and other kinds of prepared or manufactured paper, not expressly mentioned (N.W.).....100 kil.	100 00	65 65

GROUP IV.			
Wall Paper and the like.			
424	Paper printed on natural foundation (N.W.).....100 kil.	85 00	30 00
425	Ditto, on a frosted ( <i>mate</i> ) or lustre foundation (N.W.).....100 kil.	70 00	60 00
426	With ornaments of gold, silver, wool, or crystal (N.W.).....100 kil.	200 00	150 00

GROUP V.			
Printed and Engraved Paper and Photographs.			
427	Books and other printed matter in Spanish (Castilian) bound or not (see Disposition 2nd) (Notes 58 and 59) (N.W.).....100 kil.	79 80	61 40
428	Ditto, in a foreign language, bound or not (see Disposition 2nd) (Note 58) (N.W.).....100 kil.	13 00	10 00
429	Prints, maps, drawings and photographs (Note 60) (N.W.).....100 kil.	2 00	1 25
430	Paper ruled with pencil or ink, stamp paper, blank invoices, labels, cheques and similar articles, printed or lithographed (Note 54) (N.W.).....100 kil.	125 00	100 00

GROUP VI.			
Cardboard and Miscellaneous Paper.			
431	Tarred paper, even if lined with light cotton or jute tissue (N.W.).....100 kil.	50 00	40 00
432	Other kinds of paper lined with cloth (N.W.).....100 kil.	125 00	75 00
Cardboard and paper board, ( <i>cartulina</i> ) manufactured weighing per square metre:			
433	From 200 to 500 grammes inclusive (N.W.).....100 kil.	10 00	25 00
434	More than 500 grammes (N.W.).....100 kil.	20 00	16 80
435	Ditto, in the form of trays, dishes, floral ornaments and other similar moulded articles, including those of cardboard pulp or carton-pierre, not finished (N.W.).....100 kil.	50 00	30 00
436	Cardboard boxes, uncovered, or covered with common paper, even if with gilt fillets (Note 61) (N.W.).....100 kil.	35 00	20 00
437	The same with ornaments, or covered with fine paper, and finished manufactures of cardboard pulp or carton-pierre (N.W.).....100 kil.	120 00	100 00

# CLASS IX. WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN INDUSTRY, AND MANUFACTURES THEREOF.

GROUP I.			
Wood.			
438	Staves of oak, chestnut, or any other kind of common wood (G.W.).....100 kil.	0 25	0 25
439	Railway sleepers (G.W.).....100 kil.	0 65	0 65
440	Posts and round stakes of common wood (G.W.).....100 kil.	0 75	0 75
Of Portuguese production and origin imported by land, unworked or simply barked with the axe			
		—	Free

No.	Goods.	Duties.	
		First Tariff.	Second Tariff.
CLASS VIII. PAPER AND MANUFACTURES THEREOF.			
441	Common wood in planks from 10 millim. inclusive in thickness; boards, beams, logs, and wood for shipbuilding.....cubic metre	6 00	5 90
	Common wood in trunks or logs, unworked or barked with the axe, of Portuguese production, imported by land.....	—	Free
442	Planks of common wood, having less than 40 millim. in thickness.....cubic metre	7 00	6 65
	Planks, beams &c. of common wood and wood for shipbuilding imported from countries mentioned in Groups I. and II. (while the Convention with Norway remains in force).....cubic metre	—	5 00
443	Planks of common wood, planed or grooved.....100 kil.	15 00	12 00
444	Pine wood, in logs and pieces, boards and planks, not wrought, from 10 millim. in thickness (N.W.).....100 kil.	0 50	0 60
445	Ditto, in planks from 5 to 40 millim. inclusive in thickness (N.W.).....100 kil.	3 00	8 00
446	Ditto, in sheets less than 5 millim. inclusive in thickness (N.W.).....100 kil.	45 00	30 00
447	Hoops, staves, trellis and fencing of common wood, roughly worked (N.W.).....100 kil.	0 20	0 20
448	Logs for making paper pulp (Note 62) (G.W.).....1,000 kil.	2 50	1 00

GROUP II.			
Manufactures of Wood.			
449	Coopers' wares of wood, fitted together or not, for holding liquids (N.W.).....100 kil.	10 00	10 00
450	Other, for other purposes, and packing cases of common wood, fitted together or not (N.W.).....100 kil.	2 10	2 10
451	Flooring and paving, composed of one kind or of various kinds of wood (N.W.).....100 kil.	50 00	35 00
452	Carpenters' wares of common wood, neither turned nor carved (N.W.).....100 kil.	20 00	15 00
453	Turned or carved articles of common wood, whether painted or varnished or not, except furniture and laths (mouldings) (N.W.).....100 kil.	30 00	22 50
Carved wares of lime, cherry and walnut woods (except furniture and mouldings) and bent and also heels of wool, covered or not with celluloid or other materials, are dutiable under No. 453 (Treaty with Switzerland)			
454	Articles of all kinds made of fine wood, except furniture and laths (mouldings) (N.W.).....100 kil.	70 00	52 50
455	Laths (mouldings) of common wood in the white, or prepared for gilding, silvering, nickelating or varnishing (N.W.).....100 kil.	15 00	12 00
456	Ditto, in the finished state, and those of fine wood (N.W.).....100 kil.	60 00	43 75

GROUP III.			
Furniture (Note 63).			
Manufactures of wood, turned, cut or carved, not included in other Nos. of the Tariff, are not to be regarded as furniture if the weight of each article does not exceed 2 kilos. (Treaty with Switzerland)			
457	Common bentwood furniture, finished or not, and component parts thereof (N.W.).....100 kil.	100 00	70 00
458	Other furniture of common wood, without carving or veneer of fine wood, and not upholstered with tissues or leather (Note 64) (N.W.).....100 kil.	75 00	50 00
459	Furniture of fine wood, and furniture of common wood veneered with fine wood, not carved, not upholstered with tissue or leather, nor having metal incrustations nor ornaments (Note 64) (N.W.).....100 kil.	100 00	75 00
460	Furniture of any kind of wood, carved, not upholstered, including furniture with incrustations of other materials and metal ornaments (Notes 63 and 64) (N.W.).....100 kil.	180 00	150 00
461	Ditto, upholstered with leather or silk or mixtures thereof (N.W.).....100 kil.	225 00	175 00
462	Ditto, upholstered with any other kind of tissue (N.W.).....100 kil.	130 00	105 00

GROUP IV.			
Miscellaneous.			
463	Charcoal, firewood and other vegetable combustibles (G.W.).....1,000 kil.	3 00	2 00
Firewood, of Portuguese production and origin: Imported by land.....1,000 kil.			
		—	Free.
Imported by sea.....1,000 kil.			
		—	1 00
464	Vegetable charcoal, of Italian production or origin.....1,000 kil.	1 25	
465	Cork in sheets, planks, and cork dust (G.W.).....100 kil.	0 60	0 60
466	Ditto, manufactured (N.W.).....100 kil.	15 00	15 00
467	Esparto, manufactured (G.W.).....100 kil.	1 50	1 50
468	Reed, cane, vegetable hair, rush, osiers, flag straw, palm, and other similar materials, not manufactured, including shavings of wood (G.W.).....100 kil.	0 50	0 50
469	The same materials, and esparto, cut, bleached, or dyed (G.W.).....100 kil.	3 00	2 50
470	In the form of mats and esparto, in the form of baskets, hamper, and other rough pickings for the transport of merchandise (G.W.).....100 kil.	6 00	6 00
471	Made up into ropemakers' wares, mats and foot wipers ( <i>lumpia barros</i> ) (G.W.).....100 kil.	20 00	15 00
472	In the form of furniture, upholstered with tissues or leather (N.W.).....100 kil.	1 50	1 00
473	In the form of other kinds of furniture (N.W.).....100 kil.	1 25	0 80
474	In the form of plaits, tissues, or trimmings (N.W.).....100 kil.	1 50	1 00
Straw plaits for making hats, without admixture of vegetable fibres of other qualities, of Italian production or origin (N.W.).....			
		—	0 75

TARIFF.]				SPAIN				643			
No.	Goods.	Duties.		No.	Goods.	Duties.					
		First Tariff. Pes. c.	Second Tariff. Pes. c.			First Tariff. Pes. c.	Second Tariff. Pes. c.				
	Plaits or bands woven for use exclusively in hat making are liable under No. 473, even if they contain other vegetable fibres or animal hair in a proportion not exceeding 30 % of the total weight, or silk in a proportion not exceeding 15 % (Treaty with Switzerland).				lent or, including saddle articles not otherwise mentioned (N.W.)	6 00	4 00				
				508	Harness and other trappings of leather or skin for riding or driving (N.W.)	8 00	6 00				
474	Reed, cane &c. in the form of other articles, not specially mentioned, without mixture of other materials (N.W.)	2 25	1 50	509	Other articles of leather, or covered therewith, weighing 2 kilograms, and upwards (N.W.)	3 00	7 00				
475	Made up into articles, with a mixture of other materials (N.W.)	3 00	2 00	510	The same, weighing up to 2 kilograms (N.W.)	15 00	10 00				
CLASS X.—ANIMALS & ANIMAL MATERIALS USED IN AGRICULTURE & INDUSTRY.											
GROUP I.											
Animals.											
476	Geldings, above the standard (Note 65)	150 00	150 00		GROUP III.						
	Of Portuguese production and origin:				Feathers.						
	Imported by land	—	Free.	511	Ornamental feathers and swan skins, in their natural state (N.W.)	12 00	12 00				
477	Stallions, above the standard (Note 65)	150 00	150 00	512	The same, prepared or manufactured, and heads, wings, and skins of birds, except the swan, for ornaments (N.W.)	40 00	30 00				
	Of Portuguese production and origin:			513	Other feathers, and feather-dusters (N.W.)	4 00	3 00				
	Imported by land	—	Free.								
	" " sea	—	125 00	GROUP IV.							
478	Mares, above the standard (Note 65)	150 00	150 00	Other Animal Products.							
	Of Portuguese production and origin:			514	Tallow and other animal fats, not manufactured, nor elsewhere mentioned in the Tariff (Note 69) (G.W.)	0 80	0 80				
	Imported by land	—	Free.	515	Guano and other organic manures, including calcined bones (G.W.)	0 65	0 05				
	" " sea	—	135 00		Except guano, of Portuguese production and origin, imported by land	—	Free.				
479	Horses and asses, not above the standard (Note 65)	57 50	57 50	516	Intestines (G.W.)	20 00	20 00				
	Of Portuguese production and origin, imported by land	—	Free.	517	Bone black (animal charcoal) (G.W.)	2 00	2 00				
480	Colts and foals up to three years old (Notes 65 and 66)	100 00	100 00	518	Other products, not manufactured, not included under other headings of the Tariff (G.W.)	0 40	0 40				
	Of Portuguese production and origin, imported by land	—	Free.								
481	Mules and jennets, up to two years old (Note 66)	15 00	15 00	CLASS XI.—INSTRUMENTS, MACHINES, AND APPARATUS EMPLOYED IN AGRICULTURE, INDUSTRY, AND TRANSPORT.							
	Of Portuguese production and origin, imported by land	—	Free.	GROUP I.							
482	Mules and jennets, more than two years old, each of Portuguese production and origin, imported by land	30 00	30 00	Instruments.							
	Of Portuguese production and origin, imported by land	—	Free.	519	Harmoniums, pianos played by turning a handle, organs of all kinds, and separate component parts of the same (N.W.)	120 00	120 00				
483	Asses of all kinds, not above the standard (Note 65)	5 00	5 00	520	Grand pianos (Note 70)	325 00	325 00				
	Of Portuguese production and origin, imported by land	—	Free.	521	Other pianos, whether or not having internal mechanism for playing otherwise than by hand (Note 70)	250 00	250 00				
484	Milch cows (Note 67)	80 00	80 00	522	Mechanical apparatus for the reproduction of pieces of music (N.W.)	250 00	250 00				
	Treaty with Switzerland.	—	35 00		Musical boxes of all kinds and sizes (Treaty with Switzerland)	—	150 00				
	Of Portuguese production and origin:			523	Keyboards and mechanism for all kinds of pianos, and other parts for the same, except pegs, frames and strings (N.W.)	175 00	150 00				
	Imported by land	—	Free.	524	Other musical instruments, of wood (N.W.)	4 50	4 50				
485	Other cows, bulls and bullocks.	45 00	35 00	525	Ditto, of metal or other materials (N.W.)	6 00	6 00				
	Of Portuguese production and origin, imported by land	—	Free.	526	Instruments of any material for the direct measurement of lengths, and tripods, levels, sights, levelling rods, drawing boards ( <i>quadrants</i> ) and other similar articles (N.W.)	0 50	0 50				
	Steers and heifers of Portuguese production and origin, imported by sea	—	25 00	527	Optical apparatus and instruments of observation for use in astronomy, land-surveying, and topography (N.W.)	10 00	10 00				
486	Cattle (Notes 66 and 68)	18 00	11 00	528	Apparatus and instruments, for use in medicine, surgery, and laboratories (N.W.)	5 30	5 00				
	Of Portuguese production and origin, imported by land	—	Free.	529	Common gymnastic and orthopaedic apparatus (N.W.)	2 40	2 00				
487	Pigs and swine	11 00	11 00	530	Other instruments and apparatus for science and art (N.W.)	3 00	3 00				
	Of Portuguese production and origin, imported by land	—	Free.	531	Watches, gold	20 00	15 00				
488	Sheep and rams	4 00	3 00		Treaty with Switzerland	—	4 00				
	Of Portuguese production and origin:			532	Silver, and of other metals	—	1 00				
	Imported by land	—	Free.	533	Common clocks with weights, and alarm clocks, and separate parts for clocks not specially mentioned (Notes 71 and 72) (N.W.)	3 00	1 50				
	" " sea	—	2 40	534	Lower clocks and separate parts for the same (N.W.)	50 00	40 00				
489	Goats	3 00	2 00		Works for wall or table clocks, whether or not pieces or finished, and chronometers (Note 72) (N.W.)	5 00	3 50				
	Of Portuguese production and origin, imported by land	—	Free.	536	Typewriting machines and separate parts for the same (N.W.)	4 50	4 50				
490	Birds, not tame	0 10	0 10	537	Photographs, gramophones, and other similar apparatus, including separate parts, and recorded cylinders and discs for the same (N.W.)	10 00	7 00				
	Of Portuguese production and origin, imported by land	—	Free.								
491	Other animals not mentioned	0 50	0 50	GROUP II.							
Furriers' Wares and Leather.											
492	Hides and skins untanned, dried (see Schedule III.) (G.W.)	5 20	5 20	538	Dynamos, electromotors, induction coils, resistance boxes, transformers and governors, weighing up to 100 kilograms, inclusive, and component parts of the same (N.W.)	100 00	75 00				
493	The same, green, salted or not (see Schedule III.) (G.W.)	3 00	3 00	539	The same from 101 to 400 kilograms, inclusive (N.W.)	100 00	71 00				
494	Skins of the Indian goat, <i>capra</i> , or simply tanned, unfinished (N.W.)	0 60	0 60	540	Cut-outs and switch boards, weighing up to 400 kilograms, inclusive, and component parts of the same (N.W.)	100 00	75 00				
495	Chamois leather and parchment (N.W.)	3 00	2 00	541	Dynamos, electro motors, induction coils, resistance boxes, transformers, governors, switch boards and cut-outs from 401 kilograms, upwards, and component parts of the same (N.W.)	50 00	37 50				
496	Varnished leather of all kinds (N.W.)	3 50	2 40		The previously mentioned apparatus while the Treaty with Switzerland is in force:						
497	Sole leather ( <i>cuero de correa</i> ), whether or not dyed or greased (N.W.)	1 00	0 80	(a) From 401 to 2,500 kilograms, (N.W.)	—	37 50					
498	Other hides and skins, tanned or dressed, of which the weight is greater than 9 kil. per doz. skins (N.W.)	2 50	1 50	(b) From 2,501 up to 5,000 kilograms, inclusive (N.W.)	—	30 00					
499	All other hides and skins not specially mentioned (N.W.)	3 00	2 00	(c) 5,001 kilograms, and upwards (N.W.)	—	29 00					
500	Leather ( <i>pieles</i> ), cut into pieces for boots and shoes or other purposes, even engraved ( <i>grabados</i> ) (N.W.)	5 00	3 00	512	Accumulators and electric cells, and component parts of the same (N.W.)	30 00	25 00				
501	Transmission belts and cords of leather, tapes and other manufactures of leather or skin for machinery (N.W.)	3 00	2 00								
502	Rabbit and hare skins in the natural state (N.W.)	0 05	0 05								
503	The same, prepared, and other skins for clothing and trimming in the natural state or prepared (N.W.)	5 00	3 00								
504	The same in made-up articles (N.W.)	20 00	15 00								
505	Gloves (N.W.)	16 65	16 65								
506	Boots and shoes, even in part of other materials (N.W.)	12 00	8 00								
507	Trunks, valises, handbags, bat-cases, and other similar articles, made of leather or covered with										

CLASS XL.—INSTRUMENTS, MACHINES AND APPARATUS  
IN AGRICULTURE, INDUSTRY AND TRANSPORT. (contd.)

CLASS XL.—INSTRUMENTS, MACHINES AND APPARATUS IN AGRICULTURE, MINING AND TRANSPORT.		EMPLOYED DUTIES.	
No.	Goods.	First Semi- Pes. c.	Tarif. Pes. c.
535	Cable and wire for the conduction of electricity, covered with textile fibres, with or without in- sulating materials, the total thickness being 1 cm. and above. (Note 75) (N.W.)	100 kil.	60 00 45 00
544	Other cables, of any nature and above, less than 1 cm. thick. (N.W.) (46.W.)	100 kil.	150 00 100 00
545	Apparatus for telegraphs and telephones, electric meter and the like, including separate parts for the same (N.W.)	kilog.	3 00 2 50
	Ferrous with Switzerland (N.W.)	—	2 00
546	Arc lamps and parts for the same, except carbons (N.W.)	kilog.	4 00 1 60
547	Carbons for arc lamps (N.W.)	kilog.	1 00 1 00
548	Electrodes for metallurgy and other similar uses (N.W.)	kilog.	0 10 0 10
549	Incandescent lamps with mounting (N.W.)	13 00	8 00
550	Parts to be mounted (N.W.)	15 00	10 00

GROUP III.

#### Apparatus and Machinery.

Apparatus and machinery.			
561	Balances and weighing apparatus for hand trucks, with or without pans, and separate parts of the same (N. W.)	.....	1 00 0 75
562	Weighing machines ( <i>balances</i> ) and other apparatus for weighing, and separate parts thereof (G. W.)	100 kil.	30 00 27 00
563	Agricultural machinery, including pumps for agricultural purposes and separate parts thereof (Notes 74 and 75) (G. W.)	..... 100 kil.	10 00 10 00
564	Steam and gas engines, fixed, without boilers or fly-wheels, and separate parts for the same (Note 74) (G. W.)	..... 100 kil.	35 00 35 00
	(a) Up to 10,000 kilogs, inclusive (Treaty with Switzerland) (G. W.)	..... 100 kil.	— 35 00
	(b) From 1,000 up to 25,000 kilogs, exclusive (G. W.) (Treaty with Switzerland)	..... 100 kil.	— 30 00
	(c) 25,001 kilogs, and upwards (G. W.) (Treaty with Switzerland)	..... 100 kil.	— 20 00
565	Steam turbines are dutiable under No. 554 (Treaty with Switzerland)		
566	Cylindrical steam generators (Note 75) (G. W.)	..... 100 kil.	18 00 15 00
	Treaty with Switzerland (G. W.)	.....	— 15 00
567	Generators, multi-tubular, gasoils, and separate parts for the same (Notes 75 and 76) (G. W.)	100 kil.	25 00 25 00
	Treaty with Switzerland (G. W.)	.....	— 24 00
568	Steam and gas engines, semi-fixed, with their boilers; petroleum, compressed air, and other similar engines, and separate parts for the same (Notes 75 and 76) (G. W.)	..... 100 kil.	40 00 40 00
569	Fly-wheel for machinery of all kinds (G. W.)	100 kil.	12 00 12 00
570	Cylinders for machines for rolling iron or steel, imported separately (G. W.)	..... 100 kil.	6 00 6 00
571	Cranes, fixed and floating ( <i>hoists</i> ), winches ( <i>travels</i> ), and separate parts for the same (Note 75) (G. W.)	..... 100 kil.	20 00 20 00
572	Pumps of 1 kilol except those for agricultural purposes and separate parts for the same except fly-wheels (Note 76) (G. W.)	..... 100 kil.	30 00 3 00
	Treaty with Switzerland (G. W.)	.....	— 25 00
573	Locomotives and tank locomotives over 35 metric tons in weight (Notes 75 and 77) (G. W.)	..... 100 kil.	20 00 20 00
574	Locomotives under 35 metric tons in weight, marine steam engines, portable steam engines, and separate parts for the same (Notes 75 and 77) (G. W.)	..... 100 kil.	35 20 35 20
575	Tenders (G. W.)	.....	10 00 10 00
576	Hydraulic motors, and separate parts for the same (Notes 75 and 77) (G. W.)	..... 100 kil.	20 00 20 00
	Treaty with Switzerland	.....	— 17 00
577	Machinery and apparatus of copper and its alloys, for use in industries, and separate parts of the same metals for machinery of all kinds (Notes 75 and 78) (G. W.)	..... 100 kil.	80 00 80 00
578	Swiss machines of any weight, and embroidering machines weighing up to 40 kilogs (Notes 75, 77 and 79) (G. W.)	..... 100 kil.	15 00 49 00
579	Knitting machines weighing up to 70 kilogs, and spare parts for the same (Notes 75, 77 and 79) (G. W.)	..... 100 kil.	45 00 45 00
580	Other embroidering and knitting machines and separate parts for the same (Notes 75 and 79) (G. W.)	..... 100 kil.	33 35 33 35
	Knitting and crocheting machines weighing over 70 kilogs, and separate parts for the same (G. W.) (Treaty with Switzerland)	..... 100 kil.	— 30 00
581	Machinery, not made of copper, employed in textile industries, and separate parts for the same (Notes 75 and 80) (G. W.)	..... 100 kil.	20 00 20 00
	Treaty with Switzerland (G. W.)	.....	— 18 50
582	Machine tool for working metals, wood, or stone, weighing up to 500 kilogs, inclusive, and separate parts for the same (Notes 75 and 77) (G. W.)	..... 100 kil.	25 00 25 00
583	Tools, 501 kilogs and above (Notes 75 and 77) (G. W.)	..... 100 kil.	20 00 20 00
584	Other machinery, not specially mentioned, and separate parts for the same (Notes 75 and 77) (G. W.)	..... 100 kil.	22 00 22 00
	Paper-making machinery for making machinery, non-metallic machinery, machines for moulding ceramic pastes, and separate parts for the same (G. W.) (Treaty with Switzerland)	..... 100 kil.	— 18 50
585	Belts of any material for carls, combs and helices for looms; transmission belts for machinery, not specially mentioned; and silencers (runners) for continuous spinning and twisting machines (N. W.)	..... kilog.	1 00 1 00

GROUP IV.

#### GROUP IV.

##### Carriages and Vehicles (Note 81.)

Carriages and Vehicles (Note 81).			
575	Velocipedes, bicycles, and motor cycles, and separate parts for the same, including the motors (N.W.)	kilog.	
			3 60 3 60
576	Invalid chairs and baby carriages (N.W.)		1 00 1 00
577	Frames of iron or steel, with or without wheels, put together or not, and without motor, for railway and tramway carriages (G.W.)	100 kil.	25 00 18 00
578	The same, with motor, for tramways (G.W.)	"	60 00 50 00
579	The same, weighing up to 1,000 kilograms, each, for ordinary road carriages, with or without motor (Note 75) (G.W.)	100 kil.	100 00 80 00
580	The same, weighing more than 1,000 kilograms (Note 75) (G.W.)	100 kil.	120 00 100 00
581	Bodies of wood, in the white or unfinished, for all kinds of carriages, and wooden parts for the same (G.W.)	100 kil.	50 00 50 00
582	Berlins of two seats, with or without folding seats in front, to be drawn by animals	each	700 00 700 00
583	Couches of four seats, and caissons with two <i>cabriolets</i> , with sliding seats, with or without hoods, to be drawn by animals	each	1000 00 1000 00
584	All other road carriages for passengers, with as many as six seats, to be drawn by animals	each	200 00 200 00
585	Other carriages to be drawn by animals, not specially mentioned	each	300 00 300 00
586	Automobiles, open, with or without motor (Note 82)	Duty on chassis according to weight, plus 200 pesetas.	
587	Automobiles, closed, with or without motor (Note 82)	Duty on chassis according to weight, plus 200 pesetas.	
588	Ordinary drays and carts, steam propelled, closed or not (N.W.)	100 kil.	50 00 30 00
589	Other automobile drays and carts (N.W.)	"	50 00 43 00
590	Drays and carts to be drawn by animals, and wheelbarrows ( <i>carretillas</i> ) (N.W.)	100 kil.	15 00 15 00
591	Railway carriages for passengers, 1st class, mixed 1st and 2nd class saloon carriages, sleeping cars, and dining cars (N.W.)	100 kil.	28 00 28 00
592	Ditto, 1st class mixed 2nd and 3rd class, mail carriages, and special cars, not separately mentioned (N.W.)	100 kil.	26 00 26 00
593	Ditto, 3rd class, and mixed 3rd class and luggage vans (N.W.)	100 kil.	22 00 22 00
594	Tramway carriages for passengers, with or without motor (N.W.)	100 kil.	75 00 75 00
595	Railway waggon, luggage vans, and trucks of all kinds (N.W.)	100 kil.	16 00 16 00
596	Balloons and aerostats	each	500 00 500 00

#### GROUP V

## Vessels (Notes 83 and 84).

Vessels (Notes 83 and 84).			
597	Large vessels, of iron or steel, and composite vessels, moved by propellers actuated by machinery installed on board.....	ton (burden)	12 00 12 00
598	The like vessels, for the transport of cargo and passengers (Note 86).....	ton (burden)	14 00 14 00
599	The like vessels, for the transport of passengers only (Note 87).....	ton (burden)	17 50 17 50
600	The like vessels, without interior motor, or sailing vessels.....	ton (burden)	10 50 10 50
601	Wooden vessels, moved by propellers actuated by machinery installed on board.....	ton (burden)	17 50 17 50
602	The like vessels, without interior motor, or sailing vessels.....	ton (burden)	14 00 14 00
603	Vessels useless for navigation, for use as floating hulks in harbour or for breaking up (Note 88).....	ton (burden)	5 00 5 00
604	Floating docks, dredges, dam-scoops, floating reservoirs, and other similar apparatus not to be used for navigation, with or without motor (Note 75).....	ton (burden)	15 00 15 00
605	Flotsam and jetsam from foreign vessels wrecked on Spanish coast.....	ad val.	8% 8%

CLASS XII.—ARTICLES OF FOOD.

GROUP 1.

Meat and Fish

Meat and Fish.			
606	Birds, living or dead, and small game.....	—	Free
607	Fresh or frozen meat (N.W.).....	20 00	12 00
	<i>Fresh meat imported from Portugal by land in quantities not exceeding 3 kilograms, on each consignment.....</i>	—	Free
608	Jerked beef ( <i>carne</i> ) and salt beef ( <i>cecuna</i> ) (N.W.).....	10 00	8 00
	.....100 kil.	60 00	50 00
609	Hams (N.W.).....	43 25	43 25
610	Swine's flesh, salted bacon and lard (N.W.).....	85 00	58 33
611	Butter, margarine, coco-nut butter or vegetable butter (N.W.).....	—	40 00
	.....100 kil.	36 00	24 00
	Butter imported from the countries mentioned in Groups I. and II. (while the Convention with the Netherlands remains in force).....	36 00	18 00
612	Salted cod fish and stock fish ( <i>bacalao y prepalo</i> ) (N.W.).....	—	2 01
	.....100 kil.	36 00	1 00
613	Fish powder (N.W.).....	36 00	1 00
	.....100 kil.	36 00	1 00
614	Wine imported from the countries mentioned in Groups I. and II. (while the Convention with Norway remains in force).....	—	2 01
	.....100 kil.	36 00	1 00
615	Fish, fresh, or with the salt indispensable for its preservation (N.W.).....	36 00	1 00
	.....100 kil.	36 00	1 00

No.	Goods.	Duties.		No.	Goods.	Duties.	
		First Tariff.	Second Tariff.			First Tariff.	Second Tariff.
	of Portuguese production and origin, except salted cod:—			654	Brani (Note 93) (G.W.)	100 kil.	3 00 3 00
	Imported by land	—	Free	655	Foal and cakes ("pastas") for cattle (G.W.)	100 kil.	1 00 1 00
	" directly by sea	—	1 50		Foal of Portuguese production and origin, imported by land	—	Free
	Tunny fish and sardines, fresh, or with only so much salt as is indispensable for their preservation, and also salted sardines in bulk	18 00	12 00	GROUP VII. Miscellaneous.			
615	Fish, salt in kegs, smoked or pickled, except that in tins (N.W.)	34 00	24 00	656	Milk preserved, without the addition of other substances (Note 94) (N.W.)	100 kil.	75 00 75 00
	of Portuguese production and origin, except fish in tins, and salted cod:				Milk in a natural state, of Portuguese production:		
	Imported by land	—	Free		Imported by land	—	Free
	" by sea	—	2 00		directly by sea	—	1 00
616	Oysters for laying down for breeding, and other shell fish (Note 89) (see Disposition 12th G.) (G.W.)	10 00			Milk and cream in the natural state, sterilized or condensed, even in powder or blocks, with or without sugar (N.W.) (Treaty with Switzerland)	100 kil.	— 50 00
	Imported from Portugal by land	—	Free	657	Tinned beef or mutton (N.W.)	100 kil.	10 00 25 00
	Directly by sea	—	3 00	658	Sardines, preserved in tins (N.W.)	100 kil.	0 40 0 25
617	Other kinds of oysters (see Disposition 12th G.) (G.W.)	12 00	12 00	659	Other food preservatives: sausages ( <i>embutidos</i> ), mustard and sauces (Note 94) (N.W.)	100 kil.	2 00 1 50
	Imported from Portugal by land	—	Free		Prepared soups, without sugar, dry or liquid (N.W.) (Treaty with Switzerland)	100 kil.	— 0 50
	Directly by sea	—	8 00	660	Chocolate (N.W.)	100 kil.	3 00 3 00
GROUP II. Cereals and Leguminous Produce.				661	Sweetmeats, fine biscuits, confectionery and jams, preserves in sugar, and non-medicinal syrups (Note 94) (N.W.)	100 kil.	3 00 3 00
618	Rice in the husk and rice waste	—	Free	662	Fine biscuits, without sugar (N.W.)	100 kil.	1 50 1 50
619	" husked	—	Free	663	Eggs	100 kil.	— Free
620	Wheat	—	Free	664	Soap pastes, alimentary feasible bread and common biscuits (Note 95) (N.W.)	100 kil.	25 00 20 00
621	Wheat flour	—	Free		Bread imported by land from Portugal in quantities not exceeding 5 kilograms, each time	—	Free
622	Millet	—	Free	665	Cheese (N.W.)	100 kil.	0 80 0 60
623	" or sorghum	—	Free		Duty applicable to cheese, when imported from the countries mentioned in Groups I and II, (while the Convention with the Netherlands remains in force)	100 kil.	— 0 25
624	Maize	—	Free		Hard cheeses, millstone-heap, weighing each 10 kilograms, and upwards (N.W.) (Treaty with Switzerland)	100 kil.	— 0 20
625	Barley	—	Free	666	Honey and molasses containing more than 50% of crystallizable sugar (Note 96) (N.W.)	100 kil.	80 00 80 00
	Other cereals	—	Free	667	Other molasses (Note 96) (N.W.)	100 kil.	10 00 10 00
626	Flour of the above cereals, including flour of millet, dall and maize	—	Free	CLASS XIII.—MISCELLANEOUS.			
627	Chick peas	—	Free	668	Fans with ribs of bamboo, cane, or wood of any kind, covered with paper or cotton tissue; also the ribs (framework) separately (N.W.)	100 kil.	15 00 6 00
628	Other dried leguminous products	—	Free	669	The same covered with tissues of silk, pure or mixed, or with feathers or leather (N.W.)	100 kil.	15 00 11 00
GROUP III. Garden Produce and Fruits.				670	Fans with ribs of horn, bone or composition ("papas") covered with paper or cotton tissue; also the ribs (framework) separately (N.W.)	100 kil.	12 00 8 00
629	Vegetables ( <i>hortícolas</i> ) (N.W.)	1 20	1 20	671	The same, covered with silk, pure or mixed, or with feathers or leather (N.W.)	100 kil.	20 00 15 00
	Garden produce and green vegetables imported from Portugal by land	—	Free	672	Fans with handles or ribs of tortoise-shell, ivory, mother-of-pearl; also the ribs (framework) separately (N.W.)	100 kil.	35 00 25 00
630	Hazelnuts and almonds, shelled or not (N.W.)	16 00	16 00	673	Amber, jet, tortoise-shell, coral, ivory, mother-of-pearl unwrought (N.W.)	100 kil.	0 20 0 20
631	Raisins, figs and dates, not for the table (Note 90) (N.W.)	20 00	20 00	674	Ditto wrought, not combined with gold or silver, in the form of articles for personal adornment, ivory billiard balls; also combs of these materials (N.W.)	100 kil.	5 00 5 00
632	Ditto, for the table, and other fruits (N.W.)	5 00	3 50	675	Ditto wrought, in the form of other articles (N.W.)	100 kil.	3 75 3 75
633	Sugar beets and refuse of grapes (G.W.)	10 00	10 00	676	Horn, whalebone, celluloid, mother-of-pearl, bone and composition (paste) in the rough (N.W.)	100 kil.	0 10 0 10
GROUP IV. Colonial Produce.				677	Ditto wrought, not combined with gold or silver, in the form of articles for personal adornment, also combs of these materials (N.W.)	100 kil.	3 00 3 00
634	Sugar, glucose, liquid caramel, and other similar products (N.W.)	25 00	25 00	678	The same wrought, in the form of other articles, and whalebone and horn cut into sheets or strips (N.W.)	100 kil.	2 00 2 00
635	Cocoa in the bean, not roasted, and cocoa husks, if the produce of Fernando Po, and imported directly therefrom (N.W.)	120 00	50 00		Walking sticks and sticks for umbrellas or parasols:		
636	Ditto, of other origin (N.W.)	50 00	120 00	679	Without handles, or with wooden handles without incrustations (Note 97)	100 kil.	25 00 25 00
637	Cocoa, roasted, ground, cocoa in paste, and cocoa butter (N.W.)	230 00	200 00	680	With handles of other material, or of wood with incrustations (Note 97)	100 kil.	50 00 50 00
638	Coffee in the bean, not roasted, if the produce of Fernando Po, and imported directly therefrom (N.W.)	105 00	105 00		Buttons, studs and hooks:		
639	Ditto, of other origin (N.W.)	140 00	140 00	681	Of horn, vegetable ivory, bone, ivory, mother-of-pearl, composition, porcelain, or glass (N.W.)	100 kil.	3 00 2 50
640	Coffee, roasted, ground; chocolate or not, and other similar products (N.W.)	250 00	250 00	682	Of metals other than gold or silver (N.W.)	100 kil.	3 00 2 00
641	Cinnamon of all kinds, and imitations thereof (N.W.)	150 00	150 00	683	Other buttons and studs, whether combined with trimmings or not (N.W.)	100 kil.	4 50 1 00
642	Pepper, cloves, and other spices, and imitations thereof (N.W.)	200 00	200 00	684	Paint brushes and artists' painting brushes of all kinds (N.W.)	100 kil.	3 00 1 00
643	Tea and imitations thereof, and "yerba mate" (Paraguay tea) (N.W.)	150 00	150 00	685	Brushes of all kinds, without backs, or with handles or backs of wood without incrustations (Note 98) (N.W.)	100 kil.	2 10 2 10
GROUP V. Oils and Beverages.				686	Ditto with backs or handles of wood with incrustations, or of other materials, except gold and silver (Note 98) (N.W.)	100 kil.	4 00 4 00
644	Olive oil (Note 31) (N.W.)	40 00	30 00	687	Brooms of bristles ( <i>cedas</i> ), with or without admixture of vegetable fibres, used in cleaning floors, walls, and ceilings (N.W.)	100 kil.	1 00 1 00
645	Alcohol and spirits (Note 32)	160 00	160 00	688	Cartridges without projectiles or bullets, for firearms permitted (Note 99) (N.W.)	100 kil.	30 00 75 00
646	Liqueurs, cognac, and other compound spirits (Note 32)	260 00	260 00	689	Cartridges with projectile or ammunition, for firearms permitted (Note 99) (N.W.)	100 kil.	72 00 60 00
	Duty applicable to rum and cognac up to 22° Caren, when imported from the countries mentioned in Groups I and II, (while the Convention with the Netherlands remains in force)	—	160 00	690	Priming or percussion caps for firearms permitted, and those for mines (Note 99) (N.W.)	100 kil.	2 10 1 75
647	Beer and cider	20 00	18 00				
	Duty applicable to beer, when imported from the countries mentioned in Groups I and II, (while the Convention with the Netherlands remains in force)	—	12 50				
648	Sparkling wines (Note 32)	2 50	2 00				
649	Liqueur wines, in cask or similar receptacles (Note 32)	1 50	1 00				
650	Ditto, in bottles (Note 32)	2 00	1 50				
651	Other wines, in casks or similar receptacles (Note 32)	65 00	50 00				
652	Ditto, in bottles (Note 32)	80 00	62 00				
GROUP VI. Fodder and Seals.							
653	Seeds not elsewhere mentioned, and carubs (G.W.)	1 00	1 00				
	Balls of flowering plants, so far as their importation is not prohibited by Disposition 12th, when imported from the countries mentioned in Groups I and II, (while the Convention with the Netherlands remains in force)	—	Free				

† A surtax of 10 pesetas per 100 kil. (N.W.) is levied on the goods comprised in Nos. 635-643, both inclusive.



## CLASS XIII.—MISCELLANEOUS—continued.

No.	Goods.	Duties.	
		First Tariff.	Second Tariff.
		Pes. c.	Pes. c.
691	Cases of fire wood, leather lined with silk, and others of similar kinds, fitted up or not, for writing, sewing the book, or to hold perfumery, liquids, or food (N.W.).....	7 00	5 00
692	Cases of common wood, cardboard, wickerwork, and other similar kinds, fitted up or not, for the same uses (N.W.).....	3 00	2 00
	According to the treaty with Switzerland cases thus simply upholstered, of turned or carved lime, cherry or walnut wood are dutiable under No. 692.		
693	Artificial flowers and leaves, made of cloth, natural leaves and flowers, painted or prepared, and component parts thereof (N.W.).....	12 00	12 00
694	Wreaths composed of various materials, in imitation of flowers or plants (N.W.).....	8 00	6 00
695	India-rubber, cut-up and other similar materials, unmanufactured or manufactured into threads (G.W.).....	0 06	0 06
696	Ditto, manufactured into hose pipes or tubes, rings, and sheets, whether or not they are strengthened with iron or brass wire, cloth, or other materials (N.W.).....	2 00	1 30
697	Ditto in the form of transmission belts, washers, packing for machinery, discs or valves, and hose-shoes, whether or not they are combined or strengthened with other materials or not, and solid tyres, exclusively of india-rubber, for carriages (N.W.).....	3 00	2 00
698	Solid tyres (bandages) of india-rubber with metallic mounting (armadura) (N.W.).....	3 00	1 20
699	India-rubber, extra and other similar materials in the form of covers (coberturas) or inner tubes for wheels of carriages or other vehicles (N.W.).....	5 00	2 70
700	Ditto, manufactured in the form of elastics for boots and shoes, braces, garters, and similar articles (N.W.).....	3 00	2 70
	Twenty with extra (N.W.).....	—	2 00
701	Ditto, manufactured in the form of interperforated tissues, in the piece or cut (Note 100) (N.W.).....	3 00	3 60
702	Ditto manufactured into waterproofs and other articles of clothing, whether sewn or not (Note 100) (N.W.).....	8 00	5 60
703	Ditto, manufactured in the form of boots and shoes, even if having part of other materials, except of leather (N.W.).....	4 00	3 00
704	Ditto, manufactured in any other form, except instruments, toys, and writing materials (N.W.).....	6 00	4 00
705	Oilcloth and waxcloth for flooring and for packing including linum and linerastra (Notes 2 and 101) (N.W.).....	0 40	0 40
706	Oilcloth and waxed cloth of other kinds (Note 101) (N.W.).....	1 00	1 00
C.707	Toys and games, except those of ivory, tortoise-shell, mother-of-pearl, gold or silver (N.W.).....	4 00	3 00
	Musical boxes of all kinds and sizes (N.W.) (Twenty with Switzerland).....	—	1 50
708	Argand and other lamps, chandeliers and candelabra for lighting; stoves, stoves, and other similar, except glass chimneys and reservoirs, and lamp shades or reflectors (N.W.).....	2 50	1 80
709	Writing materials, except those of gold or silver, not specially mentioned (N.W.).....	2 50	1 50
	Umbrellas and sunshades:—		
710	Covered with silk tissues.....	4 00	3 00
711	Do. with other kinds of tissue.....	2 00	1 50
712	Sunshades, with framework of cane, covered with paper.....	0 90	0 90
713	Oil paintings.....	1 00	1 00
714	Felt boots for hats, not blocked and not trimmed, also caps (Note 102).....	1 50	1 00
C.715	Hats and caps of straw (N.W.).....	20 00	14 00
C.716	Hats of palm, palm, rattan, or cardboard (N.W.).....	3 00	2 00
C.717	Of other materials (Note 102), and finished, without millinery (Note 102).....	4 00	2 50
	Felt hats, shaped and trimmed, without millinery, of Italian production and origin:—		
	(a) of wool felt.....	—	1 50
	(b) of hair felt.....	—	2 00
C.718	Hats and caps of all kinds and materials, trimmed with millinery.....	10 00	7 00

## SURTAXES.

The under-mentioned products, imported into the Peninsula or Balearic Islands, proceeding from Europe or shipped in a European port, shall, in addition to the duties stipulated in the Tariff, be subject to the following surtaxes:

No.	Articles.	Rate of Surtax.
		Pescetas.
1	Petroleum, crude or refined.....	100 Kil. 0 50
2	Coal-nut and palm oil.....	" 1 50
3	Indigo.....	" 20 00
4	otton raw (see Disposition 9th).....	" 2 50
5	Manila hemp, agave, and jute, raw.....	" 1 00
6	Hides and skins, not tanned (see Disposition 9th).....	" 3 00
7	Cocoa.....	" 7 80
8	Coffee.....	" 9 00
9	Ironmongery.....	" 12 60
10	Cloves.....	" 3 60
11	Pepper.....	" 12 60
12	Tea.....	" 5 60

## REMARKS.

1. The surtaxes provided in this tariff apply to the products therein named when of extra-European origin but imported from a European country either by land or sea.

In case of voluntary transshipment in European ports, the duties established in this Tariff will be levied.

2. To be entitled to exemption from the surtax, the products enumerated in this Tariff must be accompanied by certificate of origin if of European production.

3. Crude petroleum from America arriving in Spain in tank vessels which have called at a French port and discharged part of their cargo at such port, is exempt from the surtax, provided that the quantity of petroleum destined for Spain comes with through bill of lading from America, that the quantity discharged in the French port is certified by the Customs authorities there, and that the certificate is visé by the Spanish Consul. Vessels proceeding from America with a cargo of untanned hides or skins, raw cotton and staves, destined for various Spanish ports, after having entered at one or several ports of the Peninsula, and given the undertaking required by Art. 68 of the Customs regulations, may call at Omi in order to discharge the quantities of the above-mentioned goods which, under through bill of lading and included in the corresponding manifest they carry for that place, and may then continue their journey to other Spanish ports without the cargo destined for such other ports losing the benefit of direct shipment, provided that the vessels observe the itinerary indicated in the waybill.

## MONOPOLY DUTIES ON IMPORTATION OF MANUFACTURED TOBACCO.

No.	Articles.	Duty.
		Pescetas.
1	Cigars in bulk.....	kilog. 40 00
2	Do. in boxes.....	" 40 00
3	Cigarettes.....	" 25 00
4	Cut tobacco.....	" 25 00

## REMARKS.

1. Manufactured tobacco (cigars, cigarettes, and cut tobacco) shall be dutiable together with the weight of interior packages or receptacles in which presented to the Customs, whatever be the quantity, quality or nature thereof, but exclusive of the weight of the outside case or receptacle enclosing the other containers.

2. Cigarettes and cut tobacco imported in bulk in rough receptacles shall be dutiable after deducting the weight of such receptacles containing and used to transport them.

3. Cigarettes of cut tobacco wrapped only in tobacco leaf are regarded as cigars; while those rolled in paper even with an outside wrapper of leaf tobacco are regarded as cigarettes.

4. The Tobacco Monopoly Company is alone authorised to clear through the Customs tobacco destined for private persons, on compliance with the formalities prescribed in Art. 21 of the regulations of Feb. 21, 1901. The Company will charge by way of commission, and in addition to the monopoly duties, 12% on the original value (value at factory) of cigars, and 25% on the value of cigarettes or cut tobacco proceeding from abroad.

## NOTES.

NOTE 1.—Coal, coke, and briquettes shall be cleared in conformity with the weight indicated in the certificate issued to the master of the vessel by the Spanish Consul at the port of shipment, showing the quantity received on board according to the charter-party and the bills of lading, which the Consul shall demand to see for the purpose of verifying the weight and the Customs Officials shall visit the vessel conveying it, and the approximate weight of the cargo shall be calculated from the empty space in the hold and the net tonnage of the vessel, it being considered that each cubic metre of net tonnage corresponds to 800 kilograms of coal or briquettes, or 450 of coke. If the result of this calculation differs from the weight as shown on the manifest and declared on the bill of lading, the Customs Officials shall visit in assessing duty, a written record shall be kept of the manner of verification adopted, and of the Customs official or officials by whom the operation was performed.

NOTE 2.—Tarred tissues weighing more than 10 grammes per sq. decimetre shall be dutiable under this heading; and under Tariff No. 705 if such tissues are of less weight. Tarred paper, whether or not lined with tissue, weighing 350 grammes or more per sq. metre, shall be dutiable under this heading; tarred paper of less weight shall be dutiable under Tariff No. 433.

NOTE 3.—As mineral oils dutiable under this No. will be considered all such as, when distilled at a temperature of 200°, leave a residue of 80 %; emit inflammable vapours below 150°; rise in temperature more than 3° when treated with concentrated sulphuric acid; contain more than 10% of their volume of tar and leave a solid residue of more than 3% of the liquid distilled. Oils which do not fulfil these conditions and not included in Nos. 22, 23 or 24, will be classed as lubricants in No. 25. For every shipment of petroleum and mineral oils under Tariff Nos. 19, 20, 22, 23 and 24, a sample of 200 cubic centimetres shall be taken for every 50 cases, and a like quantity for every 10 barrels, or for each tank comprised in one declaration and belonging to the same class. If the oil is of different classes, the mixture shall be made by classes, the quantity of each class being recorded.

These samples shall be mixed in a large vessel, and when the examination of the shipment is concluded 2 litres shall be taken from them and put into separate bottles, which shall be sealed and furnished with labels signed by the Customs officers and the interested party, and forwarded to the Directors-General of Customs for examination. As remaria prompts under Tariff Nos. 19 and 20, 1 kilog. will be taken if solid.

The declared tariff number shall be applied and the duty levied immediately, and the importer shall be bound by the results of the analysis, the clearance not being considered final until such result is known.

The samples shall be analysed within one month, and the interested party shall have the right to be present when the samples are opened and analysed, and to appeal to the Minister of Finance from the decision of the Direction. When, in appealing, the interested party requests a new

analysis, he shall bear the expense of such analysis if the decision of the Direction is sustained. In contrary cases, the expenses shall be borne by the Administration.

If the interested party desire to be present at the analysis, he must request permission in writing when he signs the label of the sample.

When petroleum and mineral oils are imported in tanks or reservoirs fixed on board vessels, clearance shall be carried out in the following manner, provided that the port arrangements admit of it:

1st. The petroleum or oil shall be extracted through a tube from the ship-tank by a steam pump, and shall be run into a reservoir or cistern which shall be provided with a tap.

2nd. These reservoirs shall be provided with a tap to conduct the liquid to two receptacles of tin-plate or iron.

3rd. Each of these two receptacles shall be placed on a balance, the tap leading thereto shall be opened, and when the receptacles are nearly full and the balance tends to become level, the flow of petroleum shall be decreased, and the tap shall be closed completely when the needle indicates the weight placed beforehand in the pan.

4th. The weight being determined, the liquid shall be poured out, and the weight of each empty receptacle found, the official charged with the clearance taking a note of the results.

5th. The petroleum or oil once weighed, shall be run out from each receptacle through a tube placed in its lowest part, which tube shall fit into another tube leading to a second reservoir, from which the liquid will be transported to the manufactory; and

6th. The Administration will take care to exercise the greatest vigilance, shutting the tubes at the end of the daily clearance or removing the cocks of the same, in order to prevent the interests of the Revenue being prejudiced on account of leakage or other causes.

NOTE 4.—By "oleonaphtha and lubricating oils" in No. 25 of the Tariff are to be understood mineral oils, used chiefly for lubricating machinery, and not suitable for vapour below 100° at which when treated with concentrated sulphuric acid do not rise more than 5° C. in temperature, and must contain less than 10 per cent. by volume of tar. The solid residuum left after the distillation of such oils is not greater than 3 per cent. of the weight of the distilled liquid. The temperature at which the distillation is to be carried out in order to obtain the said residuum is to be that at which the distilled liquid decomposes, leaving the residue.

Oils which emit inflammable vapours below 150°, shall not be regarded as oleonaphtha; but in the case of a mixture made in order to elude the duty fixed by No. 25, this duty shall be applied in accordance with Section 21 (c) of Disposition 4th.

NOTE 5.—The benzine referred to in No. 26 is that of bituminous coal (*hulay*). It differs from gasoline or petroleum benzine by the fact that, when treated with a mixture of concentrated sulphuric and nitric acid it emits an agreeable odour, and that it is not rendered insoluble in alcohol, and by the fact that a crystal of iodine colours benzine a more or less yellowish red, and imparts to gasoline a purple colour.

NOTE 6.—Glass of the natural colour of the component paste, which colour, therefore, is not due to the addition of any colouring substance, shall be regarded for the purpose of tariff classification, as uncoloured glass.

NOTE 7.—The rubbing (*desgrate*) necessary to remove mould marks shall not be regarded as cutting.

NOTE 8.—Glass strengthened with iron wire, and glass ribbed, frosted, or with relief work, of a thickness of from 4 to 12 mm., shall pay duty under No. 34, and that of greater thickness under No. 33.

NOTE 9.—Frames of mirrors shall be dutiable according to kind, if the duty applicable thereto is greater than that applicable to the mirrors.

NOTE 10.—Only bricks, squares, and tiles of baked earth or clay, rough, and not as employed in the construction of walls, furnaces, &c., are included in this number.

NOTE 11.—The term "jewellery" (*joyas o alhajas*) includes all small articles, whatever their standard of fineness, intended generally for the adornment of the person.

The term gold or silver ware (*vajilla*) includes writing, toilet, and other domestic utensils, articles for the service of churches, and all large articles serving as ornaments in houses. In clearing wares (*vajilla*) not entirely composed of gold, silver, or platinum, a reasonable refection shall be made from the total weight for the weight of the other materials, which shall be dutiable under the appropriate tariff numbers.

Gold, silver, or platinum wire is dutiable under No. 52, wire which passes through the holes of the English wire gauge being regarded as wire for this purpose.

NOTE 12.—In order to distinguish gilt articles, they shall be rubbed with warm alcohol, and then tried with a drop of nitric acid. If the articles are varnished, the varnish disappears with the alcohol, and the nitric acid has effect; if they are gilt, they are not affected by alcohol or the nitric acid. Silvered articles are to be tested sufficiently to disclose under the surface plating the colour of the principal metal; or again, if a portion of the silvered metal is dissolved in nitric acid, the silver, should any exist, is precipitated on the addition of hydrochloric acid, chloride of silver being formed, soluble in ammonia, and having the other properties of this substance.

NOTE 13.—By (*tochos*) is understood crude wrought or rolled iron or steel, generally imported in the form of rectangular or rhomboidal lumps or bars, or in the form of coils, having rounded ends, and rolled in different directions, produced in the process of compression, provided that the minimum transverse dimensions are 10 by 10 centimetres. In case of doubt samples of the goods must be sent to the Laboratorio Metalografico de la Escuela de Minas. When the *tochos* have been rolled to dimensions smaller than those indicated above, the goods being known as "*palanquillas*" or "*hojas*," they will be classified as bars, and be assessed for duty under Tariff No. 49.

NOTE 14.—In order to be dutiable under this number, articles must be incapable of serving any other purpose than that of being cast in iron or steel works, or must be waste articles destined for use in the production of copper by cementation.

All bars (*barras* or *carriles*) shall not exceed 1 metre in length.

NOTE 15.—Iron bars are to be distinguished from plates or sheets by the fact of the latter having their edges trimmed, while the bars retain their rough edges resulting from the action of the rolling-mill.

NOTE 16.—In polishing sheet iron, it is first washed in a solution of sulphuric acid to remove the oxide of iron, and then passed through hard polished cylinders. Common sheet iron may therefore be distinguished from polished sheet iron by scales of oxide of iron detaching themselves from the former when one of the corners is doubly bent; this does not occur with polished sheet iron.

NOTE 17.—For the application of Nos. 67 and 68 of the Tariff, the minimum thickness of the tube walls will be taken.

NOTE 18.—Rough pieces of iron or steel, neither turned, adjusted nor polished, even if intended for machinery, shall pay duty under Nos. 72-74, according to weight, except those pieces which, though presenting the same characteristics, are specially classified in other numbers.

NOTE 19.—Wheels weighing less than 160 kilograms, for railway and tramway carriages and waggon shall be dutiable under No. 80.

When wheels are presented in parts, they shall be dutiable, provided they be complete, under numbers 79 or 80, according to their weight; but if they are not complete they shall be dutiable under No. 80.

NOTE 20.—By "wire" is understood any metal thread, whatever the shape of its transverse section may be, which can be passed through the English gauge; when the section is not cylindrical the number of the Tariff embracing the smallest diameter of the section shall be applied.

NOTE 21.—The number of threads in the case of articles dutiable under Nos. 102 and 103 is half the sum of the warp and weft threads of the gauze.

NOTE 22.—The thickness of screws and wash screws, shall be that at the thickest part, where the rod has not been threaded.

NOTE 23.—No. 122 includes kitchen knives, scissors for use in arts and crafts, sewing needles, exceeding 6 centimetres in length and of a maximum diameter of more than 1 millimetre, and also those of which the length is less than 6 centimetres with a maximum diameter exceeding 2 millimetres.

NOTE 24.—All needles for sewing and embroidering whose length and thickness in their maximum diameter do not exceed 6 cms. and 1 mm. respectively, are included under this number.

NOTE 25.—Unfinished parts of side-arms and fire arms shall be dutiable according to kind and condition. If unfinished parts are understood those parts which are not fitted and waiting long.

NOTE 26.—Metallic alloys into which copper enters in less proportion than 2 per cent. of the weight of the article are not considered as alloys of copper. Such alloys shall pay duty according to the tariff numbers to which they correspond, leaving the copper out of account.

NOTE 27.—Articles made of metallic alloys into which aluminium, nickel, or cobalt enters in less proportion than 2 per cent. of the weight of the article, are not regarded as of aluminium, nickel, or cobalt respectively. Such articles shall be dutiable according to the tariff number to which they correspond irrespective of said metals.

NOTE 28.—In accordance with the law of the 30th July, 1892, the Customs will mix 14 per cent. of wool fat or petroleum with all cotton or rayon of any importation. The cost of the materials used for denaturing these oils will be borne by the importer.

NOTE 29.—Products with alcoholic base are subject, in addition, to a tax of 25 pesetas per hectolitre of liquid, whatever may be the proportion of alcohol, in accordance with the provisions of the law of December 10, 1908, and the Royal Decree of December 25, 1909, regulating the taxation of alcohol.

NOTE 30.—The colours included in this number are those composed of a metallic base, which are used mixed with oil or with turpentine, and are generally insoluble in water, alcohol or ether; they are mainly chrome yellows, and are almost always in powder or lumps, such as white lead, chrome yellow, vermilion, Prussian and cobalt blue, English green, and "parrot" (*papaya*).

NOTE 31.—This No. includes artificial colouring materials which in neutral, acid or alkaline bath, dye textile fabrics, either with or without the addition of mordant. They are all destroyed by the action of heat.

NOTE 32.—In the application of these rates of duty, it is to be understood that the paste must be damp; and that when colours are imported in lumps completely dry they must pay duty under No. 204.

NOTE 33.—Products included in this number shall be dutiable hereunder, even if imported in capsules.

NOTE 34.—This product is subject, in addition to the Customs duty, to a consumption tax of 0.04 peseta per kilo, in accordance with the law of March 18, 1900.

NOTE 35.—The products or substances included in Nos. 243 to 247 shall be examined by the pharmaceutical inspectors who, with the Customs officials, will attest the declarations in the following form: "The goods declared are exported in the declaration, and are (or are not) admitted to importation by virtue of their formula having been published (state where), or their composition having been ascertained by analysis made by —."

NOTE 36.—All medicinal wines, whether containing natural or added sugar or not, are included under this number.

NOTE 37.—Saponified greases, even those imperfectly saponified, and soaps of any degree of purity, unperfumed, are dutiable under this number.

NOTE 38.—By virtue of Art. 68 of the Ordinance of December 10, 1908, concerning the taxation of alcohol and subsequent explanation, the importation of aniseed, fennel, and other aromatic plants, gin, aniseed liqueurs, maraschino and whisky is only allowed on production of evidence by the importers or their agents that they are registered as manufacturers of compound spirits or liqueurs, in which case the Customs will send a permit with the goods to their point of destination to prove that they have been duly cleared. Chemists, manufacturers of perfumery and confectioners may also import the above-mentioned essences so long as the quantity does not exceed 5 kilograms.

NOTE 39.—By "explosive compounds" are understood not only dynamite, under any of its different formulas or compositions, but also fulminates, *pernax*, nitro-glycerine, smokeless or white powders, and in general any explosive preparation which cannot be regarded as ordinary sporting or mining powder. Favier explosives, commonly called *nitramines*, are considered as explosive compounds.

To determine the duty payable on caps of all kinds for mines, each 100 caps shall be taken as equivalent to 1 kilo, of explosive compound. As



NOTE 72.—Cases, stands, glass covers, and other accessories, even when belonging to alarm clocks, are dutiable as manufactured articles of the material of which they are composed.

When clock-movements are imported within cases, on stands, &c., and the importer does not wish to separate them for the assessment of duty, the works and the dial may be reckoned as weighing 500 grammes in the case of alarm clocks, and 2 kil. in the case of wall and table clocks.

NOTE 73.—Cable or wire, uncovered, shall be dutiable in accordance with the tariff number under which the wire, by reason of its kind and condition, is classified.

NOTE 74.—By agricultural machinery, dutiable under No. 553, shall be understood the machinery employed by farmers and agriculturists for preparing the ground, gathering the crops and cleaning them; also machinery used for crushing grapes and olives; and machinery for dairy work (milk, butter and cheese).

The motors and hoisting apparatus (*motrices*), including electrical, of agricultural machinery, shall be dutiable under No. 553, provided the importer affords proof that the motors &c. are destined exclusively for use in agriculture.

Landlords and tenants who at present enjoy the advantages of the Law of June 3rd, 1868, shall pay on implements, instruments, and machines intended exclusively for agricultural purposes an import duty of 1 peseta per 100 kilogrammes. For this purpose, however, the importer must pay to the higher tariff rates unless, within a reasonable time to be fixed by the Customs, he produces a certificate signed by the Mayor of his locality specifying the denomination, class, and weight of the agricultural implements, instruments, and machines employed on the respective estates, together with a further certificate from the proper authorities to the effect that the estate in question is in enjoyment of the privileges of the said special law. If he fails to produce these two documents, he shall pay the full duties provided in the tariff.

NOTE 75.—For the definition of parts of machinery, the following rules will be observed:

1st. A separate piece of a machine is understood to be any article not expressly specified under some heading of the Tariff, which by its shape and the condition in which it is presented for clearance, though not completely finished, can only be used, and can only be considered as destined, for a machine, which, if finished, would pay under the heading of the Tariff referred to in such machine.

2nd. Tubes, bars, axes, screws, sheets, plates, boiler bottoms, wire, and other articles expressly tariffed, must pay duty accordingly, even though they be destined for machinery.

3rd. In order that hose pipes, filters, and cloths, or blankets of wool, linen, cotton, or other textile fibres employed in manufacturing processes, may be dutiable as machinery, evidence to the industry or to the trade in which they are destined must be produced.

4th. Tools, implements, and utensils employed in the arts and in industry cannot be considered as detached parts of machinery, and must pay duty according to the materials of which they are composed.

NOTE 76.—By multibulbar generators is understood generators formed of rows of tubes, through which the heat circulates internally and externally.

NOTE 77.—As regards machines and other manufactures included in Class 11, classified under different tariff Nos. according to their weight, the tariff No. applicable shall be determined by taking the net weight of the goods.

NOTE 78.—Separate parts of copper or copper alloys combined with other materials shall also be dutiable under this number, provided that the copper or copper alloy predominates in weight.

NOTE 79.—The duty fixed by this number shall be applicable to the machines in the condition in which they are presented for clearance, i.e., including the weight of the stands, tables, or supports on which they are fixed.

NOTE 80.—As textile machinery will be considered all machines used from the preparation of the fibre to the finishing of the cloth, including dyeing and printing.

NOTE 81.—When carriages comprised in this group are presented for clearance without axes, wheels, or other accessories, they will be charged with duty as complete carriages.

NOTE 82.—In order to determine the weight of the chassis of the automobiles mentioned in Nos. 586 and 587, 200 kil. shall be deducted from the total weight of the carriage in the case of No. 586, and 400 kil. in the case of No. 587.

NOTE 83.—The duties on ships include the anchors, kedges, cables and chains, barometers, chronometers, binnacles, compasses (loose and fixed), speaking trumpets, telescopes, casks, corlages, sails, and masts and spars, necessary for the manoeuvres and safety of vessels, with due regard to their class. Spare masts and spars, corlages, and sails, in accordance with the requirements of the vessels, will also be admitted free of any tariff, while all the rest will be subject to cuttings, glass, earthenware, lamps, fixtures, furniture, and other articles of comfort or luxury destined exclusively for the cabin service or for the use and defence of the vessels, in quantities suited to the class and occupation of the same. Spare parts for steam vessels are also included. When the Customs authorities are in doubt as to whether parts for ships which are claimed to be spare parts or are not in accordance with the regulations, they shall require from the proper Marine authority a certificate specifying the quantity and nature of the parts which, having regard to the class of the vessel they are intended for, should be regarded as spare parts in accordance with the regulations. When the articles referred to in this note do not meet the requirements indicated, they will pay the duties fixed in the respective numbers of the Tariff.

NOTE 84.—Duties on steam vessels are to be levied on the total tonnage measurement, and no separate duty is to be levied on the machinery, which is to be considered as an integral part of the vessel.

As a basis for the Tariff clearance of ships introduced from abroad the certificate of tonnage measurement may provisionally be based, which in conformity with Article 28 of the Regulations of the 2nd December, 1874, and the Royal Order of the 12th January, 1876, has to be delivered to the Collector of Customs with the *visa* of the Commandant of Marine.

The interested parties must present to the Customs authorities a certificate of the Commandant of Marine stating that the certificate of measurement has been approved by the Inspector, in accordance with Art. 28 and 32 of the said Regulations; and it is to be understood that the Customs authorities will not consider the clearance and payment of the duties as finally settled until this formality has been complied with and noted in the declaration or other document.

Spanish ships lengthened in foreign dockyards must, on their return to Spain, pay duty on the additional tonnage.

Spanish vessels refitted with engines abroad, when it is impossible to ascertain the weight of the new machinery, will pay a duty of 25 pesetas per indicated horse-power. Boilers and accessories thereof, funnels, tubes, &c., refitted aboard a ship, will pay 14 pesetas per each square metre of heating surface.

For other repairs done to such vessels in foreign ports, duty shall be paid on the materials employed.

NOTE 85.—Vessels having their holds and covered spaces arranged to receive merchandise of any kind, even though with quarters for one passenger to each 150 tons of the vessel's total tonnage, shall be denominated *cargo vessels*.

NOTE 86.—Vessels having their holds and covered spaces arranged to accommodate passengers and any kind of goods shall be denominated *cargo and passenger vessels*. The quarters for passengers of all classes in this kind of vessel shall not be capable of accommodating more than 20 passengers to each 100 tons of the vessel's total tonnage.

NOTE 87.—Vessels which are principally arranged for the accommodation and transport of passengers of all classes, but which, notwithstanding, may carry cargo corresponding to the capacity of their holds and other unoccupied spaces, shall be denominated *passenger vessels*. The quarters for passengers shall be sufficiently spacious to enable the vessel to carry at least 20 passengers to each 100 tons of the total tonnage of the vessel.

NOTE 88.—The operation of breaking up shall be certified by the Customs Administrator of the port in which that operation takes place, which port shall be the port at which the vessel enters, or the port in which the breaking up is authorised by the Customs Department.

NOTE 89.—In order that *oysters for breeding purposes* be dutiable at the rate established, it is necessary that the weight of each 1,000 oysters shall not exceed 25 kil.

NOTE 90.—The fruits included in this number are those destined for distillation.

NOTE 91.—In pursuance of the Law of the 5th July, 1892, the Customs will only exempt all olive oil introduced, and if such oil be found to contain an admixture of cotton-seed oil, or other fats, they will mix with it 1½ per cent. of wool or petroleum tar, in order to render it unfit for consumption. The cost of the materials employed will be borne by the importer.

NOTE 92.—In virtue of the Law of the 10th December, 1898, and of the Royal Decree of the 25th December, 1899, regulating alcohol, taxation, alcohol, spirits, liquors, and industrial products having an alcoholic base, are, when imported from abroad, subject to a tax of 25 pesetas per hectolitre, whatever may be their alcoholic strength; and this tax is to be paid to the Customs in addition to, and in one amount with, the import duty proper, but it is to be brought to account separately in the Customs-house records.

Wines and other alcoholic beverages of over 15 degrees strength are, when imported from abroad, subject to payment of the tax at the rate of 25 pesetas per hectolitre of liquid.

The strength of wines and alcoholic beverages is to be calculated at the temperature of 15 degrees Centigrade. Gay-Lussac's centesimal alcoholometer and Salleron's still is to be used.

Ethyl alcohol, even if impure, is dutiable under No. 645.

Methyl alcohol is not subject to the alcohol tax.

NOTE 93.—Bran which, on being passed through sieve No. 150 (60 orifices per centimetre) is shown to contain more than 5 per cent. of flour is dutiable as flour.

NOTE 94.—Milk preserve in which the addition of other substances shall be dutiable under No. 659 if it does not contain sugar, and under No. 661 if it does contain sugar.

NOTE 95.—By common biscuit is understood "ship's biscuit," which is consumed by the crews of vessels.

NOTE 96.—Honey and molasses imported from abroad shall be analysed to determine whether they contain added alcohol, in which case the duties on alcohol are to be paid.

The samples of all honey or molasses presented for clearance, and these will be placed in two disks, which are to be sealed; the labels of the disks are to be signed by the importer and the Customs officials, and one of the samples is to be sent to the Director-General of Customs for analysis.

The declared tariff number is to be applied, and duty levied immediately.

The importer will be bound by the results of the analysis, and the clearance will not be considered final until the result of the analysis is known.

NOTE 97.—Sword-sticks will pay the duty fixed for foil blades, in addition to the duty applicable to the sticks themselves.

By Royal Orders in Council dated 9th November, 1907, and 11th May, 1908, the importation of sword-sticks or other hidden side-arms is prohibited.

NOTE 98.—Brushes dutiable under this number are: clothes brushes, nail-brushes, nail-brushes, hair-brushes and brushes used for polishing fragile objects.

NOTE 99.—For the purposes of the gunpowder and explosives monopoly, 1,500 caps for central-firing cartridges for the standard army gun are to be regarded as equivalent to 1 kilog., and 10,000 caps for other central-firing cartridges for shot guns or revolvers as equivalent to 1 kilog.

The duty on 1 kilog. of sporting powder shall be levied for each 250 ordinary cartridges for sporting guns, or for each 500 cartridges for revolvers.

NOTE 100.—By "waterproof tissues" is to be understood those tissues which are coated on one or both sides with India-rubber, as also those saturated inside with this material.

Other impermeable tissues, into the compound of which India-rubber does not enter, shall be dutiable according to those tariff numbers under which they fall by virtue of their quality and condition.

NOTE 101.—Oilcloth weighing 10 grammes or more per square decimetre shall be dutiable under No. 705; that weighing less under No. 706.

Textiles of any kind, under the rule as "wax-rich" (*resacados*) and the like, are dutiable under No. 705, whether hosiery or not, and even if they weigh less than 10 grammes per square decimetre.

NOTE 102.—Lett hats will be considered as shaped (*armados*) when they have more hard work than is indispensable to shape the crown,

## CANARY ISLANDS

The provisions of the tariff of March 20, 1900, as modified by Royal Decrees of Aug. 4, 1900, Sept. 21, 1901, and Oct. 28, 1903, are to be re-enforced.

In consequence, the duties fixed in the said tariff shall be applicable to all goods imported into the free ports of the Canary Islands after Sept. 30, 1907.

The duties provided in the following tariff shall be levied by the State in the free ports of the Canary Islands on importation from abroad or the Peninsula and Balearic Islands.

	Pes. cts.
Alcohol .....	hectol. 62 50
Plain spirits .....	" 32 50
Brandy, snapple, up to 22° Carter in strength .....	" 75 00
Liquors, cognac and other made-up spirits .....	" 130 00
Rum and gin up to 22° Carter when imported from the Penin- sula and Balearic Islands, or from nations with treaties actually in force, or enjoying the most-favored-nation treatment, ex- cept Portugal, so long as the treaty with the Netherlands remains in force .....	hectol. 100 00
Sugar .....	100 kil. 25 00
Glycerine, liquid caramel and other similar products .....	per kil. 53 00
Salt cod and stock-fish .....	24 00
Cocoa: In the bean, unroasted, and cocoa shells, the produce of and imported direct from Fernando-Po .....	100 kil. 60 00
From other places of origin .....	" 80 00
Roasted or ground, or in paste, cocoa-butter .....	" 200 00

	Pes. cts.
Coffee: In the bean, unroasted, the produce of and coming direct from Fernando-Po .....	100 kil. 80 00
Of other places of origin .....	" 107 00
Roasted, ground; chicory, roasted or unroasted, and other pro- ducts in imitation of coffee .....	100 kil. 250 00
Chocolate .....	" 1 00
Juice and molasses, cane and beetroot, containing more than 50% of crystallizable sugar .....	100 kil. 50 00
" the same, containing up to 50%, inclusive, of crystallizable sugar .....	100 kil. 40 00
Pepper, cinnamon, cloves and other spices, or imitations thereof .....	100 kil. 100 00
Ten and imitations thereof, also yerba-mate .....	" 150 00
Tobacco in leaf:	
a. Havana .....	" kilog. 1 08
b. Philippine .....	" 0 82
c. Virginia .....	" 0 54
Manufactured tobacco:	
a. Havana .....	" 2 17
b. Philippine .....	" 1 63
c. Mexico .....	" 1 36
d. Virginia .....	" 1 08
e. Saint .....	" 1 80
f. Verdin .....	" 0 82

## SPANISH TERRITORIES IN THE GULF OF GUINEA

ROYAL ORDINANCE OF DEC. 9, 1907, ESTABLISHING REVISED TARIFFS FOR THE SPANISH TERRITORIES IN THE GULF OF GUINEA.

(*Boletín de Madrid*, No. 344, of Dec. 10, 1907.)

(1.) The following articles are admitted free of import duty without regard to their origin or the flag under which they are imported:—

## GOODS EXEMPT ON IMPORTATION.

1. Goods and articles landed owing to stress of weather or damage subject to subsequent re-exportation, save exceptions specially mentioned.
2. Articles of all kinds imported by the Government and by the Colonial Administration.
3. Articles of all kinds imported by catholic missions, religious communities, hospitals and sanatoria, provided that they are immediately destined for religious or educational purposes or for the use of invalids.
4. Machines, implements and materials destined for the construction and upkeep of roads, railways and other means of transport.
5. Tools and similar instruments imported by artisans for the exercise of their respective trades.
6. Articles for domestic use and furniture and clothing, photographic apparatus and cycles, imported by travellers for their own use.
7. Cases and receptacles.
8. Living animals of all kinds, including poultry.
9. Meat, fresh or dried; fish, fresh or dried.
10. Inexpensive foods for cattle and other animals.
11. Rice, cereals, vegetables, kitchen garden produce and fruits, seeds and living plants.
12. Manures and disinfectants.
13. Alimentary articles of all kinds and medicinal wines.
14. Oils, ice, mineral waters and medicines.
15. Building materials, such as cement, stone, lime, earthen, beams, wood, corrugated sheet iron, paints, cardboard roofing, roofing tiles, bricks, fitted houses, and the like.
16. Agricultural machines, instruments and apparatus, and spare parts for the same.
17. Electrical material.
18. Machines for industrial and mining undertakings, and spare parts for the same.
19. Fishing apparatus.
20. Conveyance materials of all kinds, harness and spare parts for the same.
21. Ships and other craft; steam engines or mechanical installations destined for industrial purposes, tools and utensils for use only in agriculture and industry.
22. Locomotives, wagons, and other railway material.
23. Scientific instruments and instruments of precision.
24. Books, pamphlets and other printed matter.
25. Pictures, framed or not; statuary.
26. Coffins, tombstones and funeral ornaments.
27. Coin and securities of legal currency.
28. Samples without value.
29. Table services and glass wares.
30. Ironmongery, hardware and kitchen utensils.
31. Chemical products.

(2.) Import duties shall be levied according to the following tariff:—

## IMPORT DUTIES.

	Rates of Duty on Foreign Goods or Goods Imported under a Foreign Flag.	Rates of Duty on Spanish Goods or Goods Imported under a Spanish Flag.
Goods.	Pes. cts.	Pes. cts.
No. 1. Tissues of linen, cotton or other textiles, except silk .....	ad val. Free	
2. Tissues of silk .....	" 20%	
3. Ready-made clothing .....	" 20%	
4. Boots and shoes .....	" 2%	
5. Alcoholic liquids, without any added substances, of a value inferior to one <i>peseta</i> per litre,		

	Rates of Duty on Foreign Goods or Goods Imported under a Foreign Flag.	Rates of Duty on Spanish Goods or Goods Imported under a Spanish Flag.
Goods.	Pes. cts.	Pes. cts.
No. 6. rum, gin, alcohol, <i>cuma de Cuba</i> and the like, unsweetened, and unmixed with any sub- stance which prevents the determination of the alcoholic strength by means of the alco- holometer, up to 50 centesimal degrees in- clusive .....	1 25	1 25
7. Alcoholic liquids, with admixture of any kind, of a value inferior to one <i>peseta</i> per litre, rum, gin, alcohol, <i>cuma de Cuba</i> , and the like, sweetened, or mixed with any substance which prevents the determination of the alcoholic strength by means of the alcoholom- eter .....	0 05	0 05
8. Alcoholic liquids of a value of one <i>peseta</i> or more per litre, as, for example, all liquors (cordials), on presentation of unmanufacture invoices:	1 35	1 35

In bottles of a capacity of less than $\frac{1}{2}$ litre bottle .....	1 00	1 00
" " $\frac{1}{2}$ litre to 1 litre bottle .....	2 00	2 00
In receptacles of a capacity of more than 1 litre .....	2 50	2 50
9. Alcohol, denatured for domestic and lighting purposes .....	0 20	0 10
10. Sparkling wines .....	1 50	1 00
11. Full-bodied wines ( <i>vinos generosos</i> ) ..	1 00	Free.
12. Common wines ( <i>vinos de pasto</i> ) ..	0 25	"
13. Beer .....	0 50	0 25
14. Jewellery .....	ad val. 15%	Free.
15. Common gunpowder .....	kil. gross 2 50	0 50
16. Gunpowder, fine .....	" 3 00	0 75
17. Flintlocks .....	each 12 50	3 50
18. Percussion capguns .....	" 15 00	5 00
19. Breech-loading firearms .....	ad val. 100%	20%
20. Percussion caps .....	per 100 1 00	0 50
21. Small shot, buckshot, &c. ....	kil. gross 1 00	0 60
22. Cartridges, charged .....	per 100 5 00	2 50
23. " uncharged .....	" 1 50	0 75
24. Tobacco leaf .....	kil. gross 0 50	0 10
25. " manufactured .....	" 1 50	0 25
26. Coal .....	1,000 " 5 00	Free.
27. Petroleum, .....	100 " 10 00	5 00
All other articles and effects not included above, and not on the free list .....	ad val. 15%	10%

(3.) Export duties shall be levied in accordance with the following tariff:—

## EXPORT DUTIES.

The under-mentioned articles are free of export duty when consigned to a Spanish port under the Spanish flag. When consigned to foreign ports or transported under foreign flag, they are to pay the export duties specified:—

No.	Goods.	Pes. cts.
1. Palm oil .....	100 kil. net	10 00
2. Oleaginous nuts, palm, <i>palmiste</i> , &c. ....	"	2 50
3. Cocoa .....	"	10 00
4. Rubber .....	"	35 00
5. Wood in logs, or pieces measuring up to 3 metres in length .....	"	10 00
And for each metre or fraction thereof by which they exceed that length .....	"	5 00

No.	Goods.	Duty. Pes. cts.
6.	Wood in planks .....	1,000 feet
7.	Ribony and redwood ( <i>palo rojo</i> ) .....	100 kil. net
8.	Ivory in tusks, of six or more kilos. ....	1 kil. net
9.	" in pieces or stabs, of six or more kilos. ....	1 kil. net
10.	Kola nuts .....	100 kil. net

(4.) The introduction of breech-loading or percussion-cap guns, percussion-caps and wax and wooden matches into the districts of Bata and Elobey and the islands of Annobon and Cerico is prohibited. The importation of other arms and ammunition into the Spanish territories in the Gulf of Guinea is to be effected only through the ports of Santa Isabel, Nueva Bata and Elobey; and in general, sale and trade of fire-arms continue to be subject to the formalities provided for in the Regulations in force in these possessions.

(5.) The exportation of pieces of *bokumen* wood less than 75 centimeters in diameter is prohibited.

(6.) The exportation of elephant's tusks and of pieces or stabs of ivory weighing less than 6 kilograms is prohibited.

(7.) The following articles are prohibited to be imported:—

(a) Spurious coin of any country, also coin below the legal weight and standard.

(b) Obscene pictures, paintings, books, engravings, lithographs, and all articles offensive to morality.

(c) Bovine or ovine animals, poultry and other diseased animals, and also garbage of same likely to spread infectious diseases.

(d) Damaged or adulterated foodstuffs.

(8.) Importers of all kinds of wine must furnish the necessary certificates of origin for production to the Customs-houses, the certificates requiring the visa of the Spanish authorities or Spanish Consuls abroad, as the case may be.

(9.) In case of doubt as to the application of these provisions, the general Customs Ordinances of the Peninsula, as supplementary legislation, must, as far as possible, be complied with.

(10.) The present Customs Tariffs shall enter into force in the Spanish territories in the Gulf of Guinea from and after April 1, 1908.

(11.) The Customs Tariffs formerly applicable in the Spanish territories in the Gulf of Guinea, Royal Ordinance of August 2, 1895, and all regulations inconsistent with the present Ordinance, are hereby repealed.

# ROYAL ORDINANCE OF DEC. 9, 1907, AS TO THE IMPORTATION OF ALCOHOLIC LIQUORS INTO THE SPANISH TERRITORIES IN THE GULF OF GUINEA.

(*Gaceta de Madrid*, No. 351, of Dec. 17, 1907.)

1. This Ordinance repeals the tax called "Municipal Health Tax," established by Decree of the Governor-General of the Spanish Territories in the Gulf of Guinea, dated Jan. 25, 1907, under which alcohol introduced into the Colony is liable to a duty of 1.50 *pesetas* per litre, on account of the Communal Councils.

2. In lieu of said tax, and in view of the necessity to restrain the importation and sale of alcoholic liquors in the island of Fernando-Po, the Communal Councils of the said island are at liberty, from the date of entry into operation of the new Customs Tariffs, viz., April 1, 1908, to levy, by way of Municipal surtax, a duty of 10% on the Customs duties chargeable on items 3, 6 and 7 of said Tariffs.

3. Sanction is given to the proposal of the Governor-General respecting the establishment of industrial licenses for spirit retailers, for the purpose of further restraining the trade and sale of spirits.

# ROYAL ORDINANCE OF DEC. 27, 1907, AS TO THE IMPORTATION OF ALCOHOLIC LIQUORS.

(*Gaceta de Madrid*, No. 362, of Dec. 28, 1907.)

From and after Jan. 1, 1908, goods classed under Nos. 5, 6 and 7 of the Import Tariff shall be assessed by the Customs authorities of the Spanish Territories in the Gulf of Guinea, with the import duties established by Ordinance of Dec. 9, 1907, and with the surtaxes fixed in the Ordinance of the same date.

Liquors of the kind referred to shall continue to be treated under the Customs Tariff now in force if they are duly proved to have been shipped to this Colony prior to Jan. 1, 1908, on strict compliance with the following regulations:—

1. All consignments of alcoholic liquors entering the Territories, manifests of which shall prove that they left the ports of origin or of transit before Jan. 1, 1908, shall be admitted by the Customs under the conditions and fiscal treatment now in force in the Colony.

2. On the contrary, shipments effected after Dec. 31, 1907, shall be subject to the duties and surtaxes provided for in the above-mentioned Royal Ordinances.

3. Should the consignees (in the circumstances set forth in the foregoing rule) refuse to pay the new Customs duties and other taxes deriving therefrom, the landing of the spirits will not be allowed, and the same must be re-shipped to the ports of despatch on account and at the expense and risk of the persons who were to receive them in the Colony, subject, however, to the latter's right to legally claim, if they deem it, repayment of said expenses from the respective shippers.

## SWEDEN

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Planing machines .. .. .	1006-1011	Sand .. .. .	1, 134	.. .. ..	1256	.. .. ..	1119
Planes .. .. .	824	Saucapans .. .. .	715, 716	.. .. ..	1256	.. .. ..	1119
Plants .. .. .	1307	Sausages .. .. .	146	.. .. ..	1256	.. .. ..	1119
Plaster slabs .. .. .	7	Saw frames .. .. .	1012	.. .. ..	1256	.. .. ..	1119
Plates, iron or steel .. ..	734-745	Saving machines .. ..	1013-1016	.. .. ..	1256	.. .. ..	1119
Platinum .. .. .	978-978	Saws and blades for ..	816-820	.. .. ..	1256	.. .. ..	1119
Playing cards .. .. .	120	Seals, &c. .. .. .	1279-1281	.. .. ..	1256	.. .. ..	1119
Plonges .. .. .	363	Seissors .. .. .	848-851	.. .. ..	1256	.. .. ..	1119
Plumbagoes .. .. .	865	Screens .. .. .	69	.. .. ..	1256	.. .. ..	1119
Plums .. .. .	69	Screw plates and taps ..	828	.. .. ..	1256	.. .. ..	1119
Pneumatic tools .. .. .	1034	.. spanners .. .. .	801	.. .. ..	1256	.. .. ..	1119
Pocket-books .. .. .	217, 541-563	.. wrenches .. .. .	831	.. .. ..	1256	.. .. ..	1119
Polishes .. .. .	1126, 1127	Screws .. .. .	779-783	.. .. ..	1256	.. .. ..	1119
Polishing cloth .. .. .	531	Scythes .. .. .	84	.. .. ..	1256	.. .. ..	1119
Polishing or cleaning material ..	14	Selling wax .. .. .	1253	.. .. ..	1256	.. .. ..	1119
Pomade .. .. .	1223, 1224	Seeds .. .. .	85, 90	.. .. ..	1256	.. .. ..	1119
Porcelain goods .. .. .	668-676	Sewing machine needles ..	57	.. .. ..	1256	.. .. ..	1119
Pork .. .. .	55, 56	.. .. ..	1019, 1020	.. .. ..	1256	.. .. ..	1119
Porphyry .. .. .	30	.. .. ..	496-498	.. .. ..	1256	.. .. ..	1119
Portfolios .. .. .	217	.. .. ..	583-604	.. .. ..	1256	.. .. ..	1119
Portmanteaus .. .. .	219	Shawls .. .. .	815, 824, 830	.. .. ..	1256	.. .. ..	1119
Post .. .. .	1153	Shears .. .. .	848-851, 1062	.. .. ..	1256	.. .. ..	1119
.. .. ..	1153	Sheds .. .. .	218, 561, 562	.. .. ..	1256	.. .. ..	1119
.. .. ..	1159	Shells .. .. .	233, 241	.. .. ..	1256	.. .. ..	1119
Potassium chlorate .. ..	1147	Ships .. .. .	1083, 1089	.. .. ..	1256	.. .. ..	1119
.. cyanide .. .. .	1155	Shoddy .. .. .	375	.. .. ..	1256	.. .. ..	1119
.. nitrate .. .. .	1151	Shoes, wooden .. ..	924	.. .. ..	1256	.. .. ..	1119
.. sulphate .. .. .	1150	Shut .. .. .	243, 812	.. .. ..	1256	.. .. ..	1119
.. sulphide .. .. .	1172	Shovels .. .. .	243, 812	.. .. ..	1256	.. .. ..	1119
Potatoes .. .. .	94	Shuttles .. .. .	245	.. .. ..	1256	.. .. ..	1119
Poultry .. .. .	54	.. .. .	245	.. .. ..	1256	.. .. ..	1119
Powder, toilet .. .. .	1222	.. .. .	245	.. .. ..	1256	.. .. ..	1119



## CUSTOMS TARIFF LAW

[In force December 1, 1911.]

**MONEY, WEIGHTS AND MEASURES.**—The monetary unit in Sweden is the *Krona*, which is divided into 100 *öre*. For weights and measures Sweden has adopted the metric system.

(For schedule of rates and instructions on the application of the tariff see end of tariff.)

1 Articles imported from abroad, as regards Customs duty, subject to the provisions of the Tariff appended to this Law, unless otherwise provided below.

2 If the same article is subject to different rates of duty when arriving from different countries, the importer must, if he desires a rate of duty other than the highest prescribed to be imposed thereon, produce the proof which may be required in accordance with special regulations on the point, to show that the goods are legally entitled to the more favourable Customs treatment. Further regulations on this subject shall be issued by Royal Decree.

3 Articles which are imported in vessels belonging to other countries shall not, unless otherwise provided, be subject to higher rates of duty than similar goods when imported in Swedish vessels.

4 In addition to the articles which are exempted from duty in accordance with the Tariff, the following shall also be duty-free:—

Articles imported on account of the King or for members of the Royal Household; articles which Foreign Embassies, accredited to Sweden, import for their own use; *legation* arms, flags, and office requisites, and other similar articles for official use, which are imported for the Consulates in Sweden of foreign powers which, in their own countries, grant similar advantages to Sweden; articles imported for the land or sea forces which are not manufactured in Sweden, or which cannot be obtained in Sweden in view of the necessity that they should be procured without delay, provided each case which occurs receives Royal approval; clothing and bedding belonging to travellers or persons employed on vessels, when such clothing or bedding is requisited by the owner, is found to be not in excess of his personal requirements; requisites belonging to travellers, to persons employed on vessels, to the staff of trains, or to carriers, provided such requisites are found to be not in excess of their requirements during the journey, and so far as there is no reason for assuming that they are intended for other purposes; used cycles and used hand-carriage lanterns, which are imported, and which are stated in a written declaration on the traveller's word of honour, to be for his own use and not for trading purposes, shall also be included amongst such requisites; instruments, appliances, tools, and the like which are brought by persons engaged in the exercise of some science, art, or handicraft, for professional use, or which are specially imported by them, provided in the latter case that they give a written assurance on their word of honour that they are imported to be so used by them, and are not imported for purposes of trade; ships' stores and articles forming the equipment of vessels, including also household appliances belonging to vessels, provided such requisites and equipment can, in view of their nature and quantity, be reasonably regarded as intended for use on board the vessel in which they are imported, and so long as they remain on board; articles forming part of the equipment of wrecked vessels, also submarine trolleys when the trolleys, in pursuance of the special regulations made with regard thereto, is delivered by the proper Customs authorities to the finder; ships' stores brought on a vessel coming from abroad, so far as they are required for the use of the crew or the passengers, so long as the vessel does not, after concluding its voyage, proceed to another Swedish port in the home trade. It shall be incumbent on the Customs Administration at the place where the vessel calls during a voyage, or after it has cleared to a place abroad, to seal, and to specify on the manifest or on the Customs permit the portion of the supplies which has not paid duty, and which, in view of the number of the crew and passengers and of the length of the vessel's stay at such port, as well as the distance to the nearest port of call or to the open sea, cannot reasonably be regarded as required for the purpose stated. Such sealed stores, so far as they are not delivered for free use in accordance with preceding provisions, after being written off on the manifest or Customs permit, and provided they are not re-exported in due order, shall be subject to the ordinary rates of duty; ready-made household furniture and articles of clothing imported by a foreign subject or a Swedish subject domiciled abroad for at least one year, who, in consequence of marriage with a person in Sweden, renews either provided the conditions herein laid down are duly certified, and that the owner declares in writing on his or her word of honour that the goods were received as dowry or wedding presents in view of such marriage, and that circumstances do not exist to cast doubts on such statement; old and used linen, and articles and other objects when imported on behalf of persons immigrating from abroad or persons who, having been domiciled in Sweden, have resided abroad for at least one year, either intermittently or with occasional intervals only, provided in all cases that the owner certifies in writing on his word of honour that the conditions specified as entitling the goods to free admission exist, that he himself has used the articles in question, that they are imported for his own use and not merely for resale, and provided also that the Customs officer concerned finds that they are not in excess of the requirements of the owner, samples of goods which have no commercial value on importation, or which are rendered valueless when passing through the Customs; packing and receptacles in which goods are imported, unless they are to be included in the dutiable weight of the goods, or their form, appearance, or other circumstances show that they are not merely packages or other articles which can be used to a greater or less extent for other purposes; or that they consist of wooden material bound together to effect the ventilation of cargo packed on board vessels and so-called dunnage, such as mats, presses and similar goods clearly intended only for the protection of articles during transit, and not imported for trade purposes shall also be included as packing; oil and used packing materials, when imported separately, such as empty casks, tin cans, boxes and the like, when returned from abroad or imported to be re-exported with merchandise;

but this provision shall not apply to butter casks; articles produced or manufactured in Sweden, as well as foreign articles which have previously paid duty there, when re-imported in an unaltered state within 10 years after being exported. In case, however, drawback was allowed on such articles when exported or on the material used therein, such drawback shall be repaid to the Customs. If an article of Swedish manufacture or on casks or coverings in which they are evidently intended to be sold, there are marks indicating their Swedish origin, exemption shall not be obtained by persons other than the manufacturer, unless the importer either produces a statement of the manufacturer showing that he has no objection to raise against the exemption of the goods from duty, or otherwise makes it clear that no such objection can reasonably be expected on the part of the manufacturer or his legal representative; transport material imported only for temporary use in Sweden, such as railway vehicles, when used for importation or intended for the export from Sweden of merchandise and passengers; and also, under such conditions as the local Customs authorities may consider necessary in special cases, freight animals and vehicles which are evidently used only for the transport of merchandise or passengers to Sweden over the frontier and are immediately exported; insignia of orders granted by foreign states and the like; also exhibition medals or other prizes which have been granted in open competition abroad to persons domiciled in Sweden; coffins with bodies and urns with human ashes; also wreaths and the like accompanying them, as well as wreaths and flowers imported separately in commemoration of deceased persons; also natural history and ethnographical specimens for scientific collections; food-stuffs intended for, and imported simultaneously with, animals imported from abroad, in so far as such goods are shown not to exceed the animals' requirements during transport to the place to which the animals, in accordance with the accompanying documents, are finally destined, and providing that there is no reason to believe that the food-stuffs are intended for other purposes.

The special measures of control and general regulations which may be required to prevent the abuse of the exemption from duty accorded in virtue of this Section shall be issued by Royal Decree. Special provisions may also be issued in the same manner, so far as may be found necessary, with regard to vessels engaged in the home and foreign trade combined with a view to limiting the exemption from duty granted under "in respect of ships' stores."

5 The following small consignments of natural products or manufactures allowed to be imported, but subject to import duty, may be conveyed without payment of duty from Norway to Sweden over the portions of the frontier mentioned below on journeys other than those by rail, with the exception of playing-cards, which are subject to a stamp tax as well as duty, brandy and spirits, and beverages prepared therefrom, and also wine, which goods shall pay duty:—

When the journey is made over the portions of the frontier situated between the frontier station in Mittemärsfors in Varmland, and the frontier between Varmland and Dalarna, and between Ljusnebacken in Härjedalen and frontier mark No. 167, and also between the parishes of Käll and Fästvik in Jämtland—Bredå, all kinds, to a total of 10 kilos; pork, bacon &c., all kinds, to a total of 10 kilos; yarn, all kinds, to a total of 5 kilos; coffee, all kinds, and coffee substitutes, to a total of 5 kilos; malt, 10 kilos; malt liquors, all kinds, to a total of 3 litres; rice groats, 5 kilos; sugar and syrup, to a total of 5 kilos; cereals, not ground, 10 kilos; cereals, ground, 25 kilos; tobacco, unmanufactured or manufactured, all kinds, to a total of 1 kilo; tinsels, all kinds, to a total of 15 metres, but not exceeding a total value of 25 kronor, and other articles to a total value of 20 kronor.

When the journey takes place over the portion of the frontier which is situated between the boundary between Varmland and Dalarna and Ljusnebacken in Härjedalen or over the portion of the frontier which is situated between frontier mark No. 167 and the northern boundary of the parish of Käll in Jämtland, and from the southern boundary of the parish of Fästvik and places lying to the north thereof—Bredå, all kinds, to a total of 20 kilos; pork, bacon, &c., all kinds, to a total of 10 kilos; yarn, all kinds, to a total of 5 kilos; coffee, all kinds, and coffee substitutes, to a total of 5 kilos; malt, 4 kilos; malt liquors, all kinds, to a total of 1 litre; rice groats, 5 kilos; sugar and syrup, all kinds, to a total of 10 kilos; cereals, not ground, to a total of 150 kilos; cereals, ground, to a total of 100 kilos; tobacco, unmanufactured or manufactured, all kinds, to a total of 1 kilo; tinsels, all kinds, to a total of 15 metres, but not exceeding 40 kronor in value, and other goods to a total value of 30 kronor.

When articles are brought by travellers in quantities in excess of those specified above, duty shall be levied in accordance with the general provisions on the whole quantity imported.

Exemption from duty granted in virtue of these paragraphs shall not apply to articles imported for trading purposes, for ordinary purposes of sale, or to be supplied in payment of work performed, nor to articles imported by traders or on their account, provided they are of the kind in which they do business.

If required by the Customs officers, the traveller shall be bound to state his occupation and domicile, and to furnish a written statement, on oath, that the goods he brings with him are not imported for trading purposes, and that he does not give them to any other person for sale, or that the traveller himself, if such certificate shall be given by the person on whose account they are imported. If the person concerned fails to give such a certificate, the articles shall be subject to duty in the ordinary way.

Special provisions shall be laid down showing how far sugar, which, in accordance with the preceding Section, may be imported free of Customs duty, shall also be exempted from the sugar tax.

6 If in districts on the frontier between Norway and Sweden any person owns or cultivates properties on both sides of the frontier, and such properties either abut directly on one another or are so situated that the distance between the nearest boundaries of such properties does not exceed three kilometres, such properties shall be treated as one, and the property situated in Sweden may be imported duty-free over the frontier.

7 The General Customs Administration, or in special cases the Customs Authorities on the frontier with Norway, shall issue such detailed regulations as they may consider necessary to prevent abuse of the privileges accorded in §§ 5 and 6.

8 Exemption from Customs duty may be allowed for short periods of fixed duration for:

Dutiable goods which are imported to be repaired or completed in Sweden and are intended for subsequent re-exportation; dutiable articles imported to be exhibited as samples or shown as public exhibits, provided that they cannot in themselves be regarded as imported for purposes of sale; for use as models in the manufacture of cast articles intended for export, provided they are re-exported together with such articles; for use in connection with organized competitions, or for occasional theatrical performances or circus exhibitions; or to be tested and subsequently re-exported; in the latter case, however, the exemption from duty shall be accorded to single articles only or to goods which cannot reasonably be regarded as imported for purposes of sale; and imported dutiable packing of textile materials, raw, in bulk, to be re-exported with their contents, and dutiable packing imported for the same purposes, provided it is of a kind which is not manufactured in Sweden.

Exemption from duty in accordance with the preceding paragraph shall not be allowed for a period longer than one year, and in case such exemption is granted on articles to be tested and subsequently re-exported, as well as in the case of packing materials, the period shall not exceed six months. Exemption from Customs duty as herein provided shall be granted by the General Customs Administration, which shall issue such measures of control as may be considered necessary to ascertain the identity of the imported and exported goods; it shall also be a condition for such exemption that the owner besides complying with the regulations in force, shall apply to him, on the receipt of the goods, to the goods deposit with the Customs the amount of duty liable or else furnish security approved by the Customs Administration for payment of such duty in case re-exportation does not take place within the period fixed by the General Customs Administration, or in case re-exportation is not duly shown to have taken place.

It shall be determined by Royal Decree how far and under what conditions exemption from duty for a definite period may in special cases be granted for machines, appliances, tools and other articles imported for use in railway or harbour construction, drainage works, electric installations, by public authorities, or otherwise, for the public benefit, when such goods are subsequently to be re-exported from Sweden.

The conditions under which travellers not domiciled in Sweden may use automobiles, which they bring with them and which are intended for re-exportation before the expiry of a period not exceeding one year, shall also be determined by Royal Decree.

Articles which are brought from Norway or Finland to Sweden by the frontier population for household use in order to undergo some process of improvement in Sweden, such as bleaching, dyeing, tanning, grinding, spinning, weaving, or other similar process, or for repair, and which are re-exported to the country of origin after undergoing such repair process, shall be exempted from Customs duty on importation, provided that the owner complies with the detailed regulations which may be issued by the General Customs Administration, or, in special cases, by the Customs authorities on the frontier, in order to prevent abuse.

Any special regulations as to exemption from duty which may be issued in regard to samples of goods brought from certain countries or accompanying commercial travellers from certain countries shall be observed.

9 Re-importation of goods exported in order to undergo repairs or other treatment abroad which does not alter their essential character may be allowed within a period not exceeding one year on payment of duty to the amount of 15 % of the cost of repair or improvement, provided that the goods do not, as a result of such treatment, become liable to duty under a more highly-taxed heading than that previously applicable to them; in the latter case, the difference in duty shall be paid instead. The General Customs Administration may grant the above-mentioned privileges, and make such regulations as may be necessary in connection therewith.

Articles which are conveyed from Sweden to Norway or Finland by the frontier population for household purposes in order to be improved by being bleached, dyed, tanned, ground, spun, woven, or by undergoing some other similar treatment, or else for repairs, and which are re-imported after such treatment or repair, may be exempted from Customs duty on re-importation, provided that the owner complies with the detailed regulations which may be issued by the General Customs Administration, or, in special cases, by the Customs Authorities on the frontier, in order to avoid abuse.

10 No reduction of the duty leviable in accordance with the Tariff shall be allowed on imported goods on account of any damage they have received, unless the owner of articles which have accidentally suffered damage during transport to the place of importation declines to accept such articles, in which case, the Customs duty, provided it is not assessed in the Tariff on the value of the goods, may be reduced in the proportion which the actual value of the goods bears to the value of similar goods in an undamaged state.

The owner who desires the preceding provision to be applied to his goods must make application for the purpose to the Customs Administration within two days after the expiry of the period within which the articles should be declared for duty under the Customs Regulations; and he must, within a period to be prescribed by the Customs Authorities, procure a satisfactory statement of the amount of the damage; after the value of the goods, both in their undamaged and in their damaged conditions, has been ascertained by the Customs Administration in accordance with

the provisions of the Tariff Instructions as to the ascertainment of the value of goods, they shall be sold ex duty on behalf of the Customs at public auction, to be duly notified, and after deduction of the costs incurred by the Customs the amount thus obtained shall be handed to the owner within one year after the date of the auction, or else such amount, if not previously claimed, shall fall to the Crown; when the new owner pays duty on the articles, their value shall be taken as the amount produced by the sale, provided it is not less than the value placed on the damaged articles when valued, otherwise the value shall be taken as the latter amount.

It shall be determined by Royal Decree whether, and to what extent, duty leviable under the Tariff may be reduced for foreign goods which are salvaged from stranded vessels, or which form part of wreckage washed ashore, found at the bottom of the sea, or in the open sea.

11 Duty previously charged and paid shall not be refunded even if the goods are re-exported.

This provision shall not, however, apply in the case of articles which, when properly analysed, are found to contain arsenic or other poisonous substance in such quantities that they may not be put on sale in view of the regulations in force as to poisons, and are re-exported by the importer, or, in cases where there was apparent cause for exemption from duty in virtue of § 8, the articles are exported within three months after importation, and there appears no reasonable doubt as to the identity of the imported and exported goods.

12 Persons who construct, alter or repair in Sweden, vessels of more than 40 register tons, whether Swedish or foreign, shall be entitled to a refund of duty paid in respect of dutiable materials and requisites used therefor if imported from abroad, including articles of household furniture firmly fixed on the vessel, which cannot be separated therefrom without losing their utility, or which are shown by special and durable marking to be exclusively intended for use on such vessel; or, in case duty has not been paid but, as provided below, a bond therefor has only been furnished, such persons may enjoy exemption from payment. The following conditions must be complied with in each case:

The intention to use the imported goods for the purposes above specified shall be stated in writing when declaring them for assessment of duty; the vessel for which the articles are used must have been completed within three years from the date of the declaration; when the vessel is completed, the person who effected its construction, alteration or repair shall supply the General Customs Administration a statement on oath, attested by two of his assistants employed on the work in question, containing an accurate account of the quantity and nature of all the various articles used for the vessel (including any waste of materials resulting from the work) in respect of which drawback or exemption from duty is claimed, as well as a certificate on oath showing that the articles in question are of foreign origin and that the importer or repairer has been fully paid or a bond approved by the General Customs Administration furnished therefor, as well as particulars of the date of declaration, together with a statement whether they were declared from bonded warehouse or transit warehouse, from a free port or direct, showing in the latter case the method of conveyance when imported; as regards the certificate, the Customs authorities may, if so requested, be furnished showing that, on examination on board, they found the conditions laid down above for the grant of exemption to the articles in question were complied with; and the person effecting the construction, alteration or repair must submit to all other measures of control which the General Customs Administration may consider it reasonable to impose.

If the construction, alteration or repair is carried out by the owner of a building yard or engineering works and he desires to obtain a delay in paying the duty on the articles covered by this paragraph, until it is decided whether exemption from duty shall be allowed, he may, on making application to the General Customs Administration, be granted such delay if a bond which is regarded by the General Customs Administration as satisfactory is furnished for the payment of the duties; the provisions contained in section 32 of the Customs Law shall, so far as they are applicable, govern the right of the Customs after expiration of the period of the delay granted for the payment of such duties, to exact payment of the amount from such security.

The same privilege as accorded in first paragraph shall be applied under the above-mentioned conditions to persons who effect in Sweden the construction, alteration or repair of docks, dock gates, piers, or slips, whether for Swedish or foreign account.

13 The following rates of drawback shall be allowed on the exportation by sea from a Swedish staple town on the goods specified when manufactured in Sweden from foreign materials:—

For 1 kilo. of refined loaf, candy or cake sugar .....	Öre.
" cocoa in powder .....	7½
" coffee, or roasted, but not ground ....	14½
" bread .....	6
" of macaroni or vermicelli of wheat, ground or crushed .....	6½
For 1 kilo. of rice starch containing the ordinary amount of water (13 per cent.) .....	7
For 1 kilo. of manufactured tobacco, viz.:—	
Cigars and cigarettes .....	1 krona 02
" with mouthpieces ..	98
Twist tobacco .....	65
Rolled and pressed tobacco .....	1 krona 00
Snuff .....	81
For 1 kilo. of manufactures of paper, provided that they do not consist in the main in paying a lower rate of duty than 10 öre per kilogramme .....	54
For 1 kilo. of woollen tissue .....	10
" linen tissue .....	20
" cotton tissue .....	15

The following conditions shall also be complied with:—

That in the case of all the articles enumerated above at least 25 kilos. must be declared for export and despatched in one consignment, but this provision shall not apply when the articles in respect of which drawback is claimed are exported for the victualling of ships,

provided the same conditions as in the case of foreign goods certified to free ports, when duty on landing was always be accompanied by a sworn certificate of the manufacturer, attested by two witnesses, that the goods are of Swedish manufacture, and made from foreign raw materials on which duty was fully paid, or, in the case of fish, that they are manufactured in Sweden from yarn spun abroad, which was subject to duty, and on which duty was duly paid; this certificate must be entered in the register of the Customs Office at the place where the goods are exported; and that the fact of exportation shall be verified by means of a certificate from the competent authority at the port of discharge, showing that the goods were landed there; this certificate must be duly legalized by the Swedish Consul or Vice-Consul, if there is one at the place. In case, however, the goods are exported in a vessel of 50 tons burden or more, and the necessary documents prescribed in Section 32 of the Customs Law for re-exported goods are duly complied with, it shall not be necessary to require any certificate as to the arrival of the goods at the foreign port of discharge in order to grant drawback. In case also the goods are exported on a passenger steamer which is shown by a list of sailings previously advertised to make regular voyages, and which has a burden of 50 tons register or more, the fact of exportation may be regarded as duly attested if verified by entry on the Customs pass of the vessel, and by a certificate of the Customs Officer showing that the exported goods were landed into the vessel under his inspection, with unbroken Customs seal, and that the vessel remained under his surveillance until it cleared. If the vessel puts in at another Swedish port on the voyage a certificate from the Customs Officer there shall also be appended, showing that the vessel was duly reloaded, and the goods left the port with the Customs seals intact.

In case not tissue, manufactured article, is used for packing articles exported by sea, a drawback of 10öre for each kilo. of tissue may be granted in accordance with the stipulations laid down at the beginning of this (13) Section. The certificate as to the quantity of tissue used for packing must be appended to the export declaration shall in this case be issued by the manufacturer of the goods in packing which the tissue was used, and shall show that the packing material consisted of foreign jute tissue, on which import duty was fully paid, and contain a statement as to the weight of such packing. The competent Customs authorities shall have the right, if they think fit, to verify the weight of the packing by sampling it and weighing a sample. The General Customs Administration may, however, in regulations to be issued on the subject, grant such facilities as may be accorded without prejudice to the necessary control.

In addition to the drawback specified above, the following shall also be granted:

To owners of mills on the exportation by sea from a Customs port of the following products of milling, viz., fine flour of wheat, rye or barley and groats of wheat or barley, drawback of the amount of the duty paid by them on a corresponding quantity of unground cereals of the same kind imported directly from abroad. It shall be assumed that 100 kilos. of finely milled flour, 100 kilos. of rye or barley, or 68½ kilos. of flour and 100 kilos. of wheat or barley 68½ kilos. of groats. The following conditions shall also be observed:—

The intention to grind imported cereals into flour or groats for export with drawback shall be declared by the mill owner, and the export of the ground cereals shall take place at the same Customs port, from which, if not a staple town, the import and export declarations as well as the certificate provided for below shall be forwarded to the Chief Customs Office in whose jurisdiction it lies; at least 2,000 kilos. of each kind of flour or groats shall be exported in one consignment, and the quantity of such export shall be verified by a certificate on oath from the manufacturer, attested by two witnesses, showing that the goods declared for export are the produce of the exporter's own mill, and stating the nature and kind of the goods; the unground cereals in respect of which drawback is allowed must have been imported within the six months immediately preceding exportation; the Customs Administration at the place of export shall, on examining the goods, send a statement of the quantity of goods to the sacks, supervising their whilst in transport and during loading into the vessel, issue a certificate which is to be attached by way of proof to the Customs report forwarded to the head office together with the declaration and other certificates; exportation in other respects shall be verified in the manner laid down in this Section in respect of other goods for which drawback is granted; the Customs Office concerned must keep balance accounts for imports and exports in a form to be determined by the General Customs Administration, for all persons who, in the manner set forth above, declare when importing cereals that they are to be ground for export; and in order to obtain the drawback herein provided, the person concerned must make application each month to the General Customs Administration by means of a request forwarded through the Customs Office concerned, such request to be accompanied by extracts from the balance accounts of the Customs House and by receipts for the Customs duties in respect of the quantities of unground cereals entered in the balance sheets.

Owners of rice mills on exportation by sea from staple towns rice groats or ground rice, being the produce of their mills, which has been ground from grain, whether cleaned, whole or crushed, a drawback of the duty paid on the unhusked rice meal in the manufacture of the goods in question, provided it was imported by the mill owner directly from abroad or from a free port or removed from bond. The proportion between the raw material imported, and the meal produced shall be calculated by weighing out 100 kilos. of unhusked rice, produce 75 kilos. of groats or ground rice. The following conditions shall also apply to the grant of drawback:—

The intention to grind groats or flour for export from the rice mill must be declared on the day of loading into the vessel for exportation must take place through the Customs House where duty was paid, unless the General Customs Administration permits otherwise in special cases; at least 2,000 kilos. of groats or flour, whether separately or together, shall be exported in one shipment. The export declaration must be accompanied by a certificate under oath of the manufacturer and attested by two witnesses, showing that the goods declared for export are the produce of the exporter's own mill, and stating the nature of the goods, and duty and the method of import, and declaring,

if the goods consist wholly or partly of ground rice, that the ground rice was produced exclusively from cleaned whole or crushed rice groats and is free from bran; the unhusked rice used in the production of such goods shall have been imported within 12 months immediately preceding exportation; the competent Customs House shall, after examining the goods, ascertaining their net weight, ploughing the sacks, watching the transport to and loading in the vessel, issue a certificate which shall be attached to the report forwarded from the Customs House together with the export declaration and other certificates by way of verification; in other respects, the export shall be verified by the method provided in this Section in respect of other articles on which drawback is allowed; the competent Customs House shall keep balance accounts of payments of import duties and of exports in a form to be determined by the General Customs Administration; and in order to obtain the drawback herein provided, the person concerned must make application to the General Customs Administration by means of a request received through the local Customs House; such request must be accompanied by extracts from the balance account of the Customs House and receipts for the duties paid on the quantities of unhusked rice entered in such balance accounts.

The Customs drawback provided for above shall also be allowed on exports by rail to Norway under the following special conditions, which apply to exports by rail:

The consignment must have been declared for export to the local Customs House at the place of despatch, and there received and provided with a proper pass addressed to the Swedish Customs House at the frontier, which pass shall accompany the goods during transit; the export declaration shall in all cases be accompanied by the manufacturer's certificate in the case of foreign jute tissues used as a covering for goods, and, in cases of flour or groats; in the case of foreign jute tissues used for packing goods, proof must be furnished by means of a certificate from the frontier Customs House that the goods arrived there with seals or plombs intact, and were there conveyed to Norway, and, in the case of other articles, that they were also found to agree with the quantity entered on the quantity with the particulars entered in the pass. Instead, however, of the latter certificate, it may, when the articles arrive under seals or plombs, be considered sufficient if it is certified that the seals or plombs were intact on arrival.

Traders desiring to import foreign dutiable goods in order to use them with or without addition of native or foreign duty-free materials for the production of articles for export may, in special cases or for definite periods, be allowed a refund of the Customs duties paid on the foreign dutiable material when the goods so produced are exported or are placed in the drawback store, or, in case the duty shall not have been paid as provided before, they may be exempted therefrom; in this connection the loss of material which is unavoidable in the manufacture of the goods may also be allowed.

The privilege in question, which may also be allowed in respect of the articles of export mentioned at the beginning of this (13) Section, in case the drawback therein provided is not regarded as an exact reimbursement of the Customs duty paid, shall be granted, after investigation, by means of a Royal Decree, which shall also contain details of the conditions on which it is granted. It shall, however, be regarded as having lapsed in the case of foreign raw material entering into the composition of goods for export which have not been exported or placed in drawback bond within one year after the declaration of the raw materials on import.

If the trader, to whom the privilege in question has been granted, desires to defer payment of duty on goods imported for the purpose stated above until it is decided whether exemption from such duty can be allowed, he shall be entitled to delay payment, provided that he applies stating the circumstances to the General Customs Administration, and furnishes a bond which the Administration regards as satisfactory, for the amounts he may have to pay to the Customs revenue.

If when such delay in payment of the duty has been granted, the articles for export have not been shipped abroad or deposited in drawback bond within the time and under the circumstances laid down for the grant of the privilege, duty must be paid to the Customs revenue together with interest at the rate of 6 ½ per annum from the time when the imported goods were declared to the Customs.

The portions of the provisions contained in Section 32 of the Customs Law, which are applicable, shall govern the right of the Customs to meet the duty and interest in question from the bond furnished after the expiration of the period of delay allowed in payment of the duty.

The provisions of this Section in respect of drawback or exemption from Customs duty on export shall also apply when the goods affected by such drawback or exemption are exported to a free port or admitted into a free warehouse in question from the bond warehouse, or when the goods by land shall be verified in such manner as is or may be specially laid down, but in the case of export by sea to a free port the stipulations previously laid down in this Section in regard to the verification of export to foreign ports shall apply so far as possible.

Drawback or exemption from Customs duty as provided in this Section may also be granted if the articles for export instead of being immediately shipped are warehoused in a staple town under Government lock in a special warehouse (drawback warehouse), installed for such purpose in a building supplied either by the State, or by the exporter and approved by the Customs.

If the owner of goods warehoused in such drawback warehouse wishes again to make use of them in Sweden, the drawback, together with interest at the rate of 6 ½ per annum from the date of payment, shall be repaid to the Customs Revenue. If drawback was not granted on the goods, the raw materials used therein being instead admitted from the Customs duty free, such drawback shall be paid to the Customs together with interest at the rate of 6 ½ per annum thereon from the date when the imported goods were declared to the Customs.

The same provision shall apply if the goods are not exported within one year after being warehoused in drawback warehouse, and the goods shall then be liable both to duty and interest.

Further provisions regarding drawback warehouses and the conditions under which they may be used shall be issued by Royal Decree.

If any person is found to have made statements not in accordance with the truth in order to obtain the drawback granted in accordance with the provisions of this Section, the right to obtain such drawback in future may be withdrawn from him.

14. Tonnage duties shall be paid to the Crown on voyages between Swedish and foreign ports at the rate of 10 öre for every ton of the vessel's dutiable burden, as shown in the tonnage measurement certificate, without distinction as to whether the vessels are Swedish or foreign. Such tonnage duties shall be paid in the course of a single calendar year on the following occasions:

On the first voyage onwards, and on every subsequent inland voyage, when the vessel carries cargo and discharges a greater or less portion thereof. In this connection, vessels shall be regarded as being in ballast when their cargo amounts to less than  $\frac{1}{10}$  of their dutiable burden. In calculating this, one ton shall be regarded as equivalent to 2.83 cubic metres in the case of goods which are entered in the ship's papers by volume, and 1,360 kilos, in the case of those entered by weight;

On the first outward voyage only.

When a vessel discharges and loads at several places, tonnage duties shall be paid only at the first port of loading or discharge, and a certificate of payment shall be entered on the manifest or Customs pass.

The following shall be exempt from the payment of tonnage duties:

Vessels destined or not to a Swedish port, which enter and clear in ballast.

One asterisk (\*) placed before numbers and notes means that the whole is conventionalized.

Two asterisks (\*\*) mean that the numbers and notes are partly conventionalized only, under Treaty with a foreign State.

Note.—Unless otherwise expressly determined, the conventional provisions result from the Commercial Treaty concluded with Germany on May 2, 1911.

The letters u.s.m. mean "not specially mentioned."

# STONES AND EARTHS AND OTHER MINERAL OR FOSSIL RAW MATERIALS, NOT LIQUID; ALSO MANUFACTURES THEREOF, NOT ELSEWHERE SPECIFIED.

Nos.	Goods.	Duty. Kr. öre.
1	Quartz, quartz sand, flint, infusorial earth (kieselgühr) and bauxite, even if purified, fluorspar and cryolite, natural or artificial, even if ground .....	Free
2	One of all kinds, even if pulverised or made into briquettes .....	Free
3	Calcareous spar and other calcareous rock as well as magnesite and witherite, in lumps or ground, even if burnt; lime slacked .....	Free
<p>Note.—Calcareous spar and other white limestone which is pulverised so finely that the article in its condition as imported can be used as colouring matter, shall pay duty as chalk, ground, washed or precipitated.</p>		
4	Gypsum stone, raw, and heavy spar, feldspar and raw phosphates and antimony, even if pulverised ..	Free
<p>Note.—Specular gypsum is to be included with gypsum stone.</p>		
5	Gypsum, burnt, even if ground (including the weight of the packing) .....	0 40
<p>Note.—So-called marble cement is also to be included under this heading.</p>		
<p>Manufactures of gypsum, even if containing an admixture of other material:</p>		
6	Moulds for industrial purposes .....	Free
7	Plaster slabs, including plaster boards and other similar materials for building .....	0 02
8	Ornaments and similar architectural work ..	0 20
9	Casts for public collections or official educational institutions; also models for artistic use .....	Free
10	Works of art and articles of industrial art, also other kinds u.s.m. even if in combination with wood, non-precious metal or the like (including the weight of boxes, paper and similar coverings) .....	1 00
<p>Note.—If an article classed as a work of the pure or industrial arts or as an unspecified manufacture of gypsum weighs more than 5 kilos, per piece in the form in which it is imported, the weight in excess shall be charged with a duty of 10 öre only per kilo.</p>		
11	Clay, all kinds, even if washed, ground or calcined, including china clay or kaolin; also chamotte, dinas, and other mortars .....	Free
12	Asbestos, unworke; also manufactures u.s.m. of asbestos with or without admixture of other substances and even if in combination with other materials .....	Free
13	Mica, unmanufactured or pulverised, as well as coloured, also manufactures thereof, u.s.m.; tale, even if ground, and mercerschaum, unmanufactured, even if artificial .....	Free
<p>Emery, pumice, tripoli and similar mineral materials for polishing or cleaning, unmanufactured, pulverised or washed:</p>		
14	In packages of not more than 2 kilos weight kilo.	0 10
<p>Note.—The weight of the package in which the goods are intended to be sold retail shall be included in the weight of the goods.</p>		
15	In other packages, or if unpacked .....	Free
<p>Note.—Tripoli moulder into shapes, so-called tripoli stone, shall be included in the polishing and cleaning materials comprised in these numbers.</p>		

Vessels which during a voyage between foreign ports call at a Swedish port, and there only land or take on board passengers and their luggage, or only discharge goods into another vessel for export.

Vessels which put into Swedish ports owing to *force majeure* or to obtain orders for their further journey, and do not discharge cargo or take on board any cargo other than necessities for the crew and passengers or the vessel itself.

Vessels which put into Swedish ports in consequence of casualty at sea, which is reported in marine depositions, and there discharge their cargo, and take it on board again for export after undergoing repairs.

Vessels which, under the circumstances last mentioned, discharge their cargo and sell it, either wholly or in part, when such sale is proved to be limited to furnish what may be required to meet the cost of repairs, and

Vessels which during a voyage between foreign ports discharge or load goods in a Swedish port to an amount not exceeding one-fourth of the burden of the vessel, the ship's papers being taken as evidence in making the necessary calculations.

In all these cases, the master of the vessel must, however, comply with the regulations laid down in the Customs Law as to making a report to the nearest Customs Officer and delivering the manifest, and must also comply with the provisions of that Law in regard to obtaining a Customs pass so far as they are applicable.

This Law shall come into force on December 1st, 1911.

Nos.	Goods.	Duty. Kr. öre.
Grindstones, whetstones, and polishing stones, even if in the form of slabs or discs:		
Natural:		
16	In combination with wood, non-precious metal or other similar material .....	0 25
17	Not in combination with other material, but including those with metal mounting in the centre .....	Free
Note.—The fact that a natural grindstone is provided with an iron band for protection during transport shall not be taken into account in assessing duty.		
Artificial even if in combination with wood, non-precious metal, or other similar material:		
18	Wholly or partly of emery, corundum, alundum, carborundum or other similar hard polishing material .....	0 25
19	Other kinds .....	0 04
20	Precious stones, unset: all kinds .....	Free
21	Stones, n.s.m., unmanufactured or pulverised; also minerals of all kinds, n.s.m. in pieces or pulverised ..	Free
Millstones, stones for debbing, and edge-roller stones:		
22	Natural, even if bound with iron:	
23	Of granite .....	0 75
24	Other kinds; also other manufactures of lava for industrial use .....	Free
25	Do, artificial .....	2 00
Roofing slates (slabs cut into suitable dimensions for roofing, with or without holes); also manufactures of stone, n.s.m., for industrial use, such as slabs for brewer vats, &c. ....		
	.....	1 00
26	Lithographic stone; writing slates, un-framed or with wooden frame; also slate pencils even if of artificial composition, sheathed or not .....	Free
Sheets and slabs of marble:		
27	Not polished .....	Free
28	Polished .....	0 10
29	Works of art, of stone .....	Free
30	Manufactures, n.s.m., of marble, alabaster, even if artificial, porphyry and other of the finer qualities of stone, intended chiefly as ornaments, such as vases, urns, statuettes, animal figures, &c. even if in combination with wood, non-precious metal or the like (including the weight of boxes, paper and similar wrappings) .....	1 00
Note.—If articles classed under this heading weigh more than 5 kilos, each in the form in which they are imported, the weight in excess shall be charged with a duty of only 10 öre per kilo.		
Manufactures of stone n. s. m.:		
Not polished or ground:		
31	Of sandstone or limestone .....	0 01
32	Other kinds .....	Free
33	Polished or ground .....	0 10
Note.—If articles classified as manufactures of stone, n. s. m., polished or ground, weigh more than 100 kilos, each in the form in which they are imported, a duty of only 4 öre per kilo, shall be charged on the weight in excess.		
34	Earthy colours, such as bole, ochres, &c., unmanufactured; chalk, raw; graphite (black lead), unmanufactured, ground or washed; also gravel, sand n. s. m., even if cleansed or coloured, and earths, not included under any other heading, unwrought, calcined, pulverised or washed, including also peat mould and peat straw .....	Free
35	Portland cement, ordinary grey, white or coloured, ground or not, and slag cement, trass and other varieties of cement used for building purposes (including the weight of the packing) .....	0 40

I.—STONES AND EARTH AND OTHER MINERAL OR FOSSIL, RAW MATERIALS, NOT LIQUID; ALSO MANUFACTURES THEREOF, NOT ELSEWHERE SPECIFIED.—continued.

Nos.	Goods.	Duty Kt. ore.
	<i>Note.</i> —All mixtures for flooring purposes which contain one or more mineral components in the form of powder together with sand or the like are to pay duty as cement.	
36	Manufactures of cement: Slabs, even if of so-called mosaic cement and ornaments ..... 100 kilos.	1 25
37	Works of art and products of the industrial arts. . . . . (Dutiable as similar articles of plaster)	2 50
38	Manufactures of so-called mosaic cement, n. s. m., which cannot be classed as works of art or of industrial art ..... 100 kilos.	2 50
39	Other kinds, such as building material, pots and pipes, including also manufactures of concrete, even if reinforced ..... 100 kilos.	0 80
	<i>Note.</i> —Manufactures of magnesia cement and unspecified manufactures of other artificial stone, also unspecified manufactures of limestone, are to pay duty as manufactures of cement.	

40	Slag and other mineral waste, such as pyrites ash, obtained from or utilisable for smelting, even if pulverised, not being fertilising material; also gas purifying material (oxyhydrate of iron and ash, not included under any other number) ..... 100 kilos.	Free
41	Coal, anthracite, peat, coke, charcoal, coal and peat briquettes and other kinds of fuel n. s. m.; also retort carbon, not manufactured ..... 100 kilos.	Free
42	Asphalt, natural and artificial, including also pulverised asphalt rock, asphalt cement, asphalt mastic; also pitch of coal or wood tar ..... 100 kilos.	Free
	<i>Note.</i> —Mixtures of natural asphalt and mineral oil (so-called mineral tar), also mixtures of artificial asphalt and the same oil are to be classed as asphalt.	
43	Manufactures of asphalt, n. s. m., with or without admixture of sand, gravel, textile waste, or the like, and even if in combination with other material ..... 100 kilos.	1 25
44	Amber and jet, manufactured ..... 100 kilos.	Free
45	Manufactures of amber and jet, n. s. m. (including the weight of boxes, paper and similar wrappings) ..... kilo.	2 00
46	Manufactures of stone in combination with gold or silver, which cannot be classed under any other heading (including the weight of boxes, paper and similar wrappings) ..... kilo.	5 00
47	Insulating composition (for protection against heat or cold), dry or wet, consisting of two or more mineral substances, such as asbestos, kieselguhr, asphalt, clay or cement, with or without admixture of cotton fibres, animal hair or the like, or of one mineral substance with a mixture of such materials ..... kilo.	0 02
48	Manufactures of the composition mentioned in the preceding number, such as slabs, segments, and other shaped pieces ..... kilo.	0 04

II.—ANIMALS AND ANIMAL SUBSTANCES.

	Live animals:	
	Horses:	
49	Foals under one year ..... each	Free
50	Other kinds ..... each	50 00
51	Animals of the bovine species ..... "	10 00
52	Sheep ..... "	1 00
53	Swine ..... kilo.	0 10
54	Birds, poultry, &c.; also all other kinds n. s. m. ....	Free
	Pork, bacon, &c.:	
55	Smoked ..... kilo.	0 18
56	Other kinds ..... "	0 12
57	Lard ( <i>utter</i> ) ..... "	0 15
	Meat:	
58	Of fowls ..... "	0 20
59	Other kinds, including edible portions of animals, such as liver, kidneys, &c., n. s. m., and not classifiable as preserved meat ..... kilo.	0 07
60	Tallow, including also "premier jus" and compressed tallow ..... "	Free
61	Oleomargarine ..... kilo.	0 10
	<i>Note.</i> —As oleomargarine is to be regarded the fatty substance with a melting point at or below 25° Celsius, which is obtained from tallow and is used for making margarine.	
	Fish:	
62	Pickled ( <i>cryolad</i> ) sprats ( <i>theras but</i> ) in barrels, ...	Free
63	Anchovies and sardines and tunny, salted or brined, including the weight of the vessel, kilo.	0 50
64	Other kinds ..... "	Free
65	Oysters (including the weight of the package) kilo.	0 50
	<i>Note.</i> —Oyster spat or young oysters, with a minimum diameter or breadth not amounting to 5 centimetres, may be imported duty-free into Sweden, it accompanied on importation by a certificate from the fishery officer concerned showing that they are intended for use only for cultivation.	
66	Animals of the crab kind, such as lobsters, prawns and crabs, boiled or not; also shellfish n. s. m. ....	Free

Nos.	Goods.	Duty. Kt. ore.
67	Dead animals, not edible, even if stuffed or otherwise preserved, not classifiable under any other heading	Free
68	Sponges ..... "	Free
	Horsehair:	
69	Horsehair in the rough; also bristles ..... "	Free
70	Prepared or manufactured, even if in combination with other hair or vegetable fibres, including curled horsehair and horsehair cord ..... kilo.	0 20
	Feathers and quills, not specially mentioned:	
71	Not stripped ..... "	Free
72	Stripped, also down ..... kilo.	0 20
73	Intestines, blood and parts of animals, n. s. m., even if salted; also food for animals made from animal wastes, whether mixed or not with vegetable matter, and animal waste, n. s. m. ....	Free

III.—PRODUCE OF AGRICULTURE, THE MILLING INDUSTRY HORTICULTURE, &c.

	A.—CEREALS, &c.	
	Cereals: Not milled:	
74	Rye, wheat and barley; also pease and beans, which can be used for human food, 100 kilos.	3 70
75	Oats; also vetches, soja beans and other pease and beans, not coming under the preceding number ..... "	Free
76	Malt, even if crushed ..... 100 kilos.	6 50
77	Maize ..... "	Free
78	Other kinds ..... 100 kilos.	3 70
	Milled:	
79a	Groats of oats ..... 100 kilos.	3 50
79b	Groats, other kinds; flour, all kinds; also flour of arrowroot and other vegetables, provided it cannot be classed under any other number ..... 100 kilos.	6 50
80	Rice, unhusked, or with the outer husk only removed	Free
81	Rice, milled:	
	(a) Groats ..... 100 kilos.	2 00
	(b) Flour ..... "	6 50
82	Groats, all kinds n. s. m. and macaroni and vermicelli (including the weight of boxes, paper and similar coverings) ..... kilo.	0 20
83	Starch, all kinds (including the weight of boxes, paper and similar coverings) ..... kilo.	0 20
84	Bran, all kinds ..... "	Free
	<i>Note.</i> —When the appearance of a product resembling bran of wheat or rye does not afford sufficient guide for determining whether it should be classed as bran or flour, the amount of ash in the product must be ascertained. If it is found that the ash of the dry portion of the article amounts to at least 1½% of the weight of the dry substance, the article shall be classed as bran; if not, as flour.	
	Seed:	
85	Canary ..... kilo.	0 10
86	Pine; also cones of the <i>Pinus sylvestris</i> ..... "	6 00
87	Fir; also cones of the <i>Abies excelsa</i> or <i>Abies pectinata</i> ..... kilo.	1 50
88	Timothy grass ..... "	0 10
89	Red clover ..... "	0 20
90	Other kinds n. s. m., even if pulverised; also spores	Free
91	Straw and hay; also grass not separately mentioned	Free
92	Grass, braided or split, even if in combination with hair of a kind not subject to duty; also other substitutes for horse hair such as <i>alea marina</i> and curled fibre, and moss prepared as upholstery material ..... kilo.	0 07
93	Hops ..... "	0 10
	Potatoes:	
94	Of the current year's crop, and imported between February 15th and June 30th ..... 100 kilos.	2 50
95	Other kinds, not treated in any way ..... "	Free
96	Cut and dried ..... 100 kilos.	5 00
	White beets (sugar beets):	
97	Raw ..... "	1 00
98	Cut up and dried ..... "	5 00
99	Chicory root, even if dried ..... kilo.	0 05
100	Horse radish ..... "	0 20
	Roots, edible, not specially mentioned:	
101	With stalk ..... "	0 20
	Without stalks:	
102	Fresh ..... "	0 10
103	Cut up and dried ..... "	0 20
104	Oil cakes; cakes made of maize flour pressed together; acorns, ground or not; also arachides or earthnuts ..... "	Free
105	Cattle food, n. s. m., such as brewers' grains and wash grain, meal of maize, cakes and other cakes and maize-corn meal, even if with admixture of animal substances ..... "	Free
	<i>Note.</i> —Maize products in the nature of flour are to be classed under this number if they contain at least 27% of protein.	

Nos.	Goods.	Duty. Kr. ore.
<b>B.—FRUITS, BERRIES, VEGETABLES AND LIVING PLANTS, &amp;c.</b>		
<b>Fruits (of trees) and berries :</b>		
Fresh or boiled only, even if crushed or otherwise broken up :		
05	Grapes and strawberries .....kilo.	0 50
06	Bananas .....kilo.	Free
07	Other kinds n.s.m. ....kilo.	0 10
<b>Dried :</b>		
08	Apples in slices or pieces, from which the peel and core have not been removed (so-called chopped apples for making summer drinks), and apple cores and peel .....kilo.	0 15
09	Plums, prunes, prunellas, dais and dates; also orange, lemon and citron peel, dried or salted .....kilo.	0 25
10	Raisins and currants .....kilo.	0 15
11	Cocoa-nuts .....each	0 10
12	Copra .....kilo.	Free
12	Bananas .....kilo.	Free
13	Walnuts and other nuts, n.s.m. also hazelnuts and chestnuts .....kilo.	0 25
14	Almonds, apricot, peach and plum kernels and all kinds of nut-kernels whole or broken up, including so-called "carob almonds" ( <i>arabidmandel</i> ) .....kilo.	0 35
15	Other kinds, n.s.m.; also if salted : Edible.....kilo.	0 25
<i>Note.</i> —In assessing duty on salted edible fruit and berries no deduction shall be allowed for the weight of the receptacle.		
6	Not being edible or for decorative purposes, even if pulverised .....kilo.	Free
7	Candied preserved in spirit, vinegar or oil (including the weight of the vessel) .....kilo.	0 50
<b>Vegetables, not specially mentioned :</b>		
<b>Fresh :</b>		
8	Melons, cucumbers and tomatoes .....kilo.	0 20
9	Asparagus (including the weight of the package) .....kilo.	0 40
10	Onions and cabbage (white) .....kilo.	0 10
11	Other kinds .....kilo.	0 15
12	Salted or dried, even with roots .....kilo.	0 25
13	Candied preserved in spirit or vinegar (including the weight of the vessel) .....kilo.	0 50
14	Mushrooms, edible .....kilo.	0 50
<i>Note.</i> —No deduction shall be allowed for the weight of packages in which it is intended that these articles shall be preserved after transport, provided such package is of other material than wood.		
15	Flower bulbs .....kilo.	Free
16	Manioc, tapioca, cassava or arrowroot .....kilo.	Free
127	Roots, not edible, n.s.m., even if pulverised .....kilo.	Free
<b>Flowers and parts of flowers, natural, cut, fresh and dried, n.s.m. :</b>		
18	For decorative purposes, loose or tied together (including the weight of boxes, paper, and similar packing) .....kilo.	5 00
19	Other kinds, even if pulverised; also insect powder (fried and pulverised) portions of flowers, with or without addition of mineral ingredients) .....kilo.	Free
<b>Plants n.s.m. :</b>		
30	Living .....kilo.	0 07
<i>Note 1.</i> —If a plant weighs more than 10 kilos, duty shall be charged on the weight in excess at the rate of only 3 ore per kilo.		
<i>Note 2.</i> —Plants which are imported with buds or flowers, but without earth, are to pay duty as flowers, natural, cut, for decorative purposes.		
<i>Note 3.</i> —No deduction of weight shall be allowed for internal packings, such as tubs or pots with mould, bast mats, &c.		
<b>Dried or otherwise prepared :</b>		
1	For decorative purposes (including the weight of boxes, paper and similar coverings) .....kilo.	0 50
2	Other kinds, even if pulverised .....kilo.	Free
<b>Branches and leaves, natural :</b>		
13	For decorative purposes, loose or tied together, fresh, dried, varnished, dyed or otherwise prepared, including also artificial plants composed in the main of natural leaves dried; also grass prepared for decorative purposes, with or without spikes or pincettes .....kilo.	0 50
<i>Note.</i> —No deduction of weight shall be allowed for boxes, paper and similar coverings.		
4	Other kinds n.s.m. even if pulverised .....kilo.	Free
<b>IV.—ARTICLES OF FOOD AND CONSUMPTION, NOT ELSEWHERE INCLUDED.</b>		
5	Milk and cream .....kilo.	Free
6	Milk powder (milk in dry state) .....kilo.	0 15
7	Cheese, all kinds .....kilo.	0 20

Nos.	Goods.	Duty. Kr. ore.
<i>Note.</i> —No deduction of weight shall be allowed for coverings of paper, tin foil, tissue or similar substance, nor for boxes, jars or bottles.		
<b>Butter :</b>		
138	Natural .....kilo.	0 20
139	Artificial (margarine) .....kilo.	0 15
140	Dripping (rendered fat) .....kilo.	0 15
141	Honey, even if artificial .....kilo.	0 25
142	Eggs; also yolk of eggs, even if dried and powdered, and liquid white of eggs, with or without addition of preservative .....kilo.	Free
143	Cod roe in barrels, salted, but not otherwise prepared .....kilo.	Free
144	Caviar and salted fish roe, n.s.m., also <i>pâté de foie gras</i> contained in pastry or in so-called terrines, even if preserved in hermetically closed vessels, the latter shall be included in the dutiable weight.	5 00
<i>Note.</i> —If the articles included in this tariff No. are imported in hermetically closed vessels, the latter shall be included in the dutiable weight.		
145	Tails of cray fish .....kilo.	0 20
146	Sausages .....kilo.	0 50
147	Articles not specified, of animal flesh or other parts of animals, boiled or preserved against decomposition otherwise than by salting, drying or smoking, not classifiable as preserves, including also extract of meat and concentrated soups; also soy and sauces .....kilo.	0 50
<i>Note.</i> —No deduction of weight shall be allowed for boxes, paper, jars, bottle and similar receptacles.		
148	Small fancy bread, pastry, cakes, gingerbread and other similar kinds of bakers' wares, not being preserves, including the weight of the internal packing .....kilo.	0 30
149	Bread, all kinds, n.s.m. ....kilo.	0 06-5
150	Children's foods and wheaten starch; also a sugar of milk, malt sugar, and so-called malt extract (viscous) when imported otherwise than in hermetically closed bottles or jars .....kilo.	0 40
<i>No deduction in weight shall be allowed for boxes, paper, jars, bottles and similar packings.</i>		
<i>Note.</i> —Malt extract (viscous) intended for the textile industry may be imported on payment of a duty of 15% <i>ad val.</i> , if the owner of the factory, when clearing the article through the customs, furnishes a sworn certificate to the effect that the article is exclusively intended for the textile industry.		
151	Yeast, all kinds .....kilo.	0 20
152	Cocoa :	
153	Beans and shells .....kilo.	0 05
154	In the form of powder .....kilo.	0 30
154	Chocolate (also cocoa in solid form) (including the weight of boxes, paper, jars, bottles and similar coverings) .....kilo.	0 50
<b>Coffee :</b>		
155	Not roasted .....kilo.	0 12
156	Roasted or baked, even if ground, and coffee substitutes, all kinds .....kilo.	0 20
157	Tea .....kilo.	0 50
<i>Note.</i> —No deduction of weight shall be allowed for boxes, metal foil, paper and similar wrappings.		
<b>Sugar :</b>		
158	Refined, all kinds, e.g. sugar loaves, candy and cakes, also crushed or pulverised .....kilo.	0 10
<b>Unrefined :</b>		
159	Not darker in colour than No. 18 of the Dutch standard, which is generally recognised in commerce, standard samples of which are to be supplied by the Customs Administration to the various Customs houses .....kilo.	0 10
160	Of a colour darker than the standard above-mentioned, even if imported in solution or in a liquid state .....kilo.	0 07
<i>Note 1.</i> —Solutions of sugar, the dry substance in which contains less than 70 % of sugar, ascertained by direct polarisation, not regarded as honey, uncoloured or with ash contents not exceeding 1% of the weight of the dry substance shall be regarded as refined sugar. Other solutions of sugar, the dry substance of which contains less than 70 % of sugar ascertained by polarisation are to be classed as syrup or honey according to its nature.		
<i>Note 2.</i> —Sugar arriving from countries which grant bounties on the manufacture or export of sugar shall pay a surtax in addition to the general rate of duty, in accordance with the special provisions on the subject.		
<i>Note 3.</i> —The provisions of the Royal Decree of June 18, 1909, are applicable as regards certificates of origin of foreign sugar.		
<i>Note 4.</i> —When sugar, even if in solution or in liquid state, is delivered from the Customs control for consumption, the sugar tax must be paid together with the Customs duty in accordance with the special regulations on the subject.		
161	Syrup and molasses .....kilo.	0 07

‡ The highest surtax for refined sugar is 25% ore, and for unrefined sugar 25-92 ore per kilo.

## IV.—ARTICLES OF FOOD AND CONSUMPTION, NOT ELSEWHERE INCLUDED—continued.

No.	Goods.	Duty. Kr. öre.
<p><i>Note 1.</i>—On clearance through the Customs a certificate drawn up by the manufacturer in good faith and belief must be handed in, stating that the ash contents of the syrup exceed 12½% of the weight of the dry substance, and that the sugar contents in the dry substance ascertained by direct polarisation do not exceed 70%. If such a certificate is not produced the cost of the necessary examination must be borne by the importer.</p> <p><i>Note 2.</i>—In assessing duty no notice shall be taken of glucose or starch syrup contained in the syrup.</p>		
162	Grape-sugar, glucose and starch syrup.....kilo.	0 25 5
163	Colouring matter, even if in a solid state, not containing spirit.....kilo.	0 20
<p><i>Note.</i>—If this article contains spirit, it shall be dutiable as "liquors."</p>		
164	Preserves, n.e.m. (including the weight of boxes, paper, jars, bottles and similar coverings)....kilo.	1 00
Liquorice:		
165	Without addition of sugar, spices, or essences, in round rods of at least 10 millim. in diameter, or in blocks.....kilo.	0 12
166	Other kinds.....kilo.	Dutiable as Preserves.
Conserves—edible goods of animal or vegetable origin, preserved in hermetically closed vessels (including the weight of the vessels):		
167	Beef mutton.....kilo.	0 12
168	Other kinds, n.e.m.....kilo.	0 50
<p><i>Note.</i>—Edible goods, imported in hermetically closed vessels, which are intended only to protect the goods when in transit and not to serve as packing for retail sale, shall not be included with conserves.</p>		
SPICES.		
169	Mustard: Not ground (mustard seed).....kilo.	0 10
170	Ground, including the weight of the vessels.....kilo.	0 30
171	Prepared (in the form of paste), including the weight of the vessels.....kilo.	0 50
172	Cumin.....kilo.	0 10
173	Pepper, all kinds, also ginger, cloves and clove stalks: Not ground.....kilo.	0 25
174	Ground (including the weight of boxes, paper, jars, bottles, and similar packings).....kilo.	0 30
175	Cardamoms, nutmegs and mace.....kilo.	1 00
176	Cinnamon, including cinnamon buds and cassia lignea: Not ground.....kilo.	0 50
177	Ground (including the weight of jars, paper and similar packings).....kilo.	0 55
178	Anise and star-anise and fennel and fennel seed.....kilo.	0 25
179	Bay leaves and berries, dried.....kilo.	0 12
180	Cassia fistula and tamarinds.....kilo.	Free
181	Capers (including weight of the vessel).....kilo.	0 60
182	Saffron, vanilla and vanilla.....kilo.	0 60
BEVERAGES.		
Brandy and spirits, all kinds, including also arrack, rum and cognac:		
183	In casks of any size: Litre containing 50% of alcohol at 15° C.....	1 00
184	In other vessels: Litre without regard to alcoholic strength.....	1 85
<p><i>Note 1.</i>—In assessing duty on brandy and spirits in vessels containing less than 250 litres, the duty in accordance with the rates specified above shall be increased by 75 öre per litre if the spirit is prepared from rice (arrack) or from sugar (rum), and by 15 öre per litre in other cases.</p> <p><i>Note 2.</i>—Brandy and spirits of an alcoholic strength other than that stated above, shall be reduced to normal strength, or 50%, in the manner specially prescribed.</p> <p><i>Note 3.</i>—Solutions in spirits, not potable, the alcoholic content of which cannot be directly ascertained owing to the presence of substances in solution, are dutiable as spirit varnish.</p> <p><i>Note 4.</i>—Owners of factories and industrial establishments, who show that they have received official permission to use fuel oil duty free for industrial purposes, may import for this object fuel oil containing at least 75% by volume of oil insoluble in a concentrated solution of chloride of calcium, on payment of a duty of 75 öre per kilo, without regard to alcoholic strength on condition that they comply with the special regulations as to the use of such articles which may be laid down by Royal Decree. Other fuel oil shall pay duty as brandy or spirit.</p>		
185	Liquors and absinthe; also other spirituous beverages, containing an addition of sugar or other foreign matter and thus causing the alcoholic content to be incorrectly shown when tested....litre	2 50
Wine:		
186	In casks of any size containing 14% of alcohol or less.....kilo.	0 34
187	Containing 14% but not over 25% of alcohol ..	1 00

No.	Goods.	Duty Kr. öre.
188	In other vessels: Sparkling.....litre	4 00
5(2) 189	Not sparkling, containing 14% of alcohol or less.....litre	0 69
5(2) 190	Containing 14% but not over 25% of alcohol ..	1 55
191	Juice of berries and fruits are dutiable as wine. <i>Note.</i> —Wines containing more than 25% of alcohol shall pay duty as liquors.	
Malt liquors and mead:		
192	In casks of any size, the weight of the cask being included.....kilo.	0 12
193	In other vessels.....kilo.	0 25
<p><i>Notes to Nos. 183—193.</i></p> <p>1.—Such beverages falling under Nos. 183-195 as pursuant to par. 1 of the Ordinance of June 14, 1917, relating to the sale of intoxicating drinks, are to be regarded as intoxicants, may be imported into Sweden only by a person who holds a licence from the Control Board to carry on wholesale trade in intoxicating drinks of the kind to be imported, or by a company which carries on the sale of spirits on or off the premises, under licence from a provincial governor.</p> <p>2.—Intoxicating drinks shall not be delivered from the Customs except against a receipt issued by the person who is entitled to import those drinks; nevertheless, such drinks which have been imported by a company may be delivered against receipt to a person who can show that he has been authorised by the company to receive them from the Customs.</p> <p>3.—Notwithstanding the above regulations, intoxicating drinks (A) may be imported into Sweden:</p> <p>(a) By a person who, in accordance with special regulations, is entitled to exemption from customs duty for imported goods;</p> <p>(b) By a duly accredited commercial traveller, in the ordinary course of business, when they are imported as samples;</p> <p>(c) By travellers arriving from abroad, when they are imported for their own use, but only up to a certain small quantity determined by Royal Decree.</p> <p>(d) If they are to be classed as ship's stores, may be dealt with in the manner prescribed in par. 4 (k) of the Customs Ordinance; nevertheless intoxicating drinks which, pursuant to the said clause, are subject to duty as excess ship's stores, may not be taken on land.</p> <p>(e) May be stored in a bonded warehouse for ship's stores in the manner enacted in the special regulations with regard thereto; nevertheless intoxicating drinks stored in a bonded warehouse for ship's stores shall not, without a licence from the Crown in each separate case, be used except for the provisioning of the vessel in the manner prescribed.</p> <p>4.—With regard to the right accorded to travellers arriving from Norway in Sweden over certain parts of the frontier, otherwise than by railway, to import malt liquors duty free the regulations contained in par. 5 of the Customs Ordinance shall hold good.</p> <p>5.—With regard to importation into Sweden of intoxicants for scientific, medicinal, pharmaceutical, technical, industrial or similar purposes, the special regulations made by Royal Decree shall apply.</p>		
194	Mineral waters, mineral spring salts, natural or artificial; also salt mixtures for baths.....	Free
Tobacco:		
Unmanufactured:		
195	Stalks and leaves.....kilo.	1 00
195a	Tobacco "floor".....	1 15
195b	Other kinds.....	3 09
<p><i>Note 1.</i>—In the case of leaf tobacco from which the stalk is wholly or partly removed (stripped leaf tobacco), the rate of duty shall be increased by 15%.</p> <p><i>Note 2.</i>—In cases where the Customs authorities are in doubt as to whether the rates of duty under Nos. 195 and 195a are applicable to a consignment, the question must be referred to the General Customs Administration. Moreover, Tariff headings Nos. 195 and 195a shall not be applied unless the tobacco manufacturer by or for whom the tobacco is imported makes special application for assessment of duty under one or other of these headings, and at the same time furnishes a written declaration made in good faith to the effect that the tobacco shall be used exclusively for the manufacture of smoking or chewing tobacco or snuff.</p> <p><i>Note 3 to Nos. 195 and 195a.</i>—Unmanufactured tobacco and tobacco floor may be imported only by the holder of the State tobacco monopoly.</p>		

(1) Agreement with France dated Dec. 2, 1908.

(2) Agreement and Commercial Treaty with Germany dated May 2, 1911.

Nos.	Goods.	Duty. Kr. ore.	Nos.	Goods.	Duty. Kr. ore.
96	Manufactured: Cigars, cigarros and cigarettes .....kilo.	6 00	221	Saddlers' goods, even if of textile materials, and other manufactures, n.s.m., of leather or skin, even if in combination with other materials, such as harness, saddles, crops, whips, razor strops, &c., also boxing and fencing gloves of all kinds, whatever be the nature of the material .....kilo.	1 20
97	Other kinds .....kilo.	1 80		Furriers' goods:	
<i>Note to Nos. 196 and 197.</i> —Against payment of the above duties, manufactured tobacco may be imported only by the holder of the State tobacco monopoly or by a dealer in tobacco goods; for this purpose tobacco flour shall not be deemed to be manufactured tobacco.			222	Not dressed, all kinds .....kilo.	Free
<b>7.—HIDES AND SKINS, LEATHER GOODS, FOR MANUFACTURES, &amp;c.</b>				Dressed skins, loose:	
	Hides and skins which cannot be classed as furriers' goods:		223	Of sheep, goats, reindeer, dogs, wolves, common foxes, cats, or horses, or animals of the equine or bovine kinds .....kilo.	0 25
98	Not dressed, of all kinds, including also those salted, limed or dried.....kilo.	Free	224	Of the Siberian (not Persian) lamb, cashmere goat (Tibet), hamster, marmot, nutria, musk, rabbit or hare.....kilo.	0 50
	Dressed, including those partly dressed:		225	Other kinds .....kilo.	1 00
	Sole and insole leather and walrus skins & rhinoceros hides:			Dressed skins, skins sewn together and partly manufactured articles, such as linings:	
199	Bend leather (cleaned), also leather for machine belting .....kilo.	0 35	226	Of the sheep, goat, reindeer, dog, wolf, common fox, cat, horse or animals of the equine or bovine kinds, Siberian (not Persian) lamb, cashmere goat (Tibet), hamster, marmot, nutria, musk, rabbit or hare; also imitation tails .....kilo.	3 00
20	Whole or half hides & pieces thereof—all, provided they cannot be included under the preceding tariff number kilo.	0 28	227	Other kinds .....kilo.	6 00
	Other kinds:		<i>Note to Nos. 226 and 227.</i> —No notice shall be taken of sewing intended only to restore the skin to its natural appearance.		
201	In pieces weighing not less than 1 kilo, net .....kilo.	0 65		Finished articles having fur as their covering or lining, such as caps, muffis, boots, fur coats, cloaks and foot muffs:—	
22	In pieces of a less net weight:		228	Of the sheep, goat, reindeer, dog, wolf, common fox, cat, horse or animals of the equine or bovine kinds, Siberian (not Persian) lamb, cashmere goat (Tibet), hamster, marmot, nutria, musk, rabbit or hare .....kilo.	6 00
203	Gold and silver leather .....kilo.	1 50	229	Other kinds .....kilo.	9 00
	Other .....kilo.	0 90	<i>Note to Nos. 210—229.</i> —No deduction in weight shall be allowed for boxes, paper, and similar coverings, nor for material inserted or for cardboard.		
24	Artificial leather (composed wholly or partly of leather waste) .....kilo.	0 35	<b>VI.—WOOD AND MANUFACTURES THEREOF, BASKET AND BRUSHMAKERS' GOODS, AND BONE, HORN AND OTHER PLASTIC MATERIALS, &amp;c.</b>		
25	Leather clippings: also waste of leather or leather goods which cannot be used as leather or leather goods .....kilo.	Free	230	Lumber, unwrought, all kinds; also felled trees with the boughs not lopped off .....kilo.	Free
<b>MANUFACTURES OF LEATHER AND SKINS.</b>			231	Fire wool, all kinds; also wool wool and waste from wood-working .....kilo.	Free
	Pieces of leather and skin, stamped or cut out, but not further manufactured, n.s.m.:		232	Bark, all kinds, n.s.m., even if pulverised, also birch bark, cork (even if cut up into small pieces) and cork waste .....kilo.	Free
26	Of sole or insole leather; also backs of horseblades and parts thereof .....kilo.	0 65	233	Vegetable ivory nuts, nut shells and other similar raw vegetable materials, n.s.m. ....kilo.	Free
	Other kinds:		234	Beans and spars: boards and planks, sawn; battens, bars and laths; filets not classifiable under any other heading, and mats, boxsprits, yards, pumpstocks and ours in the rough .....kilo.	
27	Lacquered or of gold or silver leather .....kilo.	1 80	<i>Note.</i> —Wood impregnated with paint shall not be considered as wrought on that account.		
28	Other, including also bands, even if pieced together .....kilo.	1 00	235	Materials for box-making, 7 millim. or less in thickness, intended for clear or scent boxes, even if having ornaments impressed or burnt in .....kilo.	0 15
<i>Note to Nos. 201—208.</i> —The bending of "reefter" is not regarded as manufacturing.			236	Materials for box-making, n.s.m. and sawn staves, including notched staves for casks and barrel heads; cask hoops and binding stakes; gunstocks in the rough; walking sticks in the rough even if bent; materials for matches (splints and shavings) of aspen, and keyboards .....kilo.	Free
	Boots and shoes:		<i>Note.</i> —By walking sticks in the rough are understood sawn articles of wood quadrangular, clearly intended for the manufacture of walking sticks, even bent in the form of rock, but not otherwise manufacture.		
29	With wooden soles; also tar sewn boots and sea-boots .....kilo.	0 25	237	Sheets of veneer of 7 millim. or less in thickness, of other kinds of wood than fir or deal, also sheets of veneer or other wood pressed together (so-called glue-boards) .....kilo.	0 10
	Other kinds:		238	Butchers' blacks for cutting or chopping meat; also sawdust and shavings, n.s.m. and not being waste .....kilo.	0 02
30	Of skin, blackened, lacquered or coloured otherwise than black .....kilo.	6 00		Coopers' wares, including notched staves for casks and barrel heads, wholly or partly planed or so prepared that they can be directly made into casks:	
<i>Note.</i> —Skins are only to be treated as blackened when the black colour does not simply form a superficial coating but has penetrated the skin and dried the section.			239	Of fir or deal .....kilo.	0 01
1	Of other skins, or of fur .....kilo.	2 00	240	Of other kinds of wood .....kilo.	0 04
2	Of silk, or half silk .....kilo.	9 00	241	Wheels of vehicles, without rubber tyres, imported separately, and parts thereof, also shafts with or without fittings; also materials for parts of wheels or for shafts .....kilo.	0 20
3	Other kinds, n.s.m., whatever be their material, with or without leather soles .....kilo.	1 50	242	Blocks and lasts for boot-making; also wooden shoes and wood in the rough for inserting bristles for brushmaking, also moulds for industrial uses .....kilo.	0 10
<i>Note 1.</i> —If the upper portions of boots or shoes are composed of different materials, the goods are to pay duty as boots or shoes of the material subject to the highest rate of duty, no notice being, however, taken of lining, elastic, straps, tongue or edging.			243	Shovels and oven-peels, cramps and cramp-frames and plane-stocks; also shafts for axes, hedges and other hammers, shovels, spades, forks, hoes, scythes and hay forks .....kilo.	0 05
<i>Note 2.</i> —Sewn uppers for boots pay duty as boots.					
4	Gloves, not specially mentioned .....kilo.	0 00			
5	Transmission and conveying belts, cords and hose-pipes of leather or gut, even if in combination with other materials; check-braces, picking cords and lacings; engineers' articles of leather, such as covers for rollers, and ram-hole pistons and packings; also golf heaters' skin .....kilo.	0 60			
6	Cap peaks .....kilo.	0 60			
7	Bags, with fittings or not, weighing not more than 0.5 kilo, net each, and portfolios, pocket-books and purses of leather or skin, even if in combination with other material .....kilo.	2 00			
8	Cases, with or without accessories, boxes, sheaths, belts and bandoliers, and parts of belts, bandoliers or braces, all provided they consist of leather or skin, even if in combination with other material .....kilo.	1 80			
9	Bags, weighing more than 0.5 kilo, net each, trunks, portmanteaus, hat boxes, and similar travelling requisites, fitted up or not, of leather or skin, even if in combination with other materials .....kilo.	1 50			
<i>Note to Nos. 217 and 219.</i> —In ascertaining the net weight of bags, the weight of loose fittings is not to be included.					
10	Articles of clothing, of leather or skin, which cannot be classed under another heading, even if furnished with lining of textile materials .....kilo.	1 50			
<i>Note.</i> —Articles of clothing of leather or skin, provided with a covering of textile materials, shall pay duty in accordance with the provisions of Section VIII, G.					



## VI.—WOOD AND MANUFACTURES THEREOF, &amp;c.—continued.

Nos.	Goods.	Duty. Kr. Bre.	Nos.	Goods.	Duty. Kr. Bre.
244	Polleys (belt wheels); boards for whetting, grinding and polishing, with or without grinding or polishing materials; handles and shafts for tools or implements provided they cannot be classed under the preceding number; also saw frames and parts thereof .....kilo.	0 10	271	Manufactures of cane, even if in combination with other materials: Sticks, clearly intended for umbrellas or parasols .....kilo.	0 25
245	Spindles, bobbin, spool-reels, shutters and other unspecified parts of machines or appliances for use in the textile industry, and wooden materials for the same; also tables and covers as well as other wooden parts for sewing, embroidery and stitching machines .....kilo.	0 20	272	Sticks, not falling under the preceding number .....kilo.	2 70
	Blocks for wood-cuts:		273	Other kinds, not specially mentioned.....	1 00
246	Not engraved .....kilo.	Free		<i>Note.</i> —In assessing duty on sticks no deduction of weight shall be allowed for boxes, paper and similar wrappings.	
247	Engraved .....kilo.	15 %	274	Boughs and twigs, even if peeled and split, shavings, straw, reeds, rushes, fibre, bast and other unspecified vegetable substances, unmanufactured, for plaiting or similar use or for brushmaking; also bast rope, bast mats for packing goods and plaits of rushes, n.s.m. ....kilo.	Free
248	Clearly intended for umbrellas and parasols, kilo.	0 25		Manufactures, n.s.m., of materials falling under the preceding number, or of grass and roots:	
249	Other kinds .....kilo.	2 70		Basketmakers' wares:	
250	Boxes of chip of aspen wood, neither stained, painted or otherwise coated, not veneered or carved .....kilo.	0 05	275	Of twigs, not peeled, and coarse shavings kilo.	0 10
251	Manufactures of wood, n.s.m. weighing not more than 2 kilos net per article, turned, channelled round or oval, or carved, even if in combination with materials other than wood .....kilo.	1 00	276	Other kinds, even if padded and covered ..	1 00
	<i>Note.</i> —No deduction of weight is allowed for boxes, paper and similar coverings.		277	Mats, even if in combination with other materials: Door mats and carriage mats; also mats of all kinds, of cocoa-nut fibre, without admixture of other textile materials .....kilo.	0 67
252	Bent wood furniture .....kilo.	0 50	277A	Mats for building purposes (retvetting mats) .....kilo.	0 05
	Other joiners' wares and all other manufactures of wood, n.s.m., even if in combination with materials other than wood, including also turned, channelled and carved articles weighing more than 2 kilos, net each: Articles wholly or partly covered with composition, coloured or not:		278	Other kinds, including mats, plaited or woven, of cocoa-nut fibre, with admixture of other textile materials .....kilo.	0 20
253	Without other external coating, not polished or waxed .....kilo.	0 30	279	Other Manufactures: ..	1 00
254	Gilt, silvered, or bronzed, including so-called Japanese ware, not classifiable under any other number .....kilo.	0 60		Manufactures of straw:	
	Polished, waxed, lacquered or provided with other coating n.s.m.:		280	Straw rope .....kilo.	Free
255	Mouldings and frames .....kilo.	0 50	281	Envelopes for bottles, loose, also straw shoes, tarrets and other coarse articles of straw .....kilo.	0 07
256	Other articles .....kilo.	0 60	282	Other kinds, n.s.m. ....kilo.	1 06
	Articles, not covered with composition:			Brushmakers' wares, such as brushes, brooms, whisks &c.:	
	Of fir or deal, without carved work:		283	Of fibre, grass, roots or other vegetable substance, without regard to the setting or mounting .....kilo.	0 15
257	Not stained, painted or lacquered and without any other similar treatment of the surface .....kilo.	0 05		Of other substances:	
258	Stained, painted, lacquered or having undergone any other similar treatment of the surface .....kilo.	0 10		With setting or mounting of iron or unpolished or non-painted wood; also paint brushes and masons' and house painters' brushes of all kinds, not included in the preceding number .....kilo.	0 50
	Other kinds, including all veneered and carved articles:		285	With setting or mounting of gold or silver ..	6 00
259	Without other coating than painting or varnishing, not polished or waxed, without carving or inlaid work; also all carved articles of fir or deal .....kilo.	0 30		<i>Note.</i> —Brushmakers' wares set in gold or silver must be hall marked in accordance with the provisions applying to gold and silver wares.	
260	Gilt, silvered, bronzed; also all articles with carving or inlaid work, not falling under the preceding number .....kilo.	0 60	286	With other setting or mounting, including feather dusters and powder puffs .....kilo.	1 20
	Polished, waxed, lacquered or otherwise coated, n.s.m.:			<i>Note to Nos. 283 to 286.</i> —No deduction of weight shall be allowed for cases, boxes, paper and similar wrappings nor for carols.	
261	Mouldings and frames of native wood .....kilo.	0 50	287	Bone and horn, unwrought or sawn, splintered, split and rasped, including so-called horn bristles, and tortoise-shell, not worked; also quills, split and divided .....kilo.	Free
262	Other articles, including also mouldings and frames of foreign wood .....kilo.	0 60		Manufactures, n.s.m., of bone, horn or tortoise-shell:	
	<i>Note.</i> —Manufactures of artificial wood shall pay the rate applicable to similar manufactures of natural wood, other than fir or deal.		288	Plates and sheets for further manufacture, key-boards and knife-handles, and materials for the same; also whip-handles in the rough ..	Free
	Furniture, upholstered (stuffed):			Other manufactures:	
263	Not covered—Shall pay the rates of duty provided for above with an addition of 20 %.		289	Of ivory or of walrus or hippopotamus teeth .....kilo.	2 00
264	Covered—Shall pay the rates of duty provided for above with an addition of 40 %.		290	Of other kinds; also manufactures of quills ..	0 80
265	Cork waste, ground or otherwise pulverised .....kilo.	0 05		<i>Note to Nos. 289 and 290.</i> —No deduction of weight shall be allowed for cases, boxes, paper and similar packing, or for cards.	
266	Blocks, sheets, pipes, moulded shapes and other like rough manufactures of cork waste in combination with infusorial earth, lime, c-meat, glue, asphalt or other fixing medium, even if with admixture of animal hair .....kilo.	0 10		Mother-of-pearl and shells of bivalves and univalves:	
267	Life buoys, life belts, and "floaters" of cork in combination with other materials .....kilo.	0 20	291	Not wrought; also knife-handles and materials for the same .....kilo.	Free
268	Corks for bottles &c., not mounted, also cork soles, in combination or not with other materials, and other unspecified manufactures of cork .....kilo.	0 35		Manufactures, n.s.m., even if in combination with other materials, with the exception of gold or silver:	
	<i>Note.</i> —1. Corks with mounting are dutiable as manufactures of the material of which the mounting consists.		292	Of mother-of-pearl (including manufactures of soft water shells) .....kilo.	1 00
	<i>Note.</i> —2. Artificial cork and manufactures thereof are dutiable as similar articles of natural cork.		293	Other kinds .....kilo.	0 50
	Canes, such as bamboo, Malacca and rattan:			<i>Note to Nos. 292 and 293.</i> —No deduction of weight shall be allowed for cases, boxes, paper and similar coverings, or for cards.	
269	Not worked; also rattans, split, peeled or planed and waste pieces of cane .....kilo.	Free	294	Coral, genuine, unwrought; also wrought, but not mounted .....kilo.	Free
270	Polished, lacquered, turned, or similarly worked; also planed, not falling under the preceding number .....kilo.	0 25		Pearls, beads &c.:	
				Unmounted:	
			295	Real .....kilo.	Free
				Imitation:	
			296	Glass beads; including also so-called bead fringes for lamps, shades, and similar articles for lighting, beads of porcelain, or imitation thereof .....kilo.	0 60
			297	Other kinds .....kilo.	2 00
				Mounted:	
			298	In materials other than gold, silver or platinum, including bracelets, necklaces and chains kilo.	2 00
				<i>Note to Nos. 296-298.</i> —No deduction of weight shall be allowed for cases, boxes, paper, and similar coverings, or for cards.	
			299	In precious metals, also bracelets, necklaces, and chains with clasps of precious metals .....kilo.	Dutiable as manufactures of such metal

No.	Goods.	Duty. Kr. öre.	No.	Goods.	Duty. Kr. öre.
0	Celluloid, collodion, galalith, ambroin, eburna and other similar artificial plastic materials, n.s.m. :		*317	Emery paper, glass paper, sand paper and other grinding or polishing paper.....	0 07
0	Unwrought; also sheets, rolls, tubes and key-boards and knife-handles, also materials for the same.....	Free	Notes to the Nos. concerning Paper and Boards:—		
	Other manufactures, n.s.m., even if in combination with tissues, non-precious metals or the like :		1	The distinction between paper and boards shall be made by treating articles as paper when weighing less than 350 grammes per square metre, and otherwise as boards.	
01	Of celluloid or galalith .....	0 80	2	Boards and paper for boxes consist of two or more sheets of paper (lamellæ) united by adhesive substances.	
2	Of other kinds .....	0 20	3	Paper in rolls shall be dutiable as paper if the breadth exceeds 20 cm., and also if the breadth does not exceed 20 cm. should it be proved that the paper is intended for further use in industry or manufacture, such as for printing, manufacturing paper bags, for attachment to match-boxes, for winding round flower wire.	
Note to Nos. 201 and 202.—No deduction in weight shall be allowed for boxes, paper and similar coverings, or for carls.			4	If articles otherwise dutiable as paper or boards (box boards) are cut down or otherwise divided into shapes not exceeding 12 by 20 centimetres (blanks for visiting cards and the like), they shall be classed as blanks for cards. Correspondence and visiting cards, imported with envelopes, in boxes of paste-board, paper or wood, are to be treated as boxes of stationery.	
VII.—PAPER AND PRINTED MATTER, &C.			5	In assessing duty no notice shall be taken of printed matter or labels on paper or boards evidently intended only for wrapping goods.	
A.—PULP, CARDBOARD AND PAPER; ALSO MANUFACTURES THEREOF.			6	In assessing duty on paper of all kinds, no deduction shall be allowed for the weight of boxes or wrapping paper.	
3	Pulp, wet or dry, bleached or dyed, of rags or other textile waste, of wood, mechanical or chemical, or of straw, esparto, or other vegetable fibres.....	Free	Wall paper, including friezes &c. :		
Pasteboard :			*318	Embossed (furnished with impressed patterns), all kinds, even if in combination with other substances; ground papers (coated on either side with grounds), all kinds; also designed papers ("naturellapapper") (printed on paper coloured in the pulp) if with velvet surface, pressed (goffered), varnished, lacquered, coated with mica or metal (bronzé) .....	0 50
4	Glazed board, including press board, all kinds, imitation leather board, and other pasteboard of n.s.m., of natural colour, white or dyed in the pulp, even if compressed ("gastad") .....	0 05	*319	Other kinds .....	0 20
05	Asphalt board for roofing, and other board coated or impregnated with asphalt, tar, or tar oils, including also so-called asphalt and tar felt; also sheathing board and grey rag not impregnated .....	0 01	320	Playing cards, all kinds; also sheets, painted or printed, figured or not, intended to be cut into playing cards .....	2 00
6	Coloured otherwise than in the pulp, impregnated or coated with material other than asphalt, tar, or tar oils (also so-called enamelled pasteboard), covered with paper, varnished, lacquered, covered with metal, punched (not into patterns) or stamped (furnished with impressed patterns), and boards for boxes and for painters .....	0 10	Note 1.—No deduction of weight shall be allowed for cases, boxes, paper and similar coverings.		
Paper :			Note 2.—Stamp duty shall also be charged on playing cards imported, in accordance with the special regulations on the subject.		
7	Yellow straw paper, grey rag and other coarse packing paper of natural colour (not coloured), even if coated with asphalt or similar substance .....	0 02	Paper bags; also envelopes for letters, photographs and similar articles combined or not with parchment paper (even if artificial), metal paper and other materials, such as metal fittings, textiles, cellulose or foil:		
Note.—Packing paper weighing 30 grammes or less per square metre shall be dutiable as tissue paper.			*321	Furnished with printing on the outside .....	0 50
8	Paper for printing newspapers .....	Free	*322	Other kinds .....	0 30
Note.—This number includes white paper slightly sized, not smoothed or only slightly smoothed (by machine), not weighing more than 55 grammes per sq. metre, of which the pulp produced in the mill does not represent less than 60 % of the fibrous mass contained in the paper, provided the owner of the goods attests in writing on his word of honour, that such paper is to be used for printing newspapers.			Notes to Nos. 321 and 322:—		
Writing and drawing paper, printing paper, n.s.m., blotting and filter paper, copying paper, tissue and other fine packing paper, and paper of other unspecified kinds—all provided it is of the natural colour, white or coloured in the pulp :			1	Envelopes, imported together with paper in boxes of paste-board, paper or wood, are to be classed as boxes of stationery in accordance with the provisions under the heading of paper.	
9	Imported with envelopes in boxes of cardboard, paper or wood, even if fitted up to hold various kinds of paper in sheets, correspondence cards or envelopes (boxes of stationery) .....	0 30	2	No deduction of weight is to be allowed for boxes and paper coverings.	
Note.—Letter paper, correspondence cards and envelopes (to match) in receptacles of paper, cardboard or wood, not combined with other materials, shall be dutiable at the rate of 50 öre per kilo. Bands of textile material of any kind placed round letter paper, correspondence cards or envelopes, as also such bands or fittings serving to fasten the cover of the receptacle or to keep the receptacle closed, shall be without influence on the tariff classification. The fact that the receptacles are fitted to contain different kinds or different sizes of paper, cards or envelopes (with closed compartments, shelves, or the like), shall also be left out of account in assessing duty.			*323	Postage stamp albums, even if containing stamps; also parts of such albums .....	0 75
Other kinds, even ruled :			324	Picture post-card albums; also parts of such albums .....	1 50
0	With watermarks (even if dry-stamped) (kilo) ..	0 18	325	Photograph albums and parts thereof .....	2 00
1	Without watermarks .....	0 10	Notes to Nos. 323-325:—		
2	Coloured otherwise than in the pulp, also paper coated with white colour (so-called enamelled), gilt or silvered or coated with other metal, varnished, lacquered, having printed patterns in one or more colours, punched (not into patterns) .....	0 20	1	In assessing duty on albums and parts thereof no notice shall be taken of any substance other than paper pulp, paper or pasteboard present.	
3	Folded and pressed, such as so-called imitation linen not falling under the foregoing number, also paper for boxes .....	0 18	2	No deduction of weight shall be allowed for boxes, paper and similar wrappings.	
4	Sensitized photographic paper; parchment paper even if imitation; paper impregnated or coated with chemicals, disinfectant, oils, fat, wax, glue, gum and similar substances not being colours, but excluding asphalt .....	0 20	Note books and other books containing plain or ruled paper bound up: albums for verses and scrap books and other albums n. s. m.; loose book covers or parts thereof and portfolios for letters, accounts and the like:		
5	"Vulcanized fibre" and other chemically prepared fibre board, in plates or sheets (leaves) .....	0 15	Covered with skin or with tissue other than oil cloth :		
Note.—Vulcanized fibre in tubes or rolls is dutiable as manufacture of pulp.			*326	Trade books .....	0 50
Paper or paste-board with covering or internal layer of tissue or textile thread or metal wire .....			*327	Other kinds .....	0 80
Note to Nos. 326-327.—No deduction of weight shall be allowed for boxes, paper and similar coverings.			Note.—No notice to be taken of backs or covers of tissue or skins.		
30 Bobbins, spools and tool handles, perforated jacquard cards, even if fastened together, tubes of paper not falling under any other number, and ornamental boxes for corrugated paper, if pasted, kilo, .....			*328	Other kinds .....	0 35
31 Anatomical models for educational purposes .....			*329	Other kinds .....	0 50

## VII. PAPER AND PRINTED MATTER, &amp;c. continued.

Nos.	Goods.	Duty. Kr. öre.
332	Blanks not printed, for visiting cards, business cards, menu cards, and the like, also labels, all kinds, without letterpress ..... kilo.	0 50
	<i>Note 1.</i> —In assessing duty no notice shall be taken of the fact of the goods being gold or silver stamped, gold or silver printed (other than with letterpress) or furnished with gilt or silvered edges or with coloured borders.	
	2. No deduction in weight is to be allowed for boxes, paper and similar wrappings.	
*333	Cases, with or without accessories and boxes, sheaths and "attaspes" of pasteboard, paper or pulp in combination with textile goods, containing silk, or with lace, skin, gilt or silvered metal or with celluloid or other similar moulding material, kilo.	1 80
	<i>Note.</i> —No deduction in weight shall be allowed for boxes, paper and similar wrappings.	
*334	Commoner articles for house or kitchen use, such as tubs, buckets, &c., of pasteboard, paper or pulp, even if in combination with other materials, kilo.	0 50
	<i>Note.</i> —No deduction of weight shall be allowed for boxes, paper and similar wrappings.	
	Manufactures, n. s. m., of pasteboard, paper or pulp, even if in combination with other materials:	
	Gilt, silvered, bronzed, varnished, lacquered or with tinsel (metal particles) strewn over it:..... kilo.	0 75
*335	Pasteboard cards for photographs ..... kilo.	1 50
*336	Other manufactures:.....	
	Other kinds:	
*337	Stamped, printed (with letters or otherwise), painted, folded, guffered (pressed) or with painted patterns, even if these processes be applied only to the mount or label,..... kilo.	0 75
*338	Not having undergone such processes; also masks however prepared,..... kilo.	0 50
	<i>Note.</i> —The following shall also be dutiable under this number: collars, cuffs and dickies of paper, if they have undergone the processes enumerated in the foregoing number, even if covered on one or both sides with white, coloured or printed cotton tissue, without real sewing. Stamped impressions in imitation of sewing are not to be declared real sewing.	
	<i>Note to Nos. 336-338.</i>	
	In assessing duty on cardboard boxes for packing, divided into compartments or not, no notice shall be taken of the existence of gilt, silvered, bronzed or coloured borders or edges, or as to the nature of labels, unless they are gilt, silvered or bronzed or printed in more than one colour.	
	<i>Note to Nos. 335-338.</i>	
	In assessing duty on pulp, paper and pasteboard articles no deduction shall be allowed for the weight of boxes and paper wrappings.	
339	Paper shavings (waste from paper manufacture) and waste printed paper, including used postage stamps ..... Free	
B.—PRINTED MATTER, PRODUCTS OF THE GRAPHIC ARTS AND PAINTINGS.		
	Books, printed, not specially mentioned: Bibles and hymn books in Swedish bound:	
340	In paper or cloth covers, without gilt edges ..... kilo.	0 50
341	In other bindings, or with gilt edges ..... " "	2 00
	<i>Note to Nos. 340 and 341.</i> —No deduction of weight shall be allowed for cases, boxes, paper and similar coverings.	
*342	Other kinds: also newspapers, journals and manuscripts, also books with raised characters (for the blind)..... Free	
	Maps, geographical and topographical, astronomical charts and mariners' charts and other charts for scientific purposes:	
	With Swedish text:.....	
343	Loose or stitched ..... kilo.	1 50
344	In boards, bound or mounted on cloth ..... " "	2 00
345	Other kinds: also globes, all kinds, with or without stands, including so-called "tellurium sphericum"..... Free	
346	Maps, bound or not ..... Free	
*347	Picture books and painting books for children with or without explanatory text ..... kilo.	0 75
*348	Picture postcards, and congratulatory cards of all kinds, even if in combination with other materials, kilo.	0 50
*349	Pictures, all kinds, n.s.m., multiplied by printing or otherwise, unfixed even if on material other than paper or board, such as etchings, steel or copper engravings, woodcuts, phototypes, electrotypes, diaseinmann (transfer) pictures, lithographs, photographs ..... kilo.	0 75
	<i>Note 1.</i> —Illustrations belonging to printed works and imported with them are to pay the same duty as the printed works.	
	<i>Note 2.</i> —Pictures on pasteboard, paper or pulp, which have been subjected to further treatment, such as pressing, are to pay duty as manufactures of pasteboard, pulp or paper.	

Nos.	Goods.	Duty. Kr. öre.
	<i>Note 3.</i> —Pictures on materials other than pasteboard, pulp or paper, are dutiable under this number only if the picture is of the greater importance and is not simply an ornament on articles intended for definite uses, even if they have been subjected to further treatment such as pressing or punching.	
	<i>Note 4.</i> —Advertisement cards and placards with pictures, but without text relating thereto, are also dutiable under this number.	
	<i>Note 5.</i> —Holes, pasteboard or paper discs, tapes, corals or rings of common metals, or other simple attachments to pictures, which serve only as a means for hanging or stanching them, shall be left out of account in assessing duty.	
	<i>Note 6.</i> —Framed pictures are subject to the duty fixed for the frame.	
	<i>Note to Nos. 347-349.</i> —No deduction in weight shall be allowed for boxes, paper and similar wrappings.	
350	Printed matter, n.s.m., such as catalogues, business circulars and other commercial print, with foreign text, and not falling under the following number ..... Free	
*351	Other kinds, including all visiting cards, business cards, labels and menu cards, with letterpress, and paper (other than wrapping) provided with stamps of firms or other similar letterpress ..... kilo.	0 75
	<i>Note 1.</i> —Advertisement cards and placards, with pictures and text relating thereto, are dutiable under No. 350 or 351.	
	<i>Note 2.</i> —No deduction in weight shall be allowed for boxes, paper and similar wrappings.	
352	Paintings (pictures), even if on tissue, wood, non-precious metal or stone, not framed, drawings and sketches, not framed, even if bound or mounted on paper, boards, tissue or the like,..... Free	
	<i>Note.</i> —Pictures, drawings and sketches, when framed, pay the duty fixed for the frame.	

## VIII.—ANIMAL AND VEGETABLE TEXTILE MATERIALS AND ARTICLES MANUFACTURED THEREFROM.

A.—SILK, EVEN IF ARTIFICIAL.		
353	Silk waste, undyed or dyed ..... Free	
354	Wadding ..... kilo.	3 00
	Silk, spun or not, even if in combination with other textile material:	
	Natural:.....	
355	Raw, not dyed; also so-called gut, ..... Free	
	Boiled, even if bleached, or dyed:	
*356	Put up in small packages suitable for retail sale, such as skeins, bobbins, reels and the like ..... kilo.	2 50
357	Other:..... " "	2 00
	Artificial:.....	
358	Put up in small packages suitable for retail sale, such as skeins, bobbins, reels and the like ..... kilo.	2 50
	Other:.....	
359	Not bleached or bleached ..... Free	
360	Dyed ..... kilo.	2 00
	<i>Note.</i> —Fancy yarn or loop yarn consisting of silk in combination with other textile material, is to be regarded as silk only if the silk in a continuous thread follows the whole length of the yarn.	
361	Felt, tissues with cotton warp and wool of coarse yarn of silk waste, cut into shapes (so-called Italian), even if hemmed or bordered, ..... kilo.	2 00
*362	Shag, velvet and plush, cut or not, of silk alone or in combination with other textile material ..... kilo.	6 00
	Tissues not specially mentioned:	
*363	Of silk alone or in combination with other textile materials to the extent of not more than 15 % (pure silk or loop yarn more than 15% of other textile materials (half silk):..... kilo.	6 00
364	Not bleached nor dyed, weighing 100 grammes or less per sq. metre, ..... kilo.	2 00
	<i>Note.</i> —Tissues shall be regarded as unbleached even if they contain boiled or bleached threads of silk.	
*365	Other kinds ..... kilo.	3 00
	<i>Note.</i> —Woolen cloth for use weighing 300 grammes or more per square metre and containing threads wholly or partly of silk shall be dutiable as woolen tissues if the silk does not amount to more than 3 % of the whole weight of the tissue. In determining the percentage content of silk allowed in the case of threads which are composed partly of silk, only the weight of the silk actually contained in such threads shall be taken.	
	<i>Note to Nos. 363-365.</i> —In determining the percentage of textile materials other than silk contained in tissues falling under these numbers, neither metal wire nor yarn with metal wire or silk spun over it shall be regarded as "other textile materials."	
	<i>Note to Nos. 361-365.</i> —No deduction of weight shall be allowed for coverings of paper or tissue around each separate article, nor for inserted material, but iron frames fixed on boards with hooks on which certain shag, velvet and plush is fastened for safety during transit are not to be regarded as inserted materials.	

Nos.	Goods.	Duty. Kr. öre.	Nos.	Goods.	Duty. Kr. öre.
	<b>Ribbons, not separately mentioned:</b>				
*366	Shag, plush and velvet ribbons of silk alone or in combination with other textile material .....kilo.	6 00	*384	Measuring more than 41,000 metres per kilo.	0 45
	<b>Other kinds:</b>			Of two or more threads, not separately mentioned:	
*367	Of silk alone or in combination with more than 15 % of other textile material (ribbons wholly of silk) .....kilo.	6 00	*385	Unbleached and undyed:	
				Measuring not more than 41,000 metres per kilo. (counted in single yarn) .....kilo.	0 25
*368	Of silk in combination with more than 15 % of other textile material (ribbons of half silk) .....kilo.	3 00	*386	Measuring more than 41,000 metres per kilo. (counted in single yarn) .....kilo.	0 35
	<i>Note 1.</i> —Besides ribbons proper, i.e., tissues produced on ribbon looms, with warp and wool, so-called artificial ribbons are also to be regarded as ribbons: these consist of textile fibres or yarn running longitudinally and pasted together in the form of a ribbon, or of tissues cut in the form of bands not more than 20 centimetres broad, but are not to include lace tissues or tulle.			Bleached, dyed or printed:	
	<i>Note 2.</i> —Goods which are otherwise dutiable as ribbons shall be so dutiable even if they are woven with designs or have edges other than straight edges.		*387	Measuring not more than 41,000 metres per kilo. (counted in single yarn) .....kilo.	0 40
	<b>Laces, corals and other passementerie, not separately mentioned, of silk alone or in combination with other textile material, with or without insertion of wood, metal or the like:</b>		*388	Measuring more than 41,000 metres per kilo. (counted in single yarn) .....kilo.	0 50
	Braided cord, similar to ribbon, with or without insertions of textile materials of thread, with straight edges, and without any pattern other than that produced by the use of dyed yarn or thread:			<i>Note to Nos. 384-388.</i> —In ascertaining the relation between length and weight in the case of twisted yarn no account is taken of the reduction in the length of the single yarn caused by twisting.	
				<i>Note to Nos. 381-388.</i> —If one and the same package contains yarns of different counts, and the yarn is consequently subject to different rates of duty and the difference in fineness is not shown by numbers attached to the goods, the higher rate of duty will be levied even on the coarser yarns.	
*369	Of silk alone or in combination with not more than 15 % of other textile material .....kilo.	6 00		Loop or fancy yarns ("Eftel eller fantasigarn"): Unbleached and undyed .....kilo.	0 35
				Bleached, dyed or printed, also so-called chenille yarn for making mats .....kilo.	0 50
*370	Of silk in combination with more than 15 % of other textile material .....kilo.	3 00		<i>Note to Nos. 389 and 390.</i> —As loop or fancy yarns are understock, yarns as a rule of two or more threads, which present in their whole length or at regular intervals, burls, thickenings, knots, eyes, loops, twists or the like.	
	<i>Note to Nos. 367-370.</i> —In determining the percentage of textile materials other than silk in ribbons or cords, neither metal wire, nor yarn with metal wire or silk spun over it is to be considered as "other textile materials."			<i>Note to Nos. 381-390.</i> —As unbleached and undyed yarn are dutiable also so-called quasi-coloured yarn ("Färfärggarn") and also crissale yarn. By quasi-coloured yarn is understood yarn imported for industrial purposes, which on being washed in cold or boiling water for from 3 to 10 minutes entirely or at least for the most part loses its colour and the water is at once evidently coloured. By crissale yarn is understood single carded wool yarn, spun from artificial wool or wool waste, of a greyish, grey-brown or generally soft indistinct colour produced by the combination of undyed and dyed wool or fibres (dark and light or of dissimilar colours).	
*371	Other kinds .....kilo.	9 00	*391	In small packets, made up for retail sale, such as skeins, balls, reels, and the like .....kilo.	0 50
	<i>Note.</i> —Trimnings and ornaments, not specially mentioned, produced from ribbon or cord alone or from ribbon and cord together, even if in combination with other materials, by means of sewing, pasting together or other process, are to pay duty as "Laces, corals and other passementerie: other kinds."		*392	Yarns of other animal hair without admixture of other textile materials .....kilo.	0 10
	Trimming and ornaments, other than plushy, containing in warp or wool cords falling under No. 369 or 370, shall be dutiable according to those numbers.			Tissues of wool, even in combination with other textile materials with the exception of silk:	
*372	Lace and lace tissues and tulle, n. s. m., of silk pure or in combination with other textile materials, kilo.	12 00	*393	Press cloth; also machine felt, endless or woven round for factory use .....kilo.	0 50
*373	Hosiery and other goods produced by knitting, crochet or network, not classifiable as lace or gold wire-drawers' work, of silk alone or in combination with other textile material, including also sewn gloves of tissue .....kilo.	9 00		Carpets, mats and rugs: Knotted:	
	<i>Note to Nos. 366-373.</i> —No deduction of weight shall be allowed for boxes, paper, and similar coverings, nor for inserted material.		*394	Not exceeding 180 knots per linear metre ..	1 00
			*395	Exceeding 180 knots per linear metre ..	2 00
				Plushy, not knotted, with pile cut or not:	
			*396	In the piece, to be sold by the yard .....kilo.	0 75
			*397	In squares, even if sewn up, hemmed, bordered, or with fringes attached .....kilo.	1 00
				Other kinds:	
				In the piece, to be sold by the yard .....kilo.	0 60
			*399	In squares, even if sewn up, hemmed, bordered, or with fringes attached .....kilo.	1 00
				Velvet and plush, also tissues similar to velvet or plush with pile cut or not .....kilo.	1 75
*374	Wool and other animal hair, not separately classified, not prepared: washed, carded, combed, curled, bleached, dyed, or printed; also human hair, not prepared .....kilo.	Free	*401	Made up into articles, not specially classified, such as table covers, kerchiefs, shawls, travelling rugs, draperies, curtains, hangings &c. ....kilo.	1 75
	<i>Note.</i> —By wool is understood the hair of animals of the sheep and goat families, camel hair, the hair of the alpaca, llama, vicuña, hare or rabbit, as well as the wool of other animals.		*402	Double mounted ( <i>Tvåknyttade</i> ) (not woven with designs) not combined with other textile materials, unbleached or bleached, weighing per square metre 100 grammes or less .....kilo.	1 75
*375	Artificial wool (shoddy and mungo) also wool waste; including so called "wool dust," whether dyed or undyed .....kilo.	Free			
*376	Wooling .....kilo.	0 10	*403	Dress cloths of more than 30 grammes weighing per square metre, which contain threads wholly or partly of silk, provided the silk does not exceed 3 % of the total weight of the tissue .....kilo.	2 50
*377	Of cattle hair or of other animal hair with the exception of wool, even if with admixture of vegetable textile materials .....kilo.	0 10		<i>Note.</i> —In determining the percentage content of silk allowed in the case of threads which are composed partly of silk, only the weight of the silk actually contained in such threads shall be taken.	
	Of wool, even if with admixture of other textile materials:			Other kinds (not separately classified):	
*378	Machine felt, endless or in tubular form for use in factories .....kilo.	0 50	*404	Weighing per sq. metre more than 700 grammes .....kilo.	1 50
	Other kinds:		*405	Weighing per sq. metre more than 200 grammes, but not more than 700 grammes .....kilo.	1 75
*379	Weighing less than 200 grammes per sq. metre .....kilo.	0 60			
*380	Weighing 300 grammes or more per sq. metre; also polishing wheels and other discs of felt for industrial use, even if woven .....kilo.	0 90	*406	Weighing per sq. metre 200 grammes or less .....kilo.	2 25
	<i>Note to Nos. 377-380.</i> —No allowance is made for the weight of paper or tissue wrapped round each separate article nor for material inserted.			Tissues of horsehair or other animal hair, which cannot be classified as wool, even if in combination with other textile materials with the exception of silk and wool:	
	Yarn of wool, with or without admixture of other textile materials except silk:			Woven hair felt .....kilo.	0 25
	Single:		*408	Other kinds .....kilo.	0 80
	Unbleached and undyed:			<i>Note to Nos. 407-8.</i> —Tissues are only included under these numbers if they consist in the main of horsehair or other animal hair which cannot be classed as wool, or have at least the whole warp or whole weft of such textile materials.	
*381	Measuring not more than 41,000 metres per kilo. (up to No. 41 metric) .....kilo.	0 20		<i>Note to Nos. 395-408.</i> —No deduction of weight is allowed for paper or tissue wrapped round each separate article nor for inserted material.	
*382	Measuring more than 41,000 metres per kilo. (above No. 41 metric) .....kilo.	0 30			
	Bleached, dyed or printed:				
*383	Measuring not more than 41,000 metres per kilo. ....kilo.	0 35			

VIII.—ANIMAL AND VEGETABLE TEXTILE MATERIALS AND ARTICLES MANUFACTURED THEREFROM—continued.			[CUSTOMS]		
Nos.	Goods.	Duty. Kr. ore.	Nos.	Goods. Duty. Kr. ore.	
409	Other manufactures of horsehair n.s.m.; also wigs and hairdressers' goods, and other manufactures of human hair or imitations thereof, even combined with other materials .....kilo.	2 60	440	Of two or more threads: Not bleached or dyed .....kilo.	0 25
	<i>Note.</i> —No deduction of weight is allowed for boxes, paper and similar wrappings.		441	Bleached, dyed or printed .....	0 50
410	Lace including lace tissues and other separately mentioned .....kilo.	4 00	442	Weighting 17 grammes or less per 100 metres of single yarn .....Dutiable as yarn,	
	<i>Note.</i> —No deduction of weight is allowed for boxes, paper and similar wrappings, nor for inserted material.			<i>Note to No. 442.</i> —By cable yarn is understood a single unbleached, undyed, unsized and unpolished yarn of textile materials, other than jute or cocoanut fibres, belonging to Section VIII. C, which weighs 330 grammes or more per 100 metres.	
441	Bands, cords and other passementerie, not included in any other number of the Tariff.....	Dutiable as similar wares of cotton.		<i>Note to Nos. 437-442.</i> —In ascertaining the proportion between the weight and length of a twisted yarn no notice is to be taken of the diminution in the length of the single yarn arising from twisting.	
	Hosiery and other goods produced by knitting, crocheting or net work not included in any other number:		443	Plaited: Not bleached and not dyed .....kilo.	0 35
442	Socks and stockings .....kilo.	2 60	444	Bleached, dyed or printed .....	Dutiable as "laces, cords and other passementerie."
	<i>Note.</i> —No deduction of weight is allowed for boxes, paper and similar wrappings, nor for inserted material.			Tissues: Of cocoanut fibre or cocoanut yarn, even if with an admixture of jute, not being mats .....kilo.	0 67
443	Other kinds .....Dutiable as similar wares of cotton.			<i>Note.</i> —Tissues of cocoanut fibre or cocoanut yarn with admixture of other textile material shall pay duty as tissues of the latter material.	
444	Webbing .....Dutiable as "bands."			Of jute: Without admixture of other textile material: Sacking and pack cloth, not bleached nor dyed, containing in a surface of 2 centimètres square a total—	
445	Transmission and conveying belts, sewn or not, even combined with other materials, with the exception of rubber .....kilo.	0 30	446	Not exceeding 15 warp and weft threads .....kilo.	0 10
446	Hose-pipes and other technical goods n.s.m., sewn or not, even combined with other materials, with the exception of rubber .....kilo.	0 35	447	More than 15 warp and weft threads .....kilo.	0 12
	<i>Note to Nos. 445-446.</i> —No reduction of weight shall be allowed for boxes, paper or similar packing.			<i>Note to Nos. 446-7.</i> —In assessing duty no notice shall be taken of coloured borders along the edges or in the middle of the tissues, intended as marks for the sacks to be made therefrom.	
C.—VEGETABLE TEXTILE MATERIALS, WITH THE EXCEPTION OF COTTON.			448	Other kinds .....kilo.	0 40
447	Flax, hemp, ramie, jute, cocoanut fibre and other vegetable textile substances not specially mentioned, not bleached, hackled or specially treated, unbleached, bleached or dyed; also waste thereof, including tow and okum, even if tarred, and lint .....Free			<i>Note.</i> —Plushy mats of jute are to pay duty under this number, even if containing other valuable textile material in the foundation of the tissue.	
448	Wadding .....Dutiable as cotton wool.		449	With admixture of other textile material to a greater or less extent.....	Dutiable as tissues of the latter material.
	Yarn: Of cocoanut fibre, without admixture of other textile material: Of one or two threads .....Free			Of other of the textile materials falling under Section VIII. C, even if in combination with cotton or jute:	
449	Of two or more threads .....Dutiable as rope and cordage.		450	Velvet and plush and tissues similar to velvet and plush, with pile or not .....kilo.	1 75
450	Other .....Free			Handkerchief tissues, containing in a surface of 1 centim. square, a total:	
	Of jute, without admixture of other textile material: Single: Not bleached or dyed .....kilo.	0 05	451	Not exceeding 50 warp and weft threads .....kilo.	1 10
451	Bleached, dyed or printed .....kilo.	0 15	452	Exceeding 50 warp and weft threads .....kilo.	1 90
	Of two or more threads: Of a diameter of 5 millimètres or less: Not bleached or dyed .....kilo.	0 20		<i>Note.</i> —The number of threads in handkerchief tissues shall be counted in the body of the tissue, not in the border.	
452	Bleached, dyed or printed .....kilo.	0 40	453	Bookbinders' cloth, even if in combination with paper.....	Dutiable as similar cloth of cotton.
453	Of a diameter of more than 5 millimètres .....Dutiable as rope and cordage.		454	Satin or atlas tissues, the whole surface of which is similarly woven .....kilo.	1 25
	Of other textile materials falling under Section VIII. C, even if in combination with cotton or jute: Single, not bleached or dyed: No. 25 (English), or under .....kilo.	0 20		Double-mounted tissues or twilled tissues, not specially mentioned, with their whole surface similarly woven (not woven with designs): Not bleached or dyed, weighing 500 grammes or more per sq. metre.....kilo.	0 25
454	Above No. 25 and up to No. 75 inclusive .....kilo.	0 25		Others containing in a surface of 1 centim. square a total: Not exceeding 25 warp and weft threads: Not bleached nor dyed .....kilo.	0 35
455	Above No. 75 .....Free		455	Bleached, dyed or printed .....kilo.	0 50
456	Single, bleached, dyed or printed: No. 25 (English), or under .....kilo.	0 40		Exceeding 25 but not exceeding 35 warp and weft threads: Not bleached nor dyed .....kilo.	0 55
457	Above No. 25 and up to No. 75 inclusive .....kilo.	0 45	456	Bleached, dyed or printed .....kilo.	0 65
458	Above No. 75 .....Free		457	Exceeding 35 but not exceeding 50 warp and weft threads: Not bleached nor dyed .....kilo.	1 10
	<i>Note to Nos. 456-458.</i> —If one and the same package contain yarns of different counts and subject to different rates of duty, and the difference in fineness is not shown by numbers attached to the goods, the higher rate shall be applied even to the coarser yarn or to yarn which in view of its fineness would otherwise be exempt from duty.		458	Bleached, dyed or printed .....kilo.	1 20
	Of two or more threads, including twisted thread: Not bleached or dyed .....kilo.	0 60	459	Exceeding 50 warp and weft threads: Not bleached nor dyed .....kilo.	1 90
459	Bleached, dyed or printed .....kilo.	0 60		Exceeding 50 warp and weft threads: Not bleached nor dyed .....kilo.	2 00
	Rope and cordage, and twine and sail yarn: Not plaited, even if with insertion of iron wire, with a diameter: Of more than 15 millimètres also so-called cable yarn .....kilo.	0 10	460	Bleached, dyed or printed .....kilo.	1 75
460	Of more than 5 millimètres up to 15 millimètres inclusive .....kilo.	0 15		<i>Note to Nos. 455-64.</i> —Tissues containing bleached, dyed or printed yarn shall pay duty as bleached, dyed, or printed tissues unless otherwise provided.	
	Of 5 millimètres or less: Weighing 35 grammes or more per 100 metres of single yarn: Single .....Dutiable as yarn.			<i>Note to Nos. 454-61.</i> —On tissues having names, monograms, initials or ciphers woven on, the duty leviable on the tissue shall be increased by 20%.	
461	Of two or more threads: Not bleached or dyed .....kilo.	0 20		Other kinds, n.s.m., including those woven with designs; having in a surface of 1 centim. square a total: Not exceeding 50 warp and weft threads .....kilo.	1 75
462	Bleached, dyed or printed .....kilo.	0 40	461	Exceeding 50 warp and weft threads, including also all those having designs produced by variation in the thickness of the threads .....kilo.	2 00
463	Weighting more than 17 but less than 35 grammes per 100 metres of single yarn: Single .....Dutiable as yarn.				

Nos.	Goods.	Duty. Kr. etc.	Nos.	Goods.	Duty. Kr. etc.
	<i>*Note to Nos. 454-60.</i> —Tissues similarly woven throughout their whole surface but having lines or squares produced by the use of coloured threads in the warp or woof are to pay duty as those not woven with designs.				
	<i>Note to Nos. 415-466.</i> —No deduction of weight shall be allowed for coverings of paper or tissue wrapped round each separate piece, nor for inserted material; but in assessing duty on tissues falling under either No. 446 or 447 deduction may be made in respect of wooden rolls on which the tissues are rolled.				
467	Lace and lace tissues and tulle n.s.m. ....	kilo. 4 00			
	<i>Note.</i> —No deduction of weight shall be allowed for boxes, paper and similar wrappings, nor for inserted material.				
468	Ribbons and other passementerie, also hosiery and other goods produced by knitting, crochet or net-work and not falling under any other heading ....	Dutiable as similar articles of cotton.			
	Webbing :				
469	Twilled, not bleached nor dyed ....	kilo. 0 35	501	Unbleached and undyed ....	kilo. 0 50
470	Other kinds ....	Dutiable as ribbons.	502	Bleached or dyed ....	0 90
				other kinds :	
471	Hose-pipes, and transmission or conveying belts sewn or not, even if in combination with other materials, with the exception of fall-ropes ....	kilo. 0 55	503	Unbleached and undyed ....	0 80
*472	Fishing nets, even if in combination with other materials ....	kilo. 0 45	*504	Bleached or dyed ....	0 90
473	Nets for industrial use, hammocks, buckets or pails and other articles, n.s.m., for industrial use, even if in combination with other materials ....	kilo. 0 50	*505	Printed or stamped ....	1 10
	<i>Note to Nos. 468-73.</i> —No deduction of weight shall be allowed for boxes, paper, and similar coverings, nor for inserted material.				
	D.—COTTON.				
	Cotton :				
474	Not carded, even if bleached, dyed or chemically cleansed ....	Free			
475	Carded ....	Dutiable as cotton-wool			
476	Cotton waste of all kinds, including unpicked cotton ("travail") ....	Free			
477	Cotton-wool ....	kilo. 0 10			
	<i>Note.</i> —No deduction is to be made from the weight for boxes and similar packing.				
	Yarn : Single :				
	Unbleached and undyed :				
*478	Under No. 12 (English) ; also so-called roving ....	kilo. 0 12			
479	No. 12 and above, but under No. 23 ....	0 15	513	Unbleached and undyed ....	kilo. 0 50
*480	No. 23 and over, but under No. 33 ....	0 18	*514	Bleached or dyed of one colour ....	0 90
481	No. 33 and over ....	0 20	*515	Woven of two or more colours ; also printed ....	kilo. 1 10
	Bleached, dyed or printed :			More than 60 warp and weft threads :	
*482	Under No. 12 (English) ; also so-called roving ....	kilo. 0 27	516	Unbleached and undyed ....	0 65
483	No. 12 and upwards, but under No. 23 ....	0 30	*517	Bleached or dyed of one colour ....	1 15
*484	No. 23 and over, but under No. 33 ....	0 33	*518	Woven of two or more colours ; also printed ....	kilo. 1 40
485	No. 33 and over ....	0 35		Weighting less than 100 grammes per square metre, and containing in a surface of 1 centim. sq. a total :	
	Of two or more threads, once twilled :		519	Not exceeding 60 warp and weft threads :	
486	Unbleached and undyed :		*520	Unbleached and undyed ....	kilo. 0 70
	Under No. 12, calculated from the single yarn ....	kilo. 0 17	*521	Bleached or dyed of one colour ....	1 20
487	No. 12 and upwards, but under No. 23 ....	0 20		Woven of two or more colours ; also printed ....	kilo. 1 15
488	No. 23 and upwards ....	0 25		More than 60 warp and weft threads :	
	Bleached, dyed or printed :		522	Unbleached and undyed ....	0 90
489	Under No. 12, calculated from the single yarn ....	kilo. 0 32	*523	Bleached or dyed of one colour ....	1 40
490	No. 12 and upwards, but under No. 23 ....	0 35	*524	Woven of two or more colours, also printed ....	kilo. 1 65
491	No. 23 and upwards ....	0 40		Other kinds, n.s.m., including those woven with designs, even if finished off, such as tablecloths, kerchiefs, curtains &c. :	
492	Of several threads, twisted more than once :			Weighting 100 grammes or more per sq. metre :	
493	Unbleached and undyed ....	0 25	525	Unbleached and undyed ....	kilo. 0 65
	Bleached, dyed or printed ....	0 40	*526	Bleached or dyed of one colour ....	1 15
	<i>Note to Nos. 478-493.</i> —Mercerised and nitrated yarn shall be dutiable as bleached, dyed or printed.				
494	Put up in small packages adapted for retail sale, such as skeins, balls, reels and the like ....	kilo. 0 40	*527	Woven of two or more colours ; also printed ....	kilo. 1 40
495	Loop or fancy yarns ....	Dutiable as yarn of several threads twisted more than once.		Weighting per sq. metre less than 100 grammes :	
			528	Unbleached and undyed ....	kilo. 0 90
			*529	Bleached or dyed of one colour ....	1 40
			*530	Woven of two or more colours ; also printed ....	kilo. 1 75
	<i>Note.</i> —By yarn with effects or fancy yarn is understood yarn as a rule of two or more threads, which throughout its whole length or at definite intervals presents burls, thickenings, knots, loops, twists, spirals, or the like, as well as yarn coated with metal by galvanic process.				
	Sewing thread of 4 or more ends :			<i>Notes to Nos. 508-530.</i> —Tissues, similarly woven, but which have lines or squares produced by the use of coloured threads in the warp or weft, are to pay duty as those not woven with designs.	
496	Bleached, dyed or printed, once twilled, No. 23 and over, counted in single yarns ; also more than once twilled ....	kilo. 0 35		<i>Notes to Nos. 499-530.</i> —	
*497	Put up in packages adapted for retail sale, such as skeins, balls, reels and the like ....	kilo. 0 35		1. In assessing duty on cotton tissues, mercerisation or treatment with nitre shall be regarded in the same way as dyeing.	
498	Other kinds ; also sewing thread other than of 4 or more ends ....	Dutiable as yarn.		2. Tissues containing bleached, dyed or printed yarn are to be treated as bleached, dyed or printed tissues, unless distinctly stated otherwise.	
	<i>Note to Nos. 495-491 and to No. 496.</i> —If one and the same package contains yarns or threads of				
				3. No deduction from the weight shall be allowed for packing of paper or tissue around each separate article, nor for inserted material.	
				Lace and lace tissues and tulle, n.s.m. :	
			*531	Lace-curtain tissues of thread at least 50 cm. broad, and plain tulle (not woven with designs) ....	kilo. 2 50
			*532	Other kinds ....	4 00
			*533	Ribbons and tape, not specially mentioned ....	2 00

## VIII.—ANIMAL AND VEGETABLE TEXTILE MATERIALS AND ARTICLES MANUFACTURED THEREFROM—(continued).

Nos.	Goods.	Duty. Kr. ore.
	<i>Note 1.</i> —Fascies ribbon proper, i.e., tissues produced on a ribbon loom with warp and woof, so-called artificial ribbons are also to be regarded as ribbons; these consist of three or yarn running longitudinally and pasted together so as to form a band, or of tissues cut in the form of bands not more than 20 cm. broad, but are not to include lace tissues and tulle and stamped felt.	
	<i>Note 2.</i> —Goods which are otherwise dutiable as ribbons shall be so dutiable even if they are woven with desous or have edges other than straight edges. Laces, cords and other passementerie, not specially mentioned, with or without insertion of wool, metal or the like:	
*534	Braid of cork, similar to ribbon, with or without insertions of textile materials or threads, with straight edges, and without any pattern other than that arising from the use of coloured yarn or coloured thread .....	2 00 3 00
*535	Other kinds .....	2 00 3 00
	<i>Note.</i> —Trimnings and ornaments, n.s.m., produced by means of sewing, passing together or by other processes from ribbon or cord alone, or from ribbon and cord together, even if in combination with other materials, except silk, are dutiable as "Laces, cords and other passementerie; Other kinds."	
	Trimnings and ornaments other than plushy, containing cords in warp or weft, shall be assessed for duty under No. 534.	
	Hosiery and other goods produced by knitting, crochet or net work, which cannot be included under any other heading:	
*536	Stockings and socks .....	1 30
*537	Gloves, even if of sewn tissue .....	2 00
*538	Underclothing, weighing not more than 1 kilo, per doz. ....	2 25
539	Other kinds, including piece goods .....	1 15
540	Lamp and candle wicks .....	1 00
*541	Fishing nets, and nets for industrial use as well as hammocks, conflagre and lines, even if in combination with other materials .....	0 25
542	Hose-pipes and transmission and conveying lines, whether sewn or not, heidles and other articles for industrial purposes, not specially named, even if in combination with other materials, with the exception of caoutchouc .....	0 35
	<i>Note to Nos. 541-542.</i> —No deduction from the weight for boxes, paper or similar packages or for inserted material shall be allowed.	

## L.—TEXTILE MATERIALS IN COMBINATION WITH INDIA-RUBBER.

	Tissues and other textiles, impregnated or coated with india rubber or united by means of a solution of india rubber or by means of layers of india rubber; also elastic tissues of all kinds, containing thread of india rubber:	
*43	Of rubbercloth and unlyed tissue or other textile manufacture, evidently intended for industrial use .....	0 25
	Other kinds .....	4 00
544	Containing silk .....	4 00
*545	Not containing silk .....	2 00
	<i>Note to Nos. 543 to 545.</i> —In assessing duty on tissues, no deduction of weight shall be allowed for coverings of paper or tissue round each separate piece, nor for inserted material; as regards other articles included under these numbers, no deduction shall be allowed for boxes, paper and similar coverings, nor for materials inserted.	

## Z.—TEXTILE GOODS, WATERPROOF, COATED OR IMPREGNATED WITH MATERIAL OTHER THAN CAOUTCHOUC; TISSUES FASTENED TOGETHER BY MEANS OF MATERIAL OTHER THAN CAOUTCHOUC; POLISHING CLOTH.

	Tissues and other textile goods, waterproof, coated, or impregnated with material other than caoutchouc, including oil cloth and varnished or lacquered tissues:	
*546	Mats and carpets, including linoleum .....	0 25
*547	Insulating tapes .....	0 25
*548	Other kinds .....	0 60
	Tissues fastened together by means of material other than caoutchouc:	
549	Containing silk .....	Dutiable as silk tissues.
550	Other kinds .....	1 00
551	Polishing cloths, such as emery, carborundum, pumice stone, glass and flint cloth, even if in pieces, cut or stamped out, with or without sewing .....	0 25

*Note to Nos. 546-551.*—No deduction of weight shall be allowed for coverings of paper or tissue round each separate article, nor for inserted material.

## Notes to Section VIII. A-F.

1. When textile goods are described as goods of a certain textile material in combination with or with an admixture of other textile materials, this denotes, unless otherwise specifically laid down, that without regard to the proportions of the different components the constituent first named in the headings in question is that which determines the classification of the article as silk, woollen, linen, &c. goods; but no regard shall be had to isolated threads in the tissue, evidently

Nos.	Goods.	Duty. Kr. ore.
	inserted with the object of causing them to be classified under a tariff heading with a lower rate of duty.	
	*2. Coloured stripes in tissues, which serve exclusively as a guide in cutting or sewing, as also coloured selvages or stripes at the edges which serve merely as distinguishing marks for the various tissues, shall be left out of account in assessing the tissues for duty.	
	3. The provisions as to caoutchouc apply also to gutta percha and balata.	
G.—SEWN ARTICLES AND OTHER GOODS, NOT SPECIALLY MENTIONED, OF TEXTILE MATERIALS, EVEN IF IN COMBINATION WITH OTHER SUBSTANCES; PLATS FOR HATS, HATS, ORNAMENTAL FEATHERS, FANS.		
*552	Textile goods, cut or stamped out, but without sewing work, n.s.m.; also textile goods, hemmed or bordered, posed with but without other sewing work, of 10% n.s.m.	Dutiable as the textile material of which composed, without addition.
	<i>Note 1.</i> —As hemmed or bordered goods without other sewing work are also to be classed those which have a simple hemstitch row in immediate connection with the hem.	
	<i>Note 2.</i> —Textile goods which have been so cut that there was evidently no waste of material in cutting them shall pay duty as the tissue of which composed, without addition.	
553	Sails .....	Dutiable as the tissue of which made, without addition.
	<i>Note to Nos. 552-3.</i> —In assessing duty on sails or cut, stamped out, hemmed or bordered articles of sail cloth, the duty on which depends on the weight of the tissue per square metre. This weight cannot be definitely ascertained, the highest of the rates in question shall be applied unless the owner supplies sufficient samples of the goods for examination.	
554	Tarpaulins .....	0 50
555	Sacks:	Free
556	Other kinds, including so-called dropping sacks (sacks of conical form) .....	Dutiable as the tissue of which made with an addition of 15%.
557	Soles of textile materials, for boots and shoes, even if without sewing work .....	0 40
	Braces, bolts, bandleries and garters, suspensives for clothing, sleeve holders and other similar articles; also parts thereof of textile materials:	
*558	Of gold wire-drawers' work .....	9 00
*559	Of pure or half silk, or of elastic bands or cords, containing silk .....	4 00
*560	Other kinds, including also those consisting in the main of elastic bands or cords not containing silk .....	2 00
	Bags, weighing not more than 0.5 kilo, net each, portfolios, cases and boxes, sheaths n.s.m., pocket books, purses, memorandum books, and housewives, fitted up or not:	
561	Covered externally with or consisting of silk, pure or mixed .....	4 00
562	Other kinds .....	1 50
563	Bags, weighing more than 0.5 kilo, net each, carpet bags, knapsacks and travelling bags, also hat cases, fitted up or not .....	1 50
	<i>Note to Nos. 561-3.</i> —In determining the net weight of bags, loose fittings are not to be included in the weight.	
	Bedding, such as mattresses, also spring mattresses with stuffing and covering, bolsters, pillows and cushions, embroidered coverlets, tidies &c.:	
564	With covering of silk, pure or mixed .....	4 00
565	With covering of other tissue .....	1 50
566	Screens of textile materials, even if in combination with other materials .....	15%
567	Tents and awnings of linen, hemp or cotton tissue, even if in combination with other materials .....	1 50
568	Window blinds:	
	Without rollers and mechanism .....	Dutiable according to kind.
569	Other .....	15%
	Collars, cuffs and shirt fronts, starched and ironed, of tissues belonging to Section VIII. C or D:	
569a	Diving dresses and parts thereof, such as helmets, boots with lead weights, gloves &c. ....	10%
*570	With embroideries or lace .....	4 00
571	Other kinds .....	3 10
	Corsets:	
572	Of silk, pure or mixed .....	5 50
573	Of other tissues .....	1 80
	Hat and cap linings of textile materials, even if in combination with other materials:	
574	Of silk, pure or mixed .....	4 00
575	Other kinds .....	2 00
	Covers for umbrellas or parasols, cut out or sewn:	
576	Of silk, pure or mixed .....	12 00
577	Of other tissue .....	5 00
	Embroidery:	
	On bands of plain tulle, not woven into patterns and not containing silk, even if having other sewn work; also such embroidered tissue, evidently intended: to be cut into bands .....	6 50

Nos.	Goods.	Duty. Kr. öre.
579	Other kinds	Dutiable at the rate applicable to the article embroidered, with an addition of 100%.
580	On pure or mixed silk (tissue or ribbon) or on pressed felt	Dutiable at the rates applicable to these articles with an addition of 100%.
581	On bands of linen or cotton tissue with the exception of lace or tulle, even if they have other sewn work; also such embroidered tissues, evidently intended to be cut into bands	5 50
582	Other kinds	4 00
	Clothing and other sewn articles, n.s.m., of textiles, impregnated or coated with indiarubber or united by means of layers of indiarubber; also manufactures, n.s.m., of elastic textile materials, containing cords (threads) of indiarubber:	
	Sleeve protectors, even if without sewn work:	
583	Of textile materials containing silk, or with linings of such textiles	8 00
584	Other kinds	2 25
	Note to Nos. 583-4.—Sleeve protectors of textile materials with linings of non-elastic are also to be included under these numbers.	
	Other kinds:	
585	Of textile materials containing silk, or with linings of such textiles	4 00
586	Other kinds	3 00
	Clothing and other sewn articles, n.s.m., of textiles, waterproofed, coated or impregnated with composition other than indiarubber:	
587	Oiled or varnished after being sewn; also peaks for caps	0 60
588	Other kinds	1 00
589	Manufactured of knitted, crocheted or netted articles or of articles produced on the hosiery loom (even if piece goods)	Dutiable according to the provisions relating to hosiery, without addition.
	Overcoats and coats, waistcoats and trousers for men and boys, of tissue other than silk, pure or mixed:	
	Of woollen linen or hemp tissue:	
590	Having linings, facings or other trimmings of articles containing silk; also all those made of like woollen tissue containing silk but not classifiable as half silk	3 50
	Note.—Edgings or cords, for the protection of edges or sewn on to represent button holes, are not to be considered as trimmings, nor are collars.	
591	Other kinds	3 00
592	Of other tissues, not containing silk	2 00
	Other kinds:	
593	Of lace, tissue or tulle:	
	Wholly or partly of silk	20 00
	Of other textile material:	
594	With lining of silk, or half silk	9 00
595	Other kinds	7 00
	Of pure silk:	
596	With embroidery or lace	14 00
597	Other kinds	12 00
	Of half silk:	
598	With embroidery or lace	4 50
599	Other kinds	5 50
600	Of pressed felt	1 60
	Of other textile material:	
	Having embroidery or lace; also those with linings, facings or other trimmings of tissues containing silk:	
601	Of woollen tissue	5 00
602	Other kinds	4 00
	Note.—Edgings or cords, for the protection of edges or sewn on to represent button holes, are not to be considered as trimmings, nor are collars.	
603	Of woollen tissue each weighing more than 200 grammes not coming under the foregoing number	2 50
604	Other kinds	3 50
	Notes to the preceding numbers in Section VIII, G.	
	1. In assessing duty on sewn articles the outside tissue shall be taken as the basis. If difficulty arises in determining the chief component, the most highly-taxed material shall be taken as the basis for assessing duty.	
	*2. All fancy sewing, including hem-stitching, other than simple, so-called herring-bone, chain-stitching and the affixing of ornaments by means of metal wire or paste, shall be regarded as embroidery; sewn articles with embroidered monograms, single letters, cyphers and the like shall not be dutiable as embroidered articles, provided that the monograms, letters, cyphers, or the like do not cover a surface of more than 6 cms. square; a simple chain-stitching, intended only to fasten together different parts of a sewn article shall not, however, be considered as embroidery.	
	3. As a simple lametstitch ( <i>enkel nålsöm</i> ) which is not to be treated as embroidery, shall be regarded, also such long double and treble stitch ( <i>halv- och helstapelstäm</i> ) as is applied in a single row and in immediate connection with the hem.	
	*3. Articles having applications, or with rib-	

Nos.	Goods.	Duty. Kr. öre.
	bands, cords, thread, fringes or gold wire sewn on for decorative purposes are to pay duty as embroidered articles.	
	Trimmings manufactured with the bands or cords specified in No. 624, and applied to sewn articles or to other articles of the tissues included in Section VIII, C-D shall not, however, be dutiable as embroidered articles.	
	4. Garments or articles, n.s.m., in the production of which paste, glue, mastic or similar material is used instead of sewn are to be included in the articles falling under this Section, but pasteboard with covering of tissue, intended for cravat-shapes and the like, is to pay duty as the most highly taxed tissue present in the article without addition.	
	5. No deduction of weight shall be allowed for boxes, paper and similar wrappings nor for inserted material.	
	Textile goods in combination with fine metal wire, including gold wire drawers' wares:	
605	Drawn gold wire	6 00
606	Spangles and purf, all kinds, of any material	8 00
607	Ribbons, laces, cords and other passementerie, fringes, lace, lace tissues, tulle and hosiery, containing metal wire or yarn with metal wire spun round it to the extent of more than 15 % of the whole weight of the goods	9 00
608	Other kinds	Dutiable according to kind.
609	Artificial flowers, fruits and plants, prepared chiefly from textile goods, paper, straw or other similar substances; also imitations of butterflies, beetles, ornamental feathers and the like intended for decorative purposes and prepared from the same materials	20 00
610	Parts of artificial flowers and other articles included in the preceding number	8 00
	Note.—By parts of artificial flowers are understood leaves alone, petals alone (even if their arrangement is botanically correct), spikelets alone, buds alone, &c., whether loose or tied, but not otherwise put together.	
	Note to Nos. 605-610.—No deduction of weight shall be allowed for boxes, paper or similar wrappings, nor for cards or inserted material.	
	Umbrellas and parasols:	
611	Of silk, pure or mixed	1 25
612	Other kinds	0 60
	Plaits for hats:	
	Of straw, grass, rush, bast, shavings, roots or other vegetable substances, not being textile materials:	
613	Of any of these substances alone or in combination with each other	Free
614	In combination with silk or articles containing silk	2 50
615	In combination with other materials	1 00
616	Of textile materials, including horsehair	Dutiable according to kind, either as "ribbons" or "cords."
	Note to Nos. 614-6.—No deduction of weight shall be allowed for boxes, paper and similar wrappings, nor for cards.	
	Hats finished or partly finished:	
617	Ladies', trimmed with flowers or feathers	4 00
	Other kinds:	
	Of material containing silk:	
618	Merely shaped, &c. ("garnerade")	1 50
619	Finished ("garnerade")	2 00
620	Trimmed ("monterade")	2 50
621	Of oiled tissue, so-called sun-westers	0 40
	Of other materials:	
622	Merely shaped, &c., also caps, sewn of plaits included in No. 613, and so-called felt shapes, all kinds	0 50
623	Other kinds	0 75
	Note to Nos. 618-23.—As "hats, finished, ("garnerade")" are considered those which are provided with lining (except that of paper), inside band, edging, or other simple necessities sewn on, or which have a plain band or cord placed round the crown, even if a simple rosette is fastened or sewn to the band or cord, but which have no other decoration. Hats merely shaped, &c., are hats on which no other work has been bestowed than that required to give the hat its shape, to fasten the band upon the shape or to place a seam round the brim.	
	Ornamental feathers (plumes):	
624	Ostrich feathers: Not manufactured	20 00
625	Manufactured, including so-called artificial	60 00
626	Other kinds: Not manufactured	15 00
627	Manufactured	45 00
	Note.—Whole birds' skins and whole wings and other feathered parts of birds are to be assessed for duty as ornamental feathers, if they can be regarded as intended for trimming hats or for other decorative purposes.	
	Artificial furriers' goods of feathers:	
628	Of ostrich feathers	60 00
629	Other kinds	45 00
630	Fans of all kinds, whatever be the material	5 00
	Note to Nos. 624-30.—No deduction of weight shall be allowed for cases, boxes, paper and similar wrappings, nor for cards or inserted material.	



No.	Goods.	Duty. Kr. öre.
<b>IX.—INDIA RUBBER AND MANUFACTURES THEREOF, ALSO ENGINE PACKING OF TEXTILE MATERIALS.</b>		
631	India rubber, gutta percha and balata, not manufactured; also so-called regenerated india rubber.	Free
632	India rubber, dissolved or in the form of paste but not rolled into sheets or further manufactured, with or without admixture of other substances, such as sulphur, graphite and resin; also artificial india rubber. . . . . kilo.	6 15
<b>Manufactures of soft india rubber:</b>		
633	India rubber thread for the manufacture of elastic tissues, ribbon and cord. . . . .	Free
<i>Note.</i> Only thread the greatest dimension of the section of which is not more than 5 millimetres is to be included in this number.		
634	Sheets not more than 10 millimetres thick (india rubber cloth) having layers of textile material within or around them; other engine packing and insulating material and packings of soft india rubber in combination with textile materials, asbestos or metal, or of textile or other material in combination with india rubber; also sheets and other packings of asbestos in combination with textile material or of textile material or asbestos in combination with stearine, tallow, talc or similar substance. . . . . kilo.	0 25
635	Hoof and other pads (buffers), sheets and engine packing, n.s.m. . . . . kilo.	0 50
636	Mats, stoppers, solid tyres, even if in lengths, rings for sewing machines, valves, balls for valves, and india rubber articles, n.s.m., for industrial purposes, all combined or not with other materials; cords. . . . . kilo.	0 80
<i>Note.</i> Hose and pipes, even if cut into lengths and finished off, n.s.m.		
637	Spiral piping and protected piping, even if provided with couplings or other fittings. . . . . kilo.	0 30
638	Hose consisting externally of round woven cotton, hemp, or linen, impregnated or not and coated internally with a thin layer of india rubber, not more than 2 millimetres thick. . . . .	Free
<i>Note.</i> Other, even if in combination with other substances, including so-called inner tubes, unfitted or not joined without valve patches and valves. . . . . kilo.		
640	Transmission and conveying belts of india rubber, gutta percha or balata, even if in combination with textile materials, or of textile materials in combination with india rubber, gutta percha or balata. . . . . kilo.	0 35
641	India rubber boots and shoes. . . . .	1 20
642	India rubber parts of cycles and motor cycles, n.s.m., even if in combination with other substances, such as outer covers or parts thereof, and india rubber parts of pedals and brakes. . . . . kilo.	1 60
643	Other articles, n.s.m., of soft india rubber, alone or in combination with other materials, such as gloves, pails, teats, lee-bladders, surgical appliances and crutches. . . . . kilo.	1 20
<i>Note.</i> Manufactures of hard india rubber are also to be included as manufactures of soft india rubber.		
<b>Manufactures of hard india rubber (ebonite, &amp;c.), even if in combination with other materials:</b>		
644	Blocks, and sheets, even if in pieces cut out and finished off. . . . . kilo.	0 20
645	Rolls, cord (threads) and pipes, even if in pieces, cut out and finished off, also engine packing. . . . . kilo.	0 50
646	Knife handles and materials therefor. . . . .	Free
647	Other articles, n.s.m., of hard india rubber, even if in combination with other substances, such as surgical appliances, combs and the like. . . . . kilo.	1 20
<i>Note.</i> For Nos. 654-47. No deduction from the weight is allowed for boxes, paper and similar coverings, nor for cards.		
648	India rubber waste and worn-out articles of india rubber. . . . .	Free

## X. — EARTHENWARE.

<b>Bricks:</b>		
649	For building, ordinary, not glazed (even if porous), including bricks of blue and sand. . . . . 100 kilos.	0 10
Other kinds, n.s.m., such as fireproof, all kinds, chulkers, shaped bricks acid proof and plates for use in the chemical industry, facing and shaped bricks for building purposes, including so-called revetment slabs and roofing tiles, all kinds:		
<i>Note.</i> Not glazed:		
650	Fireproof bricks, all kinds, also acid proof shaped bricks. . . . . 100 kilos.	0 25
651	Other kinds. . . . .	0 30
652	Glazed. . . . .	1 00
<i>Note 1.</i> If an article which would otherwise be classed with glazed facing bricks, and which has the two largest opposite surfaces glazed, is so shaped by means of perforation or otherwise that it can readily be divided into slabs (so-called divisible stones, "Alyfsten"), it shall be classed as slabs for floors or walls.		
<i>Note 2.</i> —If several kinds of bricks or tiles subject to different rates of duty are included in one and the same package, the highest rate shall be applied to the whole of the contents.		
<i>Note 3.</i> —Fireproof brick, enshelled or pulverised, shall pay duty as chamotte brick.		

No.	Goods.	Duty. Kr. öre.
<b>Architectural ornaments, even if of terra-cotta:</b>		
653	Not glazed. . . . . 100 kilos.	3 00
654	Glazed. . . . .	10 00
<b>Slabs for floors and walls:</b>		
3 centim., or more in thickness:		
655	Of a single colour and unglazed. . . . .	0 35
656	Of more than one colour or glazed. . . . .	1 00
<i>Note.</i> —Divisible stones ("Alyfsten"), of which the thickness of the undivided stone is 3 cms. or more, even if of several colours, shall be dutiable under this number.		
Of less thickness:		
657	Of a single colour, unglazed. . . . . 100 kilos.	2 00
658	Of a single colour, glazed. . . . .	10 00
659	Of more than one colour, glazed or not. . . . .	16 00
<i>Note.</i> —If several kinds of flooring and wall slabs, subject to different rates of duty, are contained in one and the same package, the highest rate shall be applied to the whole of the contents.		
660	Crucibles, even if of graphite composition, retorts and muffles, and parts thereof. . . . . 100 kilos.	1 60
661	All other unspecified manufactures of fire-proof composition, glazed or not. . . . . 100 kilos.	1 50
662	Pipes, n.s.m., and parts of pipes; also fountains and fountains, glazed or not. . . . . 100 kilos.	0 75
663	Cocks, condensing pipes, and other unspecified articles, even if with fittings, for industrial use, provided they cannot be classed with porcelain or faience goods; also porcelain capsules for ball-mills and balls of porcelain for ball-mills and other machines. . . . . 100 kilos.	2 00
664	Baths, sinks, wash-basins, and closets, which shall be classed as articles of faience or porcelain. . . . . kilo.	0 05
<b>Stove tiles and ornaments of faience:</b>		
665	White or of one colour only. . . . .	0 10
666	Of two or more colours, or if gilt, silvered or decorated in some other similar way. . . . . kilo.	0 16
<i>Note.</i> —In assessing duty the appearance of the outside only is to be taken into account.		
<b>Insulators, buttons, conduit pipes, covers and other articles for insulating electric wires and conductors, even if in combination with iron or other non-precious metal:</b>		
667	White. . . . . kilo.	0 20
668	Other kinds. . . . .	0 25
<i>Note</i> to Nos. 667-8.—If an arrow or other marking, serving only for guidance in using, is affixed and, of no importance as regards its appearance, is placed on goods falling under these numbers which are otherwise white, such marking may be neglected in assessing duty.		
<b>Articles of luxury and other articles, which must be regarded as intended mainly for ornament and belug of real use only to a subsidiary extent, if at all, such as statuettes, vases, etagere decorations, ornamental plates, and other mural decorations, &amp;c.—but not including flower boxes, ash trays, money boxes, &amp;c.—even if in combination with wood, non-precious metal or the like (including the weight of boxes, paper and similar wrappings):</b>		
669	Of real porcelain. . . . . kilo.	0 60
670	Of other kinds. . . . .	0 30
671	Articles of faience and porcelain in combination with gold or silver (including the weight of boxes, paper and similar wrappings). . . . . kilo.	5 00
672	Articles, n.s.m., of faience and porcelain, in combination with non-precious metal other than iron. . . . . kilo.	0 60
<b>Articles, n.s.m., of real porcelain:</b>		
673	White or of one colour. . . . .	0 30
674	Of two or more colours or gilt, silvered or decorated in some other similar way. . . . . kilo.	0 40
<b>Articles, n.s.m., of faience (imitation porcelain), and pottery and other earthenware, n.s.m., even if in combination with iron or wood:</b>		
675	White or of one colour. . . . . kilo.	0 10
676	Of two or more colours, or gilt, silvered or decorated in some other similar way. . . . . kilo.	0 16
<i>Note</i> to Nos. 673-6.—The articles included under these numbers are to be considered as of one colour, if they exhibit the same colour on the whole of their exterior, without regard however to the lower side of the bottom or other portions of the exterior which are of no importance as regards the appearance of the goods, nor to inequalities of colour caused by the process of manufacture nor to the name or mark of the manufacturer nor to the indication of capacity, and evidently without decorative object.		
<b>XI. GLASS AND GLASS WARES.</b>		
677	Glass and glazing in the lump, coloured or not, including so-called points for flashing cut (Inferfangstopper), enamel in lump or pulverized; also glass wool. . . . .	Free
678	Ground glass: also tinsed. . . . . kilo.	0 02
<i>Note.</i> —In assessing duty on tinsed no deduction shall be allowed for boxes, paper and similar wrappings.		
679	Glass for pavements, deck-glass, wired glass, stained glass, opalescent glass and ornamental glass as well as other unmanufactured glass cast into sheets, whether the edges are ground or not (including the weight of the packing). . . . . kilo.	0 06
<i>Note.</i> —Alabaster and opal glass, ground or not, is also to be included under this number.		
680	Door panels, windows and other articles of unmanufactured glass cast into sheets, set in lead, brass or other non-precious metal. . . . .	0 30

	Goods.	Duty. Kr. ore.	Nos.	Goods.	Duty. Kroner.
1	Pantries and tiles and glass for portholes of vessels, with or without frames; also mangers and troughs . . . . .	Kilo. 0 10		Pipes and parts thereof of non-malleable cast iron:	
	Sheet glass, even if coloured, and plate glass:			Not worked:	
	Not silvered: not ground or etched, in flat sheets with a total length and breadth:		*711	Of an internal diameter of 145 millimetres or more . . . . .	Free
2	Less than 135 centims. . . . .	0 07	*712	Of an internal diameter less than 145 millimetres, including—without reference to diameter—all sockets, flanges, plugs and caps not worked and not otherwise worked . . . . .	1 50
3	Of from 135 to 245 centims. . . . .	0 09			
4	Of 245 centims. or more . . . . .	0 12	*713	Worked, including also worked parts of pipes, also fire hydrants, pig-iron fountains and siphons, and valves for pipes included in No. 711 . . . . .	2 50
	Notes to Nos. 682-684.—			Notes to Nos. 711-713:	
	1. In assessing duty on glass which is not of rectangular shape, the total of the greatest length and the greatest breadth shall be taken as equivalent to the total length and breadth.			*1. The above rates are to be increased by 1 kronor, 50 öre per 100 kilos, in the case of enamelled pipes or parts.	
	2. No deduction of weight shall be allowed for packing.			2. The diameter of socket-pipes is not to be measured on the inside of the socket, but of the pipe.	
	Dulled, ground and polished, etched, curved or bell-shaped:			3. Angle-pipes, T-pipes, cross-pipes, and other parts of pipes similarly shaped, as well as sockets, flanges, plugs and caps, are to be considered as parts of pipes.	
5	Not faceted nor ground at the edges . . . . .	0 25		4. Valves for pipes included in No. 712 are to be regarded as "Fittings."	
6	Other kinds . . . . .	0 40		*5. The turning of flanges on pipes does not make the pipe dutiable as worked.	
	Silvered:			(See also the Notes to Section XII A.)	
7	Not faceted nor ground at the edges . . . . .	0 40		714 Firegrates n. s. m., plumbs and weights; also cast lamp-posts and chimneys . . . . .	2 50
8	Other kinds . . . . .	0 50			
9	Photographic dry plates or so-called emulsion plates, with or without negatives . . . . .	Free		Ranges, ovens, water heaters with or without fire-places, and stoves n. s. m., heating or low pressure boilers, pipes with collars, calorifiers, radiators or heating apparatus, gratings for grates and ventilators and of other kinds, registers and dampers for fireplaces, oven frames, mortars, pans, saucepans, kettles and mangers, butlers' trays and garden tables, even if in combination with other materials, sofas and chairs, even if in combination with metal, foot-scrapers, spittoons, washing basins and sinks, drains, water cocks, latins and other similar course articles n. s. m. and intended for use in house-keeping or cleaning, stairs, staircases, fence rails, tombs, street-lamp brackets, and skylights, window and cellar openings—all so far as they consist mainly of non-malleable material; also cast parts of such articles . . . . .	
10	Paintings on glass and mirrors of sheet or plate glass, even if in combination with other substances, excluding gold or silver . . . . .	0 60		*715 Enamelled or coated with nickel or tin . . . . .	0 15
	*Note.—Glass placards in the form of pictures shall be dutiable under this number.			*716 Other kinds . . . . .	0 05
11	Manufactures, n. s. m. of sheet or plate glass, such as photograph stands &c. even if in combination with other substances, excluding gold and silver . . . . .	0 70		Copying presses and parts thereof; also fire-iron stands and umbrellas, tables, n. s. m., etageres and flower-tanks, garden-urns, cast irons and stoves, n. s. m., castors for furniture and pianos, ventilating valves, flushing cisterns and parts thereof, provided they consist in the main of non-malleable material:	
	Note to Nos. 690 & 691.—No deduction of weight shall be allowed for boxes, paper and similar wrappings.			*717 Enamelled or coated with nickel or tin . . . . .	0 15
	Bottles and jars:			*718 Other kinds . . . . .	0 12
	Entirely unground and without painting or gilding or any decoration other than that produced by engraving in the mould:			Balls (for bearings, &c.), imported separately:	
2	Of a capacity not exceeding 100 grammes. Kilo.	0 10		*719 Polished, hardened . . . . .	0 50
	Of greater capacity:			720 Other kinds . . . . .	0 05
3	Dark green or brown bottles for malt liquors, mineral waters, summer beverages, wine or spirits; also demijohns of the same colours . . . . .	0 02		721 Cast objects d'art and other fancy cast-iron articles, such as busts, medallions, flower vases, writing stands and match stands, candlesticks and ornamental castings for chandeliers and lamps . . . . .	0 50
4	Other kinds . . . . .	0 06		722 Castings, ingots, rough bars and mill bars of all kinds, and blooms, welded or not, over 1 millimetre square, with round corners, of cast iron, or other kinds of iron, also slabs . . . . .	2 00
5	With ground rims or bottoms or with perforated, unground or ground stoppers, but otherwise entirely unground and without painting, gilding or any other decoration than that produced by engraving in the mould . . . . .	0 15		Note.—Only such slabs are here intended as have a length not exceeding 600 millimetres, a breadth not less than 200 millimetres and a thickness not less than 30 millimetres.	
6	Other kinds, including bottles, with material plated round them or with other covering which does not constitute packing . . . . .	0 60		*723 Railway and tramway rails . . . . .	Free
	Note.—In assessing duty on bottles of at least 3 litres capacity or on demijohns, no notice shall be taken of any coarse basket ware plated round them.			*724 Bars, worked, clearly intended for concrete work, with bars having degrees of hardness in their cross-section (compound steel, including those twisted or otherwise shaped (so-called armoured rails for rails); also hot-rolled iron in bars having patterns rolled in, or with variations in size or section produced by hot-rolling . . . . .	3 50
7	Tubes, n. s. m., even if sealed, and rods . . . . .	0 10		Note.—Brands, trade marks and similar marks do not render goods liable to duty under this section.	
	Note.—Grated tubes shall be classed with laboratory appliances.			Beam, angle and other hot-rolled iron, n. s. m., weighing per lineal metre:	
8	Laboratory appliances n. s. m., such as test tubes, retorts, pipettes, and the like . . . . .	0 40		*725 60 kilos, or more . . . . .	Free
9	Insulators . . . . .	0 25		*726 Less than 60 down to 29 kilos, inclusive . . . . .	1 50
10	Optical glass, polished or not, loose and unmounted, including also so-called completely pressed dioptric lenses . . . . .	Free		*727 Less than 20 kilos, including so-called rolled wire . . . . .	2 50
11	Artificial eyes of enamel, and artificial teeth, even if of porcelain paste . . . . .	Free		Note.—If the iron included in this item is coated with tin, zinc, or lead or with alloys of these metals, the duty shall be increased by 15%.	
12	Glass or enamel wares in combination with gold or silver, including the weight of cases, boxes, paper and similar coverings . . . . .	3 00		*728 Tool steel in bars, wrought, high-speed steel, wrought or rolled, including shaped objects of such steel; also other wrought iron in bars . . . . .	7 50
	Glass and enamel wares, n. s. m., even if in combination with material other than gold or silver, provided they cannot be classed as jewellery, including decanters:			Cold-rolled or cold-drawn iron in bars, rods or coils without regard to the shape of section, the greatest dimension of the cross section (breadth) being over 10 millimetres:	
13	Household utensils and ornaments of glass, ground, etched, painted, gilt, or otherwise decorated (excluding those decorated by engraving in the mould), including, however, imitations even if decorated in the above-mentioned way . . . . .	0 90		Flat (with two opposite sides greater than the other two):	
	*Note.—In assessing duty no account shall be taken of gilding otherwise than for decorative purposes.			Of a thickness of 0.9 millimetres or more . . . . .	5 00
14	Coarse glass materials for household utensils or ornaments, also lamp-shades, n. s. m., and lamp-chimneys . . . . .	0 60		Of a thickness less than 0.9 but not less than 0.4 millimetres . . . . .	6 00
15	Other kinds . . . . .	0 45			
16	Cullet . . . . .	Free			
XII.—METALS.					
A.—IRON AND IRON ALLOYS AND MANUFACTURES THEREOF.					
1	Pig-iron, spiegeleisen, ferro-manganese, ferro-chrome, wolfram iron, ferro-niobium and other non-malleable kinds of iron and iron alloys, n. s. m. . . . .	Free			
	Ferro-silicon and ferro-silico-manganese:				
2	Containing not more than 1% of silicon . . . . .	Free			
3	Containing more than 1% of silicon . . . . .	7 00			
4	Granulated iron, crushed or not, including so-called steel sand and iron sand; also so-called pulverised iron, iron-flings ("Igneuraphie") and steel wool . . . . .	2 50			

## XII. METALS continued.

Nos.	Goods.	Duty. Kr. ore.	Nos.	Goods.	Duty. Kr. ore.
721	Of a thickness less than 0.4 millimetres 100 kilos.	8 00	755	Not worked; also hollow columns for use in connection with conduits, lighting, &c. .... 100 kilos.	4 00
732	Round, rectangular (square) or hexagonal; also turned, smooth cylindrical axle blocks, not further worked ..... 100 kilos.	4 00	756	Worked, such as those curved, formed into spirals, furnished with flanges, pipes having the thickness of the metal augmented at their ends, and pipes with ends welded together ..... 100 kilos.	5 00
733	Of other shapes ..... 100 kilos.	8 00		<i>Notes.</i> —When pipes having an internal diameter of more than 250 millimetres are welded together they are to be considered as "sheets, curved with their edges welded together," if not, as "Articles of sheets or plates, u.s.m.c."	
	<i>Note 1.</i> Cold-rolled or cold-drawn iron presents a surface either bright and free of oxide, or, if it has been annealed after the cold process, covered with a thin film of oxide.			Pipes, cold-drawn, of round or other cross section, even if worked:	
	<i>Note 2.</i> Cold-rolled or cold-drawn iron of a breadth of 10 millimetres or less is dutiable as wire.		757	With a thickness of metal of 2 millimetres or more 100 kilos.	6 00
	<i>Note to Nos. 725-727 and 729-731.</i>		758	Of a less thickness of metal ..... "	9 00
	Malleable iron in the form of flat iron having a breadth of more than 250 millimetres, with a thickness not exceeding one-tenth of the breadth, is dutiable as "plates and sheets."			<i>Notes to Nos. 755-7:</i>	
	Plates and sheets, cut or not:			1 Pipes which by some mechanical process have been furnished with a casing of nickel, copper or copper alloy are dutiable as pipes of the metal of which the casings consist.	
	Not ground or polished (except by cold-rolling), without coating of other metals or other surface coating, even if they are corrugated or have patterns rolled in on one side:			2 Sockets affixed to pipes shall not affect the tariff treatment of the pipes.	
734	Of a thickness of 3 millimetres or more 100 kilos.	3 00		3 As regards insulation pipes, see Section XIII. B. See also the Notes to Section XII. A.	
735	Of a thickness less than 3 millimetres, but not less than 0.6 millimetres ..... 100 kilos.	4 50	759	Sockets, flanges, pipes, caps, angle-pipes, T-pipes, cross-pipes, and other parts of pipes formed in a similar way—all provided they are produced from malleable material; also cylinders for compressed gases ..... 100 kilos.	9 00
736	Of a thickness less than 0.6 millimetres; also plates and sheets, all kinds, with varying degrees of hardness in their cross section (compound steel plates) ..... 100 kilos.	5 00		Wire, cold-rolled or drawn, including cold-rolled or cold-drawn hoop and shaped iron, all in the form of rods or coils, the greatest dimension of cross-section being 10 millimetres or less:	
737	Of a thickness less than 0.3 millimetres ..... Ground, furnished with bright surface, free of oxide (cold-rolled), or with dull surface free of oxide (pickled), or with reflecting film of oxide (so-called lustre plates), polished, painted, varnished, nickelled, lacquered, enameled, burnished, or with impressed patterns:	Free	760	Polished (so-called silver steel and piano wire) and wire whose cross-section varies in different parts of the same piece ..... 100 kilos.	35 00
738	Of a thickness of 3 millimetres or more 100 kilos.	6 00		<i>Notes.</i> —	
739	Of a thickness of from 0.25 millimetres to 3 millimetres; also cold-rolled sheets less than 0.25 millimetres thick ..... 100 kilos.	7 00		1 Wire which has received a bright surface by means of drawing only is not to be treated as polished.	
740	Of a thickness less than 0.25 millimetres, other than cold-rolled ..... 100 kilos.	Free		2 So-called silver steel with the greatest dimension of the cross-section exceeding 10 millimetres is dutiable as tool steel in bars, wrought.	
	<i>Notes to Nos. 738-740:</i>			Other kinds:	
	1. As cold-rolled plates and sheets shall also be treated those which, after cold-rolling, have been annealed and present a surface coated with a thin film of oxide.		761	Flat (with two opposite sides greater than the other two):	
	2. A coating with oil, clearly intended only to protect sheets against rust, shall not be considered as painting or varnishing.			Of a thickness of 0.6 millimetres or more 100 kilos.	5 00
	3. Sheets with impressed patterns present, in distinction to plates with patterns rolled in, projections or depressions on the back corresponding to the pattern.		762	Of a thickness of less than 0.6 millimetres but not less than 0.3 millimetres ..... 100 kilos.	6 00
741	Coated with pure tin or with tin containing lead	Free	763	Of a thickness less than 0.3 millimetres 100 kilos.	4 00
742	Coated with non-precious metals other than those mentioned in Nos. 738-741 or alloys of them, even if corrugated:			Of shapes other than flat, such as round, U-shaped, &c. also so-called bridge wire:	
	(a) Coated with pure lead or containing tin, of a thickness not exceeding 0.3 millimetres ...	Free	764	The greatest dimension of the cross-section being 15 millimetres or more ..... 100 kilos.	4 50
	(b) Other ..... 100 kilos.	7 00	765	The greatest dimension of the cross-section being less than 15 millimetres but not less than 0.5 millimetres ..... 100 kilos.	7 00
	<i>Notes to Nos. 741-742:</i>		766	The greatest dimension of the cross-section being less than 0.5 millimetres ..... 100 kilos.	9 00
	(1) The plates and sheets mentioned above when not cut rectangularly are subject to a surtax of 15%, if less than 7 millimetres thick.			<i>Notes to Nos. 760-67:</i>	
	(2) Strips (ribbons) cut from sheets shall pay duty as "plates and sheets," whatever be their breadth.			1 Wire, coated with other non-precious metals with the exception of copper and copper alloys, pays the duty on similar wire without coating, increased by 15%.	
	Curved and with edges welded together; also if perforated:			2 As regards so-called bridge wire, it must be noted that the thickness of the single wires is to be taken as the basis for assessing duty.	
743	Of 3 millimetres or more in thickness 100 kilos.	6 00		3 Cold-rolled or drawn wire having a maximum dimension of cross-section exceeding 10 millimetres shall be dutiable as cold-rolled bars, unless otherwise specially provided.	
744	Less than 3 millimetres but not less than 1.6 millimetres in thickness ..... 100 kilos.	7 50		4 Ropes and fencing made of iron wire, fencing wire whether barbed or not, wire in time and wire gauze, furniture springs with loose or fixed ends, and wire frames for drying apparatus shall pay twice the amount of duty leviable on the wire of which they are made.	
745	Of a thickness less than 1.6 millimetres 100 kilos.	12 00		(As to rolled wire, see No. 727.	
	<i>Note to Nos. 743-745.</i> —Sheets curved into pipes and having their edges welded together are dutiable as pipes, if their internal diameter does not exceed 250 millimetres.			Of, also Note 2, Section XII. A.	
	So-called expanded metal ( <i>streckmetall</i> ) made from sheets ..... Twice the rate of duty on the sheet from which it is made.		767	Wire, with textile materials or paper spun round or coating it; also shaped springs of flat wire not more than 10 millimetres broad for articles of clothing or similar purposes, with or without covering ..... 100 kilos.	1 00
	Articles of sheets or plates, u.s.m.c.:		768	Correct links; also shaped springs of flat wire more than 10 millimetres broad for articles of clothing or similar purposes with or without covering ..... 100 kilos.	0 40
747	Gilt or silvered ..... kilo.	1 00		<i>Notes to Nos. 767-8.</i> —In determining the breadth of covered springs, no account is taken of the covering.	
748	Enameled ..... 0 40		769	Springs for mechanism, watch, &c., of bands of flat wire more than 3 millimetres broad; andrella and paravé ribs with shaped ends, with or without forks, also forks for ribs ..... kilo.	0 50
749	Covered with nickel, copper or brass, or bronzed or lacquered ..... kilo.	0 50		<i>Note.</i> —Watch-springs and mechanism springs of flat wire not more than 3 millimetres broad are dutiable as parts of clockwork.	
	Other kinds:		770	Andrella and paravé frames, not together, even if with sticks of material—other than iron ..... kilo.	0 30
750	Weighting 20 kilos, net or more per article:			Heddles of iron wire the greatest dimension of the cross-section being:	
	Pressed, welded or galvanised ..... "	0 08	771	0.6 millimetre or more ..... kilo.	0 75
751	Other kinds ..... "	0 06	772	Less than 0.6 millimetre ..... "	2 00
	Weighting less than 20 kilos, but not less than 1 kilo, net per article:			<i>Note to Nos. 771-772.</i> —If the goods are composed of wire soldered together, the dimensions of the single wires are to be taken as the basis in assessing duty.	
752	Skips for linoleum ( <i>telefonkapslar</i> ) ..... kilo.	0 10			
753	Other kinds ..... "	0 15			
754	Weighting less than 1 kilo, net per article ..... "	0 20			
	Pipes, rolled or hot-drawn, of round or other cross section, produced either from solid material or from flat iron or sheets by curving together, with or without subsequent welding, soldering, riveting or folding ( <i>falsning</i> ), even if with coating of tissue, paint, zinc, or other substance as a protection against rust:				

	Goods.	Duty. Kr. öre.	Nos.	Goods.	Duty. Kr. öre.
3	Mattresses of iron wire, with frames of wood ..kilo.	0 15	811	Knives for beet cutting machines ( <i>schäntel- knäver</i> ) .....	1 00
4	Twisted hoop iron for fencing, made of flat or shaped ..kilo.	0 10	812	Spades, shovels, not being household utensils, and hoes, garden-forks, hay forks and similar large fork-shaped hand-tools, also hand rakes and reapers' rakes, all with or without handles; also other hand tools, n.s.m. for agriculture or horticulture, in- cluding lawnmowers, .....	0 08 0 10
5	Upolsterers' nails and so-called trunk nails even with heads of other non-precious metals, or with covering .....	0 50	813	Curry-combs, with or without handles, .....	0 15
6	Spikes and nails n.s.m. even if with heads wholly or partly of metal other than iron : Less than 45 millimetres in length; also nails, hooks, calks, &c., of all kinds, for horseshoes, and tacks, .....	15 00 6 50 3 00	814	Scythes, sickles and straw-cutters, with or without handles .....	0 12
7	45 millimetres or more in length .....		815	Garden shears for two hands .....	
8	Rail spikes, also sleepers ( <i>spjäll</i> ) .....			Saws, saw-blades and saw-vels : Circular saw blades and piercing saws, tenon saws and hand saws, with or without teeth, .....	0 20 0 50
9	Wood screws; also other screws, bolts or nuts, worned or not, weighing not more than 5 kilos, net per article, and washers and rivets : 12 millimetres or more in diameter; also fishplate and sleeper bolts with nuts, intended for rail- way and tramway rails—without regard to their dimensions, .....	6 00	817	Blades for belt saws for cutting wood or metal, ..	0 50
10	From 8 to 12 millimetres in diameter, and ring- screws; also all rivets which do not fall under the preceding number .....	20 00 30 00	818	Blades for rail-saws and for bow-files, for hand or machine use .....	0 60
11	From 4 to 8 millimetres in diameter ..		819	Blades for metal saws (jewellers' saws), and for fretsaws; also chain-saws .....	0 75
12	Under 4 millimetres in diameter : Wood screws .....	45 00	820	Saws and saw-blades, other kinds, including saws for firewood and cabinet-makers' saws, also unfinshed saw-blades, n.s.m. ....	0 50
13	Other kinds .....	60 00		<i>Note.</i> —Stone saw-blades are not to be regarded as saw-blades or unfinished saw-blades.	
14	<i>Note 1.</i> —Nuts of 12 millimetres or more in diameter which have a bright surface (free of oxide) shall pay the same duty as nuts of from 8 to 12 millimetres in diameter. <i>Note 2.</i> —The diameter of a screw is to be measured immediately above the thread. The diameter of the hole is to be taken as the diameter of a nut or washer, but when screws are imported with nuts fixed on, they shall in all cases be dutiable at the rates leviable on the nuts. Chains and cables, n.s.m. : So-called Ewatts chains with loose links belonging thereto .....		821	Files and rasps : More than 35 centimetres long .....	0 15
15	Other kinds, the iron in the links having a diameter : Of 25 millimetres or more .....	12 00 5 00	822	More than 16 but not more than 35 centimetres long .....	0 25
16	Of from 6 millimetres inclusive to 25 mil- limetres .....	8 00	823	Not more than 16 centimetres long .....	0 10
17	Of less than 6 millimetres; also link bolt, (Galle) .....	10 00		<i>Note.</i> —The length of files and rasps is to be measured from the point to the shaft.	
18	Carriage and spiral springs, n.s.m. ....	20 00	824	Planes for wood-working, even if with wooden stock, also iron plane-stockers .....	0 25
19	800 Plate bolts, sleepers, fish plates, rail clamps and connecting clamps, rail frames and support rails, points, crossings, tongues for springs and points; also rail frames for portable railways .....	Free	825	Hammers, sledge-hammers, pick hammers, chisels ( <i>öppnare</i> ); also punches and other tools (not automatic) for stone-working, with or without handles : Weighing 5 kilos, net or more per article ..kilo.	0 06
20	Round iron stays and levers for points stay (con- necting iron), clamp-plates, chairs, turnbuckles even if cast and parts thereof, and other railway construc- tion parts n.s.m. ....	1 00	826	Weighing less than 5 kilos, but not less than 1½ kilos, net per article; also axes and hatchets of all kinds whatever be their weight ..kilo.	0 10
21	Steelwork for signal-boxes, &c., and parts thereof 100 kilos .....	16 00	827	Weighing less than 1½ kilos, net per article ..	0 20
22	Other parts and accessories not specially named for signalling, junction and level-crossing appliances; also bogies and underframes for railway or tram- way vehicles, with or without accessories 100 kilos. Articles intended for use as railway or tramway material : Axes, straight : Not worked .....	8 00	828	Twisted drills for metal or wood-working, drill-sockets, brackets (rimmers), screw taps, chasers, screw- planks, milling cutters for metal or wood-working, wood-carving tools and cord pulleys .....	15 ½ 0 20
23	Worked .....	6 00	829	Drill-bits, n.s.m., ratchet-drills, pipe presses, garden shears for one hand, hand-shears for cutting sheet iron, so called bolt-cutters, shears for cutting sheet iron and metal wire, bow-compresses and pipe cutters and parts thereof; also screw drivers with or with- out handles .....	0 25
24	Wheels, loose, not worked; also tyres ..	5 00	830	Pincers, all kinds, more than 16 centimetres in length, and finished shanks therefor, loose; also screw wrenches, clamps, hand-vices and vice-clamps and parts thereof .....	0 20
25	Sets of wheels, single worked wheels; also springs, buffers and parts thereof as well as traction and coupling appliances ..100 kilos.	6 00	831	Pincers, all kinds, not more than 16 centimetres in length and finished shanks therefor, loose : Nickel or of polished .....	0 75
26	Framework and other constructional work of iron, such as bridges (even if of iron-plate), ties and columns for roofing; also riveted nuts 100 kilos. <i>Note.</i> —Bolted nuts provided with holes are to be included under this number. Anchors, grapnels, cable-stoppers, chain hooks, rudder-iron and ships' knees : Weighing 30 kilos, net or more per article 100 kilos. Of less weight .....	4 50	832	Iron compasses; plane irons, n.s.m., turning tools, chisels ( <i>chuggjärn</i> and <i>bettnar</i> ), punches, mortice- chisels, &c.; corkscrews, with or without handles, also other kinds of cork-drawers and parts thereof kilo.	0 50 0 40
27	Propellers (finished), also loose propeller blades, ready made : Weighing 100 kilos, net or more per article 100 kilos. Of less weight .....	12 00 7 00 10 00	833	Skates, roller skates and parts thereof : Nickel or of polished .....	0 30 0 40
28	Earthboards for ploughs and plough-share and ploughshares and hand-blades, teeth for horse-rakes, spring-harrows, and cultivators, also cultivator springs .....	10 00	834	Other kinds .....	0 30
29	Anvils for locksmiths, beak irons and ordinary anvils of all kinds; screw-spanners (other than screw-wrenches); horse-shoes; plate-shares and parts thereof .....	6 00		<i>Note.</i> —Separate skate or roller skate straps, imported together with the skates, and obviously in- tended only for use therewith (but not more than one pair of separate straps to each pair of skates) are dutiable as skates or roller skates. Foil, sabres, cut-throats, bayonets, swords and similar weapons, with or without the scabbards belonging to them; also parts thereof : Gilt, silvered, nickelled or etched .....	2 50
30	Vices weighing each 10 kilos, net or more; jemmas and iron bows for saws .....	7 00	837	<i>Note.</i> —Articles are to be regarded as gilt, silvered, nickelled, or etched, even if such treat- ment occurs only on parts consisting of metal other than iron.	1 00
31	Vices weighing less than 10 kilos, net each. ..	25 00	838	Other kinds .....	
32	Irons for planing machines : 7 millimetres or more in thickness .....	0 25 0 50	839	Knives, &c. : Razors, including safety razors; also razor-blades, loose .....	3 00
33	Of less thickness .....			Clasp (collapsible) knives, such as pocket knives and pen-knives With handles of iron having an unworked roughly ground or pressed surface without coating other than varnish; also if with handles of wood or coarse kinds of bone, such as cattle bones and the like : With not more than two blades or instru- ments, also loose blades for knives dutiable under Nos. 840-843 .....	1 50 3 00
34	Knives for use in paper manufacture, such as knife blades for barretters and mowers, and knives for chaff-cutting machines; also other machine knives not specially named : Knives for raz engines (so-called Dutch), with- out sharpened edge .....	0 05 0 20	840	With more than two blades or instruments dutiable under Nos. 840-843 .....	3 00
35	Other kinds .....		841	With more than two blades or instruments dutiable under Nos. 840-843 .....	3 00
36	<i>Note.</i> —Circular knives are also to be included under this number.			<i>Note.</i> —In the case of the knives dutiable be- under, with handles of wood or coarse kinds of bone, the polishing, colouring or painting of the handles shall not affect the tariff classification. With handles of horn or celluloid .....	3 00 5 50

## XII.—METALS—continued.

No.	Goods.	Duty. Kr. grs.	Nos.	Goods.	Duty. Kr. grs.
	cards, the whole shall be liable to the duty on the most highly taxed article.			cases, empty or fitted with ammunition ready for use; gun carriages, timber carriages and ammunition carts and torpedoes, <i>and vol.</i>	15 %
8814	Knives, other than sheep knives:			<i>Note.</i> —Sights and other aiming apparatus, cart-ridge cases and torpedoes are dutiable under this heading, even if they consist wholly or principally of metal other than iron.	
	Sheath knives, seamen's knives and coarse knives for workmen; knives for special industries, not specially named, such as hoof-knives, file-knives, saddle-makers' and shoe makers' knives, also loose blades for the same .....kilo.	0 50	874	Broken pieces, clippings &c., of pig iron, and also of malleable iron .....kilo.	Free
	Table knives and other kinds of knives, n.s.m., such as can-knives, and table-forks and other forks for household use and so called <i>poor-knives</i> <i>and vol.</i>			Castings of non-malleable iron and articles thereof n.s.m.:	
881	With handles of silver, of gilt or silvered metal, mother-of-pearl, porcelain, ivory, vulcanite, celluloid or ebonite; also daggers with chape .....kilo.	1 50	875	Not worked:	
8816	With handles of other materials and not falling under the preceding number; also those without handles .....kilo.	0 50		Weighting per article 100 kilos, net or more kilo.	0 02½
847	Spoons of sheet iron, tinned .....kilo.	0 30	877	Weighting per article less than 100 kilos, net but not less than 25 kilos, net .....kilo.	0 01
	Sensors and shears, n.s.m., also finished blades for the same, loose:		877	Weighting per article less than 25 kilos, net but not less than 3 kilos, net .....kilo.	0 06
	Not polished:		878	Weighting per article less than 3 kilos, net but not less than ½ kilo, net .....kilo.	0 10
848	More than 15 centimetres long .....kilo.	0 50	879	Weighting per article less than ½ kilo, net .....kilo.	0 12
849	15 centimetres or less in length .....kilo.	0 50		Worked:	
	shears, hair clippers and cattle shears with teeth, whether polished or not .....kilo.	1 00	880	Weighting per article 100 kilos, net or more kilo.	0 01
	<i>Note.</i> —As tailors' shears are considered shears at least 25 centimetres long with a loop so shaped as to afford room for all the fingers of the hand except the thumb.		881	Weighting per article less than 100 kilos, net but not less than 25 kilos, net .....kilo.	0 03
	Polished, not included under the preceding number:		882	Weighting per article less than 25 kilos, net but not less than 3 kilos, net .....kilo.	0 12
	More than 15 centimetres long .....kilo.	2 00	883	Weighting per article less than 3 kilos, net but not less than ½ kilo, net .....kilo.	0 15
851	15 centimetres or less in length .....kilo.	4 00	884	Weighting per article less than ½ kilo, net .....kilo.	0 20
852	Hand cards (Curling cards) ( <i>Fraser-barrier</i> ) .....kilo.	1 50		Castings of malleable iron and other articles of malleable iron (rolled, wrought, pressed, cut or hammered) n.s.m.:	
853	Other kinds, such as wood cards ( <i>ullbarrier</i> ) and dressing cards ( <i>ullbarrier</i> ) &c. also leather for hand-cards ( <i>handbarrier</i> ) .....kilo.	0 30		Not worked:	
854	Card clothing .....kilo.	Free	885	Weighting per article 1,000 kilos, net or more kilo.	0 04
855	Samples for spinning machines, imported separately .....kilo.	0 10	886	Weighting per article less than 1,000 kilos, net but not less than 100 kilos, net .....kilo.	0 05
856	Crochet hooks, awls, drawing points and so-called pattern-tracks, with or without handles .....kilo.	2 00	887	Weighting per article less than 100 kilos, net but not less than 25 kilos, net .....kilo.	0 06
857	Sewing and darning needles, hair pins, also knitting and sewing machine needles .....kilo.	0 40	888	Weighting per article less than 25 kilos, net but not less than 3 kilos, net .....kilo.	0 08
858	Pool boxes, chests and cases with assortments of tools.		889	Weighting per article less than 3 kilos, net but not less than ½ kilo, net .....kilo.	0 10
	Containing tools, one or more of which are small, cast and evidently intended as toys; also such tools when imported separately .....kilo.	1 20	890	Weighting per article less than ½ kilo, net .....kilo.	0 12
859	Other kinds .....kilo.	0 50		Worked:	
	<i>Note 1.</i> —When a toolbox or chest contains tools of a particular kind in a greater number than can be considered as properly belonging to the set, and such tools are subject to duty <i>ad valorem</i> they shall be dutiable separately.		891	Weighting per article 1,000 kilos, net or more kilo.	0 03
	<i>Note 2.</i> —Tools fastened on cards are also to be treated as tool boxes.		892	Weighting per article less than 1,000 kilos, net but not less than 100 kilos, net .....kilo.	0 06
860	Safes, cash-boxes and steel boxes, also doors for safe vaults and record stores .....kilo.	0 25	893	Weighting per article less than 100 kilos, net but not less than 25 kilos, net .....kilo.	0 10
861	Locks for doors and furniture, padlocks, locks for bags and other similar locks of iron even if in combination with other non-precious metal, without lacquering or other superficial coating, all with or without the keys belonging to them; also door-closers, not nickelled or hardened and not provided with external arrangements of metal other than iron .....kilo.	0 30	894	Weighting per article less than 25 kilos, net but not less than 3 kilos, net .....kilo.	0 12
862	Locks not falling under the preceding number, of iron, even if in combination with other non-precious metal, all with or without the keys belonging to them; cash drawers or safety drawers and cases for keys of safe vaults, safes or cash-drawers; also door-closers, n.s.m. ....kilo.	0 30	895	Weighting per article less than 3 kilos, net but not less than ½ kilo, net .....kilo.	0 16
	Handle and driving and riding lugs, spurs and stirrups; also clasps, mountings and other similar parts or accessories of harness and straps:		896	Weighting per article less than ½ kilo, net .....kilo.	0 20
863	Polished, lacquered, nickelled, silvered or gilt, .....kilo.	0 50		<i>Note.</i> —In the case of goods coming under either of the Nos. 882-4 or 891-6 and weighing not more than 10 kilos, net per article, a special surtax of 50öre per kilo, shall be levied if they are gilt or silvered, and one of 25 öre per kilo if they are polished, nickelled, enamelled, lacquered, covered with brass, or coated with bronze by galvanic process.	
864	Other kinds .....kilo.	0 20		NOTES TO SECTION XII A.	
865	Hinges, corner iron, bolts, stayers and other similar fittings, n.s.m. for buildings and furniture:		1.	The expression "iron" as used in this section includes also steel.	
865	Nickelled, covered with brass, or coated with bronze by galvanic process .....kilo.	0 30	2.	Articles of iron coated by mechanical process (plated) with nickel, copper and copper alloys are dutiable as the metal of which the coating consists. This provision shall not apply, however, in the case of sheet iron. Articles of iron plated with silver or gold are treated as silvered or gilt.	
866	Other kinds .....kilo.	0 15	3.	When a distinction is made above in the case of iron goods between those "worked" and "not worked" and the nature of the "working" is not further described, the goods are to be regarded as worked when their exterior or any part thereof has undergone any special treatment, or their form has been altered, provided that such special treatment or alteration can be considered as being intended to fit them for a special purpose, to improve their appearance, or—with the exception set out below—to protect them from rust.	
867	Bolts: rollers for sliding doors, even if with wheels of material other than iron .....kilo.	0 25		All articles which have been wholly or partly filed, milled, turned, perforated, stamped, planed, ground or polished, or which have received an even grey, brown or other colour as a result of being covered with oil and heated, or cleaned in the scouring barrel, are therefore to be considered as worked, as well as all articles which have been wholly or partly painted, varnished, lacquered, enamelled, coated with other non-precious metal, or alloys thereof (but with the exception laid down in the heading to Nos. 755 and 756), and all articles put together with rivets or screws or in some similar way. If the roughness of surface after the goods have been cast, wrought or rolled is removed more or less completely the goods are to be treated as worked.	
868	Electric furnaces; cooking apparatus, distillation and sublimation arranged for heating by means of liquid fuel or electricity, electric stoves, and transportable ranges, stoves and fireplaces for use with gas or liquid fuel, with iron lamps belonging thereto, .....kilo.	0 18		On the other hand, the working, cutting, extension or contraction of the ends of pipes, the treatment of different parts of an article to test its freedom from flaws, the removal of cinders by pickling in acid, the removal of casting seams, cooling faults and other flaws in casting, the smoothing of broken surfaces, the cutting of	
869	Beds; also cots, mattresses n.s.m. and side supports for beds:				
870	Entirely of iron, even if with brass knobs .....kilo.	0 30			
	Other kinds .....kilo.	0 50			
	<i>Note to Nos. 869 and 870.</i> —In assessing duty on beds, the separate parts named in the heading of these numbers may pay duty separately if the importer so require.				
871	Fire arms, all kinds, including also revolvers, pistols and air and spring guns, the weight of the guns and accessories being included; machine guns and battery guns without cartridges; also finished parts of such arms .....kilo.	1 50			
872	War material, n.s.m. and parts thereof:				
	Armour plate .....kilo.	10 %			
873	Other kinds, such as cannon, howitzers and mortars; also aiming appliances belonging to such weapons and projectiles and cartridge				

Nos.	Goods.	Duty. Kr. öre.	Nos.	Goods.	Duty. Kr. öre.
	shrinkage beads, groutings, &c., are not to be regarded as working; nor is a coating with oil, oil paint, tar asphalt, or black lead, evidently intended only to protect the goods from rust.			Nos. are imported, not to be included in the dutiable weight.	
	4. If an article not specially mentioned in the Tariff is composed partly of malleable and partly of non-malleable iron it shall pay duty according to its chief component.			Coated with india rubber, gutta percha or other insulating substances n.s.m., whether alone or in combination with textile materials, paper or asbestos; also electric cables, lines and cord insulated in this way:	
	5. In assessing duty on the metal manufactures mentioned in this section no deduction from the weight shall be allowed for cases, boxes, paper and similar receptacles, nor for cards.		*915	Armoured with not less than 1 iron wire, each more than 1.5 millimetres in thickness, . . . . . kilo.	0 15
			916	With other iron armour or armoured with other metal, . . . . . kilo.	0 25
				Other kinds:	
			*917	The thickness of the wire not exceeding 2 millimetres, . . . . . kilo.	0 35
			*918	With wire of thickness greater than 2 millimetres, . . . . . kilo.	0 25
				*Note.—If cables, lines or cord contain wire of different dimensions the duty shall be assessed on the basis of the wire having the smallest thickness.	
				*Note to Nos. 915-918.—Coating with tinfoil is not to be regarded as sheathing or armouring.	
				Insulated either by means of textile materials, paper, asbestos or varnish alone or by more than one of these substances; also electric cables, lines and cord insulated in this way:	
			*919	The thickness of the wire being not more than 0.5 millimetre, . . . . . kilo.	1 00
			*920	The thickness of the wire being greater than 0.5 millimetre, . . . . . kilo.	0 50
				*Notes to Nos. 919-920.	
				1. If cables, lines or cords contain wires of different dimensions the duty shall be assessed on the basis of the wire having the smallest thickness.	
				2. Cables and cords, the ends of which are not accessible for the purpose of measuring the thickness of the wire shall pay duty at the higher rate.	
				*Note to Nos. 915-920.—In assessing duty no notice is to be taken of the impregnation of the insulating material.	
			921	Insulated in some other way; also other electric cables, lines and cord, . . . . . kilo.	10%
			922	Water tanks and other containers without pipes or mechanical appliances, if weighing more than 100 kilos, net each, . . . . . kilo.	0 25
				*Note.—This tariff number may be applied even if pipes are placed inside the tanks or containers, provided the pipes are unmoored and pay duty separately according to kind.	
				Woven wire:	
			*923	So-called wire-gauze (endless) and wire tissue more than 1 metre broad, . . . . . kilo.	0 50
			*924	Other kinds, . . . . .	0 25
				Propellers:	
			925	Weighing not more than 50 kilos, net each, . . . . .	1 20
			926	Of greater weight, . . . . .	0 40
			*927	Lamp burners, without outer covering, . . . . .	0 60
				Other manufactures:	
			*928	Gilt or silvered, . . . . .	1 80
			*929	Nickelled; knives, forks and spoons, furnished with surface coating other than gilt, silvered or tin; also toilet articles, writing accessories, and table ware, without surface covering, with the exception of table, dessert and tea spoons, and forks, . . . . . kilo.	0 75
			*930	Varnished, lacquered or furnished with any surface coating n.s.m., other than tin and not falling under the preceding heading, . . . . . kilo.	0 85
			*931	Other kinds, including table, dessert and tea spoons, and forks without any surface coating, or tinned, . . . . . kilo.	0 50
				Lead:	
			932	Unmanufactured; also scrap, . . . . .	Free
				Manufactured:	
			933	Sheet, pipes and parts of pipes; wire and lines, also rods; lead-wood, . . . . .	Free
			934	Shot and bullets, . . . . . kilo.	0 16
				Other manufactures, n.s.m.:	
			935	Gilt or silvered, . . . . .	1 80
			936	Nickelled, . . . . .	0 75
			937	Varnished, lacquered or furnished with any other surface coating, n.s.m., . . . . . kilo.	0 85
			938	Other kinds, . . . . .	0 25
			939	Tin: Unmanufactured; also scrap, . . . . .	Free
				Manufactured:	
			940	Pipes and parts of pipes, sheets and wire, also rods, . . . . .	Free
				Pipes containing soldering paste, . . . . . kilo.	0 10
				Other manufactures, n.s.m.:	
			*942	Gilt or silvered, . . . . .	1 80
			*943	Nickelled; knives, forks and spoons furnished with any surface coating other than gilt or silvered, . . . . .	0 75
			*944	Varnished, lacquered or furnished with any other surface coating n.s.m., and not falling under the preceding number, . . . . . kilo.	0 85
			*945	Other kinds, . . . . .	0 50
			946	Zinc: Unmanufactured; also scrap, . . . . .	Free
				Manufactured:	
			947	Sheets, even if with coating of other non-precious metal, nails, and tacks, wire, pipes and parts of pipes; cast, anodes, even if provided with cars	

## XII. METALS CONTINUED

No.	Goods.	Duty. Kr. ore.
	with or without holes; also rolled sheets furnished with holes (so called boiler zinc) . . . . .	Free
	<i>Note.</i> Wire shall be dutiable as rods if the greatest dimension of the cross-section exceeds 10 millimetres.	
948	Rods . . . . . kilos.	0 10
	Other manufactures, n.s.m.:	
949	Gilt or silvered . . . . . "	1 80
950	Nickel . . . . . "	0 75
951	Varnished, lacquered or furnished with any other surface outer covering, n.s.m. . . . . kilos.	0 85
952	Other kinds . . . . . "	0 20
953	Aluminium, and nickel as well as metals, n.s.m., whether alone or in composition; also manufactures thereof, n.s.m. . . . .	Dutiable as copper and manufactures thereof according to kind.

## NOTES TO SECTION XII B.

1. Manufactures of metal plates with gold or silver are to pay duty as gilt or silvered.

2. In assessing duty on the metal manufactures mentioned in this section no deduction for the weight shall be allowed for cases, boxes, paper or similar coverings, nor for cards.

## C.—MANUFACTURES OF NON-PRECIOUS METALS WITHOUT REGARD TO THE NATURE OF THE METAL.

954	Printing stamps and dies, characters (type), punches and brass rules for printing or binding establishments; also spacing material of lead or lead alloys, such as quadrats, registers and sticks. . . . . kilos.	0 25
955	Printing plates, engraved or etched by artists. . . . .	Free
956	Plates for printing, engraved (punched). . . . .	Free
957	Printing plates, n.s.m. (reliefs, moulded or not), also electric types, galvanotypes and stereotypes, <i>ad val.</i>	15%
958	Lead or tin foil, including "stanolium" . . . . . kilos.	0 50
	<i>Note.</i> Foil lacquered or otherwise surface treated shall be dutiable under this number.	
959	Gold or silver leaf, even if red, and imitation gold foil ( <i>plata gold</i> ) and other similar preparations of gold. . . . . kilos.	2 50
	<i>Note.</i> —No deduction of weight shall be allowed for boxes, paper, bottle or similar packing, nor for material inserted.	
960	Pens, oils . . . . . kilos.	1 50
961	Pins, including hatpins; also safety pins, and pins and needles of all kinds, n.s.m., provided they cannot be classed as jewelry. . . . . kilos.	0 60
962	Hooks, hooks and eyes, including trouser hooks of all kinds; thimbles, including tailors' thimbles; also waistcoats and trouser buckles, all kinds, <i>kilos.</i>	0 50
	<i>Note to Nos. 960-962.</i> —No deduction in weight shall be allowed for boxes, paper and similar coverings, nor for cards.	
963	Compasses (drawing instruments), other than those of iron, and cases of compasses. . . . . kilos.	2 00
	<i>Note.</i> —No deduction of weight shall be allowed for cases, boxes, paper and similar coverings.	
964	Gold . . . . .	Free
965	Works of art . . . . .	Free

## D.—PRECIOUS METALS AND MANUFACTURES THEREOF

	Gold:	
966	Unmanufactured; also scrap . . . . .	Free
	Manufactured:	
967	Sheets and wire . . . . . kilos.	2 50
968	Coin . . . . .	Free
969	Other manufactures, even if with stones or pearls inset . . . . . kilos.	25 00
	Silver:	
970	Unmanufactured; also scrap . . . . .	Free
	Manufactured:	
971	Rods, not shaped . . . . .	Free
972	Wire, not shaped; also sheets . . . . . kilos.	2 50
973	Rods and wire, shaped . . . . .	5 00
974	Other manufactures, even if with stones or pearls inset . . . . . kilos.	Free
975	Other kinds . . . . .	15 00
	<i>Note 1.</i> —In assessing duty on gold and silver wares no deduction shall be allowed for the weight of cases, boxes, paper and similar coverings.	
	<i>Note 2.</i> —Gold and silver wares dutiable under either No. 969 or No. 975 must be hall-marked by the Standards Departments in accordance with the special regulations of the subject.	
976	Platinum:	
	Unmanufactured . . . . .	Free
	Manufactures thereof:	
977	With stones or pearls inset . . . . . kilos.	30 00
	<i>Note.</i> —No deduction of weight shall be allowed for cases, boxes, paper or similar wrappings.	
978	Other kinds . . . . .	Free

## XIII. MACHINES, APPARATUS, VESSELS AND VEHICLES.

## A. MACHINES, APPARATUS AND APPLIANCES, OTHER THAN ELECTRIC.

Boilers, whether stationary or portable, heaters, n.s.m., water heaters and other tanks, and cylinders for factories, breweries and distilleries, washing apparatus, cookers, diffusers, evaporating, vacuum and hot pressing boilers, heating and drying cabinets, grain (draft) dryers and other rotary drying apparatus, n.s.m., gas generators,

No.	Goods.	Duty. Kr. ore.
	gas-holders, apparatus for purifying gas, launys ("boiler") with tanks for salt brine, all provided they assist chiefly of mild steel iron.	
	Boilers and heaters with tubes or pipes of metal other than iron:	
979	Weighting not more than 1,500 kilos, net each	100 kilos.
980	Of greater weight . . . . .	30 00
981	Rotary boilers . . . . .	20 00
	Other kinds:	8 00
982	Multitubular (with more than 3 tubes) with pipes of not more than 2-0 millimetres in diameter, and weighing not more than 5,000 kilos, net each . . . . . 100 kilos.	9 00
	Other, including all those without tubes and pipes:	
983	Riveted . . . . . 100 kilos.	6 00
984	Pressed or welded . . . . .	7 50

*Note to Nos. 979-984.*—If the goods consist chiefly of a material other than malleable iron, they are to pay duty according to the tariff provisions relating to the chief component, so far as is not otherwise provided. Steam superheaters are dutiable as pipes, worked, of malleable iron, if put together when imported. If imported in parts, the various parts shall pay duty separately according to their nature.

Manufactures of rolled iron plate for boilers, cookers and tanks, such as boiler furnaces (corrugated or plain, with or without flanges), boiler ends, Galloway tubes, domes, manhole covers, handles and the like:

985	Riveted . . . . . 100 kilos.	6 00
986	Pressed or welded . . . . .	7 50
987	Stoking apparatus for boilers and gas works; also movable furnaces, grates. . . . .	8 00
988	Economisers ( <i>Arbeitsförderer</i> ), whole or in parts . . . . . 100 kilos.	2 50

Condensers:

989	Without tubes . . . . .	8 00
990	With iron tubes . . . . .	15 00
991	With tubes of other metal . . . . .	26 00

*\*Note to Nos. 989-991.*—(Condensers imported together with the machines to which they belong shall be dutiable at the rate applicable to such machines. This provision shall only apply to steam engines and steam-turbines, ice-making and refrigerating machines, portable engines and steam-pumps, when the machines with the condensers belonging thereto have essential parts in common.

Gas, photogen, benzine and other combustion and explosion motors; also hot air motors:

992	Weighting not more than 500 kilos, net each <i>ad val.</i>	10%
993	Weighting more than 500 kilos, net, but not more than 1,500 kilos, net each . . . . . 100 kilos.	20 00
994	Weighting more than 1,500 kilos, net, but not more than 5,000 kilos, net each . . . . . 100 kilos.	12 00
995	Weighting more than 5,000 kilos, net each, but not more than 25,000 kilos, net each . . . . . 100 kilos.	9 00
996	Weighting more than 25,000 kilos, net each . . . . . 100 kilos.	6 00

*Note to Nos. 992-996.*—Fly wheels for motors, unless attached to the engines, are not to be included in the weight of the engine for the purpose of determining the tariff number applicable. When the engine is dutiable by weight, such fly wheels are to pay duty separately.

997 Ovens for industrial purposes, such as carbonisation, torrefaction, roasting, distilling, hardening, welding, smelting, and baking; also forges and bellows . . . . . 100 kilos. 5 00 |

Rolling mills for the metal industries, steam hammers and pneumatic hammers—not being tools—without support and the bottom plate belonging thereto; power hammers, rams, riveting and wire drawing machines, nail and horseshoe machines, forging machines; pressing, stamping, cutting, curving and straightening machines, including goffering machines and presses, n.s.m., such as stamping, gluing, smoothing and packing presses and brick presses—all kinds of machines, not mentioned above, for beating sheet metal and copper; tinsmiths' machines, also all kinds of machines for shaping or dividing substances, and kneading machines:

998	For hand or foot power . . . . . 100 kilos.	7 00
999	Other kinds:	
	Weighting not more than 1,000 kilos, net each . . . . . 100 kilos.	10 00
1000	Weighting more than 1,000 kilos, but not more than 5,000 kilos, net each . . . . . 100 kilos.	8 00
1001	Weighting more than 5,000 kilos, net each, and not falling under No. 1002 . . . . . 100 kilos.	4 00

*Note to Nos. 998-1001.*—

1. Hydraulic machines of the kinds named are also to be included under these numbers.

2. Supports for steam and pneumatic hammers, with the bottom plates belonging to them, are to pay duty separately in accordance with the provisions applying to castings.

1002 Stamping machines, shears for shaping iron and machines for curving or straightening metal plates and pipes (even if hydraulic) provided such machines weigh more than 8,000 kilos, net each. . . . . Free |

1003 Lifting pulleys, all kinds, with or without cables; also pulley cars . . . . . 100 kilos. 12 00 |

1004 Elevators and transporters, not belonging to machines, imported together with them are to be dutiable according to the rates applicable to the various parts of which the elevator consists, but

Nos.	Goods.	Duty. Kr. öre.
	with the proviso that the ropes and chains are connected the highest rate of duty shall be applied to the latter.	
1005	Machines for drilling metal's, provided they do not exceed 500 kilos. net in weight each ..... 100 kil.	7 00
	Drilling machines weighing more than 500 kilos. net each and rollers, milling, planing, working and polishing machines for metal-working, other machines for cutting metals but not clipping machines; also mandrels ( <i>dockor</i> ) (spindle, pinol and support mandrels) and supports, exchange boxes ( <i>exchidior</i> ) and dividing apparatus:	
*1006	Weighting not more than 250 kilos. net each ..... 100 kilos.	20 00
*1007	Weighting more than 250 kilos. net each, but not more than 1,000 kilos. .... 100 kilos.	16 00
*1008	Weighting more than 1,000 kilos. net each, but not more than 2,000 kilos. .... 100 kilos.	14 00
*1009	Weighting more than 2,000 kilos. net each, but not more than 3,000 kilos. .... 100 kilos.	10 00
*1010	Weighting more than 3,000 kilos. net each, but not more than 5,000 kilos. .... 100 kilos.	7 50
*1011	Weighting more than 5,000 kilos. net each ..... 100 kilos.	5 00
1012	Saw frames and parts thereof, other than saw blades ..... 100 kilos.	9 00
1013	Lathes and boring, chiselling, milling and sawing machines for foot or hand power, intended for wood working, even if provided with belt-pulley, but provided that they weigh not more than 500 kilos. net each ..... 100 kilos.	10 00
	Lathes and milling, planing, sawing, drilling and chiselling machines, intended for wood working and not falling under the preceding number; also all other wood working machines n.s.m. and all kinds of machines for working rock:	
*1014	Weighting not more than 250 kilos. net each ..... 100 kilos.	25 00
*1015	Weighting more than 250 kilos. net each but not more than 5,000 kilos. net ..... 100 kilos.	12 00
*1016	Weighting more than 5,000 kilos. net each ..... 100 kilos.	8 00
	Printing presses:	
*1017	Mechanical presses, also double movement and rotary presses with screw-presses, and all kinds of lithographic presses, including phototypic presses; also type-casting and composing machines and matrices intended for such machines ..... 100 kilos.	Free
*1018	Platine presses, including also hand presses (not lithographic) and proof presses ..... 100 kilos.	12 00
*1019	Sewing and embroidery machines, fixed stands, or to be worked by motive power, including machines for stitching up ..... 100 kilos.	18 00
*1020	Sewing and embroidery machines for hand power, without stands; also the upper parts of sewing, embroidery and stitching machines, and parts thereof, n.s.m. .... 100 kilos.	32 00
*1021	Stands for sewing, embroidery and stitching machines and parts thereof of iron ..... 100 kilos.	5 00
	<i>Note to Nos. 1017-21.</i> —The amount of duty payable on sewing and embroidery machines, stands for same and parts thereof shall in no case be less than 10% <i>ad val.</i>	
	Coffee and spice mills and mincing machines, fruit paring, ice-making and other similar machines or apparatus, n.s.m. for household use or for the preparation of articles of food; also machines for wringing clothes:	
*1022	Weighting not more than 15 kilos. net per article ..... 100 kilos.	18 00
*1023	Of greater weight ..... 100 kilos.	12 00
*1024	Rollers, drags and other appliances (not being hand-tools) for cultivating the ground, n.s.m. .... 100 kilos.	4 00
1025	Plooughs, including also steam plooughs, double-mould-board plooughs and subsoil plooughs; harrows and other agricultural appliances similar to harrows; reaping and harvesting machines; horse-rakes, hay-tedders, weeders, horse-hoes and other appliances n.s.m. for sowing or reaping; screening and winnowing machines, etc.; seed-sorters and other appliances n.s.m. for sorting, purifying and cleaning seeds, grain &c.; potato and peat grinding machines, root cutters, rotary crushers (also seed and oilcake crushers) and mashing mills, chaff-cutting machines and other machines for cutting up cattle food; also sheet elevators and other stacking machines ..... 100 kilos.	6 00
	<i>Note.</i> —Portable engines and lines belonging to steam ploough are to be dutiable separately according to the provisions relating to them.	
1026	Parts of reaping and harvesting machines, n.s.m. .... 100 kilos.	12 00
*1027	Threshing machinery, straw and hay presses and seed drills ..... 100 kilos.	7 00
*1028	Fertilizer sprinklers ..... 100 kilos.	6 00
	Milk skimming machines of all makes, also milk separators, milk centrifuges and radiators; also emulsors, centrifugal buttermeters and yeast and milk centrifuges:	
1029	To be worked by mechanical power ..... 100 kilos.	15 00
1030	To be worked by hand or foot power, even if provided with a belt-pulley ..... 100 kilos.	25 00
	Bowls ( <i>Kußer</i> ) for separators and centrifugal buttermeters:	
1031	Weighting per article not more than 10 kilos. net; also complete parts of such bowls of all kinds ..... 100 kilos.	150 00

Nos.	Goods.	Duty. Kr. öre.
1032	Of greater weight ..... 100 kilos.	100 00
*1033	Locomotives, even if electric ..... <i>ad val.</i>	10%
	<i>Note.</i> —Tenders belonging to locomotives and imported therewith are dutiable as the locomotives.	
*1034	Barking, splitting and cutting machines, instead grinding apparatus for the wood pulp and sty; refiners, cylindrical paper mills and fittings the ebor and defibrators; drying cylinders and pressing rollers with stands for the textile or paper-making industry, and calenders, even if hydraulic, for whatever industry they may be intended; paper, cardboard, drying and stamping machines with sieve cylinders or wires; folding and stitching machines for book-binding and the paper trade, envelope and bag-making machines, coating, bronzing and sizing machines, card and cartoo machines, drawing, cutting and rolling machines; machines for making match-boxes and for putting together match-boxes, and other similar boxes, for labelling and filling them or for giving them a rough side; machines for putting together or taking apart frames for match-making; carding and napping machines, looms; falling machines, cigarette-making machines, capsule machines, machines for roasting coffee, cocoa and malt; malt turners; bolting machines, not coming under any other number, and cranes, winches and windlasses; steam dredgers; steam turbines and internal rotary parts of the same imported separately, steam engines and steam portable engines; traction engines and steam rollers; water turbines and running wheels thereof imported separately, also water wheels; pumps, all kinds of fans, ventilators, compressors, blowing and freezing machines, and outer coverings and inner rotary parts of such machines; fire engines and garden syringes, machines for mixing concrete, clay, sand or the like; machines n.s.m. for grinding or crushing, such as grinders, with or without frames, shot and tube mills, stamping mills and oscillating mills, edge roller mills, disintegrators, disaggregators, cylinder mills rolling machines for oil crushing, starch, or oc late and similar industries; milk coolers, milk warmers, pasteurizers, churns, milk working machines, cheese presses and cheese mills; centrifugal n.s.m., machines for washing linen and other articles of clothing; mangles; machines for laying the paper in printing presses ( <i>if ganningsmaskiner</i> ); cylindrical and column apparatus for making aerated waters; tapping and corking machines, with or without juice pumps for the manufacture of mineral waters or for breweries; machines for testing materials; pneumatic machines of all kinds; typewriters and calculating machines, cash registers; axle-couplings, fixed or movable; straining and belting machines, including <i>gummslagare</i> ; drains, sifting cylinders and perforated cylinders or cylinders with holes, or covered with cloth for bolting, sifting or sorting machines; regulators for water turbines; machines for washing potatoes or beetroots and lifting wheels for such machines; filter presses; wringing apparatus for co-okers and tanks; air, vacuum or steam brake appliances for railway and tramway vehicles; also other machines and apparatus, n.s.m. and pneumatic tools ..... <i>ad val.</i>	10%
	<i>Note.</i> —Fans fixed to electric motors pay the duty applicable to the motors.	
	Cylinders and slide boxes, worked, imported separately, for machines of all kinds, such as steam engines, compressors, pumps, fire engines, portable engines, locomotives, steam and pneumatic hammers for working metals, and combustion and explosion motors, &c.:	
*1035	Weighting each not more than 150 kilos. net ..... 100 kilos.	50 00
*1036	Weighting each more than 50 kilos. but not more than 200 kilos. net ..... 100 kilos.	30 00
*1037	Weighting each more than 200 kilos. net ..... 100 kilos.	16 00
	Pistons, worked, imported separately, with or without piston rods, for machines of all kinds:	
*1038	Weighting each not more than 25 kilos. net ..... 100 kilos.	50 00
*1039	Weighting each more than 25 but not more than 50 kilos. net ..... 100 kilos.	30 00
*1040	Weighting more than 50 kilos. net ..... 100 kilos.	16 00
	<i>Note to Nos. 1035-40.</i> —Articles falling under any of these numbers which are undoubtedly reported to replace a used or otherwise useless parts of a previously imported machine are dutiable at 75% of the duty otherwise leviable. The mode of procedure required to prove this will be issued by Royal Decree.	
	Crack shafts and connecting rods, all kinds:	
*1041	Polished (turned) bright, or otherwise finely worked ..... 100 kilos.	10 00
*1042	Other ..... 100 kilos.	6 00
*1043	Rollers for seed and oil cake crushing machines, and grinding discs, all kinds, for mashing mills and for other mills used for crushing cattle food ..... 100 kilos.	12 00
	Rollers and rolling cylinders, n.s.m.:	
*1044	Not worked ..... 2 50	
	Worked:	
*1045	With covering of india-rubber, also of iron in	



No.	Goods.	Duty. Kr. öre.
	MACHINES, MACHINERY, VESSELS AND VEHICLES continued.	
	combination with other non-precious metal 100 kilos. ....	10 00
*1046	Other ..... 100 kilos. ....	8 00
	Roller and belt bearings: Finely worked: .....	
*1047	Weighing not more than 1 kilo, net per article 100 kilos. ....	150 00
*1048	Weighing more than 1 kilo, but not more than 15 kilos, net per article. .... 100 kilos. ....	75 00
*1049	Weighing more than 15 kilos, net per article 100 kilos. ....	80 00
	Other kinds: .....	
1050	Weighing not more than 15 kilos, net per article 100 kilos. ....	40 00
1051	Of greater weight. .... 100 kilos. ....	20 00
	Transmission appliances, including also smooth axles (furnished with key ways or otherwise fitted), bearings not specially mentioned and bearing bushes, flywheels (without regulators), belt and cord pulleys, n.s.m. and cowwheels, with unworled cores: .....	
*1052	Weighing per article not more than 500 kilos, net. .... 100 ..	6 00
*1053	Of greater weight. .... 100 ..	4 00
	Note to Nos. 1052 and 1053: 1.—Two or more parts of transmission appliances imported together shall be regarded as an entity if they consist of a shaft with other transmission parts mounted thereon. 2.—Countershafts ( <i>Mellströmstransmissioner</i> ) imported together with the machinery for which they are intended pay in accordance with the provisions applying to such machines. 3.—Belt pulleys of iron plate are dutiable as articles of plate and steel iron, n.s.m. Cogwheels or worm wheels with worked cogs: .....	
1054	Weighing per article not more than 500 kilos, net. .... 100 ..	12 00
1055	Of greater weight. .... 100 ..	9 00
	Filters, n.s.m. for machines, apparatus and piping, imported loose or separately, such as valves and cocks, steam wastes, lubricating apparatus, separa- tors and outlets for water of condensation or oil, pulsometers and hydraulic rams, centrifugal regulators and mixing apparatus for soaking appliances; also injectors and ejectors: Consisting principally of iron: .....	
*1056	Weighing not more than 5 kilos, net per article. .... 100 kilos. ....	25 00
*1057	Weighing more than 5 kilos, but not more than 50 kilos, net per article. .... 100 kilos. ....	15 00
*1058	Weighing more than 50 kilos, net per article 100 kilos. ....	10 00
*1059	Of other kinds. .... 100 kilos. ....	50 00

Notes to Nos. 1056-9—

- 1.—Parts of the complete articles named are  
also to be included under these numbers.
- 2.—If any of the articles named in these num-  
bers is wholly or partly nickelled, the duty shall  
be increased by 50%.

#### NOTES TO SECTION XIII. A.

\*1.—The rates stated are applicable, unless other-  
wise provided, to machines, whole or in parts, even  
if any subordinate component parts are missing.  
In declaring machines in parts for clearance  
or warehousing, the owner must supply an ex-  
planatory statement and specification of the parts  
together with a drawing, showing that the parts  
together form a machine, so far as these may be  
required for the guidance of the Customs.

\*2.—The fact that a machine is imported in  
separate parts which arrive on different occasions  
shall not prevent the application of the rate  
applicable to the machine as a whole, if the  
importer so requires.

\*3.—The further regulations required to give  
effect to the provisions of Note 1 and 2 shall be  
issued by Royal Decree.

\*4.—Parts of machines, not specially mentioned,  
imported loose, shall pay as articles of the material  
of which they consist.

\*5.—When different machines are imported joined  
together in such a way that they cannot be  
weighed separately, the weight must be ascer-  
tained at the cost of the owner by some other  
means which the Customs regard as satisfactory.  
If they are joined by means of a common bottom-  
plate, this is to pay duty separately as the material,  
worked, of which it consists, provided it can be  
unfastened.

This provision in regard to the ascertainment of  
weight by some means other than direct weighing,  
shall apply also when the size of a machine renders  
the weighing apparatus available locally of no use  
in determining the weight.

\*6.—Unless otherwise specially provided, the  
amount of duty payable on machines, apparatus  
and parts thereof, which are chargeable by weight,  
shall in all cases amount to at least 5% ad val.

On machines, apparatus and parts thereof, for  
which rates varying according to the weight pay-  
able are fixed, the duty may in no case amount  
to less than the amount payable on the most highly  
taxed articles in the group with the next lower  
weight.

No.	Goods.	Duty. Kr. öre.
	B. ELECTRIC MACHINES AND APPARATUS ETC.	
	Electrical machines, such as generators, motors and converters; also transformers and damping resistor: .....	
*1060	Weighing each not more than 50 kilos, net 100 kilos. ....	55 00
*1061	Weighing each more than 50 kilos, but not more than 100 kilos, net. .... 100 kilos. ....	38 00
*1062	Weighing each more than 100 kilos, but not more than 500 kilos, net. .... 100 kilos. ....	28 00
*1063	Weighing each more than 500 kilos, but not more than 3,000 kilos, net. .... 100 kilos. ....	22 00
*1064	Weighing each more than 3,000 kilos, net 100 kilos. ....	15 00
	*Note.—Electrical machines joined together on one bottom plate are dutiable separately. The General Note (Nos. 1-5) appended to Section XIII. A. are applicable also to electric machines, so far as relevant.	
1065	Stators, rotors, current collectors, magnet coils, brush holders and armature coils ( <i>hairfeur</i> ), when imported separately. ....	Dutiable as electrical ma- chines with an addition of 50%.
	Notes to Nos. 1060-5.	
	*1.—Articles falling under these numbers which are unduly imported to replace used or otherwise useless parts of a previously imported machine are liable to no additional duty. The mode of procedure required to prove this will be issued by Royal Decree.	
	*2.—The duty on the machines and parts in- cluded in these numbers shall in all cases amount to at least 10% ad val., and shall in no case be less than the amount fixed for the most highly taxed article in the next lower group of weights.	
	Accumulators: .....	
*1066	Unmounted cells; wooden frames and platforms belonging to accumulators and imported at the same time; accumulator plates with wooden cases and bars belonging to them; glass tubes for accumulators imported with them; rec- tangular glass jars of a capacity of at least 35 cubic decimetres for accumulators and wooden boxes lined with lead. .... 100 kilos. ....	5 00
1067	Cells and batteries, wholly or partly mounted; also electrodes soldered together. .... 100 kilos. ....	32 00
1068	Galvanic cells. ....	10 00
	Incandescent lamps: .....	
*1069	With carbon filaments. .... kilos. ....	1 50
*1070	With filaments of metal. .... kilos. ....	4 00
	*Note.—No deduction in weight is allowed for boxes, paper and similar wrappings; boxes and pasteboard cylinders in which the metal filament lamps are packed are not included in the dutiable weight.	
*1071	Arc lamps, even if with the globes belonging to them; so-called Nernst lamps, with globes, immitant bodies and resistances for the same; also search lights. .... kilos. ....	0 50
	*Note.—No deduction in weight is allowed for boxes, paper and similar coverings.	
1072	Carbon filaments, even if metallised, metal filaments and bases for incandescent lamps. ....	Free
	Carbon, n.s.m., manufactured for electrical purposes: .....	
*1073	Weighing 3 kilos, net or more per article. .... kilos. ....	0 03
*1074	Of less weight; carbon brushes, even if in com- bination with other material. .... kilos. ....	2 50
*1075	Other kinds. .... kilos. ....	0 20
	*Note.—No deduction in weight is allowed for boxes, paper and similar coverings.	
*1076	Safety appliances, mounted on porcelain insulators (not plates); starting, regulating and reduction resistances; controls and other electric regulators; also boards for electric apparatus and instruments fitted. .... kilos. ....	0 35
	*Note.—Cell switches ( <i>cellkopplare</i> ) shall be dutiable under this heading.	
*1077	Safety appliances, n.s.m., including also safety plugs, fusee pieces, cartridge pieces and excess voltage apparatus. .... kilos. ....	0 50
	Current interrupters and reversers: .....	
*1078	Oil-break switches to be worked by hand. .... kilos. ....	0 30
*1079	Other oil-break switches, also box switches; in- candescent lamp sockets, with or without switches. .... kilos. ....	0 55
*1080	Kaife switches mounted on slate slabs. .... kilos. ....	0 50
*1081	Other kinds. .... kilos. ....	0 75
	Notes to Nos. 1076-81:	
	1. Parts of telephone or telegraph apparatus or of telephone switches or switch-boards are not included in these numbers.	
	2. No deduction of weight is allowed for boxes, paper and similar covering.	
	Telephone apparatus: .....	
*1082	Weighing less than 5 kilos, net per article. .... kilos. ....	1 50
*1083	Of greater weight. .... kilos. ....	0 80
*1084	Telegraph apparatus, telephone switches and tele- phone switch-boards; also parts, n.s.m., of tele- phone and telegraph apparatus and of telephone switches and switch-boards. .... kilos. ....	1 50
	*Note.—In assessing duty on the parts referred to no deduction in weight is allowed for boxes, paper and similar coverings.	
	Insulating pipes (Bergmann tubing and the like): .....	
*1085	Steel armoured cables. .... kilos. ....	0 10
1086	Other kinds, and bends for conduits, with or with- out connecting sleeves attached, also boxes for insulating pipes. .... kilos. ....	0 20

No.	Goods.	Duty. Kr. öre.
	<i>Note.</i> —So-called micante tubes are dutiable as manufactures of mica.	
*1087	Special apparatus for electrical purposes, not separately named, such as apparatus for signaling or conveying messages, Röntgen ray apparatus, apparatus for wireless telegraphy and telephony not falling under any other number, ore separators, &c.; also jack panels ( <i>jackbatter</i> ) for telephone switchboards. . . . .	10 %
	Electric furnaces and cooking apparatus, &c. see Section XII. A.	
	Electric measuring instruments. see Section XVI.	
C.—VESSELS AND VEHICLES.		
	Vessels and boats, with or without outfit:	
*1088	Of iron, with net capacity of 40 register tons or less. . . . .	10 %
*1089	Other kinds. . . . .	Free
	Cycles:	
*1090	Finished. . . . .	20 00
*1091	Chains, finished oil, and other parts not separately mentioned. . . . .	1 60
*1092	Motor cycles. . . . .	60 00
	Finished. . . . .	60 00
*1093	Parts thereof, not separately mentioned. . . . .	Dutiable as parts of ordinary cycles.
		0 20
*1094	Baby carriages. . . . .	1 kilo.
	Railway and tramway vehicles, without motors:	
*1095	Passenger vehicles; also mail vans. . . . .	15 00
*1096	Goods wagons, all kinds. . . . .	8 00
*1097	Tenders &c. . . . .	12 00
*1098	Railway and tramway vehicles, in combination with motors or steam engines; carriages and vehicles, not separately mentioned, even if provided with motor, and trams; therefor; also wheels with rubber tyres for such carriages and vehicles. . . . .	15 %

## XIV.—OILS AND FAT, WAX, &amp;c. AND PRODUCTS OF THESE MATERIALS, SUCH AS CANDLES, SOAP, &amp;c.

*1099	Mineral oils, natural or crude, also purified, such as illuminating and lubricating oils, petroleum, benzene and gasoline; paraffin wax, raw or purified, mineral wax ( <i>mineralite</i> ), and consisting of a mixture of fatty oil and mineral oil shall be dutiable as turpentine and rapeseed oils, if they consist in the main of fatty oil.	Free
*1100	Vaseline, even if artificial, engine and cart grease, lubricating oils, consisting of a mixture of fatty oil and mineral oil, provided the latter is the chief component; also other lubricating substances, n.s.m., containing fat or oil (including the weight of the packing). . . . .	0 02
	<i>Note.</i> —Lubricating oils, consisting of a mixture of fatty oil and mineral oil shall be dutiable as turpentine and rapeseed oils, if they consist in the main of fatty oil.	
*1101	Resinous oils: . . . . .	Free
	Vegetable fatty oils: . . . . .	
	Linseed oil: . . . . .	0 07
*1102	Raw; also linseed oil acid. . . . .	Dutiable as oil
*1103	Boiled. . . . .	varnish
*1104	Turnip and rapeseed oils; also turpentine and rapeseed oil acide. . . . .	0 07
	Olive oil, ground nut or arachides oil, sesame oil and cotton-seed oil: . . . . .	Free
*1105	In casks of any size. . . . .	0 05
*1106	In other vessels (the weight of the vessel being included). . . . .	0 05
*1107	Other kinds, not falling under any other number, such as castor oil, hempseed oil, maize oil and soya-bean oil. . . . .	Free
*1108	Vegetable fats, such as palm oil, palmist oil, coconut oil, cocoa butter, Japan wax, hardened fat and other vegetable fatty substances, which under ordinary temperature do not as a rule assume a liquid form. . . . .	Free
*1109	Animal oils, such as train oil, spermaceti and lard oil; animal fats, not elsewhere included, such as spermaceti, blubber of marine animals, bore fat, wool-fat, also lanoline and dogskin (tanners' fat). . . . .	Free
*1110	Olefin and other oleic acids, n.s.m. . . . .	Free
*1111	Stearine (stearic acid). . . . .	0 09
*1112	Glycerine, raw or purified. . . . .	0 04
	Wax: . . . . .	0 15
	Of insects (beeswax). . . . .	Free
*1114	Carnauba wax, palm wax, and other vegetable wax. Manufactures of wax, n.s.m.: . . . . .	0 50
*1115	Partitions for bee-hives. . . . .	2 00
*1116	Other kinds, such as statuettes or parts thereof, flowers, fruits and the like. . . . .	0 10
	<i>Notes to Nos. 1115-6.</i>	
	1.—Manufactures of cerosine and paraffin wax are dutiable as manufactures of wax.	
	2.—No deduction of weight is to be allowed for boxes, papers and similar coverings.	
	Varnish: . . . . .	
*1117	Spirit, with or without addition of colouring matter. . . . .	1 00
	<i>Note.</i> —Oil spirit varnish, imported in receptacles containing more than 20 kilos the duty levied shall be only 50 ore per kilo, if the spirit is denatured under Customs control in accordance with the regulations on the subject.	
*1118	Oil, including bleached linseed oil and so-called <i>standfats</i> (boiled linseed oil for making printing ink). . . . .	0 10

No.	Goods.	Duty. Kr. öre.
	<i>Note 1.</i> —As oil varnish shall be classed, besides boiled linseed oil, all kinds of boiled fatty vegetable oil with addition of mineral siccatives but not containing other substances. Varnish containing any kind of other resin, turpentine, asphalt, turpentine oil, mineral oil or similar substances shall thus not be included in this number.	
	<i>Note 2.</i> —Siccative in solid form, consisting of oil or resin in combination with metal oxides or metal salts, is to pay duty as oil varnish.	
	Other kinds, such as lac varnish, also so-called stove varnish, a linseed lac and "zapfen" lac, with or without addition of a drying matter. . . . .	0 30
*1119	Putty, made from oil and solid mineral substances. . . . .	0 05
*1121	Candles, all kinds. . . . .	0 15
	<i>Note.</i> —No deduction of weight shall be allowed for boxes, paper and similar coverings.	
	Soap: . . . . .	
*1122	Perfumed; other kinds of soap in shaped pieces for use, balls, soap moulded into shapes, &c., also liquid or semi-solid soap, of all kinds, in tubes, jars and the like, also transparent soap. . . . .	1 00
*1123	Other kinds. . . . .	0 10
	<i>Notes to Nos. 1122-3.</i>	
	1.—Substitutes for soap, such as extract of Quilla bark, are dutiable as soap.	
	2.—No deduction of weight shall be allowed for boxes, paper and similar coverings, nor for tubes and jars.	
*1124	Soft soap; also Turkey-red oil and liquid substances for dressing textiles, containing soap or soft soap, but not containing dextrine or starch. . . . .	0 35
*1125	Disinfectants, not elsewhere included, containing soap, ordinary or soft, such as lysol and creolin; detergent, cleansing or polishing substances, solid, liquid or in the form of powder, produced from soap, fat or oil with addition of other materials; also substances in solid form for dressing textiles, containing soap, or soft soap, but not containing dextrine or starch. . . . .	0 10
*1125½	Polishes for leather goods, not containing spirits: . . . . .	1 kilo.
	Cleansing, scouring or polishing materials, in a liquid state, manufactured from soap, fat or oil, with addition of other substances: . . . . .	
	(a) In vessels weighing more than ½ kilo. . . . .	0 15
	(b) In vessels of less gross weight. . . . .	0 10
*1126	Blackening, not liquid. . . . .	0 20
*1127	Other kinds. . . . .	0 30
	<i>Note.</i> —Polishes for leather goods are dutiable as spirit varnish, if containing spirits.	
	<i>Note to Nos. 1125-7.</i> —No deduction in weight shall be allowed for boxes, bottles and similar packages.	
XV.—PRODUCTS OF THE CHEMICAL INDUSTRY; ALSO RAW MATERIALS OF THE SAME, NOT ELSEWHERE INCLUDED.		
A.—CHEMICAL ELEMENTS AND THEIR COMPOUNDS NOT ELSEWHERE INCLUDED.		
*1128	Compressed gases, all kinds not coming under any other number (including the weight of the interior packing). . . . .	0 05
	<i>Note.</i> —When compressed gases are imported in iron cylinders, which are not shown to be of Swedish manufacture or to have previously paid duty, duty shall be levied separately on the cylinders as such, the weight of the receptacles being taken as two-thirds of the gross weight.	
*1129	Sulphur, all kinds; also phosphorus (yellow (white) or red. . . . .	Free
*1130	Spirits of salt (hydrochloric acid). . . . .	100 kilos.
*1131	Hydrofluoric acid and thoride of ammonium. . . . .	Free
*1132	Sulphuric acid, including sulphurous anhydride. . . . .	100 kilos.
*1133	Nitric acid (including the weight of the vessels). . . . .	100 kilos.
*1134	Boric acid, borax, raw or purified; also formic acid and lactic acid. . . . .	Free
*1135	Phosphoric acid; also phosphates of ammonium, potassium and sodium. . . . .	100 kilos.
	Vinegar and acetic acid, all kinds: . . . . .	
	In casks: . . . . .	
*1136	Containing not more than 10% of acid. . . . .	0 10
*1137	For every unit per cent. in excess the duty shall be increased by 1 ore per kilo.	
	<i>Note.</i> —If denatured before leaving the Customs control in accordance with the regulations on the subject, a duty of only 12 ore per kilo, shall be charged on vinegar and acetic acid containing more than 12 but not more than 35% of acid, and one of 25 ore per kilo, if containing a greater quantity of acid.	
*1138	In other vessels, without reference to the strength of acid. . . . .	1 10
*1139	Oxalic acid and oxalates of potassium, sodium and ammonia. . . . .	0 05
*1140	Citric acid and tartaric acid; also tartar and sesquicarbonate and other tartrates of potassium, sodium and ammonia. . . . .	Free
*1141	Salicylic acid. . . . .	0 30
*1142	Caustic ammonia. . . . .	0 15

IV.—PRODUCTS OF THE CHEMICAL INDUSTRY; ALSO RAW MATERIALS OF THE SAME, NOT ELSEWHERE INCLUDED continued.

No.	Goods.	Duty. Kr. öre.	No.	Goods.	Duty. Kr. öre.
				C.—COLOURS, DYE-STUFFS, ETC.	
1143	Caustic potash (potassium hydrate) and caustic soda (sodium hydrate), solid or liquid, 100 kilos.	2 50	1186	Earth-colours	
1144	Magnesia, calcined or caustic, and alumina, pure; also hydrate of aluminium	Free	1186	Chalk, ground, washed (whitening) or precipitated (including the weight of vessels) . . . . .	1 00
1145	Table salt (ch. ride of sodium); all kinds: potassium chloride, sodium chloride (ammonium chloride), calcium chloride, barium chloride, chloride of magnesium and chloride of aluminium; also bromine, potassium bromide, sodium bromide, and ammonium bromide; also iodine, potassium iodide, sodium iodide and ammonium iodide	Free	1187	Other kinds (calcined, ground or washed), dry or in the form of paste . . . . .	Free
1145	Barium oxide, barium superoxide . . . . .	Free	1187	White lead, zinc white (oxide of zinc), white sulphide of zinc (lithopone), white barytes (permanent white, blanc fixe), minium, cinnabar, ultramarine, cobalt colours, such as cobalt oxide, also other mineral colours, not falling under any other number . . . . .	Free
1146	Chloride of lime . . . . .	Free	1188	Lampblack and similar black substances . . . . .	0 06
1147	Potassium chlorate and sodium chlorate . . . . .	Free	1189	Animal charcoal and bone black . . . . .	0 02
1148	Chromic alum . . . . .	Free	1190	Bronze powder, also bronze tinsel (including the weight of the interior packing) . . . . .	
1149	Alta, all kinds, n.s.m.; aluminium sulphate; also water glass (silicate of potassium or sodium)	Free		to packages weighing at least 0.5 kilo, gross kilo.	0 40
1150	Potassium sulphate, sodium sulphate (Glauber salt), sodium bicarbonate, ammonium sulphate gypsum, precipitated (calcium sulphate) and magnesium sulphate; also sodium sulphate, sodium hydrosulphite, sodium hyposulphite and sodium hydrosulphite	1 00	1191	In packages of less gross weight . . . . .	0 75
	*Note to No. 1150.—Salts of formylhydra-phenylphosphoric acid or formylhydra-phenylsulphonic acid, such as formyl and other similar products, e.g., ("Hydral") (b), shall be free of duty under this number.			Note.—By packages shall be here understood interior packing such as envelopes, jackets or jars, or colour on a film of some adhesive substance such as albumen or gelatine . . . . .	Free
1151	Potassium nitrate . . . . .	Free	1192	Cochineal, carmine, sepia and other animal colours	Free
1152	Ammonium nitrate . . . . .	0 10	1194	Indigo, even if artificial, and other indigo colouring matters . . . . .	Free
1153	Potash (potassium carbonate) and soda (sodium carbonate), crystallised or calcined, and bicarbonate of soda . . . . .	Free	1195	Dye-wood, and other plants or parts of plants for use in dyeing, not falling under any other heading, whole or in pieces, dried, ground or otherwise divided; also extracts of vegetable dyestuffs, liquid or solid . . . . .	Free
1154	Hartshorn salt (carbonate of ammonia) . . . . .	0 07	1196	Alizarine and aniline dyes and other tar colours, n.s.m.	Free
1155	Potassium cyanide and sodium cyanide; also ferrocyanide and ferricyanide of potassium and sodium	Free	1197	Aniline (aniline oil), naphthol, naphthylamine and paranitroaniline and salts thereof . . . . .	Free
1156	Sodium acetate . . . . .	Free		Tar colours and dyestuff extracts with addition of solvents or mordants such as acetic acid, acetic, tannic acid or alum or other metallic salt . . . . .	
1157	Acetate of lime, raw or purified . . . . .	10	1198	In small packets for retail sale (so-called household goods) . . . . .	0 15
1158	Chromic acetate, and iron acetate . . . . .	0 03		Note.—The weight of the packing in which the goods are intended to be sold retail shall be included in the dutiable weight of the goods.	
1159	Chromate of potash and bichromate of potash; also chromate of sodium and bichromate of sodium; also chromic acid . . . . .	Free	1199	In other packing . . . . .	0 07
1160	White arsenic, and arsenious acid, and soda; also tartar emetic and other compounds of antimony, not being colours . . . . .	Free		Note.—Tar colours containing small quantities of materials such as acetic acid, acetic, sulphide but not alcohol—the object of such admixture being to soften or fix the tone, or to prevent precipitation in the bath or to give to the colours other similar properties which make them more suitable for use shall be dutiable under No. 1196.	
1161	Thorium nitrate and other compounds of rare metallic earths, and tungstic acid; also salts of gold and platinum . . . . .	Free	1200	Colours for butter and cheese (including the weight of the interior packing) . . . . .	0 07
1162	Green vitriol (sulphate of iron) . . . . .	0 50	1201	Printers' ink . . . . .	0 07
1163	Zinc sulphate and zinc chloride; nickel sulphate, nickel oxide, nickel protoxide, copper oxide and cuprous oxide; ruthenium salts; also copper ashes.	Free	1202	Colours for typographic, lithographic, and copper-plate printing, n.s.m. . . . .	0 10
	*Note.—Ammoniacal solution of copper oxide is to pay duty as caustic ammonia.		1203	Colours, prepared with oil, n.s.m. . . . .	0 15
1164	Blue vitriol (sulphate of copper) . . . . .	0 05		Note 1.—Composition for painting the bottom of ships is also to pay duty as colours, prepared with oil, n.s.m. If in such composition contains spirit and is imported in casks containing more than 20 kilos, it may be denatured before leaving Customs control in accordance with the regulations on the subject. If not denatured, the composition shall pay as spirit varnish.	
1165	Sugar of lead (lead acetate), white or yellow, and lead vinegar; lead oxide (litharge) and peroxide of lead; also salts of tin (stannous chloride), stannic chloride and patty powder (oxide of tin) . . . . .	0 08		Note 2.—Colours prepared with oil which, on being dry, have the same effect as varnish (enamel colours) are dutiable as varnish, so far as is not otherwise provided by Note 1.	
1166	Nitrate of lead . . . . .	0 05		Paints, even if dry, prepared with other base than oil; such as with albumen or casein . . . . .	
1167	Quicksilver and alloys (amalgams) of quicksilver . . . . .	Free	1204	In small packages, intended for retail sale . . . . .	0 16
1168	Lunar caustic (chloride of silver) . . . . .	2 50		Note.—The weight of the packing in which the goods are intended to be sold retail shall be included in the dutiable weight.	
1169	Peroxide of hydrogen . . . . .	0 03	1205	Packed other wise . . . . .	0 05
1170	Calcium carbide and barium carbide . . . . .	0 06	1206	Colours, n.s.m., prepared or not . . . . .	Free
1171	Carborundum (carbide of silicon) and other carbides, n.s.m. . . . .	Free	1207	Paint boxes with accessories, and paints for paint boxes; also artists' colours in tubes, glasses, porcelain dishes and similar packages for retail sale . . . . .	1 50
1172	Carbon sulphide, chloride of sulphur, sesquisulphide of phosphorus, and phosphorus hydride, also sulphide of potassium and sulphide of sodium; also bismuth sulphide, all kinds . . . . .	Free		Note.—No deduction of weight shall be allowed for the box, glass or other accessories, nor for exterior boxes, paper and similar coverings.	
1173	Sulphate of chrome, chloride of chrome, chloride of chrome sulphate, basic solid or liquid containing a variable amount of sodium sulphate or sodium chloride . . . . .	Free	1208	Ink, and powder for making ink (ink powder), also Indian ink, even if liquid (including the weight of the interior packing) . . . . .	0 08
	*Note to Section XVA.—Acid and basic salts, not specially mentioned, are dutiable as the corresponding neutral salts.		1209	Coarse, so-called carpenter's pencils . . . . .	0 20
			1210	Other kinds, including those with protecting cover of material other than gold or silver; also coloured crayons, mounted or not, and black chalk . . . . .	0 36
				*Note.—Lead pencils with indiarubber erasers attached are also to be included under this number.	
1174	Coal tar and other tar produced from fossil substances . . . . .	Free	1211	Chalk for school use and French chalk, including pastel chalk; also other chalk, n.s.m. in cut or shaped pieces . . . . .	0 10
	*Note.—Coal tar which on being dried is equivalent in action to asphalt lac varnish is dutiable as asphalt lac.			*Note to Nos. 1209-1211.—No deduction of weight shall be allowed for boxes, paper and similar coverings, or for cards.	
1175	Coal tar prepared for covering roofs &c. by means of the addition of lime, chalk, clay, asbestos or other mineral substance . . . . .	0 02			
1176	Benzol oils (coal benzene), carbolic acid, cresol, naphthalene, cresote oil, carbolicum and other similar products of the distillation of coal tar; also carbolic lime . . . . .	Free			
1177	Wood tar and tar water (turpentine) . . . . .	Free			
1178	Resin, in lumps or powdered, also turpentine (thick) and other natural lac . . . . .	Free			
1179	Resin soap or so-called resin glue, solid or liquid; also so-called tinned resin . . . . .	0 02			
1180	Tar-oils and other substances, not elsewhere included, produced by means of dry distillation . . . . .	Free			
1181	Turpentine oil . . . . .	0 07			
1182	Wood spirit, raw or purified; also acetone and acetone oil . . . . .	0 20			
1183	Formalin in aqueous solution . . . . .	0 15			
1184	Formalin in solid form, such as powder and tablets, including the weight of boxes, paper and similar coverings . . . . .	1 00			

D.—ESSENTIAL VEGETABLE OILS, ALSO PERFUMES AND COSMETICS, &c.

1212	Essential vegetable oils, n.s.m. (including the weight of the vessels) . . . . .	2 00
1213	In vessels of less gross weight . . . . .	3 00

No.	Goods.	Duty. Kr. öre.	No.	Goods.	Duty. Kr. öre.
<p><i>Note.</i>—Artificial essential vegetable oils of the same composition as the corresponding natural oils are dutiable as essential vegetable oils.</p>			<p><i>Note.</i>—In assessing duty on gelatine manufactures no deduction shall be allowed for the weight of boxes, paper and similar coverings.</p>		
1214	Bitter almond oil, even if artificial (including the weight of the vessel) . . . . . kilo.	0 40	1248	Gum, natural, n.s.m., including camboge and other gum resins . . . . .	Free
1215	Nitrobenzol (mihane oil) including the weight of the vessel . . . . . kilo.	0 10	1249	Gelatine, in thin, flexible sheets (including the weight of the interior packing); also manufactures of gelatine not falling under any other numbers . . . . . kilo.	1 70
1216	Camphor, raw or refined, also synthetic camphor . . . . .	Free	<p><i>Note 1.</i>—Gelatine in sheets is only to be classed under this number if the average weight of the sheets does not exceed 8 grammes per 100 sq. centimetres.</p>		
1217	Terpineol, safrol and menthol (including the weight of the vessel) . . . . . kilo.	0 60	1250	Carpeters' glue and other kinds of glue, not liquid, n.s.m. . . . . kilo.	0 20
<p>Heliotropine, cumarine, musk and other unspecified scented substances, natural or artificial, for use in the manufacture of perfumery, not being essential vegetable oils (including the weight of the interior packing) . . . . .</p>			1251	Roller composition (elastic glue for printing rollers), coloured or not, including also autograph and hectograph composition . . . . . kilo.	0 20
1218	In packages, weighing 1 kilo, gross or more . . . . .	2 00	1252	Collodion (including the weight of the vessel) . . . . .	2 00
1219	In packages of less gross weight . . . . .	3 00	1253	Albumen and casein . . . . .	Free
<p><i>Note.</i>—By package the interior packing is here meant.</p>			1254	Rennet, liquid or in the form of powder or tablets . . . . . kilo.	0 12
1220	Rose water and orange water (including the weight of the vessel) . . . . .	0 10	1255	Sealing wax . . . . .	0 50
1221	Liquid scents and toilet waters, containing ether or spirits, including also hair dye, all kinds (the weight of the vessel and also of cases, boxes, paper and similar coverings being included) . . . . . kilo.	3 00	<p><i>Note.</i>—No deduction of weight shall be allowed for boxes, paper, and similar wrappings.</p>		
1222	Powder, rouge, tooth powder and tooth paste . . . . .	1 00	1256	Soldering paste or soldering powder, to facilitate the soldering of metals . . . . . kilo.	0 70
<p><i>Note.</i>—No deduction shall be allowed for the weight of boxes, paper and similar coverings, nor for tubes or jars.</p>			<p><i>Note.</i>—No deduction in weight shall be allowed for boxes, jars, paper, and similar packings.</p>		
<p>Fumade (including the weight of the vessel) . . . . .</p>			1257	Incombustible mantles, annealed or not, with or without crutches . . . . . kilo.	2 50
1223	In vessels weighing 3 kilos, gross or more . . . . .	0 35	<p><i>Note.</i>—No deduction of weight shall be allowed for boxes, paper, and similar coverings.</p>		
1224	In vessels of less gross weight . . . . .	1 00	<p><i>Note.</i>—No deduction of weight shall be allowed for boxes, paper, and similar coverings.</p>		
<p><i>Note.</i>—Non-volatile oils, to which scented substances have been added, are also dutiable as fumade.</p>			<p><i>Note 1.</i>—Under this heading shall be dutiable all goods which are drugs under the Drugs Act (<i>Apoteksbekantgången</i>) now in force, irrespective of whether the goods can be classed under another heading in the Customs Tariff, as well as such poisonous substances of the first class as are used solely or mainly as healing drugs, or in the preparation of healing drugs.</p>		
1225	Perfumes and cosmetics, solid or liquid, not falling under any other Tariff heading, such as eye oyes and sachets containing perfumes, washes for the mouth not containing spirit, &c. (the weight of the covering or bottle as well as of cases or boxes being included) . . . . . kilo.	3 00	*1258	Druggists' goods, simple or compound . . . . .	Free
1226	Ethers, liquid, simple or compound, such as hydrochloric ether, acetic ether, ethers (essences) of fruits, essences of cognac, rum and arrack; including also ether solutions in brandy or spirits n.s.m. (including the weight of the vessels) . . . . . kilo.	2 50	<p><i>Note 2.</i>—With regard to the importation of goods falling under this heading, special regulations have been set forth as regards drugs in the present Drugs Act, and as regards poisonous substances of the first class, in the present Poisons Act (<i>Giftstadga</i>).</p>		
<p><i>Note.</i>—Of the articles included in this number, ether and spirituous ether or so-called Hoffman's drops may be imported only by the proprietors of chemists' stores, or, after examination of the case by the Ministry of Commerce, by owners of industrial establishments who show that they require such goods for use in their manufacturing processes.</p>			1254½	Saccharine and other artificial sweetening substances . . . . .	Free
<p>E.—ARTIFICIAL MANURE.</p>			*1259	Chemical preparations, n.s.m. . . . . and val.	15%
1227	Chili saltpetre (sodium nitrate); Norwegian saltpetre (calcium nitrate); Stassfurt salts, n.s.m., even if refined; also Thomas phosphate and so-called Thomas slag, not ground . . . . .	Free	<p>XVII.—ARTICLES NOT ELSEWHERE INCLUDED.</p>		
1228	Nitrogen carbide (nitrate of lime) . . . . . 100 kilos.	5 00	<p>Instruments:</p>		
1229	Superphosphates . . . . .	0 10	*1260	Surgical, medical, physical, including pyrometers, electricity meters and other electrical measuring instruments, chemical and navigating instruments, all kinds, n.s.m.; water levels, all kinds; micrometers, measuring tapes, measuring rods, computing scales and other mathematical instruments, n.s.m., including pedometers, cyclometers, taximeters, tachometers and metrometers; also parts of instruments falling under this number . . . . . and val.	19%
1230	Bone meal and horn meal; granules, cream if natural, and other manure consisting of animal waste . . . . .	Free	<p><i>Note.</i>—The instruments named above are to be included in No. 1260, even if they are furnished with optical glass.</p>		
<p>F.—GUNPOWDER AND OTHER EXPLOSIVES; MATCHES AND FIRE-WORKS.</p>			<p>Photographic cameras, with or without objective, also parts of photographic cameras, n.s.m.:</p>		
1231	Common gunpowder . . . . . kilo.	0 12	*1261	Weighting each not more than 3 kilos not more than . . . . . kilo.	4 00
1232	Gun cotton . . . . .	0 30	1262	Weighting each more than 3 but not more than 5 kilos, net . . . . . kilo.	3 00
1233	Smokeless powder . . . . .	0 50	*1263	Weighting each more than 5 kilos, net . . . . . kilo.	1 00
1234	Dynamite and other explosives, n.s.m. . . . .	0 20	<p><i>Note 1.</i>—Cameras are to pay duty in the state in which imported.</p>		
<p><i>Note to Nos. 1231-1234.</i>—No deduction shall be allowed for the weight of boxes, paper and similar wrappings.</p>			<p><i>Note 2.</i>—Objectives, imported separately, are to pay duty as optical glass, mounted.</p>		
1235	Detonating caps (ignition caps) . . . . .	Free	1264	Drying boxes (cassettes), view finders, shutters and diaphragms . . . . . kilo.	2 00
1236	Igniting material, n.s.m., for projectiles and guns, such as percussion fuses, time fuses, double fuses, detonators and primers ("fyrpatroner"), and val.	15%	*1265	Other kinds, including spy glasses, spectacles and optical glass, mounted, also parts thereof, n.s.m., of materials other than gold or silver . . . . . kilo.	2 00
1237	Cartridges, n.s.m., loaded or not . . . . . kilo.	0 35	<p><i>Note.</i>—In assessing duty on "optical instruments, other kinds," no deduction shall be allowed for the weight of cases, boxes, paper and similar coverings.</p>		
<p><i>Note.</i>—No deduction shall be allowed for the weight of boxes, paper and similar wrappings.</p>			1266	Light-house appliances and parts thereof, n.s.m. and val.	10%
1238	Safety fuse and blasting fuse . . . . . kilo.	0 15	*1267	Barometer and thermometers; also water meters with water inlet of not more than 40 millimetres . . . . . kilo.	1 00
1239	Matches (including the weight of interior packing) . . . . .	0 05	<p><i>Note.</i>—No deduction of weight is to be allowed for boxes, paper and similar coverings.</p>		
1240	Of wood . . . . .	0 05	1268	Manometers and vacuum-meters and parts thereof . . . . . kilo.	2 00
1241	Other kinds, not falling under the following number . . . . . kilo.	0 20	<p><i>Note.</i>—No deduction of weight is to be allowed for boxes, paper and similar coverings.</p>		
1241	Fireworks and Bengal lights, detonating signals, detonating powder and crackers . . . . . kilo.	2 00	1269	Gas-meters, weighing not more than 100 kilos, net each; also water-meters not included in No. 1267 . . . . . kilo.	0 30
<p><i>Note.</i>—No deduction of weight shall be allowed for boxes, paper and similar wrappings.</p>			<p><i>Note.</i>—Gas-meters of greater weight are treated as apparatus, n.s.m.</p>		
<p>G.—PRODUCTS OF OTHER CHEMICAL INDUSTRIES, &amp;c.</p>					
*1242	Vegetable tanning materials, such as oak bark, myrobalans and quebracho wood, whole or in pieces, grated, ground or otherwise divided, and tanning extracts, liquid or solid; also gall nuts . . . . .	Free			
1243	Tannic acid (tannin), gallic acid and pyrogallol acid (pyrogallol) . . . . .	Free			
1244	Gluten glue or vegetable glue . . . . . kilo.	0 03			
1245	Dextrin, in solid or liquid form . . . . .	0 20			
<p><i>Note 1.</i>—Starch paste and substances for dressing textiles, containing dextrin or starch, are also dutiable as dextrin.</p>					
<p><i>Note 2.</i>—No deduction in weight shall be allowed for boxes, jars, bottles or similar packages.</p>					
1246	Gum and gum, liquid, not falling under any other number, with or without addition of other substances . . . . .	0 40			
1247	In vessels weighing 3 kilos, gross or more . . . . .	0 40			
	In vessels of less gross weight (including the weight of the interior packing) . . . . . kilo.	1 00			

## XVII.—ARTICLES NOT ELSEWHERE INCLUDED—continued.

No.	Goods.	Duty. Kr. öre.
<b>Musical instruments:</b>		
*1270	Square pianos and upright pianos, even if used each	150 00
*1271	Grand pianos, even if used.....	200 00
<i>Note to Nos. 1270 and 1271.</i>		
1. If automatic playing apparatus is structurally attached to the instrument, the duty on the latter shall be increased by 75 kroner each. Automatic playing apparatus imported separately is dutiable as parts of musical instruments.		
2. So-called frame-backs for pianos, string or not, are dutiable as complete instruments.		
3. In the case of the importation of used musical instruments for the account of persons who remove to Sweden from abroad, or who being domiciled in Sweden have resided abroad uninterruptedly or with only temporary interruptions for a period of at least one year, exemption from customs duty shall be allowed, subject to the other conditions laid down in par. 1 of the Customs Ordinance.		
1272	Barrel organs (with pipes).....each	10 00
1273	Musical boxes and parts thereof.....kilo.	3 00
*1274	Accordions and parts thereof.....	0 50
<i>Note to Nos. 1273 and 1274.</i> —No deduction of weight shall be allowed for boxes, paper and similar wrappings.		
<b>Wind instruments:</b>		
1275	Of wood, and parts thereof.....	Free
*1276	Of other materials, also parts thereof <i>ad val.</i>	20 %
*1277	Other kinds, also parts and accessories, n.s.m., if imported separately.....	15 %
<i>Note.</i> —Instruments, which, in view of the smallness of their size and their general nature, are evidently merely toys, and mouth harmoniums, are to pay duty as toys.		
*1278	Gramophones, phonographs and similar instruments for the reproduction of music &c., and parts thereof, such as plates and cylinders, horns, resonating boxes and needles &c.....kilo.	0 50
<i>Note.</i> —No deduction of weight shall be allowed for boxes, paper and similar coverings.		
<b>Weighing appliances:</b>		
1279	Scales for analysts and chemists; also letter scales.....kilo.	1 00
<b>Balances, n.s.m.:</b>		
1280	Of brass.....	7 75
*1281	Other kinds; also table balances ( <i>taffelvägar</i> ) and kitchen scales.....kilo.	0 25
*1282	Weightbridges for locomotives and railway vehicles; also other weighing appliances for vehicles, weighing more than 500 kilos each kilo.	0 10
*1283	Decimal weighing appliances, consisting mainly of wood and iron.....kilo.	0 15
*1284	Goods, luggage, personal, crane and cattle weighing appliances; weighing appliances, weighing not more than 500 kilos, each, for vehicles, and weighing appliances, n.s.m.; also balance beams of iron.....kilo.	0 20
<b>Watches and clocks:</b>		
<b>Watches:</b>		
1285	With case entirely gilt or gold-plated, or with gold case.....each	1 60
1286	Other kinds.....	0 50
1287	Works for watches.....	0 50
<b>Cases imported separately:</b>		
1288	Of metal other than silver, if entirely gilt or gold-plated.....each	0 50
*1289	Other kinds.....	Dutiable as manufactures of the material of which they consist.
1290	Ships' chronometers.....each	1 00
<b>Wall and table clocks in cases, and loose cases thereof:</b>		
*1291	Of alabaster or other stone, porcelain, terra-cotta, majolica or other earthenware, kilo.	1 50
*1292	Of metal, even musical, also those of wood or other material not mentioned in the number immediately preceding.....kilo.	0 80
1293	Weights for clocks; also tower clocks and parts thereof.....	Dutiable as manufactures of the material of which they consist.
*1294	Works for wall and table clocks, loose or not, framed, and unspecified parts of works for watches and clocks of all kinds except turret clocks; also faces and hands for watches and clocks other than tower clocks.....kilo.	1 00
<i>Note to Nos. 1291, 1292 and 1294.</i> —No deduction of weight is to be allowed for cases, boxes, paper and similar coverings.		
1296	Lamps, n.s.m., and lanterns.....	Dutiable as manufactures of the material of which they mainly consist.

*Note.* If lamps are imported in parts, each part shall pay duty separately. If a part of a lamp is composed of material subject to different rates of duty, duty shall be assessed according to the material subject to the highest rate.

\*1296 Stoves, n.s.m. (hand stoves).....kilo. 0 60

No.	Goods.	Duty. Kr. öre.
<b>Strings:—</b>		
1297	Of metal wire, not having thread spun round it and not adapted for musical instruments.....	Dutiable as metal wire.
1298	Other kinds, not specially mentioned.....kilo.	1 20
<i>Note.</i> —No deduction of weight shall be allowed for boxes, paper and similar coverings.		
1299	Fish hooks, including grain ( <i>grön</i> ) and reels, also fishing rods and lines, fitted, floats, sinkers and other similar unspecified articles evidently intended for use as fishing appliances..... <i>ad val.</i>	10 %
*1300	Toys and Christmas tree decorations, all kinds, without regard to the material; also parts thereof, kilo.	1 30
<i>Note.</i> —No deduction in weight shall be allowed for boxes, paper, or similar coverings, nor for carbs.		
*1301	Jewellery of all kinds, of material other than gold, silver or platinum, such as bracelets, brooches, breast pins, necklaces and watch chains, crosses, rings, charms, watch hooks, hat clasps, hair clasps and other similar articles, and other similar ornaments for personal use, including sleeve links and shirt studs.....kilo.	2 00
<i>Note.</i> —No deduction of weight shall be allowed for cases, paper and similar coverings, nor for carbs.		
<b>Buttons, n.s.m., and parts thereof:</b>		
<b>Covered:</b>		
1302	With textile material containing silk.....kilo.	2 00
1303	With other textile material.....	1 00
<i>Note.</i> —Lassenerette buttons, not consisting of covered button shape of wood, pasteboard or metal, are dutiable as passementerie.		
1304	Wholly of iron, bone, horn, or paper-maché.....kilo.	0 50
<b>Wholly of non-precious metals except iron, or of iron in combination with other non-precious metal:</b>		
*1305	Gilt or silvered.....kilo.	1 80
<b>Other kinds:</b>		
*1306	Composed wholly of one of the metals or metal alloys above-mentioned, not combined with other materials.....kilo.	0 75
*1307	Other kinds.....	0 80
*1308	Wholly of glass or porcelain.....	0 50
*1309	Of vegetable ivory.....	0 80
*1310	Of mother-of-pearl; also buttons, n.s.m., composed of two or more materials.....kilo	1 00
1311	Other kinds.....	Dutiable as manufactures of the material of which they consist.
<i>Notes to Nos. 1302-11.</i>		
1.—In assessing duty no notice shall be taken of loops (rings) or of insertions of discs of pasteboard or paper. If buttons or parts thereof dutiable at different rates arrive packed in the same box, the highest rate leviable shall be applied to the whole of the contents.		
2.—In assessing duty on buttons of all kinds and parts thereof no deduction shall be allowed for the weight of boxes, paper and similar wrappings, nor for carbs.		
1312	Trunks, portmanteaux, and hat boxes, n.s.m., fitted or not.....kilo.	0 60
1313	Bags, fitted or not, portfolios, pocket books and purses, not specially mentioned.....kilo.	1 50
<i>Note 1.</i> —If these goods are made from a material, manufactures of which are subject to a higher rate of duty than that here specified, they shall be assessed for duty as manufactures of such material.		
<i>Note 2.</i> —No deduction of weight shall be allowed for boxes, paper and similar wrappings, nor for material inserted.		
<b>Cases (tubs) with or without accessories, and boxes and sheaths of material other than paste-board, paper, pulp, leather, skin, or textile material, but not of gold or silver:</b>		
1314	In combination with ivory, tortoise-shell, mother of pearl, shells, amber, agate, metal other than iron, indiarubber or skin, or with celluloid, gelatine or other plastic material, or with lace, or with textiles containing silk.....kilo.	1 80
<i>Note.</i> —No deduction of weight shall be allowed for boxes, paper and similar coverings.		
1315	Other kinds.....	Dutiable as manufactures of the material of which they mainly consist.
<b>Frames, for photographs and pictures:</b>		
1316	Covered with tissue or with material other than paper.....kilo.	2 00
1317	Other kinds.....	Dutiable as manufactures of the material of which they mainly consist.
<i>Note.</i> No deduction of weight shall be allowed for boxes, paper and similar coverings, nor for the photograph or picture contained in the frame.		
<b>Lay figures or lay men (so-called manikins):</b>		
1317	Covered with textile material, leather or the like..... <i>ad val.</i>	10 %

Nos.	Goods.	Duty. Kr. öre.	as manifac- tures of the material of which they mainly consist.
	Other kinds.....		
	Tobacco pipes and bowls and stems thereof; also cigar and cigar-tube holders.....		
1318	Of mosaic, on, real or imitation, of amber.....kilo.	2 00	
1319	Other kinds.....	0 70	
	<i>Note.</i> —No deduction of weight shall be allowed for cases, boxes, paper and similar wrappings.		
1320	Penholders and points for drawing or writing of material other than gold or silver.....kilo.	1 00	
	<i>Note.</i> —No deduction of weight shall be allowed for boxes, paper and similar covering, nor for carls.		
1321	Wafers and capsules thereof and sealing wafers.....kilo.	1 00	
	<i>Note.</i> —No deduction of weight shall be allowed for boxes, paper and similar coverings.		
1322	Works of art, not specially mentioned.....	Free	
1322½	Old and used household utensils and other movable articles, not imported under the conditions mentioned in section 4 of the Tariff Law, provided the owner declares in writing on his word of honour that they are imported for his own use and not for purposes of trade.....ad val.	15%	
1323	Refuse, not specially mentioned, including rags.....	Free	
	Articles which cannot be classed under any section of the Tariff.		
1324	Raw materials.....	Free	
1325	More or less manufactured.....ad val.	15%	

## SCHEDULE OF TARES FOR IMPORTED GOODS.

Nos. of the Tariff.	Goods.	Tare percentage.
56	Pork:	
	Other kinds, in cases.....	20
	Salted, in brine, in cases.....	40
57	Lard ( <i>ater</i> ), in cases.....	17
59	Meat, other kinds, including edible portions of animals, such as liver, kidneys, &c., n. s. m. and not classifiable as conserved meat, salted, in brine, in cases.....	35
61	Other kinds, in cases.....	15
70	Horseshair prepared or manufactured, even if in combination with other hair or vegetable fibres, including curled horseshair and horseshair cord, in bales.....	3
72	Feathers and quills, n. s. m. stripped, also down, in bales.....	6
74, 76, 78, 79	Cereals, not milled or milled, in bales.....	1½
80	Rice, unskinned or with the outer husk only.....	1½
81	Rice, polished: In bales.....	1½
	In cases.....	9
81	Rice ground, in bales.....	1½
82	Groats, all kinds, n. s. m. and macaroni and vermicelli: In bales.....	2
	In cases.....	17
83	Starch, all kinds: In bales.....	2
	In cases.....	13
	In cases.....	12
86, 88, 89	Seeds: Canary, timothy grass and red clover: In bales.....	3
	In cases.....	15
92	Grass, braided or split, even if in combination with hair of a kind not subject to duty: also other substitutes for horseshair such as <i>afes merino</i> and curled fibre, and moss prepared as upholstery material, in bales.....	2
93	Hops: In bales.....	3
	In cases with inside cases of tin plate.....	20
	In iron cylinders.....	25
99	Oilseed root, even if dried, in bales.....	3
	Fruits (of trees) and berries:	
106-107	Fresh or boiled only, even if crushed or otherwise broken up: Oranges, in cases weighing gross: 50 kilos, or less.....	22
	More than 50 kilos.....	18
	Bananas, packed in crates.....	30
	Lemons, in cases.....	20
	Bitter oranges, in cases.....	22
	Grapes, in cases or cases.....	33
	Other kinds, not specially mentioned: In cases.....	12
	In chip baskets.....	10
	In wicker baskets.....	15
108	Dried: Apples in slices or pieces, from which the peel and core have not been removed (so-called chopped apples for making summer drinks), and apple cores and peel: In bales.....	3
	In cases.....	10
	In cases.....	15
109	Plums, prunes and prunellas: In bales.....	2
	In cases.....	10
	In cases.....	12
	In earthen boxes.....	10
	In glass pots.....	40
109	Figs: In boxes.....	17
	In tins or in earthen boxes.....	10
	In cases.....	5
	In packages composed of several nuts in a single wrapper weighing gross: In cases.....	10
	In cases, or less: 5 kilos, or less.....	20
	Without exterior case.....	25
	With exterior case.....	25
	Over 5 kilos.....	15

Nos. of the Tariff.	Goods.	Tare percentage.
109	Dates: In cases.....	16
	In wooden boxes.....	10
	In earthen boxes.....	7
109	Orange, lemon, and bitter orange peel, not salted, in gross bales.....	10
110	Raisins: So-called "Sultana" in cases.....	10
	Other kinds: In cases.....	13
	In cases weighing gross: 5 kilos, or less.....	39
	Over 5, but not over 10 kilos.....	28
	Over 10, but not over 20 kilos.....	20
	Over 20 kilos.....	15
110	Currants: In bales.....	3
	In cases or cases.....	15
113	Walnuts, hazelnuts and other nuts not specially mentioned: In bales.....	3
	In cases.....	12
113	Chestnuts: In bales.....	12
	In cases.....	12
	In cases.....	10
114	Almonds: Unshelled: In bales.....	5
	In cases.....	15
	In cases.....	20
	Shelled: In bales.....	14
	In cases.....	20
114	Nut kernels: In bales.....	3
	In cases.....	20
115	Other, not specially mentioned, edible (not salted): In bales.....	3
	In cases.....	10
	In cases.....	15
	Vegetables, not specially mentioned: Fresh: Onions: In bales of tissue.....	1
120	In cases.....	12
121	Other kinds, not falling under Nos. 118 to 120: In cases.....	12
	In chip baskets.....	10
	In earthen boxes.....	15
122	Salted or dried, even with roots: In bales.....	3
	In cases.....	10
	In cases.....	15
137	Cheese, all kinds, in wooden tubs weighing gross: 100 kilos, or less.....	13
	Over 100, but not over 140 kilos.....	12
	Over 140 kilos.....	10
138, 139	Butter, natural or artificially refined: In small tins.....	17
	In cases.....	11
140	Dripping (rendered fat) in cases.....	17
141	Honey, even if artificial: In cases.....	12
	In glass bottles.....	25
	In earthenware jars.....	35
144	Caviar and salted fish roe, not specially mentioned: In cases or small barrels, weighing gross: 5 kilos, or less.....	20
	Over 5 kilos.....	16
	In glass pots not hermetically sealed.....	10
	In tins not hermetically sealed.....	10
145	Tails of crabs, fish, in brine, in small tins.....	15
150	Sugar of milk and malt sugar: In cases.....	12
	In cases.....	10
152	Cocoa beans and shells: In single bales.....	3
	In double bales.....	3
	In cases.....	12
155	Coffee: Not roasted: In single bales of tissue.....	1½
	In double bales of tissue.....	2½
	In double bales, one of tissue, the other of bast.....	5
	In cases.....	10
	In wooden cylinders.....	4
156	Roasted or baked, even if ground, and coffee substitutes, all kinds: In packets.....	2
	In tins.....	9
	In packets contained in cases or cases.....	10
157	Tea, in lead-lined chests, with or without covering.....	25
158	Sugar: Refined, all kinds: Moulded, in cases.....	14
	Crude, in cases.....	19
	Crushed or pulverized: In single bales.....	1
	In double bales.....	2
	In cases, weighing gross: 400 kilos, or less.....	3
	Over 400 kilos.....	7
	Sawn or broken into cakes, in cases: In bales.....	12
	In paper wrappings.....	3
	In cases of light wood: Weighing gross 300 kilos, or less: Without paper.....	1
	With paper.....	11
	Weighing gross over 300 kilos: Without paper.....	2
	With paper.....	12
	In cases of heavy wood: Weighing gross 300 kilos, or less: Without paper.....	16
	With paper.....	19
	Weighing gross over 300 kilos: Without paper.....	11
	With paper.....	17

## SCHEDULE OF TARES FOR IMPORTED GOODS—continued.

No. of the Tariff.	Goods.	Tare percentage.
169, 160	Unrefined: In bales of single tissue	3
	In bales of double tissue, or of bast or rush	3
	In cases of light wood	10
	In cases of heavy wood	12
	In baskets	8
	In cases	13
161	Syrup and molasses, in casks	12
162	Grape sugar and glucose:	
	In casks	12
	In cases	10
163	Starch syrup, in casks	12
163	Colouring matter, in casks	12
165	Liquorice: In packets, in cases	12
	In rods, in cases	12
169	Mustard, not ground (mustard seed):	20
	In bales	3
	In casks	15
172	Cumin, in bales	3
173	Pepper, not ground, in bales	3
173	Onions, not ground:	
	In bales	4
	In cases of light wood	16
	In cases of heavy wood	20
	In cases of heavy wood	22
173	Onions and clove stalks, not ground:	
	In single bales	3
	In double bales	5
	In double bales of bast	8
176	Mace: In bales	5
	In casks or cases of light wood	25
	In casks or cases of heavy wood	35
176	Cinnamon, including also cinnamon buds and cassia lignea, not ground:	
	In bales	5
	In cases without covering	20
	In cases with covering	22
	In baskets with tissue wrapper	16
178	Anise and star-anise, also fennel:	
	In bales of tissue	3
	In bales of grass	3
178	Coriander: In bales	6
	In casks or cases	15
179	Bay leaves, dried, in bales	5
179	Bay berries, dried:	
	In bales	3
	In casks	15
183	Brandy and spirits, all kinds, including also arrack, rum and cognac, in casks of sheet iron weighing gross:	
	400 kilos, or less	22
	Over 400, but not over 700 kilos	18
	Over 700 kilos	15
	Arrack, in wooden casks:	
	In small whole barrels	19
	In other casks weighing gross:	
	50 kilos or less	18
	Over 50 kilos	16
	Other kinds, in wooden casks weighing gross:	
	50 kilos, or less	18
	Over 50 kilos	16
184, 187	Wines, in casks weighing gross:	
	Less than 50 kilos	20
	50 kilos, or more	18
191	Juices of berries and fruits, in casks weighing gross:	
	Less than 50 kilos	20
	50 kilos, or more	18
196	Tobacco: Unmanufactured:	
	Leaves and stalks:	
	In single bales: Of tissue	2
	Of cane	3
	Of bast	5
	In double bales, one of tissue, the other of rushes	5
	In baskets	15
	In wrappers of palm leaves and tissue	13
	In serous of skin	8
	In casks, containing on an average:	
	Rolls of at least 1 centimetre in thickness	12
	Rolls of less than 1 centimetre in thickness	8
	In cases weighing gross:	
	175 kilos, or less	26
	Over 175 kilos	20
196	Manufactured: Cigars:	
	In boxes (without outer case) containing:	
	25 cigars or less	50
	Over 25, but not over 50 cigars	40
	Over 50, but not over 100 cigars	30
	Over 100 cigars	20
	In palm leaf wrappings	25
196	Cigarettes, in paper wrappings	25
197	Other kinds:	
	Cut tobacco: In paper packets	4
	In bags of tissue	4
	In paper wrappings and thin sheet of tin	20
	In wooden boxes	25
	In cardboard boxes	20
	In tin	20
	Ground or suet:	
	In tin weighing gross 500 grammes or less	30
	In lead canisters weighing gross 500 grammes or less	15
	In tin canisters weighing gross 500 grammes or less	9
	In casks	20
	In bottles or jars	50
	Spun or m-gro head, pressed:	
	In casks or cases	25
	In rush baskets	15
	In skins	10
	Chewing (from Norway), in cases	16

No. of the Tariff.	Goods.	Tare percentage.
235	Wool for chair boxes, 7 millimetres or less in thickness:	
	In cases	13
243	Shifts for axes, sledge and other hammers, shovels, spades, forks, hoes, scythes and hay forks, in cases	22
252	Bentwood furniture, in cases	13
268	Corks for bottles, &c., not mounted, in bales	8
307, 308, 310-313	Paper:	
	In cases weighing gross:	
	150 kilos, or less	15
	Over 150 kilos	12
	In packets with wooden bottoms	6
317	Emery paper, glass paper, sand paper and other grinding or polishing paper, in packets with wooden bottoms	3
318, 319	Wall paper, including friezes, &c.:	
	In bales	7
	In cases	20
330	Bobbin and spool-reels of paper, &c.:	
	In bales	4
	In cases	22
356, 358	Silk, even if in combination with other textile materials, in small packages put up for retail sale:	
	On wooden rollers	40
	On wooden rollers in cardboard boxes	50
	Yarn: Of wool, with or without admixture of other textile materials except silk:	
381-391	Embroidering yarn and so-called half-zephyr yarn:	
	In paper wrappings (small packets) with outer covering of paper	5
	and single packing	10
	and double packing	15
	Other kinds: In paper wrappings	18
	In bales weighing gross 450 kilos, or less:	
	Without paper around each packet or in warps in paper wrappings:	
	In single packing:	
	Without iron hoops	3
	With iron hoops	4
	In double packing:	
	Without iron hoops	4
	With iron hoops	5
	With paper around each packet:	
	In single packing:	
	Without iron hoops	4
	With iron hoops	5
	In double packing:	
	Without iron hoops	5
	With iron hoops	6
	In bales weighing gross over 450 kilos:	
	Without paper around each packet or in warps in paper wrappings	3
	With paper around each packet	5
	Note.—In determining the net weight of woollen yarn on spools packed in cases, the invoice produced by the owner of the goods may be taken as a basis. However, the Customs authorities have the right, if they deem fit, to determine the net weight by actually weighing the goods.	
	Of other textile materials falling under section VIII C, even if in combination with cotton or jute:	
426-431	Single: In bales	5
	In paper wrappings	2
432, 433	Of two or more threads:	
	In bales	5
	In paper wrappings	2
432, 433	Twisted thread: In balls:	
	In cardboard boxes	20
	On wooden rollers in cardboard boxes	45
	Not in balls:	
	In paper wrappings	5
	In paper wrappings and twine and sail yarn, not plaited, with a diameter:	
434, 435	Of more than 15 millimetres: also so-called cable yarn, in	
	bast mats	2
436-442	Of 5 millimetres or less, of two or more threads, in paper wrappings	5
446, 447	Sacking and pack cloth, jute, unbleached and undyed, in bales with iron hoops	2
478-495	Cotton yarn:	
	Embroidering yarn, in paper wrappings (small packets), with outer covering of paper	10
	Other: In paper wrappings	2
	In bales weighing gross 150 kilos, or less:	
	Without paper around each packet or in warps with paper wrappings:	
	In single packing	2
	In double packing	3
	With paper around each packet:	
	In single packing	5
	In double packing	6
	In bales weighing gross over 150 kilos:	
	Without paper around each packet or in warps with paper wrappings:	
	In single packing	2
	In double packing	3
	With paper around each packet:	
	In single packing	3
	In double packing	4
	Note.—In determining the net weight of cotton yarn on spools packed in cases, the invoice produced by the owner of the goods may be taken as a basis. However, the Customs authorities have the right, if they deem fit, to determine the net weight by actually weighing the goods.	
	Sewing thread:	
	So-called iron wire:	
	On cardboard discs	50
	On cardboard discs in cardboard boxes	50

Nos. of the Tariff.	Goods.	Tare percentage.	Nos. of the Tariff.	Goods.	Tare percentage.
	Other kinds, in skins: . . . . .		1146	Chloride of lime, in casks . . . . .	12
	In paper wrappings . . . . .	3	1149	Alum, all kinds, in casks . . . . .	7
	In paper wrappings (small packages), with outer cover- ing of paper . . . . .	4	1149	Aluminium sulphate: . . . . .	
	In bales: In single paper wrappings . . . . .	10		In bales . . . . .	7
	In double paper wrappings . . . . .	15	1152	Ammonium nitrate, in casks . . . . .	12
	In cardboard boxes . . . . .	25	1154	Barbituric salts (carbonate of ammonium), in casks . . . . .	12
	On woollen rollers, in paper wrappings . . . . .	15	1164	Blue vitriol (sulphate of copper), in casks . . . . .	12
	On woollen rollers, in cardboard boxes . . . . .	25	1175	Coal tar prepared for covering roofs, &c. by means of the addition of lime, chalk, clay, asbestos or singular mineral substances, in casks . . . . .	15
641	Rubber boots and shoes, in cases . . . . .	30	1181	Turpentine oil: In cans . . . . .	10
650-659	Slabs for floors and walls: . . . . .			In dentist basins with single basket . . . . .	20
	In cases . . . . .	15		In demijohns with double basket . . . . .	20
665, 666	Stops and ornaments, in cases . . . . .	10	1182	Wood spirit, in casks . . . . .	18
673, 674	Articles not specially mentioned, of real porcelain: . . . . .	20	1188	Lampblack and similar black substances: . . . . .	
	Plates in casks, cases or baskets . . . . .	25		In small cylindrical receptacles of wood, called <i>basas</i> . . . . .	30
	Other articles: . . . . .			In casks or cases . . . . .	30
	In casks or cases . . . . .	35		In small packets with outer covering of paper . . . . .	20
	In baskets . . . . .	25	1189	Animal charcoal and bone black: . . . . .	
676, 676	Articles not specially mentioned, of earthenware, n.e.s., even if in combination with iron or wood: . . . . .	25		In bales . . . . .	3
	Plates in casks, cases or baskets . . . . .	25		In casks . . . . .	12
	Other articles: . . . . .		1199	Tar colours and dyestuff extracts with addition of solvent or morants, such as acetic acid, acetic, tannic acid, alum or other metallic salt: . . . . .	
	In casks or cases . . . . .	35		In casks weighing gross: . . . . .	
	In baskets . . . . .	25		100 kilos, or less . . . . .	20
	Sheet glass, even if coloured, and plate glass: . . . . .	20		Over 100, but not over 200 kilos . . . . .	18
680, 686	Not silvered, dulled, ground and polished, etched, curved or bell shaped, in cases . . . . .	20		Over 200 kilos . . . . .	15
687, 688	Silvered, in small cases, regardless of the outer case . . . . .	13	1201	Printers' ink, black: . . . . .	
692-696	Bottles and jars, in casks or cases . . . . .	25		In casks weighing gross: . . . . .	
	In baskets . . . . .	20		15 kilos, or less . . . . .	20
	Glass and enamel ware, u.s.m., even if in combination with material other than gold or silver, provided they cannot be classed as jewellery, including decanters: . . . . .	20		Over 15 kilos . . . . .	15
703, 704	Globes for lamps, in casks or cases . . . . .	70		In cans . . . . .	10
	Penlights for chandeliers (glass prisms), in cases . . . . .	20		In sheet iron cylinders . . . . .	18
	Other kinds: In casks or cases . . . . .	10	1203	Colours, prepared with oil, not specially mentioned: . . . . .	
	In bay or straw . . . . .	30		In tin plate receptacles . . . . .	10
704	Lamp-glasses, in casks or cases . . . . .	60		In sheet iron casks or cylinders . . . . .	18
760-766	Wire, cold-rolled or drawn, including cold-rolled or cold- drawn hoop and shapel iron, all in the form of rods or coils, the greatest dimension of the cross section being 10 millimetres or less: . . . . .	10	1229	Superphosphates, in bales . . . . .	1.5
	In casks . . . . .	5	1231	Common gunpowder, in quarter casks . . . . .	16
776, 777	Nails, u.s.m., also nails, in casks &c. for horseshoes, and tacks, in cases . . . . .	10	1241	Gluten glue or vegetable glue, in casks weighing gross: . . . . .	
776, 777	Brads for boots and shoes, in mats and casks . . . . .	7		100 kilos, or less . . . . .	18
770, 780	Rivets: In casks . . . . .	6		Over 100, but not over 300 kilos . . . . .	14
	In cases . . . . .	8		Over 300 kilos . . . . .	12
773-782	Wood screws, in casks or cases . . . . .	10	1230	Carpenters' glue and other kinds of glue, not liquid, u.s.m.: . . . . .	
808-811	Copper wire, on woollen rollers . . . . .	8		In bales . . . . .	5
934	Shot in casks, also in bags of tissue . . . . .	1		In casks or cases . . . . .	15
964	Printing stamps and dies, characters (type), punches and brass rules for printing or binding establishments: also spacing material of lead or lead alloys, such as quadrants, registers and sticks, in cases . . . . .	8		In baskets . . . . .	10
1076	Sheet metal, lead or tin, including, on woollen rollers Carbon, u.s.m., manufactured for electrical purposes: Carbon points in cases weighing gross: . . . . .	4	1255	Wax for sealing bottles, in casks or cases . . . . .	10
	100 kilos, or less . . . . .	30			
	Over 100 kilos . . . . .	20			
Section XIII.	Machines, apparatus and instruments, except electrical, in cases . . . . .	15			
	Note.—This tare does not apply if the classification of a machine under one or the other of the two scales of weights dutiable at different rates depends upon the question of application of legal tare or actual tare.				
	Vegetable fatty oils:				
1105, 1104	Raw linseed oil, also flaxseed oil acid; turnip and rape- seed oil, also rapeseed oil acid: . . . . .				
	In casks . . . . .	18			
	In cans . . . . .	10			
1111	Stearine (stearic acid), in casks or cases . . . . .	13			
1112	Glycerin, raw or purified: . . . . .				
	In demijohns with baskets and packing . . . . .	20			
	In cans . . . . .	12			
1117-1119	Yarns, in cases . . . . .	15			
	In sheet iron receptacles . . . . .	15			
	In earthenware jars or glass bottles . . . . .	40			
	In casks of light wood . . . . .	12			
	In casks of heavy wood . . . . .	18			
1121	Candles, all kinds: . . . . .				
	Tallow candles, in cases . . . . .	16			
	Other kinds: . . . . .				
	In cases of light wood . . . . .	17			
	In cases of hard wood . . . . .	22			
1123	Soap, other kinds: . . . . .				
	In bales . . . . .	3			
	In cases . . . . .	17			
1134	Soft soap, in casks . . . . .	13			
1130	Spirits of salts (hydrochloric acid), in demijohns with basket and packing . . . . .	15			
1132	Sulphuric acid, in demijohns with baskets and packing . . . . .	15			
1133	Sulphurous anhydride, in earthenware jars . . . . .	20			
1135	Nitric acid, in basks with packing . . . . .	9			
1136-1138	Vinegar and acetic acid, all kinds: . . . . .				
	In casks . . . . .	15			
	In bottles . . . . .	10			
1142	Oxalic ammonia: . . . . .				
	In demijohns with baskets . . . . .	20			
	In wickered bottles . . . . .	30			
1148	Oxalic potash (potassium hydrate) and caustic soda (sodium hydrate), liquid, in iron casks . . . . .	15			

# INSTRUCTIONS TO BE OBSERVED IN APPLYING THE CUSTOMS TARIFF.

1.—Goods shall be assessed for duty in the state in which they are imported, but the following provisions shall be observed except where it has been otherwise provided in respect of certain articles.

Articles consisting of a mixture of components which are dutiable under various headings at different rates shall pay duty according to the provision in the Tariff applicable to the component paying the highest rate of duty. Component parts which are present in insignificant quantities only, and which have no essential effect on the nature of the goods, shall be left out of account unless they consist of spirit or ether, or there is reason for believing that they were mixed with the article with the object of preventing its paying duty at the proper rate.

Articles produced by some mechanical process which are combined from component parts dutiable under various Tariff headings at different rates of duty shall pay duty as a whole in accordance with their chief component, by which shall be understood the part which gives the goods their character (such as metal, glass, wood, leather, &c.). If, however, the Tariff in its provisions relating to the chief component contains a mention of such a combination as the goods present, and if also in case the chief component cannot be ascertained with certainty, the articles shall pay at the rate applicable to the component paying the highest rate of duty, but component parts which are required only for the practical use of the article, or which do not increase its commercial value to any sensible degree shall be left out of account. An article shall not be regarded as exempted merely for the reason that it contains such parts as nails, ordinary fittings, hinges, locks &c. which serve only to unite the different parts, to fasten it to some other object, or to increase its durability &c.

Composite articles, as referred to above, shall be dutiable as such even if they are taken to pieces when imported, and although some of the separate articles may be n.s.m.

When the Tariff imposes the same rate of duty on parts of an article as on the article as a whole, or otherwise contains provisions in regard to the Customs treatment of parts of certain goods, such provisions shall apply only to objects which are unambiguously intended for use as parts of such goods, and

As manufactured, altered, gilded, silvered or plated goods are to be included all articles which have undergone the process in question to any extent, however small, and as polished articles are to be included those which have been polished to a greater or less extent, so that the grinding marks are not visible.

2.—Duty when determined by the Tariff according to weight shall be calculated, unless otherwise specified, on the net weight of the goods, by which shall be understood their actual weight without packing.

As regards articles imported packed, the net weight shall be determined, as a rule, by weighing the goods gross, without unpacking or otherwise





	Nos.	Nos.	Nos.	Nos.		
... and detached parts of ..	813	Bonbons ..	102, 103	Catalogues of all kinds 312, 317, 321.		
... ..	1096	Bone ..	150, 151, 163, 169	.. ..	335	
Brack ..	126-127	Books ..	312, 317, 321, 323, 335	Catechin ..	986	
Brownroot ..	1078, 1080	Bookbinders' wares ..	338, 340	Cattle food, Thorley's ..	213, 217	
Brown sugar ..	1023, 1048	Boonekamp ..	128	Cedars ..	103	
Brunswick ..	875, 878, 1003, 1004	Borates ..	103, 185-201	Cedrus ..	36	
Buckles ..	40	Borax ..	1024, 1048	Celluloid and articles of 316, 517.	.. ..	36
Bulb ..	874	Bottles ..	1021, 1138, 1139	Cellulose ..	524, 529, 556	
Bulb ..	601	Bottles ..	681, 691, 698	Cement, and mfrs. of 595, 601, 612.	.. ..	219, 290, 291
Bulbs, and mfrs. of ..	632-636	Bouquets ..	1048	Cement, and mfrs. of 595, 601, 612.	.. ..	619, 620, 621
Bulbs ..	161, 165, 811, 840,	Bouquets ..	207, 572,	Cereals ..	1, 6, 10, 11, 14	
Bulbs ..	848, 888, 1116	Boxes containing small stones ..	1088, 1162	.. ..	16, 18, 21, 102	
Bur ..	40	Boxes containing small stones ..	1160	Chenille ..	1129	
Bur ..	623	Boxes, wooden ..	248	Charts ..	741, 761, 762, 765	
Bur ..	639, 640, 641	Braces ..	1143	Chalk ..	1089, 1090, 1102, 1155	
Bur ..	135	Brads ..	1281, 382, 383, 420,	Chamois leather ..	184	
Bur ..	476	.. ..	550, 485	Charcoal ..	224, 436	
Bur ..	322	Bran ..	215, 216	Chartreuse ..	128	
Bur ..	971	Brandy ..	125, 127	Chassis, marine ..	98, 99	
Bur ..	912	Brass articles ..	653, 327	Cheese ..	985, 990 to 1063	
Bur ..	760	Bread ..	21	Chemicals ..	56, 57	
Bur ..	741	Bretzel ..	21	China clay ..	609	
Bur ..	737, 738, 739, 805,	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	808, 839	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	1000, 1048	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	1003, 1048	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	76, 77	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	982, 983	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	1152, 1153	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	21, 102	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	812, 1160	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	680	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	908	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	39	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	937	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	1093, 1094	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	966, 967	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	221, 225, 502, 503	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	4, 14, 16, 56	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	215, 255, 256	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	1021, 1048, 1098	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	1000, 1102	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	380, 448, 483	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	512, 515	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	510, 511, 512, 513	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	628, 626	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	674, 911	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	624, 831	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	251	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	550, 951	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	609	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	1116	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	252	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	233, 239, 899	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	8, 14, 40, 41, 42	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	375	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	204	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	147	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	114, 113	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	37, 220	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	966, 967	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	188, 894, 888	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	851, 832	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	954	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	523	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	185, 523, 803	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	427	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	228	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	251, 252	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	1065	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	1065	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	1069	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	25, 24, 29, 30, 102, 128	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	114, 116, 125, 127	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	14, 21, 102, 103, 213, 881	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	20, 78	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	878	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	1016	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	1001, 1023, 1041	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	128	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	851	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	639	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	111	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	1090, 1103	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	1108, 1113	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	114360	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	1089, 1090	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	149	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	803, 806	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	1090	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	470, 850	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	76, 77	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	251, 252, 270, 271, 369,	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	370, 371, 375, 381, 109, 413,	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	498, 559, 786	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	981	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	162	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	1105, 1106, 1159	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	694	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	235, 237, 270, 271,	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	623, 1159	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	571, 571	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	257, 258, 339, 655, 884	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	847	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	447	Bric ..	651-653, 655, 660	China clay ..	56, 57	
Bur ..	768, 769	Bric ..	651-653, 655, 660	China clay ..	56, 57	

Nos.		Nos.		Nos.		Nos.	
Felt and unfrs. of	197, 199, 392,	Greases	910, 1115, 1118, 1120, 1121,	<i>Ja-Ber-Mor</i> (liqueur) ..	128	Manures ..	161, 169, 974b
<i>Felt-Hranca</i> ..	489-493, 601, 634, 641		1132, 1134	Juices, berry & fruit ..	29, 103, 128	Maps, geographical ..	322
Files ..	502a, 504a, 1151	Green of all kinds ..	1101-1106	.. tanning ..	1055	.. in relief ..	601
Flint ..	380, 385, 448, 453	Granules, fire-extinguishing ..	1048	.. vegetable ..	908	Marbles ..	591
Flint ..	37, 57	Gratings or gradings ..	793, 801	Jute, mfrs. of ..	396, 397	Margarine ..	98, 97
Files ..	632, 748, 750	Grindstones ..	60, 83	Keroseene ..	1127	Matrimon ..	966, 967
.. letter and paper ..	1159a	Gums and gum resins	968, 986, 988,	Kaolin ..	609	Marshallow ..	1145
Flitters, stoneware ..	894, 898		1077, 1081b	<i>Kephyr</i> ..	968	Masks ..	245, 1145
Fire-clay (free) ..	894, 899	Gum tragacanth, ready-made	articles of ..	Kermes, mineral ..	974b	Match boxes ..	1096-1098
.. engines ..	894, 898	Gum carriages ..	988, 1169	Kernels and seeds, pine ..	394, 294	Material for railways ..	733-741
.. extinguishers ..	894, 898, 1048	Gun-cotton ..	808, 809	.. ..	1127	Materials, colouring ..	1089-1092
Fire-killers ..	1088	Gun-stocks ..	1082	Kerosene ..	1127	Mathematical cases ..	762a
Firewood ..	221, 222	Guns ..	250	Kettles, pots &c. ..	779, 833, 337	Mats ..	429-431, 506, 507
Fish ..	87, 89	Gutta-percha ..	149	Kino ..	986	.. ..	829, 524, 742, 899
Fish-kine ..	173, 184	Gutta-percha and unfrs. of	516-529	Kirsch ..	126-127	Mattresses ..	260, 576
Fishing tackle ..	1145	Gypsum, and unfrs. of	556, 601	Kneipp's remedies ..	981	Meal, potato ..	1078, 1080a
Flasks ..	631, 638	Hair, animal ..	155, 457, 459,	Knitting machines ..	887	Measures ..	1145
Flat-iron ..	719, 721		497, 500	Knives ..	752, 757, 760,	Meat ..	76-79
Flavin ..	1095	.. human ..	491, 495	.. for chaffcutters ..	803, 809, 810	Meats, and unfrs. of	437, 1144
Flour ..	14-21, 65, 66, 213, 214,	Hair-clippers, mechanical ..	752	Kola nuts, and preparations of	757, 760	Mechanite, and shells of	1083, 1088
	216, 1078, 1088	Hair-nets ..	545	Kolomiss ..	966, 967, 981	Menthol ..	1093
Flowers, artificial	340a, 572, 678,	Hairpins ..	1115	Lace and lace tissues	375, 388, 390,	Mentholine ..	981
.. fresh ..	680, 787, 790, 827, 829	Hames ..	77	.. ..	391, 422, 451, 452, 487, 489	Mercury ..	877, 874b
.. medicinal ..	966, 967	Hand-bags ..	803-809	Lactaria, Boveck's ..	217	Metals, and mfrs. of	707-807
Fluorides ..	625, 626, 1041, 1048	Hand-kerchiefs	369-370, 378, 3-5,	Ladders, Brecken's ..	894-898	.. precious ..	874
Fluor-spar ..	307	.. ..	413, 417-418	Lambrequins ..	375, 557-559	Mica ..	633-635, 1159b
Foals ..	132	Handles for tools ..	257, 258	Lamps, and parts of	689, 1147-1151	Microscop ..	634, 635
Foal, green ..	829	.. ..	185	Laneline ..	1112, 1132	Mile ..	946
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	810, 837, 879	Hazelnuts ..	212	Lasts, shoemakers' ..	250	Mining knives ..	757, 760, 810
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	960, 961, 1145	Hemp, and mfrs. of	394-398, 400,	.. chemical combinations of	1003-1007, 1048, 1069-1090, 1100	Mint extract ..	881
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Fruits ..	23-39a, 213	.. ..	30, 220	.. ..	172, 184, 202, 554, 1145, 1152	Models, drawing and painting	434, 327
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Ginger roots ..	102	Ink-balls ..	793, 801, 874, 1159b	.. ..	1096	Nets ..	424
Girthing ..	427	Insect powder ..	108, 1145	.. ..	1096	Netting, iron wire ..	785
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Glasses, magnifying ..	630	Do, scientific ..	937	.. ..	1096	Nitro ..	971
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Glycerine ..	1018	Jacks ..	894-898	.. ..	1096	Nitro ..	971
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[illegible]

	No.		No.		No.		No.
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.. metallic, for implements .....	878, 893	Trunks .....	1152	Vinometers .....	947	White of all kinds 1971, 1089, 1090, .....	1100, 1104, 1107, 1126
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.. of the same .....	954	Tubes and pipes .....	322	Wadding .....	699	Wicks .....	1088, 1146
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Thrashing machines .....	183	Turpentine and essence of .....	992, 995	Wastes .....	344, 396, 431, 456, 516	.. 830, 855, 860, 863, 871, 963, 1141, .....	1093
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Tin, and muffs, of .....	853-858	Type, printing .....	948	.. Cologne .....	982, 983	Woods, dye .....	1691, 1092
.. salts or .....	1100, 1147	Ultramarine .....	1105	.. lettuce .....	968	.. medicinal .....	968, 967
Trinetures .....	1047	Umbrellas and parasols .....	576-579	.. mineral .....	971	Wood, and manufactures of 455-493	
Tinder .....	981, 983	Under-linen .....	520-534	.. mother .....	978	Worm-baskets, standing .....	278, 280
Tin-plate wares .....	857, 858	Urethane .....	974	.. mouth .....	982, 983	Wreaths, funeral .....	981
Tisanes 360-377, 392, 405-416, 447,		Uris .....	964	.. orange-blossom .....	968	Wringing machines .....	372, 384
Tobacco 171-175, 184, 329, 635		Utensils, kitchen .....	787, 790, 803,	.. raspberry .....	122, 123	Writing-cases .....	1159
Toilet articles .....	1144	Vaccine .....	809, 833, 837	.. rose .....	968	Writing materials .....	1180
Toilet linen .....	370	Valises .....	978	Water-closet apparatus .....	674	Yaru 347-359, 397-404, 4, 6, 480-470	
Toilettine .....	1066	Vanilla .....	1152, 1153	Wax, and manufactures of .....	919	.. cotton .....	347-359
Tolnol .....	1065	Vans, trucks, &c., railway .....	1102, 1113, 1114	1123, 1124, 1129, 1135-1137, 1143		.. linen, hemp & jute .....	397-404
Tomatoes .....	40, 44	Varnishes .....	1130, 1131	Wax, bottling .....	1158	.. wool .....	430-445
Tomatoes .....	308, 601	Vasoline, and oil of .....	601, 604	.. vegetable .....	1122	Yeast .....	105, 106
Tools .....	747-760	Vases .....	220	Wax-work shops .....	171	Yellow lake .....	1102
Torches, resin .....	1088	Vegetable plants .....	40-41	Wax-work shops .....	171	Yellow of chrome and of lead .....	1100, 1106
Tortoiseshell, and manufacs .....	157	Vegetables .....	912-914, 920, 921	Wearing apparel .....	516, 551	Yerba mate .....	987
Tresses of .....	694	Vehicles .....	371, 427	Weaving machines .....	886	Yorks, egg .....	1071
Touchstone .....	316, 336	Velpices .....	241	Weights .....	675, 793, 801, 886	Zaffre, carmine of .....	1086
Tow .....	1160	Velvet .....	971	Whalebone .....	153, 154	Zinc, and manufactures of .....	848-852
Toys of all kinds .....	1159	Veneers .....	1113	Wheat .....	737-739, 824	.. chemical combinations .....	1021, 1022, 1013, 1048,
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Traps, mouse .....	614	Vermifuge-seed .....	129	Whetstones .....	604		
Trass stone .....	221, 222	Vessels and boats .....	222-224				
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Trees .....	382, 420, 450, 485						
Trimings .....							

## IMPORT AND EXPORT CUSTOMS TARIFF.

## TARIFF IN USE ("TARIF D'USAGE.")

(In force January 1, 1906.)

NOTE.—The figures between parentheses in the body of the tariff after the designation of the goods refer to the duties of the General Tariff, and those in the column of "Rate of duty" to the "Conventional Tariff."

(For countries having Commercial Treaties see end of Tariff.)

When not otherwise mentioned goods are levied on gross weight. n.o.m. = not otherwise mentioned.

MONEY, WEIGHTS AND MEASURES. The monetary unit of Switzerland is the franc = 100 centimes. For weights and measures this country has adopted the metric system; the quintal employed in the tariff is the metric quintal of 100 kilograms.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.	Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
<b>IMPORTATION.</b>					
<b>I.—COMESTIBLES, BEVERAGES, TOBACCO.</b>					
<b>A.—Cereals, Maize, Rice and Pulse.</b>					
Neither pearled nor hulled:					
1 Wheat .....		0 30	20 Bread .....		
Ad. 1.—Spelt, whether husked or not .....		0 30	Ad. 20. Dog biscuits (dog cakes, meat biscuits for dogs) (see also Ad. No. 78); unleavened bread (Mazzos), in loaves or slices for soup, and the same in powder .....		15 00
2 Rye .....		0 30	21 Biscuits and bakers' goods, fine, without sugar .....		
3 Oats .....		0 30	Ad. 21.—English biscuits, without sugar (sweet, see Ad. No. 102), biscuit flour (cooking flour), powdered biscuits, toasted flour (Brammich), potato meal in receptacles of 5 kilos, or less (see also Ad. 14), wafers, gluten bread, pumpernickel .....		15 00
4 Barley .....		0 30	22 Pastes .....		8 00
5 Rice, husked or not .....	(frs. 0 30)	Free.	<b>B. Fruits and Vegetables.</b>		
6 Other cereals .....		0 30	23 Fruits, edible berries, fresh, in bulk or in bags .....		Free.
Ad. 6.—Dali (sorcho, Indian millet); millet, blackwheat .....		0 30	24 In other packing, apples, pears, apricots (frs. 3 00)		1 00
Ad. 1 to 6. Cereals in sheaves .....		0 30	24 Other .....		Free.
7 Maize .....		0 30	S.A. cherries for distilling purposes imported without stalks are dutiable under No. 30.		
8 Beans .....		0 30	Ad. 21a. Black currants, fresh, not pressed, whether stemmed or not (not subject to monopoly duty)		
9 Peas .....		0 30	Ad. 23 and 24a.—Raspberries, cherries, strawberries, raspberries, mulberries, myrtles &c., fresh, except fresh juniper berries (see Ad. No. 366); plums, plums, peaches &c., fresh, when dried (see Ad. No. 25-27).		
10 Other pulse .....		0 30	Fruit dried or drained:		
Ad. 10.—Lentils .....			25a With the stone, plums and prunes in receptacles or packages of any description .....		2 00
Cereals, maize, pulse, in the grain, pearled, cleaned, husked or crushed; groats, semolina .....		2 50	25b Other .....		3 00
11 Oats .....		2 50	26 With the pipe .....		3 00
12 Rice .....		2 00	27 Stoned or without pipe .....		15 00
Ad. 12.—Broken rice, rice in the grain, pearled or hulled .....			Ad. 27.—Kernels of peaches, apricots &c.; apricot and peach stones &c.; fruit seeds; fruits with or without stones, also compressed; myrtles, dried; fruit pipes, with the exception of quinces (see also Ad. 204)		
13 Wheaten groats ( <i>couarde de blé dur</i> ) .....		1 00	Ad. 25 to 27.—Apricots, cherries, peaches, pears, apples, prunes and plums &c., dried or pressed, indigenous fruits (fresh, see 23, 21, 21a).		
Ad. 13.—Biscuit flour (cooking flour) and powdered biscuits, toasted flour (Brammich), potato meal, in receptacles of more than 5 kilos, (see also Ad. 21) hulled barley, flour of roasted chestnuts .....		2 50	28 Residue from dried fruits .....		10 00
14 Malt .....		1 50+	29 Juice of fruits and berries, fruit juice evaporated		
Ad. 15.—Roasted barley, barley malt, sugar-beet malt &c.					
Flour in receptacles of all kinds weighing more than 5 kilos:					
16 Flour of cereals, maize or pulse .....		2 50			
17 .. of rice .....		2 50			
18 Flour in receptacles of all kinds weighing 5 kilos, or less .....		20 00			
Ad. 18 to 18.—Flour of any quality, of cereals, maize, rice or pulse, malt ground (maltoise), banana flour.					
19 Alimentary flour for infants; "sugnat" (infants' food); Komats biscuits .....		20 00			

\* An-tria-Hungary, 50 centimes.

S Spain, for apricots, 1 fr.

Treaty with Serbia for No. 25a, 2 frs. for No. 29a, 2 frs.

Austria-Hungary and Spain, 3 frs.

Tariff No.	Goods.	Rate of duty per quintal. Frs. c.	Tariff d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	to a consistent condition, purée of fruit, all these without sugar, with or without alcohol:				
	Alum marmalade, without sugar and without alcohol, called <i>peches</i> .....	2 00*		raw, i.e., whole, see Ad. No. 204); kernels and seeds of the Cembra pine, peeled (when not peeled, see Ad. No. 204).	
10	Other.....	25 00		N.B. Ad. 39.—Fresh pine-apples (preserved, see Ad. 101a); bananas, fresh; Brazilian chest-nuts; pomegranates; cocoa-nuts raw (grated, see Ad. Nos. 61 and 66); pistachio nuts.	
	Ad. 29b.—Extract of pomegranate; apples reduced by cooking into a thick jelly, with-out the addition of sugar (Apfelkraut) (see also Ad. 103); apricot purée, without added sugar; lime juice for drinking, clarified, even preserved or with a slight addition of alcohol, unsweetened; hazel nut paste.			Vegetables, fresh:	
	N.B.—Monopoly duty on juice of fruit and berries with admixture of alcohol: same as for brandy (see N.B. Ad. 125 and 129).			40a Cabbage, yellow carrots and onions, edible.....	Free
0	Fruits and berries crushed; juniper berries; gentian roots; also herbs and roots not specially mentioned.....	2 50		Ad. 40a.—Carrots, other (see Ad. 220).	
	Ad. 30.—Fresh juniper berries (see Ad. 96b), gentian roots, ground (see Ad. 96f) (fresh, see Ad. 220).			40b Other vegetables.....	Free
	N.B.—Gentian roots, dried, shall pay a monopoly duty of 1.60 frs. per quintal, gross weight; crushed cherries, 6.25 frs.; crushed prunes or plums, 1.50 frs.; dried juniper berries, 8.75 frs. (for fresh juniper berries, see N.B. Ad. No. 96b); and crushed apples and pears, for distillation purposes, 3.75 frs. per quintal, gross weight.			Ad. 10b.—Artichokes, a-paragis, celery, edible mushrooms, truffles fresh, cauliflower, gherkins (gherkins, preserved in salt, see Ad. No. 12) beans and green peas, leeks, green salad, tomatoes and melons of all kinds, fresh.	
1	Grapes, fresh:			Vegetables preserved:	
	a Table grapes in prepaid postal packets up to 5 kilos, gross.....	Free		41 Dried, in bulk.....	5 00
	b Small parcels or baskets not exceeding 5 kilos, even in whole truck loads.....	2 50		Ad. 41.—Edible mushrooms, dried; gran beans, stewed; truffles, dry; olives dry, open packed.	
	c 10 barrels of oak, weighing not more than 18 kilos, gross.....	2 50 (1)		42 Salted, also sauerkraut.....	5 00†
	Note.—Table grapes in the above sub-division only refer to Spanish grapes, and these may not be imported during the months of September and October.			Ad. 42.—Capers and olives, salted (see also Ads. 39, 43, 44 and 103); salted porking; salted beans; tuffles, capers, and olives, salted, in barrels.	
1	other.....	5 00		N.B. Ad. 41 and 42.—Nos. 41 and 42 solely include such dried vegetables salted, or preserved in salt water, as are packed in bags, in bulk in cases, casks, &c. When otherwise packed (in tins and glass pots), said vegetables shall be dutiable under Nos. 43 and 44.	
	Ad. 31.—Fresh table grapes shall be admitted must be freed from vine leaves and shoots, and packed in boxes, cases or baskets, properly closed, but nevertheless permitting of examination; such packages are not to exceed 10 kilos, in weight.			Preserved in vinegar or other wise:	
2	Grapes for the manufacture of wine (for pressing), crushed or not.....	25 00		43 In receptacles of all kinds, weighing more than 5 kilos.....	27 50
	N.B.—Grapes fresh and crushed for the manufacture of wine (for pressing) shall in addition to the duty pay a monopoly duty of 1.25 frs. per quintal, gross weight.			44 In receptacles of all kinds of 5 kilos, or less:	
3	Raisins of all kinds except Malaga raisins, as well as Denia raisins in bunches.....	50 00		Tomato preserves.....	10 00
	Ad. 33.—Grapes dried pay a monopoly duty of 6.25 frs. per quintal.			Other.....	30 00‡
	N.B.—Raisins dutiable at 50 francs per quintal are moreover liable to a monopoly duty of 2.50 per quintal, gross weight.			Ad. 41.—Capers and olives, salted or in vinegar; edible mushrooms (tuffles, &c.), preserved with or without water (in oil, see Ad. 103); edible mushrooms, dried, in packages &c.; fruits, other than those preserved in salt or salt water; mangoes (Cape onions) in pulp, for the manufacture of sauces; green peas, preserved in butter.	
4	Malaga raisins, Denia raisins in bunches (frs. 20 00).....	3 00 (1)		N.B. Ad. 40-44.—By vegetables, in opposition to fresh products of the soil classed in Class IV., No. 223, shall be understood all garden and field produce fit for table use, with the exception of fruits (see Nos. 23 and 24).	
	N.B. Ad. 34.—This number shall only include, in addition to Malaga table raisins, Denia raisins in bunches, carried from the place of production in small cases or drums weighing at most 5 kilos, gross weight, and imported in such packing.			45 Potatoes.....	Free
	Denia raisins which have paid 3 frs. per quintal, and also their wastes, can only be used in manufacturing wine or spirits, with authorization of the Direction-General of Customs, after payment of the difference between the import duty of 47 frs. per quintal and the monopoly duty of 2.50 per quintal.			C.—Articles of Colonial Produce.	
5	Chestnuts, fresh or dried.....	3 30		46 Spices of all kinds, not ground.....	15 00*
	Southern fruits:			N.B. Ad. 46.—Saffron (unground); Spanish pepper, in the shell ( <i>Capicum annuum</i> ), preserved in salt water.	
6	Oranges, lemons.....	Free		47a Spices of all kinds, ground Spanish pepper (Paprika).....	15 00*
	Ad. 36.—Limes, sweet or bitter oranges.			47b Other.....	20 00
	N.B. Ad. 36.—Lemon and orange peels, dried or preserved in salt water, as well as cedrats and mandarins, in casks, are dutiable under No. 36 (fresh peel, see Ad. No. 220); candied peels (see Ad. 101).			Ad. 46 and 47b.—(China nut cloves, cinnamon blossoms (cinnamon buds) clove stems, galanga (galanga roots), mace (in twig flowers), nutmeg, pepper, pepper ginger roots, saffron, aromatic sugar, sugar flavoured with vanilla, vanilla &c.)	
7a	Dates.....	Free		Salt:	
7b	Figs.....	Free		48 Rock salt and saline stones ("pierres à sel").....	0 10
	Ad. 37a.—Figs, fresh, dried or in brine; roasted dates and dried figs (see Ad. 57); hazelnut kernels.			49 Kitchen salt, marsh salt sea salt, brine.....	0 30
	Ad. 37b.—Figs intended for distillation are subject to a monopoly duty of 3 frs. per 100 kilos.			50 Table salt (in packets).....	10 00
8	Almonds, with or without shell.....	Free		Ad. 50.—Salt called "Conservingsalt" in boxes or packets (when in bulk see Ad. 102b).	1 50
9	Other southern fruits, including nuts, large or small, shelled or not; capers and olives, fresh; peeled pine kernels.....	Free		51 Mustard, ground.....	1 50
	Ad. 37.—Shelled carthouts, roasted (when raw, i.e., whole, see Ad. No. 204); capers (see also Ad. No. 12 and Ad. Nos. 43 and 44) and olives (see also Ad. Nos. 42, 43, 44 and 103), fresh; carthout seeds, roasted or shelled, and gourd seeds, deoecated (when			52 Mustard, crushed, ground, or prepared in any kind of packing.....	20 00
				Ad. 51, 52.—Mustard for pharmaceutical purposes, in packets (see Ad. 981)	
				53 Hops.....	1 00
				Ad. 53.—Hops in sheet iron cylinder de-ot drums are subject to the following special stipulations:	
				1. That the consignments be accom-panied by declarations from a Customs authority certifying the contents of the cylinders to be really hops.	
				2. That the cylinders be sealed by the respective authority who is at the ad-declar tion, or if the consignment forms a complete railway wagon load that the wagon bears the seal of the Customs.	
				Should these conditions not have been complied with, the Customs officers will open one of the cylinders, taken at hazard from every consignment imported under this designation, and examine the con-	

\* Austria-Hungary and Spain, 3 frs.

(1) Treaty with Spain.

(2) Spain, 3 frs.

† France and Spain free.

‡ Spain for capers and olives salted in casks, 2 frs.

§ Spain, 30 frs. France, 30 frs. for other than tomato preserves.

|| Spain for saffron, 15 frs.

¶ Spain for Paprika pepper (paprika), ground, 1 fr.

## I.—COMPOUNDED, BEYERHAGEN, TORONTO: CONTINUED.

Tariff d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	<p>165. Should the examination not be permitted by the importer, the consignment will be subject to the highest rate of duty.</p> <p>If at the time of importation the cylinders be provided with an opening of 6 to 7 cm. in diameter on their lateral face, the examination will not be made by taking the whole lot off but only through the openings, which can afterwards be easily closed with a brass cap.</p> <p>The number of the cylinders opened for Customs examination will be specially inscribed in the way bill.</p> <p>The closing of the cylinders will be effected with the greatest care.</p>	
54	Coffee, raw	2 00
55	" roasted (frs. 10 00)	7 00
56	Substitutes for coffee, of all kinds, in a dry state (frs. 10 00)	8 00
	<p>Ad. 56. Barley and fruit coffee; acorn coffee; Katochi's coffee; Robin's coffee; essence of chicory; extract and essence of coffee, solid (in a liquid state, see Ad. 103).</p>	
57	Chicory roots, dry; strips of chicory root, kiln dried; figs, roasted or dried, on proof that they are to be employed as substitutes for coffee	1 00
	<p>Ad. 57. Beetroot cut in slices, roasted, dried; roasted dates and acorns, on proof that they are to be employed as substitutes for coffee, except dates and dried figs (see No. 57); roasted acorns, dried or desiccated; date kernels.</p>	
58	Tea in receptacles of all kinds weighing 5 kilos, or more	25 00
59	Tea in receptacles of all kinds weighing less than 5 kilos.	40 00
	Cocoa and its products:	
60	Cocoa beans	Free.
61	" butter	1 00
62	" powder, chocolate paste	10 00
	<p>Ad. 62. Crushed cocoa in cakes or tablets, liquid chocolates even mixed with milk in boxes, cocoa, with admixture of plasmon &amp;c.</p>	30 00
63	Chocolate	30 00
64	Sago and tapioca, in receptacles of all kinds, weighing more than 5 kilos.	3 00
65	In receptacles weighing 5 kilos, or less	20 00
	<p>Ad. 65. Tapioca and sago flour (see also Nos. 1078, 080), coconut gratin, (for raw, see ad. 390, Do Barry's revalenta, semolina or tapioca grains.</p>	
	Sugar:	
67	Molasses and syrup, refined or not	2 00
	<p>Ad. 67. Grape sugar (glucose) in syrup; maple syrup, crude or purified; dextrose (starch sugar) in the form of syrup.</p>	
68	Sugar, raw and crystallized; crushed sugar, sugar water; glucose (grape sugar, starch sugar), in a concrete condition	5 00
	<p>Ad. 68. Sugar candy; nonchard sugar; malt syrup ("Maltose-syrup")</p>	
69	In loaves, tablets, lumps &c.; waste from refined sugar	7 50
	<p>Ad. 69. Sugar cast in bars or prisms, whole or broken, unswain; sugar waste in any form.</p>	
70	Cut or in fine powder	9 00
	<p>N.B. — Mixtures of cut sugar with any other kind of sugar pay the duty on cut sugar.</p> <p>Ad. 69, 70. Sugar, partly refined ("Meliszucker").</p> <p>N.B. ad. 69, 70. The difference of duty between "sugar, cut or in fine powder" (No. 70), and "sugar in loaves, tablets, lumps, &amp;c." (No. 69), shall never exceed 1 60 frs. per 100 kil.</p>	
71	Honey	40 00
	<p>Ad. 71. Artificial honey.</p>	
	Oils, edible:	
	In receptacles of all kinds weighing more than 10 kilos:	
72	Olive oil	Free.
73	Other edible oils	1 00*
	<p>Ad. 73. Coconut oil, unmanufactured (crude) only refers to such oil of at least 1 degree of acidity. Coconut oil worked up (purified, neutralized, desacidified) is included in No. 976.</p>	
74	Olive oil	10 00
	<p>N.B. ad. 74. Olive oil in receptacles containing 10 litres or less, and not weighing more than 10 kilos.</p>	
75	Other	20 00
	<p>N.B. Mineral oils are included under Nos. 908 and 951, oils for industrial purposes, see Class XIV, 1.</p>	

Tariff d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	<p>N.B. Ad. 72 and 74. Olive oil denatured, see No. 1116.</p> <p>Ad. 73 and 75. — Earthenware oil; cotton-seed oil (see also Ad. 1118), walnut oil, poppy seed oil (when boiled, No. 1114, see also Ad. 1115); sesame oil (see also Ad. 1118).</p>	
	D. — Alimentary Produce of Animal Origin	
	Meat:	
76	Butchers' meat, fresh:	
	<p>Veal (frs. 17 00) 15 00</p> <p>Pork (frs. 17 00) 10 00</p> <p>Other (frs. 17 00) 10 00</p>	
Ad. 76.	Shouldered animals, disembowelled or not; fresh bacon.	
77	Preserved, salted, smoked, bacon:	
	<p>77a Ham (frs. 20 00) 14 00</p> <p>Ad. 77a. Cooked ham; rolled ham.</p>	
77b	Other	20 00
Ad. 77b.	Bacon, dried, salted, smoked.	
78	Other meats not included in Nos. 76 and 77	25 00
	<p>Ad. 78. Meat bise its (for dogs, see ad. No. 20), veal balls (quenelles), in tins &amp;c, cooked meats in tins, such as beef steak, roast beef &amp;c., with or without vegetables, sauce &amp;c., hare, cooked, 10 tins.</p>	
78a	Frozen meats of all kinds	25 00
79	Extract of meat (solid or liquid)	40 00
	<p>Ad. 79. Meat powder called "carne pura" (Patentfleischpulver), meat peptone preparations of all kinds, also Kemmerich's coo or peptone, in tins, bottles &amp;c., of whatever size.</p>	
	Pork-butcher's wares (saucisses &c.) of all kinds:	
80a	Sauces (salami, salami mortadelle, zampino, and cotechini)	15 00
80b	Other	25 00
	<p>Note.—For pork-butcher's wares other than those mentioned in No. 80, Italy shall pay 30 frs. and Germany 25 frs.</p>	
81	Ground and winged game	10 00
	<p>Ad. 81. Rabbit, dead.</p>	
82	Preserves of ground and winged game	10 00
	<p>Ad. 82. Canned ground or winged game, with or without vegetables, sauce &amp;c.</p>	
83	Poultry, live	4 00
	<p>Ad. 83. Game birds, live.</p>	
84	Poultry, dead	4 00
85	Preserves of poultry	6 06*
	<p>Ad. 85. Canned poultry, with or without vegetables, sauce &amp;c.</p>	
86	Eggs	1 00
	<p>Fish:</p> <p>Ad. 86. Fresh or frozen; fresh or salt water fish. (frs. 2 50)</p> <p>Ad. 87. River crawfish, fresh; snails, frogs, &amp;c., fresh.</p>	
88	Dried, salted, marinated, smoked or otherwise prepared in receptacles of all kinds, weighing more than 5 kilos.	1 00
89	In receptacles of all kinds weighing 5 kilos, or less	10 00(2)
	<p>Ad. 88, 89. Canned fish of all kinds, fish in bulk, in cases, barrels, &amp;c.</p>	
90	Mussels and other shell fish; oysters, lobsters &c.	30 00
	<p>Ad. 90. Canned mussels and shell-fish are included under No. 116.</p> <p>N.B. Ad. 90. Lobsters and prawns, &amp;c., whether cooked or not; not canned (when canned, see Ad. 103).</p>	
91	Milk, fresh	Free.
92	" condensed, sterilized &c.	7 00
	<p>Ad. 92. Coffee and milk, liquid; condensed milk by evaporation.</p>	
93a	Fresh butter: fresh table butter, whether salted or not	7 00
	<p>Note.—The reduction to France is only granted on salted butter.</p>	
93b	Cream	10 00
94	Melted salt butter, except fresh table butter	20 00
	<p>N.B. ad. 94. Fresh table butter, salted, see No. 93a.</p>	
95	Lard	0 00
96	Oleomargarine; edible sort	10 00(2)
97a	Margarine butter, artificial butter, and other butter substitutes non-milk, edible fats	20 00
	<p>Ad. 97a. Margarine cheese, cotton stearin (cotton margarine).</p>	
97b	Cocoa butter	10 00(4)
	<p>N.B. — Cocoa-nut oil (cocoa-nut fat), purified=cocoa nut butter.</p>	
98	Cheese, salt	4 00
	<p>N.B. ad. 98.—The duty on Gorgonzola, Stracchino and Fontina, for Italy is 4 frs. and for all other soft cheese 15 frs.</p> <p>Ad. 98. Cheese: Baternut, Brie, Camembert, Herre (Lamberger Backstein Käse); goats' milk (tomme); Mont d'or; Persillé of butter milk curd; Salomon; Vacherin; ewes' milk cheese fr. in Lipton; casen not intended for industrial purposes.</p>	
99a	Cheese, hard, Grana, Parmesan, Lodigiano and Reggiano	4 00

\* France 5 frs.

† France, frs. 7 50; Austria-Hungary, 9 frs.

‡ Austria-Hungary, frs. 10 50.

§ Treaty with France.

¶ France and Spain, frs. 10.

\* Italy pays 25 frs. and France 6 frs.

(1) Italy pays frs. 2 50.

(2) France and Spain 10 frs.

(3) France 10 frs.

(4) France 15 frs.

Goods.	Rate of duty per quintal. Frs. c.
N. B. ad. 99a.—Hard and semi-hard cheeses, such as Roquefort, Sept. Moncel, G. Sassen-ange, Mont Cenis, Port Salut, Auvergne, Cantal, Laguiole are tariffed at the same rate as Grana cheeses.	
N. B. ad. 98 and 99a.—The above descriptions of Italian and French specialties refer to differences of manufacture, and not to places of production; the duty of 4 frs. is consequently applicable to all kinds of cheese of this kind of manufacture, whatever be the district from whence it proceeds.	
N. B. ad. 99a.—Cantal cheese—Tête de mouton.	
Other..... (frs. 12 00)	10 00
Ad. 99b.—Cheese: "Casu-Martino"; (Chester; Edam; Emmenthal and Gruyère kind; Sbrinz; Schi-dam; Tilsit; green Glaris (Schabziger).	
E.—Comestibles not Otherwise Mentioned.	
Condensed soups, solid or liquid; "Julienas," otherwise than in bulk, and similar articles for soups, in any form of packing.....	20 00
Ad. 100.—All kinds of articles for soups, in flour or liquid; preserves of eggs; egg-sauce, Freeman's pudding powder; vegetables and meat called "carné poma" (patent-dischermuse); Palan's powder for coating pills Arabian rascabout, in flasks, boxes, &c. the examination of which is authorized (see also Ad. 981); pea rascabout, in small pieces, in bulk.....	7 00 (1)
Comestibles, fine:	
Fruit preserves of all kinds, whether made with sugar or alcohol or not, in any kind of p-cking, pool of southern fruits (oranges, lemons, mandarines, bergamots, &c.), candied or preserved in sugar.....	30 00 (2)
Ad. 101.—Lemon peel, candied; fruit peel, candied; fresh (see ad. No. 220), in salt water (see ad. No. 36).	
Other..... (frs. 60 00)	40 00
Ad. 101a.—Preserved pie apples, also in their own juice, fresh (see ad. No. 19); jams and marmalades of all kinds; ginger, sweetened; fruits (m.o.m.), in hermetically sealed receptacles.	
N. B. ad. 101a.—Monopoly duty on fruits prepared with alcohol (see spirits Nos. 125-129).	
Confectionery and sweetmeats..... (frs. 40 00)	40 00
Ad. 102.—Liquish biscuits and fine bakers' products with sugar (without sugar, see Ad. 21); gingerbread; pectoral paste and bonbons; malt sugar and bouillons of all kinds; confectionery and sweetmeats coated with chocolate; also malt extract of the consistency of honey, containing no admixture of pharmaceutical products, such as iron, iodine, quinine, &c. (for other malt extra te, see Ads. 114, 115 and Ad. 981); sweets; pastilles of all kinds, not classed under No. 981. Sweetmeats containing liqueurs shall pay the same monopoly tax as liqueurs (see N. B. ad. 125-129).	
All preserves and rich articles of consumption not elsewhere mentioned.....	50 00
Ad. 103.—"Carné poma" biscuits; acetated-lemonade bouillons ("Brasellionadebouillons"); caviar; coffee essence; coffee extracts, liquid, in bottles, &c.; (in solid state, see ad. 80); extract from vegetable nutritive salts ("Planzentrivalextrakte"); liver of geese, prepared, truffled or not; oysters, lobsters &c., preserved, either in bulk or packed for retail sale; cooked (see ad. No. 99); berry juice and fruit juice; also analogous to syrups, containing an admixture of sugar (without sugar, see No. 29); vegetable milk; edible olives and mushrooms (morels, &c.); preserved in oil (olives, fresh see ad. No. 39; preserved in vinegar, see ad. 42, 43, 44; (edible mushrooms, dried, see ad. 41); pasties, phosphatine (Fadieres), infants' foods, Liebig's, Lohmeyer's, &c. of all kinds; goose-liver sausages; preserved truffles, except dried or salted in casks; berry wine (fermented and sweetened juice of raspberries, currants, mulberries, myrtilberries, &c.) containing alcohol, not sparkling (other, see Nos. 121, 122); mead, cyranthium wine.	
N. B. ad. 103.—Monopoly duty on juice of fruit or berries prepared with alcohol (see spirits, 125-129).	
Ice.....	Proc.
Yeast of beer.....	3 00
" " compressed.....	20 00
P.—Tobacco.	
Waste from the manufacture of tobacco:	
In powder.....	300 00

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
108 Other.....		75 00
109a Leave not manufactured; ribs and stalks.....		75 00
109b Tobacco sauce.....		75 00
Ad. 109a.—Substitutes for tobacco, such as beet leaves, dried, sans miel &c.; tobacco extract.		
Manufactured tobacco:		
110 Carrots and twist for the manufacture of snuff.....		250 00
111 Smoking, chewing and snuff.....		300 00
112 Cigars.....		800 00
113 Cigarettes.....		1,200 00
G.—Beverages.		
114 (1) Beer and malt extract:		
In casks, containing 2 hectols, or less (frs. 6 00)		4 00
More than 2 hectols..... (frs. 6 00)		5 00
N. B. ad. 114.—In order to ascertain the weight of beer imported in casks bearing a mark indicating the capacity thereof in litres, 100 litres shall, when a declaration of weight cannot be obtained, be considered equivalent to 165 kilograms, gross weight tare in addition to the net weight of beer imported in tank wagons, 30 %. (Decree of the Federal Council of April 30, 1904.)		
115 In bottles or jars..... (frs. 12 00)		10 00
Ad. 115.—Beer without alcohol.		
N. B. ad. 114, 115.—As extract of malt is to be so fully understood as concentrated beer containing alcohol and carbonic acid and which has fermented and is entirely fluid, such as, for example, Hoff's sanitary beer and the like. Malt extract of an imperfect fluidity (see ad. 102), malt extract containing an admixture of pharmaceutical preparations (ad. 981).		
116 Wine from fruits (older, perry)..... (frs. 5 00)		3 00
Wine and must, in casks:		
117a (2) Natural wines, containing up to 12° of alcohol, and must..... (frs. 20 00)		8 00
117b Up to 18° of alcohol:		
Marla, a, Vernaccia, Malaga, Sherry and sweet Priorato..... (frs. 21 00)		8 00
Luze, G. canalic, Banyuls, Frontignan, Blanquette de Limoux and other sweet wines proceeding from France or Algeria..... (frs. 20 00)		8 00
Cuvée de Lorraine, Fuzet, Barba, D. o and Baurada, Malvasia, Moscato..... (frs. 21 00)		8 00
Up to 21° of normal alcohol:		
Madeira..... (frs. 20 00)		8 00
Up to 23° of normal alcohol:		
Port..... (frs. 20 00)		8 00
N. B. ad. No. 117a, b.—On new wine a declaration of 67 is granted, i.e., that 100 kilos. of new wine shall only be reckoned as 94 kilos, when imported on or before the 31st December of the vintage year, in casks, barrels or tank wagons with open bung or with air bung.		
N. B. ad. 117.—As regards new wine, 94 kilos, in lieu of 100 kilos, are only to be reckoned:		
1. For the must of freshly pressed grapes, not filtered.		
2. For new wine under quick fermentation.		
3. For new fermented wine imported with its lees.		
118 (1) Artificial..... (frs. 35 00)		60 00
In bottles, &c.:		
119 Natural..... (frs. 35 00)		25 00
120 Artificial.....		100 00
N. B. 117-120.—Are only considered as natural wines, the proceeds of the fermentation of the juice of fresh grapes, without the addition of any other mixture. All other beverages called wine, i.e., wine made from raisins, artificial wines manufactured from alcohol with the addition of water, &c., wine manufactured according to Gail's and Petiot's processes, &c., wine made from the residue of pressed grapes, natural wine blended with artificial wine, are considered as artificial wines.		
Natural wines containing more than 15° of alcohol and artificial wines containing more than 12° of alcohol are subject to a monopoly duty per quintal and per decalitre above 12° or 15° of 88 centimes and to a supplementary tax of 20 centimes per quintal.		
N. B. ad. 117-120.—Under the provisions of commercial treaties, natural wines even if containing a small addition of alcohol, and not exceeding a total alcoholic strength of 12° and the wines specially enumerated in No. 117b whose alcoholic strength do not exceed the limit fixed in each case, are to pay duty at the rate of 8 frs. per quintal when in casks, and 25 frs. per quintal when in bottles without any monopoly or supplementary customs duty. For every degree exceeding the above limits, wines are liable to a monopoly duty of 40 centimes and to a supplementary customs duty of 2 centimes per quintal.		

\* Indicates, for statistical purposes, at Nos. 100, 101, 101a, 102 and 103, the value of the goods in addition to the net weight.  
(1) Treaty with France.  
(2) Germany 40 frs.

(1) For statistical purposes, indicates at Nos. 114, 117 and 118 the number of litres in lieu of the net weight.  
† France 3 frs.  
(2) For white wines (excepting sweet and southern wines exceeding 13° of alcoholic strength); Germany 10 frs.



## 1.—COMESTIBLES, BEVERAGES, TOBACCO—continued.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
Law of March 7, 1912, prohibiting the importation, manufacture, &c., of artificial Wine and Cider. ( <i>Prohibitive</i> No. 11, of March 13, 1912.)		
Art. 1.—Artificial wine or cider is prohibited from being imported, manufactured, held, exposed for sale and sold but the manufacture and possession thereof for the requirements of a family are excepted from this prohibition.		
Art. 2.—Artificial wine shall be construed to mean:		
(a) All beverages similar to wine, either manufactured from raisins, pressed grape-residues, wine lees, residues of the distillation of wine, fruits of tanniniferous, figs, malt, or by mixing the constituents of wine, or by any other process;		
(b) <i>Gallared</i> wines prepared in violation of the regulations enacted by the Federal Council;		
(c) Watered wines;		
(d) Mixtures of the beverages mentioned in letters a, b and c above with wine or wine must;		
(e) Mixtures of cider or berry-fruit wine, whether fermented or not, with wine or wine must.		
Art. 3.—Artificial cider shall be construed to mean:		
(a) All beverages similar to cider, wholly or partly manufactured with other materials than fresh pip fruits;		
(b) Cider watered to such an extent that it ceases to conform to the regulations enacted by the Federal Council for low-grade cider ( <i>liqueur de cidre</i> ).		
The foregoing provisions do not apply to berry-fruit wine.		
Art. 5.—Mixtures of substances destined for the manufacture of artificial wine and cider are prohibited from being imported, manufactured or held with a view of sale, or exposed for sale or sold.		
Art. 19.—The present Law shall enter into force on January 1, 1913.		
121a	Wine (and fruit wine), sparkling, in bottles (frs. 60 00)	40 00†
121b	In half-bottles (frs. 60 00)	31 00†
121c	(*) In casks (frs. 60 00)	50 00†
Wine not containing alcohol:		
122	In bottles (frs. 60 00)	12 00
123	In bottles &c. (frs. 60 00)	25 00
Ad. 123.—Sparkling wines, without alcohol, in bottles.		
Ad. 122 123.—Raspberry wine; currant wine; myrtleberry wine; without alcohol, sparkling or not.		
124	Wine must, concentrated (frs. 60 00)	60 00
Ad. 124.—Vinaigre (10-litres from the distillation of wines).		
125	Absolute alcohol, "triple six" spirits of wine in casks, per degree of pure alcohol as measured by the Federal thermo-alcoholometer (frs. 40 00)	per deg. & per quintal.
Ad. 125.—For alcohol imported in tank-wagons 20% for tare will be added to the net weight.		
Brandy: In casks per degree of pure alcohol as measured by the Federal thermo-alcoholometer (frs. 40 00)		
125a	Cognac, armagnac and other natural spirits from wine; natural spirits from fruit; rum and tafia (frs. 40 00)	per deg. & per quintal.
125b	Other (frs. 40 00)	0 20‡
In bottles or jars, of whatever alcoholic strength:		
125c	Cognac, armagnac and other natural spirits from wine; natural spirits from fruit; rum and tafia (frs. 40 00)	per quintal.
125d	Other (frs. 40 00)	33 00‡
125e	Other (frs. 40 00)	40 00
Ad. 114 127.—Beverages in vessels exceeding 3 litres capacity are treated as beverages, in cask; they follow the regime of beverages in bottles, or jars, if contained in vessels of 3 litres capacity or less. N.B. ad. 116 127.—Beverages (excepting alcohol) in tank-wagons shall be liable to duty on the net weight with an increase of 15% for tare.		
N.B. ad. 126, 127.—Arrack; cherry-water, grain brandy; gentian brandy; juniper brandy; plum brandy; whiskey; maraschino extract (from the distillation of maraschino cherries), &c.		
126	Liqueurs, liqueur wines and other aromatic or sweetened spirits, in casks, bottles, or jars (frs. 10 00)	30 00‡
N.B. ad. 128.—Liquor is included in this No.		
Ad. 128.—All kinds of bitter and bitter essences ("Angostura, Bitter-Kamp, &c."); chloroform, cherry brandy, curacao, anesthetic; "Fernet-Branca." In-Ber-Moor; alcoholized berry juices, having the qualities of liqueurs, &c.		

† France, see No. 121a, 40 frs.

‡ Treaty with France.

\* For statistical purposes, indicates at Nos. 121c, 122, 126 and 125a the number of litres in lieu of the net weight.

§ France for No. 125a 20 centimes, No. 127a 30 frs. and No. 128 39 frs.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
Liquors from black currants ("cassis"), raspberry ratafia, &c. (others, see ad. 29, 103, 118-123); maraschino orange wine (a liqueur made from wine, blackroot sugar and orange peel); so called medicinal wines for medicinal purposes (see No. 381.)		
N.B. ad. 128.—Concentrated sweet wines containing no admixture of drugs, medicines &c., shall alone be admitted as medicinal wines.		
NOTE.—The manufacture, importation, transport, sale or having for sale the beverage known as "absinthe," and all beverages by whatever name known, which constitute imitations of absinthe is prohibited. This prohibition extends to absinthe and imitations thereof in a diluted or sweetened condition.		
129a	Vermouth, in casks, bottles, or jars, containing up to 18% of alcohol (frs. 40 00)	10 00
129b	Above 18% (frs. 40 00)	40 00
N.B. ad. 129a.—The duty of 10 frs. is stipulated in express consideration of the Italian treatment relating to vermouth. It is clearly understood that if this treatment should be modified and the Italian export of vermouth be thereby placed in a more favourable position, the duty payable on vermouth should be proportionately increased. The revised rate of duty would, in that case, be settled after previous negotiations between the two Governments.		
Vermouth containing up to 18.5% of alcohol shall be considered as containing but 18%; above this limit the vermouth shall be subject to the monopoly duty in addition to the Customs duty.		
N.B. ad. 128, 129 and 130.—Medicated wines of all kinds are included under No. 381.		

## Monopoly Duties.

N.B. ad. 125-129a and b.—The importation of <i>transit</i> alcohol and spirits of wine is a monopoly of the Confederation.		
Alcohol absolute:		
a.	In quantities gross weight of which = 50 kilograms or more (frs. 80 00)	gross weight. 80 00
b.	In quantities gross weight of which = less than 50 kilograms (frs. 150 00)	150 00
Brandy and other spirituous beverages (spirits of superior quality), liqueurs and liquor wines (except vermouth):		
a.	Containing less than 25 degrees of alcohol:	
1.	Consignments gross weight of which = 50 kilograms or more (frs. 22 00)	22 00
2.	Consignments gross weight of which = less than 50 kilograms (frs. 27 50)	27 50
b.	Containing 25 to 75 degrees inclusive of alcohol:	
1.	Consignments gross weight of which = 50 kilograms or more (frs. 88 00)	88 00
2.	Consignments gross weight of which = less than 50 kilograms (frs. 110 00)	110 00
c.	Containing 76 degrees or upwards of alcohol:	
1.	Consignments gross weight of which = 50 kilograms or more, fixed rate (frs. 88 00)	88 00
2.	Consignments gross weight of which = less than 50 kilograms, fixed rate (frs. 110 00)	110 00
Plus an additional monopoly duty for every degree above 75 (frs. 1 10)		
N.B.—In calculating monopoly duty, the import rates and extra on all kinds of products containing alcohol, fractions of 0.5 degree or less are ignored; those exceeding 0.5 degree are reckoned as one full degree.		
130	Vinegar and acetic acid containing 12% or less of pure acetic acid (frs. 40 00)	per quintal. 10 00
131	Containing more than 12% of pure acetic acid (frs. 60 00)	80 00
Ad. 130, 131.—Acetic acid, pure, without distinction of the raw material employed in its manufacture, alcohol, alcoholic fluids or wood vinegar (for acetic acid having an empirical number, see No. 1651); essence of vinegar, N.B.—Ad. 130, 131.—Table vinegar and acetic acid can only be imported through the principal Custom houses of Buchs, St. Margarithen, Romanshorn, Schaffhausen (railway station), Bâle (Baden railway station and Central station), Porrentruy, Locle, Verrières, Valbriège, Grenchen, Lullin, Chiasso and Castagnola.		
N.B.—In virtue of the monopoly duty on alcohol, vinegar and acetic acid pay an additional duty of 5 centimes for every 5% of acid contained therein per quintal gross weight.		

## II.—ANIMALS AND ANIMAL PRODUCTS.

A.—Animals.		Each.
132	Horses and colts (frs. 10 00)	5 00†
Ad. 132.—Fools as long as they have not lost their milk teeth.		
133	Circus horses, even those intended for re-exportation (frs. 3 00)	3 00

† France 5 frs.

§ This number is not taken into consideration for statistical purposes.

Rate of duty.	Rate of duty per quintal.
Each.	Frs. c.
Goods.	Goods.
Mules.....	1 00
Asses.....	1 00
Oxen.....	27 00†
Bulls, for slaughter, with milk teeth.....	30 00
..... without milk teeth.....	50 00
Other bulls.....	50 00
N.B.—Ad. 137.—Are considered as bulls all male animals of the bovine race which have not been gelded, with or without second teeth (fat calves and calves weighing 60 kilograms, and less are excepted from this rule, see Nos. 140, 141).	
Cows.....	30 00
Heifers, with second teeth.....	30 00
Ad. 139.—As oxen, bulls, cows, &c., with second teeth, are meant only those animals having incisive teeth, and those having lost one or two of their first front milk teeth, even when the second teeth have not yet appeared. Only female animals come under this head; male animals with second teeth are classed under Nos. 150 and 157.	
Young cattle:	
Calves weighing 60 kilograms, and less.....	10 00
Fat calves weighing more than 60 kilograms.....	12 00a
Other.....	20 00
Ad. 142.—Are considered as young cattle, animals having lost none of their milk teeth.	
Pigs:	
..... Weighing more than 60 kilograms.....	10 00
..... Weighing up to 60 kilograms, for slaughter.....	10 00
Other.....	20 00
Sheep.....	0 50
Goats.....	2 00
Beehives, with live bees.....	0 40b
N.B. Ad. 147.—Beehives, with live bees, of a gross weight of 5 kilograms, or less, also bees conveyed in movable cases instead of hives, of a gross weight of 12 kilograms, or less, shall also be admitted under No. 147; any additional weight shall be dutiable as honey under No. 71.	
Animals not specially mentioned.....	Free.
Ad. 148.—All unenumerated animals, except dogs and travelling show animals (see Ad. No. 1164).	
B.—Animal Substances and Similar Products.	
Bladders, intestines, rennet.....	Free.
N.B. Ad. 149.—Rennet in powder, see Ad. No. 1072.	
Horns:	
In the rough, and other raw animal materials not mentioned.....	
Ad. 150.—Snail shells, empty; waste of horn which can be utilized for industrial purposes (for the manufacture of buttons &c.); cattle bone.....	
Prepared and in laminae or sheets of any size; of bone.....	per quintal.
Ivory, walrus' teeth, and teeth of other animals, rough.....	Free.
Whalebone:	
Rough or split.....	1 00
Polished.....	16 00
Ad. 153, 154.—Imitation whalebone of horn.	
Red feathers, crude, not cleaned, in bales subjected to hydraulic pressure, or in other bales weighing 100 kilos, or more.....	1 00
Cleaned.....	10 00
Ad. 155.—Quills.	
Eider down, crude, not cleaned, in bales subjected to hydraulic pressure, or in other bales weighing 100 kilos, or more.....	1 00
Cleaned.....	10 00
Ad. 156.—Ostrich feathers raw neither dyed nor prepared (other see No. 573).	
Tortoise-shell and mother-of-pearl, raw.....	Free.
Coral, wrought, not mounted.....	30 00
Pearls, not mounted.....	50 00
N.B. Ad. 158, 159.—Coral and pearls, mounted, see Ad. 874.	
Sponges.....	20 00
C.—Animal Manure and Waste.	
Stable manure; compost (mould); cinders (of coal, peat and wood), lye-washed or not; loam; sweepings &c.....	Free
Flags of wool and part-wool for manure; horn and leather sawdust; animal blood, liquid or dried, and all other waste not otherwise mentioned which may be used as manure.....	
Salt-petre, not purified, and crude ammoniacal salts; sulphate of ammonia.....	
N.B. Ad. 163.—Refined salt-petre, see No. 1020.	
Guanco, not chemically prepared.....	

Tarif d'Usage No.	Rate of duty per quintal.
Goods.	Frs. c.
165 Bone, crude bone dust, bone-ash; slack-lime and dried scum from sugar refineries.....	Free
Ad. 165.—Phosphates, phosphorites: not chemically prepared (when chemically prepared, see Ad. 169); phosphate of lime for industrial purposes.	
166 Residuum from the dephosphoration of iron (Thomas' phosphate; Thomas' slag).....	
167 Potash fertilizers; saline residues of Stassfurt salts.....	
Ad. 167.—Bencite, carnallite, kaunite, kieserite = saline residues of Stassfurt salts.	
168 Chloride of potassium.....	
Ad. 168.—Sylvine pure chloride of potassium.	
169 Prepared manures; super-phosphates; artificial fertilizers packed in bulk, bags, casks &c.....	0 30
Ad. 169.—Phosphorites, phosphates, not elsewhere enumerated; prepared; bone powder, prepared (for unprepared, see No. 165).	
170 Sulphuric acid, used.....	Free.
171 Animal waste materials: Waste material from the manufacture of wax; refuse from skins, suitable only for the manufacture of strong glue; animal blood, liquid or dried; shavings of horn; sinews of animals; hoofs and claws, bone &c.....	
Ad. 171.—Useless pickers; needles &c.; waste from tanned hides.	
N.B.—Glue stock; this is solely understood to mean refuse of raw skins produced before and during tanning.	
III.—HIDES AND SKINS, LEATHER, LEATHER WARES, BOOTS AND SHOES.	
Leather, hides and skins:	
Raw, salted, or not, dried:	
Hides.....	0 30
Ad. 172.—Hides prepared with lime.	
Skins.....	0 30
Ad. 173.—Fish skins, dried.	
N.B. Ad. 172, 173.—By "hides" is only meant skins of large animals, such as bulls, oxen, cows, horses, &c.; "skins" is applied to small animals, such as calves, sheep, goats &c.	
Ad. 172, 173.—Crude tails of fur animals (see also Ad. No. 175, 571).	
174 Tanned, fresh from the tanning or dyeing pits, wet or dry.....	16 00
Ad. 174.—A reduction of 40% is allowed on the gross weight of wet hides or skins.	
N.B. Ad. 174.—Goat and sheep skins, merely tanned, are included No. 184.	
175 Tanned, curried, with the hair, for saddlers, furriers &c.....	10 00
Ad. 175.—Hides and skins with or without head attached to the natural state.	
Ad. 175.—Tails of fur animals, tanned or prepared, not made up. (If made up, see Ad. No. 571.)	
176 Roughly sewn together, but not finished, such as coverings, bags or lining for moccasins &c.....	30 00
Ad. 175, 176.—Skins merely cut, not adjusted; manmade furs.	
Leather:	
177 Thick leather of all kinds, including neck and blank pieces.....	16 00
Ad. 177.—Split leather (crude &c.); hemlock leather; smoothed (cow or ox hides); leather soles rough punched; not adjusted (if adjusted, see Ad. No. 190).	
N.B. Ad. 177.—Leather, cut out in square pieces for inserting into heels and soles is included in No. 177. (See also N.B. Ad. 190.)	
For top of boots and shoes of all kinds (Oberleder):	
178 Calf leather, white (natural colour) or blackened.....	24 00
Ad. 178.—Box calf (calf hide, chrome dyed, shagreened and blackened on the outside).	
179 Vamp leather, of cowhide or oxhide white (natural colour) or waxed.....	10 00
Other leather for uppers of boots and shoes of all kinds.....	4 00
Ad. 181.—Waxed split leather (terolite &c.); waste of the kinds of leather included in this number.	
Leather for harness, straps and military equipment: Black or natural colour, including leather for transmission belting.....	20 00
Varnished and dyed.....	10 00
Ad. 182, 183.—All kinds of leather, more or less stiff (prepared with tallow, deers, &c.), used in the manufacture of harness; straps for travelling articles of all kinds, military equipment, &c., also leather for transmission belts, &c., generally considered as harness leather and strap leather, whatever be its colour, shape &c.	
Other leather of all kinds, "collets or flannels".....	1 00

† France and Serbia 27 frs.  
 a France 12 frs.  
 b Austria-Hungary 40 centimes.  
 Indicated, for statistical purposes, at Nos. 147, 148, the value of the goods in addition to the number of pieces, and at Nos. 152-164, 157-160, the value of the goods in addition to the net weight.

### III. HIDES AND SKINS, LEATHER, LEATHER WARE, BOOTS AND SHOES—continued.

Tarif d'Usage No.	Goods.	Rate of duty per quintal (frs. c.)
Ad. 184.	Leather for carriage hoods; Russian leather; leather for vamps; leather (other than white (natural colour) or blackens) (see also No. 180); waste of the kinds of leather included in this No.; macra; chain-dressed leather; goat and sheep skins in whatever condition, whether curried or not (merely dyed), leather for lining, tanned fish skins.	
N.B. Ad. 184.	Puskin is also included in this number.	
N.B. Ad. 177-184.	Leather tanned with mineral substances will be treated according to its exterior appearance and the use it is intended for, the tanning material used in its manufacture will not be taken into consideration.	
180	Leather transmission belts . . . . .	(frs. 50 00) 35 00
Ad. 185.	For india rubber transmission belts see No. 523, others see No. 303.	
N.B. ad. 185.	Hickory when useless see No. 171, buckets of buffalo hide for mill elevators (see also ad. Nos. 804-808), leather straps for fastening together the different parts of transmission belt; leather straps for fly cords of weaving looms; sockets and sectors for spinning boms.	
186	Waste leather of all kinds n.o.m.; artificial leather . . . . .	(frs. 12 00) 8 00
Ad. 174-186.	Buffalo leather ("Wildleder"); all kinds of leather tanned with mineral substances.	
N.B. Ad. 174-186.	Split leather, other than smooth (cruite lisse) (see ad. No. 177) and waxed (cruite creux) (see ad. No. 181) are liable, according to condition and application, to the duty on whole (unsplit) hides.	
187	Prepared parts of manufactures of leather, except boots and shoes . . . . .	(frs. 45 00) 30 00†
Ad. 187.	Leather for hats (leather bands for inside of hats), with or without needlework; skins, cut (with the punch) for gloves.	
188	Manufactures of leather, finished, except travelling necessities* (see category XV.) and those included in No. 189 . . . . .	(frs. 120 00) 45 00
Ad. 188.	Fancy goods (jewel cases, cases, &c.) of leather, or in which the leather predominates (see also No. 1111); straps for flasks; leather helmets for firemen; leather designs cut, embossed, for wall decorations; &c.; portfolios, purses, leather bellows, other than for forces; dusts, made of leather parings, threaded; wearing apparel of leather not combined with fur (for other see ad. No. 554); leather mats.	
N.B. ad. 188.	Finished manufactures of leather, with trimmings of all kinds, are included in this number, provided the leather forms the chief component part.	
189	Finished parts of leather manufactures for saddlery, neither mounted nor put together, such as blinkers, cruppers, and harness loops fittings of all kinds . . . . .	(frs. 40 00) 30 00†
190	Roughly shaped parts for boots and shoes . . . . .	(frs. 40 00) 30 00
Ad. 190.	Leather cut-out for boots and shoes (see also ad. 177).	
N.B. ad. 190.	Patching leather cut-out for heels is included in No. 190 at 50 frs. (see also No. 177).	
191	Other . . . . .	(frs. 45 00) 10 00
Ad. 191.	Counters and other roughly-shaped parts of boots and shoes of leather-bound; roughly-shaped parts of boots and shoes of caoutchouc or gutta-percha; soles of twine, felt, straw, &c. of 8 mm. or more in thickness (see ad. No. 192).	
Ad. 190-191.	Soles, heels, wooden heels (see ad. No. 250), boot tops and boot legs, with or without needlework.	
192	Soles of all kinds to be put into boots and shoes, except cork soles* . . . . .	(frs. 60 00) 50 00
Ad. 192.	Removable soles (to put inside boots and shoes); sewn, of all kinds; combined with cork; of twine, felt, straw, &c. of less than 8 mm. in thickness (see also ad. No. 191).	
193	Boots and shoes of browned or blackened leather of cow, buffalo or buffalo hide, of undressed leather, unlined, including those lined exclusively with the same kind of leather (frs. 60 00)	45 00‡
194	Lined . . . . .	(frs. 100 00) 65 00†
195	With uppers of calf, horse, kid, sheep, or fancy leather, lined or not . . . . .	(frs. 150 00) 80 00††
196	Of stuffs of all kinds, without soles of leather . . . . .	(frs. 60 00) 10 00
d. 196.	Both shoes or stuff, with twine or reed soles* (padding) even with counters and tips of leather.	
197	Of felt without leather soles . . . . .	(frs. 60 00) 30 00

Tarif d'Usage No.	Goods.	Rate of duty per quintal (frs. c.)
198	Of caoutchouc . . . . .	(frs. 10 00) 30 00
Ad. 198.	Boots and shoes of caoutchouc combined with other materials, excepting leather, with or without needlework, even when trimmed with fur or feathers.	
199	Of canvas, felt, cotton material, Hastings, velvet or plush (except silk velvet and silk plush), with leather soles or ornamented with leather . . . . .	(frs. 80 00) 50 00
Ad. 199.	Boots and shoes of corduroy or "cordouan" with leather sole or ornamented with leather come under this number.	
200	Of silk or of silk velvet or plush, with leather soles or ornamented with leather (frs. 200 00)	150 00
Ad. 200.	Boots and shoes of fur with leather soles or ornamented with leather (see also ad. No. 201).	
N.B. ad. 199-200.	Boots and shoes of cloth, with linoleum soles.	
201	All other kinds n.o.m. . . . .	(frs. 80 00) 45 00
Ad. 201.	Shoes of wood, combined with other materials (see also ad. 271); shoes of stuff bordered with plush; shoes of fur with wooden soles (see also ad. No. 200); shoes of straw, &c.	
N.B. ad. 201.	Boots and shoes of list or like materials, even lined with soft felt, cotton, or wool, even with sole or vamps of leather, are dutiable under this number.	
202	Gloves, leather . . . . .	(frs. 300 00) 150 00‡

### IV.—SEEDS, PLANTS, VEGETABLE PRODUCTS FOR FEEDING CATTLE, AND VEGETABLE WASTE PRODUCTS.

203	Seeds . . . . .	Free
204	Oleaginous seeds and fruits, without kernels . . . . .	Free
Ad. 204.	Coiza, cupra (dried coconut kernels); beechnuts; linseed flour in bags (in packets, see ad. 968); earthenware, whole (in packets, see ad. 30); hempseed, linseed; rapeseed; poppyseed; castor beans; sunflower seed; cornel seeds, raw, i.e. whole (when decorticated, see ad. No. 307); kernels and seeds of the Cembra pine, not peeled (peeled, see ad. 38); quince pippins, other pippins (see ad. 27).	
205	Other not specially mentioned . . . . .	
206	Flower bulbs and tubers . . . . .	(frs. 50 00) 80 00
Ad. 206.	Bulb of tuberoses, flower bulbs and tubers with or without shoots.	
207	Cut flowers, branches, &c., whether or not arranged in bouquets, wreaths, &c. . . . .	Free
Trees, shrubs, and other live plants:		
In tubs or pots:		
208a	Phoenix, kentia, cocoon-palm, areca, cycad, chamerope, pandanus and other palms; broom and yew . . . . .	(frs. 7 00) 1 00†
208b	Other . . . . .	(frs. 7 00) 2 50†
209	Neither in tubs, pots, nor with soil adhering to the roots . . . . .	(frs. 7 00) 4 00
210	With earth adhering to the roots . . . . .	(frs. 4 00) 2 50‡
211	Leaves, reeds, straw (alle a crasse), peat litter . . . . .	Free
Ad. 211.	Common straw bams, for binding sheaves, &c.; straw platts for packing purposes.	
212	Hay . . . . .	"
213	Oilcake and miscane meal, carobs . . . . .	"
Ad. 213.	Damaged sea biscuits in powder for cattle food, residues of pressed fruit n.o.m.	
214	Germinated malt (sprouts of malt), exhausted malt, residue from the fermentation of beer, residue from the distillation of potatoes, residue of beetroot from which the sugar has been extracted &c., dried, molasses and meat meal for cattle food . . . . .	"
Ad. 214.	Waste from the manufacture of meat extract.	"
215	Bran . . . . .	"
216	Meal for cattle food, denatured, and millers waste for cattle food . . . . .	"
Ad. 216.	The following articles only are admitted as millers' waste, i.e., waste from the manufacture of maize starch, maize flour and groats; paddy flour, ground bran, ground bran rice, flour without distinction of quality (see ad. 16-18).	
217	Thorley's cattle food, crumbe for cattle, Garman's provender, Bowick's lactina, and other manufactured products for cattle food . . . . .	10 00
218	Residue of grapes and fruit; wine lees, liquid . . . . .	(frs. 7 00) 0 50
Ad. 218.	For dried wine lees (see No. 307).	
N.B.	Residue of grapes intended for distilleries is subject to a monopoly duty of 4 50 frs. per quintal; for wine lees, liquid, the monopoly duty is:	
a.	Containing up to 15 % inclusive of alcohol per quintal gross . . . . .	7 80
b.	Containing more than 15 % of alcohol for every % above 15 . . . . .	0 80

\* Indicates, for statistical purposes, at Nos. 187 to 192, the value of the goods in addition to the net weight.

† Austrian-Hungary 30 frs.

‡ Italy 50 frs.

† Italy 70 frs.

† Italy 100 frs.

\* Indicates, for statistical purposes, at Nos. 201, 202, 205-207, 216 and 217, the value of the goods in addition to the net weight.

† Italy 200 frs.

‡ Treaty with France.

† France 2 50 frs.

if age	Goods.	Rate of duty per quintal. Frs. c. Free
	Waste of vegetable origin n.o.m.*.....	
	Ad. 219.—Shavings and saw dust; raw almond shells; waste of cellulose and of straw or wood pulp.	
	Field, forest, and garden products, fresh, not mentioned under any of the above headings, or in category 1. (Comestibles, &c.) <sup>o</sup> .....	
	Ad. 220.—Raw agave for the manufacture of tinder; Christmas trees, without stand or ornaments, up to 3 metres in height (see also ad. 229-230, ad. 250 and ad. 1160); berries, leaves &c. for ornamental purposes, fresh, (dried, see Nos. 966, 967); bedstraw, parsnips (yellow carrots, see ad. 40); fresh mulberry leaves; green fodder, fresh flowers, vegetable plants; onion plants; useful plants, including those of fruit and forest trees; fresh acorns; canary seed; horse chestnuts; ants' eggs; peel of southern fruits, fresh; roots and herbs for distillation (peppermint roots, wormwood, leaves &c.), fresh (dried, see ad. 30), vetches. N.B.—Gentian roots, fresh, are subject to a monopoly duty of frs. 2 25 per quintal gross weight.	

V.—WOOD.

	Pine-wood, twigs, tree-bark:.....	0 02
	Of leafy trees.....	0 02
	Of resinous trees.....	
	Ad. 221-222.—Wood up to 2 metres in length, on proof of its being for the manufacture of fibrous materials and wood pulp, also wood for the manufacture of matches, cedar wood in blocks, flax pieces (outside slabs, waste material from saw-mills), only fit for use as firewood (see also ad. Nos. 235-237).	
	Turf, tan briquettes (mottes à brûler).....	0 02
	Charcoal.....	0 10
	Ad. 224.—Charcoal, without distinction of packing; charcoal ground; lignin charcoal whole, ground (see ad. No. 967).	
	Tan, tan bark.....	Free
	Ad. 225.—Quebracho wood, ground, grated &c., bark of mangrove and mimosa.	
	Brushwood brooms.....	4 00
	Cork, crude or in sheets.....	Free
	Ad. 227.—Cork stoppers and bungs, used; cork waste (waste from cork stopper factories); cork bark; cork in cubes (for the manu- facture of stoppers).	
	Manufactured:.....	
	Ad. 228a.—Stoppers of artificial cork.....	5 00
	Ad. 228b.—Granulated cork for bricks; pulverised cork; cork powder.....	10 00**
	Other, such as soles, &c.,.....	20 00
	Ad. 228c.—Swimming belts of cork, whether combined or not with twine, &c.; cork disks and rings for stopping glass receptacles.	
	Wood for building and cabinet makers' wood:	
	Rough: Of leafy trees.....	0 15
	Of resinous trees.....	0 15
	Ad. 229-230.—Christmas trees, without stand or ornaments, exceeding 3 metres in height (see also ad. 220, 250 and ad. 1160); oortozo and ivory nuts for the manufacture of buttons.	
	Squared with the axe:.....	
	Ad. 231.—Of leafy trees.....	0 20
	Of resinous trees.....	0 20
	Ad. 231, 232.—Fascines for the construction of dams; telegraph poles, imregnated or not, simply barked, even coated with tar or car- bolineum on a length of 2 metres from the foot, and also on the top, or otherwise wrought, i.e., neither pointed nor tarred, without hooks or any other fittings (see also ad. No. 240); beams, joist, simply squared with the axe, not split; sleepers bawn with the axe lengthwise, without further work- ing (without holes for spikes, or notches). N.B.—Ad. 221, 222 & 229-232.—Wood of leafy trees: 1 cubic metre of oak or yoke- elm=8 quintals; 1 cubic metre of elm, ash, maple, birch and beech=7.5 quintals; 1 cubic metre of alder, poplar, willow and linden wood=6 quintals. 1 cubic metre of resinous wood=5.5 quintals.	
	Sawn lengthwise or split, even if completely squared:.....	
	Ad. 233.—Of oak.....	0 60
	Of other wood.....	0 80a
	Ad. 233, 234.—Sleepers sawn on one or several sides, whether or not provided with spike holes and with notches, and sleepers merely bawn with the axe, but provided with holes for the spikes or with notches for rails.	

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	Other, of all kinds:.....	
235	Of oak.....	(fr. 1 00) 0 60†
236	Of other non-resinous woods.....	(fr. 1 50) 0 80†
	Ad. 235.—Wood shavings for the clarification of wines; others (see Ad. 502); beech boards for parquetry, simply sawn or split, of any length.	
237	Of resinous woods.....	(fr. 1 50) 0 80†
	Ad. 236, 237.—Shingles.....	
	N.B. Ad. 237.—The sawn resinous wood which is included in No. 237 imported from the Austrian frontier zone, and from the Principality of Lichtenstein shall be ad- mitted at the rate of frs. 0.70 per quintal, to an amount of 50,000 quintals per annum, subject to proof of origin.	
	Ad. 235-237.—Blocks of wood for paving &c., whether imregnated or not; flax pieces (outside slabs, waste material from saw mills), if not considered as firewood (see Ad. 221, 222); resonant wood, rough, for musical instruments (when planed out to required sizes, for packing cases, for instance, soap, candies, chocolate, starch, or like cases, and generally for cases of the size usually employed for rough outward packing for transporting dry goods by rail- road or wagon; boards for roofing tiles &c. (rough) (when planed see ad. No. 250).	
238	Vine poles, pointed or not; wood for hoops....	0 20
	Ad. 238.—Piles, pointed, barked or not.	
239	Staves, split, sawn or wrought with the axe.....	(fr. 0 60) Free
	Ad. 233-239.—Boards, latbs, beams and other sawn wood of all kinds, except veneers. Veneers (see Ad. 241).	
	N.B. Ad. 233-239.—Sawn wood proceeding from saw mills situated in France at not more than 10 kilometres from the Swiss frontiers, are admitted, under control, at half the duty payable thereon according to kind and quality, to an amount of 15,000 tons per annum.	
240	Fitted wood.....	(frs. 2 40) 1 40‡
	Ad. 240.—By fitted wood is meant wood for purposes of construction, tenoned, mortised, tongued and grooved &c., ready to be put together.	
	N.B. ad. 240.—Wood for building and cabinet makers' wood, wrought, if neither planed or otherwise prepared; telegraph poles, wrought, even imregnated.	
241	Veneers, of all kinds.....	(fr. 5 00) 3 50
	Ad. 241.—Thin boards, the united thickness of four not exceeding one centimetre, are con- sidered as veneers.	
	N.B. Ad. 241.—Veneers, even stained with- out figures cut out, or in relief (see also ad. 263, 264).	
242	Pieces for parquetry, of all kinds, finished:.....	(frs. 8 00) 5 00§
	Not glued.....	
	N.B. Ad. 242.—The pieces of parquetry which are included in No. 242, imported from the Austrian frontier zone and from the Principality of Lichtenstein shall be admitted at the rate of frs. 3 per quintal, to an amount of 2,500 quintals per annum subject to proof of origin.	
243	Glued.....	(frs. 11 00) 8 00§
244	Match wood and shavings for the manufacture of match boxes.....	0 30
	Ad. 244.—Alderwood, barked or split, rims for sieves. (N.B. ad. 286, 287.)	
245	Wooden boxes, of all kinds, for matches, even if covered with paper and provided with a surface for striking the matches.....	(frs. 4 00) 4 00§
	Ad. 245.—Match boxes, of all kinds, also card- board (see also ad. 1145).	
246	Other, in the rough.....	6 00
247	Sized, dyed, painted, printed &c.; covered or not with paper, with or without labels.....	12 00
	Ad. 247.—Cigar boxes of all kinds of wood.	
248	Common material for packing dry articles, of soft wood (cases, packing cases &c.).....	(fr. 2 50) 3 00
	Ad. 248.—Discs of thin wood which are placed between the pieces; wood wood in oval shape; common packing material, new or used, of wood not planed, for dry articles, and parts of such material, e.g., cases, casks &c. in shooks or put together; used paint barrels, whole or in shooks.	
	N.B.—Are only admitted as packing cases those of soft wood, not planed, wood wood prepared for dressing wounds (see ad. 1161).	
249	Naves and fellos for wheels, shafts; not finished, merely sawn or split.....	(frs. 1 50) 1 90§
	Ad. 249.—Wood in blocks for making shoe makers' lasts.	

\* Indicates for statistical purposes, at Nos. 219 and 220, the value  
of the goods in addition to the net weight.  
\*\* France for granulated cork for bricks; cork pulverised; cork  
powder 10 frs. Other 20 frs. Spain for corks 5 frs.  
† Austria-Hungary for No. 233 frs. 0 45 and for No. 234 frs. 0 80.

‡ Austria-Hungary, frs. 0 50.  
§ Austria-Hungary, frs. 0 85.  
§ Austria-Hungary, for No. 240 1 40 frs., No. 242 3 frs., No. 243 8 frs.,  
No. 245 6 frs. and for No. 249 1 fr.

## V. WOODS—continued

Tarif d'Usage No.	Goods.	Rate of duty per cental. Frs. c.	Tarif d'Usage No.	Goods.	Rate of duty per cental. Frs. c.
360	Manufactures of wood of all kinds, not otherwise mentioned, in the rough, even planed; not put together. . . . . (frs. 4 00)	3 50	N.B. ad. 2-46. —Non-upholstered seats of bent beech wood are solely included in this number.		
Ad. 250.	—Christmas trees of white-wood height, with stands of rough wood, painted, carved or ornamented (see also ad. 229, ad. 224, 230 and ul. 1169); spindle wood for clock makers; thin boards for brushes, cut to size; rough beech gun stocks; resonant wood, planed; (rough see ul. 235-237); wooden bins for casks; walking and umbrella sticks, roughly shaped; staves, rough beech, planed, not fitted, without grooves (fitted, see No. 256); boot and shoe trees; heads for casks, not cut round, not fitted; boards, dovetailed, planed or not; boards and laths, planed, boards and laths, without iron work, excepting those of oak, cut in sizes for a particular use (excepting boards not planed for common packing cases or casks), even partly fitted, such as small cases, boxes &c. (chocolate boxes, cigar boxes &c.), boards for roofing tiles, formed wholly or in part of planed laths, rough see ad. 233, 237); wooden heels (in other materials see ad. 190, 191). Wooden soles in the rough.		Ad. 263, 264. —Veneered and carved with designs in relief (other see ad. 241), wooden statues.		
361	Carpenters' work, finished, even with fittings of iron work or glass: . . . . . (frs. 15 00)	10 00	Ad. 259-261. Church furniture of all kinds; furniture covered with stuff; furniture brackets; caskets; wooden trays of 70 centimetres or more in length (if smaller they are included in fancy articles); large articles of furniture of wood, with turned parts.		
Ad. 251.	—Furniture in picture frames, furniture, hangings, &c., with plain rough moulding, rough, not veneered (other, see No. 272, 274); list for door frames and wooden wares, with plain rough moulding, rough, not veneered (other, see No. 252).		265 Upholstered, with or without trimming not covered. . . . . (60%)	Duty on non-upholstered furniture increased by 50%.	
362	Other (veneered, with mouldings, carved, painted, sized, varnished, waxed, polished &c.) (frs. 35 00)	25 00	266 Covered with materials of cotton, linen, jute, ramie or wool. . . . . (70%)	Duty on non-upholstered furniture increased by 60%.	
Ad. 251, 252.	—Wood staves for casks, wood staircases and railings, carpenters' benches, windows and window frames, door frames, wooden blinds finished.		267 Covered with velvet, plush, silk &c. . . . . (100%)	Duty on non-upholstered furniture increased by 70%.	
N.B. ad. 251, 252.	—Roller blinds of wood, even with metal fittings, are dutiable according to degree of finish, under Nos. 251, 252, even if combined with textile manufactures. Blinds of this kind are not regarded as assembled for the reason that each of the slats of which they are composed are hollowed in order that they may better fit into one another.		Ad. 267. —Furniture upholstered with leather, N.B. ad. 259-261. —New or used furniture.		
363	Wooden utensils, n.o.m., with or without metallic mountings. . . . . (frs. 20 00)	12 00	268 Fancy articles; cabinet makers' wares, cabinets for knick-knacks and for drawers, smokers' cabinets, small chests, jewel cases, boxes, &c.; . . . . . Combined with textile materials, trimmings or upholstered. . . . . (frs. 130 00)	50 00	
Ad. 253.	—Wooden utensils, n.o.m., without ironwork are dutiable at the rate of 12 frs. per quintal.		Other. . . . . (frs. 130 00)	50 00	
N.B. ad. 253.	—Hoes, forks, spoons, shovels, picks, dishes &c., handles for shovels, forks, picks, hammers; wooden clothes pins, with or without springs.		Ad. 268. —Carved wood work of all kinds unless comprised in Nos. 263, 264.		
364	Lard tins. . . . .	8 00	N.B. ad. 268. —Small wooden photograph frames are dutiable as small wares under No. 1145.		
365	Petroleum and oil casks. . . . .	Free	269 Cases for clocks and for musical boxes, even combined with other materials. . . . . (frs. 30 00)	25 00	
366	Coopers' wares, fitted or not: . . . . .		Ad. 269. —Wooden boxes/cases for phonographs.		
Without iron work, casks and barrels, with or without iron hoops. . . . . (frs. 15 00)		6 00	270 Wooden wares of all kinds, n.o.m. rough (frs. 30 00)	12 00	
Ad. 256a.	—Staves for casks, fitted, i.e. ready to be mounted, with or without grooves, with or without inside bevelled edges (see also ad. 250); heads for casks, cut round, fitted; not fitted (see Ad. 250); casks and barrels, new or used; used oil barrels; casks made entirely of paper or earthenware; casks for packing.		Ad. 270. —Wooden footwear in the rough, wooden soles finished; wooden straps for shoe pegs, rough, in rolls &c., for shoe-pegging machines.		
366	Other. . . . . (frs. 15 00)	12 00	N.B. ad. 270. —Blinds of plain wooden slats are included in this number.		
Ad. 256b.	—Hoops and staves for cheese, with iron work. . . . . (frs. 15 00)	12 00	271 Others. . . . . (frs. 50 00)	20 00	
367	Turners' wares, rough: . . . . .		N.B. ad. 271. —Blinds of wooden slats with coloured slats are included in this number.		
Reels. . . . . (frs. 25 00)		10 00	Ad. 270, 271. —Curtain poles, curtain rings, knobs for ends of curtain poles, easels for painters &c. (except drawing room easels, which are to come under fancy goods); incubators, bird-cages, birders, mouse-traps, even combined with non-precious metals when the wood predominates in weight, models for tailors and dressmakers, even upholstered with paper or cloth, wooden skates (skis), wash boards for laundries, cramps with screws in wingmen, venetian blinds, rattan blinds, stands for instruments, table mats, &c., of wooden slats or laths, whether furnished or not with thread or twine, &c., to hold them together, mandoline cases lined with stuff; wooden boxes for sample bottles; store in blers; wooden easels for musical instruments; wooden moulds for manufacturing cigars; carriage wheels not hooped; wooden footwear, other than in the rough, also with accessories of leather, felt, &c., such as leather straps, counters and the like (see ad. No. 201); wooden soles with leather straps; laundry models of wood.		
Other. . . . . (frs. 25 00)		20 00	Mouldings for frames: . . . . .		
Ad. 257, 258.	—Reels including those of paper, canche, wood, or paper pulp; tool handles of wood, including those of papier mache, wood or paper pulp (see also N.B. ad. No. 338-340); bottle-corking apparatus of turned wood (machines for corking bottles, see Nos. 832, 834 and 838).	25 00	272 Prepared in white (white or other tint), plain, without ornaments. . . . . (frs. 20 00)	18 00	
Jousters' wares, furniture and parts thereof (except wicker furniture and chairs of bent beech wood specified in No. 264a), solid or veneered, even if wholly or in part of bent wood: . . . . . (fr. 25 00)		15 00	273 Ornamented. . . . . (frs. 20 00)	30 00	
269 Plain, rough. . . . . (fr. 25 00)		15 00	274 Other. . . . . (frs. 20 00)	40 00	
270 Other. . . . . (fr. 35 00)		20 00	Ad. 272-274. —List for curtain poles, furniture, coffins, hangings and other similar purposes, grooved or not, are dutiable as battens for pictures.		
Ad. 260.	—Planes with or without irons, wire mattresses, covered or not. . . . . (frs. 15 00)	20 00	Frames for mirrors and pictures: . . . . .		
271 With moulding, beading, or chiselled rough. . . . . (frs. 15 00)		20 00	275 Prepared in white (white or other tint), plain, without ornaments. . . . . (frs. 20 00)	30 00	
272 Other. . . . . (frs. 15 00)		20 00	276 Ornamented. . . . . (frs. 20 00)	40 00	
Ad. 261, 262.	—Furniture with veneering shaped by stamping. . . . . (frs. 55 00)	25 00	277 Other. . . . . (frs. 20 00)	50 00	
273 Carved, inlaid, with mosaic work &c., unfinished. . . . . (frs. 70 00)		40 00	Ad. 277. —Frames painted, varnished, gilded, gilt, carved, &c. (see also ad. Nos. 701 and 1145).		
274a Other. . . . . (frs. 80 00)		50 00	N.B. ad. 275-277. —Curtain poles finished.		
274b Chairs of bent beech wood (frs. 25, 35, 45, 55, 70, 80 00)		15 00	Basketmakers' wares (see Class VII. Fr.)		

\* Indicates, for statistical purposes, at No. 268, the value of the goods in addition to the net weight.

Italy, 20 frs.

Italy, 40 frs.

\* Indicates, for statistical purposes, at No. 307d, the value of the goods in addition to the net weight.

## VI.—PAPER AND PRODUCTS OF THE GRAPHIC ARTS—continued.

Tariff d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.	Tariff d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	C.—Printed Paper and Cardboard.			Prints, engravings:	
	N.B. More particularly job printing, picture post cards, advertisements, posters of all kinds, placards, labels, &c.		324	*Photographs, unframed .....	5 00
	Paper and cardboard:		325	" " " framed .....	65 00
312	*Printed or lithographed in a single colour:		326	*Other, unframed .....	5 00
	In loose sheets or pamphlet form .....	30 00	327	*Other, framed .....	65 00
313	*Bound or framed .....	40 00		Ad. 327.—Packgrains for photographs and theatrical performances; embroidery, draw- ings or models; illustrated poster time- tables for foreign transportation companies (other see Nos. 312-317), religious pictures, models for draughts and paintings, postage stamps for collections, views .....	65 00
314	*In more than one colour, in loose sheets or pamphlet form .....	35 00	328	*Paintings, unframed .....	5 00
315	*Bound or framed .....	45 00		Ad. 328.—Paintings in stretchers; theatrical scene scenes, painted, whether on wooden stretchers or not .....	
	Printed by a process other than typographic or lithographic (phototypes, photographs, engravings on copper, steel &c.):		329	*Paintings framed .....	65 00
316	*In loose sheets or pamphlet form .....	50 00		Ad. 329, 329.—Paintings on china, stoneware, or similar ceramic material N.B. ad. 326-329.—Pictures and paintings which come within the acceptance of art works are admitted free if proved to be intended for public churches, museums &c., on compliance with the customs formalities.	
317	*Bound or framed .....	65 00		Er. Bookbinders' Wares and Products of the Graphic Arts.	
	Ad. 312-317.—Commercial advertisements in the form of books; railway tickets, printed (when not printed see ad. No. 330); chromo- lithographic cards, with or without text; coloured congratulatory, advertisement, text, menu, &c. cards (except playing cards); picture post-cards, including those of large patterns; illustrated commercial catalogues, excepting catalogues for booksellers, for dealers in artistic objects or music (see ad. 321-323); printed covers for binding papers (see also ad. Nos. 321, 323, and 331); decal- comias; transfer labels, for bottles, &c.; pasteboard sheets, with drawings, for toy buildings; printed forms; poster time- tables, illustrated (see also ad. Nos. 321- 327); business directories of no artistic or literary value, only used for advertising purposes; address books of hotels; profile models; paper bows for funeral wreaths, printed; oblongs the size and character of which render them unfit for pictures (otherwise they are covered in Nos. 326, 327), such as oblongs to be pasted on match, glove or bookish boxes, &c.; prospectuses, also in pamphlet form, &c., excepting booksellers' prospectuses, and music cata- logues (see ad. 321, 323); paper bags, en- velopes, caps, cornets; bottle envelopes, of paper, printed, &c. (For others, see ad. Nos. 331 and ad. 332, 333); these numbers also include congratulatory, menu, adver- tisement &c. cards of paper or cardboard, whether or not tied up by tape, ribbon &c., of textile materials.)		330	Boxes for packing, cardboard tubes not covered, printed or not; card card cut out for boxes, whether folded or not or slightly cut for facilitate or rolling .....	25 00
	Ad. 316-317.—Paper with watermarks obtained by pressure or by means of hand rollers when such watermarks have the character of advertisements or are intended to sub- stitute printing paper (see also ad. No. 305).			Ad. 330.—Cut railway tickets of all kinds, not printed (printed, see also ad. 312-317); card- board cut into sheets less than 0.5 sq. metre in surface (see also N.B. ad. 292); cigarette paper cut (see also ad. No. 299).	
318	*Cut pieces of cardboard for mounting pho- tograph &c. ....	30 00		N.B. ad. 330.—This heading includes com- mon manufactures of cardboard, even with plain metal hinges or with tinplate fittings, but not covered or lined inside with paper, e.g., assorting boxes for use in shops.	
319	*Playing cards .....	120 00		N.B. ad. 330.—The text of the Law runs: "Boxes and cartons for packing purposes, tubes of cardboard, uncovered, not printed." By packing boxes referred to in this number are meant boxes of which one side only is closed by gum, tissue, &c., whereas all the other sides are obviously shut by the actual construction of the box."	
320	Wall paper .....	12 00	331	Paper bags and capsules .....	30 00
	D.—Books, News, Prints (Booksellers' Wares and Products of the Graphic Arts).			Ad. 331.—(Capsules, cornets, bags of paper; not printed (when printed see ad. Nos. 312- 317), covers for briefs, &c., not printed (when printed see ad. Nos. 312-317, 321, 323), paper envelopes for bottles not printed (when printed see ad. Nos. 312-317); paper for cups, perforated, &c., not printed; paper napkins, cut to size without a trade mark printed thereon; coffin ornaments of all kinds of cardboard cut out and goffered, made of a single piece (when of several pieces, No. 338b).	
321	Printed books .....	1 00	332	Envelopes, open packed .....	30 00
	Ad. 321.—Notices (prospectuses) referring to booksellers and the graphic arts, of all kinds, calendars in book form (albums) bound or not, calendars glued on cardboard and black calendars (see No. 337, note books with calendars, see No. 345); newspaper cata- logues without agenda (with agenda, see ad. 325); catalogues of booksellers and of dealers in art objects of all kinds, postage stamp catalogues, railway time- tables in book form, books bound in any manner, printed book covers and wrappers for despatching books (for other than for books see ad. 312-317, 323, 331), books of rates for the transport of goods by railway.			Ad. 332.—Letter envelopes not printed in common cardboard boxes containing more than 200 .....	
322	*Maps and charts .....	1 00	333	Envelopes in boxes, packets, &c. with or without note paper .....	40 00
	Ad. 322.—Atlases, bound in any manner, maps and charts, whether mounted or not in cases (portfolio), with lists, rings &c.			Ad. 332, 333.—Envelopes of all kinds not printed (print-d, see ad. 312-317).	
323	Music .....	1 00	334	Cardboard and paper for Jacquard looms .....	30 00
	Ad. 323.—Notices (prospectuses), music cata- logues of all kinds and printed envelopes for the same (for other envelopes, see ad. Nos. 312-317, 321, 331); music bound in any manner.		335	Commercial books, agenda books &c. ....	40 00
	N.B. ad. 321-323.—Printed books, maps and charts, and music, are included under these headings, even when bound or in portfolios of any kind. Printed books with pictures, and books of pictures of all kinds; also catalogues of booksellers and of dealers in art objects and newspaper catalogues with- out agenda, are deductible under No. 321.			Ad. 335.—Albums (see also 338a and al. 340a), writing books; albums for postcards, stamps, even with illustration of the different kinds of stamps; new-paper catalogues with agenda (without agenda, see ad. No. 221); books for sketches; note books with calendars.	
				N.B. ad. 335.—All books used for writing, copying, drawing, pasting &c.	
			336	Book covers .....	40 00
			337	Calendars stuck on cardboard and black calendars (see ad. 301) .....	35 00
				Ad. 337.—Calendars in book form (see ad. 321), books for leaf calendars.	
			338	Bookbinders' wares and cardboard wares n.e.m.: blocks for leaf calendars.	
				Ornamented with paper and cardboard:	
				a. Albums for pictures and cards .....	20 00
				Ad. 338a.—Picture and card albums referred to in this number are admitted at the rate of 20 frs. even with trifling ornaments of material other than paper.	
				b. Other .....	50 00
				Ad. 338b.—Hat boxes and packing of all kinds in paper and cardboard, cardboard targets; prints, engravings, in passepartouts; etch- ings, engravings in mats.	
			339	Bobbin of paper or cardboard for spinning mills .....	30 00
			340a	*Ornamented with silk, lace, artificial flowers &c.; paper flowers .....	120 00
				Ad. 340a.—Picture and card albums, covered with silk &c.; artificial wreaths of paper; garlands of paper.	

\* Indicates, for statistical purposes, at Nos. 312-319 and 322, the value of the goods in addition to the net weight.

\* Indicates for statistical purposes at Nos. 324-329 and 340a, the value of the goods in addition to the net weight.

† Treaty with Austria-Hungary.

Goods.	Rate of duty per quintal. Frs. c.
Other.....(frs. 250 00)	50 00
Ad. 340b.—Picture and card albums covered with leather or with tissue of wool, linen or cotton.	
Ad. 338b and 340 a and b.—Shades including those combined with common metals, talcs &c.; cardboard boxes (see also No. 330); blotters; paper lanterns (Venetian); portfolios for music or business papers; cigarette paper prepared for retail sale, gummed or stitched together in the form of booklets, with paper or cardboard cover (see also ad. 339 and 330).	
N.B. ad. 338-340. — Bobbins of papier maché are dutiable under Nos. 237-7 as wooden bobbins; other manufactures of paper maché, <i>etc.</i> , trays, boxes, buttons, insulating material, are included under the headings of the general tariff referring to the articles which bear most resemblance to them in the matter of use.	

VII.—TEXTILE AND PLATING MATERIALS—MADE-UP GOODS.

N.B.—Mixed yarns, tissues, plaits, coverings, carpets, ribbons and trimmings are, unless otherwise stipulated, dutiable as articles manufactured wholly of the component material subject to the higher duty.

However, in the classification for tariff purposes of tissues, coverings, carpets, ribbons, and trimmings, ordinary borders (*jeans*, stripes, selvettes &c.), threads or narrow strips marking the separating line between the several pieces; as well as ornamental threads which, though repeated at regular intervals appear only at intervals far apart and are of relatively very slight importance, are not taken into account either, even though they may be composed of more highly taxed materials.

Tissues, coverings &c. embroidered, of all kinds, are, unless otherwise specially stipulated, dutiable as embroidery according to the nature of the material upon which the embroidery is worked, whatever be the nature of the thread used for embroidering. Tissues less than 33 centimetres wide are dutiable as ribbons.

Preliminary note ad. VII. A. D.—The simplest manner to discern the difference between the fibres from animal produce (wool, silk, &c.) and vegetable fibres (cotton, flax, hemp, jute, &c.) is by combustion. To obtain a reliable result, it is necessary to free the fibres, by boiling, from any other heterogeneous substance, such as size, gum, colour, grease, &c. and also to free them from any dye by treating them in a weak solution of muriatic acid. Pure and dry vegetable fibres burn rapidly and are completely reduced to ashes, whilst animal fibres (wool, silk, &c.) carbonize without burning, curling themselves into small black knots and giving forth an odour of burning horn.

Goods.	Rate of duty per quintal. Frs. c.
41 Cotton, raw.....	Free.
Ad. 341.—Gun cotton in flakes.....	0 60
42 Bleached, dyed &c.....	
Ad. 342.—Cotton carded in layers, not gummed (see also Nos. 345, 346).....	0 60
43 Kapok (vegetable down).....	Free
44 Cotton waste, carded or not, not to layers.....	
Ad. 344.—Cotton thread waste for cleaning machinery.....	(frs. 10 00)
45 Cotton wadding, bleached chemically pure.....	20 00
Ad. 345.—Cotton wadding, impregnated or not, prepared for dressing wounds is classed in No. 1161; cotton and cotton waste, bleached chemically pure.....	5 00
46 Other.....	
Ad. 346.—Cotton carded in layers.....	
Yarn: Single, unbleached or boiled:	
47 Up to and including No. 19, English.....	16 00
48 From No. 20 to 119 inclusive.....	20 00
49 No. 120 and above.....	7 00
Ad. 347-348.—Cotton thread, bleached or steamed, with parallel strands:	
Single cotton yarns, grey or damped may be admitted under No. 349 as yarns of No. 120 and above, even if all or part of the yarn is below No. 120, provided that the yarn is declared for duty under No. 349 and that the consignment does not contain any yarn below No. 117.	
Single twist of two or more strands:	
50 Up to and including No. 19.....	20 00
Ad. 350.—Cotton thread unbleached, single twist, of two strands, gassed: up to No. 19 inclusive.....	
From No. 20 to 119 inclusive.....	25 00

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	Ad. 351.—Cotton thread, unbleached, single twist, of two strands, gassed: of No. 20 up to No. 39 inclusive: N.B. ad. 351.—Single twist yarns, Nos. 40 to 60 inclusive, of 5 or 6 strands, are included in No. 353.	18 00
352	No. 120 and above.....	
353	Single twist, Nos. 40 to 60 inclusive, of 5 or 6 strands.....	15 00
354	Single twist, of two strands, gassed, No. 60 and upwards.....	9 00
	N.B. ad. 347-351.—In the determination of the number of the yarns, the English numbers will be taken as the rule:	
	No. 19 English = No. 16 Metrical system.	
	" 20 " = " 15 " "	
	" 40 " = " 34 " "	
	" 60 " = " 51 " "	
	" 119 " = " 101 " "	
	" 120 " = " 102 " "	
355	Repeatedly twisted, unbleached.....	10 00
356	Bleached, glazed, mercerised..... (frs. 10 00)	Duty on yarns, unbleached, boiled or gassed, with an addition of 8 frs. per quintal.
357	Dyed, printed..... (frs. 20 00)	Duty on yarns, unbleached, boiled or gassed, with an addition of 10 frs. per quintal.
	Ad. 347-347.—Cotton yarn en cops and on bobbins cross-wound.	
358	Imitation vicuna yarn.....	20 00
	N.B. ad. 347-358.—Cotton yarns in skeins, in packages of from 2½ to 5 kilograms, cotton yarns for weaving on bobbins.	
359	Made up for retail sale (on reels in balls, and skeins folded in flat layers—double yarn, English knitting yarn &c.)..... (frs. 70 00)	50 00
	Ad. 347-359.—Cellulose yarn, viscose yarn, with cotton core (when without cotton core, see ad. 446).	
	N.B. ad. 359.—The following are considered as made up for retail sale:	
	a. All cotton yarns of two or more strands included under 350-2 and 354-7 of the tariff, in skeins other than those obtained on the common yarn-windle, of 560 or 1120 turns to 1,274 metres, namely 768 or 1,536 metres per skein.	
	b. All cotton yarns included under No. 353, in skeins wound ( <i>crebels</i> ) in a manner other than is commonly used for embroidery, of 666 turns to 2,3 metres, namely 1,532 metres per skein.	
	c. All imitation vicuna yarns, of four or more strands, in skeins, weighing less than 100 grammes with or without sub-divisions, also those in skeins with sub-divisions weighing less than 100 grammes, regardless whether the dividing yarn is knotted on each sub-division or continues passing only between the sub-divisions.	
	Tissues: Plain or twilled:	
360	Unbleached or creamed:	
	Weighting 12 kilograms or more per 100 square metres.....	30 00
361	Weighting from 6 to 12 kilograms per 100 square metres.....	10 00
362	Weighting less than 6 kilograms per 100 square metres:	
	Having less than 20 threads in a square of 5 mm. side.....	20 00
363	Having 20 threads or more in a square of 5 mm. side.....	50 00
	N.B. ad. 263-363.—Warp and woof counted together. In tissues of double or twisted yarn each thread is counted separately.	
	Ad. 360-363.—Cotton tissues, unbleached or creamed, rendered wat proof only on one side by sizing.	
	N.B. ad. 360-363.—To ascertain whether unbleached and creamed cotton tissues weigh 6 kilograms, more or less, and more than 12 kilograms per 100 square metres, the following formula may be employed:	
	$k = \text{the weight of the piece of tissue.}$	
	$l = \text{the length in metres, and}$	
	$b = \text{the width in centimetres of the piece of tissue.}$	
	$k \times 10,000$	
	$l \times b$	
	Example: — = kilograms per 100 square metres.	
	A piece of cotton tissue 92 centimetres in width and 73 metres in	

\* Indicates for statistical purposes, at No. 3106, the value of the goods in addition to the net weight.



VII.—TEXTILE AND PLATING MATERIALS. MADE UP GOODS—CON.				Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
		length, weighing 3.95 kilograms, the weight per 100 square metres will be: $3.92 \times 10,000 = 39,200$ $33 \times 92 = 6,716$ per 100 square metres, &c., &c.				
		Blended, mercerized or impregnated	50 00			
		Ad. 361.—Tulle, bleached (unbleached and semi-bleached see No. 373).				
360		Dyed	(frs. 70 00)	50 00		
366		Printed	(frs. 80 00)	50 00		
		Woven of dyed threads:				
367		Plain or twilled	(frs. 80 00)	60 00		
368		Other	(frs. 90 00)	65 00		
		Ad. 367, 368.—Tissues of cotton in combination with threads of gold and or imitation, figured, such as piques, damasks, dainties, has, tres, blinds (storen); tissues striped, checked, &c.; so-called corkscrew tissues, drills; "finesettes"; towels, table-cloths, &c. with or without fringes, without bordering all round:				
369		Unbleached	(frs. 70 00)	60 00		
		Ad. 369.—Cotton tissues figured: creasey				
370		Other	(frs. 90 00)	65 00		
		Ad. 369, 370.—Under Nos. 369, 370 are to be included, in addition to the kinds of tissues specially enumerated in the text of the headings, tissues which do not show a fundamental weave, which is entirely simple, as well as tissues with a simple fundamental weave, but which show more than eight threads in a single plan of the weave.				
		N.B. ad. 369, 370.—Toilet linen, bath and/or towels, &c. in the piece (uncut), bows for wraths, without needlework or embroidery. Tissues manufactured with more than 5 lifting blades, come under figured tissues.				
371		Velvet	(frs. 30 00)	10 00		
		N.B. ad. 371.—Cotton tissues, velvety, bleached or not, are included in this number.				
372		Broché (except tulle)		60 00		
373		Tulle (plain, crease semi-bleached)		1 00		
		Ad. 373.—Tulle (spotted nets) unbleached or semi-bleached.				
		N.B. ad. 373.—Tulle bleached (see No. 364).				
374		Broché	(frs. 60 00)	45 00		
		Ad. 374.—Tulle, bleached even, feathered.				
375		Lace tissues (bobbin)	(frs. 60 00)	45 00		
		Ad. 374, 375.—Curtains, blinds, lambrequins, and similar articles of tissues included in Nos. 374, 375 pay the duty on these tissues even if they are edged with braid or furnished with a scalloped edge embroidered by machine, and separated by insertion with all-round border.				
376		Feather-stitchel ("plumetis")		60 00		
		Ad. 360-376. Tissues of cotton fitted in the piece.				
377a		Bookbinders' percaline, plain	(frs. 45 00)	30 00		
377b		With design (shagreened, watered or impressed designs &c.)	(frs. 45 00)	15 00		
		N.B. ad. 377.—Bookbinders' percaline is held to include cotton or linen tissues, dyed, sized, goffered or not (molekin, triège, &c.)				
378		Coverlets (bed and table covers, &c.), with all round border:				
		Without needlework or trimmings, even with fringes made in the weaving or simply knotted	(frs. 80 00)	65 00		
		Ad. 378.—Coverings with fringes simply knotted or run on to the edges of the tissue, also cotton pocket handkerchiefs, not hemmed, with all round border, are dutiable under this number.				
		N.B. Ad. 378.—Coverings with spun hems ("Umwurf") without other needlework: bed, table and kitchen linen made of cotton, having only sewn hems or spun hems ("Umwurf") on the borders.				
379		With trimmings or needlework	(frs. 90 00)	75 00		
		Ad. 379.—Coverings having only spun hems, or spun hems ("Umwurf") on the borders, are dutiable as coverings without needlework.				
		N.B. ad. 378, 379.—Coverings made with cotton waste: bed, table and kitchen linen are dutiable under No. 379 or 379a according to kind; Kitchen cloths of cotton, cut out				
380		Shawls, scarfs, neckerchiefs, ties, &c. (woven)	(frs. 90 00)	75 00		
		Ad. 380.—"Bauchtücher," "havalines": woven.				
381		Ribbons and tape	(frs. 100 00)	15 00		
		Ad. 381.—Woven tawse, ribbons and tapes even combined with real or imitation gold or silver threads; advertising tapes.				
382		"Barmen" braid for the manufacture of straw hats and for the plating industry	(frs. 15 00)	20 00		
		Ad. 382.—Under this number are dutiable all braids similar to Barmen braid, and used for the same purpose.				
383		Others	(frs. 100 00)	45 00		
		Ad. 382, 383. Tapes made on the "passementerie" loom, or on the braiding machine, trimmings also combined with gold or silver thread, real or imitation.				
		N.B. ad. 383. Cotton lace made on the "passementerie" loom is dutiable under this number.				
		Embroidery:—Of crochet work, made by hand or machine with one or more needles, with or without applied work:				
384		Curtains (blinds, window curtains, &c.)	(frs. 150 00)	100 00		
385		Other crochet embroidery (handkerchiefs, scarfs, collars, &c.)	(frs. 150 00)	100 00		
		Feather-stitched embroidery ("plumetis"), made by the ordinary embroidering machine, or by the shuttle loom, with or without applied work:				
386		Trimmings (bands and insertions)	(frs. 150 00)	100 00		
387		Tulle embroidery	(frs. 150 00)	100 00		
		Ad. 387.—Chemical embroideries (embroidered lace).				
388		Other feather-stitched embroidery (fancy articles and dresses—"specialties of robes")	(frs. 150 00)	100 00		
		Ad. 388.—Galloons, figures, handkerchiefs, &c.				
389		Embroidery, hand-made	(frs. 150 00)	100 00		
		Ad. 389.—Embroideries even combined with precious or precious metals.				
390		Lace, Valenciennes, woven		10 00		
		Ad. 390.—Woven cotton lace of all kinds.				
391		Other	(frs. 150 00)	100 00		
		Ad. 390, 391.—Lace, whether combined or not with precious or common metals.				
392		Felted cotton tissues	(frs. 60 00)	40 00		
		Ad. 392.—Felted tissues are endless tissues, such as woollen cylinder covers, similar to felt, drying felts, &c., for the manufacture of wood pulp, straw fibre, cellulose and paper.				
393		Waxed cloth and oilcloth, for packing	(frs. 10 00)	8 00		
		Ad. 393.—Only oilcloth, plain, of a single colour, having at least 13 threads per sq. of 5 mm. side may be admitted as oilcloth for packing purposes.				
394		Oilcloth for furniture, &c.; waxed taffeta	(frs. 30 00)	15 00		
		Ad. 393-394.—Pegamoil, "pluviusine."				
395		Cork carpets (linoleum)		20 00		
		Ad. 395.—Paper pulp, impregnated, figured, for floor or stair covering; plates of plaited rubber covered with painted sail cloth or rushes covered with painted sail cloth or "triège," for the manufacture of trunks; wall and other linings of linoleum (Lin-crusta).				
		B.—Flax, hemp, jute, ramie, &c.				
396		Flax, hemp, jute, ramie (China grass), Manila, hemp, and other similar textile materials and their wastes, raw, boiled, stripped or barked, dressed, bleached, dyed, &c.				
		Ad. 396.—Turf fibres for dressing wounds, not prepared, i.e., not impregnated (impregnated, see ad. 1161).				
		N.B. ad. 396. Oakum; wastes of flax and hemp.				
		Yarns from textile fibres mentioned in No. 396:				
		Unbleached: Single:				
		Of linen, hemp, ramie:				
		Up to No. 5 English inclusive:				
397a		Of hemp	(frs. 4 00)	3 00		
397b		Of linen and ramie		4 00		
398a		Of linen above No. 5 up to No. 24 English, inclusive; yarn of hemp and ramie above No. 5 English:		8 00		
398b		Of linen, No. 25 English and above:	(frs. 8 00)	2 00		
399a		Of jute	(frs. 2 00)	0 50		
399b		Of other materials mentioned in No. 396:		2 00		
		N.B. ad. 397-399.—Rope-makers' thread of single strand.				
		Boiled, dyed, washed, creamed, bleached:				
400		No. 11 and over: linen yarn, No. 25 up to No. 40 English, inclusive:	(for No. 25 up to No. 40 inclusive, frs. 11 00)	2 00		
401		Other	(frs. 11 00)	3 00		
402		Dyed, printed	(frs. 17 00)	15 00		
403		Twisted	(frs. 17 00)	14 00		
		Ad. 397-403.—Yarn of linen, &c., on cops and on bobbins, cross wound, weighing more than 200 grammes.				
404		Made up for retail sale on reels, in balls, skeins, &c.		45 00		
		Ad. 404.—All yarn of flax, &c., of two or more strands, on skeins weighing 200 grammes and less, with or without sub-divisions, as also those in larger skeins with sub-divisions weighing 200 grammes or less, whether the dividing thread be knotted on each lea or whether it be continuous, passing simply between the leas, shall be regarded as put up for retail sale.				
		Tissues from textile fibres mentioned in No. 396:				
		Unbleached having less than 3 threads to the square of 5 millimetres side:				
405		Of jute	(frs. 4 00)	1 50		

Treaty with France. 5 Treaty with Austria-Hungary.  
\* Indicates, for statistical purposes, at Nos. 382 and 383, the value of the goods in addition to the net weight.

\* Indicates, for statistical purposes, at Nos. 384-391, the value of the goods in addition to the net weight.

† Treaty with France.

Tarif Usage No.	Goods.	Rate of duty per quintal. Frs. c.
1	Boiled, iye-washed, creamed, bleached (frs. 10 00)	6 00
2	9 to 12 threads inclusive..... (frs. 20 00)	10 00
3	13 to 20 threads inclusive..... (frs. 45 00)	35 00
4	21 to 35 threads inclusive..... (frs. 80 00)	50 00
5	More than 35 threads..... (frs. 150 00)	55 00
Ad. 405-410.—Buckram (packing cloth with thick sizing) unbleached.		
Ad. 407-410.—Tissues of jute, in lengths, cut out for sacks.		
	Duty on unbleached tissues with an addition of 30 %	
1	Boiled, iye-washed, creamed, bleached (50 %)	10 %
2	Impregnated..... (50 %)	25 %
3	Dyed, printed..... (55 %)	25 %
4	Woven of dyed yarn..... (55 %)	25 %
Ad. 409-415.—Damask, cut handkerchiefs without embroidery, plush, blind of linen cloth without needlework (see ad. Nos. 557-559).		
N.B. ad. 405-415.—(1) For the purpose of assessing duty on tissues presenting alternately close-woven and open-woven parts, the average number of threads is taken. This number is arrived at by counting the threads in warp and weft between two points which are regularly reproduced in warp and weft in the design of the tissue; by reducing this number of threads to the proportionate number in 5mm. of the breadth of the design; and by adding together the results obtained for the warp and weft. In tissues woven of double or twisted threads, each single thread is separately counted. In the determination of the final result fractions of a thread are ignored.		
(2) Linen pocket handkerchiefs with all round border, neither beamed nor embroidered, are dutiable under Nos. 406-413 according to their degree of manufacture.		
Linen batiste ("sheer linen") having 21 threads or more per sq. of 5mm. each side, undressed, not made up for retail sale:		
4	Unbleached, boiled, iye-washed, weighing 9 kilos, or less per 100 sq. metres.....	10 00
5	Bleached, weighing 6 kilos, or less per 100 sq. metres	10 00
Ad. 405-415.—Warp and weft are counted together. In tissues of double or twisted yarn each thread is counted separately.		
6	Tulle, plain or broché; unbleached, bleached, dyed, printed.....	60 00
Coverings (bed covers, table covers, &c.) with all round borders:		
7	Without needlework or trimming, even with fringes made in weaving, or merely knotted .. (frs. 80 00)	70 00
Ad. 417.—Coverings with fringes merely knotted or run on to the edge of the tissue are dutiable under this number.		
8	With needlework or trimming..... (frs. 120 00)	85 00
Ad. 418.—Coverings having only a sewn or woven hem ("Unwurf") are dutiable as coverings without needlework.		
N.B. ad. 417, 418.—Bed, table, and kitchen linen are dutiable under No. 417 or 418 according to kind; toilet linen (bath and other towels), of linen, hemp, &c.; bed, table and kitchen linen made of flax, having only sewn hems or spun hems ("Unwurf") on the borders, are included in number 417; kitchen cloths of hemp, linen, &c. cut out.		
19	Ribbons and tapes..... (frs. 100 00)	40 00
Ad. 419.—Ribbons and tapes, even combined with real or imitation gold or silver threads.		
20	Trimming*..... (frs. 100 00)	40 00
Ad. 420.—Trimming and tapes made on the embroidery loom, whether combined or not with real or imitation gold or silver thread.		
21	Embroidery*.....	150 00
Ad. 421.—Embroideries, whether combined or not with common or precious metals.		
422	Lace*.....	150 00
Ad. 422.—Linen lace, even combined with common or precious metals.		
Ropemakers' wares:		
23	Rope, cables..... (frs. 20 00)	12 00
Ad. 423.—Oakum twine for caulking ships, impregnated or not; cord bands, cut to lengths, even dyed, for binding sheaves.		
24	Nets..... (frs. 70 00)	35 00
Ad. 424.—Nets of all kinds, of hemp, jute &c. such as marketing, bird catching, horse, &c. (for hair nets see ad. 539, 543, 545).		
25	Other..... (frs. 40 00)	30 00
Ad. 425.—Fading for doors or windows; spool-made bags of hemp twine &c. (when sort of nets; item 424); small cords of cotton less than 8 mm. in thickness, for spinning-loom spindles (see also ad. 903); rope halters, ropemakers' wares made with the spool.		
Ad. 425-426.—A diameter of 8 mm. may be taken as the approximate limit between rope liable to the duty of frs. 12, and the other ropemakers' wares dutiable at frs. 30, 40		

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	that, as a general rule, only articles of 8 mm. or more must be treated as rope.	
	N.B. ad. Nos. 397 to 404 and 425.—To distinguish yarns (Nos. 397 to 404) from cord and twine (No. 425), it is to be observed that in commerce yarns are generally in skeins, whilst cord and twine are in balls and packets.	
426	Sacks.....	20 00
N.B.—In order to be included in No. 426 of the Tariff, sacks must be such as are used to transport merchandise such as cereals, malt, flour, salt, plaster, cement, &c. Sacks of smaller size, employed for household purposes, &c., are dutiable as Made-up Articles, according to component material, under Nos. 557-559.		
Ad. 426.—Used sacks.		
427	Girths..... (frs. 40 00)	30 00
Ad. 427.—Belts (girdles), with or without buckles, halters of jute.		
428	Hose (pipes)..... (frs. 40 00)	30 00
Ad. 428.—For hose combined with india-rubber see Nos. 518 and 522.		
Mats and carpets made of the textile materials enumerated in No. 396, even with all-round borders or fringes:		
429	Common (not woven).....	15 00
430	Woven of jute.....	35 00
431	Others.....	50 00
	C.—SILK.	
432	Cocoons.....	Free
433	Silk-worms' eggs.....	"
434	Silk waste: floss silk, noils of carped waste silk, imperfect cocoons, &c.....	"
Ad. 434.—Waste of silk, unbleached or dyed, waste derived from the twisting of dyed silk.		
435	Combed.....	"
Ad. 435.—Floss silk, combed=combed silk.		
Silk and floss silk for weaving, unbleached:		
Not thrown:		
436	Silk, raw.....	"
Ad. 436.—Raw silk, double or not.		
437	Floss silk.....	"
Ad. 437.—Floss silk, unbleached, double or not. Thrown:		
438	Silk (organzine)..... (frs. 7 00)	"
Ad. 438.—Twisted raw silk (chair).		
438a	Tram.....	7 00
439	Floss silk.....	7 00
Dyed:		
440	Silk.....	16 00
441	Floss silk*.....	16 00
Ad. 440, 441.—Silk, and floss silk: scoured.		
442	Waste (organzine and tram)..... (frs. 7 00)	3 00
Ad. 442.—Wastes and refuse of cords and floss silk, dyed.		
Ad. 439-442.—Silk for machine knitting under control.		
Silk and floss silk for sewing, embroidery and trimmings:		
443	Unbleached*..... (frs. 75 00)	7 00
444	Dyed*.....	100 00
Ad. 444.—Silk and floss silk for sewing &c. bolted.		
445	On reels, or cards, in balls or skeins, &c. (prepared for retail sale)*..... (frs. 120 00)	90 00
446	Artificial silk*.....	Free
Ad. 445.—Viscose yarn, without cotton core (with cotton core, see ad. 547-559); artificial silk waste.		
Wares made of silk, and artificial silk:		
In the piece:		
447a	Boiling cloth*..... (frs. 150 00)	100 00
447b	Other..... (frs. 150 00)	100 00
Ad. 447b.—Crepe, muslin, plush, tulle, velvet, tissues of silk, floss silk and artificial silk, unbleached, white, dyed, printed sized, &c.		
448	Cur and hemmed, except coverings*,..... (frs. 200 00)	120 00
Ad. 448.—"Baschiks," shawls, scarves, fichus, mufflers, "lavalieres," opera cloaks, &c. woven.		
449	Ribbons*..... (frs. 300 00)	100 00
Ad. 449.—Ribbons and tapes, even combined with gold or silver thread, real or imitation.		
450	Trimming*..... (frs. 300 00)	100 00
Ad. 450.—Trimming and tapes made on the "passementerie" loom or on the braiding machine, even combined with gold or silver thread, real or imitation.		
451	Embroidery*..... (frs. 300 00)	150 00
Ad. 451.—Embroidery, even combined with common or precious metals, lace embroidered.		
452	Lace*..... (frs. 300 00)	150 00
Ad. 452.—Lace, even combined with common or precious metals, lace, woven or made on the braiding machine.		
Coverings (bed covers, table covers &c.), of silk, floss silk, artificial silk, with borders:		

\* Indicates, for statistical purposes, at Nos. 429-422, the value of the goods in addition to the net weight.

† Treaty with France.

‡ Italy, 120 frs.

\* Indicates, for statistical purposes, at Nos. 429-422, the value of the goods in addition to the net weight.

## VII.—TEXTILE AND PLAITING MATERIALS.—MADE-UP GOODS.—CON.

Tariff d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.	Tariff d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	coverings without needlework or trimming, even with fringe made in weaving or merely knotted:			N.B.—Coverings having only sewn hems or spun hems (Umwurf) are dutiable as coverings without needlework (No. 479).	
453	Coverings in <i>pettenazzo</i> with warp of cotton * (frs. 100 00) 50 00			Carpets and rugs:	
	Other..... 100 00		481	Not woven like velvet, without fringes or needle- work other than sewn hems or spun hems (Um- wurf)..... (frs. 60 00) 30 00	
454	With needlework or trimming * 200 00		482a	Carpets and rugs not woven like velvet, with warp of twisted unbleached woollen yarn and weft of dyed woollen yarn, with fringes made in weaving and merely knotted.... (frs. 100 00) 25 00	
	Ad. 454. Coverings having only sewn or spun hems ("Umwurf") are dutiable as coverings without needlework.			N.B. ad. 482a.—The rate of 25 frs. only applies to carpets and rugs, specimens of which have been deposited at the Custom- house.	
	N.B. ad. 453, 454.—Dish cloths of silk waste, cut out.		482b	Other..... (frs. 100 00) 50 00	
	Wool: D.—Wool.			Ad. 481, 482.—Woollen tissues for carpets and rugs in the piece.	
455	Raw, washed, dyed..... Free		483	Shawls, scarfs, ties, helms &c. woven..... (frs. 180 00) 100 00	
457	Sliver (trait)..... "			Ad. 483.—"Baskiliks," "Invaliques," woven. N.B. ad. 483.—Shawls and scarfs woven; when in the piece see ad. 474, 475.	
	Ad. 455-457.—Hair of the camel, rabbit, goat, beaver, &c.		484	Ribbons..... (frs. 180 00) 65 00	
	N.B. ad. 457.—Combed wool—silverwool (trait).			Ad. 484.—Ribbons and tapes, whether combined or not with real or imitation gold or silver threads.	
458	Artificial..... (frs. 250) 0 30		485	Trimming*..... (frs. 180 00) 65 00	
	Ad. 458.—Artificial wool dyed or not; milled wool.			Ad. 485.—Trimming and tapes made on the "passementerie" loom or on the braiding machine, even combined with real or imi- tation gold or silver thread.	
459	Wadding (woollen)..... 7 00		486-487	Embroidery and lace*..... (frs. 180 00) 100 00	
	Ad. 459.—Carded wool (in layers), glued or not			Ad. 486-487.—Embroidery and lace, even combined with common or precious metals.	
460	Yarn: Unbleached:		488	Felted woollen tissues..... (frs. 100 00) 75 00	
	Of carded wool:			Ad. 488.—Felted woollen tissues are endless tissues, such as felt-like woollen cylinder covers, drying felts, &c. for the manu- facture of wood pulp, straw fibre, cellulose and paper.	
	Single..... (frs. 8 00) 6 00		489	Felt stuffs..... (frs. 40 00) 25 00	
461	Of several threads..... (frs. 10 00) 6 00			N.B.—By stuffs of felt ("feutres de drap") are only meant light felt stuffs, as supple as other tissues, simply milled and not woven, such as fur articles of clothing, skirts, jackets, shoes, &c.	
	Of combed wool:			Manufactures of felt, without needlework:	
462	Single..... (frs. 12 00) 6 00		490	Hat shapes of hair felt..... (frs. 100 00) 55 00	
463	Of several threads..... (frs. 15 00) 8 00		491	Of woollen felt..... (frs. 30 00) 30 00	
464	Woollen yarn, gassed..... (frs. 18 00) 12 00			Ad. 490-491.—Inly shapes the final application of which is still uncertain are to be treated as hat shapes, hat shapes of which the ex- terior border has not been cut.	
	Bleached, dyed, printed, &c.:		492	Other unbleached..... (frs. 30 00) 25 00	
	Of carded wool:			Ad. 492.—Felt wadding covered with paper, for cartridges; pieces of stuffs for soles, made from cloth refuse, agglutinated by pressure.	
465	Single..... (frs. 20 00) 16 00		493	Bleached, dyed, printed..... (frs. 60 00) 10 00	
466	Of several threads..... (frs. 22 00) 18 00			Ad. 492-493.—Wares of felt with needlework, are dutiable as finished articles of wool, see Nos. 548, 551 and 559.	
	Of combed wool:			Ad. 493.—Felt printed with oil colour.	
467	Single..... (frs. 25 00) 14 00			Ad. 492-493.—Felt blankets, felt carpets; stiffened felt (beer felt), and generally all thick felt not as supple as stuffs, felt stuffs.	
468	Of several threads..... (frs. 30 00) 20 00			Ad. 489, 492, 493.—Tissues and articles of felt, without needlework, even with paper glued on one face.	
469	Of alpaca, mohair and camel hair *..... (frs. 5 00) 2 00			F.—Animal hair of all kinds, not specially mentioned, and human hair*..... 50 00	
	Ad. 469-469.—Woollen yarn on cops and on bobbin cross wound.		494	Human hair*..... 50 00	
470	Woollen yarns made up for retail sale (on reels, in balls or skeins, &c.)..... (frs. 60 00) 35 00		495	Wigmakers' wares and wares of human hair*..... 100 00	
	Ad. 470.—The following shall be considered as put up for retail sale: a. All woollen yarns in skeins weighing less than 50 grammes, with or without sub-divisions; b. All woollen yarns in hanks, with sub-divisions weighing less than 60 grammes each, without di- viding as to whether the dividing thread is knotted at each skein or runs con- tinuously throughout, simply passing be- tween the skeins.			Ad. 495.—Hair wigs, for dolls. Horse and buffalo hair:	
	All woollen yarns in hanks sub-divided into skeins weighing 50 grammes or more each, also those in undivided hanks each weighing 50 grammes or more shall, accord- ing to kind, be classed under Nos. 460-469.		496	Raw*..... Free	
	Tissues: Unbleached:			Ad. 496.—Raw horse hair and buffalo hair shall cover all hair which is not sorted, hair un- cleaned and consequently retaining the smell of the stable, whether or not bound in bunches, of one or several colours.	
471	Of yarn of carded wool..... (frs. 60 00) 30 00		497	Cleanned, spun, prepared, done up in bunches*..... (frs. 25 00) 20 00	
472	Of yarn of combed wool..... (frs. 90 00) 60 00		498	Tissues and other wares of horse hair, pure or mixed, not included under No. 511*..... 80 00	
473	Gassed stuffs for embroidery..... 10 00			Ad. 498.—Horse hair flesh gloves without needlework; window blinds of horse hair, mounted or not.	
	Woollen tissues, bleached, dyed, printed, woven of dyed yarn (tissues of yarn of carded or combed wool):		499	Hogs' bristles, sorted and in bunches*..... 2 00	
474	Weighting more than 300 grammes per square metre..... (frs. 140 00) 75 00		500	Animal hair, not as supple as wool*..... Free	
476	Weighting 300 grammes or less per square metre:			Ad. 500.—By fine of animal hair: cows' and calves' hair, &c., raw or cleanned: (for hair of the camel &c. see N.B. ad. 455-457) bristles, raw, not assorted.	
	a. Zanella and serge for lining, from 128 to 142 cm. inclusive, in breadth..... (frs. 180 00) 30 00		501	Felts, carpets, horse rugs, made of animal hair, included under No. 500, or of similar materials of inferior quality*..... (frs. 20 00) 15 00	
	b. Other..... (frs. 180 00) 100 00			Ad. 501.—Horse blankets made of animal hair included in No. 500, or of similar materials of commoner quality, whether mixed or not with artificial wool or woollen waste.	
	Ad. 474, 475.—Shawls and scarfs in the piece (cut out), woven. (See also No. 483).				
	N.B. ad. 474, 475.—For the formula employed in calculating the weight per square metre, see N.B. ad. 350-363.				
	Ad. 471-475.—Tissues of wool, even with paper glued on one face.				
476	Worsted shag stuff called "Krimmer" ("Astrachan") Ad. 476.—Sealskins (tissues of half-wool hopped)	40 00			
477	Lastings, for the manufacture of top-cum shoes. Ad. 477.—Lastings; unbleached or dyed.	8 00			
478	Cloth last..... 4 00				
	Coverings (bed covers and table covers, &c.) with borders:				
479	Without needlework or trimming, even with fringes made in weaving or merely knotted (frs. 20 00) 40 00				
	Ad. 479.—Woollen tissues, in the piece for coverings.				
	N.B. ad. 479.—Coverings with fringes merely knotted or run on to the edge of the tissue are dutiable under this number.				
480	With needlework or trimming..... (frs. 90 00) 60 00				
	Ad. 480.—Woollen coverings, gusset edged; woollen coverings composed of two pieces sewn together (traveling rugs &c.)				

\* Indicates, for statistical purposes, at Nos. 463, 464, 466, 473 and 476, the value of the goods in addition to the net weight.

§ Treaty with Austria-Hungary.

\* Indicates, for statistical purposes, at Nos. 485-487 and 494-501, the value of the goods in addition to the net weight.

† Treaty with Serbia.

Rate of duty per quintal. Frs. c.	Goods.	Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	F.—Straw, cane, rush, wood-shavings, &c. Assorted straw, rattans, bast, reeds, rushes, rice straw, rice roots, sorgum, esparto (alfa), cocoanut fibres, palm-leaf, sea-grass, vegetable hair, wicker, wood shavings, &c. :		With internal layers of metals or tissues : 521 Plates, rings, balls, strips, bands, &c. (frs. 10 00) Ad. 517 and 521.—Vents, valves; blocks of caoutchouc for lraaks; plates of caoutchouc. (frs. 29 00)	5 00
	Raw : Assorted straw, bast, reeds of the country, rice straw, rice roots, sorgum, esparto, cocoanut fibre, palm leaves &c. .... (frs. 150) Ad. 502a.—Tassels; straw strips, raw; rice roots, washed and scrubbed.	Free	522 Tubes and pipes ..... (frs. 29 00) Ad. 522.—Hose and tapes of caoutchouc with metal joints.	8 60
	Rattan, rushes, Spanish and other reeds, wicker, wood shavings ..... (frs. 150) N.B. ad. 502b.—Wood shavings for clarifying wine (see al. No. 236); chips for manu- facturing boxes (see No. 244).	"	523 Transmission belts ..... (frs. 30 00) Ad. 523.—Leather transmission belts of leather, see No. 185, others see No. 903.	29 00
	Seaweed, vegetable hair ..... (frs. 150) Dyed, bleached, varnished, bronzed, peeled, split, spun, woven twisted :	"	524 Carpets for rooms and passages, mats, &c. (frs. 40 00)	20 00
	Assorted straw, bast, reeds of the country, rice straw, rice roots, sorgum, esparto, cocoanut fibre, palm leaves &c. .... (frs. 150) Ad. 502a and 503a.—Mexican hemp; linden bark (tille); fibres of aloes, raffia, piassava; vegetable fibre; imitation horse-hair. N.B. ad. 502a and 503a.—Matapa=pressed cocoanut fibre.	1 00	Ad. 516-524.—Celluloid and articles of cellu- loid, except wearing apparel (see No. 556), and articles of celluloid classed under small wares, office requisites, &c. (see class xv.)	20 00
	Rattan, rushes, Spanish and other reeds, wicker, wood shavings ..... (frs. 150) Ad. 503b.—Cane for fishing rods. Ad. 502b-503b.—Willow branches, shoots from 2 to 4 years, trimmed and cut; canes of all kinds, also for the manufacture of umbrellas, &c.; with or without roots of bamboo, wild cherry tree, rattan, &c., see also al. No. 230, 575.	"	525 Gummed tissues for industrial use, stuffs for card- cylinder covers for printing, insulating materials, Ad. 525.—Insulating stuffs and tapes of cotton, wool, linen or silk, for electrical purposes, im- pregnated or combined with caoutchouc, &c.	1 00
	Seaweed, vegetable hair ..... (frs. 150) Brooms : Of rice straw ..... (frs. 15 00) Of sorgum, with or without handles. (frs. 10 00) Other ..... (frs. 10 00)	1 00	526 Rubbered stuffs (double stuffs) for cart tilts, &c. 527 Elastic tissues of all kinds, of caoutchouc, com- bined with cotton, wool, silk, &c. .... (frs. 40 00) Ad. 527.—Elastic tissues for shoes, gloves, braces, garters, &c.	30 00
	Ad. 505a.—Brooms of "rizette," with or without handle; brooms of piassava. N.B. ad. 505a.—Brooms of dead wood are included in No. 226.	10 00	528 Caoutchouc and gutta-percha applied upon tissues, or other materials, waterproof sheeting for sani- tary purposes, rubbered on one or both sides ..... (frs. 40 00)	40 00
	Mats, carpets, &c. made of the materials enu- merated in Nos. 502 & 503 :	15 00	529 Articles of caoutchouc and gutta-percha not other- wise mentioned ..... (frs. 40 00) Ad. 529.—Tissues prepared with caoutchouc or gutta percha for making waterproof over- coats; clothing for labourers working in water; celluloid wreaths; rubber sponges; rubber balls for motor hinders; indiarubber treads for stairways; indiarubber shoes for ladders; moulded articles of india rubber, varnished, polished or prepared in any other way.	30 00
	Coarse, not ornamented ..... (frs. 15 00) Other ..... (frs. 15 00)	25 00	Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	25 00
	Ad. 506-507.—Envelopes for bottles; plated rushes to substitute laths for covering ceilings and walls.	Free	Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	
	Plaited, raw ..... (frs. 2 00) Other ..... (frs. 2 00)	2 00	Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	
	Hat shapes of the materials included under Nos. 502-503 ..... (frs. 20 00) Articles, n.o.m., made from the materials enu- merated in Nos. 502-503 (others such as fancy plait, also ironed, pressed &c. see No. 563).	20 00	Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	
	Not combined with other materials, coarse, not ornamented ..... (frs. 25 00)	29 00	Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	
	Dyed, printed, ornamented, even if combined with other materials* ..... (frs. 100 00)	60 00	Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	
	Ad. 511.—Manufactures of straw, &c. com- bined with horse hair, thread, tissues, &c.; school satchels of aloe fibre, coarsely em- broidered. N.B. ad. 510-511.—Baskets, panniers and chair seats, &c., made of other material than wicker, shavings or cane (for other baskets, see ad. 512-515; for chair seats of wool, see Nos. 239-267).		Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	
	Basket-makers' wares without frame work :		Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	
	Rough or sized; Of wicker, not peeled. (frs. 8 00)	6 00	Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	
	Of wicker, peeled, of wool shavings, of cane (frs. 25 00)	15 00	Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	
	Ad. 513.—Clothes dusting switches.		Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	
	Other :		Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	
	Not combined with leather or textile materials (frs. 50 00)	30 00	Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	
	Combined with leather or textile materials ..... (frs. 120 00)	60 00	Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	
	N.B. ad. 512-515.—Baskets and panniers of wood shavings; travelling, market, bottle and clothes baskets; winnowing fans, crates, dosers, bakers' baskets &c. G.—Caoutchouc and gutta-percha Caoutchouc and gutta-percha, pure or mixed; Without internal layers of metals or tissues :		Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	
	In blocks, balls, and oegrebevals (raw caout- chouc). "Patent platten" not vulcanised; caoutchouc and gutta-percha waste ..... (frs. 50 00)	Free	Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	
	In strips, sheets, plates, plugs, moulded articles threads, balls, rods, &c. .... (frs. 5 00)	1 00	Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	
	Ad. 517.—Filings of caoutchouc without in- ternal layers of another material; joint rings of india rubber for w.c. piping.		Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	
	Hose, tubes, pipes ..... (frs. 10 00)	Free	Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	
	Threads for elastic tissue ..... (frs. 5 00)	Free	Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	
	Carpets for rooms and passages, mats, &c. (frs. 40 00)	20 00	Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares. N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc. H.—Ready-made articles.	

\* Indicates, for statistical purposes, at No. 511, the value of the goods in addition to the net weight.

† Treaty with France.  
\* Indicates, for statistical purposes, at Nos. 549-542, the value of the goods in addition to the net weight.

VII. TEXTILE AND PLATING MATERIALS.	MADE-UP GOODS—con.	Tariff of Use No.	Goods.	Rate of duty per quintal, (frs. c.)
N.B. Ad. 537-545.—Hosiery includes, in addition to all hand-made, knitted or crocheted articles, goods of all kinds made on the knitting machine, circular loom or on similar machines, &c., such as Carigan waistcoats, sweaters, jerseys, drawers, &c. Hosiery if embroidered or ornamented with lace is included under No. 552.				
Knitted or crocheted headgear, such as children's bonnets &c., are included in these numbers, whereas knitted or crocheted <i>berets</i> , i.e. flat headgear of the well known characteristic form, are dutiable according to Nos. 560-562, be they or not furnished with leather or stiff lining or with peaks &c.				
Clothing for men and boys:				
546 Of cotton, linen, ramie, &c. ....	(frs. 150 00)	75	00	
547 Of silk ..... (frs. 400 00)	225	00		
548 Of wool ..... (frs. 300 00)	140	00		
Clothing for women and girls:				
549 Of cotton, linen, ramie, &c. ....	(frs. 200 00)	90	00	
550 Of silk ..... (frs. 500 00)	225	00		
551 Of wool ..... (frs. 300 00)	150	00		
N.B. Ad. 546-551.—Ready-made wearing apparel of stuffs combined with caoutchouc is dutiable according to the component stuffs.				
552 Clothing for women and girls, embroidered; lace clothing, ..... (frs. 300 00)	300	00		
N.B. Ad. 552.—This number only applies to women clothing for women and girls, excluding linings, ties, pinnafors, &c. (and to hosiery of all kinds, embroidered or ornamented with lace.				
Articles which, by reason of either the small quantity or little value of the embroidery, or lace on them, cannot be properly called articles of luxury, are dutiable under Nos. 539, 542, 543 or 549-551.				
N.B. Ad. 552.—This heading only applies to dresses and uniforms for ladies and girls.				
553 Neckties of all kinds ..... (frs. 100 00)	250	00		
554 Clothing, hosiery and knitted wares of all kinds, ornamented or lined with fur or feathers ..... (frs. 400 00)	225	00		
Ad. 554.—Gloves lined with fur, clothing of the latter trimmed with fur (other than No. 178).				
555 Sweater lot ornaments of all kinds, embroidered ..... 100 00				
556 Upper underclothing ..... (frs. 60 00)	60	00		
Ad. 556.—Pajama underclothing covered wholly or in part with bottom tissue, or with ground-work or internal layer of tissue of any kind, is dutiable under this number.				
N.B. Ad. 566.—Triblunderclothing see Ad. Ad. Nos. 516-524.				
Made-up articles, namely, such as made-up curtains, draperies, <i>bandesques</i> , &c.:				
557 Of cotton, linen, ramie, &c. .... (frs. 150 00)	90	00		
Ad. 557.—Sedan leather of lamp, linen, ramie, &c., coarsely embroidered.				
558 Of silk ..... (frs. 400 00)	225	00		
Ad. 558.—Lamp shades of silk with wire frames.				
559 Of wool ..... (frs. 250 00)	110	00		
Ad. 559-564.—Counterpanes, trimmed or not, are classed according to their kind as made-up articles not otherwise named.				
Ad. 557-559.—"Blinds" (persianas),				
ruches and tissue collars of all kinds, with or without needlework; hand-bags of any kind of tissue, gloves made of all kinds of woven stuffs, sewn; foot cushions (pouffes); window blinds, finished (see also Ad. No. 460-112).				
Caps of all kinds:				
560 Of fur, or trimmed with fur ..... (frs. 500 00)	200	00		
561 Of silk ..... (frs. 400 00)	250	00		
562 Of other ..... (frs. 250 00)	150	00		
Hats or trimmed:				
563 Of straw, of raffa, bast, &c. .... (frs. 175 00)	150	00		
564 Of hair ..... (frs. 250 00)	150	00		
565 Of wood or of ..... (frs. 175 00)	150	00		
566 Of silk, or partly trimmed ..... (frs. 175 00)	150	00		
Hats, whole or partly trimmed:				
567 Of straw, of raffa, bast, &c. .... (frs. 250 00)	200	00		
568 Of hair ..... (frs. 250 00)	225	00		
569 Of wood, felt, or ..... (frs. 300 00)	100	00		
Ad. 568, 569.—Fur-trimmed helmets of hair felt or wood (cu).				
570 Umbrellas ..... (frs. 275 00)	225	00		
N.B.—Hat shapes made of materials other than felt (see Nos. 193, 194) or straw, &c. (see No. 569), pay duty according to the material of which made and their condition.				
N.B. Ad. 570.—Fur-trimmed hats & helmets according to the component material of kind.				
Furs, lion, cut out and finished:				
571 Of sheep and goat skin, except Mongolian, astrakhan and caracul ..... (frs. 350 00)	120	00		
572 Other ..... (frs. 500 00)	200	00		

\* Indicates for statistical purposes, at Nos. 572, 573, 574, and 575, the value of the goods in addition to the net weight.

† Treaty with France.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
56	Paving stone, rough	Free
57	" shaped	0 05
58	Quarry stone, rough	Free
	Ad. 588.—The only stone included in this heading is such stone as presents no regular shape, i.e. which has not been subjected to any process of manufacture before importation, and which can only be used for common masonry.	0 05
59	Squared by hewing or ashlar (rubble)	0 05
	Ad. 588.—This number includes stones squared by hewing or ashlar without carving or relief work; stones which show such work are included under No. 591 a and b.	
	N.B. ad. 589.—Tufa is included in this number.	
60	Building stone, rough, or merely dressed or sawn:	0 20
	Soft, such as sand stone, Savonnières, Morley, St. Just and similar stone	
61a	Hard: Marble of crystalline texture, granite, syenite, porphyry, capable of being polished	Free
	(frs. 0 80)	
61b	Other hard building stone	0 30
	Ad. 590, 591.—Stone blocks, rough, coarsely hollowed for fountains, &c.	
	N.B. ad. 590, 591.—1 cubic metre of stone = 25 quintals.	
	Slabs of stone, including marble and granite, rough split, sawn, having a thickness of:	
62	From 4 to 15 centimetres inclusive	1 00
63	Less than 4 centimetres	1 50
64	Stone-cutters' and stone-workers' wares:	1 50
	Not moulded, not ground	
	Ground or polished:	
65a	Of soft or semi-hard stone, not weighing up to 2,000 kilos, per cubic metre	2 50†
65b	Other	4 00
	N.B.—Merely chamfering is not considered as moulding, but grooving and rabbeting is held to be so.	
	Ad. 595 b.—Slabs (ties) and plates of plaster or cement, incrustated with marble fragments (mosaic), ground or polished.	
	Mouldings, not ground:	
66a	Of soft or semi-hard stone, not weighing up to 2,000 kilos, per cubic metre	3 00†
66b	Other	4 00
	Ground or polished:	
67a	Of soft or semi-hard stone, not weighing up to 2,000 kilos, per cubic metre	3 00†
67b	Other	6 00
68	With ornaments	8 00
	Ad. 598.—The following is to be treated as ornamental work; work having foliage, rosettes, medallions or geometrical figures, excluding such works as have figures of men, or animals (see No. 600 "Sculptors' wares").	
	Ad. 594-598.—As stone-cutters' wares are considered (their weight not being taken into account) all stone slabs, wrought, of all shapes and sizes, grave-stones, crosses, chimney-pieces, slabs for washing purposes, steps, bases and capitals for columns, tunnels; brackets, fountain basins &c., even with ornaments and foliage, also other articles of marble not included in "Sculptors' wares" (see ad. 600).	
	Not.—As stone-cutters' "not moulded" are to be considered only such plain manufactures as are cut in straight lines and with, at the most, a plain curved edge. The presence of rabbets, grooves, mouldings, cornices &c. or curved lines involves payment of duty under Nos. 599a-597b.	
	Stone-cutters' wares, moulded or not, with ornaments, are dutiable under No. 598.	
Sculptors' work:		
699	Statues roughly shaped	4 60
700	Other	10 60
	Ad. 600.—Are considered as sculptors' productions, whatever be their weight and size, only artistic reproductions of human and animal figures, be they in the shape of statues (not including unfinished statues), or in the form of bas-reliefs; also vases, flower and fruit baskets &c. exceeding 20 centimetres in height, width or length; similar articles of 20 centimetres or less shall be dutiable according to the component material and quality.	
	N.B. ad. 600.—Statues classed as artistic articles, are admitted free of duty, if proved to be destined to public purposes (museums, churches &c.) on an application being previously made to the proper direction of customs.	
701	Cats and moulded articles of plaster, sulphur, carton-pierre, papier-mâché, cement &c. (not included under No. 1145*)	7 00
	Ad. 601.—Maps in relief; cement figures (sta-	

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	tues, figures of animals, vases &c.; statues and statuettes, figures for churches and candleabra, tombstones, architectural ornaments, artistic and ornamental articles, "nature morte," of galvano-bronze (articles moulded of plaster and covered with a galvano-plastic coat of copper or bronze).	
602	Mill-stones	0 50
	Ad. 602.—Millstones, also those with weighing box, hoppers and catch holes, without axes.	
603	Grindstones, not mounted on frames	0 50
	Ad. 603.—Grindstones, natural or artificial, except those of emery, unmounted in a wheel, see ad. 889).	
604	Whetstones	Free
	Ad. 604.—Whetstones with or without handle, knife, &c., stones for sharpening oil-stones (Arkansas, Levant, &c.), touch stone.	
605	Lithographic stones, without drawings or writing	Free
	Ad. 605.—Lithographic stones without drawings or writing, not mounted (mounted, see ad. 890).	
606	Lithographic stones with drawings or writing, mounted or not	10 00
607	Slates for roofs	1 50†
	N.B.—Slates classed as slates for roofs must not exceed 60 × 40 centimetres in measurement.	
608	In slabs or tables	4 00
	Ad. 608.—Slate blackboards, unframed.	
	N.B.—School slates (see No. 1156).	
609	Clay, potters' clay; fire clay; china clay (kaolin), and raw mineral earths and substances, even if enriched, washed or ground:	Free
	Ad. 609.—"Agalithe" (or asbestine, silicate of magnesite, used in paper-mills as a substitute for kaolin or china clay); bauxite (a mixture of hydrate of alumina and hydrate of iron oxide and also silica), crude or ground; chamotte clay, in powder; china clay; dolomite; fossil dust; felspar; fluor-spar; marl; "nematolithe," phosphate of lime for cattle food; boracalite; fragments and waste of bricks, broken in small pieces; silicate of alumina; marble dust; quartz in powder.	
	N.B.—1 cubic metre of clay, &c. = 20 quintals.	
610	Limestone and gypsum, not calcined	Free
611	Gypsum, calcined or ground	0 35†
	Ad. 611.—Gypsum in the paste and phosphate of gypsum.	
	N.B. ad. 610, 611.—Sulphate of lime—gypsum, plaster.	
612	Lime, fat, in lumps	Free
613	" ground	0 20
614	" hydraulic; trass	0 60
615	Scoria, blast furnace, raw	Free
616	" granulated; slag wool	0 30
617	" ground	0 60
	Cement:	
618	Roman cement	0 80†
	Ad. 618.—Roman cement in lumps as taken from the kiln ("Roman Cement-Klinker").	
	N.B.—Roman cement, distinctive character: Yellow to brownish colour, rapid set on, hardens in 15 to 20 minutes.	
619	Portland cement	1 00
	Ad. 619.—Portland cement in lumps as taken from the kiln ("Portland Cement-Klinker").	
	N.B.—Portland cement, distinctive character: Gray approaching to green, hardens slowly, is about one-third heavier than Roman cement.	
620	Cement of scoria and Puzzolana cement, and all other cements n.o.m.	1 00
	Ad. 620.—Scoria lime ("Schlackenkalk"); "Purimachos" cement and powder (for mending and joining); insulating cement, composed of ground cement and saw-dust or cork particles; "Krauer-dünns" fire cement (for making mortar to be used in refractory masonry); infusorial earth mixed with tar water, oil and cows hair used for covering boilers; lignolithe.	
	Wares of cement (except moulded wares, see No. 601), such as building stones, tiles for flooring and roofing, pipes &c.	
621	Rough, without ornaments	0 60
	Ad. 621.—Paving tiles of concrete (cement, sand and gravel); slag bricks; porous bricks (made of pumice stone, sand and lime); steps for stairs, of cement, rough, not ornamented.	
622	Ornamented, coloured, shaped, polished	2 00
	Ad. 622.—Paving tiles of cement with glass surface; paving tiles of cement, slat.	
623	Reed boards (plaster run on to reeds in a board-shaped mould), magnesite boards and other similar building materials n.o.m., even in slabs, &c.	4 00

\* Indicates, for statistical purposes, at Nos. 599-601, the value of the goods in addition to the net weight.

† Treaty with France.

## VIII. MINERAL SUBSTANCES—continued.

Tariff d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
Ad. 623.	Slabs called "Eternit"; building stones of plaster and wood saw dust; paper stone ("Papierstein"), material made from magnesia, used in the construction of imcombustible walls and roofs; wooden boards coated with asphalt; "Xylolithe" (a composition of clay and wood saw dust), in blocks &c. for pavements; slabs of fibrocement (slabs of cement and asbestos); bricks so-called "Duro" (building material made of gypsum, wood shavings, cork and vegetable fibres).	
624	Cork bricks; paving tiles &c. of cork-stone for building. .... (frs. 12 00)	2 00
	Pumice stone, silice, eryllite, magnesite, bath bricks, washed sand, emery, stearite, tripoli, Viennese lime (chaux de vienne).	
625	In receptacles of all kinds weighing more than 5 kilos. .... (frs. 5 00)	0 50
626	Welching (kilos. or less) .... (frs. 5 00)	3 00†
	Ad. 626. Azale, round; filtering charcoal; cleaning powder; glass, ground; corundum, artificial eryllite.	
	N.B. ad. 626, 629. Fluoride of aluminium and fluoride of sodium-eryllite; talc-stearite ground (stearite coloured, see ad. No. 1102); dices of lime for incandescent lime lighting; sticks (crystals) of pumice stone.	
627	Carbons, prepared for electric light (electric candles) .... (frs. 8 00)	6 00
	Ad. 627.—Carbon candles for electric light; gas carbons for electrical batteries; galvanic carbons in cylinders, sheets &c.; chemical charcoal in boxes &c.	
628	Electrodes, not mounted .... (frs. 6 00)	0 50
629	Emery, raw; carborundum, raw. .... Free.	
	Wares of emery and carborundum:	
630	Emery paper, flint (silex) paper, carborundum, glass and sand paper .... (frs. 20 00)	10 00
631	Emery cloth .... (frs. 20 00)	10 00
	Ad. 631.—Tape of emery.	
632	Other, such as emery and carborundum wheels, emery files &c. .... (frs. 12 00)	6 00
	Ad. 632.—Emery stone, emery powder.	
	Asbestos, mica, and wares thereof:	
633	Asbestos raw, used in "doches"; mica, raw or in squares .... Free.	
	Ad. 633.—Amiantum in powder; mica in sheets or tablets, oval or rectangular (mica cleaved); raw, not glazed together.	
634	Asbestos (amiantum), in sheets, cut out or in frames, coloured or not with tin-oxide metals &c. .... (frs. 3 00)	3 00
	Ad. 634.—Felt of amiantum (superatrasbestelz); amiantum tiles; mica, compressed in sheets and plates; vulcanized asbestos; asbestosite, bengalite, isolite, mecolomite, neophtale, miranite &c., whether combined or not with paper or cloth; klingerite in plates or sheets.	
635	Tissues, plate, cords, string, pipes, reeds, even combined with non-precious metals, caoutchouc, and other materials. .... (frs. 30 00)	12 00
	Ad. 635.—Tord prepared for piston packing; semi-cylindrical envelopes of sphagnum (tord moss) and plates of the same material used to cover surfaces for protection against cold; packing of all kinds for pistons, stuffing boxes &c.; insulating tubes of paper or paper pulp, with common metal envelope, such as rubber, reeds, casines, cords, dices, pieces of special shape, hose, whether combined or not with asbestos, cork, paper cloth; asbestos paper; tubes of mica, of mecolomite, asbestos cushions; klingerite obstructing rings; asbestos fire kniflers.	
636	Asbestos clothing .... (frs. 30 00)	10 00
637	Amber and meers-dum, not worked .... (frs. 2 00)	1 00
638	Precious stones of all kinds, not mounted; garnets and rubies in the rough. .... (frs. 30 00)	3 00†
	Ad. 638.—Waste of precious stones.	
	N.B. ad. 638. For precious stones, mounted on precious metal (see ad. No. 744).	
639	Asphalt and bitumens of all kinds, crude .... (frs. 2 00)	0 30
640	Asphalt, in paving tiles, slabs &c. .... (frs. 2 00)	1 00
641	Asphalt pipes .... (frs. 2 00)	1 50
	Asphalted bituminous cardboard; asphalted felt; bituminous composition for roofing .... (frs. 2 50)	2 00
	Ad. 641.—Asphalt tissue.	
	N.B. ad. 641. This number only includes asphalted bituminous cardboard weighing more than 100 grammes per square metre (other, see N. 257).	
642	Tarred, pitch-knot cloth .... (frs. 10 00)	8 00
643	Coke .... Free.	
	Ad. 643.—Selsolite, arsenical, petroleum residues for the use of, subject to the necessary measures of control.	
644	Lignite ....	"
645	Coke ....	"
	Ad. 645.—Coal dust.	
646	Bequettes of all kinds. ....	"
	Ad. 643, 646.—Coal dust.	

\* Treaty with France.

† Indicates, for statistical purposes, at Nos. 636-638, the value of the goods in addition to the net weight.

Tariff d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
IX.—EARTHEN ARE, STONWARE AND POTTERY.		
A.—Of Clay.		
Tiles, rough or coated with coloured clay (engobes):		
647	Tiles, with rivet holes (emboutement) .... (frs. 1 25)	0 60
648	" other .... (frs. 1 00)	0 30
649	" ennobled, glazed, enamelled .... (frs. 1 25)	1 25
650	" glazed or enamelled .... (frs. 2 00)	1 50
Bricks, rough or coated with coloured clay (engobes):		
651	Bricks, solid or pierced transversely .... (frs. 0 50)	0 25
652	" pierced longitudinally, of a length of 50 cms. or less .... (frs. 0 75)	0 60
653	Bricks, other; common bricks (boudris) certified to be from the Po Valley are admitted up to 1,200 tons annually at the reduced rate of 25 centimes.	0 72
654	Smooth (facing bricks), even of two pastes, of natural colour .... (frs. 1 50)	0 75
655	Glazed or enamelled .... (frs. 2 00)	1 50
Ad. 655.—Slated bricks.		
Slabs and tiles, of one colour, smooth or duted:		
656	Rough, or coated with coloured clay (engobes), paving tiles .... (frs. 1 25)	0 50†
657	Smooth, glazed, duted .... (frs. 2 50)	2 00
Ad. 657.—Slabs of earthenware of one colour, with incisions representing mosaics (called imitation Roman).		
658	Glazed or enamelled .... (frs. 4 00)	3 00
659	Of more than one colour, painted, printed, incrustated, with ornamentation hollowed out or in relief .... (frs. 10 00)	6 00
660	Bricks, pipes, slabs &c.; fire and acid proof .... (frs. 1 25)	0 30
N.B. ad. 660.—Pottery called "boisseries et wagons," for fire-places, are included in this number.		
661	Pipes, rough or glazed for drainage .... (frs. 0 75)	0 50
662	Other; pipes of special shapes .... (frs. 1 50)	2 50
663	Architectural ornaments; wares of terra-cotta for architecture and gardens* .... (frs. 3 00)	2 00
Ad. 663.—Terra-cotta for architecture and gardens is only meant to include common figures &c. in terra-cotta, rough, moulded &c.		
664	Artistic wares in terra-cotta, even rough, such as statues, figures of animals, vases, urns &c. .... (frs. 30 00)	16 00
665	Gas reborts .... (frs. 2 50)	2 50
666	Crucibles, muffles, saggers .... (frs. 2 50)	2 00
Ad. 666.	Capsels of bone ashes for assaying precious metals.	
667	Dutch tiles of all kinds; iron slates covered with Dutch or other tiles .... (frs. 15 00)	10 00
668	Cooking stoves of iron, with interior lined with Dutch tiles, the weight of such lining being in excess of the weight of the iron.	
B.—Stoneware.		
Paving slabs and tiles:		
669	Rough (of natural color), of one paste and one color .... (frs. 2 00)	1 25
Ad. 669.	Flags and slabs for pavements, of common stoneware; glass stones for paving purposes, called "Garcen's stones;" paving slabs of stoneware (trevet), natural color, with surface not granulated, not corrugated, &c. divided into bevelled compartments.	
670	Of one color, smooth or fluted, as also those of more than one paste and of more than one color, glazed, ground .... (frs. 4 00)	2 00
N.B. ad. 670.—Stoneware slabs (so-called "imitation Roman" slabs), of one or more colors, not glazed or enamelled, the surface of which is divided into mosaic patterns by wavy lines produced by moulds, are also dutiable under this number; stoneware slabs of one or more colors, not glazed or enamelled, whose entire surface is divided into mosaic patterns, are included in this figure, regardless of the style of the figures represented thereon; stoneware slabs of one or more colors, not glazed or enamelled, with a granulated or rough surface, are likewise included in this number.		
671	Glazed, enamelled .... (frs. 6 00)	3 00
Ad. 670, 671.	Slabs and tiles colored in the paste.	
672	Of more than one color, painted, printed, incrustated with ornamentation sunk or in relief .... (frs. 10 00)	8 00
Ad. 669-672.	Paving tiles and slabs of ware.	
673	Pipes, including those of special shapes, and other water-closet fittings not included under No. 674 (frs. 4 00)	3 00
674	Water-closet fittings of fine stoneware and china, including sink-stones and baths .... (frs. 18 00)	12 00
675	Articles of common stoneware, jugs, jars &c. .... (frs. 4 00)	3 50
Ad. 675.	Weights of stoneware and china; handles of chinaware for perambulators.	
676	Articles of fine stoneware .... (frs. 30 00)	16 00
Ad. 675, 676.	Articles of stoneware combined	

\* Italy, frs. 1 10.

† Indicates, for statistical purposes, at Nos. 663 and 664, the value of the goods in addition to the net weight.

Description of Goods.	Rate of duty per quintal. Frs. c.	Tarif d'Usage No.	Description of Goods.	Rate of duty per quintal. Frs. c.
with common metal suitable as metal good according to material (see also ad. 573).			for industrial, chemical or physical purposes, watch-glasses (see also No. 6946); table glasses, even with ground or annealed edges; vessels of colourless glass for electric cells.	
C.—Pottery.			Ad. 691-693.—Hollow ware even with a mark, name or sign, or with indication of capacity, if not engraved (for engraved glass, see No. 694c).	
With grey or reddish fracture, enamelled or not	3 56		Of all kinds:	
Ad. 677.—Clay tobacco pipes of one piece in the rough (painted, see ad. No. 681).			694 Polished, engraved, colored (of colored glass), gilt &c., even combined with other materials, with the exception of precious metals:	
With white or yellowish fracture; porous, biscuit-ware	16 00		a. Photographic plates dry	30 00
Ad. 678.—Funeral wreaths and artificial flowers of porcelain, biscuit &c.			b. Table glasses	20 00
Insulators, china	0 50		c. Other	15 00
Ad. 679.—Insulators fitted (see No. 592).			Ad. 694c.—Blue powder (colored glass, ground, used for painting); opal glass; glassware engraved by acids; cut glassware; funeral wreaths composed of glass or glass beads; bottles of any kind of glass with cork, glass or wooden stopper fitted with a brush; hollow or other ware: dull, painted; glassware with enfiloché ornaments.	
Other china of all kinds:			N.B. ad. 694c.—In this number is included glassware with insignificant parts of common metal, even gilt or silvered (such as fittings, frames, pedestals &c.). Said glassware is, therefore, not dutiable as articles of non-precious metals. Exception is made for "Bretschreiben" (window panes merely consisting of bottle bottoms) in a setting of metal, mentioned in No. 700a, and also for photographs on glass, with similar setting, referred to in No. 701b.	
Ad. 680b.—Funeral wreaths and artificial flowers of china; unadorned lamp armatures of porcelain, combined with insignificant parts of metal; ornament pots, of porcelain, whether or not provided with a celluloid lid, of any size; porcelain rings and tassels for curtain cords.	16 00		Ad. 691-694.—Bottles of glass with a marble in the interior serving as a stopper, with or without caoutchouc ring at the neck; water gauge tubes for boilers &c.	
Not otherwise mentioned:			Ad. 691-694.—Glasses for preserves, without mechanical stoppers. (With mechanical stoppers, see ad. No. 698.)	
Ad. 681.—Clay pipes for smoking, in one piece, enamelled, painted, with designs &c. (when rough see Ad. No. 677); pipe bowls (see also ad. No. 1144, 1145).			N.B. ad. 691.—Ironmongery and fancy articles of glass combined with non-precious metals (see N.B. ad. 1145).	
N.B. ad. 677, 678, 680, 681.—Apparatus and utensils for chemical laboratories &c.			695 Combined with precious metals*.	60 00
N.B.—Articles of pottery in common metals as articles of metal according to material (see also Ad. No. 873).			696 Hollow glass and glassware of the kinds mentioned in Nos. 691 to 693:	
X. GLASS AND GLASSWARE.			Encased in coarse wood, rushes or straw	8 00
Waste from glass factories, broken glass and pottery &c.	Free		Ad. 696.—Carboys encased to coarse twigs, rushes or straw, rough, not painted &c. split or not, stripped or not; carboys with hoops of sheet iron.	
Crude glass (run glass) such as glass for roofs and glass tiles, slabs of glass for pavements and walls, so-called "Diamond" glass:			697 Finely encased, or covered with leather, textile materials &c.	25 00
Natural colored, plain or shaped	5 00		Ad. 697.—Flasks covered with leather or cloth even with leather strap.	
Ad. 683.—Glass called "Luster"; "colored" glass Colored, rough, polished &c.	7 00		698 With stoppers (lids, mechanical fastenings &c.) of common metal, stoneware, china &c.	16 00
Ad. 684.—Tiles for wall lining of non-transparent white glass (so-called tiles of cast porcelain, of silbys, opaline).			Ad. 698.—Glasses for preserves, with stoppers of common metal, fine stoneware or porcelain and a ring of caoutchouc (with out mechanical stoppers see ad. 691-694); bottles, with a metallic ring to serve for the stopper; flasks of common uncoloured glass, not polished, with stopper of cork and common metal.	
Glass for stained windows, of any color.	3 00		699 Vitrifications, enamel, glass beads	10 00
Ad. 685.—Glass for stained glass windows is run glass, non-transparent, having a wrinkled or undulating surface.			N.B. 699.—1. Venetian glass beads are admitted at 4 frs. per quintal for a quantity not exceeding 60 quintals per annum, when imported through Chiasso, on proof of origin. 2. Venetian glass beads are included in No. 699 at the rate of 4 frs., even if strung for the purpose of facilitating packing and transport.	
N.B. Ad. 685.—Only glass of which the maximum thickness does not exceed 4 mm. will be admitted as glass for stained windows as described in the preceding Ad.			700 Glass in a setting of metal, without painting:	
Stained glass—Cathedral glass.			a. Panes consisting simply of glass bottle bottoms (Nabelscheiben)	25 00
Window glass plain or tinted:			701 b. Other	35 00
Common (of natural color)	8 00		701 c. Painted with low classed artistic articles are admitted free if proved to be destined for public churches on an application being previously made to the proper Direction of Customs; painted windows are only admitted free when hand-painted or presenting figurative subjects &c., but not pictures made with transparent plates, mosaics of glass, and hand-paintings merely of an ornamental character, which pay 30 frs. according to tariff No. 701d.	60 00
Ad. 686.—Green, black and brown window glass is also considered as being of natural color.			701 d. Photographs on glass	30 00
N.B. Ad. 686.—Selenite (spathe gypsum) in small leaves			Ad. 701c.—Displanes (pictures on glass or gelatine); paintings on glass made by means of patterns, stencils, &c., not annealed.	
Colored	10 00		N.B. ad. 701c. and d.—Paintings on glass which have been subjected to fire are regarded as "paintings on glass;" paintings carried on	
With designs, engraved by acids or otherwise, roughed (dull)	20 00			
Ad. 688.—Glass with designs is considered to include all glass provided with inscriptions or ornaments obtained by cutting, moulding, roughing, corroding by acids, polishing, plain or fluted, bevelled, or otherwise.				
Follow glass and glassware:				
Glass balls and round pieces of glass for the manufacture of watch glasses; roughly shaped balls for the manufacture of incandescent electric lamps; glass rods and bobbles for weaving	1 50			
Ad. 689.—Solid glass balls for industrial purposes.				
Insulating bowls and tubes of glass for electric accumulators; glass insulators	4 00			
N.B. Ad. 689.—Mounted insulators, see No. 592.				
Of black brown or green glass	3 50			
Ad. 901.—Bottles of common glass, black, brown or green, of any tint, even with a mark, name, sign or indication of contents, provided they are not engraved, are dutiable under this number.				
Not polished, or polished only on the bottoms, or with ground stoppers, or furnished also with a mark, name or figure, if not engraved:				
Of half-white glass	7 00			
Of common uncolored glass (white)	8 00			
Ad. 693.—Lamp shades, globes, stands and oil fountains, of common uncolored glass, not cut, or with the bottoms only ground; lamp chimneys of common white glass, new, or simply ground on the borders, even with an engraved or corroded trade mark; glassware of all kinds, even coloured,				

Treaty with Austria-Hungary  
adicates, for statistical purposes, at Nos. 689 a-b and 691, the value of goods in addition to the net weight.  
Treaty with France.

§ Treaty with Austria-Hungary.  
\* Indicates for statistical purposes, at Nos. 693, 700 and 701 a and b, the value of the goods in addition to the net weight.



Tarif d'Usage No.	N. B.—GLASS AND GLASSWARE—continued Goods.	Rate of duty per quintal. Frs. c.
702	To glass by a process of reproduction are, on the other hand, regarded as "photographs" on glass.	
703	Plate glass, not silvered..... (frs. 16 00)	12 00
704	Plate glass, silvered.....	
705	Under 18 square decimetres in size..... (frs. 20 00)	11 00
706	Of 18 square decimetres and above in size.....	
707	a. Of 3 mm. or less in thickness..... (frs. 40 00)	25 00
708	b. Of more than 3 mm. in thickness.....	40 00
	N. B.—The duty will be levied on the average thickness of the glass.	
709	Looking glasses and mirrors, measured with the frame.....	
710	Less than 18 square decimetres in size (frs. 30 00)	20 00
711	18 decimetres and above in size..... (frs. 60 00)	45 00

## N. B.—METALS.

## A.—Iron.

N. B.—Steel and malleable cast iron are in every respect assimilated to wrought iron. Manufactures both of cast and wrought iron combined shall be dutiable either as manufactures of cast or wrought iron, according to the material predominating in weight. Manufactures of iron combined with wood or with insignificant parts of other base metals, and distributable as manufactures of iron according to their quality, unless special dispositions to the contrary are in existence.

712	Iron ores.....	Free.
	Ad. 707.—Oxide iron; pyrites.....	
713	Waste obtained in the manufacture of iron (filings, scraps &c.).....	"
	Ad. 708.—Waste of plate and sheet iron, tinned or galvanized.....	
714	Iron scale..... (frs. 15 00)	12 00
715	Iron, raw, in pigs; steel, raw, in billets (ingots, blocks, cast bars); blooms iron and roughly rolled iron; blocks and blooms up to and including 100 cm. in length, drawn by rolling sheets for the manufacture of tin plate up to 150 cm. in length inclusive.....	0 10
	Ad. 716.—Ferro-chrome and silicious cast iron cruds.....	
717	Scrap and old iron.....	Free.
	Ad. 717.—Lathwork, carriages and locomotive tyres, used, iron hoops from cotton mules; old machines, broken, or in any other manner rendered unfit for use previous to their importation (see ad. 894, 898).	
	Iron, hammered, or hot rolled.....	
718	Round iron 120 mm. in diameter or more.....	0 30
719	Round iron from 75 to 120 mm. exclusive in diameter.....	0 60
720	Round iron less than 75 mm. in diameter, except iron for making wire included under No. 715.....	2 00
721	Iron for making wire (wire iron, in coils, of a diameter exceeding 5 but less than 13 mm.).....	1 50
722	Flat iron, square iron, the section of which has an area of 100 sq. cms. or more.....	0 30
723	From 36 to 100 sq. cms. exclusive.....	0 60
	Less than 36 sq. cms.;.....	
724	Blocks and blooms of more than 100 cm. up to and including 150 cm. in length..... (frs. 2 00)	0 10
725	Other.....	2 00
	N. B. ad. 716-718 a and b.—Flat steel wire up to 15 mm. inclusive in width, shall be comprised in No. 728.	
	N. B. ad. 712-718 a and b.—Square and round iron, perforated, channel (see ad. 899).	
726	Iron of special shapes (T, L, U and Z iron, oval iron, flat iron, angle iron Ad. 1, round, not perforated, not curved, having a maximum second surface of 12 cms. or over.....	0 20
727	From 6 to 12 cms. exclusive.....	0 60
728	Less than 6 cms. exclusive.....	2 00
	Ad. 719-721. Iron of special shapes cut in length, even with finishing color.	
	N. B. ad. 719-721. By "iron of special shapes" is meant all iron bars having a transverse section which is neither circular nor rectangular.	
	Iron, drawn or cold rolled.....	
729	Enough, re-heated or not, weighing 12 kilos or more per linear metre.....	2 00
	Weighing less than 12 kilos per linear metre..... (frs. 5 00)	0 60
730	Steel wire for making card combs of a thickness of less than 5 mm. under control..... (frs. 5 00)	4 50
731	Other..... (frs. 5 00)	
	Coated with lead, tin, zinc, copper, or nickel, (painted, etc.)..... (frs. 5 50)	
	Ad. 722-724. All drawn iron according to condition, whatever be the size or shape of the section, a plate (round, oval, square, rectangular, etc.).....	
	Ad. 724.—Wrought or hot-rolled iron, tinned, zinc-coated, etc.	
	Ad. 715-718 a and b and 722-724.—Hoop iron.	
	N. B. ad. 723-724.—Barred wire of dutiable under this number:	
	Sheet iron, not pierced nor curved:	
	Rough, coated with lead or zinc—	
732	16 mm. or more in thickness, pipes of corrugated sheet iron, rough.....	0 30

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
726	From 3 to 10 mm. exclusive in thickness. .... Ad. 725-728.—Sheet iron pickled of 3 mm. or more in thickness.	0 60
727	Tin plate, polished, of a thickness of 3 mm. or more.	2 50
728	Less than 3 mm. in thickness, pickled sheet iron and sheet iron for dynamos, subject to the requisite measures of control..... N. B.—Sheet iron completely free from scales will alone be admitted as pickled sheet iron.	0 60
	Ad. 728.—Flat steel wire for the manufacture of watch, clock springs &c., of a width of 15 mm. or less (more than 15 mm. as flat iron under Nos. 716, 717 and 718a), round wire for the manufacture of teeth for weavers' combs and of needles, under control.	
	N. B. ad. 728.—Teeth for weavers' combs cut or in rolls are classed under No. 809 at 20 frs. per quintal (see ad. No. 800).	
	N. B. ad. 728.—Cast steel wire for the manu- facture of metal cables, less than 2 mm. in thickness and offering a resistance of more than 200 kilos per sq. millimetre, is included in this number if proved to be intended for such purpose.	
	Less than 3 mm. in thickness:	
729	Corrugated sheet iron not perforated, not riveted; rough, coated with lead or zinc, &c., &c..... Ad. 729. Corrugated sheet iron, not per- forated, not riveted; bent, embossed.	1 50
	Other, rough:	
730a	Sheet steel for the manufacture of tools, under control..... (frs. 2 50)	0 60
730b	Other.....	2 50
	Ad. 730b.—Polished sheet iron.	
731	Coated with tin (tinplate), lead or zinc.....	2 00
732	Coated with copper or nickel, painted, varnished &c. Ad. 725-730 a and b.—All flat iron 25 cms. or more in width is treated as sheet iron. Perforated sheet iron of all kinds is treated as manufac- tures of sheet iron n. o. m. according to con- dition and weight.	3 00
	N. B. ad. 716-721 and 725-732.—Flat iron, iron of special shapes, and sheet iron, curved and perforated, are included under No. 899 ("Iron Manufactures.")	
	N. B. ad. 725-732.—Sheet iron (for pickled sheet iron see Ad. Nos. 725, 726 and 728); in whatever shape. In the case of non-rect- angular sheets, the average width shall be taken for the assessment of duty (see also Ad. No. 881).	
	Railway plant:	
	Rails and sleepers for railways—	
733	Weighting 15 kilos or more per linear metre..... Weighting less than 15 kilos per linear metre:	0 30
734	Not pierced nor curved.....	2 00
735	Pierced or curved..... (frs. 4 00)	3 00
	Ad. 733-735.—Longitudinal and other sleepers of iron for railways	
736	Rack rails (rails with cogs); driving rods; switches and points; turntables; sliding platforms; por- table tracks..... (frs. 6 00)	4 00
	Ad. 736.—Apparatus centralizing the action of switches, turntables of all kinds finished or not; wedges forming the tips of railway switches, wrought and finished.	
737	Axles, springs, tyres, wheels, bodies of wheels roughly worked.....	0 60
	Ad. 737.—Wedges in the rough, to form the tips of railway switches.	
738	Axles and wheels, tyres, bodies of wheels, springs for buffers, for drawing or for suspension, finished; mounted axles; frames for locomotives, and carriages; disc signals; loading gauges weighing 200 kilos, or more..... (frs. 6 00 & 10 00)	3 00
739	Less than 200 kilos, or more..... (frs. 10 00)	5 00
740	Fish plates and chairs..... (frs. 6 00)	5 00
741	Axle-guards, brake levers, trucks (two-wheeled), coupling screws, safety chains, buffers, traction hooks, buffer boxes of wrought iron cramp-hooks and inch pins, wedges, chairs for rack rails &c. Ad. 733-741.—Railway plant n. o. m. pays duty according to the component material and kind.	7 00
	N. B. Ad. 741.—Tramway gauge bars; axle boxes; rail bearings; brake shoes (for placing upon the rails).	
	Types of all kinds n. o. m. less than 40 cms. in interior diameter:	
742	Rough, tinned, primed, even if the ends are wormed or socketed, not riveted..... (frs. 1 00)	0 60
	Ad. 742.—Supporting posts for electric con- duits, neither riveted nor bolted, are dutiable under this number (see also ad. No. 899); welded pipes; rough, tinned, primed, having the inside diameter under 40 centi- metres.	
743	Riveted..... (frs. 5 00)	3 00
744	Other; flanges for pipes..... (frs. 5 00)	3 00
	Ad. 744.—Pipes lacidizable, galvanized pipes, pipes with inner lining of glass, tubes covered with stuff; pipe flanges of iron, whatever be their internal diameter.	
	N. B. ad. 742-744.—Flange tubes, for pipes	

\* Treaty with France.

† Treaty with France.

(1) General Tariff frs. 4, 400 kilos, or more, frs. 10 less than 400 kilos.

Goods.	Rate of duty per quintal, Frs. c.
with interior diameter of 40 cm. or more, see No. 899 and ad. 805-8.	
section pieces (joints), rough (black), whitened, unclean-d, coated with red lead, tarred (frs. 10 00)	6 00
ad with zinc, tin, nickel, copper, &c. (frs. 12 00)	8 00
742-746.—Pipes and connecting pieces of hard grey cast iron are dutiable under Nos. 745-746, and implements not otherwise mentioned:—	
“chamfers” tools..... (frs. 35 00)	25 00
and rasps, the length of the cutting surface being 35 cm. or more..... (frs. 15 00)	12 00
35 cm. inclusive..... (frs. 30 00)	18 00
than 16 cm. inclusive..... (frs. 50 00)	30 00
chisels, files, &c..... 7 00	
751.—Scissors and sickles, bronzed, polished, nickelled, or otherwise finished or ornamented are dutiable under this number.	
cultural and horticultural tools of all kinds and of more..... (frs. 15 00)	11 00
752.—Agricultural and horticultural tools of whatever quality: Hooks, diggers, hay-cutters, rakes, grub axes; further: border knives, weeder, transplanters, pruning knives, hoes, shovels, digging forks, sawer kraut cutters, curvy combs for horses and cows.	
N.B. ad. 752.—Knives and shears for agricultural purposes (i.e., sheep, for shearing sheep and horses, for trimming beiges, for clipping trees and vines, are dutiable under this number.	
struments of precision for metal working, such as tap borers and threaders, helioid and other files, measuring instruments (rules, squares, compasses, callipers) weighing each:—	
0 to 5 kilos, exclusive..... (frs. 30 00)	20 00
0 to 5 kilos, exclusive..... (frs. 45 00)	25 00
more than 5 kilos..... (frs. 50 00)	35 00
753-756.—Tools of precision for working metals such as borers of all kinds (meter taps, gimlets, augers and nut drivers, cutters of all kinds profiled, for making wrenches and grooves, cylindrical with helioid teeth: cutters with handle, flat cogged cutters for cutting splits, for cutting jaws, &c.); thread gauges; threading and boring tools such as diagonal screw plates, normal screw gauges; cutch screw plates; stock measuring tools: set rules, squares, compasses, normal gauges, cast iron pressing plates.	
N.B. ad. 753-756.—Measuring tools for the use of schools, offices &c. are included in No. 942.	
N.B. ad. 753-756. Measuring tools called “Reichbauer” (other, see No. 942.)	
each, weighing each, 3 kilos, or more (frs. 15 00)	13 00
more than 3 kilos, exclusive..... (frs. 20 00)	15 00
more than 5 kilos, exclusive..... (frs. 30 00)	18 00
more than 5 kilos..... (frs. 50 00)	25 00
757-760.—Shears for sheet iron without lever; adjustable wrenches; glass cutters of axes; cutters; pipe cutters; glass cutters of steel; hand and chattering vices; gas pipe vices; plane irons; lavers; spring jaws; tin openers iron (tools for opening tins); hammers of all kinds; English universal bits; helioid bits; saws—exclusive of saws (see also ad. No. 752); picks and pickers of all kinds; plumb lines of cast iron or steel; saws of all kinds; hold fasts with screw pins; carpenter's gauges; bit stocks; clamping clamps for laves; further: all tools coming within the true acceptance of that term, such as for plasterers, masons, wood contractors, wood turners, cooper, metal workers, soldiers, blacksmiths, shoemakers, cartwrights, carpenters &c., heavy tools for tanners, and heavy implements for butchers.	
N.B. ad. 757-760.—Knives and shears for industrial purposes (i.e., choppers, chopping knives, beetroot knives, bills, cleavers (with one or two edges), shears for milliners, two-handled knives, shears for sheet iron, &c., hammers and saws of all kinds, pins, and also all tools in the strict sense of the word, such as, for example, those for plasterers, masons, wood turners, cooper, workers in metal, saddle-makers, blacksmiths, shoemakers, cartwrights, carpenters, &c.)	
Reaping machine and chaff-cutting knives, capable of being identified as such, are dutiable as these machines themselves.	
ains, formed with joints..... (frs. 20 00)	15 00
hers, with rings having a sectional diameter of 8 mm. or more..... (frs. 15 00)	12 00
ss than 5 mm. or more..... (frs. 25 00)	15 00
ope and cable of iron and steel wire, having a diameter of 15 mm. or more..... 10 00	
ss than 15 mm. .... (frs. 20 00)	15 00
rets, screws, nut bolts and nuts, black, the body of the rivet or bolt having a diameter of 15 mm. or more..... (frs. 10 00)	8 00

icates for statistical purposes, at Nos. 747 and 753-756, the value goods in addition to the net weight.

Tarif Usage No.	Goods.	Rate of duty per quintal, Frs. c.
767	11 to 18 mm. exclusive..... (frs. 14 00)	10 00
768	Less than 11 mm. .... (frs. 15 00)	13 00
769	Screws, bolts and nuts, whitened..... (frs. 15 00)	15 00
770	Small iron work (iron fittings, &c.), hinge pins, rough, smoothed with emery, whitened (frs. 15 00)	12 00
771	Fittings for doors, shutters, and windows, coarse, filed, varnished.....	12 00
772	Locks, made entirely of wrought iron, or with parts of cast iron..... (frs. 14 00)	20 00
773	Combined with brass, nickel, or other materials..... (frs. 60 00)	25 00
Ad. 772, 773.—Locks for furniture are dutiable under Nos. 787-790 according to kind. N.B. ad. 772-773.—Carriage locks are included in No. 1151.		
774	Wire nails and licks..... (frs. 15 00)	14 00
Ad. 774.—Pegs ( <i>chenillettes</i> ) of round section; wire licks with shanks of a cross section other than round.		
775	Nails, cut out, pressed, cast, wrought, horse shoe nails..... (frs. 8 00)	4 00
776	Other..... (frs. 15 00)	15 00
Ad. 776.—Pegs for regulating the tension of piano strings; iron pegs; glaziers' licks of tin plate; pegs of iron, not including iron licks (see No. 774). N.B. ad. 775, 776. Iron nails of all kinds, with gilt or silvered heads, are included in No. 873.		
777	Nails, with heads of other metals, gilt, silvered or nickelled.....	50 00
778	Other..... (frs. 35 00)	25 00
Ad. 778.—Upholsterers' nails, with china heads.		
779	Frying-pans, polished or tinneled..... (frs. 20 00)	12 00
Ad. 779.—Stewpans without handles.		
780	Stove pipes..... (frs. 7 00)	6 00
Ad. 780.—Stove pipes of all kinds, including angular or curved elbows; pipes shaped like a serpent, inferno, lyra, &c.; of whatever quality.		
781	Kitchen ranges and heating stoves..... (frs. 15 00)	9 00
Ad. 781.—Gas heaters, ranges and stoves, includ- ing detached pieces; petroleum stoves, of iron, for cooking or heating purposes.		
782a	Bells of sheet steel for cattle, even tinneled, zincked, coppered or nickelled..... (frs. 31 00)	24 00
782b	Other..... (frs. 25 00)	24 00
Ad. 782b.—Bicycle bells, of iron; harness bells, of grey cast iron. Furniture of all kinds, even combined with wood, if the iron predominates in weight: Rough, primed:		
783a	Safety-chests and cash boxes.....	12 00
783b	Other.....	12 00
Other than rough or primed:		
784a	Safety-chests and cash boxes..... (frs. 35 00)	22 00
784b	Other..... (frs. 35 00)	22 00
Ad. 783, 784. Iron parts of furniture finished. Ad. 785, 786.—Operating chairs, of iron and wood, iron predominating, whether stuffed or not.		
N.B. ad. 783, 784.—Iron safes are dutiable under No. 783a or 784a according to kind.		
785a	Wire tissue (gauze)..... (frs. 35 00)	19 00
Ad. 785a.—Trellis work of iron wire covered with clay.		
785b	Trellis work..... (frs. 25 00)	14 00
786	Metallic roller blinds, finished..... (frs. 25 00)	20 00
Manufactures of sheet iron: wire; ironmongers' and tinmiths' manufactures n.o.m.:		
787	Rough, filed, smoothed, tarred, primed.....	15 00
Coated with tin, zinc, copper, or nickel:		
788a	Spring for mattresses, of iron coated with copper..... (frs. 25 00)	15 00
788b	Other..... (frs. 25 00)	20 00
Ad. 788b.—Loc smiths' wares, of iron, polished; tin plate wares; manufactures of lead-coated sheet iron; locksmiths' wares (thin-plate) wholly or in part. Ad. 787, 788b.—Pipe hangers of sheet iron; coils of sheet iron.		
789a	Painted, varnished, bronzed, gilt packing material, boxes and other; post-iron, sign boards and other like articles..... (frs. 37 00)	25 00
Ad. 789a.—Sheet iron, painted on, for the manu- facture of tins.		
789b	Other..... (frs. 35 00)	27 00
Ad. 787, 788b, 789b.—Firemen's helmets of sheet steel.		
790	Enamelled..... (frs. 35 00)	33 00
Ad. 787-790.—Warming pans of sheet iron, also with brass licks; kitchen utensils: artificial wreaths and flowers of sheet iron; keys of iron wire for opening tins; sign boards; ladders; mouse traps and birds' cages of iron wire, also combined with wood; medals; reflectors; springs for wire mattresses; lanterns; insulating sockets (covers for steam heaters) of sheet iron, filed or covered with slabs of cork or plaster; commemorative medals and coins; dairy and domestic utensils; reflectors, including those for incandescent lamps; caskets for money, jewellery, &c., of sheet metal.		

† Treaty with France.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Fr. s. c.	Tarif d'Usage No.	Goods.	Rate of duty per quintal. Fr. s. c.
XL.—METALS—continued.					
	N.B. no. 787-790. Locks for furniture are durable under Nos. 787-790 according to kind. N.B. no. 787-790. For door locks see Nos. 772, 773 and 1154.			forged, without handles; knife blades rough from the forge without handles; pipes of cast steel, having an internal diameter of 40 cm. or upwards.	
781	Rolling apparatus, ribbed, of non-malleable (grey) cast iron and manufactured parts thereof (frs. 7 00)	3 00	810	Cutlery <sup>9</sup> ..... (frs. 85 00)	50 00
711	Radiators of non-malleable (grey) cast iron and manufactured parts thereof	7 00	Ad. 810.—Knives and forks with silver handles, whether in cases or not; hatchets (choppers) and adze knives for kitchen use (see also Ad. 757-760); hair clippers.		
792	Flat iron of hard (grey) cast iron Manufactures of hard (grey) cast iron, n.o.m.;	16 00	811	Arms, finished <sup>9</sup> ..... (frs. 100 00)	50 00 (4)
793	Rough, tarred, primed, weighing each 100 kil. or more ..... (frs. 3 00)	2 50	Ad. 811.—Air guns.		
794	From 40 to 100 kil. exclusive ..... (frs. 4 00)	2 75	N.B. Ad. 811. Antique arms and armour shall pay according to the material and condition as articles of wood, iron, bronze or brass, provided, however, that they be ex- clusively destined for collections; the same treatment shall be accorded to imitations of antique arms serving for household ornamenta- tion as well as to theatrical arms of all kinds, such as swords, daggers, halberds guns &c.		
795	From 5 to 40 kil. .... (frs. 5 00)	3 00	<i>Note.</i> Small mortars (cns' heads) shall not be treated as pieces of ordnance, but shall pay duty as the material of which com- posed, such as iron manufactures, forged &c.		
796	Less than 5 kil. .... (frs. 6 00)	3 00	812	Parts of arms, detached, roughly wrought <sup>9</sup> ..... (frs. 20 00)	10 00
Ad. 793-796. Wares of grey cast iron, trimmed.			Ad. 812-813.—Ramrods for portable fire arms; guns; parts of arms of vulcanized rubber, such as handles of revolvers, catenans, &c.		
797	Enamelled ..... (frs. 20 00)	8 00			
798	Other, weighing each 100 kil. or more ..... (frs. 6 00)	5 00	B.—Copper.		
799	From 40 to 100 kil. exclusive ..... (frs. 8 00)	6 00	<i>Note.</i> —Brass in all its forms is treated as copper.		
800	From 5 to 40 kil. .... (frs. 10 00)	7 00	814	Copper ores, filings and turnings ..... Ad. 814.—Copper ashes; coppery slime; brass shavings.	Free
801	Less than 5 kil. .... (frs. 12 00)	8 00	815	Copper, pure or alloyed (brass), in bars, pigs, slabs, discs &c. ....	"
N.B. Wares of hard (grey) cast iron capable of being described as ironmongery, tools, office fittings, are included in Class XV. Parts of machinery, roughly shaped, of grey cast iron, weighing each up to 500 kil. ex- clusive, are included under Nos. 798-801 (see also Nos. 879, 880).			816	Copper waste, old bell and gun metal ..... 817 Copper (pure or alloyed), brass, hammered, rolled, drawn, in bars and sheets; copper solder (frs. 4 00)	"
Ad. 798-801.—Manufactures of cast iron, adjusted (wrought), also rough, coated with priming color or tarred, painted, bronzed, varnished, malleable, polished, nickel, &c. N.B. Ad. 798-801. Adjusted = wrought i.e. turned, planed, cut ("baise"), per- forated, &c.			Ad. 817.—Copper bowls, rough, for stoves and boilers; copper plates; washers of copper or brass; scale plates of copper or brass. N.B. Ad. 817.—Copper solder (Hartlot) for soldering iron, copper &c. is composed of copper, zinc, tin and lead.		
Ad. 798-801. Apparatus for cupping bottles; window frames; railings; inkstands of crude cast iron, pots, cauldrons in the rough; gratings; moulds, for the manu- facture of cement pipes; decorative objects in the shape of antique arms; weights; lamp-posts; castors for furniture (in forged iron, see Nos. 802-809; in other materials see Ad. No. 1145); pipes and pipe joints; sup- porting columns; foundry models of hard cast iron; pipe flanges of hard cast iron. Wares of malleable cast iron, of cast steel, of wrought iron, of steel:			818	Copper wire ..... (frs. 4 00)	3 00
802a	Iron or steel manufactured in the form of horse- shoes, lightning conductors; iron worked in the form of anvils or carriage axle trees; steel in the shape of files, not cut ..... (frs. 6 00)	3 00†	819	Copper pipes ..... (frs. 4 00)	3 00
802b	Iron or steel manufactured in the shape of ham- mers, crowbars, axes, bores, picks, shovels ..... Ad. 802.—Iron wrought into rough bars; pieces, washers, nuts, &c. of sheet iron; cut out or stamped, less than 25 cm. in width, neither bent nor perforated (see also N.B. Ad. 724-732).	6 00	Ad. 819.—Iron tubes covered with brass or copper; copper and brass tubes drawn or riveted, even (tinned, zinc-plated, polished, bronzed or nickelled, copper or brass tubes of polygonal, rectangular, elliptic or like sec- tions.		
Not otherwise mentioned:			820	Copper, silvered, gilt, twisted round a thread of cotton or silk <sup>9</sup> ..... (frs. 80 00)	60 00
803	Rough, coarsely wrought, tarred, primed, weighing each 100 kil. or more ..... (frs. 4 00)	3 00	821	Imitation gold wire ("Filonickel") <sup>9</sup> ..... (frs. 60 00)	30 00
804	From 25 to 100 kil. exclusive ..... (frs. 6 00)	4 50	822	Imitation gold and silver, beaten into thin sheets <sup>9</sup> ..... (frs. 6 00)	30 00
805	From 5 to 25 kil. exclusive ..... (frs. 8 00)	6 00	823	Electrical cables of all kinds, not insulated ..... (frs. 15 00)	12 00
Ad. 805. Patent and half patent axles (other carriage axles—see Ad. Nos. 808, 809).			Ad. 823.—Cables and cords of copper and brass wire, tips for electric cables, of tinned brass. Electrical cables of all kinds and wire: Core insulated with india rubber, gutta percha, or paper, not covered with textile materials twisted or plated:		
806	From 95 to 5 kp. exclusive ..... (frs. 10 00)	8 00	824	Cables without lead sheathing or iron armature; insulated electrical wires ..... (frs. 30 00)	15 00
807	Less than 95 kil. .... (frs. 11 00)	10 00	Ad. 824.—Copper wire covered with textile materials, whether wound or braided.		
Ad. 803-807.—Carriage springs, finished or not; screw threaded insulator brackets of malleable cast iron, of wrought iron, &c.; wire props of wrought iron, pointed, notched, tarred; steel balls in the rough for ball mills.			825	Cables with lead sheathing ..... (frs. 15 00)	12 00
808	Other, weighing each 25 kil. or more ..... (frs. 16 00)	11 00	826	" with lead sheathing and iron armature (frs. 15 00)	12 00
809	Less than 25 kil. .... (frs. 20 00)	20 00	Core insulated with india rubber, gutta percha, or paper covered with thread or with silk twisted or plated:		
N.B. Wares of iron and steel capable of being described as ironmongery, tools, office fittings &c. are included in Class XV. Part of machinery, roughly shaped, of cast steel, weighing less than 250 kilos, each, are in- cluded under Nos. 803-809 (see also No. and Ad. 879, 880).			827	Cables without lead sheathing ..... (frs. 30 00)	15 00
Ad. 809.—Points for rough-riding horses; teeth for weavers' combs, cut, or in rolls; ball bearings of steel; ice cramps; roller skates of wrought iron combined with wood; ice chisels.			828	" with lead sheathing ..... (frs. 15 00)	12 00
Ad. 809, 809. Axles, except patent axles (see Ad. Nos. 803-805, including axle journals so far unconnected); manufactures of iron and steel; adjusted (wrought), whether rough, tarred, primed or not; ground, galvanized, blue, coated with lead, brass or nickel, plated with malleable, tinned, zinc-plated, painted, varnished, bronzed, enamelled, polished.			829	Metallic tissues and brass or copper gauze (frs. 15 00)	10 00
Ad. 803-809. Iron gun carriage; cooling utensils; cylinders for weaver's beams; iron or steel moulds for the manufacture of cement pipes; iron posts; weights for hanging lamps; scaffolding hooks and supports; steel teeth for harrows; pipe flanges of wrought iron; anvils and vices; curling and marking irons; unfinished forks, cast or			830	Rivets, screws, pins, nails, tacks ..... Bells of all kinds of copper, copper alloys, or bronze;	15 00
			831	Church bells ..... Ad. 831.—Tower bells of all kinds for churches, including small bells for chapels, &c.	30 00
			832	Other of all kinds ..... (frs. 80 00)	45 00
			Ad. 832.—Tower bells for schools, town halls and other public buildings; brass bells, for cycles.		
			Wares of copper, or copper alloys, n.o.m.:		
			833	Rough, not turned ..... (frs. 20 00)	15 00
			Ad. 833.—Teeth for weavers' combs, cut or in rolls; handles of wood, rough, with brass or copper gauze; jewellers' scrapers of brass wire; antique coins.		
			N.B. Ad. 833.—This number also includes stoves in the rough; the lower parts of boilers for laundries, &c.		

\* Indicates, for statistical purposes, at Nos. 810-813 and 820-823.

\* Indicates, for statistical purposes, at Nos. 810-813 and 820-822, the  
value of the goods in addition to the net weight.

(†) War material imported by the Confederation is exempt from duty.

Goods.	Rate of duty per quintal. Frs. c.	Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
Turned, not polished, not dulled . . . (frs. 40 00)			Ad. 856.—Tin foil, gilt or silvered &c. (tin foil paper, see No. 307b).	
Ad. 833, 834.—Tracings on bearings, with or without anti-friction; parts of machines, roughly finished, of copper, brass &c.			Manufactures of tin or tin alloys (Britannia metal):	15 00
N.B. ad. 833-834.—When goods are coated with a colourless varnish, with the view of protecting them against oxidation, the varnish is not taken into consideration.			857 Rough . . . . . (frs. 25 00)	
Polished, dulled, . . . . . (frs. 60 00)	35 00		N.B.—Ad. 857.—Lead capsules for bottles, rough, plated with tin, or of lead and tin alloy, even with impressed marks of commercial firms, &c., are dutiable under this number.	
Ad. 835.—Wares of brass, pickled.			Polished, painted, varnished, nickelled, enamelled &c.:	
Nickelled, oxidised, painted, varnished* . . . . . (frs. 50 00)	40 00		858a Lids for beer mugs ready to be fixed* (frs. 60 00)	15 00
Ad. 836.—Wares, of copper or copper alloys, silvered.			858b Capsules of lead for bottles, plated with tin, or of lead and tin alloy, even with impressed marks of commercial firms, &c., polished, painted, varnished, nickelled, enamelled &c.* (frs. 60 00)	40 00
Gilt, silvered* . . . . . (frs. 100 00)	50 00		Ad. 857, 858b.—Tin capsules for bottles.	
Ad. 833-837.—Valves and cocks of brass or copper are included in these headings, unless imported at the same time as the machines of which they are an integral part.			858c Other . . . . . (frs. 60 00)	45 00
N.B. ad. 833-837.—Ganachebars and candlesticks of copper, even when having a gilt appearance; stands for incandescent lamps, of copper or copper alloys; saucepans, utensils of copper with or without handles; brass models for engineering works; commemorative coins and medals; art objects and ornaments of copper; perforated sheets.			Ad. 857, 858c.—Spoons and forks.	
Ad. 836-837.—Fire-resistant sheets of brass.			859 Nickel in cubes, sponges, or in cast bars; waste and scrap nickel: German silver in crude pieces . . . . .	Free.
Ad. 837.—Gilt nails for upholsters, with gilt or silvered heads, provided no part of same be of iron (see No. 777).			F.—Nickel.	
Bars of bronze, m.o.m., as coming out of the mould . . . . . (frs. 20 00)	10 00		860 Nickel, pure, or alloyed (German silver, "new silver"), rolled, drawn, in slabs, bars, sheet, wire, and pipes . . . . . (frs. 10 00)	7 00
Ad. 858.—Antique coins.			Ad. 860.—Resistance wire for electricity.	
Finished: wire gauze and trellis of bronze wire* . . . . . (frs. 60 00)	10 00		861 Wares of nickel or nickel alloys, wares of "new silver," "fine silver" and "alpine" . . . . . (frs. 50 00)	45 00
Other* . . . . .	60 00		Ad. 861.—Manufactures of nickel-plated sheet iron; commemorative coins and medals.	
Ad. 839a.—Commemorative coins and medals.			G.—Aluminium.	
C.—Lead.			Aluminium, pure:	
Lead, lead ores, lead waste . . . . .	Free		862 In lumps, ingots, cast slabs, bars and scrap . . . . .	1 50
Ad. 840.—Argentiferous lead (lead for reining); lead ashes.			Ad. 862.—Aluminium, pure, in powder.	
N.B. ad. 840.—Rough galena shall come under No. 840 (when crushed, see at No. 1090).			863 Hammered, rolled, drawn, stamped in bars, sheets, wire and pipes . . . . .	10 00
Lead, soft, in bars, pigs, slabs; lead, hard, metal for printing type . . . . .	"		Alloys of aluminium (with iron, steel, aluminium, bronze &c.):	
Lead, rolled . . . . . (frs. 2 50)	1 50		864 In lumps, ingots, cast slabs, bars and scrap . . . . .	1 50
Lead, bullets, shot . . . . . (frs. 2 50)	1 00		Ad. 864.—Alloys of aluminium in powder.	
" in sheets; pipes . . . . . (frs. 2 50)	2 00		N.B. ad. 864.—Aluminium in grains or in powder, mixed with oxide of iron, oxide of manganese or oxide of titanium (thermit), is dutiable under this number.	
N.B. ad. 843.—Lead rolled of 3 mm. or more in thickness is included in No. 843a at fr. 1 50 per quintal, lead in sheets of less than 3 mm. in thickness under No. 843c at fr. 2 00 per quintal.			865 Hammered, rolled, drawn, stamped, in bars, sheets, pipes and wire . . . . .	5 00
Type, printers, old . . . . .	1 00		Wares of aluminium and aluminium alloys:	
Ad. 844.—Used stereotype plates, only fit for re-smelting (see also ad. 845).			866 For industrial use or for construction . . . . .	20 00
Ad. 845.—Printing type of wood, brass, copper, &c.; stereotype plates, new or used, which can be employed for printing (see also ad. No. 844).	8 00		867 Other, of all kinds* . . . . .	70 00
Wares of lead, even combined with other materials: Rough or primed . . . . . (frs. 10 00)	8 00		Ad. 867.—Commemorative medals and coins; wares of aluminium not combined with precious metals: sheet iron wares plated with aluminium; tissues and braids of aluminium wire.	
Ad. 846.—Leads (lead seals).			H.—Precious Metals.	
Other . . . . . (frs. 25 00)	18 00		868 Parings, goldsmiths' ashes, and dross of precious metals* . . . . .	Free.
Ad. 847.—Articles of lead, polished, painted, varnished.			Ad. 868.—Argentiferous wastes of photographic paper; waste of platinum.	
D.—Zinc.			Gold, silver, platinum:	
Zinc in bars, pigs, slabs or scrap; zinc filings and shavings . . . . .	Free.		869a/e Unwrought; gold, silver, platinum . . . . .	"
Ad. 848.—Zinc ashes and slag.			869b/e Coined; gold, silver . . . . .	"
Zinc, rolled, drawn, in sheets, bars or pipes . . . . .	1 00		870 Rolled, in plates or bands; silver solder (silver and copper alloy), in bundles . . . . .	20 00
Ad. 849.—Sheet zinc, nickelled, coppered, brassed, or varnished; sheet zinc, corrugated; ferrules, elbows &c. of sheet zinc, made at the rolling mills.			Ad. 870.—Antique coins.	
Zinc, wire . . . . .	1 00		871 Gold and silver wire and thread; platinum wire and thread; metal wire surrounded with gold or silver* . . . . .	50 00
Manufactures of zinc, rough or primed* (frs. 20 00)	15 00		872 Tissues of gold or silver wire; gold and silver beaten into thin sheets* . . . . .	50 00
Ad. 851.—Baths, rough, even with polished edge; zinc ornaments for buildings, in the form of sheet-zinc, simply coated with a priming colour; zinc articles roughly shaped on the lathe; zinc tiles or sheets, for roofing.			Ad. 872.—Imitation gold and silver, hammered in thin leaves (see No. 872).	
Manufactures of zinc, polished, painted, varnished, nickelled, enamelled &c.* . . . . (frs. 40 00)	35 00		873 Wares, plated, gilt or silvered by heat, or by galvanoplastic processes* . . . . . (frs. 50 00)	70 00
Ad. 852.—Artificial flowers and wreaths of zinc, painted, polished &c.			Ad. 873.—Glass, porcelain and stone wares, with unimportant parts (applications, lids &c.) of precious metals (see also N.B. ad. 675, 676 and 677-681); units of all kinds, of iron, with gilt or silvered head (others, see Nos. 775-778).	
N.B. ad. 851, 852.—Stands for incandescent lamps, of zinc or alloys of zinc.			N.B. Ad. 873.—This number includes all articles not elsewhere mentioned in the tariff, composed of common metals or of alloys of common metals, gilt or silvered by fire or by galvanoplastic processes, including those of nickel alloy and of bronze (see also the special items of Class XI. B.).	
E.—Tin.			874a Gold and silver metals wares* . . . . . (frs. 500 00)	200 00
Tin in bars, pigs, and slabs . . . . .	Free		Ad. 874a.—Commemorative coins and medals; spectacle fittings; inkstands of precious metals or in combination therewith.	
Ad. 853.—Tin solder.			874b Real jewellery* . . . . . (frs. 300 00)	200 00
Scrap tin, filings and shavings . . . . .	"		Ad. 874b.—Buttons: rosaries manufactured partly of precious metals or partly of precious stones; combs; pawns and combs, mounted (not mounted, see Nos. 152, 159 and 638); spectacle fitting; commemorative medals and coins.	
Tin, pure or alloyed (Britannia metal), hammered or rolled, sheets, wire or pipes . . . . .	5 00		N.B. ad. 874b.—Imitation jewellery (see No. 1116).	
Tin 500 (for capsules of bottles &c.) . . . . . (frs. 10 00)	5 00			

Indicates, for statistical purposes, at Nos. 833-837, 839a b, 861 and 862, the value of the goods in addition to the net weight.

Treaty with France.

\* Indicates, for statistical purposes, at Nos. 837-859 a c, 861, 867-868 and 870-874 a and b, the value of the goods in addition to the net weight.

† Treaty with Austria-Hungary.

## XII. METALS—continued.

Tariff d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.	Tariff d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
1. Ores and Metals not otherwise mentioned.					
872	Crude manganite.....	Free.	889	Sewing machines and finished parts, covering boxes for the same and component parts thereof, finished.....	8 00
	Ad. 878.—Manganese (peroxide of manganese, pyroscopic), crude (ground, see Ad. No. 1021); arsenic ore; antimony ore (sublimated antimony); crude (cast, see Ad. No. 1021); pitchblende (natural oxide of uranium, pitchblende), crude; wolfram, crude.		Ad. 889.	Covers and tables for sewing machines, the tables with holes and notches; open-stitch sewing machines; sewing machines for button holes.	
876	Sulphide of antimony (native antimony).....	"	890	Machines for typographic printing and other graphic processes; bookbinding machines.....	2 00
	Ad. 876.—Regulus of antimony.		Ad. 890.—Book-stitching machines, worked only by pedals or by mechanical power; machines for pressing books, rolling boards, preparing dry plates, folding paper and for cutting paper; used in bookbinding, printing, and other graphic arts; lithographic stones, mounted (framed in iron &c.), ready to be put in the press, but without designs or writings (see also ad. Nos. 605, 606); apparatus for moulting inking cylinders of printing presses.		
877	Mercury.....	"	891	Implement for agriculture, such as ploughs, harrows, cultivators, rollers, and chow crushers.....	7 00
878	Metallic arsenic, cadmium, bismuth, and other metals n.o.m. crude.....	5 00		Ad. 891.—Steel teeth for harrows imported with other parts of such implements; rakes and tedders mounted on wheels; plough wheels of wrought iron, with or without hub of cast iron.	
	Ad. 878.—Materials falsely called cobalt, erroneous name for grey arsenic (metallic), metallic compositions, crude, not otherwise mentioned, and their fragments; old filaments (of gold and silver), for resins.		Ad. 892.	Machinery for domestic use.....	6 00
	N.B. ad. 878. Arsenic white, see No. 1003.		Ad. 892.—Mechanical elements of a maximum capacity not exceeding 6 litres; mangle machines, hand drying machines; hand machines for cutting and peeling apples; meat mincing, table knife-cleaning, bottle washing and clothes washing machines; machines for corking bottles for household use, worked by hand (other see Nos. 894-898); apparatus for corking bottles of turned wood, see Nos. 257-258; mechanical fruit presses; hand coffee and spice mills with iron cases (for table use, dutiable according to the materials of which made).		
XII. MACHINERY, MACHINE TOOLS, VEHICLES AND VESSELS.					
Note to Class XII. For statistical purposes, the customs have been instructed only to accept from Jan. 1, 1908, in respect to the goods specified in Class XII, such import declarations as contain, besides the particulars prescribed by the <i>tarif d'usage</i> (i.e., country of production, designation of the goods, net weight and number of pieces, gross weight, tariff number), the value of the goods delivered carriage paid to the Swiss frontier, exclusive of customs duty. The railway authorities, forwarding agents and others are requested in their own interests to strictly comply with this requirement so as to avoid delay in the customs formalities at the frontier.					
A.—Machinery and Machine Tools.					
Parts of machinery, roughly shaped, weighing each:					
879	500 kilos. or more for hard (grey) cast iron, 250 kilos. or more for cast steel, 50 kilos. or more for wrought iron or steel; and the following articles, without regard to weight: parts of boilers, roughly shaped in wrought iron or steel, not riveted and without holes for rivets; pipes of wrought iron or steel, twisted in spirals, coils &c.	0 00			
880	Less than 50 kilos. for wrought iron or steel.....	2 00			
	Ad. 879, 880.—Parts of machinery roughly shaped, other than the above mentioned, are dutiable as wares of hard (grey) cast iron, or as wares of iron, n.o.m.				
	N.B. ad. 879, 880.—Roughly shaped parts of machines of malleable cast iron are included in Nos. 893-899.				
For roughly shaped parts of machines of copper, brass &c. (see ad. 833, 834).					
881	Steam and other boilers, steam and other recipients of all kinds, of iron; also parts of boilers put together, with or without cocks &c. (frs. 8 00).	5 00			
	Ad. 881.—Pans (troughs, receptacles) of sheet iron or steel for technical use; boilers for steam or hot water heating of low pressure; feed-water heating tubes; over boilers; bent iron sheets, whether perforated or not, of all sizes; cylinders for horizontal engines.				
882	Steam boilers and other apparatus of all kinds for industrial purposes, for cooking, evaporating, distilling, sterilizing &c. made of metals other than iron.....	35 00			
	Ad. 882. Apparatus for distilleries, iron or steel, shall be classed in Nos. 891-898.				
883	Steam and electric locomotives; tenders.....	10 00			
884	Spinning machinery, including machinery for the preparation and transport of materials for spinning; twisting machines, including doubling and reeling machines; gassing and glazing machines; winding machines.....	4 00			
	Ad. 884.—Porcelain rollers (spinning wheels); pots for spinning machines, even with wooden bottoms and metal hoops, rough or painted; yarn packing presses.				
885	Weaving machinery.....	1 00			
886	Other weaving machinery, such as for chine, varping, for dressing and preparing size, for dressing; machines for measuring and folding tapes, shaft and Jacquard looms and machinery.....	4 00			
	Ad. 886.—Needles, crochets, weights used for the Jacquard loom, card-tamping and joining machines; jaws for connecting and driving the warp threads; shuttles for weavers.				
887	Knitting machines, machines for making hosiery and for darning ( <i>remontures</i> ), knitting machines, lace-making machines.....	10 00			
888	Embroidering machines, threading machines.....	10 00			
	Ad. 888.—Frames for embroidering pocket-handkerchiefs; spooling wheels for cylindrical bobbins; cross-thread spooling wheels.				

\* For statistical purposes, for Nos. 878-882, the value of the goods in addition to the net weight. For No. 883, the value and number of pieces in addition to the net weight. For No. 888, the number of pieces in addition to the net weight.

§ Treaty with Austria-Hungary.  
¶ Treaty with France.

	Rate of duty per quintal.
<b>Goods.</b>	
benzine, hot air, compressed air, and all other motors; machine tools for working metal, wood, stone, &c.; machinery for the manufacture and working of food stuffs; freezing machinery and plant; air compressors; machinery for the manufacture of tiles, bricks, cement, &c.	
<b>Ad. 894-898.</b> —Grain machines and apparatus of all kinds; ventilating apparatus; compressed air and water turbines; glass cutting and boring machines; ice breaking machines; hand shears; machines and apparatus for brewers, distillers and mineral water manufacturers; presses for the manufacture of alimentary paste; filters of stone ware coated with iron; machinery for washing sand and gravel; machines for sorting stones; moulds for the manufacture of artificial stones; machines for reproducing the addresses of letters.	
<b>N. B.</b> ad. 894-898.—Apparatus for industrial establishments, such as glassworks &c.; apparatus for the production of acetylene, waterless apparatus of cast-iron, with parts of copper or brass, without basins; scales of all kinds; punching-knives for cutting out shoe soles; jacks; firemen's ladders, with mechanical lengthening apparatus, also the wagon on which placed, painted or not; fire extinguishers; bath doches with pump attached; portable sharpening machines; camp forges; self-acting lubricators of all kinds; cranes; machines, used, which are not broken or otherwise rendered unfit for use previous to their importation (see ad. 711); belt crows-bars (for cranes); litho-presses; hollow forges; dreglers; air vessels for hot running; dynamometers for measuring the strength of textile threads; balloons with or without accessories (see also ad. 1164); weighing machines; windlasses fixed on wheels; pulleys for transmissions &c. (valves and cocks of copper or brass, see ad. Nos. 835-837); heblies (lances) for ironing; reams; heddies for weaving looms; coffee and spice mills worked by mechanical power.	
<b>Ad. 891c-898b.</b> —Lifts for persons or goods (the motor and cabin are dutiable separately, viz. the former according to 891c-198a, the latter according to No. 912); copying and stamping presses with screw or mechanical attachment (see also No. 1159b); apparatus for reproducing writing, with mechanical attachment; copying machines; machines for corking bottles worked by pedal or by motive force (if worked by hand, see ad. 892).	
<b>N. B.</b> —By machine tools are only meant machines employed for finishing rough pieces of iron or other metals, wood &c. in carpenters' shops, rolling mills, lock factories, factories for mechanical constructions, machine works, &c. Planing machines, drilling machines, shaping machines, punching machines, shearing machines, cutting machines, rolling machines, lathes, drawing machines, steam hammers, presses, saws &c. are also considered as machine tools.	
<b>Iron constructions, such as bridges, girders, sheels ("marquises"), roofing &amp;c. supporting poles for electric conducting wires (except those included under No. 742), pipes of wrought iron soldered or riveted, having an internal diameter of 40 cm. or more &amp;c.; finished parts thereof so far as they are not specially tariffed.</b>	5 00
<b>Ad. 899.</b> —Iron or steel posts and pillars for telegraph wires riveted or bolted (see also N. B. ad. No. 742 and 803-809); square and round iron perforated bent; flat iron, hot rolled, twisted in spiral shape after rolling; curved ridings, for roofs, &c. made of sheet iron coated with zinc; channelled sheet iron, exceeding 3 millimetres in thickness; expanded metal.	
<b>Cylinders, plates, and stereotype plates of all kinds for printing books and engravings; also for printing on tissues except lithographic stones:</b>	
<b>Not engraved.</b>	2 00
<b>Engraved for printing on tissues.</b>	4 00
<b>Other.*</b>	30 00
<b>Ad. 902.</b> —Views for lantern slides, on glass or gelatine; negatives and positives for photography; priors; dies, however manufactured.	
<b>Transmission belts of all kinds, except those of leather, caoutchouc.</b>	20 00
<b>Ad. 903.</b> —Cotton cords for self-acting spinning looms of 8 mm. or more in thickness (other, see ad. No. 425).	
<b>Cards and card clothing.</b>	20 00
<b>B.—Vehicles and Vessels.</b>	
<b>Carts for rural purposes and for transport; tumbrils, wheelbarrows and scavenger's carts.</b>	8 00

Tarif d'Usage	Rate of duty per quintal.
<b>Goods.</b>	
<b>Ad. 905.</b> —Apparatus on wheels, for cleaning cesspools; hose reels for fire engines; fire pumps mounted on wheels; watering barrels on wheels.	
<b>N. B.</b> ad. 905.—Transport carts refer to vehicles not suspended on springs (see also N. B. ad. 912).	
<b>906 Furniture vans.</b>	10 00
<b>907 "Rollottes" of all kinds.</b>	20 00
<b>908 Sledges for rural use and for transport.</b>	8 00
<b>909 Other.</b>	30 00
<b>Ad. 910.</b> —Antique sledges.	
<b>910 Carts and sledges for children; velocipedes for children having at least three wheels (frs. 30 00).</b>	20 00
<b>911 Invalids' wheeled chairs.</b>	20 00
<b>Vehicles for carrying passengers or goods n.o.m.</b>	
<b>912 Without mechanical motive power.</b>	35 00
<b>Ad. 912.</b> —Cabs of all kinds for lifts, ancient carriages.	
<b>N. B.</b> ad. 912.—Vehicles for carrying goods refer to those which are furnished with springs (see N. B. ad. 905).	
<b>With mechanical motive power, including motor bicycles, tricycles &amp;c.:</b>	
<b>Not covered with leather: not upholstered:</b>	
<b>913a Motor bicycles and tricycles.</b>	40 00
<b>913b Other.</b>	25 00
<b>Ad. 913a.</b> —Motor bicycles and tricycles with leather saddle and leather tool bags.	
<b>Covered with leather or upholstered:</b>	
<b>914a Motor bicycles and tricycles.</b>	60 00
<b>914b Other.</b>	40 00
<b>Cycles of all kinds without mechanical motive power:</b>	
<b>915 Bicycles, tandem bicycles, each.</b>	12 00
<b>916 Tricycles, quadricycles &amp;c. each.</b>	25 00
<b>917 Finished parts of cycles, of all kinds.</b>	70 00
<b>Ad. 918-919.</b> —Carriages for tramways are also dutiable under these numbers; fitted and complete chassis for railway wagons, with brakes, buffers, &c.	
<b>920 Other vehicles for railways, trucks of all kinds.</b>	5 00
<b>921 Railway velocipedes.</b>	12 00
<b>Ad. 218-321.</b> —Railway carriages and vans of ordinary gauge, narrow gauge, cable system, tramways &c.	
<b>Ordinary boats:</b>	
<b>922 Fishing vessels and boats weighing more than 1000 kilos.</b>	2 00
<b>923 Other.</b>	5 00
<b>924 Pleasure boats.</b>	30 00
<b>N. B.</b> ad. Nos. 905-924.—Finished parts of vehicles and vessels not enumerated elsewhere, are dutiable, even if in the rough, at the same rate as the whole object of which they form a part; rigging and roughly wrought parts shall pay according to the component material and kind.	
<b>XIII.—CLOCKS AND WATCHES; INSTRUMENTS AND APPARATUS.</b>	
<b>A.—CLOCKS AND WATCHES.</b>	
<b>Detached parts of clocks and alarms:</b>	
<b>925 Roughly shaped.</b>	15 00
<b>Ad. 925.</b> —Frames and cases of all kinds for hanging and alarm clocks, other than of wood or precious metals.	
<b>926 Finished.</b>	50 00
<b>927 Clocks for buildings.</b>	25 00
<b>928 Clocks for standing or hanging.</b>	20 00
<b>Ad. 928.</b> —Electrical clocks; clocks with weights in cases (regulators).	
<b>929 Alarms.</b>	20 00
<b>Ad. 927-929.</b> —Clocks and alarms, including musical.	
<b>Ad. 928, 929.</b> —Finished movements for clocks and alarms.	
<b>Detached parts of watches:</b>	
<b>930 Parts roughly shaped.</b>	15 00
<b>931 Finished movements.</b>	100 00
<b>932 Cases, rough, of nickel, steel, silver or gold.</b>	16 00
<b>933 Cases, finished, of nickel, steel, silver or gold.</b>	100 00
<b>N. B.</b> —Are considered as "rough" cases only, those of which the hinges are not finished, and which are neither polished nor decorated by hand.	
<b>934 Other finished detached parts.</b>	50 00
<b>935 Watches finished, with cases of nickel, steel, silver or gold.</b>	100 00
<b>936 Chronographs; repeaters; striking or date marking; pendulum tests.</b>	100 00
<b>Other watches.</b>	100 00
<b>N. B.</b> —Jewel watches are incipient in No. 871.	

\* Indicates, for statistical purposes, at Nos. 899-902 and 906, the value of the goods in addition to the net weight.

\* Indicates, for statistical purposes, at Nos. 905-907, 921-930 and 936, the value of the goods in addition to the net weight.

(1) Treaty with Austria-Hungary.

† Indicates, for statistical purposes, at Nos. 912-916, the number of pieces in addition to the net weight.

‡ Treaty with France.

\* Indicates, for statistical purposes, at Nos. 918-921, the number of number of pieces and value.

† Indicates, for statistical purposes, at Nos. 922-925, 935, 936 and 937, the value and number of pieces in lieu of the net weight.

XIII.—CLOCKS AND WATCHES; INSTRUMENTS AND APPARATUS.—*con.*

Tarif No.	Goods.	Rate of duty per quintal, Fr. c.
Ad. 936.	Movements for watches, mounted in marble, alabaster, glass, leather, wood, &c.	
B.—	Instruments and Apparatus.	
N.B.—	Instruments and apparatus for industrial and technical purposes are admitted free of duty if proved to be destined for public churches or public educational establishments, on an application being previously made to the proper direction of customs.	
	Instruments and apparatus:	
537	Astronomical, geodesical, mathematical (instruments for measurements of precision)* (frs. 10 00)	10 00
538	Surgical and medical, not including orthopedic* (frs. 10 00)	10 00
Ad. 938.	Apparatus for inhaling.	
539	Orthopedic* (frs. 50 00)	40 00
Ad. 939.—	Trusses; corsets; dorsal and thigh bandages; splints &c.; orthopedic; artificial teeth; dental machine; artificial limbs; sheets of caoutchouc for artificial palates and gums; teething pads worn around the neck; syringes of all kinds for hygienic use; irrigateurs; clyster pumps &c.; artificial eyes.	
540	Clinical apparatus* (frs. 40 00)	10 00
541	Apparatus for scientific demonstration, terrestrial and celestial globes &c.* (frs. 40 00)	10 00
542a	For drawing, mathematical cases* (frs. 100 00)	70 00
542b	Other (scales, rulers, squares, &c.) (frs. 100 00)	25 00
Ad. 942b.—	Measures called "Reishauer" are dutiable under Nos. 753, 756; other measures included in No. 942b.	
543	For photography* (frs. 30 00)	20 00
Ad. 943.—	Copying frames of all kinds for graphic arts; projecting apparatus; amplifiers (apparatus for enlarging photographs).	
544	Unmounted optical glasses* (frs. 20 00)	10 00
545	Spectacles, magnifying glasses* (frs. 80 00)	40 00
546	Microscopes, stereoscopes, field-glasses, telescopes* (frs. 100 00)	60 00
Ad. 946.	Camera obscura; spy glasses on stands; microscopes.	
547	Physical apparatus, n.o.m.* (frs. 25 00)	10 00
Ad. 947.—	Alcoholometers, magnetes, milk-gauges, wine-meters.	
548	Gae meters: cash-receiving and till registers; calculating machines* (frs. 20 00)	20 00
Ad. 948.—	Controlling apparatus (for the service of watchmen &c.); typewriters, manometers, tachymeters, reduction valves with manometer (without manometer; according to material and quality); automatic distributing apparatus; automatic shooting apparatus; counters for weaving looms (for reckoning the warp threads); machines for printing the addresses of letters, &c.; automatic lighters for gas jets, with clockwork movements.	
549	Water meters* (frs. 12 00)	12 00
Ad. 949.—	Water levels.	
	Instruments and apparatus for the application of electricity:	
	Accumulators and plates for; electric batteries and piles, mounted electrodes:	
	Combined with india rubber or cellulose* (frs. 15 00)	10 00
550	Other* (frs. 8 00)	8 00
Ad. 950, 951.	Detached pieces for accumulators, such as plates, complete or not, lead frames &c.	
552	Insulators, mounted* (frs. 10 00)	6 00
Ad. 952.	Insulators, not mounted, of porcelain or glass (see Nos 679 and 690).	
553	Instruments and apparatus for measuring the quantity and tension of electricity (current meters)* (frs. 25 00)	20 00
Ad. 953.	Galvanometers.	
N.B. ad. 953.—	Under this number are included finished accessories of current recorders.	
554	Telegraph and telephone apparatus* (frs. 12 00)	12 00
Ad. 954.	Detached parts of telephones, such as trumpets, cases, microphones, &c.; electric bells.	
	Phonographs, graphophones, cinematographs, and similar apparatus* (frs. 30 00)	20 00
Ad. 955.	Gramophones.	
Other n.o.m.* (frs. 20 00)		8 00
Ad. 956.	Starters and resistance boxes; commutators; automatic cut-outs ("Schleusen") (lightning guards; regulators, resistance for arc lamps, rheostats; switch boxes, &c.)	
	And instruments even in pieces:	
Ad. 957.	Phases, three, ground and night* (frs. 35 00)	10 00
Ad. 957.	Phases permanently combined with rheostats or paddles.	
Organic, electric* (frs. 50 00)		35 00
Ad. 958.	Covert organs, mounted organs.	
Electric* (frs. 50 00)		25 00
Ad. 959.	Electric organs, mounted organs.	
N.B. ad. 959.	Electric organs and musical instruments similar to organs, with organ or tin pipes, registers, with chest, bellows, &c.	

\* Indicates, for statistical purposes, at Nos. 957-960, the value of the addition to the net weight.

† Treaty with France.

Tarif No.	Goods.	Rate of duty per quintal, Fr. c.
961	Other* (frs. 35 00)	25 00
Ad. 961.—	Charlottes, cymbals, flutes, harmonics of all kinds, harps, drums, violins, and all other stringed, wind, or pulsatile instruments.	
Ad. 957-961.—	Instruments of music, new or used.	
962	Finished parts of musical instruments n.o.m., such as mechanism, keyboards, pedals, &c.* (frs. 16 00)	8 00
N.B.—	Detached parts roughly shaped, are dutiable according to the material of which made and to kind.	
Ad. 962.—	Music stands, hinges and candle-holders for pianos; pianolas, phonolas (apparatus for mechanically playing the piano), N.B. ad. 962.—"Detached pieces of musical instruments" are only included integral pieces, such as: Organ-pipes, keyboards, mouth-pieces, keys, bows, bridges, finger-boards, and other similar articles, ready to be fitted, and which cannot be used for any other purpose. On the contrary, pieces such as cases, frames, joinings, &c., which are simply accessories and can be employed for other purposes; also, all articles of wood and metal which are used in the manufacture of musical instruments, are dutiable according to the component material and kind.	
963	Strings of all kinds for musical instruments* (frs. 16 00)	10 00
Ad. 963.—	Steel wires silvered.	
	Musical boxes:	
964	Detached parts and movements roughly shaped* (frs. 15 00)	15 00
965	Finished musical boxes and finished detached parts* (frs. 60 00)	30 00
Ad. 965.—	Cylinders with points and springs complete, for musical boxes; musical automata.	
N.B. ad. 964, 965.—	Are considered as musical boxes, in comparison with musical instruments (see Nos. 957-962), all appliances producing music by purely mechanical means without the least artistic aid, such as musical boxes barrel organs, arions (instruments somewhat resembling barrel organs), lyrophons, polyphons, symphonions, &c., with the exception of orchestras (for the latter see No. 960).	
XIV.—DRUGS, CHEMICAL SUBSTANCES AND PRODUCTS, COLORS AND SIMILAR PRODUCTS.		
A.—Pharmaceutical Articles and Drugs; Perfumery.		
Raw materials, vegetable and animal, for pharmaceutical use, such as berries, leaves, flowers, fruits, shells or peel, wood, herb, bark, seeds, roots, &c., n.o.m. and not included under subdivision B:		
966	Whole, in a raw state* (frs. 3 00)	0 50
Ad. 966.—	Juniper berries, fresh (dried, see No. 20); cassia fistula in husk or in pulp (prepared, see ad. 968); sponge waste raw; rose leaves in brine; Roseod, "Bergeret," in bulk, twigs, casks, sacks &c. (in packets, see ad. 981); tamarinds raw, including pressed (raw) tamarind pulp; (refined, see ad. 968).	
N.B. ad. 966.—	Juniper berries fresh are subject to a monopoly duty of 8.75 frs. per quintal gross weight.	
967	Broken up or having been subjected to some mechanical process* (frs. 15 00)	8 00
Ad. 967.—	Guaiacum wood rasped (whole as wood class V.); Indentree charcoal ground (whole, see ad. 224); yerba mate (Paraguay tea) insect powder; gentian roots ground; (others, see No. 30 and ad. 220).	
Ad. 966, 967.—	Berries, leaves, &c., dried for pharmaceutical purposes (fresh, exempt from duty, see ad. 220). According to their condition (whole or not). Berries and fruits, wallwort, laurel and other berries, anise, star-anise, coriander, cumin, fennel, semina foliolosa, cockle (Aerostemma githago), poppy heads, leaves of belladonna, whole berry, laurel, semina and residues of, flowers of camomile, lavender and mallows, vermouth seed, musella, white or yellow sandal (red, see ad. 1091, 1092) and saffron seeds. Herbs: cochenilla, aitchouchia, dried marjoram, cascuthin, cinchona and cinchona bark, fennel-seed, tonka beans, Job's tears, nuttallia seeds, kola nuts, hellebore, non-santonin, ipsecanthia, rib (yellow), real sweetwist, jalap, liquorice, rhubarb and valerian root and residue thereof, cantuarides, castoreum, musk, shavings of baryum.	
Products of vegetable or animal origin for pharmaceutical use and for perfumery, n.o.m. and not included under subdivision B:		
968	Juice of plants concentrated by evaporation; balsam; resins and gum resins; fatty oils not manufactured; distilled aromatic waters; products of animal origin* (frs. 20 00)	10 00

\* Indicates, for statistical purposes, at Nos. 961, 965-968, the value of the goods in addition to the net weight.

Surf. Page.	Goods.	Rate of duty per quintal.	Tariff d'Usage No.	Goods.	Rate of duty per quintal.
Ad. 968.	—Albes, arrowroot; juniper berries, crushed; juniper syrup; juniper pulp, drained, up to consistency, with or without sugar; empty gelatine capsules; caramel § for colouring beer; Calabrian cocanuts; butter or cheese colouring substances; Indian disinfectants, such as: Indian naphthalene leaves, Indian preservative against moths, Indian camphorine, &c., in frames, cakes, powder, &c.; diamalt (ferment used by bakers); orange-blossom water, rose and aromatic waters; cherry laurel water; lettuce water (milk); extract from pine needles (extract from vegetable wool, of a bitter and astringent flavour, of a brownish-black colour, and exhaling the aromatic odour of pine trees); extract from ergotized corn; extract from fir shoots; extract from nicotine; fluffed flour in packets (in sacks, see ad. 204); sugar granules for homeopathic remedies, not medicated; amber oil; juniper berry oil; cod liver oil purified (raw, see ad. 1119); medicinal oils (of arnica, camphor, laurel mustard, &c.); fatty (see ad. 981), sozone oil (sozone) for pre-tanning leather; "kephyr", koumiss; naphthaline; opium; crushed cassia fistula (in pulp, see ad. 966); resin and gum resin used by chemists and perfumers; natural balsams (aromatic resins); asphaltella, Tola, Pera, copaliba, euphorbium, mastic resin, myrrh, storax, &c.; dragon's blood, tamarind crushed (raw, see ad. 966).			caustic (nitrate of silver), urethane, water called metallic, acetic ether, formic ether, nitric ether, alcoholized, eucupric, pharmaceutical iron pulverized, formaldehyde not denaturated (decarburated, see No. 1053), magnesia calcined, golden sulphur of antimony, corrosive sublimate (bichloride of mercury), sulphur, sulphide of potassium (liq. of potassic sulphur), tannicene, tanniflor, tannipine, theocine, artificial manure in packets, flasks, boxes & flower manure, safrol on proof being furnished that it is to be used in the manufacture of heliotropine or for scenting soap (see also ad. 982, 983); milk of sulphur, disinfecting tabloids of a formalehyde basis, animal manure (powdered) in packets, glass receptacles, boxes &c. (when in bulk, see No. 1069); protochloride of mercury (calomel); aseptic phenol (subject to proof of their use in the manufacture of colours see also ad. No. 1066); ichthyol, ichto-an; bromural, eucosol; ferropyrine; ichthamine; iodical; iodoloid; santyl, styptol; styrakol; tannalbine.	
9	Essential oils §..... (frs. 70 00)	45 00		N.B. ad. 974b.—The above mentioned products, dissolved, compressed or prepared as specified, for pharmaceutical purposes, are to be classed in No. 981.	
Ad. 969.	—Oil of pine trees; real bitter almond (artificial, see No. 1069); calypuit oil; eucalypt oil; nutmeg, rose and violet oils (see also No. 1052).			N.B.—Aldehyde not denaturated is subject to a monopoly duty of 50 frs.; nitric ether, alcoholized, frs. 90 00, and formic ether, frs. 100 00, per quintal gross weight.	
0	Liquorice juice, perfumed or not..... (frs. 10 00)	10 00	975	Iodoform, xeroform, or iodoformen §.....	10 00
1	Vegetable alkaloids §..... (frs. 10 00)	10 00		N.B. ad. 975.—Iodoform is subject to a monopoly duty of 50 centimes per quintal gross weight.	
Ad. 971.	—Aconitine, atropine, brucine, caffeine, dichonine, cocaine, codeine, coum, daffine, delphinine, digitaline, eucalyptine (ethyl-carbuate of quinine), heroine, byocamine, morphine, narcotine, nicotine, quinine, scabin, scantonin, strychnine, veratrine.		976	Chloroform, chloral.....	10 04
2	Saucharin §..... (frs. 200 00)	200 00		Ad. 976.—Chloral hydrate.	
Ad. 972.	—Dulcine; ortho tolmo-sulphamide; sucrose.			N.B. ad. 976.—Chloroform is subject to a monopoly duty of frs. 3 60 and chloral and chloral hydrate (frs. 1 50 per quintal gross weight).	
3	Serum, vaccine §..... (frs. 10 00)	10 00	977	Milk sugar, whey powder.....	10 00
Ad. 973.	—Tuberculin; animal vaccine; anti-symptomatic anthrax vaccine.			Ad. 977.—Milk sugar, natural or artificial..... (frs. 3 00)	1 50†
4	Chemical products, organic and inorganic, for pharmaceutical use, n.o.m., and not included in sub-division B:			Ad. 978.—Seltzer waters, even in syphon; sprated lemonade; ginger ale.	
a.	Caster oil, colorless, purified §..... (frs. 10 00)	5 00		Spring salts, salts for baths and marsh salts, with or without description of their medicinal effect.	
b.	Other §..... (frs. 10 00)	10 00	979	In small cases, bottles, boxes &c., not made up for retail sale §..... (frs. 4 00)	1 50
Ad. 974a.	—Caster oil, raw (see No. 1117).		980	Made up for retail sale or in doses §..... (frs. 20 00)	5 00†
Ad. 974b.	—Antibakterien, anti-betrine, anti-pyrine, biphosphate of lime in bottles &c.; agurine, aldehyd, not denaturated (de-naturated, see No. 1053), arsenol, aspirine, benzo-saphtol, bromoform, citratine, citrate of magnesia, dermatol, diurectine, ephraime, helmitol, kermes mineral, ortoformine, phenacetine, lunar			Ad. 979, 980.—Artificial salts for baths are dutiable as natural salts.	
				N.B. ad. 980.—Fumes salts.	
			981	Pharmaceutical preparations, such as powders, pastilles, plasters, pills, ointments, liniments, volatile oils and essences &c..... (frs. 100 00)	45 00
				N.B. ad. 981.—Are also included in this number essences, extracts and tinctures for the manufacture of alcoholic beverages, biscuits and confectionery.	
			Ad. 981.	—Albumen, ferruginous (albumenized) milk; mint alcohol (Münzgeist); birrhy; Dr. Bilfinger's hygienic nutritive coffee (for anaemia, chlorosis, scrofula, &c.); Bullrich's universal deperative (Bullrich's universal-Reinigungsmitel); essence of citron; alcoholized ether (Hoffmann's drops); rum ether; elixirs; bitter almond spirit; apricot spirit; spirit of biters (essence de vie, bittergeist); Carnuelles spirit; essence of cognac; essence of rum; eugenol (constituent element of clove oil); extract of rye and maize; mint extract; mac extract of all kinds, with an admixture of pharmaceutical preparations, such as iron, iodine, quinine &c. (fruit extract, other, see ad. 102 or ad. 114, 115); dialyzed iron; Bausseidell's oil (oleum Bausseidelli); mentholated alcohol of small quantity for pharmaceutical purposes, in packets &c.; Heidl's ointment for "purses", boots, anti-arthritis paper and cloth; inapism paper; spring and bath salts in tablets; concentrated peppine; pocket pharmacies; pharmacies in capsules; pharmacies in pastilles; pills (for killing rats); Dr. Goins' alimentary powder; seilditz powder; powder for stimulating horses' appetites; Kola preparations, such as cakes, biscuits, pastilles &c.; Kola nut extract; Kola nut. Arabon in flasks, boxes &c., if the examination is not antichlorinated (see ad. No. 109); roundies composed by the emre Knapp, such as: Pectoral, leperative anti-grippe and stomache (Mag-astro) teas, eye water &c.; secret remedies, sea salines; remedies and medicines in the form of syrup; Puggiani's heemo-globin and pectin in capsules; Rebs, Boyvan-Laffrence's; Derant's tea; Campbell's tea; lemon essence, lemon juice	



XIV.—DRUGS, CHEMICAL SUBSTANCES AND PRODUCTS, COLORS,  
AND SIMILAR PRODUCTS—continued.

Tarif d'Usage No.	Goods.	Rate of duty per quintal, frs. c.	Tarif d'Usage No.	Goods.	Rate of duty per quintal, frs. c. Free.
	mixed with pharmaceutical products (see also ad. 987); tonic and medicinal wines, such as Muglier's, Aroani's, St. Raphael's &c.; ginger wine; poppine wine, sagralia wine; punch without alcohol; totiacco (Schneidens) liqueur; infusion of osier sticks in a sheath of "faience" powder for stimulating the appetite of cattle; phosphate of lime for cattle food, mixed with drugs or flavoured; boricated vaseline, unscented; rhubarb wine; fermented rhubarb juice, sweetened or not; raspberry water product obtained by distilling fresh raspberries, alcoholised; anthradol; anguliferine; cocional; digitigratum; ergol; ovaraden; renaden; thyriden; triferrine. N.B. ad. 981.—Monopoly duties:				
	(1.) On pharmaceutical products and on tinctures containing alcohol, for external use only: frs. 1 40 per degree and per quintal, gross weight.				
	(2.) On pharmaceutical products and tinctures, elixirs, specialities, medicinal wines, &c., for internal use, also on alcoholic extracts and essences intended for consumption or for the manufacture of brandy, liqueurs or lemonades, &c., such as mint alcohol, bitter spirits (essence de vie), essence of cognac, mint extra, essence of vermouth and the like: as on spirits of superior quality (see N.B. Nos. 125-129).				
	(3.) On rum, ether and rum essence, frs. 100 per quintal, gross weight.				
	Perfumery and cosmetics: synthetic perfumes:				
982	In receptacles of all kinds weighing more than 1 kilo.*	frs. 75 00	45	90†	
983	In receptacles of all kinds weighing 1 kilo, or less*.	(frs. 125 00)	30	90†	
	Ad. 982, 983.—According to package: Pastilles, powder &c., for burning; Cologne water; perfumed essences, &c.; alcoholic liquids containing an admixture of odorous extracts or products of alcoholic distillation from odoriferous substances; heliotropine (piperonal), ozogene; paste mack, used to perfume baths; safrol (see also ad. 971b); vanilline; perfumed cream of glycerine; eau d'Atrona (liquid toilet, soap, mouth water, eau de toilette, and other means of embellishment; hair, hair oils, tooth pastes and powders; all kinds of pomatum, powder (rice powder), hair dyes &c.; aromatic vinegars; boricated vaseline, scented; alum moulded into blocks, perfume or not (for use in shaving); terpineol (diluted); ziska paste; acetate of terpineol (of terpineol).				
	N.B. ad. 982, 983.—Monopoly duty on perfumery and cosmetics manufactured with alcohol, frs. 1 40 per degree and per quintal gross weight.				
984	Artificial alimentary substances, such as "somatose," "nutrose," "topon" &c.*	75	00		
	Ad. 984.—Preparations of tropen, and somatose, of all kinds, sanitogene, and preparations of sanitogene; Heyden's food; oriental strengthening powder; polyala (somatose preparation); hemostopan preparations containing plasman.				
	B. Chemical Substances and Products for Industrial Use.				
	Primary materials:				
985	Torchard moss, "pyllium" seeds, and other similar materials, subject to proof before being used that they are to be used for industrial purposes.	Free			
986	Catechu, kino.				
	Ad. 986.—Gambier gum=yellow catechu.				
987	Gum arabic.				
988	Time of all kinds; Senegal gum, cherry-tree gum, gum tragacanth &c., &c.				
	Ad. 988.—Gum arabic liquid in receptacles weighing more than the resin more than a kilo. (for others, see No. 1159a).				
	Beans of all kinds for industrial use; solid:				
989	Colophony.				
	Ad. 989.—Colophony, stick-lac, shell-lac, gum-lac &c.				
	Ad. 990.—White and red residue of amber and gum resin, shell-lac, bleached.				
	N.B. Ad. 990.—Shell-lac (as a raw material for the use of a cure of shell-lac).				
	Ad. 990.—D. Shell-lac resins without addition of any other substance, when proved to be for the manufacture of lacquer.				
991	Black, off-white, manufactured of all kinds; black resin.				
	Ad. 991.—Shell-lac (as a raw material for the distillation of coal tar); pitch for shoe makers (see No. 105 b).				
992	Turpentine, in resin, oil, pot &c.				
993	Sulphur in pieces, lumps, &c., or powder.				
994	Resin of sulphur (sulphur sublimé).				
995	Resin of turpentine.				
996	Tar of all kinds.				
997	Dried wine lees.				
	Ad. 997.—Wine lees, liquid (see No. 218).				
	N.B. Ad. 997.—Wine lees dried are subject to a monopoly duty of frs. 3 50 per quintal gross weight.				
998	Tartar, crude.				
	Ad. 998.—Tartarate of calcium.				
999	Primary materials, n.o.m., for industrial use.				
	Ad. 999.—"Amphor, raw (purified, see No. 1052); gas-purifying material (for separating sulphuretted hydrogen from illuminating gas). Inorganic prepared auxiliary materials and manufactured products:				
1000	Caustic potash, caustic soda, solid.	0	40		
1001	Liquid (lye).	1	50		
1002	Alum.	0	30		
	Ad. 1002.—Alum of aluminium, ammonium, chrome, iron potassie, manganese, potassium, sodium.				
1003a	Arsenious acid (white arsenic); chloride of barium, calcium, and manganese; carbonate of magnesium, sulphate of magnesium (Epsom salts).	0	30		
1003b	Chloride of magnesium.	(frs. 0 30)	Free		
	Ad. 1003a b.—White arsenic=arsenious acid; arsenic, metallic (see No. 878).				
	Ad. 1003b.—Lye of magnesium chloride.				
	N.B. ad. 1003-1008.—Acids in tank-wagons are dutiable on net weight increased by 15 %; for compressed acids n.o.m., and also for acetylene, ammonia, chlorine, hydrogen, oxygen; compressed, the tare is 30 %; for liquid carbonic acid, 50 %.				
1004	Arsenic acid; compounds of antimony n.o.m.; chloride of sulphur; veridigris; bi-sulphide of lime; sulphide of arsenic=arsenite.	1	90		
	Ad. 1004.—Antimonic acid (acidum stibiosum, oxide of antimony); chloride of antimony.				
	N.B. 1004.—Basic acetate of copper, sub-acetate of copper, verdigris=verdet; yellow sulphurated arsenic=arsenite.				
1005	Peroxide of barium, of lead and of sodium.	1	92		
1006	Acetate of lead (salt of Saturn; nitrate (azotate) of lead.	1	90		
1007	Litharge.	1	90		
	Ad. 1007.—Litharge (bleiglätte, goldglätte, silberglätte).				
	N.B. ad. 1007.—Oxide of lead=litharge.				
1008	Boric acid; phosphoric acid.	1	90		
	Ad. 1008.—Oxychloride, pentachloride, and sesquisulphide of phosphorus.				
1009	Bromine, and salts of; iodine, and salts of.	(frs. 3 00)	2	00	
	Ad. 1009.—Bromide of: ammonium, barium, calcium, potassium, lithium, sodium, &c.; iodide of potassium.				
1010	Carbide of calcium.	(frs. 5 00)	Free		
1011	Chlorates, perchlorates, persulphates, n.o.m.	(frs. 2 00)	1	00	
	Ad. 1011.—Chlorate of potash.				
1012	Chloride of lime.	1	90		
	Ad. 1012.—Chloride of lime in any packing.				
1013	Chlorine, liquefied under pressure.	(frs. 0 50)	0	30	
	Ad. 1013.—Chlorine in solution of water, not compressed.				
1014	Carbonic acid, liquefied under pressure.	(frs. 3 00)	0	30	
	Ad. 1013, 1014.—In the absence of usual trade packing, the additional tare shall not exceed 30 % of the net weight for chlorine, liquefied under pressure, and 50 % for carbonic acid, liquefied under pressure, if sent in tank-wagons.				
1015	Acetylene, liquefied under pressure.	(frs. 10 00)	7	30	
	Ad. 1015.—Illuminating gas liquefied; obtained by the distillation of benzene residues, liquefied by compression ("Blaugas").				
1016	Ammonia, liquefied under pressure.	(frs. 3 00)	2	00	
1017	Other liquefied gases n.o.m.	(frs. 3 00)	2	00	
	Ad. 1017.—Sulphuretted (see ad. No. 1036), hydrogen and oxygen; liquefied under pressure.				
	N.B. ad. 1016, 1017.—In the absence of the usual trade covering, the additional tare for ammonia liquefied under pressure and for liquefied gases n.o.m., conveyed in tank-wagons, is not to exceed 30 % of the net weight.				
1018a	Chromium acetate; pyrolignite of iron (iron morlaux).	1	90		
1018b	Acetate of alumina (alum mordant).	(frs. 1 00)	0	30	
1019	Yellow prussiate of potash (ferri-cyanide of potassium); red prussiate of potash (ferri-cyanide of potassium); red chromate of potash (chromate of potassium); permanganate, sulphocyanide, and cyanide of potassium.	(frs. 1 00)	30		
	Ad. 1019.—Sulphocyanide of barium, and of copper.				
1020	Sulphate of potassium and sodium, pure.	1	90		
	Ad. 1020.—Sulphate of potassium and sodium, of a teneur of at least 98 %.				
	N.B. ad. 1020.—Nitrate of potash, saltpetre for gunpowder=sulphate of potash; cubic nitre=sulphate of sodium; saltpetre not purified (see No. 163).				

\* Indicated, for statistical purposes, at Nos. 982-984, the value of the original item, the net weight.

† Freely with France.

Tariff Usage No.	Goods.	Rate of duty per quintal. Frs. c.	Tariff Usage No.	Goods.	Rate of duty per quintal. Frs. c.
21	Pyrolignite of lime; phenate of lime; nitrate of barium; sulphide of lead; sulphide of iron; zinc powder	0 30		(sodium); sodiongen (mordant); sulphate of ammonia, crystallised; sulphate of nickel; sulphate of potash; arsenate acid of iron (Schwafenerle); glazing (varnish for earthenware); fire-extinguishing areolates and bottles; fire-extinguishing mass; L'homme Lafort cement; soldering powder (consisting of borax, sal ammoniac and colophony) for soldering iron, steel, soft cast iron; Cremon's insect powder (against diseases of the vine); coal cakes to facilitate the smelting of metals (Patent metallurgische), guarant (egg preserve); baths for nickeling, coppering, silvering &c.; hydrium salt; developing and fixing salts and baths, inorganic, for photography.	
	Ad. 1021.—Acetate of lime, carbonate and chloride of barium; manganese, ground or in paste (crude, see ad. 875); peroxide of manganese, reconstituted; powder for tempering iron and steel (Härdmetall); sulphate of barium, in paste, ground (see No. 1099), coloured (see ad. 1102); sulphide of antimony (mineral of manganese), melted in cakes, sticks &c. (crude, see No. 875); sulphide of calcium; wolfram ore, ground.			Organic prepared auxiliary materials and manufactured products:	
22	Chloride of zinc; mother-lye of chloride of zinc (frs. 1 00)	0 30		1019 A. 6. m. alcohol (fusil oils), crude or refined, u. o. m. .... (frs. 6 00)	1 00
23a	Ad. 1022.—Chloride of aluminium.			Ad. 1019.—Alcohol isobutylic, alcohol of fermentation, propylic alcohol, isopropylic alcohol, butylic and isobutylic alcohol = fusil oil.	
23b	Arsenate of sodium, liquid; bicarbonate of sodium; sulphate and bisulphate of sodium .. (frs. 1 00)	0 30		N. B. ad. 1019.—Fusil oil is subject to a monopoly duty of frs. 88 00 per quintal, gross weight.	
23c	Phosphate of sodium .. (frs. 0 50)	1 00		1050 Lactic acid, tartaric acid .. (frs. 2 00)	1 00
24	Borax (borate of sodium) .. (frs. 0 50)	0 30		1051 Acetic acid, raw or refined, with empyreumatic odour; lactic acid; wood spirit (methylic alcohol, methylene, crude; acetone; methyl-ethylacetone; preparations with a pyridine base .. (frs. 1 00)	0 30
25	Chromate of sodium (chromate); cyanide of sodium; sulphate of sodium (Glauber's salt); sulphide of sodium .. (frs. 0 50)	0 30		N. B.—Pure acetic acid is included under Nos. 130-151.	
26	Nitrate of sodium .. (frs. 1 00)	1 00		Ad. 1051.—Formic acid; wood vinegar.	
27	Acetate, hyposulphate and flosulphate of sodium (frs. 1 00)	0 30		N. B. ad. 1051.—Acetic acid purified, with empyreumatic odour, shall only be admitted at the rate of 30 centimes when proved to be for technical or industrial use.	
	Ad. 1027.—Fluosiilicate of magnesium.			N. B. ad. 1051.—Acetone (pyro-acetic spirit), pyroglyceric spirit of vinegar.	
28	Salts of sodium u. o. m. .... (frs. 1 00)	0 50		1052 Essential oils of cloves, lavender, aspic and camphor; amylic ether; ethers with fruit odour; camphor; thymol .. (frs. 8 00)	8 00
	Ad. 1028.—Benzoate of soda, chloride of soda, formate of soda, gallate of soda, naphthalene (sulpho-naphthylamine) of soda, oxalate of soda, phenate of soda, salicylate of soda, valerianate of soda; antiputrid salts in bulk (in packets, boxes &c. see ad. No. 30).			Ad. 1052.—Acetate of anil; eucalyptol; oil of anise, oil of citron, oil of cinnamon, oil of bergamot, oil of citronelle; lemon oil, peppermint oil; menthol, butyric ether; laurate of ethyl.	
29	Phosphorus, white .. (frs. 2 00)	2 00		N. B. ad. 1052.—Acetate of anil is subject to a monopoly duty of frs. 88 00 per quintal, gross weight; fruit odour ether asperitis of superior quality (see ad. No. 123-129).	
	N. B.—The importation and use of white phosphorus is only authorised for scientific and pharmaceutical purposes and for other objects innocuous to health, for which the Federal Council shall have issued a special permission.			1053 Formaldehyde, aldehyde, denatured .. (frs. 2 00)	2 00
30	Phosphorus, red (amorphous) .. (frs. 2 00)	2 00		Ad. 1053.—Lysol-form.	
31	Potash, crude .. (frs. Free)	Free		N. B. ad. 1053.—Aldehyde, form aldehyde, not denatured (see ad. 974b).	
	Ad. 1031.—Carbonate of potash=crude potash.			1054 Tannic acid (tannin), gallic acid &c. .... (frs. 1 00)	1 00
32	Sal ammoniac (chloride of ammonium) .. (frs. 1 00)	1 00		Ad. 1054.—Gallic acid.	
33	Ammonia in aqueous solution (volatile alkali) .. (frs. 1 00)	1 00		1055 Extracts of substances containing tannin, liquid and solid .. (frs. 0 30)	Free
34	Nitric (azotic) acid .. (frs. 0 60)	0 60		Ad. 1055.—Extract of devil's, extract of oak and of oak bark, extract of chestnut tree, extract of quebracho wood, extracts of mangrove and mimosa barks, extract of hemlock, extract of sumac, juice of sumac.	
35	Hydrochloric (muriatic) acid .. (frs. 0 30)	0 30		1056 Glycerine, glycerine lye .. (frs. 1 00)	1 00
36	Sulphuric acid; sulphurous acid in aqueous solution .. (frs. 0 30)	0 30		Ad. 1056.—Glycerine, crude (not deprived of water).	
	Ad. 1036.—Sulphuric acid, liquefied by compression (see ad. No. 1017).			1057 Manufactured resins of all kinds, brewers' and shoe-makers' pitch &c. .... (frs. 10 00)	3 00
37	Chloro-sulphuric acid (sulphuric hydro-chlorine) oil of vitriol (fuming sulphuric acid) .. (frs. 0 30)	0 30		N. B. ad. 1457.—Pitch, not manufactured (see No. 991); resinous ethers; resinate of manganese, residue of lead, hardened.	
38	Liquid acids u. o. m. .... (frs. 1 00)	1 00		Ad. 1057.—Pitch, not manufactured (see No. 991); resinous ethers; resinate of manganese, residue of lead, hardened.	
	Ad. 1038.—Acid, chromic (trichloric) acid fluor-hydric, in aqueous solution; tungstic acid.			1058 Bismuth of potash (purified tartar, residue of tartar); neutral tartate of potassium; tartar emetic (stibiate tartar, double oxalate of antimony and potassium) .. (frs. 2 00)	1 50
39	Soda, calcined .. (frs. Free)	Free		N. B. ad. 1058.—Substitutes of tartar emetic—double antimony and potassium oxalate and tartaric acid.	
40	N. crystallised .. (frs. 0 50)	0 50		1059 Methylic alcohol (wood spirit, chemically pure); colloid; organic combinations of bromine, chlorine and iodine; phosphene; other similar products u. o. m. .... (frs. 2 00)	1 00
	Ad. 1039-1040.—Carbonate of soda.			Ad. 1059.—Acetic acid; anhydrous acetic acid (oxide of acetyl) on phosphoric acid, valerianic acid; antiformine; acrimonine (substance for destroying fungus growth on buildings); boride and perchloride of ethyl (Dutch oil); bromine combinations of all kinds, such as bromide of ammonium, borum calcium, ethyl, lithium, potassium, sodium &c.; Molyb's disinfectant for cleaning mouldy rags; camphorol; essential; norticholine, in bulk &c. (other, see No. 1065); perchloride of isobutylic; developing and fixing salts and baths, organic, for photography; bitumen emulsion.	
41	Sulphate of alumina; hydrate of alumina; aluminate of sodium; sesquichloride, chloride, fluoride and chromate of chrome; sulphocyanate of alumina .. (frs. 0 30)	0 30			
	Ad. 1041.—Bisulphate of chrome; fluoride of calcium, barium, strontium, lanthanum.				
	N. B. ad. 1041.—Calcined alumina is also dutiable under this number.				
42	Hypochlorites .. (frs. 2 00)	2 00			
	Ad. 1042.—Hypochlorite of potash (Labaque's water); hypochlorite of sodium (Labaque's water).				
43	Iron and zinc vitriol .. (frs. 0 30)	0 30			
44	Copper vitriol and so-called "fungicide" products .. (frs. 0 10)	0 10			
	Ad. 1044.—Fungicide (a mixture of sulphate of iron with flowers of sulphur to prevent diseases in vines); ammoniated sulphate of copper (substance to prevent mildew); stearic or sulphate of copper (to prevent diseases in vines).				
45	Silicate of potassium or of sodium (soluble glass) .. (frs. 0 30)	0 30			
46	Binoxide of hydrogen (oxygenated water) .. (frs. 2 00)	2 00			
47	Salts of tin .. (frs. 3 00)	1 50			
	Ad. 1047.—Chloride of tin, ammoniacal (pink-salt); perchloride of tin.				
48	Inorganic prepared auxiliary materials, u. o. m. for industrial use .. (frs. 3 00)	2 00			
	Ad. 1048.—Antikampine for the destruction of worms and exterminants; arsenate of potash; azotate (nitrate of strontium); hydrate of baryta (caustic baryta); crystallised bicarbonate of potassium; borate of lime; borate of manganese; citrate of lime; disinfectants for steam boilers (glycoline litho-reagent, &c.); soldering water; fluoride of antimony; hyposulphate of iron; nitrate of bismuth; Spence's metal; oxide of copper, oxide of uranium; perchloride of copper, and iron; phosphate of ammonia; salts of borsthorn (sesqui-carbonate of soda); sodium				

1 Treaty with France.

\* Indicates, for statistical purposes, at No. 1052, the value of the goods in addition to the net weight.

**X. DUTY ON CHEMICAL SUBSTANCES AND PRODUCTS, COLORS AND SIMILAR PRODUCTS—continued.**

Tariff d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
N.B. ad. 1059.	Chloroaceticarbons acids dissolved in toluol or benzol—phenacen.	
N.B. ad. 1059.	Ethyl bromide is subject to a monopoly duty of frs. 3 60; ethyl chloride, frs. 3 50, and ethyl iodide frs. 2 00 per quintal gross weight.	
1060	Sulphuric acid (oil of vitriol) (sulfs of vitriol) . . . . .	0 30
1061	Oxalic acid, oxalate of potassium (salts of sorrel) . . . . .	1 00
Ad. 1901.	Saccharic acid, oxalic acid, . . . . .	
1062	Sulphuric ether (ethylic ether). . . . .	1 00
N.B. ad. 1062.	In accordance with the terms of existing Commercial treaties, there shall be levied, until otherwise ordered, on imported sulphuric ether, over and above the duty of 1 franc, a countervailing tax of frs. 3 25 per quintal gross weight, to make up for the fiscal charges leviable on the alcohol used in the native manufacture of this article. This countervailing tax shall be levied at the Swiss frontier customs, on account of the Federal law of spirits of 1846 (Federal No. 9 of June 29, 1906).	
1063	Acetic ether . . . . .	10 00
N.B. ad. 1063.	Acetic ether is subject to a monopoly duty of frs. 2 50 per quintal gross weight.	
1064	Derivatives from tar oil, such as "carbolineum," "resin," creosol, creosin &c. (frs. 1 00) . . . . .	0 50
Ad. 1904.	Lyso (kind of disinfectant) saprol . . . . .	
1065	Derivatives from coal tar and auxiliary materials for the manufacture of aniline colours, such as benzol, naphthalene, anthracene, carbolic acid, tar, phenol, &c. (frs. 1 00) . . . . .	0 50
Ad. 1905.	Chloride of naphthalene, dimethyltoluol, oil of anthracene, nitro naphthalene, xylool, para-nitrochloride of toluene; trinitrophenol; bitrophenol; hydroquinone. . . . .	
N.B. ad. 1065a.	Carbolic acid, carbolic alcohol, benol, phenol, coal tar creosote—carbolic acid, naphthalene in conical balls, plates, &c. (see ad. No. 1059). . . . .	
1065b	Benzene . . . . .	0 30
1066	Artificial combinations of aniline for the manufacture of colours—such as rosinidin, dimethylamin &c. (frs. 1 00) . . . . .	0 60
Ad. 1906.	Aniline, crude; oil of aniline; aniline sulphuric acid; cresotic acid (cresylic); bases of benzidine; sulphate of benzidine; chlorhydrate of aniline; monochloride of aniline, salts of aniline; xylidine; para-nitrochloride; phenosulphonic acid (sosoilic acid); acetol, sulphophenol, subject to proof of use in the manufacture of colours (for other purposes, ad. 3674). . . . .	
1067	Baric acid, resorcin . . . . . (frs. 1 60) . . . . .	0 60
Ad. 1907.	Alizaric acid (graphthalic acid)—tartronic acid. . . . .	
1068	Salicylic acid . . . . . (frs. 1 00) . . . . .	0 60
Ad. 1908.	Salicylic acid, crude or purified. . . . .	
1069	Bitter almond oil; artificial oil of bitter almonds (nitrobenzine, essence of nitrone); naphthal and its derivatives, &c. (frs. 1 00) . . . . .	0 60
Ad. 1909.	Amidionaphthol sulphonic acid, naphthol sulphonic acid, naphthylamine sulphonic acid; croceic acid; naphthylamine; the boride of benzyl. . . . .	
N.B. ad. 1069.	(Nitrobenzine, essence of nitrone, oil of bitter almonds, artificial (2) oil of bitter almonds, sulphuric acid No. 1060). . . . .	
N.B. (2) Distinctive character: A drop spread on a piece of glass will remain in a liquid state after one hour, whilst a drop of oil of bitter almond oil essential oil, No. 1069, will form during that time a solid, crystallized and brilliant mass.		
70 To 76	Spirits of wine, denatured . . . . .	3 50
N.B. ad. 1070.	The importation of denatured spirits, alcohol and spirits of wine is a monopoly of the Confederation.	
77	Butter . . . . .	2 00
Ad. 1907.	Yolk of eggs, white of eggs = albumen . . . . .	
78	Butter of rosette . . . . .	2 00
Ad. 1907.	Roasette (Natrulab), in powder (see also ad. No. 1491); powder of mondy . . . . .	
79	Emulsion, printing cylinders, for hectographs and other substances prepared for graphic reproduction . . . . . (frs. 5 00) . . . . .	1 00
74	Bread-stuff (Vienna gum, gluten) . . . . . (frs. 7 00) . . . . .	6 00
75	Emulsion, "house-painters" and plasters (frs. 5 00) . . . . .	2 50
Ad. 1910.	Glue . . . . .	
80	Clarifying glue . . . . . (frs. 10 00) . . . . .	7 00
Ad. 1911.	Clarifying glue for clarifying wine, water, &c. . . . .	
100	Clarifying glue in powder . . . . . (frs. 10 00) . . . . .	6 00
N.B.	Clarifying glue in receptacles weighing 100 kils. or less is included under No. 1159.	
81	Starch, all kinds . . . . .	
N.B.	Subject to proof being afforded that it will be used for industrial purposes: . . . . .	
82	Starch, potatoes, raw and tapered; fecula . . . . . (frs. 1 60) . . . . .	0 50
83	Starch, sago and ramosa starch . . . . . (frs. 1 60) . . . . .	2 50

Tariff d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
1079b	Starch of maize, wheat &c. . . . .	3 50
N.B. ad. 1078, 1079.	In order to prove that the goods are to be used for industrial purposes, it will be sufficient to produce a general confirmatory letter in the form prescribed by the Swiss Direction General of Customs . . . . .	
Raw, not destined for industrial purposes:		
1080a	Potato meal, fecula (potato starch), rice starch . . . . . (frs. 5 00) . . . . .	3 00
1080b	Other . . . . .	5 00
Ad. 1078 and 1080a.	Arrowroot . . . . .	
N.B. ad. 1078 and 1080a.	Edible flour of tapioca and sago (see Nos. 65, 66). . . . .	
1081a	Dextrine (Dextrose, manufactured and roasted starch) &c. . . . . (frs. 5 00) . . . . .	3 50
N.B. ad. 1081a.	Dextrine and leucose are roasted starch, rendered soluble in water, the former by treating it by means of an acid, the latter without undergoing that process. . . . .	
1081b	Starch gum . . . . .	5 00
Ad. 1081b.	Preparations used for sizing and finishing of all kinds; vegetable glue whether or not in the form of paste, and similar products. . . . .	
N.B. ad. 1081b.	This number includes soluble starches of all kinds (except dextrine and leucose, see N.B. ad. 1081a). . . . .	
Explosive materials and pyrogenic preparations:		
1082	Gun cotton; collodion . . . . . (frs. 50 00) . . . . .	10 00
1083	Dynamite and other explosives n.o.m. (frs. 70 00) . . . . .	55 00
Ad. 1083.	Mellinite; nitroglycerine; palouze . . . . .	
1084	Ammunition for portable firearms . . . . . (frs. 100 00) . . . . .	50 00
1085	Miners' fuses . . . . . (frs. 60 00) . . . . .	50 00
Ad. 1085.	Primers. . . . .	
1086	Wax matches . . . . . (frs. 60 00) . . . . .	40 00
Ad. 1086.	1087.	
Ad. 1086, 1087.	The importation of wax and woollen matches manufactured with white phosphorus is prohibited. . . . .	
N.B. ad. 1087.	Fusee matches; sulphured sticks, leaves and wicks for cleaning out casks and barrels. . . . .	
1088	Fireworks and other pyrotechnical preparations, and pyrogenic articles n.o.m.; tinders . . . . . 150 00	
Ad. 1088.	Fire-kniflers (pyrogenite); matches with Bengal lights; resin wicks; star-shower matches; Vesuvian pyramids; resin torches; caps for toy pistols; Bengal lights, fulminates of all kinds, such as mellinite shells, natural or artificial bouquets, snowballs, surprises (attrapes) &c. (articles for cottillions), charged; paper with explosive matter for sweetmeats (cossack paper); protective crackers for cyclists; sprays of wine for burning in solid form; so called "electric" candles for christening trees (aluminum tapers). . . . .	
C.	Colors . . . . .	
1089	Trade in pieces, blocks &c. . . . .	Free
1090	Manufactures, such as chalk, ochre, sulphate of baryta &c. such as chalk, ochre, sulphate of baryta &c. . . . . (frs. 3 30) . . . . .	0 20
Ad. 1090.	Galena, ground (raw, see No. 840). . . . .	
N.B. ad. 1090.	Baryta white (permanent white), English red, <i>copal mortuum</i> , amber, cassel earth, metallic grey, mineral carbon, mineral black and grey earth are dutiable under this number; colouring earths, prepared or mixed with chemical colours, are not included in this number. . . . .	
N.B. ad. 1090.	Sulphate of baryta in paste (see ad. No. 1021) (coloured, see ad. 1102). . . . .	
Ad. 1089 and 1090.	Blanc-turc or satin white (blanc de baryte); Mendon white, Trojan white, chalk; blend (sulphide of zinc); cassel brown; graphite (plumbago, black lead); in bulk, bales, casks, cases &c. (in boxes &c., see ad. 1105); polishing red, English red, blood-red, red ochre, artificial hydrated oxide of iron (copal mortuum), colorath, red of Nuremberg;umber; sienna earth; Vienna earth. . . . .	
Vegetable colors:		
1091	Dyeing woods, in logs . . . . .	Free
1092	Worked: cut up, ground, grated, pulverized &c. . . . .	0 60
Ad. 1091 and 1092.	Logwood; Peruvian wood (of Brazil); yellow wood (Fustic); red wood (of Bahia); red sandal wood (white and yellow, see ad. Nos. 366, 367). . . . .	
Berries, leaves, lichens, fruits, herbs, bark, roots &c., for dyeing:		
1093	Crude, not broken up . . . . .	Free
1094	Broken up; cut up, ground, grated, pulverized &c. . . . .	0 60
Ad. 1093 and 1094.	Berries of barberry, buckthorn; leaves of the samach; valonias (vallonées), wood bails, myrobalmans (noix du Bengale), gall-nuts; pomegranate bark, dried; orchil lichens; madder, alkanet, roots of curcuma (turmeric), Balaia, dividivi, "rove" (substances for tanners); Panama bark (quillaya bark). . . . .	

\* Indicates, for statistical purposes, at No. 1088, the value of the goods in addition to the net weight.

Rate of duty per quintal, Frs. c.	Goods.	Tarif d'Usage No.
5	Extract of logwood and liquid and solid extracts of colouring materials u.o.m.; garancine Ad. 1093.—Alkaline extract of cassel earth (papier braun, saft braun, walnut mordant); madder extract; quercitron (flavin).	3 00
6	Annatto; prepared orchil; cochineal; safflower; cochineal Ad. 1095.—Carthamine (carmin of saffre); extract of orchil; litmus. Colours derived from coal tar:	4 00
7	Artificial alizarin ..... (frs. 0 60) Ad. 1097.—Artificial alizarin, dry or in paste.	Free
8	Colours from anilina, anthracene, naphthalene, and coal tar colours u.o.m. .... (frs. 20 00)	5 00
9	Indigo, natural or artificial; solution of indigo. .... (frs. 4 00) Ad. 1099.—Dry indigo and indigo in paste are dutiable under this number. Chemical colours, dry, in lumps or pulverised, not prepared:	2 00
10	White lead (carbonate of lead) ..... (frs. 5 00) Ad. 1100.—White of marble.	4 50
11	Yellow lead ..... (frs. 2 00) Ad. 1100b.—Massicot (= yellow lead).	5 00
12	Red lead ..... (frs. 3 00) Colour varnishes, such as carmine varnish, geranium varnish, scarlet varnish, vermilion varnish, cinnabar, substitutes &c. .... (frs. 20 00) Ad. 1102.—Carmin; scarlet; Bismarck chalk, chalk for tailors, barite coloured if natural, see Nos. 625, 626; Dutch pink (Schlittgelb, pinky yellow colour); sulphate of baryta (Schwefelsp.) coloured, whether or not mixed with red lead (see also ad. No. 1021 and Nos. 1089, 1090). N.B. ad. 1102.—Cinnabar red (= similar to cinnabar).	3 00
13	Lamp black, animal charcoal &c. .... (frs. 1 00) Ad. 1103.—German black (noir de marc).	9 30
14	Zinc white, lithopone, fard (pearl white) ..... (frs. 2 00) Ad. 1104.—Oxide of zinc, white and grey; white sulphite of zinc—lithopone.	1 00
15	Real cinnabar; Prussian blue; ultramarine; Schweinfurt green; bronze colours. .... (frs. 10 00) Ad. 1105.—Blue for washing; graphite, powdered, in boxes, cakes, balls &c. (see also ad. Nos. 1089, 1090); Berlin blue—Paris blue.	5 00
16	Victoria green ..... (frs. 15 00) N.B. ad. 1106.—Victoria green mentioned in this item only includes besides pure green of oxide of hydrated chromium admixtures of the latter product with chromate of zinc (zinc yellow) and sulphate of natural baryta (mcoloured).	7 00
17	Chrome yellow, chrome green; mineral blue; smalt; chemical colours u.o.m. not prepared ..... (frs. 15 00) Ad. 1106b.—Ochre of chrome; chrome red; cinnabar green; Russian green; green of zinc. N.B. ad. 1106b.—Chromate of oxide of lead—chrome yellow. Colours of all kinds, prepared:	10 00
18	White lead, zinc white, pearl white ..... (frs. 10 00) Ad. 1107.—Alabastine; naphthaline colours; hyperoline; iodurine.	6 50
19	Black printing ink ..... (frs. 10 00) Ad. 1108.—Black, in paste.	10 00
20	Other: in receptacles of all kinds, weighing more than 10 kilos ..... (frs. 20 00) Ad. 1109.—Colours for confectioners; bright colours for printing; colours for artistic painting; colours for dyeing eggs; artificial emulsions of oil of all kinds (for use in paint for buildings); artificial emulsions of oil (used to render <i>faux de plâtre</i> ) mixed with colours of all kinds (see also ad. 1113).	15 00
21	Oxide of chrome and other colours, u.o.m., in water paste ..... (frs. 5 00) Ad. 1110.—Black, in paste.	20 00
22	Putty ..... (frs. 5 00) Ad. 1112.—So-called metal cement (mastic for iron, <i>Metal cement</i> ); linoleum putty; Kalkolith mastic; solution of rubberine for boots and shoes.	5 00
23	Varnishes, lacrs, and siccatives, mixed or not with colouring materials; linseed oil decreased by exposure to the sun (Stanoil) ..... (frs. 35 00) Ad. 1113.—Enameled for wood and iron, called Maunheim; lacrs, insulating, of all kinds; Ripolin; Verdine (Gordian) used in dyeing; boiled syrupy linseed oil (when dark, see No. 1144); varnish extracts (solution of resin in oil); varnish of all kinds made of asphaltum, such as also lin, inert oil, farcin, &c.; artificial emulsions of oil, not mixed with colours, mixed with resin, lacquer, purified linseed oil, &c. (see also ad. 1109-1110); linoleum or leas, cobalt and manganese. N.B. ad. 1113.—Spirit varnish and polish containing less than 6% of their weight	22 00

Rate of duty per quintal, Frs. c.	Goods.	Tarif d'Usage No.
10 00	of shellac or other resins shall be subject to a monopoly duty of frs. 1 40 per degree of alcohol, per quintal gross weight. Ad. 1114.—Bleached linseed oil, fluid (when syrupy, see Ad. 1113); oil emulsions, artificial, without colouring substances, mixed with fluid, linseed or poppy oil freed from grease (see also Nos. 1109, 1110 and 1111). D.—Greases, Oils and Wax for Industrial Purposes; Mineral Oils, Tar Oils, and Resinous Oils; Soaps. Liquid greases and oils of all kinds for industrial use, crude:— Vegetable oils: Ad. 1115.—Poppy-seed oil for industrial use (see also ad. Nos. 73-75), bleached linseed oil, not boiled.	1114
0 50	Ad. 1116.—Olive oil, denatured; almond oil; oleic acid ..... (frs. 1 00)	1115
0 50	Ad. 1117.—Castor oil, colourless purified, see also No. 974.	1116
0 50	Ad. 1118.—Lard oil; hartsborn oil (animal oil); cod-liver oil (purified, see ad. No. 968). N.B. ad. 1118.—Oils of all kinds imported in tank-wagons shall be dutiable according to net weight, with an increase of 15%.	1117
0 50	Concrete oils and greases for industrial use, crude:— Ad. 1119.—Lard oil; hartsborn oil (animal oil); cod-liver oil (purified, see ad. No. 968). N.B. ad. 1119.—Oils of all kinds imported in tank-wagons shall be dutiable according to net weight, with an increase of 15%.	1118
0 50	Ad. 1120.—Vegetable oils of all kinds, such as coconut oil, palm oil &c. .... (frs. 1 00) N.B. ad. 1120.—Cocoa oil—coconut oil; palm grease—palm oil; coconut oil (see Ad. 73 and N.B. ad. 974).	1119
0 50	Ad. 1121.—Animal greases of all kinds, such as tallow, bone grease &c. .... (frs. 1 00) Ad. 1122.—Wax of Carnauba; wax of Japan; plastiline (kind of clay for modelling).	1120
0 50	Animal wax: Ad. 1123.—Beeswax, crude ..... (frs. 1 50) Ad. 1124.—Manufactured (bleached, coloured &c.) ..... (frs. 10 00)	1121
6 50	Ad. 1125.—Other, of all kinds; spermaceti ..... (frs. 10 00)	1122
1 25	Mineral, tar, and resinous oils: Ad. 1126.—Petroleum crude; petroleum for lighting (refined petroleum).	1123
1 25	Ad. 1127.—Products of all kinds derived from distillation of petroleum and petroleum substitutes: Ad. 1127.—Gasoline, kerosene, kerosine, ligroine, noline, solar oil, first essence of petroleum (petroleum natter).	1124
1 25	Ad. 1128.—Naphtha-solvent, mineral and tar oils of all kinds u.o.m. .... (frs. 1 00) Ad. 1129.—Coal-tar oil, lignite tar-oil. N.B. ad. 1128-1129.—Crude petroleum and its derivatives from the distillation of mineral and tar oils imported in tank-wagons shall be dutiable according to net weight with an increase of 15%.	1125
0 50	Ad. 1129.—Paraffin and ceresin, pure, not manufactured ..... (frs. 1 00) Ad. 1129.—Ozokerite (mineral wax); ceresin = ozokerite purified.	1126
0 50	Ad. 1130.—Vaseline crude or purified, in whatever kind of packing; vaseline oil (paraffin oil).	1127
0 50	Ad. 1131.—Resinous oils ..... (frs. 1 00) Ad. 1131a.—Resinous oils, crude or rectified.	1128
0 50	Ad. 1131b.—Mineral lubricating oils for machines, not further worked up ..... (frs. 1 00) Ad. 1131c.—Mineral lubricating oils, whether or not coloured, or mixed with other oils (lubricating oils for machinery, cylinders, &c.), not further worked up; mineral oils, not worked up, crude or rectified, for the manufacture of lubricating greases or varnish for printing purposes, or for the production of illuminating gas; oil for clockwork.	1129
4 00	Oils, greases and wax of all kinds, manufactured: Ad. 1132.—Lubricating grease for machinery, cart-, and wagons of all kinds ..... (frs. 5 00)	1130

MINOR DRUGS, CHEMICAL SUBSTANCES AND PRODUCTS, COLOURS  
AND SIMILAR PRODUCTS—continued.

Tarif No.	Goods.	Rate of duty per quintal, Fr. c.
	Ad. 1132.—Grease for preventing belts from slipping on pulleys; cable-grease (mixture of emu-grape with grease for sizing cables, &c.); paraffin grease; gear grease; hard grease for lubricating machinery and carts; lanoline, purified (see ad. No. 1121).	
1133	Turkey red oil and other sulphuric acids.	2 00
1134	Stearin, train oil, &c.	1 00
Ad. 1134.	Stearic acid.	
	N.B. ad. 1134.—Tallow oil is an admixture of various fatty substances used in tanneries.	
1135	Manufactures of wax:— Balls, tapers, Christmas tree candles, and all coloured or ornamental candles. (Fr. 35 00)	25 00
1136	Candles of all kinds n.o.m. <sup>2</sup>	16 00
Ad. 1136.	Candles of spermaceti, paraffin, stearin; tallow candles, so far as they are not coloured or ornamented, and not for use on Christmas trees (see No. 1125).	
	N.B. ad. 1136.—Night lights, with or without floating parts, are dutiable under this number.	
1137	Other, of all kinds* (Fr. 50 00)	30 00
	Ad. 1137.—Wax-roses and artificial flowers &c. of wax; artificial flowers of gelatine.	
	Powder and other similar products of all kinds for lampbrushes n.o.m. ("Fettlängemittel" and "Waschpulver").	
1138	In receptacles of all kinds weighing 5 kilos, or more (Fr. 5 00)	5 00
1139	In receptacles of all kinds weighing less than 5 kilos (Fr. 20 00)	12 00
Ad. 1138, 1139.	According to packing; washing powder; and similar products such as van Baerle's Waschgallerte; hydroxide (caustic) soda mixed with a little soap; crystal washing mixture (Waschkristall); Phenix washing mixture; universal washing mixture; polysulphine substance for bleaching and washing; washing powders; bleaching soda (Bleichsoda); soluble glass saponified (composition of soluble glass) &c.	
1140	Waxes from soap and dye works; tin ash, oxide of tin. (Fr. 50 00)	Free.
Ad. 1140.	Stannate of soda.	
1141	Soap, common, in bulk, cakes, cases &c.; in lumps, slabs, bars, cakes &c.; also all soap in pieces, compressed or not, moulded or not; soft soap (green soap) (Fr. 5 00)	5 00
Ad. 1141.	Ammonia washing soap, castille or Marsille soap; so-called Kern's lat quality soap; Eschwege's soap; Kern's redness soap; ordinary resin soap; olive soap, dye oil soap; washing soap &c.	
1142	Other soaps of all kinds, such as toilet soap &c., perfumed or not, in pieces, powder or paste; all special soaps prepared with drugs, chemical products &c. (so-called medicinal soaps) (Fr. 50 00)	40 00
Ad. 1142.	Shavings of soap, perfumed or not.	
	N.B. ad. 1142.—Transparent glycerine soaps shall, until otherwise ordered, be subject to No. 10-napole duty.	
	Polishes of all kinds; dressing, blacking, and oil for leather; soap and paste for polishing; similar fatty substances n.o.m. with addition of turpentine &c.	
1143a	In receptacles of all kinds, weighing 5 kilos, or more (Fr. 25 00)	7 00
1143b	In receptacles of all kinds, weighing less than 5 kilos (Fr. 25 00)	15 00
Ad. 1143 a and b.	Polishes for leather, linoleum; wax for furniture and floors; compositions of all kinds for removing stains; polishing ink; leather grease; reconstituted black (disfinitions "schwarz") for recoloring the colour of black wooden stuffs; feet hats, silk &c.; preservatives against rust, fatty, not drying, such as marmosetine &c.	

XV. ARTICLES NOT OTHERWISE MENTIONED.

	Small wares (quincallerie) and fancy articles of all kinds n.o.m.	
1144	Of azule, alabaster, meerschaum, coral, crystal, onyx, jet, lava, tortoise-shell, mother-of-pearl, red; also all small wares ornamented with silk, lace, artificial flowers and other similar objects (Fr. 200 00)	120 00
Ad. 1144.	Toilet articles, trinkets, bon-bon boxes, jewel cases, peccolaires, &c., trimmed with silk, lace, artificial flowers, &c., smokers' articles, such as cigarette holders (even in cases), with meerschaum or amber, with or without silver fittings; fans of the above mentioned materials, as well as those of silk, half silk, ornamental feathers &c., and generally those which are not included in what is hereinafter as "ordinary small wares"; imitations, belts of silk	

\* Indicates, for statistical purposes, at Nos. 1137-1139 and 1144, the value of the goods in addition to the net weight.

<sup>2</sup> For lava, alabaster and tortoise-shell, Italy pays frs. 130.

Tarif  
d'Usage  
No.

Goods.

Rate  
of duty per  
quintal,  
Fr. c.

	Stuff or trimmed with silk, &c., pieces of silk or half-silk tissue; hat crowns of silk or half silk cut into squares or otherwise, whether printed upon or not; pipes and pipe-boxes of wood, with silver mounting.	
	N.B. ad. 1144.—Buttons of ivory, jet, lava, mother-of-pearl &c., are classed in No. 1145; miniature statues, exceeding 20 centimetres in height (see No. 600); fancy articles of leather (see ad. No. 188); of wood (see No. 265 a and b).	
1145	Other of all kinds; small wares (mercerie) n.o.m.* (Fr. 50 00)	30 00
Ad. 1145.	Fasteners of all kinds, of non-precious metals, for attaching papers, samples, &c.; embroidery, sewing and knitting needles; pins, hairpins, books, rings, eyes, buckles; crocheted books and ornaments for binding, of non-precious metals; smokers' articles of wood, horn, porcelain (for pipe bowls of porcelain, see ad. No. 681), &c. (of meerschaum and amber, see ad. 1144); fishing articles—fish-hooks, rooks, tackle &c.; all kinds of shoe fastenings; steel bands covered with tissue, for corsets &c.; trimmings of all kinds not included in No. 1144; feeding bottles, mounted; bobbins of papier-mache; all kinds of buttons, braces, garters; brushes for cleaning lamp chimneys, with wooden or wire handles; all kinds of corset bands; photograph small frames of all kinds except those made of, or combined with precious metals (see No. 874); walking sticks; razor straps, with or without sheath; thimbles of ordinary metals; empty cartridge shells (Leinachens), primed; cigar, spectacle, match, &c.; cases of wood, cardboard or paper pulp, with or without hinges; all kinds of mechanical stoppers, for bottles, screw, or fitted with iron wire and rubber rings, even combined with wood, cork, caoutchouc, porcelain or stoneware; belts of all kinds, unless by their nature they should be included in Nos. 1114 or 1145; shoe horns; iron wire covered with cotton, silk &c., or paper; tooth picks; pin cases; fans according to material and condition (not included under No. 1144); masks; whips and whip handles of all kinds; whip thongs; zirconites; lamp wicks of all kinds; pocket mirrors; measures; tape measures; pocket watches; articles of papier-mache coming under the heading "small wares" such as dishes, plates, cups, basins, pots, baskets, eggs &c.; comb-knives' articles, also of tortoise-shell; corset fasteners; watch covers of leather; insect powders, in small bellows of tin, cardboard or parchment; furniture castors of all kinds, except those of forged cast iron (see also ad. Nos. 733-801 and 803-809); dress preservers of all kinds, sewn or not; cork-screens of all kinds; cappeaks; cords, watch, of all kinds, even combined with non-precious metals; wood pulp discs for beer glasses &c.; purses made of textile materials other than silk or half-silk; composite paper bonnets; moos-tache bands; belts (ceintures) of all kinds, of textile materials; shade fringes of glass beads affixed to cotton ribbon; hat crowns of cotton, cut into squares or otherwise, whether printed upon or not; balls for darning stockings.	
	N.B. ad. 1145.—1. This number includes: Glasswares in combination with non-precious metals, even gilt or silvered, so far as not dutiable under No. 1144; small wares and fancy articles of all kinds with the exception of those classed in No. 1144, and of imitation jewellery falling under No. 1146, composed of common metals, even wholly or partly gilt or silvered; also manufactures of glass, clay, celinoid, palahut and similar common materials, even when made of heart-articles falling under No. 1144.	
	2. Combs and buttons of all kinds, even of tortoise shell or mother-of-pearl, real, are rated as "mercerie" (No. 1145).	
	3. Woven wicks for lamps are included in this number.	
	4. Small wooden photograph frames are dutiable under No. 1145.	
1146	Imitation jewellery, &c., articles of personal adornment of all kinds not composed of precious metals, precious stones, real pearl or coral &c. (Fr. 300 00)	50 00
Ad. 1146.	Needles coming under the heading "Ornaments" of non-precious metals (for others, see ad. No. 1144); of precious metal, (see No. 874); trimmings of cotton and silk combined with glass beads; belts of all kinds, unless by their nature they should be included	

\* Indicates, for statistical purposes, at Nos. 1145 and 1146, the value of the goods in addition to the net weight.

<sup>2</sup> Italy, frs. 130.

	Goods.	Rate of duty per quintal. Frs. c.	Tarif d'Usage No.
in Nos. 1144 or 1145; metal beads; glass bead cravats.			
N.B. ad. 1146.—Imitation jewellery combined with silk, lace, or artificial flowers, or with agate, alabaster, meerscham, rock crystal, amber, ivory, jet, lava, tortoise-shell, and mother-of-pearl, is dutiable under this number.			
Lamps and detached parts thereof finished:			
Electric lamps	..... (frs. 20 00)	6 00	
Ad. 1147.—Arc lamps with or without sockets, incandescent lamps, without sockets (frs. 150 00)	.....	50 00	
..... with sockets..... (frs. 100 00)	.....	50 00	
Ad. 1149.—Incandescent electric lamps with fitted cap.			
N.B. ad. 1148, 1149.—Fitted sockets for incandescent lamps of metal, combined with porcelain, are dutiable as manufactures of metal according to material and condition. (Armatures of incandescent lamps, of porcelain with insignificant parts of metal, see ad. 6806; reflectors, see ad. 787-790.)			
Incandescent gas mantles, annealed <sup>1</sup> ..... (frs. 150 00)	100 00		
Ad. 1150.—Incandescent gas mantles, not annealed, shall be classed in No. 539.			
Other lamps of all kinds, finished, as well as finished parts of lamps, with the exception of glass chimneys, glass shades, glass holders and stands not mounted, i.e., not combined with parts of brass &c.*..... (frs. 30 00)			
.....	25 00		
Ad. 1151.—Mantle holders of all kinds for gas burners.			
N.B. ad. 1151.—Are considered as finished parts of lamps, dutiable at 25 frs., only such intended as parts of lamps. Articles which might be employed otherwise than for the manufacture of lamps shall be dutiable, according to the component material and quality, as manufactures of cast iron, zinc, &c. As articles of this kind might be mentioned: Chains and chain links of metal, exterior covers for weights, counterweights for suspension lamps, parts which might be employed for clock weights, suspended flower vases &c.; arms of metal, which can be used as clothes-racks; metal pedestals, without oil reservoirs, which can also be employed as pedestals for fruit dishes, flower vases &c.; miners' lamps; pocket electric lamps, with or without battery.			
Travelling requisites (trunks, travelling bags, portmanteaus &c.) of all kinds:			
Of leather <sup>2</sup> ..... (frs. 100 00)	65 00		
Other <sup>3</sup> ..... (frs. 70 00)	50 00		
Ad. 1152.—Wooden boxes, covered with oil-cloth, sail-cloth, "triège," &c., trunks, travelling bags &c., wholly or partly made of textile materials (oilcloth, sail-cloth, "triège" &c.).			
Ad. 1152, 1153.—Bugs for tourists.			
Component parts of saddlers' wares and of travelling requisites, such as stirrups, claspings, bits, locks for trunks; also fittings of non-precious metals for carriages, such as floor handles, locks, rods, hood irons, window frames, pivot hinges, reins, lever brakes &c.; iron rods for travelling baskets & clasps for carrier baskets <sup>4</sup> ..... (frs. 25 00)			
.....	25 00		
Ad. 1154.—Metal parts for harness, of all kinds; metal fittings for carriages, even a lever plate.			
N.B.—Locks for furniture (see Nos. 747-750), locks for doors (see Nos. 772, 773).			
5a Natural chalk for writing, in square sticks not covered with paper..... (frs. 30 00)			
.....	3 00		
5b Black and colored pencils, with casing of wood or paper; writing chalks, not being encased in wood..... (frs. 30 00)			
.....	20 00		
No. 1155a..... (frs. 30 00)			
.....	10 00		
5c Slate pencils..... (frs. 30 00)			
.....	20 00		
5d Slates in frames..... (frs. 30 00)			
.....	20 00		
Ad. 1156.—Slate blackboards, framed; slates for scholars, framed or not..... (frs. 30 00)			
.....	25 00		
Ad. 1157.—Writing and stamping ink of all colors; Indian ink..... (frs. 30 00)			
.....	25 00		
8 Sealing and bottling wax, &c.*..... (frs. 30 00)			
.....	25 00		
Office fittings, requisites for writing, drawing and painting n.o.m.:			
9a Liquid gum arabic in receptacles weighing, container and contents, 1 kilo, or less (frs. 0 00)			
.....	10 00		
Ad. 1159a.—Liquid glue in receptacles weighing more than 1 kilo, shall come under No. 1077.			
9b Other <sup>5</sup> ..... (frs. 0 00)			
.....	25 00		
Ad. 1159b.—Book stitching apparatus of all kinds; hectographical and lachygraphical apparatus for the reproduction of manuscripts; drawing small, gilt sand &c., for office use; paint boxes (water or oil); pen-cases, ordinary, for scholars; card-board for painters (prepared cardboard for painting); rapid files, for letters and papers (a kind of			

	Goods.	Rate of duty per quintal. Frs. c.
clasp with alphabetical index); writing cases; inkstands of all kinds, except those of rough cast-iron (see Nos. 793-801) and those wholly or partly made of precious metals (see No. 871b); charcoal pencils; erasers; gilt mica; wafers of all kinds; drawing boards of all kinds; steel pens; paper-weights of all kinds, except those of or combined with precious metals (see No. 874a); rulers; small writing tables of sheet iron with frames, rough or painted; india-rubber stamps; tracing cloth; canvas prepared for painting; pencil sharpeners; india rubber, ink or pencil erasers; chemical water for deleting ink, in bottles; glass inkstands; schenograph rollers; copying presses without screw or mechanical attachment for offices (see also No. 894c-898b); apparatus for reproducing writing, without mechanical attachment, for offices, such as hectographia, schenographia &c.		
N.B. ad. 1159b.—Inkstands, blotters, and other articles for writing-tables, of non-precious metals, even gilt or silvered, are dutiable under this number.		
1160 Toys of all kinds <sup>6</sup> ..... (frs. 40 00)		
.....	15 00	
Ad. 1160.—Christmas trees with trimmed branches or ornamental stand, crib &c. (see also ad. 720, ad. 229, 230 and ad. 250); balls covered with skin; marbles of all kinds; boxes containing small cut stone or cement blocks, for building; christmas tree decorations; indoor and outdoor games for children; air pistols for children; porcelain beads; wooden minipies for children; magic lanterns; really made articles of gun tragacanth; dressed dolls; all kinds of clothing and outfits for dolls; playing cards for children, provided the same cannot be used as ordinary playing cards; confetti; bombon boxes in the shape of toys, of sheet-iron, painted, printed &c.; paper balloons.		
N.B. ad. 1160.—Christmas tree ornaments are also dutiable under this number.		
1161 Articles for hamlaging and dressing wounds <sup>7</sup> ..... (frs. 50 00)		
.....	10 00	
Ad. 1161.—Elastic stockings; lint; cotton wool impregnated or not; caried cotton waste; cotton wool; prepared for dressing wounds, i.e. impregnated (with corrosive sublimate, iodoform, iron perchloride, &c.), packed in any manner, or non-impregnated, but put up for retail sale (in packets weighing up to 500 grammes, in flasks, small boxes, &c.); turf fibres impregnated (not impregnated, see ad. 336); fibres of wool wool prepared for dressing wounds (see also No. 248 and ad. Nos. 283-291); wood pulp impregnated (e.g. with carbolic acid), not impregnated (see ad. Nos. 28-291); bilthotho-cambic.		
1162 Articles of natural history (fossils &c.) <sup>8</sup> ..... (frs. 20 00)		
.....	4 00	
Ad. 1162.—Stuffed animals; rock crystal; flowers, leaves, herbs, plants, dried, neither dyed nor dressed, even in bunches (fresh, see No. 207 and ad. 226, dyed &c. see No. 572); insects, beetles, butterflies, &c. preserved; birds' eggs for collections; anatomical preparations; skeletons; archeological discoveries.		
N.B.—Articles of natural history, antiquities and ethnographical articles, are admitted free of duty, provided it be proved that such articles are intended for a public collection or for an establishment of public instruction.		
1163a Statues of metal: Of cast iron or zinc <sup>9</sup> ..... (frs. 20 00)		
.....	10 00	
1163b Other <sup>10</sup> ..... (frs. 20 00)		
.....	20 00	
N.B. ad. 1163.—Only figures more than 20 cms. in height will be treated as statues; statuettes of a less height than this will be dutiable according to their nature and condition.		
Ad. 1163.—Statues of more than 20 cms. in height, of non-precious metal.		
1164 Articles for use in public travelling exhibitions, such as panoramas, &c. <sup>11</sup> ..... (frs. 0 00)		
.....	0 00	
Ad. 116.—Captives balloons destined for re-exposition (see ad. Nos. 894-898); roundabouts; menageries; objects for travelling theatrical and circus companies; circus horses (see No. 135); travelling and wax-work shows, &c.		

EXPORT TARIFF.

1 All merchandise, except that hereafter mentioned	Frs.
2 Old iron, except turnings from cast iron, and waste from the manufacture of iron, not coated with tin or zinc.....	0 40
3 Rags; waste paper.....	1 00
4 Leather and hides, raw.....	1 00
5 Bones..... (frs. 2 00)	1 00

\* Indicates, for statistical purposes, at Nos. 1150-1151 and 1153-1159b, the value of the goods in addition to the net weight.  
<sup>1</sup> Treaty with Austria-Hungary.  
<sup>2</sup> Treaty with France.

\* Indicates, for statistical purposes, at Nos. 1160-1165, the value of the goods in addition to the net weight.  
<sup>1</sup> Treaty with France.

## EXPORT TARIFF—continued.

Ad. 3.—Bones for the manufacture of mantras and glue (hollow, &c., bones for the manufacture of buttons, combs, needles &c., come under No. 1 of the export tariff).

Ad. 1. The exportation of wax and wooden matches made with white phosphorus is prohibited.

Ad. 2. The statistical entries for exportation are not to be based on the above export tariff; they must be made, as for importation and transit, according to the rules established for the import tariff.

## PRESCRIPTIONS RELATIVE TO THE COLLECTION OF THE STATISTICAL FEE.

Article 14 of the Federal law of October 10, 1902, concerning the Swiss Customs tariff reads as follows:

"To control the merchandise passing the Swiss Customs frontier, the following statistical fees will be collected:

1 centime per quintal on merchandise sent through the post.

1 centime per piece on merchandise declared by piece.

The aforesaid statistical fee cannot be less than 5 centimes on every clearance or shipment.

Are exempt from this fee:

a. Merchandise paying a Customs duty;

b. Merchandise in port or exported in the frontier traffic or for small market trade, as well as packages sent through the post.

The Federal Council is authorised to reduce the statistical fee collected in the railway traffic for complete wagonloads of one sole kind of goods, and to designate the class of goods to which the reduction of the fee shall be applicable, reserving however the right, at any time, to repeal the reduction granted."

This provision of the law must be construed as follows:

The merchandise mentioned is liable to the statistical fee:

1. On transit (release of debenture certificates);

2. On coming through the post, goods which have to pass in transit for short distances, and goods crossing foreign territory to re-enter Switzerland.

3. On discharge of passes: All goods, excepting those conveyed in the frontier traffic, in the small market trade, packages sent through the post and packages, empty sacks, and other receptacles forwarded from Switzerland, in transit through foreign territory to Switzerland.

4. On exportation: All goods, except the postal traffic, road metal, gravel, sand in complete truck loads, rough quarry stones (Nos. 550 and 588) and articles liable to export duty: scrap iron (No. 711), skins and hides (Nos. 172 and 173), bones (No. 163), rags and waste paper (No. 288).

5. On importation:

a. The following dutiable goods admitted free of duty.

b. Effects of immigrants (*objets de déménagement*).

c. Marriage outfits and effects proceeding from an inheritance.

d. Swiss goods re-entered unaltered from foreign countries, artistic articles for a public purpose, specimens of natural history and objects of industrial art, for public collections &c. (see N.E. ad. 326, 329 and N.E. ad. 600, 601 and 162).

e. Are exempt from this fee:

1. Merchandise upon which Customs duty has been paid.

2. Goods and animals liable to an import or export duty inferior to 10 centimes, and on that account admitted free, conformably to the Customs law.

3. Imported goods weighing less than 250 grammes and exported goods, the value of which is inferior to fr. 10.

4. Effects of travellers and alimentary provisions for the journey.

5. Carriages, boats, horses and other animals only crossing the frontier for the conveyance of persons or goods.

6. The small market traffic.

7. The frontier traffic.

8. Sample cards and cart samples in pieces, or quantities, unsuitable for any other purpose.

9. The transport of paupers and their effects.

10. Shipments through the post.

11. Goods which have to pass in transit for short distances owing to roads traversing the frontiers, such as boundary roads &c.

12. Goods forwarded from one Swiss frontier place to another across foreign territory.

13. The declaration referred to is that taken as a basis for the clearance.

14. The list prescribed in the edition *d'usage* for the statistical entry.

## IMPORTATION.

Under the exception mentioned below as to gold and silver articles and precious stones, and agricultural implements, all imported goods are liable to a duty of 11 %. This duty is levied according to the Valuation Tariffs, which are fixed by a agreement between the Customs Administration and the principal merchants concerned, and they may be denounced by the Customs Administration, or by the merchants (or any one of them), not less than 15 days before the lapse of the period for which they were framed. If not so denounced they remain in force for a further term. The imposition of foreign tonnage can only be effected by the tonnage administration.

## DUTIES PAYABLE UPON GOLD AND SILVER ARTICLES AND

PRECIOUS STONES.

Communication from the Imperial Government to foreign Diplomats, Vienna, under date of June 14, 1901.

## DESCRIPTION OF GOODS.

Duties in gold

Plastres.

1. Gold.

2. With gold leaves.

3. Gold, with gold leaves.

13. Rough stones on exportation.

14. Empty cases, sacks &c. marked, according to 148 of the article.

Regulations for the execution of the Customs law.

15. War material imported by the Confederation.

The carrier of the goods is responsible for the payment of the statistical fee.

Gravel and sand are exonerated from the statistical tax:—

(a) On importation:

(b) On exportation:

(c) On transit when travelling for a short distance only on Swiss or foreign territory, for instance through the enclaves.

## SWISS COMMERCIAL TREATIES.

States. Date of conclusion. Date of entry into force. Duration.

Austria-Hungary..... March 9, 1906..... Aug. 1, 1906..... Without special term.

Belgium..... July 3, 1889..... Dec. 29, 1889..... 1 year after denunciation.

Bulgaria..... By virtue of notes exchanged on the 29th February, 1897, both States have guaranteed to each other the most favoured-nation treatment in matters relating to Customs.

Chile..... Oct. 31, 1897..... Jan. 31, 1899..... 1 year after denunciation.

Congo Free State..... Nov. 16, 1889..... April 14, 1890..... 1 year after denunciation.

Denmark..... Feb. 16, 1875..... July 16, 1875..... 1 year after denunciation.

Denar..... June 22, 1888..... Oct. 21, 1889..... 1 year after denunciation.

France..... Oct. 20, 1906..... Nov. 20, 1906..... 1 year after denunciation.

Regulations relating to the Gex District (exchange of notes) June 23, 1892..... Aug. 18, 1895..... Without special term.

Neighbouring relations, Feb. 25, 1882..... May 16, 1882..... 1 year after denunciation.

Additional article..... June 25, 1895..... Aug. 29, 1895..... Without special term.

Customs regime between Geneva and the free zone of Upper Savoie..... June 14, 1881..... Jan. 1, 1883..... 30 years.

Regulation of relations with Tunis..... Oct. 14, 1896..... Jan. 25, 1897..... Without special term.

Germany, Commercial treaty..... Nov. 12, 1904..... Jan. 1, 1906..... December 31, 1917.

Convention relating to the Baden Commune of Büsingen..... Sept. 21, 1896..... Jan. 1, 1896..... 1 year after denunciation.

Great Britain..... Sept. 6, 1856..... March 6, 1856..... 1 year after denunciation.

Greece..... June 10, 1887..... June 10, 1887..... 1 year after denunciation.

Italy..... July 15, 1901..... July 1, 1905..... December 31, 1917.

Japan..... Nov. 10, 1896..... July 17, 1899..... 12 years.

Netherlands..... Aug. 19, 1875..... Oct. 1, 1878..... 1 year after denunciation.

Persia..... July 23, 1873..... Oct. 27, 1871..... 1 year after denunciation.

Romania..... March 8, 1893..... May 13, 1893..... December 31, 1917.

Russia..... Dec. 26, 1872..... Oct. 30, 1873..... 1 year after denunciation.

Salvador..... Oct. 30, 1886..... Feb. 7, 1885..... 1 year after denunciation.

Serbia..... Feb. 28, 1907..... Feb. 28, 1907..... 1 year after denunciation.

Spain..... Sept. 1, 1906..... Nov. 20, 1906..... December 31, 1917.

Turkey. The Treaty of April 29, 1861, with conventional tariff annexed, expired on the 15 March, 1890. In supersession of this Treaty, both States have, by an exchange of notes, provisionally guaranteed to each other the most-favoured-nation treatment.

## TURKEY.

The correctness of the information given in the following Tariff cannot be assured in consequence of the War.

For particulars regarding the Ottoman Territory (Constantinople, Anatolia, etc.), see end of tariff.

ending the establishment of a uniform Tariff, Customs duties are levied on the value of goods as under:

## IMPORTATION.

Under the exception mentioned below as to gold and silver articles and precious stones, and agricultural implements, all imported goods are liable to a duty of 11 %. This duty is levied according to the Valuation Tariffs, which are fixed by a agreement between the Customs Administration and the principal merchants concerned, and they may be denounced by the Customs Administration, or by the merchants (or any one of them), not less than 15 days before the lapse of the period for which they were framed. If not so denounced they remain in force for a further term. The imposition of foreign tonnage can only be effected by the tonnage administration.

## DUTIES PAYABLE UPON GOLD AND SILVER ARTICLES AND

PRECIOUS STONES.

Communication from the Imperial Government to foreign Diplomats, Vienna, under date of June 14, 1901.

## DESCRIPTION OF GOODS.

Duties in gold

Plastres.

1. Gold.

2. With gold leaves.

3. Gold, with gold leaves.

Duties in gold

Plastres.

1. Gold.

2. With gold leaves.

3. Gold, with gold leaves.

4. Fine topazes, turquoises and other unenriched precious stones..... 2

5. The pearls, unset..... 3

6. Gold, platinum or silver wares, combined with diamonds, pearls, corals or other precious stones..... Kilog. 200

7. Wares wholly of silver, even gilt..... 45

8. Wares wholly of gold or platinum..... 200

9. Fine gold and silver, hammered into foil, in booklet form, including weight of booklets..... 30

10. Silver, including, lamella, bullion, pur of gold or silver, including rollers:

a. Fine (gold, silver or gilt silver)..... 25

11. Silver (aluminum) of gold or silver on thread of silk, cotton or other materials:

a. Fine (gold, silver or gilt silver)..... 15

Tare allowance for Nos. 3 to 11: cases and casks, 20 %; baskets, 15 %; silver, 9 %.

The duties leviable on the entry of cigars, chewing tobacco and snuff are as follows:—

Cigars and chewing tobacco, without discount.....	ad val. 75 %
Cigars of a value of 19 piastres 50 centimes or less per kilo.....	.....kilo, 19 50 P. c.
Snuff of a value of more than 19 piastres 50 centimes per kilo, (according to appraisement).....	ad val. 100 %

*Note.*—The above mentioned tobacco landed at the Custom house must be assigned to the agent of the Régie in exchange for a receipt issued by him under the seal of the Régie.

(Official communication of October 3, 1908.)

By Circular of September 29, 1908, the Foreign Mission's have been informed that the prohibition to import into the Empire revolvers and cartridges thereof, also loaded sporting cartridges, has been cancelled as from July 31, 1908 (O.S.).

Cartridges, military arms and ammunition and their accessories, their entry into the Empire will be prohibited, and in case of their arrival in the Empire, they will be dealt with according to the established rules.

All kinds of gun powder or dynamite appearing in manifests or smuggled into the country will be forfeited in accordance with regulations in force on the subject, and the consignees will be liable to the fines imposed by such regulations. The censorship having been abolished as from July 1, 1908 (O.S.), books, writings and postcards arriving at the Customs will no longer be subject to that formality.

Further, printing material, electric machines and apparatus, and telephones will not be subject to examinations, but, on compliance with the Customs formalities, be admitted to entry.

Saccharine may be imported into Turkey only by licensed chemists, and in quantities of not more than 50 grammes at one time.

#### EXEMPTION OF AGRICULTURAL IMPLEMENTS.

(Official communication of Feb. 16, 1912.)

The following agricultural implements are admitted duty-free:—

Ploughs of all kinds; stean ploughs; various barrows; common and roller rollers; scarifiers; cultivators; extirpators; horse-hoes; double and single-bred ploughs; seed drills; manure and fertilizer spreaders; mowers; sick reapers and reapers and binders; horse-rakes; tedders; hay presses; chain reapers and reapers and binders; steam, animal or hydraulic power; binding machines; machines for peeling fruits and vegetables and hand-hoeing machines; portable engines, horse powers, agricultural motors and various contrivances; ventilators; winnowers; sorters; chaff-cutters; hand crushers and flutters; root cutters; maize shellers; beetroot and potato rubbers; rice hullers; agricultural mills; various oil presses, and filters; pulps presses; cotton seed gins; grape crushers; tree root cutters; pulps presses; sulphurators; centrifugal pump separators; various churns; water workers and washers; centrifugal pumps for irrigation and watering; incubators; feeders, brooders and other farming apparatus; beehives and various systems; honey extractors and bee-keeping accessories; saw-laves and other apparatus for fruit drying and for the manufacture of vegetable and fruit preserves; hand syringes.

*Note.*—Until otherwise ordered, wheat imported at Constantinople from foreign countries is exempt from import duties, and flour from such countries shall only be subject to a duty of 6 % *ad val.* (Official communication of September 23, 1907.)

Art. 1 of the Budget Law for 1911 provides that no Customs duty will be levied on books imported into or exported from the Ottoman Empire. In the case of bound books duty will be assessed on the binding only.

#### PROHIBITIONS.

The importation of the following articles is prohibited:—Gunpowder and explosive materials of all kinds, war arms and their accessories and munition, foreign tobacco, howitzers, manufactured, and salt. (Importation of *tambaki* is granted as an exclusive privilege to a licensed company.)

#### Noxious articles.

Foreign silver specie.

Books, papers, &c., of an obscene character or subversive of public order.

Hushish.

By a Customs Circular issued about Dec. 1907:—

Raw hides and skins from contaminated countries, unless chemically treated.

It is also provided that there must be disinfection of certain classes of hides and skins as well as the lighters in which they are brought to land, and the persons who handle them.

From January 1, 1912, the importation of the following articles is prohibited:—Chlorate of potash, chlorate of soda, nitrate of potash, nitrate of soda, picrates, nitroglycerine, gun cotton.

Drugs containing as ingredients the articles prohibited by the foregoing paragraph, but necessary to be used in medicine, may be delivered to the consignees, with the authorisation of the Grand Master of Artillery, in such quantities as shall be fixed by the Imperial School of Medicine for each pharmaceutical chemical and for each drugist.

Permission is granted, however, to import pastilles of chlorate of potash and other similar preparations in the form of specialities which cannot be used for the preparation of explosive substances.

The articles hereinbefore specified, if destined for industrial or agricultural uses, will be delivered to the consignees, with the authorisation of the Grand Master of the Artillery, in quantities which will be fixed, prior to importation, for each importer, by the Ministers of Public Works and Agriculture respectively.

#### CERTIFICATE OF ORIGIN ON THE IMPORTATION OF GOODS.

All goods shipped from Europe to Turkey from and after November 1, 1911, must be accompanied by a certificate of origin. It may be written on the original invoice and must be legalized by the Commercial Court or by the Communal Customs, or Police Authorities at the port of shipment. The legalization by a Turkish Consul is unnecessary.

{ Sythes with wooden handles are admissible as tools and do not enjoy the exemption.

#### REGULATIONS AS TO CERTIFICATION OF INVOICES.

In accordance with the Customs regulations of the 1st 14th Aug. 1909 every invoice presented to the Customs with an import declaration must be in the original, and must bear the *written* signature of the foreign seller, house or manufacturer by whom it has been made out. The Director General requires that this signature shall certify the authenticity of the invoice in the following form:—*Nous certifions que cette facture est authentique et qu'elle est la seule émise par notre maison pour les marchandises y mentionnées.*

#### MARKING OF WEIGHT ON BALES CONSIGNED TO TURKEY.

To facilitate the weighing and checking of goods, shippers to Turkey are asked to mark on all packages both the gross and net weights in kilograms.

#### SPECIAL IMPORT TARIFFS.

##### BULGARIA.

The following goods of Bulgarian origin are subject to an *ad valorem* duty of 8 %: sheep, lambs, goats, kids, swine, wheat (hard and soft), rye, spelt, maize, barley, oats, millet, and the flour derived from these cereals. All Bulgarian goods not mentioned above and not prohibited (see above) are admitted free of duty.

##### GREECE.

The following goods of Greek origin pay the special rates mentioned below:—

1 Olives, green or black, fresh or only salted, in casks, cases, baskets and sacks.....	15 piastres.
2 Santorini earth.....	10 paras.
3 Vegetables, fresh.....	10 piastres.
4 Lemons and oranges.....	10 piastres.

#### EXPORTATION.

Every article exported is liable to an *ad valorem* duty of 1 %.

#### PROHIBITIONS.

The exportation of the following articles is prohibited:—Angora goats, Arabian thorough-bred horses and mares, ewes, goats, she-camels, and horses from the Vilayet of Tripoli (Africa). Antiquities. Hushish.

#### TRANSIT.

Goods in transit or re-exported within the prescribed time are liable to an *ad valorem* duty of 1 per cent. To this effect, importers who, after paying at the time of importation of their goods, a duty of 11 per cent, shall re-export the same within six months from the date of payment of such duties, may claim a refund of 10 per cent.

#### DUTY APPLICABLE TO GOODS SHIPPED BY SEA FROM PORT TO PORT OF THE EMPIRE.

Goods shipped by sea from one port of the Empire to another are subject to a duty of 2 per cent, *ad valorem*. This duty is applicable to all articles including wood.

#### IMPORTATIONS INTO CRETE.

A customs surtax of 3 per cent, is provisionally applicable to articles imported into Crete.

#### OTTOMAN TERRITORY (CONSTANTINOPLE, ANATOLIA, &c., &c.). CUSTOMS REGIME AND IMPORT RESTRICTIONS.

The following notice shows the nature of the Customs treatment at present accorded to goods exported from this country to territories of the former Ottoman Empire. It is based on information received as a result of enquiries made in those territories. Generally speaking, imports into occupied territory (including Mesopotamia) pay 11 % *ad val.*—the rate of import duty applicable in Turkey before the war, while imports into territory remaining under Turkish control are subject to the rates of a specific Tariff enforced in 1916. Certain particulars as to the restrictions in force on the export of goods from, or the importation of goods into, those territories are also given.

**CUSTOMS TARIFF.**—Imports from the United Kingdom into territory still under the control of the Turkish Government (including Constantinople) are subject to the rates of the Specific Customs Tariff brought into operation by the Turkish Government in September, 1916, which Tariff is now being applied provisionally with the approval of the Allied High Commissioners in Constantinople. The Tariff in question is a specific Tariff, duties being levied in gold piastres per unit of weight or measurement.

Excise duties are also levied on alcohol and alcoholic beverages, as follows:—

Alcohol imported for manufacture of beverages, 5 paras per litre and 10 per degree.

Imported beverages, above 12 deg. in alcoholic strength, 5 paras per litre and per degree in excess of 12.

**IMPORT PROHIBITIONS.**—The following articles are prohibited to be imported:—

Leaf tobacco.

Arms and munitions of war, gunpowder, dynamite and other explosives; loaded cartridges of all kinds; miners' fuses.

Goods not legally current in Turkey.

Cocaine and its salts.

Used clothing.

It is understood that the same Customs duties and Customs control generally is applied at Turkish ports under Greek and Italian occupation (Smyrna, Adalia, &c.), as at ports under Turkish control.

#### MESOPOTAMIA.

**CUSTOMS TARIFF.** Under a proclamation of March 14th, 1915, subsequently amended, duty is leviable on all imported goods at the rate of 11 % *ad val.*, with the following exceptions:—

All goods imported direct by officers and men of the Mesopotamian Expeditionary Force for their own use or consumption; uniform, accoutrements and equipment which from their nature may only be used by the officers and men of the army (not including such things as khaki shirts, marching coats and camp furniture).



Religious books, destined for use in churches and religious houses and seminaries, and school books.  
Printed books, trade catalogues and advertising circulars.  
Agricultural machinery.  
Dairy produce of Persia and fresh fruit and vegetable grown in Persia when imported by river-craft.  
Bottles of various capacity or less, containing spirits rendered permanently and effectually unfit for human consumption.

Free.  
Free.  
Free.  
Free.  
11 % *ad val.*, plus 50 annas per kilo, of 2.65 lbs.

Tobacco, unmanufactured ("Tetim" and "tim-lek").  
Cigarettes.  
Fish and fish oil.  
Skins of local wild animals from direction of Kowat.  
Ale, beer and porter, Imperial gallon or 6 quart bottles.  
Wine and other fermented liquors.  
Liquors, cordials, mixtures and other preparations containing spirit.

12 annas per kilo, Rs. 25 per thousand.  
20 % *ad val.*  
21 % *ad val.*  
Rs. as, p.  
0 4 6  
0 4 6

(a) Entered in such a manner as to indicate that the strength is not to be tested.  
(b) If tested, Imperial gallon or 6 quart bottles of the strength of London proof.

14 10 0  
11 4 0

Perfumed spirits, Imperial gallon or 6 quart bottles.  
All other sorts of spirits, Imperial gallon or 6 quart bottles of the strength of London proof.

and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.  
18 12 0  
11 4 0

Wine, Champagne and other sparkling wines not containing more than 42 % of proof spirit, Imperial gallon or 6 quart bottles.

and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.  
1 6 0  
1 12 0

All other sorts of wine not containing more than 42 % of proof spirit, provided that all sparkling and still wines containing more than 42 % of proof spirit shall be liable to duty at the rate applicable to all other sorts of spirits.

and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.  
1 6 0  
1 12 0

School apparatus, other than school books, if imported direct by the school concerned to the value of Rs. 60 per annum for each free pupil.

Free.

Petroleum, including also naptha and the liquids commonly known by the name of kerosene, kerosene oil, kerosene, paraffin oil, mineral oil, petroleum, benzoline, gasoline, benzol, benzene and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance or from any products of petroleum, but excluding the classes of petroleum mentioned below:

Free.

When imported in bulk.  
When imported in cases or in tins or drums.

100 per Imp. gal.  
5 annas per Imp. gallon.

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## MUSCAT

## SULTANATE OF OMAN

## CUSTOMS

In Muscat, import Customs duty is 1 % *ad valorem* on all classes of goods, except opium.  
Goods exported from the country are free of duty.

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## CHINA

## INDEX OF GROUP HEADINGS IN THE TARIFF.

Class of Goods.	Numbers in Tariff.	Class of Goods.	Numbers in Tariff.
Cereals, fruits, medicinal substances, seeds, spices and vegetables.	75-77	Cereals, fruits, medicinal substances, seeds, spices and vegetables.	75-77
Wines, beer, spirits, table waters, &c.	78-88	Wines, beer, spirits, table waters, &c.	78-88
Metals and manufactures of metals, drink and medicines.	89-106	Metals and manufactures of metals, drink and medicines.	89-106
Mineral products, except goods and 20 annas.	107-122	Mineral products, except goods and 20 annas.	107-122

## IMPORT TARIFF

In the calculations on the Tariff the weight of a pound is equal to 13.35 pounds avoirdupois, and the length of a Chinese foot is equal to 12 English inches.

Coffee oil when proved to be intended for use exclusively as fuel or for some sanitary or hygienic purpose.

NOTE.—Imported oil is assessed at the rate of 11 % *ad val.*

Duty is leviable on all exported goods at the rate of 1 % *ad val.*, with the following exceptions:

Horses exported for commercial purposes. 5 rupees per horse, plus 1 % *ad val.*  
Liquorice root. 23.20 paras per Constantinople oke of 2.83 lbs. (collected in rupees, at 25 pence per rupee).  
Opium in transit and on which the payment of Persian export duty cannot be proved. 12 annas per lb.  
Dates packed in baskets, mats, skins, gunnies and similar receptacles. 3 % *ad val.*

IMPORT RESTRICTIONS. Cotton, woolen and silk piece-goods are prohibited to be imported by opium, if intended for sale.

OTHER OCCUPIED TERRITORY (SYRIA, PALESTINE, &c.).

CUSTOMS TARIFF.—Goods imported into other occupied territory (Syria, Palestine, &c.) from the United Kingdom pay 11 % *ad val.*, with the exception of goods admitted duty free and of tobacco, the import duties on which, in accordance with the law governing the tobacco monopoly, are levied at the following rates:

On cut tobacco \$7.75 piastres per kilo.  
On cigarettes 121.625 piastres per kilo.  
On cigars and chewing tobacco 75 % *ad val.*, and on snuff 100 % *ad val.*, (with a minimum of 17.11 piastres per kilo.)

The following goods are admitted duty free:

The personal apparel, articles of toilet, used furniture and similar effects of travellers visiting the country, brought in their personal luggage and intended for their personal use if they are duly declared; but not bicycles, phonographs, gramophones, sewing machines, typewriters, and other such articles; nor consumable stores, cigars, cigarettes, snuff, tobacco of any kind.  
Samples, provided they are not such as can be sold as merchandise.  
Printed matter and books.  
Photographs dispatched through the Postal Post.  
Coffins containing corpses.  
Objects of art, antiquities and ethnographical objects imported for the use of museum officials.  
Agricultural machinery and implements, provided they are consigned to agriculturists and are not imported for purposes of trading.  
Recognised chemical reagents, provided they are consigned to agriculturists and are not imported for purposes of trading.

IMPORT PROHIBITIONS. The importation of the following goods is prohibited:

Arms and ammunition, rifles, explosives and saltpetre.  
Sails.  
Drawings, engravings, and all printed matter of an immoral or seditious character, whether as merchandise or wrapping.  
Hashish.  
German aniline dyes.

The importation of blasting explosives is only permitted under the authority of the Department of Public Works. The importation of live plants, silkworms and bees is only permitted under authorisation from the Department of Agriculture. The importation of cocaine, sulphonal, antituberculous serum, picric acid, potassium chlorate, sodium chlorate, is only permitted under special licence issued by the Public Health Department, except when such substances are in the form of medicinal pastilles or specialties of which the composition is declared and approved by the aforementioned Department.

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An internal transit duty at the rate of 5 % *ad valorem* is levied on dates which come from the interior to the coast town of Muscat for export abroad. This duty is paid at the port of export, either in cash or in kind.

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TARIFF.]				CHINA.				727			
Tariff No.	Articles.	Agreed Value. Hk. Tls.	Duty Rate. Hk. Tls.	Tariff No.	Articles.	Agreed Value. Hk. Tls.	Duty Rate. Hk. Tls.				
COTTON AND COTTON GOODS.								28			
Cotton piece goods, grey:								Lastings, Italian, satteens, rib, cords, morelets, Reatrice twills, Tientsin twills, sixteen drills, satteen stripes, rays and imitation (welt-faced) Venetians, white or dyed, plain or figured, not over 35 ins. by 33 yards, ..... Per piece			
1	Grey shirtings and sheetings, not over 40 ins. by 41 yards:							4 540 0 23			
	(a) Weight 7 lbs. and under, ..... Per piece	1 117	0 091					29			
	(b) Weight over 7 lbs. and not over 9 lbs. .... Per piece	2 681	0 13					Poplins and Venetians, white or dyed, plain, not over 33 ins. by 33 yards, ..... Per piece			
	(c) Weight over 9 lbs. and not over 11 lbs. .... Per piece	3 550	0 18					30			
2	Grey shirtings and sheetings, not over 40 ins. by 41 yards, and with more than 110 threads per square inch:							Poplins and Venetians, white or dyed, figured, not over 33 ins. by 33 yards, ..... Per piece			
	(a) Weight over 11 lbs. and not over 12½ lbs. .... Per piece	3 933	0 20					10 000 0 50			
	(b) Weight over 12½ lbs. and not over 15½ lbs. .... Per piece	4 668	0 23					31			
	(c) Weight over 15½ lbs. .... Per piece	5 400	0 27					Cotton flannel or flannelette of plain or twill weave:			
3	Grey shirtings and sheetings, not over 40 ins. by 41 yards, and with 110 threads or less per square inch:							(1) White, dyed or printed, or dyed in the yarn, exclusive of duplex or reversible prints:			
	(a) Weight over 11 lbs. and not over 15½ lbs. .... Per piece	3 293	0 16					(a) Not over 25 ins. by 15 yards, ..... Per piece			
	(b) Weight over 15½ lbs. .... Per piece	4 000	0 20					(b) Over 25 ins. but not over 30 ins. by 15 yards, ..... Per piece			
4	Drills and jeans, grey, not over 31 ins. by 31 yards, ..... Per piece	2 960	0 15					(c) Over 25 ins. but not over 30 ins. by 31 yards, ..... Per piece			
5	Drills and jeans, grey, not over 31 ins. by 41 yards:							(d) Over 30 ins. but not over 36 ins. by 15 yards, ..... Per piece			
	(a) Weight 12½ lbs. and under, ..... Per piece	3 900	0 20					(e) Over 30 ins. but not over 36 ins. by 31 yards, ..... Per piece			
	(b) Weight over 12½ lbs. .... Per piece	3 215	0 16					(f) Over 30 ins. but not over 36 ins. by 31 yards, ..... Per piece			
6	T-cloths, grey, not over 34 ins. by 25 yards:							(g) Over 30 ins. but not over 36 ins. by 31 yards, ..... Per piece			
	(a) Weight 7 lbs. and under, ..... Per piece	1 722	0 086					(h) Duplex or reversible prints, ..... ad val.			
	(b) Weight over 7 lbs. .... Per piece	2 512	0 12					32			
7	T-cloths, grey, over 34 ins. but not over 37 ins. by 25 yards, ..... Per piece	2 900	0 15					Dyed cotton Spanish stripes:			
8	Imitation native cotton cloth (including machine-made), grey, not over 24 ins. wide and with not more than 110 threads per square inch, ..... Per piece	32 400	1 00					(a) Not over 32 ins. by 20 yards, ..... Per piece			
9	Cotton flannel or flannelette of plain or twill weave, grey:							(b) Over 32 ins. but not over 64 ins. by 20 yards, ..... Per piece			
	(a) Not over 32 ins. by 31 yards, ..... Per piece	3 484	0 17					(c) Over 26 ins. wide, ..... Per yard			
	(b) Over 32 ins. but not over 40 ins. by 31 yards, ..... Per piece	1 800	0 24					33			
10	Plain white shirtings and sheetings, not over 37 ins. by 42 yards, ..... Per piece	4 183	0 21					Dyed cotton velvets and velveteens, plain, not over 26 ins. wide, ..... Per yard			
11	White Irishes, not over 37 ins. by 42 yards, ..... Per piece	5 000	0 25					34			
12	Drills and jeans, white, not over 31 ins. by 32 yards, ..... Per piece	3 296	0 16					Cotton velvets and velveteens, printed, figured or embossed, velvet and velveteen cords, corduroys, fustians, moleskins and plushes ..... ad val.			
13	Drills and jeans, white, not over 31 ins. by 42 yards, ..... Per piece	4 348	0 22					35			
14	T-cloths, white, and Mexicans, not over 32 ins. by 41 yards, ..... Per piece	3 614	0 18					Canvas, cotton (including cotton duck), for sails, etc. .... Per yard			
15	Diapers, piques, vestings, quiltings and Bedford cords, white, not over 30 ins. by 30 yards, ..... Per piece	4 749	0 24					36			
16	Cambrics, lawns and muslins, white, plain, not over 46 ins. by 12 yards, ..... Per piece	0 810	0 041					Stocking, not of knitted tissue:			
17	Cambrics, lawns and muslins, white, figured, not over 46 ins. by 12 yards, ..... ad val.							(a) Raised, ..... Per piece			
18	Cambrics, lawns and muslins, dyed, plain or figured, not over 46 ins. by 12 yards, ..... ad val.							(b) Not raised, ..... ad val.			
19	White or dyed plain or figured muslins, lawns, cambrics, linbrics, pongees, boucans, and striped, spotted, corded and figured shirtings:							37			
	(a) Not over 30 ins. by 31 yards, ..... Per piece	4 443	0 22					Cotton piece goods, printed:			
	(b) Over 30 ins. but not over 37 ins. by 42 yards, ..... Per piece	5 000	0 25					(a) Printed cambrics, printed lawns, printed muslins, printed shirtings, printed sheetings, printed T-cloths (including those known as blue and white printed T-cloths), printed drills, printed jeans, printed diagonal twills, twill cretonnes, printed shettas, printed reps (excluding rep cretonnes):			
20	Linos, white or dyed, not over 31 ins. by 30 yards, ..... Per piece	2 161	0 11					(a) Not over 20 ins. wide, ..... ad val.			
21	Linos, broadels, white or dyed, ..... ad val.							(b) Over 20 ins. but not over 46 ins. by 12 yards, ..... Per piece			
22	Dyed shirtings and sheetings, plain:							(c) Over 20 ins. but not over 32 ins. by 30 yards, ..... Per piece			
	(a) Not over 30 ins. by 33 yards, ..... Per piece	2 7555	0 14					(d) Over 32 ins. but not over 42 ins. by 30 yards, ..... Per piece			
	(b) Not over 30 ins. and over 33 yards, but not over 43 yards, ..... Per piece	3 5005	0 18					(e) Over 32 ins. but not over 42 ins. by 30 yards, ..... Per piece			
	(c) Not over 36 ins. by 21 yards, ..... Per piece	2 1948	0 11					38			
	(d) Not over 36 ins. and over 21 yards, ..... Per piece	3 50759	0 17					Printed mercerized crimps, ..... See No. 25.			
	(e) Not over 36 ins. and over 33 yards, but not over 43 yards, ..... Per piece	4 30889	0 22					39			
23	Dyed drills and jeans, plain:							Printed oatmeal crapes and oatmeal crape cretonnes, not over 32 ins. by 30 yards, ..... Per piece			
	(a) Not over 31 ins. by 33 yards, ..... Per piece	3 000	0 18					40			
	(b) Not over 31 ins. and over 33 yards, but not over 43 yards, ..... Per piece	1 670	0 23					Printed cotton crape, ..... See No. 27.			
24	Dyed T-cloths, embossed cantons, alpacas, real and imitation turkey reeds, not over 32 ins. by 25 yards:							41			
	(a) Weight 3½ lbs. and under, ..... Per piece	1 889	0 094					Printed turkey reeds, real and imitation, not over 31 ins. by 25 yards, ..... Per piece			
	(b) Weight over 3½ lbs. but not over 5½ lbs. .... Per piece	2 400	0 12					42			
	(c) Weight over 5½ lbs. .... Per piece	3 320	0 17					Printed laces, not over 31 ins. by 30 yards, ..... Per piece			
25	Mercerized crimps, white, dyed or printed, plain or figured, not over 32 ins. by 32 yards, ..... Per piece	3 478	0 27					43			
26	Oatmeal crapes, white or dyed, plain or figured, not over 33 ins. by 33 yards, ..... Per piece	3 265	0 26					Printed satteens and satinetts, printed roadies (including printed fine woven stripes or checks), printed Italian, printed damasks, printed Venetians, printed lastings, printed Reatrice twills, printed cords, printed muslins, printed morelets, not over 32 ins. by 20 yards, ..... Per piece			
27	Cotton crape (excluding oatmeal crapes), grey, bleached, dyed, printed or dyed in the yarn:							44			
	(a) Not over 15 ins. wide, ..... ad val.							Printed flannelette, ..... See No. 31.			
	(b) Over 15 ins. but not over 30 ins. wide, ..... Per yard	0 106	0 0055					45			
								Duplex or reversible prints of shirting weave and one colour only, not over 32 ins. by 30 yards, ..... Per piece			
								46			
								Printed velvets and velveteens, ..... See No. 34.			
								47			
								Printed domestic cretonnes, printed sixteen cretonnes, printed rep cretonnes, printed embossed figures, printed art muslins and cascading cloth, printed cotton coatings, trousseings and galaherines, and all other duplex or reversible prints except those enumerated in classes 37 and 42, ..... ad val.			
								48			
								Printed blankets, ..... See No. 45.			
								49			
								Printed handkerchiefs, ..... See No. 48.			
								50			
								The term "printed" in this tariff includes plain, style, direct printing style, steam style, discharge style, madder or dyed style, resist style, resist and style, metal style, and so forth, irrespective of finish.			
								The term "duplex or reversible print" in this tariff includes all printed cottons having (a) a different pattern printed on each side of the cloth, (b) the same design on both sides of the cloth, whether printed with one or more rollers.			
								Cotton piece goods, yarn-dyed:			
								Cotton craps, ..... See No. 27.			
								Cotton flannel or flannelette, ..... See No. 31.			
								Stocking, ..... See No. 36.			
								Not otherwise enumerated, ..... ad val.			
								Cotton piece goods, not otherwise enumerated, ..... ad val.			
								Cotton, raw; cotton thread, cotton yarn, and goods made of cotton:			
								41 Anklet bands, plain or decorated, ..... Per piece			
								Bags, new, ..... See No. 529.			

## COTTON AND COTTON GOODS—continued.

Tariff No.	Articles.	Agreed Value, Hk. Tls.	Duty Rate, Hk. Tls.	Tariff No.	Articles.	Agreed Value, Hk. Tls.	Duty Rate, Hk. Tls.
45	Blankets, plush, printed or Jacquard (including those with a taped or wadded edge of silk or other material) and blanket cloth. Per picul	10 000	2 900	71	Silk and cotton satins, white or dyed in the piece:		
	Canvas. See No. 35.				(a) Plain. . . . . Per cent	2 555	0 13
46	Counterpanes, honeycomb or diamond:				(b) Figured. . . . . Per cent	3 223	0 16
	(a) Not over 2½ yards long. . . . . Per picul	45 000	2 25	72	Silk and cotton satins, dyed in the yarn. . . . .	1 000	0 20
	(b) Over 2½ yards long. . . . . <i>ad val.</i>		5 %	73	" mixtures not otherwise enumerated. . . . . <i>ad val.</i>		5 %
47	Embroidered edging or insertion, machine-made. . . . . <i>ad val.</i>			74	Silk ribbons, all silk and mixtures. . . . .		"
	Flanellette. See No. 37.			75	Union shirrings, not over 33 ins. wide. . . . . Per yard	0 1853	0 021
48	Handkerchiefs, neither embroidered nor imitated:			76	Cloth made of remanufactured wool and cotton, such as meltons, vicunas, beavers, army cloths, union cloths, leather cloths, presidents (including cloth containing a small quantity of new wool for facing purposes), not over 56 ins. wide. . . . . Per yard	0 800	0 04
	(a) White, dyed or printed, hemmed (but not with a drawn-thread hem):			77	Italian cloth, plain or figured, alpaca, lustre, Orleans and Sicilians. . . . . <i>ad val.</i>		5 %
	(a) Not over 13 ins. square. . . . . Per dozen	0 0220	0 011		Wood and woollen goods:		
	(b) Over 13 ins. square but not over 18 ins. square. . . . . Per dozen	0 0360	0 018	78	Wool, shorn. . . . . Per picul	17 000	0 85
	(c) Over 18 ins. square but not over 20 ins. square. . . . . Per dozen	0 0530	0 027	79	Blankets and rugs. . . . . Per pound	0 500	0 028
	(d) White, dyed or printed, with drawn-thread hem:			80	Bunting, not over 24 ins. by 40 yards. . . . . Per piece	6 500	0 35
	(a) Not over 13 ins. square. . . . . Per dozen	0 0360	0 018	81	Camlets, not over 51 ins. by 62 yards. . . . .	15 000	0 78
	(b) Over 13 ins. square but not over 18 ins. square. . . . . Per dozen	0 0750	0 038	82	Flannel, not over 33 ins. wide. . . . . Per yard	0 480	0 024
	(c) Over 18 ins. square but not over 20 ins. square. . . . . Per dozen	0 0920	0 046	83	Lastings, plain, figured or creped, not over 31 ins. by 32 yards. . . . . Per piece	14 320	0 73
	(d) Printed handkerchiefs, imitated. . . . .	0 1200	0 060	84	Linen braid. . . . . Per pound	150 000	7 50
	(e) Not over 18 ins. square. . . . . Per dozen	0 0610	0 032	85	Long elbs, not over 31 ins. by 25 yards. . . . . Per piece	6 657	0 33
	(f) Over 18 ins. square but not over 25 ins. square. . . . . Per dozen	0 0610	0 032	86	Russian, broad, superfine, medium, and light cloth, not over 76 ins. wide. . . . . Per yard	1 520	0 076
	(g) Over 25 ins. square but not over 29 ins. square. . . . . Per dozen	0 0800	0 04	87	Spanish stripes, not over 64 ins. wide. . . . .	0 636	0 032
	(h) Over 29 ins. square but not over 34 ins. square. . . . . Per dozen	1 050	0 052	88	All woollen and worsted yarn and cord, including Berlin wool. . . . . Per picul	120 000	6 00
49	Knitted clothing, raised (including that stitched with silk thread and with facings of silk or other material). Per picul	74 000	3 700				
50	Rax cotton. . . . .	16 000	0 80				
51	Singles or drawers, not raised (including those stitched with silk thread and with facings of silk or other material). Per dozen	2 800	0 11				
52	Socks and stockings:						
	(a) Not raised on either side:						
	(a) Made of unglazed or unmercerized thread. . . . . Per picul	70 000	3 50				
	(b) Made of glazed or mercerized thread or stitched or embroidered with silk. . . . . Per picul	150 000	7 50				
	(c) Others. . . . . <i>ad val.</i>	—	5 %				
53	Stockinet. See No. 36.						
54	Thread, dyed or undyed (respective of "fish"):						
	(a) Sewing cotton:						
	(a) In balls or skeins:						
	2-cord. . . . . Per picul	100 000	5 00				
	6-cord. . . . .	19 000	9 50				
	(b) On spools or cops:						
	2-cord, 30 yards or less. . . . . Per gross	0 586	0 029				
	3-cord. . . . .	0 788	0 039				
	6-cord. . . . .	1 458	0 073				
	Other lengths in proportion.						
	(c) Crochet or embroidery cotton, in skeins or balls. . . . . Per picul	82 449	4 10				
55	Wool cotton. . . . .	9 600	0 48				
56	Yarn:						
	(a) Grey (respective of ball):						
	(a) Counts up to and including 17. . . . .	25 500	1 28				
	(b) Counts above 17 and up to and including 25. . . . .	27 608	1 38				
	(c) Counts above 25 and up to and including 35. . . . .	38 000	1 90				
	(d) Counts above 35 and up to and including 45. . . . .	43 600	2 18				
	(e) Counts above 45. . . . . <i>ad val.</i>		5 %				
	(f) Dyed (bleached, glazed, mercerized, etc. <i>ad val.</i>						

## WOOL, SILK, LINEN AND HEMP GOODS.

57	Wool, raw and mated goods:			121	Nails, wire and cut. . . . .	5 946	0 30
	(a) In balls or skeins. . . . . Per picul	8 480	0 42	122	Plg and knotting. . . . .	2 000	0 10
58	Wool, mated in balls or skeins. . . . . <i>ad val.</i>		5 %	123	Pipes, tubes, and pipe and tube fittings. <i>ad val.</i>		5 %
59	Wool, mated in balls or skeins, new. . . . .	14 000	0 70	124	Plate cuttings. . . . . Per picul	2 311	0 12
60	Wool, mated in balls or skeins, old. . . . .	18 000	0 90	125	Rails. . . . .	3 120	0 16
61	Wool, mated in balls or skeins, old. . . . .	18 000	0 90	126	Rivets. . . . .	6 287	0 31
62	Wool, mated in balls or skeins, old. . . . .	18 000	0 90	127	Screws. . . . . <i>ad val.</i>		5 %
63	Wool, mated in balls or skeins, old. . . . .	18 000	0 90	128	Sheets and plates 2 of an inch thick or more. . . . . Per picul	4 900	0 20
64	Wool, mated in balls or skeins, old. . . . .	18 000	0 90	129	Tacks. . . . . under 2 of an in. thick. . . . .	5 000	0 25
65	Wool, mated in balls or skeins, old. . . . .	18 000	0 90	130	Wire. . . . .	9 047	0 45
66	Wool, mated in balls or skeins, old. . . . .	18 000	0 90	131	Wire. . . . . 2 or more in diameter or ungalvanized, with or without zinc coat. . . . . Per picul	5 211	0 26
67	Wool, mated in balls or skeins, old. . . . .	18 000	0 90	132	Steel, tool and spring:		
68	Wool, mated in balls or skeins, old. . . . .	18 000	0 90		Rebar steel. . . . .	5 480	0 27
69	Wool, mated in balls or skeins, old. . . . .	18 000	0 90		Spring steel. . . . .	6 120	0 32
70	Wool, mated in balls or skeins, old. . . . .	18 000	0 90		Tool steel (not of high-speed steel). <i>ad val.</i>		5 %
71	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
72	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
73	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
74	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
75	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
76	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
77	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
78	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
79	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
80	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
81	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
82	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
83	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
84	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
85	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
86	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
87	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
88	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
89	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
90	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
91	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
92	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
93	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
94	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
95	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
96	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
97	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
98	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
99	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				
100	Wool, mated in balls or skeins, old. . . . .	18 000	0 90				

## TARIFF.]

Tariff No.	Articles.	Agreed Value. Hk. Tls.	Duty Rate. Hk. Tls.	Tariff No.	Articles.	Agreed Value. Hk. Tls.	Duty Rate. Hk. Tls.
143	Wire..... Per picul.	6-072	0-30	226	Asadoctus..... ad val.	—	5 %
	" rope. See ungallvanized.			227	Barley, pearl..... " "	—	—
	" shorts. See ungallvanized.			228	Beans and peas..... " "	—	—
144	Iron and tin dress..... " "	6-000	0-30	229	Betchnuts, dried..... Per picul	4-700	0-24
	Lead:..... " "	—	5 %	230	Betelnut husk, dried..... " "	2-300	0-12
145	Old (fit only for remanufacture)..... ad val.	—	—	231	Bran..... " "	1-600	0-05
146	Pigs or hars..... Per picul	9-000	0-45	232	Cereals and flour (including barley, maize, millet, oats, paddy, rice, wheat and flour made therefrom; also buckwheat and buck-wheat flour, cornflour and yellow corn meal, rye flour and Hovis flour; but not including arrowroot and arrowroot flour, cracked wheat, germica, hominy, pearl barley, potato flour, quaker oats, rolled oats, sage and sage flour, shredded wheat, tapioca and tapioca flour, and yam flour)..... " "	—	Free
147	Pipe..... " "	9-961	0-50	233	Campur, crude and refined (including shaped and unshaped)..... Per picul	66-000	3-30
148	Sheet..... " "	11-834	0-59	234	Canphor, barons, clean..... Per catty	62-000	3-10
149	Wire..... ad val.	—	5 %	235	" refuse..... ad val.	—	5 %
150	Manganese..... " "	—	—	236	Capoor cutchery..... " "	5-000	0-25
151	" ferro..... " "	—	—	237	Cardamum husk..... Per picul	20-000	1-00
152	Nickel..... Per picul	70-000	3-50	238	Cardamoms, inferior..... " "	200-000	10-00
153	Quicksilver..... " "	126-051	6-30	239	" superior..... " "	18-000	0-90
	Compound..... ad val.	—	5 %	240	Cassia lignea and barks..... " "	3-600	0-18
154	Dross and refuse..... Per picul	10-885	0-54	241	" twice..... " "	—	5 %
155	Ingots and slabs..... " "	45-462	2-30	242	Chestnuts..... ad val.	—	—
156	Pipe..... ad val.	41-208	2-10	243	Ching root..... Per picul	14-000	0-70
157	Sheet..... " "	9-047	0-45	244	Cinnamon, in bulk..... " "	109-000	5-00
158	Tinned tacks..... " "	10-176	0-51	245	Cloves, in bulk..... " "	18-000	0-90
159	" plates, decorated..... " "	7-800	0-39	246	" mother..... ad val.	—	5 %
160	" plain..... " "	—	5 %	247	Cucine..... Per picul	3-700	0-19
161	" old..... ad val.	—	—	248	Gabulul..... " "	—	—
162	" .....	—	—	249	Ginseng, clarified or cleaned:		
163	Type metal..... " "	—	—	1st quality (value over hk. tls. 25 per catty)..... Per catty	50-000	2-80	
	White metal or German silver:			2nd quality (value over hk. tls. 11 and not over hk. tls. 25 per catty)..... Per catty	22-000	1-10	
164	Bars, ingots and sheets..... Per picul	54-531	2-70	3rd quality (value over hk. tls. 3 and not over hk. tls. 11 per catty)..... Per catty	7-200	0-28	
165	Wire..... " "	43-444	2-20	4th quality (value not over hk. tls. 3 per catty)..... Per catty	1-800	0-09	
	Zinc..... " "	12-946	0-65	250	Ginseng, crude, beard, roots and cuttings:		
166	Powder and spelter..... " "	16-849	0-84	1st quality (value over hk. tls. 5 per catty)..... Per catty	4-400	0-22	
167	Sheets (including perforated plates and boiler plates)..... Per picul	—	—	2nd quality (value not over hk. tls. 3 per catty)..... Per catty	1-700	0-085	
	Food, Drink and Medicine:			251	Ginseng, wild..... ad val.	3-000	0-15
	Fishery and sea products:			252	Groundnuts, in shell..... Per picul	4-600	0-23
168	Agar-agar..... Per picul	6-600	0-30	253	" shelled..... ad val.	—	5 %
169	Awad, in bulk..... " "	52-500	2-60	254	Hepe..... ad val.	53-000	2-70
170	Beche de mer, black, spiked..... " "	53-300	2-70	255	Isanghas, vegetable..... Per picul	29-600	1-50
171	" not spiked..... " "	40-000	2-00	256	Lemons, fresh..... Per thousand	10-000	0-55
172	" white..... " "	20-000	1-00	257	Lichees, fresh..... Per picul	9-400	0-47
173	Cookies, dried..... " "	13-822	0-69	258	Lily flowers, dried..... " "	15-000	0-65
174	" fresh..... " "	1-200	0-06	259	Lunggan pulp..... " "	7-600	0-38
175	Compoys..... " "	43-000	2-15	260	Lunggans, dried..... " "	8-102	0-41
176	Crabs' flesh, dried..... " "	16-518	0-83	261	Malt..... " "	—	5 %
177	Fish bones..... ad val.	—	5 %	262	Morphia in all forms..... ad val.	47-000	2-40
178	" cod, dried..... Per picul	5-800	0-29	263	Musbrooms..... Per picul	30-000	1-50
179	" cuttle..... " "	13-600	0-68	264	Nutmegs..... ad val.	—	5 %
180	" dried and smoked (not including dried codfish and cuttle-fish)..... Per picul	9-759	0-49	265	Olives..... " "	—	5 %
181	Fish, fresh..... " "	6-410	0-32	266	Opium, mature..... Per picul	3-600	0-18
182	" maws, 1st quality (i.e., weighing 1 catty or over per picul)..... Per catty	5-000	0-25	267	Oranges, fresh..... " "	13-000	0-65
183	Flash maws, 2nd quality (i.e., weighing under 1 catty per piece)..... Per picul	56-500	2-80	268	Pael, orange, in bulk..... " "	19-400	0-97
184	Fish, salmon bellies..... ad val.	3-600	0-18	269	Pepper, black..... " "	32-000	1-60
185	" salt..... " "	12-711	0-64	270	" white..... " "	—	5 %
186	" skin..... " "	16-000	0-80	271	Potatoes, fresh..... ad val.	38-000	1-90
187	Mussels, oysters and clams, dried..... " "	20-000	1-10	272	Patchuck..... Per picul	28-800	1-30
188	Prawns and shrimps, dried, in bulk..... " "	3-354	0-17	273	Seed, apricot..... " "	—	—
189	Seaweed, cut..... " "	2-500	0-13	274	" lily flower (i.e., lotus nuts without husks)..... Per picul	20-000	1-00
190	" long..... " "	26-000	1-30	275	" lucuban..... " "	7-000	0-35
191	" prepared..... ad val.	—	5 %	276	" melon..... " "	11-000	0-55
192	" red..... " "	—	—	277	" pine (i.e., fir nuts)..... " "	4-800	0-24
193	Sharks' fins, dorsal and tail..... Per picul	88-000	4-10	278	" sesamum..... " "	4-800	0-24
194	" broad fin..... " "	37-173	1-90	279	Vegetables, dried, prepared and salted..... ad val.	—	5 %
195	" breast fins..... " "	128-562	6-40	Sugar:			
196	" prepared..... " "	—	5 %	280	Sugar, brown, under No. 11 Dutch standard, and " green sugar..... " "	4-400	0-22
	" skins..... ad val.	—	—	281	Sugar, white, over No. 10 Dutch standard (including refined sugar)..... Per picul	6-200	0-31
	Animal products, canned goods and groceries:			282	Sugar, white, cube and loaf..... " "	10-000	0-50
197	Bacon and hams, in bulk..... Per picul	35-300	1-80	283	" candy..... " "	7-400	0-37
198	Baking powder..... ad val.	—	5 %	284	" cane..... " "	1-000	0-05
199	Beef, corned or pickled, in barrels..... " "	—	—	Wines, beer, spirits, table waters, etc.:			
200	Birds' nests, black (including clarified refuse)..... Per catty	3-600	0-15	285	Champagne and any other wine sold under the label " Champagne "..... Per case of 12 bottles or 24 half-bottles	20-000	1-00
201	" white..... " "	18-000	0-90	286	Sparkling asti..... " "	10-000	0-50
202	Butter..... Per picul	53-276	2-70	287	Other sparkling wines..... Per case of 12 bottles or 24 half-bottles	12-000	0-60
	Canned goods:			288	Still wines, red or white, exclusively the produce of the natural fermentation of grapes (not including vins de liqueur):		
203	Asparagus..... " "	17-500	0-88	(1) In bottles..... Per case of 12 bottles or 24 half-bottles	6-000	0-30	
204	Awad..... " "	14-500	0-73	(2) In bulk..... Per imperial gallon	6-700	0-33	
205	Cream and milk, evaporated or sterilized..... Per picul	13-000	0-65	289	Port wine, in bottles..... Per case of 12 bottles or 24 half-bottles	14-000	0-70
206	Fruits, table and pie..... " "	14-500	0-73	290	Port wine, in bulk..... Per imperial gallon	3-500	0-18
207	Milk, condensed..... " "	19-200	0-96	291	Marsala, in bottles..... Per case of 12 bottles or 24 half-bottles	8-000	0-40
208	Canned goods, unenumerated..... ad val.	—	5 %	292	Marsala, in bulk..... Per imperial gallon	2-000	0-10
209	Chocolate..... " "	—	—				
210	Cocoa..... " "	—	—				
211	Coffee..... " "	—	—				
212	Currants and raisins, in bulk..... Per picul	12-677	0-63				
213	Fruits, preserved, in glass, etc..... ad val.	—	5 %				
214	Honey..... " "	—	—				
215	Jams and jellies..... " "	—	—				
216	Lard, in bulk..... " "	9-125	0-46				
217	Macaroni and vermicelli, in bulk..... Per picul	—	5 %				
218	Margarine..... ad val.	—	—				
219	Meats, dried and salted..... " "	—	—				
220	Pork rind..... " "	—	—				
221	Sausages, dry..... " "	5-000	0-25				
222	Soy..... ad val.	—	5 %				
223	Tea..... " "	—	—				
	Cereals, fruits, medicinal substances, seeds, spices and vegetables:						
224	Unseed, star:						
(a) 1st quality (value hk. tls. 15 and over per picul)..... Per picul	20-000	1-00					
(b) 2nd quality (value under hk. tls. 15 per picul)..... Per picul	9-000	0-45					
225	Apples, fresh..... " "	5-000	0-25				



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Article No.	Articles.	Agreed Value, Hk. Tls.	Duty Rate, Hk. Tls.	Tariff No.	Articles.	Agreed Value, Hk. Tls.	Duty Rate, Hk. Tls.
36	Leather, cow (including that for soles and harness) . . . . .	58.00	2.90	499	Coke . . . . .	Per ton	10.902
37	Leather, cow, enamelled, japanned and patent . . . . .	180.00	9.00	500	Liquid fuel . . . . .	Per catty	14.572
38	Skins (furs), beaver . . . . .	—	5.00	501	Pitch . . . . .	Per picul	4.708
39	dox . . . . .	—	—	502	Tar, coal . . . . .	—	1.600
40	dox . . . . .	—	—	CHINAWARE, ENAMELLED WARE, GLASS, ETC.			
41	dox . . . . .	—	—	503	Basins, tin . . . . .	Per gross	6.900
42	dox . . . . .	—	—	504	China-ware . . . . .	ad val.	5.00
43	dox . . . . .	—	—	Enamelled hardware:			
44	dox . . . . .	—	—	505	Mugs, cups, basins and bowls, not over 12 centimetres in diameter . . . . .	Per dozen	1.900
45	dox . . . . .	—	—	506	Basins and bowls, over 22 centimetres, but not over 25 cm. in diameter . . . . .	Per dozen	2.900
46	dox . . . . .	—	—	507	Enamelled ironware, unenamelated ad val.	—	5.00
47	dox . . . . .	—	—	508	Glass and crystal ware, not over 22 cm. in diameter . . . . .	Per picul	0.550
48	dox . . . . .	—	—	509	Plate, silvered, bevelled or unbevelled, not over 5 sq. ft. each . . . . .	Per sq. ft.	0.550
49	dox . . . . .	—	—	510	Glass plate, silvered, bevelled or unbevelled, over 5 sq. ft. each . . . . .	Per sq. ft.	0.850
50	dox . . . . .	—	—	511	Glass plate, unsilvered . . . . .	ad val.	0.042
51	dox . . . . .	—	—	512	Glass, window, common, not over 22 sq. ft. in weight per sq. foot . . . . .	Per 100 sq. ft.	5.000
52	dox . . . . .	—	—	513	Glass, window, coloured . . . . .	Per 100 sq. ft.	12.000
53	dox . . . . .	—	—	514	Glass, window, coloured . . . . .	ad val.	0.60
54	dox . . . . .	—	—	mirrors (see No. 589) . . . . .			
55	dox . . . . .	—	—	Bones, feathers, hair, horns, shells, snails.			
56	dox . . . . .	—	—	Bones, etc.:			
57	dox . . . . .	—	—	445	Bones, tiger . . . . .	Per picul	56.000
58	dox . . . . .	—	—	446	Bones, boar . . . . .	Per picul	56.000
59	dox . . . . .	—	—	447	Bones, deer . . . . .	Per picul	56.000
60	dox . . . . .	—	—	448	Bones, human . . . . .	Per picul	56.000
61	dox . . . . .	—	—	449	Bones, of animals . . . . .	Per picul	56.000
62	dox . . . . .	—	—	450	Elephants' tusks, whole or parts of . . . . .	Per picul	3.000
63	dox . . . . .	—	—	451	Elephants' tusks, whole or parts of . . . . .	Per picul	3.000
64	dox . . . . .	—	—	452	Feathers, kingfisher, whole skins . . . . .	Per 100	8.000
65	dox . . . . .	—	—	453	Feathers, kingfisher, whole skins . . . . .	Per 100	8.000
66	dox . . . . .	—	—	454	Feathers, peacock . . . . .	ad val.	12.000
67	dox . . . . .	—	—	455	Hair, horse . . . . .	Per picul	56.000
68	dox . . . . .	—	—	456	Hair, horse . . . . .	Per picul	56.000
69	dox . . . . .	—	—	457	Horns, buffalo and cow . . . . .	Per picul	56.000
70	dox . . . . .	—	—	458	dox . . . . .	Per picul	56.000
71	dox . . . . .	—	—	459	dox . . . . .	Per picul	56.000
72	dox . . . . .	—	—	460	dox . . . . .	Per picul	56.000
73	dox . . . . .	—	—	461	dox . . . . .	Per picul	56.000
74	dox . . . . .	—	—	462	dox . . . . .	Per picul	56.000
75	dox . . . . .	—	—	463	dox . . . . .	Per picul	56.000
76	dox . . . . .	—	—	464	dox . . . . .	Per picul	56.000
77	dox . . . . .	—	—	465	dox . . . . .	Per picul	56.000
78	dox . . . . .	—	—	466	dox . . . . .	Per picul	56.000
79	dox . . . . .	—	—	467	dox . . . . .	Per picul	56.000
80	dox . . . . .	—	—	468	dox . . . . .	Per picul	56.000
81	dox . . . . .	—	—	469	dox . . . . .	Per picul	56.000
82	dox . . . . .	—	—	470	dox . . . . .	Per picul	56.000
83	dox . . . . .	—	—	471	dox . . . . .	Per picul	56.000
84	dox . . . . .	—	—	472	dox . . . . .	Per picul	56.000
85	dox . . . . .	—	—	473	dox . . . . .	Per picul	56.000
86	dox . . . . .	—	—	474	dox . . . . .	Per picul	56.000
87	dox . . .						

## MISCELLANEOUS—continued.

Tariff No.	Articles.	Agreed Value. Hk. Tls.	Duty Rate. Hk. Tls.	Tariff No.	Articles.	Agreed Value. Hk. Tls.	Duty Rate. Hk. Tls.
65	Latex .....	ad val.		581	Glac, fish .....	Per picul	
66	Phosphorus .....	Per picul	5%	582	India-rubber and gutta-percha, crude, ad val.		
67	Wax, paraffin (see No. 406) .....	10,000	0-50	583	..... old or waste .....		
68	Wood shavings .....	2,200	0-11	584	Inks of all kinds .....		
69	..... splinters .....	2,000	0-10	585	Insect powder .....		
70	Metal threads and foil .....			586	Lamp wick .....	Per picul	51-600
71	Thread, gold, imitation, on cotton .....	3,000	0-15	587	Leather purses .....	Per picul	0-70
72	..... silver .....	1,800	0-39	588	Machines, sewing and knitting .....	ad val.	
73	..... gold and silver, imitation on silk, ad val.			589	Mirrors .....		
74	Tin foil .....	63,000	3-20	590	Moulding, picture .....		
75	Sundry:			591	Okum .....	Per picul	12-600
76	Bamboo baskets, bamboo blinds and other bamboo .....			592	Rope .....	ad val.	5%
77	Bentwood chairs .....		5%	593	Shoes and boots .....		
78	Cord yarn .....			594	Starch .....		
79	Corlage and twine .....			595	Sulphur .....		
80	Emery cloth and sand-paper (sheet not over 14 square inches) .....	5,000	0-25	596	Tinder .....	Per picul	0-400
81	Furniture and other woodware .....		5%	597	Worm tablets, in bottles, not over 60 pieces .....	Per dozen	0-740
82	Glac (not including fish glue) .....	20,000	1-00				0-057
83	..... cow, refuse .....	20,000	1-00				

## UNENUMERATED GOODS.

598	Unenumerated goods .....	ad val.	5%
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## JAPAN

## ALPHABETICAL INDEX TO TARIFF

Nos.	Articles.	Nos.	Articles.	Nos.	Articles.	Nos.	Articles.
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Acids	153-162	Canvas, roofing	616	1 extrite	148	Harpoons	487
Agencies, retail implements	496	..... tarred	317	Down	76	Hats, and parts	354
Air cushions	355	Caps	351	Drawers	346	Hemp, and manufactures	279, 281, 299, 300
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..... methyl	196	Cord clothing	569	Dyes	236-270	Honey	44
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..... gum, and manufactures		Carriages	561	Elastic webbing	320	Horns	82, 93
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..... soda	488	Catechu	141	Envelopes	574, 576, 577	..... of	30
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..... soap	562	Chemicals	122-230	Fireworks	636	Iodine	161
Bacon	52	Chicory	35	Fish	251	Iodoform	201
Bags	338-340	Chloroform	200	Fittings, furniture and door	52	Iron, and manufactures of	462
Baking powder	217	Chromate	531	Flax	274	Ivory, and manufactures of	81
Bamboo	192	Chromate	531	Flours	493	Jam	46
Bamboo	410	Chromate	531	Folders, artificial	638	Jelly	46
Bamboo	226	Chromate	531	Food	461, 471	Jewellery, and imitation of	359
Bamboo	399	Chromate	531	Formalin	56, 58	Jewelry	359
Bamboo	127, 128, 140	Chromate	531	Frames, picture	185	Jos sticks	223
Bamboo	13, 14	Chromate	531	Fruits	626	Knives	499
Bamboo	342	Chromate	531	Fungus	31	Labels	489
Bamboo	453	Chromate	531	Galls	2	Lace tissues	306
Bamboo	336	Chromate	531	Game	59, 70	Laces	331
Bamboo	516	Chromate	531	Gases	231	Lacquers	356
Bamboo	63	Chromate	531	Gelatin	288, 299	Lamp wick	322
Bamboo	308	Chromate	531	Germant silver	137	Lanterns	552, 635
Bamboo	337, 629	Chromate	531	Ginseng	126	Lard	108, 109
Bamboo	352	Chromate	531	Glass, and manufactures of	441-457	Leath, and manufactures of	72, 73
Bamboo	535	Chromate	531	Gloves	347	Leath, manufactures	276
Bamboo	47	Chromate	531	Gold, and manufactures of	460	Liquorice	226
Bamboo	187	Chromate	531	Gram and seeds	199	Liquors	62-65
Bamboo	35	Chromate	531	Gum	145	Locks and keys	491
Bamboo	226	Chromate	531	Gunny bags	339, 340	Locomotives, and parts of	562, 573, 574
Bamboo	568	Chromate	531	Gutter	231	Logwood and extract of	240, 241
Bamboo	605	Chromate	531	Hair	71, 282	Loons, weaving	59
Bamboo	569	Chromate	531	Ham	303	Macan ni	494
Bamboo	477	Chromate	531	Handkerchiefs	324	Machinery and machinery	
Bamboo	79, 93	Chromate	531	Handles, umbrellas and walking stick	624	..... 518, 581, 585, 588, 593,	
Bamboo	309	Chromate	531	Hard fibres	631	..... 596, 600-604	
Bamboo	350	Chromate	531			Machinery, parts of	605
Bamboo	375	Chromate	531			.....	180
Bamboo	170	Chromate	531			Manures, gas	633
Bamboo	351	Chromate	531			Manures	646
Bamboo	296, 297, 331	Chromate	531			Maps and charts	398
Bamboo	611, 615	Chromate	531			Matches	237
Bamboo	406, 456	Chromate	531			Matings	622, 623
Bamboo	73	Chromate	531			Meat	22
Bamboo	246	Chromate	531			..... extract	57
Bamboo	634	Chromate	531			..... preserved	52
Bamboo	634	Chromate	531			Medicines	122-230
Bamboo	358	Chromate	531			Meerschaum	417
Bamboo	55	Chromate	531			Merry	60
Bamboo	357	Chromate	531			Metal polishes	107
Bamboo	186	Chromate	531			Metals, and manufactures of	458, 520
Bamboo	193	Chromate	531			.....	539, 540
Bamboo	395	Chromate	531				
Bamboo	116	Chromate	531				

	Nos.		Nos.		Nos.		Nos.
ca	419	Pitch	269, 267	Shellfish	9, 52	Tissue, embroidered	308
scopes	535	Plaits, straw	621	Shells	86, 87, 93	waterproof	314
lk	55	Plants	260	Shirts	345	Tobacco	58
lar	202	Plaster	423	Shoe laces	356	Tools	596, 496
et	18, 19	Plasters	225	Shuttles	605	Tooth powders	272
nel	112	Platinum	459	Silk, and manufactures of	286-291, 303, 305	Tortoise-shell, and manufac-	87, 88
er waters	60	Plumbago	427	Silver, and manufactures of	460	tures of	325
erals	402-435	Pushes	298, 299, 301, 303, 304	Slivers	84	Toys	641
erals	454	Polish, shoe	260	Skins, and manufactures of	71, 77, 94	Trimmings	331
odels	612	Potash	173-179	Slate	409	Turner	278
olases	42	Porteries	439	Snuff	58	Turkish	80, 81, 94
osquito nettings	306	Poultry	218	Soda	347	Twines	276, 281, 296, 297
ers, electric	579	Precious stones	412	Solder	247	Type writers	519
oundings	626	Projectiles	253	Socks	163-173	ribbons for	324
uffers	349	Pulp	404	Soda	473	Umbrellas	562, 566
musical instruments	557	Pumice stone	591	Spartes	620	Undershirts	62
usical	134	Pumps	267	Spectacles and eyeglasses	533	Valves	492
usical, artificial	135	Putty	209	Spices	27	Vanilla	227
ustard	39	Rags	341	Spirits	62	Varnish	257
alls,	204	Railway material	482, 483	Sponge	66	Vaseline	114
aphthalin	350	Rattan, and manufactures of	619, 623	Starches	576	Vegetables	30
ecticles	506	Reels, metal	605	Steam engines	574	Vehicles	367
eedles	506, 334	Resins	144	locomotives	575	Veilings	30
eta	28, 29, 31	Revolvers	560	Stearin	110	Velvets	299, 301, 303, 304
ut	657	Ribbons	323, 331	Steel, and manufactures of	462	Venice	48
skum	17	Rice	12	Sticks, umbrellas and walking	624	Vessels	364
ts	314, 315	Rivets	417	Stockings	348	Vinegar	436
id cloth	93, 104, 106, 107, 112, 118, 120	Roller composition	224	Stones	408-414	Wadding	225
lein	458	Roofing slates	409	Stout	63	Waders	228
adly	12	Roots	125, 126, 129, 132	Stoves	614	Wat. laces and papers	526, 527
aints	266	Ropes	296, 297	Straw	608	Waters, mineral	50
aper, and manufactures of	362-401	Roan	141	Sugar	10, 41, 43	Waxes	114, 115, 118, 120, 268
arols	625	Rings, travelling	327	Sulphur	149	Wheat	14
as	21	Saccharin	293	Surgical bandages	226	Whee	562, 565
erls	506	Saddles, cycle	566	Suspenders	351, 353	Whetstones	624
en-nibs	506	Safes	517	Syraps	49	Whips	214
ecils	261	Safflower	339	Tail cloths	429	Whips, leather	251
opper	118, 119, 222	Saffron	124	Talc	115	Wicks, lamp	328
onography, and parts of	555, 556	Sake	61	Tallow, vegetable	140	Windowlasses	384
onography	291	Salt, anthine	215	Tan-bark	141	Window blinds	334
icture frames	626	Salts	402-405	Tanning extracts	111	Wines	461, 465, 471, 472, 475
in postcards	394	Sand-paper	388	Tapes	331	Wire	462, 464, 466, 471, 472, 475
ictures	392	Sand wood	139	Tar	258	Wood, and manufactures of	612-615, 626
ignitents	236-270	Sandals	52	Tea	93	Wool, and manufactures of	282, 283, 301
ins	405	Sauces	52	Teeth	544	Yarns	272-295
ires, brass	471	Sausages	537	Telescopes	292	Yeast	437
ires, iron	462	Scutes	268	Thermometers	47	Zinc, and manufactures of	46
itols	560	Screws	23-27	Thread	460		
		Seeds	340	Tin, and manufactures of	298-306		
		Su-wis		Tissues			

## MONEY, WEIGHTS AND MEASURES.

**MONEY.**—The yen is the legal monetary unit of Japan.  
**WEIGHTS.**—The Ain is equal to the troy, or 600 grammes of the metric system of weights, or 1/32277 pounds English avoirdupois weight.

The pound and ton are English avoirdupois weights.  
**MEASURES.**—The square foot and square yard are the English surface measure, and are respectively equal to 0.9299 and 0.8361 of a square metre. The cubic foot is the English cubic measure, and is equal to 0.0223 of a cubic metre.

The gallon is the standard wine measure of the United States of America. The litre and hectolitre are the measures of capacity of the metric system.

The letters "n. o. p. f." are to read "not otherwise provided for."

## CUSTOMS TARIFF LAW.

(In force July 17, 1911.)

**ARTICLE I.**—Customs duties shall be imposed according to the annexed Tariff upon articles imported from foreign countries.

**ARTICLE II.**—Duty upon an article subject to ad valorem duty shall be levied according to the value thereof at the time of its arrival at the port of importation.

**ARTICLE III.**—With regard to articles the produce or manufacture of the regions which do not enjoy the benefit of special conventional arrangements, a benefit not exceeding the limits provided for in those arrangements may, by Imperial Ordinance designating the regions and articles, be extended to such articles, if necessary.

**ARTICLE IV.**—With respect to articles the produce or manufacture of the regions in which vessels or produce or manufacture of Japan are subjected to less favourable treatment than those of other countries the articles of such country may be designated by Imperial Ordinance, which shall be liable to Customs duties not exceeding in amount the value of such articles in addition to the duties prescribed in the annexed Tariff.

**ARTICLE V.**—In respect of articles the produce or manufacture of the countries in which vessels or produce or manufacture of Japan are subjected to less favourable treatment than those of other countries the articles of such country may be designated by Imperial Ordinance, which shall be liable to Customs duties not exceeding in amount the value of such articles in addition to the duties prescribed in the annexed Tariff.

**ARTICLE VI.**—The import duty on rice and partly may, in case of failure of crops be reduced by Imperial Ordinance to a rate not falling below 40 sen per 100 kin for a period to be fixed by the Ordinance.

**ARTICLE VII.**—The following articles are exempted from import duty:—

Articles for the use of the Imperial household; articles belonging to chiefs of foreign states, their families, and suites, visiting Japan; arms, ammunition and explosives imported by the Army or the Navy; mineral oils other than the crude oils imported for use as fuel by the Army or the Navy, with a specific gravity exceeding 0.875 at 15 degrees centigrade; warships; articles for personal use of foreign Ambassadors and Ministers accredited to Japan and articles for personal use of the members of the Embassies and Legations in Japan of those countries which exempt from Customs duty the articles for personal use of the members of the Japanese Embassies and Legations in such countries, and articles for official use of the

Consulates in Japan of those countries which exempt from Customs duty the articles for official use of the Japanese Consulates in such countries; orders, decorations, medals, and badges conferred upon persons resident in this country; records, documents, and other papers; articles imported as specimens or objects of reference which are to be exhibited in Government or public schools, museums, commercial museums, or other institutions, and private technical schools; articles contributed for the purpose of charity or relief; Government monopoly articles imported by the Government; scientific effects of merchandise which are only fit to be used as such; scientific effects and tools and instruments of professional and scientific character, and articles which are exempted from import duty by the Customs; articles sent back by Japanese military or naval forces and warships abroad; effects or persons changing their residences, provided that such effects have already been used; exported articles which are re-imported within five years without any change in the character and form as at the time of exportation, excepting, however, alcohol, alcoholic liquors, sugar, and articles which were exempted from import duty or granted a drawback thereof under Art. VIII, or Art. IX.; receptacles of exported goods designated by Ordinance when such receptacles are re-imported; fish shell-fish, molluscs, sea-animalia, sea-weeds, and other aquatic products caught or gathered by vessels which set out for the purpose from Japan, and their manufactures in form as at the time of capture, provided that they are imported in the same vessels or vessels attached thereto; articles for ships' use delivered in open ports to warships and vessels bound for foreign countries; wrecks and equipments of shipwrecked Japanese vessels; exported goods shipped by vessels which cleared Japanese ports, and brought back on account of the shipwreck of such vessels; horses, cattle, swine, sheep and poultry, for breeding, and products of serum or vaccine against animal plague, imported by the State and Prefectures, and horses and cattle, for breeding, imported by associations of horse or cattle breeders.

**ARTICLE VIII.**—The following articles are exempted from import duty if they are re-exported within one year from the date of importation, provided that security corresponding in amount to the duty is deposited at the time of importation:—

Articles imported for the purpose of having work done thereon, which are designated by Ordinance; receptacles of imported goods, which are designated by Ordinance; articles imported for repair; articles imported for the purpose of scientific research; articles imported as articles for trial; samples imported for the purpose of collecting orders; articles imported for use in theatrical and other performances.

**ARTICLE IX.**—When articles designated by Ordinance have been manufactured with imported raw materials and are exported to foreign countries, the whole or part of the import duty on such materials may be refunded in a manner to be determined by Ordinance.

When manners designated by Ordinance have been manufactured with imported raw materials, the whole or part of the import duty on such materials may be refunded in a manner to be determined by Ordinance.

Any person who obtains or attempts to obtain fraudulently or illegally



to refundment mentioned in the preceding two paragraphs shall be exact with according to the provision of Art. LXXV. of the Customs Duties Law.

ARTICLE X.—Imported manufactured articles which are furnished or stored up in a vessel which is constructed in Japan are exempt from import duty if they are exported together with such vessel within two years from the date of importation, provided that security corresponding to amount to the duty is deposited at the time of importation.

ARTICLE XI.—The importation of the articles specified hereunder is prohibited:

Opium and utensils for smoking opium, excepting those imported by the Government; counterfeit, altered, or imitation coins, paper money, bank notes, and negotiable papers; books, pictures, carvings, and other articles injurious to public security or morals; articles which infringe rights in patents, utility models, designs and trade-marks and copyrights.

Note.—The rates of duty under the Treaties of Commerce and Navigation between Japan, Great Britain, Germany, France and Italy are shown in the columns headed "Conventional Tariff rates of Duty and indicated by the initial letters B. G. F. I.

For supplementary explanations on certain points see Appendix.

For list of articles entitled to drawback see end of tariff.

#### IMPORT TARIFF.

No.	Articles.	General Tariff Rates of Duty.		Nos.	Articles.	General Tariff Rates of Duty.		Convention Tariff Rate of Duty.
		Yen.	of Duty.			Yen.	of Duty.	
GROUP I. PLANTS AND ANIMALS (LIVING).								
1	Plants, twigs, stems, stalks and roots, for planting or grafting).....	Free	—	1	(B)—Other:—	—	—	—
2	Fungi for culture:—	—	—	1	1 Preserved in tin (including receptacles).....per 100 kin	7-25	—	—
3	Yeast:—	—	—	2	2 Preserved in bottle (including receptacles).....per 100 kin	8-50	—	—
4	(a) Pressed.....per 100 kin	2-00	—	3	3 Preserved in jar (including receptacles).....per 100 kin	3-20	—	—
5	(b) Other.....	Free	—	4	4 Other:—	—	—	—
6	Saccharifying fungi, known as "Koji".....	ad val. 20 %	—	5	(a) Fresh fruits.....per 100 kin	4-00	—	—
7	Horses.....	ad val. 5 %	—	6	(b) Dried fruits.....	6-90	—	—
8	Bulls, oxen and cows.....	ad val. 10 %	—	7	(c) Nuts.....	7-85	—	—
9	Sheep.....	3-00	—	8	(d) Other.....	ad val. 30 %	—	—
10	Goats.....	2-30	—	Ex 31	2. Other:—	—	—	—
11	Poultry.....	ad val. 20 %	—	1	(A)—Vegetables:—	—	—	—
12	Fish, shellfish and molluscs:—	—	—	1	1 Preserved in tins (including preserved tomatoes (including receptacles).....per 100 kin	—	—	6-00 I
13	1. Fry and roes.....	Free	—	Ex 2	(B)—Fruits preserved in tins (including receptacles).....per 100 kin	—	—	5-50 I
14	2. Other.....	ad val. 20 %	—	Ex 2	(B)—Fruits preserved in tins (including receptacles).....per 100 kin	—	—	5-50 I
15	3. Other.....	ad val. 10 %	—	Ex 2	(B)—Fruits preserved in tins (including receptacles).....per 100 kin	—	—	5-50 I
16	Animals, not otherwise provided for.....	ad val. 20 %	—	Ex 2	(B)—Fruits preserved in tins (including receptacles).....per 100 kin	—	—	5-50 I
GROUP II.—GRAINS, FLOURS, STARCHES AND SEEDS.								
17	Rice and paddy.....per 100 kin	1-00	—	32	Tea:—	—	—	—
18	Barley.....	0-75	—	1	1. Black tea.....	22-00	—	—
19	Pearl barley.....	4-00	—	2	2. Black dust tea.....	6-80	—	—
20	Malt.....	2-20	—	3	3. Other.....	6-00	—	—
21	Wheat.....	0-77	—	33	Mate and other tea substitutes.....	ad val. 45 %	—	—
22	Oats.....	0-65	—	34	Coffee:—	—	—	—
23	Millet, Italian or German.....	0-50	—	1	1. In the bean.....per 100 kin	15-10	—	—
24	Common ( <i>Pennisetum polystachyon</i> ).....	0-35	—	2	2. Other.....	25-10	—	—
25	Indian corn.....	0-30	—	35	Chicory and other coffee substitutes.....	ad val. 45 %	—	—
26	Beans and peas:—	—	—	36	Cocoa (not sugared):—	—	—	—
27	1. Soja beans.....	0-70	—	1	1. In the bean.....per 100 kin	6-00	—	—
28	2. Red or white beans, small ( <i>Phaseolus adalutensis</i> ).....per 100 kin	0-50	—	2	2. Other (including receptacles).....	43-00	—	—
29	3. Beans ( <i>Vicia faba</i> ).....	0-40	—	37	Pepper:—	—	—	—
30	Green beans, small ( <i>Phaseolus radiatus</i> ).....per 100 kin	0-50	—	1	1. In the seed.....	9-35	—	—
31	Pease ( <i>Pisum sativum</i> ).....	0-45	—	2	2. Other (including receptacles).....	11-70	—	—
32	Ground nuts:—	—	—	38	Curry:—	—	—	—
33	(a) Unshelled.....	0-80	—	1	1. In powder (including receptacles).....per 100 kin	21-10	—	—
34	(b) Other.....	0-95	—	2	2. Other.....	ad val. 40 %	—	—
35	Other (excluding those for medicinal use).....per 100 kin	0-45	—	39	Mustard:—	—	—	—
36	Flour, meals or groats of grains and starches:—	—	—	1	1. In powder (including receptacles).....per 100 kin	8-45	—	—
37	1. Wheat flour.....per 100 kin	1-85	—	2	2. Other.....	ad val. 40 %	—	—
38	2. Oatmeal.....	5-00	—	40	Sugar:—	—	—	—
39	3. Cornmeal.....	3-15	—	1	1. Under No. 11 Dutch standard.....per 100 kin	2-50	—	—
40	4. Tapioca and manioc.....	1-05	—	2	2. Under No. 15 Dutch standard.....per 100 kin	3-10	—	—
41	5. Sago.....	2-00	—	3	3. Under No. 18 Dutch standard.....per 100 kin	3-35	—	—
42	6. Other.....	1-65	—	4	4. Under No. 21 Dutch standard.....per 100 kin	4-25	—	—
43	7. Sesame seed.....	1-00	—	5	5. Other.....	4-65	—	—
44	8. Seeds of <i>Perilla arvensis</i> .....	0-85	—	41	Rock candy, sugar, cube sugar, loaf sugar and similar sugar.....per 100 kin	7-40	—	—
45	9. Rapeseed and mustard seed.....	0-65	—	42	Molasses:—	—	—	—
46	Linseed.....	Free	—	1	1. Containing not more than 40 % by weight of sugar calculated as cane sugar.....per 100 kin	1-30	—	—
47	2. Hemp seed.....	—	—	2	2. Other.....	2-50	—	—
48	(a) Castor seed.....	—	—	43	Grape sugar, malt sugar and "Ame".....per 100 kin	13-65	—	—
49	3. Cotton seed.....	—	—	44	Honey (including receptacles).....	7-20	—	—
50	4. Ivory nuts.....	—	—	45	Confectioneries and cakes (including receptacles).....per 100 kin	32-60	—	—
51	5. Cocoanuts.....per 100 kin	0-70	—	46	Jams, fruit jellies and the like (including receptacles).....per 100 kin	17-50	—	—
52	6. India rubber, wood, catia, perba wood, indigo plant seed.....	Free	—	47	Biscuits (not sugared) (including receptacles).....per 100 kin	13-80	—	—
53	7. Grains and seeds, n. o. p. f. (excluding those for medicinal use).....	ad val. 15 %	—	48	Macaroni, vermicelli and the like.....	7-90	—	6-00 I
54	8. Other.....	ad val. 50 %	—	49	Fruit juices and syrups:—	—	—	—
55	9. Other.....	ad val. 50 %	—	1	1. Fruit juices (sugared) and syrups:—	—	—	—
56	10. Other.....	ad val. 50 %	—	(a)	(a) In bottle or tin (including receptacles).....per 100 kin	15-30	—	—
57	11. Other.....	ad val. 50 %	—	(b)	(b) Other.....	10-70	—	—
58	12. Other.....	ad val. 50 %	—	2	2. Other (including receptacles).....	11-00	—	—
59	13. Other.....	ad val. 50 %	—	50	Sauces:—	—	—	—
60	14. Other.....	ad val. 50 %	—	1	1. In cask.....	8-25	—	—
61	15. Other.....	ad val. 50 %	—	2	2. Other (including receptacles).....	11-00	—	—
GROUP III. BEVERAGES, COMESTIBLES AND TOBACCO.								
51	Vegetables, fruits and nuts:—	—	—	51	Vinyl.....per 100 litres	12-90	—	—
1	1. Preserved with sugar, molasses, syrup or honey (including receptacle).....	—	—					
2	2. Other.....per 100 kin	12-70	—					
(A)	(A). Vegetables:—	—	—					
1	1. Preserved in tin (including receptacles).....per 100 kin	7-90	—					
2	2. Preserved in bottle (including receptacles).....per 100 kin	7-60	—					
3	3. Preserved in jar (including receptacles).....per 100 kin	1-95	—					
4	4. Other.....	ad val. 50 %	—					
* Import duty suspended until 31st October, 1920.								
* Import duty or licence suspended until 30th November, 1920.								

\* Import duty suspended until 31st October, 1920.

† Import duty on liquor suspended until 30th November, 1920.

#### SUPPLEMENTARY ARTICLE.

ARTICLE XII.—The date at which the present Law will be put into operation shall be determined by Imperial Ordinance.

By virtue of Imperial Ordinance No. 313 of July 19, 1910, the present Law shall enter into force on July 17, 1911.

#### COUNTRIES ENTITLED TO THE BENEFIT OF CONVENTIONAL TARIFF.

Argentina, Austria-Hungary, Belgium, Brazil, Chile, Colombia, Denmark, Germany, Greece, Italy, Mexico, Netherlands, Norway, Peru, Russia, Siam, Spain, Sweden, Switzerland, United Kingdom of Great Britain and Ireland including India and Canada, The United States of America including outlying possessions.

Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.	Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
<b>Note.</b> —Vinegar containing more than 10 grammes of acetic acid in 100 cubic centimetres at 15° C. is subject to an additional duty at the rate of 3 yen per 100 litres for every additional one gramme of acetic acid.						
<b>Meats, poultry, game, fish, shellfish and molluscs:</b>						
1. Fresh:						
(a) Beef .....	3.80	—				
(b) Mutton .....	6.90	—				
(c) Other .....	ad val. 30 %	—				
2. Preserved in tin, bottle or jar:						
(A) Meats, poultry and game .....	ad val. 35 %	—				
(B) Fish, shellfish and molluscs:		20 % F				
(a) Sardines in oil .....	ad val. 40 %	—				
(c) Other .....	ad val. 30 %	—				
3. Other:						
(A) Sausages .....	17.00	—				
(B) Ham and bacon .....	18.20	—				
(C) Salted meats .....	5.65	—				
(D) Salted whole meat:						
(a) Tail meat .....	3.90	—				
(b) Other .....	1.90	—				
(E) Salted fish .....	2.90	—				
(F) Other .....	ad val. 30 %	—				
<b>Butter, artificial butter and glue:</b>						
1. Natural butter .....	29.60	—				
2. Artificial butter .....	—	27.00 F				
3. Condensed milk (including receptacles) .....	20.50	—				
4. Infant foods (including receptacles) .....	5.55	—				
5. Meat extract (including receptacles) .....	24.50	—				
6. Tea extract (including receptacles) .....	72.50	—				
<b>Leptone, somatose, hemoglobin and similar tonic foods:</b>						
1. Eggs, fresh .....	ad val. 35 %	—				
2. Mineral waters, soda water and similar beverages, not containing sugar or alcohol .....	16.00	—				
3. Chinese liquors, fermented .....	17.00	—				
4. Beer, ale, porter and stout .....	17.00	—				
5. Wines, including port, sherry, vermouth, madeira, muscade, St. Raphael &c., containing not more than 24 % by volume of pure alcohol which has a specific gravity of 0.7947 at 15° C.:						
1. In bottle .....	10.00	—				
2. In other receptacle:						
(A) Containing not more than 14 % by volume of pure alcohol:						
(a) Containing not more than 1 gramme of sugar calculated as grape sugar in 100 cubic centimetres at 15° C.:						
(b) Other .....	15.00	—				
(B) Other .....	20.00	—				
<b>Note.</b> —Those containing more than 20 grammes of sugar calculated as grape sugar in 100 cubic centimetres at 15° C. are subject to an additional duty at the rate of 25 sen per 100 litres for every additional 1 gramme of sugar.						
6. Still wines of all kinds produced exclusively by the natural fermentation of the grape, containing not more than 14 % by volume of pure alcohol having a specific gravity of 0.7947 at 15° C.:						
1. In bottles .....	—	15.00 F				
2. In casks or barrels, containing not more than 1 gramme of sugar calculated as grape sugar in 100 cubic centimetres at 15° C., per 100 litres .....	—	5.00 F				
<b>Vermouth containing more than 14 % but not more than 24 % by volume of pure alcohol having a specific gravity of 0.7947 at 15° C.:</b>						
1. In bottles .....	—	20.00 F				
2. In casks or barrels .....	—	10.00 F				
<b>Note.</b> —Vermouth containing more than 20 grammes of sugar calculated as grape sugar in 100 cubic centimetres at 15° C. is subject to an additional duty at the rate of 25 sen per 100 litres for every additional 1 gramme of sugar.						
7. Marsala containing more than 14 % but not more than 24 % by volume of pure alcohol having a specific gravity of 0.7947 at 15° C.:						
1. In bottles .....	—	29.00 F				
2. In casks or barrels .....	—	19.00 F				
<b>Note.</b> —Marsala containing more than 20 grammes of sugar calculated as grape sugar in 100 cubic centimetres at 15° C. shall be subject to an additional duty at the rate of 25 sen per 100 litres for every additional one gramme of sugar.						
8. Champagne and other sparkling wines .....	100.00	37.50 F				
<b>Alcoholic liquors, n.o.p.f.:</b>						
1. Containing not more than 7 % by volume of pure alcohol which has a specific gravity of 0.7947 at 15° C.:						
(A) In bottle .....	20.00	—				
(B) In other receptacle .....	110.00	—				
<b>Note.</b> —Those containing more than 50 % by volume of pure alcohol which has a specific gravity of 0.7947 at 15° C., are subject to an additional duty at the rate of 1 yen per 100 litres for every additional 1 % of pure alcohol.						
67. Beverages and cereals, n.o.p.f.:						
1. Sugar .....	ad val. 60 %	—				
2. Other .....	ad val. 40 %	—				
68. Tobacco:						
1. Cigars, cigarettes and cut tobacco .....	ad val. 55 %	—				
2. Chewing tobacco .....	12.25	—				
3. Snuff .....	5.17	—				
4. Other .....	ad val. 55 %	—				
<b>GROUP IV.—SKINS, HAIRS, BONES, HORNS, TEETH, TUSKS, SHELL AND MANUFACTURES THEREOF.</b>						
69. Furs:						
1. Of sheep and goats .....	9.10	—				
2. Other .....	ad val. 40 %	—				
70. Fur manufactures, n.o.p.f.:						
71. Hides and skins, animal, raw, n.o.p.f.:	Free	—				
72. Leather:						
1. Of bulls, oxen, cows, buffaloes, horses, sheep and goats:						
(A) Lacquered, japanned or enameled .....	ad val. 20 %	—				
(B) Dyed or coloured (excluding roller leather) .....	ad val. 20 %	15 % F				
(C) Other:						
1. Of bulls, oxen, cows, buffaloes and horses:						
(a) Sole leather per 100 kin .....	15.20	—				
(b) Tanned hide, known as "Indian blood leather" .....	9.50	—				
(c) Other .....	ad val. 20 %	15 % F				
11. Of sheep and goats:						
(a) Roller leather .....	69.00	—				
(b) Other .....	24.00	—				
2. Of chamois (including imitation chamois leather) .....	74.40	—				
3. Of swine .....	30.60	—				
4. Of alligators and crocodiles:						
(A) Each weighing not more than 150 grammes .....	207.00	—				
(B) Other .....	113.00	—				
5. Of lizards .....	39.00	—				
6. Waste .....	ad val. 20 %	—				
7. Other .....	ad val. 20 %	—				
73. Manufactures of leather, n.o.p.f.:						
1. Belts, belting and hoses for machinery .....	37.20	—				
2. Sewed leathers for hats (including those made of imitation leather) .....	88.80	—				
3. Other:						
(A) Combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephants' ivory, or tortoise shells .....	ad val. 50 %	—				
(B) Other .....	ad val. 40 %	—				
74. Hairs, animal, n.o.p.f.:	Free	—				
75. Feathers and down:						
1. For ornament .....	ad val. 40 %	—				
2. Other .....	ad val. 20 %	—				
76. Birds' skins with feathers .....	Free	—				
77. Manufactures of feather or birds' skin with feathers n.o.p.f.:	ad val. 50 %	—				
78. Quill brushes .....	Free	—				
Ex 78. Horn bottles .....	—	—				
79. Bones, animal, excluding those for medicinal use .....	—	—				
80. Tusks, animal .....	—	—				
81. Manufactures of animal tusks, n.o.p.f.:						
1. Of elephants' ivory .....	ad val. 50 %	—				
2. Other .....	ad val. 40 %	—				
82. Animal horns, excluding those for medicinal use .....	Free	—				
83. Hoofs, animal .....	—	—				
84. Sinews, animal .....	—	—				
85. Bladders .....	ad val. 10 %	—				
86. Shells of molluscs .....	Free	—				
87. Tortoise shells:						
1. Shells of hawkbill:						
(a) Dorsal and marginal shells .....	124.00	—				
(b) Other .....	16.70	—				
2. Shells of loggerhead or of green turtle known as "Haka":						
(A) Dorsal shells .....	5.55	—				
(B) Marginal shells .....	1.30	—				
(C) Other .....	16.70	—				
3. Waste .....	7.95	—				
4. Other .....	ad val. 50 %	—				
88. Tortoise shell manufactures, n.o.p.f.:	ad val. 40 %	—				
89. Corals .....	ad val. 40 %	—				

## GROUP IV.—SKINS, HAIRS, BONES, HORNS, TEETH, &amp;c.—continued.

Nos.	Articles.	General		Conventional	
		Tariff Rates of Duty.		Tariff Rates of Duty.	
		Yen.	%	Yen.	%
90	Coral manufactures, n.o.p.f. ....	ad val.	30 %	—	—
91	Pearls .....	ad val.	5 %	—	—
92	Sponges :				
1.	Prepared .....	per 100 kin	181-00	—	—
2.	Other .....	per 100 kin	9-20	—	—
93	Skins, hairs, bones, horns, teeth, tusks, shells, n.o.p.f., excluding those for medicinal use) .....	ad val.	10 %	—	—
94	Manufactures of skin, hair, bone, horn, teeth, tusk, shell, n.o.p.f. ....	ad val.	40 %	—	—

## GROUP V.—OILS, FATS, WAXES, AND MANUFACTURES THEREOF.

95	Volatile oils, vegetable :				
1.	Fraserant .....	Free	—	—	—
2.	Other :				
(A)	Of turpentine :				
(a)	In can or barrel .....	per 100 litres	5-20	—	—
(b)	Other .....	ad val.	20 %	—	—
(B)	Other .....	ad val.	20 %	—	—
Ex 95 ex 1.	Volatile oils of fruit of the <i>citrus</i> species (rescences of orange, lemon, bergamot, mandarin orange, &c.) .....	—	—	Free I	—
96	Lined oil :				
1.	In can or barrel :				
(A)	Banil .....	per 100 kin	3-00	—	—
(B)	Other .....	per 100 kin	1-60	—	—
2.	Other .....	ad val.	20 %	—	—
97	Castor oil :				
1.	In can, barrel, or jar .....	per 100 kin	2-20	—	—
2.	Other .....	ad val.	20 %	—	—
98	Other oil :				
1.	In can or barrel .....	per 100 kin	1-70	1-70 I	—
2.	Other (including receptacles) .....	per 100 kin	9-50	6-00 F	—
99	Cocconut oil .....	per 100 kin	1-50	—	—
100	Ground nut oil .....	per 100 kin	1-65	—	—
101	Soja bean oil .....	per 100 kin	2-50	—	—
102	Cotton seed oil .....	per 100 kin	4-45	—	—
103	Wood oil, obtained from the seeds of <i>Alnus incana</i> .....	per 100 kin	1-90	—	—
104	Camellia oil .....	per 100 kin	4-90	—	—
105	Cacao butter .....	per 100 kin	18-50	—	—
106	Cod-liver oil .....	per 100 kin	10-30	—	—
107	Fish oil and whale oil .....	per 100 kin	1-30	—	—
108	Fats, animal :				
1.	Lard .....	per 100 kin	9-00	—	—
2.	Other .....	per 100 kin	0-80	—	—
109	Compound lard .....	per 100 kin	7-70	—	—
110	Stearin .....	per 100 kin	4-50	—	—
111	Olein .....	per 100 kin	1-70	—	—
112	Mineral oils :				
1.	Crude :				

Distillates between 120° and 275° C.

by fractional distillation :

(a) Not exceeding 20% by volume .....

per 10 American galls. .... 0-17

(b) Not exceeding 25% .....

per 10 American galls. .... 0-21

(c) Not exceeding 30% .....

per 10 American galls. .... 0-25

(d) Not exceeding 35% .....

per 10 American galls. .... 0-29

(e) Not exceeding 40% .....

per 10 American galls. .... 0-33

(f) Other .....

per 10 American galls. .... 0-56

Note. — Those containing more than

45 % are subject to an additional duty

at the rate of 1 sen per 10 American

gallons for every additional 1 %.

2. Other, including lubricating oils

containing animal and vegetable

oils or fats, soap &amp;c., of a specific

gravity at 15° C. :  |  |  |  |  || (a) | Not exceeding 0-730 ..... | per 10 American galls | 0-50 | — | — |
(b)	Not exceeding 0-875 .....	per 10 American galls	0-96	—	—
(c)	Other .....	per 100 kin	1-25	—	—
113	Vaseline :				
1.	Not exceeding 1 kilo, (including weight of receptacle) .....	per 100 kin	2-85	—	—
2.	Other .....	per 100 kin	Free	—	—
114	Paraffin wax :				
1.	Melting point up to 45° C. ....	per 100 kin	3-45	—	—
2.	Other .....	per 100 kin	Free	—	—
115	Vegetable tallow or wax, obtained from the seeds of *Sesbania alberta*, *Rhus glabra* or *Rhus succedanea* .....	per 100 kin	6-00	—	—
116	Candles .....	per 100 kin	11-00	—	—
117	Soap :				
1.	Perfumed (including inner packings) .....	per 100 kin	28-60	18-00 F	—
2.	Other .....	per 100 kin	5-70	2-90 F	—
118	Perfumed oils, fats, and waxes, and preparations of perfumed oil, fat or wax (including receptacles and inner packings) .....	per 100 kin	78-00	35-00 F	—
119	Perfumed waters (including receptacles and inner packings) .....	per 100 kin	90-00	—	—
120	Perfumed waters (including receptacles and inner packings) :				
1.	Perfumed vinegar .....	per 100 kin	—	30-00 F	—
2.	Other vinegar .....	per 100 kin	—	50-00 F	—

Nos.	Articles.	General		Conventional	
		Tariff Rates of Duty.		Tariff Rates of Duty.	
		Yen.	%	Yen.	%
120	Oils, fats, and waxes, n.o.p.f. ....	ad val.	20 %	—	—
121	Manufactures of oil, fat and wax, n.o.p.f. ....	ad val.	30 %	—	—
GROUP VI.—DRUGS, CHEMICALS, MEDICINES, COMPOUNDS, OR PREPARATIONS THEREOF, AND EXPLOSIVES.					
122	Hops .....	Free	—	—	—
123	Liquorice .....	per 100 kin	2-00	—	—
124	Saffron .....	per 100 kin	122-00	—	—
125	Peppercorn root .....	per 100 kin	82-00	—	—
126	Ginseng .....	ad val.	20 %	—	—
127	Cassia and cinnamon bark .....	ad val.	20 %	—	—
128	Cinchona bark .....	per 100 kin	6-65	—	—
Ex 128	Coca leaves and laboranum leaves ..	Free	—	—	—
129	Ryutan or gentian root .....	per 100 kin	2-85	—	—
130	Eulachin .....	per 100 kin	2-60	—	—
131	Semen cyath .....	per 100 kin	19-40	—	—
132	Semen root .....	per 100 kin	14-30	—	—
133	Ergot of rye .....	per 100 kin	101-00	—	—
134	Musk .....	per 100 kin	1-50	—	—
135	Artificial musk .....	per 100 kin	1-80	—	—
136	Nard or spikenard .....	per 100 kin	6-10	—	—
137	Staves .....	per 100 kin	51-00	—	—
138	Agarwood or aloeswood .....	per 100 kin	—	—	—
139	Sandal wood :				
1.	Santalum album .....	Free	—	—	—
2.	Other .....	per 100 kin	3-85	—	—
140	Galls, myrobalsams, betel nuts, oak bark, mimosa bark, mangrove bark, chips or scraps of quercus bark wood and similar tanning materials .....	Free	—	—	—
141	Catechu and other tanning extracts ..	per 100 kin	25-00	—	—
142	Balsam .....	per 100 kin	Free	—	—
143	Crude India rubber, crude gutta percha, and substitutes thereof .....	Free	—	—	—
144	Gum arabic, shellac, rosin and other gums and gum resins, n.o.p.f. (excluding those for medicinal use) .....	per 100 kin	2-70	—	—
145	Gelatin .....	per 100 kin	10-20	—	—
146	Isinglass .....	per 100 kin	10-90	—	—
147	Dextrin .....	per 100 kin	1-15	—	—
148	Sulphur .....	ad val.	20 %	—	—
149	Phosphorus, yellow and red or amorphous, and phosphoric sulphide .....	Free	—	—	—
150	Iodine .....	per 100 kin	135-00	—	—
151	Zinc dust .....	per 100 kin	1-50	—	—
152	Acetic .....	per 100 kin	3-20	—	—
153	Ex 154 Acetic, butyric .....	per 100 kin	11-00	—	—
154	Acetic, butyric .....	per 100 kin	ad val.	30 %	—
155	Acetic, butyric .....	per 100 kin	11-90	—	—
156	Acetic, butyric .....	per 100 kin	11-90	—	—
157	Acetic, butyric .....	per 100 kin	11-60	7-00 G	—
158	Acetic, butyric .....	per 100 kin	6-00	—	—
159	Acetic, butyric .....	per 100 kin	ad val.	20 %	—
160	Acetic, butyric .....	per 100 kin	27-60	—	—
161	Acetic, butyric .....	per 100 kin	114-00	—	—
162	Acetic, butyric .....	per 100 kin	20-70	—	—
163	Soda, caustic, and potash, caustic :				
1.	Refined .....	per 100 kin	7-25	—	—
2.	Other .....	per 100 kin	0-70	—	—
164	Soda, carbonate of .....	per 100 kin	155-00	—	—
165	Soda, carbonate of :				
1.	Soda ash .....	per 100 kin	0-35	—	—
2.	Other .....	per 100 kin	0-80	—	—
166	Soda, bicarbonate of .....	per 100 kin	0-95	—	—
167	Soda, peroxide of .....	per 100 kin	4-60	—	—
168	Nitrate of soda (Chili saltpetre) :				
1.	Refined .....	per 100 kin	2-30	—	—
2.	Other .....	per 100 kin	Free	—	—
169	Soda, sulphate of :				
1.	Refined .....	per 100 kin	ad val.	20 %	—
2.	Other .....	per 100 kin	0-45	—	—
170	Soda, bicarbonate of (borax) .....	per 100 kin	Free	—	—
171	Sulphate of .....	per 100 kin	0-35	—	—
172	Sulphate of .....	per 100 kin	14-10	—	—
173	Cyanide of soda and cyanide of potash ..	per 100 kin	2-35	—	—
174	Potash, nitrate of (saltpetre) .....	per 100 kin	2-35	—	—
175	Chloride of and sulphate of :				
1.	Refined .....	per 100 kin	ad val.	20 %	—
2.	Other .....	per 100 kin	Free	—	—
176	Potash, chloride of .....	per 100 kin	1-80	—	—
177	Bichromate of .....	per 100 kin	122-00	—	—
178	Sulphate of .....	per 100 kin	10-00	—	—
179	Bromide of .....	per 100 kin	2-50	—	—
180	Magnesium, carbonate of .....	per 100 kin	2-50	—	—
181	Barium, peroxide of .....	per 100 kin	2-50	—	—
Ex 181	Hydrogen, peroxide of .....	per 100 kin	ad val.	30 %	—
182	Alum .....	per 100 kin	0-45	—	—
183	Ferrocyanide of soda .....	per 100 kin	2-05	—	—
184	Ferrocyanide of soda .....	per 100 kin	ad val.	10 %	—
185	Ferrocyanide of potash .....	per 100 kin	2-70	—	—
186	Ferrocyanide of potash .....	per 100 kin	5-60	—	—
187	Bismuth, sub-nitrate of .....	per 100 kin	81-10	—	—
188	Ammonium, chloride of .....	per 100 kin	2-30	—	—
189	Sulphate of .....	per 100 kin	ad val.	20 %	—
1.	Refined .....	per 100 kin	Free	—	—
2.	Other .....	per 100 kin	3-45	—	—
190	Ammonium, carbonate of .....	per 100 kin	86-80	—	—
191	Thorium, nitrate of .....	per 100 kin	ad val.	10 %	—
192	Cerium, nitrate of .....	per 100 kin	Free	—	—
Ex 192	Sodium and radium salts .....	per 100 kin	0-41	—	—
193	Calcium, acetate of .....	per 100 kin	16-13	—	—
194	Acetone .....	per 100 kin	6-10	—	—
195	Formaline .....	per 100 kin	5-95	—	—
196	Wood spirit or methylalcohol .....	per 100 kin	0-73	—	—
197	Alcohol .....	per 100 kin	0-73	—	—
198	Denatured alcohol .....	per 100 kin	0-73	—	—

Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
Glycerine ..... per 100 kin	3-20	—
Chloroform ..... " "	22-30	—
iodoform ..... " "	202-00	—
Silk sugar ..... " "	7-60	—
Saccharin and similar sweet substances per kin	60-00	—
Naphthalin ..... per 100 kin	1-50	—
Borneo camphor, and blamex or ngai camphor and artificial Borneo camphor per 100 kin	250-00	—
Antifebrin ..... " "	11-00	—
Antihyria ..... " "	82-00	—
Antionio ..... " "	9-30	—
Quinine, hydrochlorate of and sulphate of ..... per 100 kin	60-00	—
Morphine, hydrochlorate of and sulphate of ..... per kin	13-50	—
Cocaine, hydrochlorate of and sulphate of ..... per kin	19-30	—
11 Cocaine ..... " "	ad val. 5%	—
Cinchonine, hydrochlorate of and sul- phate of ..... per 100 kin	38-80	—
Crescote, carbonate of ..... " "	33-40	—
Guaiaacil, carbonate of ..... " "	58-10	—
Ammoniac salt or hydrochlorate of aniline per 100 kin	2-75	—
Diatase ..... " "	142-00	—
16 Peppine ..... " "	ad val. 30%	—
Baking powder ..... per 100 kin	27-50	—
Insect powder ..... " "	15-70	—
Fly paper ..... " "	ad val. 30%	—
Alcoholic medicinal preparations per litre	0-75	—
Vanillin, coumarin, heliotropin, and similar aromatic chemicals, n. o. p. f. ....	ad val. 10%	—
Tooth powders, tooth washes, toilet powders, and other prepared pre- parations, n. o. p. f. ....	ad val. 30%	25% P
Joss sticks ..... " "	ad val. 40%	—
Roller composition ..... per 100 kin	8-80	—
Plasters (including inner packings), Gauze, wadding, bandage, catgut, and similar materials for surgical use ..... Gelatine capsules (including inner pack- ings) ..... per 100 kin	53-60 ad val. 30%	—
Wafers ..... " "	67-30	—
Drugs, chemicals, and medicines, n. o. p. f. ....	ad val. 30%	—
Compounds or preparations of drugs, chemicals, and medicines, n. o. p. f. ....	ad val. 2%	—
Explosives :	ad val. 30%	—
1. Gunpowder ..... per 100 kin	8-05	—
2. Dynamite ..... " "	6-10	—
3. Detonators (including inner pack- ings) ..... per 100 kin	25-50	—
4. Fuses ..... " "	37-40	—
5. Other ..... " "	ad val. 30%	—
Cartridges, loaded with explosives :	—	—
(a) Of metal shells (including inner packings) ..... per 100 kin	29-10	—
(b) Other (including inner packings) per 100 kin	23-10	—
2. Other ..... " "	ad val. 40%	—
Projectiles, loaded with explosives ..... Fireworks ..... per 100 kin	ad val. 40% 12-70	—
Matches ..... " "	ad val. 40%	—

## GROUP VII.—DYES, PIGMENTS, COATINGS AND FILLING MATTERS.

5 Indigo, natural :		
1. Dry ..... per 100 kin	33-70	—
2. Liquid or in paste ..... " "	ad val. 20%	—
7 Artificial indigo :		
1. Dry ..... per 100 kin	40-00	10-00 G
2. Liquid or in paste ..... " "	ad val. 20%	—
8 Turmeric ..... per 100 kin	1-00	—
9 Safflower :		
1. In cake ..... " "	9-45	—
2. Other ..... " "	2-70	—
10 Logwood ..... " "	ad val. 5%	—
1 Logwood extract ..... per 100 kin	1-85	—
2 Caramel ..... " "	13-65	—
3 Alizarin dyes, auiline dyes and other coal tar dyes, n. o. p. f. .... per 100 kin	7-00	5-00 G
4 Oxide of cobalt ..... " "	Free	—
5 Liquid gold, liquid silver and liquid platinum ..... " "	"	—
6 Bronze powder, aluminium powder and similar metal powders, n. o. p. f. .... per 100 kin	28-00	—
47 Prussian blue ..... " "	9-25	—
48 Ultramarine blue ..... " "	3-15	—
49 White lead, red lead and litharge per 100 kin	2-10	—
50 White zinc (oxide of or sulphate of zinc) ..... per 100 kin	2-10	—
51 Chalk or whiting ..... " "	0-65	—
52 Vermilion or cinnabar ..... " "	26-80	—
53 Realgar and orpiment ..... " "	ad val. 10%	—
54 Gamboe and dragon's blood ..... " "	Free	—
55 Carbon black ..... per 100 kin	1-95	—
56 Lacquer (the juice of <i>Albizia verni- fera</i> ) ..... per 100 kin	6-80	—
57 Varnishes ..... " "	14-50	—
58 Wood tar ..... " "	9-50	—
59 268 Coal tar ..... " "	Free	—

Nos.	Articles.	General Tariff Rate of Duty. Yen.	Conventions Tariff Rate of Duty. Yen.
259	Pitch and asphalt ..... per 100 kin	0-55	—
260	Shoe polishes (including receptacles) per 100 kin	9-90	—
261	Pencils : 1. Not cased (slender strips of graphite or of colours) ..... ad val. 30%	—	—
	2. Other, excluding those with metal sheaths : (A) Cased with wood or paper : (a) With metal attachments per gross	0-75 6-55	—
	(B) Other ..... ad val. 30%	—	—
262	Inks :		
	1. For copying or writing (including receptacles) ..... per 100 kin	8-35	—
	2. For printing : (A) Liquid or in paste : 1. In barrel : (a) Black ..... per 100 kin	3-45	—
	(b) Other ..... ad val. 25%	—	—
	2. Other (including receptacles) per 100 kin	21-50	—
	(B) Solid ..... " "	111-60	—
	3. Other ..... " "	ad val. 30%	—
263	Black solid inks and red solid inks, Chinese ..... ad val. 30%	—	—
264	Chalk-crayon and tailors' chalk ..... ad val. 30%	—	—
265	Artists' colours and artists' paints (in- cluding receptacles) ..... per 100 kin	50-00	—
266	Paints :		
	1. Copper paints, international composi- tions, anti-fouling compositions, anti-corrosive paints, and similar ships' bottom paints ..... per 100 kin	6-15	—
	2. Patent dryer ..... " "	2-80	—
	3. Enamel paints (including recep- tacles) ..... per 100 kin	12-20	—
	4. Other : (A) Each weighing not more than 6 kilos, including the weight of re- ceptacle (including receptacles) per 100 kin	6-40 4-95	1-25 B 3-50 B
	(B) Other ..... " "	—	—
267	Putty, mangan putty, marine gine pitch, and similar filling matter :		
	1. Putty ..... per 100 kin	1-40	—
	2. Mangan putty ..... " "	ad val. 30%	—
	3. Marine gine pitch ..... " "	ad val. 30%	—
	4. Other ..... " "	ad val. 30%	—
268	Sealing wax ..... per 100 kin	ad val. 15%	—
269	Dyes and pigments, n. o. p. f. ....	ad val. 30%	—
270	Coatings, n. o. p. f. ....	ad val. 30%	—

## GROUP VIII.—YARNS, THREADS, TWINES, CORDAGES AND MATERIALS THEREOF.

Note.—In case an article in this group is constituted more than one kind of fibre, any kind of fibre which does not exceed 5% by weight of the article shall not be considered as mixed in reference to the tariff classification, silk and artificial silk excepted.			
271	Cotton in the seed or ginned, including carded or combed cotton ..... per	Free	—
272	Cotton yarns :		
	1. Single or two-fold :		
	(A) Grey, including gassed yarn :		
	(a) Not exceeding No. 24 English per 100 kin	5-80	—
	(b) Not exceeding No. 42 English per 100 kin	6-40	—
	(c) Not exceeding No. 60 English per 100 kin	9-50	—
	(d) Not exceeding No. 80 English per 100 kin	11-00 11-30	—
	(e) Other ..... " "	Duty on grey yarn with an addition of 1 yen	—
	(1) Bleached simply ..... " "	100 kin.	—
	(f) Other ..... " "	Duty on grey yarn with an addition of 3 yen	—
	2. Other :		
	(A) Grey, including gassed yarn per 100 kin	28-00 30-00	—
	(B) Other ..... " "	—	—
273	Cotton twines not exceeding 3 grammes per 10 metres, and cotton threads :		
	1. In skein : (A) Grey ..... per 100 kin	28-00	—
	(B) Other ..... " "	30-00	—
	2. Other : (A) Reeled on wooden spool (in- cluding spools) ..... per 100 kin	35-00	—
	(B) Other ..... " "	ad val. 30%	—

\* Import duty suspended until 30th November, 1920.

GROUP VIII.—YARNS, THREADS, TWINES, CORDAGES AND MATERIALS THEREOF.							
Nos.	Articles	General	Conventional	Nos.	Articles	General	Conventional
		Tariff Rates of Duty.	Tariff Rates of Duty.			Tariff Rates of Duty.	Tariff Rates of Duty.
		Yen.	Yen.			Yen.	Yen.
274	Flax, China grass, ramie, hemp, jute and other vegetable fibres, n.o.p.f. ....	Free	—		elementary threads in the part where the greatest number of threads are used.		
275	Linen yarns:—				5. Figured tissues are those with a design or repeat constituted by interlocking both warps and woofs: more than 20 in number. In case of counting number of thread, forward, twisted yarn consisting of two or more single yarns, or yarns put together to act as one shall be counted as one.		
1. Single:—				208	Tissues of cotton:—		
(A) Grey ..... per 100 kin	10-75	8-60 B		1. Velvets, plushes, and other pile tissues, with pile cut or uncut:—			
(B) Other ..... "	11-40	9-25 B		(A) Grey ..... per 100 kin	34-00	25-50 B	
2. Other:—				(B) Other ..... "	10-00	30-00 B	
(A) Grey ..... "	40-90	—		2. Tissues woven with chenille threads	ad val. 20 %	—	
(B) Other ..... "	41-90	—		3. Flannels and other raised tissues			
276	Linen twines made by twisting together single yarns above No. 7 English and not exceeding 12 grammes per 10 metres, and linen threads:—			(A) Grey ..... per 100 kin	16-00	—	
1. Grey ..... per 100 kin	40-90	—		4. Gauze tissues ..... per 100 kin	ad val. 20 %	—	
2. Other ..... "	41-90	—		5. Tissues interwoven with laces ....	ad val. 20 %	—	
277	China grass yarns and ramie yarns:—			6. Plain tissues, n.o.p.f.:—			
1. Grey ..... per 100 kin	7-50	—		(A) Grey:—			
2. Other ..... "	12-00	—		(A-1) Weighing not more than 5 kilos, per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:—			
278	China grass twines and ramie twines, made by twisting together single yarns above No. 7 English and not exceeding 12 grammes per 10 metres, China grass threads and ramie threads ..... ad val. 30 %	—	—	(a) 19 threads or less, per 100 kin	3-00	15-30 B	
279	Hemp yarns ..... ad val. 10 %	—	—	(b) 27 threads or less, " "	31-00	20-70 B	
280	Jute yarns ..... ad val. 10 %	—	—	(c) 35 threads or less, " "	43-00	28-70 B	
281	Hemp twines and jute twines, made by twisting together single yarns above No. 7 English and not exceeding 12 grammes per 10 metres, hemp threads and jute threads ..... per 100 kin	27-10	—	(d) 43 threads or less, " "	57-00	38-00 B	
282	Sheep's wool, goat's hair and camel's hair, including those carded or combed	Free	—	(e) More than 43 threads, " "	77-00	51-30 B	
283	Woolen or worsted yarns:—			(A-2) Weighing not more than 10 kilos, per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:—			
1. Undyed or unprinted:—				(a) 19 threads or less, per 100 kin	11-00	8-30 B	
(A) Yarns made by twisting woolen and worsted yarns together ..... per 100 kin	20-50	—		(b) 27 threads or less, " "	14-00	10-60 B	
(B) Yarns made by twisting those of different number together and loop yarns ..... per 100 kin	20-50	—		(c) 35 threads or less, " "	18-00	13-60 B	
(C) Other:—				(d) 43 threads or less, " "	22-00	16-80 B	
1. Worsted:—				(e) More than 43 threads, " "	28-00	18-70 B	
(a) Not exceeding No. 32 metric per 100 kin	13-20	13-20 G F		(A-3) Weighing not more than 20 kilos, per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:—			
(A) Other ..... "	17-50	13-20 G F		(a) 19 threads or less, per 100 kin	10-00	6-70 B	
2. Woolen ..... "	12-00	—		(b) 27 threads or less, " "	11-00	8-50 B	
2. Other ..... "	Duty on undyed or unprinted yarns with an addition of 2-50 yen per 100 kin.	—		(c) 35 threads or less, " "	14-00	10-60 B	
284	Mixed yarns of cotton and wool:—			(d) 43 threads or less, " "	18-00	13-50 B	
1. Undyed or unprinted, per 100 kin	9-30	—		(e) More than 43 threads, " "	22-00	14-70 B	
2. Other ..... "	Duty on undyed or unprinted yarns with an addition of 3 yen per 100 kin.	—		(A-4) Weighing not more than 30 kilos, per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:—			
285	Coronets ..... Free	—	—	(a) 19 threads or less, per 100 kin	9-00	6-00 B	
286	Fine silk ..... per 100 kin	30-00	—	(b) 27 threads or less, " "	10-00	6-70 B	
287	Raw silk, including thrown silk:—			(c) 35 threads or less, " "	12-00	8-00 B	
1. Wild silk ..... Free	—	—		(d) 43 threads or less, " "	16-00	10-70 B	
2. Other ..... ad val. 30 %	—	—		(e) More than 43 threads, " "	20-00	13-30 B	
288	Spun silk yarns ..... ad val. 30 %	—	—	(A-5) Other ..... per 100 kin	11-00	9-30 B	
289	Silk threads ..... ad val. 30 %	—	—	(B) Bleached simply ..... Duty on gray tissues with an addition of 3 yen per 100 kin.	—	Duty on gray tissues with an addition of 3 yen per 100 kin. B	
290	Artificial silk ..... per 100 kin	87-00	—	(C) Other ..... Duty on gray tissues with an addition of 7 yen per 100 kin.	—	Duty on gray tissues with an addition of 7 yen per 100 kin. B	
291	Yarns, n.o.p.f.:—						
1. Partly of silk, artificial silk or metal	ad val. 30 %	—					
2. Other ..... ad val. 15 %	—	—					
292	Threads, n.o.p.f. .... ad val. 30 %	—	—				
293	Fishing gut ..... per 100 kin	86-80	—				
294	Cotton powder, wool powder, silk powder and artificial silk powder ..... ad val. 20 %	—	—				
295	Waste or old fibres, waste yarns and waste threads ..... Free	—	—				
296	Twines, cordages, braids and plaited ropes, n.o.p.f.:—						
1. Of cotton ..... per 100 kin	18-20	—					
2. Of flax, China grass, ramie, hemp, jute or Manila hemp, pure or mixed with one another per 100 kin	6-00	—					
3. Other ..... ad val. 20 %	—	—					
297	Twines, cordages, braids and plaited ropes, old, excluding those for trimming ..... per 100 kin	0-60	—				
GROUP IX.—TISSUES AND MANUFACTURES THEREOF.							
NOTES.							
1. The term "tissues" in this Group includes felts and knitted tissues.							
2. The term "silk" in this Group includes artificial silk.							
3. In case a tissue in this Group is constituted of more than one kind of fibre, any kind of fibre which does not exceed 5 % by weight of the tissue shall not be considered as mixed in reference to the tariff classification, silk and artificial silk excepted.							
4. The number of threads constituting the tissues shall be counted by							

Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.	Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
(b) 35 threads or less..per 100 kin	27-00	—		(b) Tissues of flax and cotton (hav-	Free	—
(c) 43 threads or less ..	27-00	—		ing more than 21 threads and		
(d) More than 43 threads ..	34-00	—		not more than 30 threads in a		
(A-4) Weighing not more than				square of 5 millimetres side in		
30 kilos. per 100 square				warp and wool).....		
metres, and having in a square				5. Plain, figured or brocaded tissues,		
of 5 millimetres side, in warp				n. o. p. f.:		
and wool:				(A) Tissues of jute:		
(a) 27 threads or less..per 100 kin	16-00	—		Having in a square of 5 milli-		
(b) 35 threads or less ..	20-00	—		metres side, in warp and wool:		
(c) 43 threads or less ..	26-00	—		(a) 4 threads or less.. per 100 kin	2-00	—
(d) More than 43 threads ..	33-00	—		(b) 10 threads or less.. ..	4-00	—
(A-5) Other ..	24-00	—		(c) 20 threads or less.. ..	7-40	—
(B) Bleached simply .....	Only on	—		(d) More than 20 threads .....	ad val. 20 %	—
	gray tissues			(B) Mixed with cotton:		
	with an			(B-1) Gray:		
	addition of			(a) Weighing not more than 40		
	3 yen			kilos. per 100 square metres,		
	per 100 kin.			and having in a square of 5		
(C) Other .....	Duty on	—		millimetres side, in warp and		
	gray tissues			wool:		
	with an			(a) 10 threads or less..per 100 kin	8-00	—
	addition of			(a) 20 threads or less ..	14-00	—
	7 yen			(a) 30 threads or less ..	24-00	—
	per 100 kin.			(a) 40 threads or less ..	32-00	—
				(a) 50 threads or less ..	42-00	—
				(b) Other .....	10-00	—
9. Other:				(B-2) Other .....	Duty on	—
(A) Gray:					gray	
(A-1) Weighing not more than					tissues	
5 kilos. per 100 square metres					with an	
and having in a square of 5					addition of	
millimetres side, in warp and					8 yen per	
wool:					100 kin.	
(a) 19 threads or less.. per 100 kin	24-00	16-00 B				
(b) 26 threads or less ..	32-00	21-30 B				
(c) 35 threads or less ..	44-00	29-30 B				
(d) 43 threads or less ..	39-00	39-30 B				
(e) More than 43 threads ..	80-00	53-30 B				
(A-2) Weighing not more than						
10 kilos. per 100 square metres,						
and having in a square of 5						
millimetres side, in warp and						
wool:						
(a) 19 threads or less..per 100 kin	12-00	8-00 B				
(b) 27 threads or less.. ..	15-00	10-00 B				
(c) 25 threads or less ..	19-00	14-30 B				
(d) 43 threads or less.. ..	24-00	18-00 B				
(e) More than 43 threads ..	50-00	20-00 B				
(A-3) Weighing not more than 20						
kilos. per 100 square metres,						
and having in a square of 5						
millimetres side, in warp and						
wool:						
(a) 27 threads or less..per 100 kin	12-00	8-00 B				
(b) 35 threads or less.. ..	15-00	11-30 B				
(c) 43 threads or less.. ..	20-00	15-00 B				
(d) More than 43 threads ..	25-00	18-80 B				
(A-4) Weighing not more than 30						
kilos. per 100 square metres,						
and having in a square of 5						
millimetres side, in warp and						
wool:						
(a) 27 threads or less..per 100 kin	11-00	7-30 B				
(b) 35 threads or less.. ..	13-00	8-70 B				
(c) 43 threads or less.. ..	17-00	11-30 B				
(d) More than 43 threads ..	22-00	14-70 B				
(A-5) Other .....	15-00	10-00 B				
(B) Bleached simply .....	Duty on	Duty on				
	gray	gray				
	tissues	tissues				
	with an	with an				
	addition of	addition of				
	3 yen per	3 yen per				
	100 kin.	100 kin. B				
(C) Other .....	Duty on	Duty on				
	gray	gray				
	tissues	tissues				
	with an	with an				
	addition of	addition of				
	7 yen per	7 yen per				
	100 kin.	100 kin. B				
1298 ex (C) Tissues of cotton for umbrellas						
and satins, not figured, dyed:						
Weighing more than 10 kilos, but not						
more than 20 kilos, per 100 square						
metres, and having in a square of						
5 millimetres side, in warp and						
wool:						
From 28 to 35 threads. per 100 kin	—	18-30 I				
From 36 to 43 threads. ....	—	22-00 I				
9 Tissues of flax, China grass, ramie,						
hemp or jute, pure or mixed with one						
another including those mixed with						
cotton:						
1. Velvets, plushes, and other pile						
tissues, with piles, cut or uncut ..	ad val. 20 %	—				
2. Bolting cloth .....	ad val. 15 %	—				
3. Gauze tissues, excluding bolting						
cloth .....	ad val. 20 %	—				
4. Bleached, plain woven tissues of						
flax, pure or mixed with cotton						
(weighing not more than 17 kilos,						
per 100 sq. metres):						
(a) Tissues of flax (having more						
than 25 threads and not more than						
32 threads in a square of 5 milli-						
metres side in warp and wool) ..	Free	—				

Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
(b) Tissues of flax and cotton (hav-	Free	—
ing more than 21 threads and		
not more than 30 threads in a		
square of 5 millimetres side in		
warp and wool).....		
5. Plain, figured or brocaded tissues,		
n. o. p. f.:		
(A) Tissues of jute:		
Having in a square of 5 milli-		
metres side, in warp and wool:		
(a) 4 threads or less.. per 100 kin	2-00	—
(b) 10 threads or less.. ..	4-00	—
(c) 20 threads or less.. ..	7-40	—
(d) More than 20 threads .....	ad val. 20 %	—
(B) Mixed with cotton:		
(B-1) Gray:		
(a) Weighing not more than 40		
kilos. per 100 square metres,		
and having in a square of 5		
millimetres side, in warp and		
wool:		
(a) 10 threads or less..per 100 kin	8-00	—
(a) 20 threads or less ..	14-00	—
(a) 30 threads or less ..	24-00	—
(a) 40 threads or less ..	32-00	—
(a) 50 threads or less ..	42-00	—
(b) Other .....	10-00	—
(B-2) Other .....	Duty on	—
	gray	
	tissues	
	with an	
	addition of	
	8 yen per	
	100 kin.	
(C) Other:		
(C-1) Gray:		
(a) Weighing not more than 40		
kilo. per 100 square metres,		
and having in a square of 5		
millimetres side, in warp		
and wool:		
(a) 10 threads or less..per 100 kin	10-00	—
(a) 20 threads or less ..	18-00	—
(a) 30 threads or less ..	32-00	—
(a) 40 threads or less ..	44-00	—
(a) 50 threads or less ..	56-00	—
(b) Other .....	13-40	—
(C-2) Other .....	Duty on gray	—
	tissues with	
	an addition	
	of 8 yen per	
	100 kin.	
6. Other:		
(A) Mixed with cotton:		
(A-1) Gray:		
(a) Weighing not more than 40		
kilo. per 100 square metres,		
and having in a square of 5		
millimetres side, in warp		
and wool:		
(a) 10 threads or less..per 100 kin	7-00	—
(a) 20 threads or less ..	13-00	—
(a) 30 threads or less ..	22-00	—
(a) 40 threads or less ..	30-00	—
(a) 50 threads or less ..	38-00	—
(b) Other .....	9-00	—
(A-2) Other .....	Duty on gray	—
	tissues with	
	an addition	
	of 8 yen per	
	100 kin.	
(B) Other:		
(B-1) Gray:		
(a) Weighing not more than 40		
kilo. per 100 square metres,		
and having in a square of 5		
millimetres side, in warp		
and wool:		
(a) 10 threads or less..per 100 kin	9-00	—
(a) 20 threads or less ..	16-00	—
(a) 30 threads or less ..	20-00	—
(a) 40 threads or less ..	40-00	—
(a) 50 threads or less ..	50-00	—
(b) Other .....	12-00	—
(B-2) Other .....	Duty on gray	—
	tissues with	
	an addition	
	of 8 yen per	
	100 kin.	
300 Tissues of pineapple, <i>poracua thun-</i>		
<i>bergiana</i> , Manila hemp, agave, and		
other vegetable fibres (excluding		
cotton, flax, china grass, ramie, hemp		
and jute), pure or mixed with one		
another:		
Having in a square of 5 milli-		
metres side, in warp and wool:		
1. 4 threads or less.. per 100 kin	2-00	—
2. 10 threads or less.. ..	6-00	—
3. 20 threads or less.. ..	12-00	—
4. More than 20 threads .....	ad val. 20 %	—
301 Tissues of wool, and mixed tissues		
of wool and cotton, of wool and silk,		
or of wool, cotton and silk:		
1. Velvets, plushes, and other pile		
tissues, with piles, cut or uncut:		
(A) Partly of silk .. per 100 kin	180-00	—
(B) Other .....	50-00	—

## GROUP IX—TEXTILES AND MANUFACTURES—FIBROUS—continued.

Nos.	Description	Tariff Rates of Duty.		No.	Description	Tariff Rates of Duty.		
		Yen.	Yen.			Yen.	Yen.	
2.	Other:			307	Peits:			
(A) Of wool				1.	Of wool, or wool and cotton			
(a) Weighing not more than 100 grammes per sq. metre	per 100 kin	57-50	43-10 F	2.	Other	per 100 kin	47-40	
(b) Weighing not more than 200 grammes per sq. metre	per 100 kin	70-00	57-50 B	308	Embroidered tissues	ad val. 30 %	—	
(c) Weighing not more than 500 grammes per sq. metre	per 100 kin	60-00	15-00 B	309	Bookbinders' cloth	ad val. 40 %	—	
(d) Other	per 100 kin	50-00	40-00 B	310	Tracing cloth	20-00	—	
(B) Of wool and cotton:				311	Artists' canvases	64-20	—	
(a) Weighing not more than 100 grammes per sq. metre	per 100 kin	55-00	44-00 C	312	Window holland	ad val. 30 %	—	
(b) Weighing not more than 200 grammes per sq. metre	per 100 kin	52-00	42-00 C	313	Empire cloth	30-70	—	
(c) Weighing not more than 500 grammes per sq. metre	per 100 kin	37-50	30-00 B	314	Leather cloth or oil cloth	30-10	—	
(d) Other	per 100 kin	22-50	18-00 B	315	Oil cloth for floor, or linoleum	22-40	—	
(C) Of wool and silk, or of wool, cotton and silk:				316	Roofing canvas	4-60	—	
(1) Containing not more than 10 % by weight of silk:				317	Tarred canvas	ad val. 20 %	—	
(a) Weighing not more than 100 grammes per sq. metre	per 100 kin	11-00	—	318	Emery cloth, including glass cloth	2-75	—	
(b) Weighing not more than 200 grammes per sq. metre	per 100 kin	136-00	—	319	Waterproof tissues coated or impregnated with India-rubber:			
(c) Weighing not more than 500 grammes per sq. metre	per 100 kin	120-00	—	1.	Wholly or partly of silk	ad val. 40 %	—	
(d) Other	per 100 kin	120-00	—	2.	Other	per 100 kin	57-40	
(2) Containing not more than 25 % by weight of silk:				320	Elastic webbing and elastic bands or the like:			
(a) Weighing not more than 100 grammes per sq. metre	per 100 kin	188-00	—	1.	Exceeding 8 centimetres in width:			
(b) Weighing not more than 200 grammes per sq. metre	per 100 kin	180-00	—	(A) Partly of silk	per 100 kin	148-00	—	
(c) Weighing not more than 500 grammes per sq. metre	per 100 kin	172-00	—	(B) Other	per 100 kin	86-00	—	
(d) Other	per 100 kin	164-00	—	2.	Other:			
(C3) Other	ad val. 40 %	—	—	(A) Woven:				
302	Tissues of horse's hair, including those mixed with other fibres	ad val. 25 %	—	(a) Partly of silk	ad val. 10 %	—	—	
303	Silk tissues and silk mixed tissues, n.o.p.f.:			(b) Other	ad val. 30 %	—	—	
1.	Velvets, plushes, and other pile tissues, with pile, cut or mout:			(c) Other:				
(A) Of silk	per 100 kin	520-00	—	(a) Partly of silk	ad val. 40 %	—	—	
(B) Other	per 100 kin	180-00	—	(b) Other	ad val. 30 %	—	—	
2.	Bolting cloth	ad val. 15 %	—	321	Insulating tapes of tissues	per 100 kin	19-60	—
3.	Other:			322	Lump wicks	ad val. 30 %	—	
(A) Of silk:				323	Typewriter ribbons	ad val. 30 %	—	
(a) Tissues of wild silk	per 100 kin	200-00	—	324	Hankkerchiefs, single:			
(b) Other	per 100 kin	320-00	—	1.	Of cotton	per 100 doz.	25-90	—
(B) Other:				2.	Of flax	—	5-70	—
(a) Containing not more than 10 % by weight of silk	per 100 kin	30-00	—	3.	Of flax and cotton	—	73-20	—
(b) Containing not more than 25 % by weight of silk	per 100 kin	180-00	—	4.	Wholly or partly of silk	ad val. 50 %	—	
(c) Containing not more than 50 % by weight of silk	per 100 kin	280-00	—	5.	Other	ad val. 35 %	—	
(d) Other	per 100 kin	380-00	—	325	Towels, single:			
304	Mixed tissues, n.o.p.f.:			1.	Of cotton	per 100 kin	40-90	—
1.	Velvets, plushes, and other pile tissues, with pile, cut or mout	per 100 kin	57-50	2.	Other	ad val. 35 %	—	
2.	Other	per 100 kin	37-50	326	Blankets, single:			
305	Stockinet and similar knitted tissues, raised or not:			1.	Of wool or wool and cotton	per 100 kin	30-10	—
1.	Wholly or partly of silk	ad val. 45 %	—	2.	Other	per 100 kin	25-80	—
2.	Other:			327	Travelling rugs, single:			
(A) Weighing not more than 200 grammes per sq. metre	per 100 kin	68-60	—	1.	Wholly or partly of silk	per 100 kin	232-00	—
(B) Weighing not more than 400 grammes per sq. metre	per 100 kin	54-10	—	2.	Other	per 100 kin	60-00	—
(C) Other	per 100 kin	27-00	—	328	Carpets and carpetings:			
306	Lace tissues and netted tissues:			1.	Wholly or partly of wool:			
1.	Curtainings:			(A) Woven with piles:				
(A) Of cotton	per 100 kin	20-00	—	(A-1) Having piles constituted with warp or wool of one system:				
(B) Other	ad val. 30 %	—	—	(a) With cut piles	per 100 kin	56-10	—	
2.	Mosquito nettings:			(b) Other	per 100 kin	21-40	—	
(A) Of cotton	per 100 kin	78-80	—	(A-2) Other:				
(B) Other	ad val. 30 %	—	—	(a) With cut piles	per 100 kin	44-50	—	
3.	Veilings:			(b) Other	per 100 kin	27-20	—	
(A) Wholly or partly of silk	per 100 kin	68-00	—	(B) Of felt	per 100 kin	17-10	—	
(B) Other	ad val. 30 %	—	—	(C) Other	ad val. 30 %	—	—	
4.	Nettings for fishing or hunting	ad val. 25 %	—	2.	Of hemp or jute	ad val. 30 %	—	
5.	Other:			3.	Other	ad val. 30 %	—	
(A) Wholly or partly of silk	per 100 kin	68-00	—	329	Table cloths, single:			
(B) Other	ad val. 30 %	—	—	1.	Of cotton, of cotton and hemp, or of cotton and jute	per 100 kin	60-00	—
307	Trimmings:			2.	Of flax, or cotton and flax	per 100 kin	80-00	—
1.	Ribbons, laces, edgings, tapes, galloons, combs, braids, and the like:			3.	Of wool, or wool and cotton	per 100 kin	98-20	—
(A) Wholly or partly of silk, or combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory or tortoise shells	ad val. 50 %	—	—	4.	Wholly or partly of silk, combined with metal threads, or embroidered	ad val. 50 %	—	
(B) Combined with imitation precious stones, glass beads, base metals &c.	ad val. 40 %	—	—	5.	Other	ad val. 40 %	—	
(C) Other:				330	Curtains and window blinds:			
(a) Darned, embroidered or of lace work	ad val. 40 %	—	—	1.	Of wool, or wool and cotton	per 100 kin	93-00	—
(b) Other	ad val. 30 %	—	—	2.	Wholly or partly of silk, combined with metal threads, or embroidered	ad val. 50 %	—	
2.	Other, such as tassels, knots, loops, stars &c.:			3.	Other:			
(A) Wholly or partly of silk or combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory or tortoise shells	ad val. 50 %	—	—	(A) Of lace	per 100 kin	39-50	—	
(B) Other	ad val. 40 %	—	—	(B) Other	ad val. 40 %	—	—	

Nos.	Articles.	General Tariff Rates of Duty.		Nos.	Articles.	General Tariff Rates of Duty.	
		Yen.	Cent.			Yen.	Cent.
	Mosquito nets .....	ad val.	40 %		2. Other:		
	Hammocks .....	ad val.	40 %		(A) Wholly or partly of silk ..		
	Fishing or hunting nets .....	ad val.	25 %		(a) Silk hats or opera hats ..	per doz.	28-80
	Air cushions:				(b) Chinese hats .....	ad val.	50 %
	1. Wholly or partly of silk .. per 100 kin	315-00	—		(c) Hoods .....	per doz.	3-80
	2. Other .....	121-00	—		(d) Other .....	ad val.	50 %
	Bed quilts and cushions:				(B) Of felt:		
	1. Wholly or partly of silk .....	ad val.	50 %		(B-1) Hats .....	per doz.	7-50
	2. Other:				(B-2) Hat bodies:		
	(A) Stuffed with feathers or down ..	per 100 kin	124-00		(a) Blocked .....	..	7-50
	(B) Other .....	78-10	—		(b) Other:		
	Woven belting for machinery and woven				(b-1) Of sheep's wool ..	..	0-95
	hoses:				(b-2) Other .....	ad val.	20 %
	1. Of cotton .....	ad val.	25 %		(C) Of Panama straw or similar		
	2. Other .....	21-00	—		vegetable fibres .....	per doz.	35-60
	Filter bags, and gas bags .....	ad val.	20 %		(D) Of straw or wood shaving, pure		
	Gunny bags .....	2-55	—		or mixed with one another	per doz.	6-25
	Old gunny bags .....	Free.	—		(E) Other:		
	Rags .....	ad val.	30 %		(a) Helmet hats .....	..	9-50
	Tissues, n.o.p.f. .....	ad val.	30 %		(b) Chinese hats .....	..	1-15
	Manufactures of tissue, n.o.p.f.:				(c) Caps of tissues, woven or		
	1. Wholly or partly of silk, or com-				knitted .....	per doz.	3-60
	bined with precious metals, metals				(d) Hoods .....	..	2-90
	coated with precious metals, precious				(e) Other .....	ad val.	40 %
	stones, semi-precious stones, pearls,				355 Boots, shoes, slippers, sandals, clogs and		
	corals, elephant's ivory, or tortoise				the like:		
	shells, or embroidered .....	ad val.	50 %		1 Boots:		
	2. Other .....	ad val.	40 %		(A) Of leather .....	per 100 kin	131-00
	GROUP X.—CLOTHING AND ACCESSORIES THEREOF.				(B) Of india-rubber ..	..	50-00
	Note.—The term "silk" in this				(C) Other .....	ad val.	40 %
	group includes artificial silk.				2 Shoes:		
	Raincoats:				(A) Of leather .....	per 100 kin	135-00
	1. Wholly or partly of silk .....	ad val.	50 %		(B) Of canvas or buck:		
	2. Other .....	136-00	—		(a) With leather sole ..	..	86-70
	Shirts, fronts, collars and cuffs ..	131-00	—		(b) Other .....	..	57-80
	Under-shirts and drawers:				(C) Wholly or partly of silk ..	ad val.	50 %
	1. Knitted:				(D) Other .....	ad val.	40 %
	(A) Of cotton .....	per 100 kin	115-00		3 Chinese shoes:		
	(B) Of wool, or wool and cotton				(A) Wholly or partly of silk		
	per 100 kin	133-00	—		(a) Wholly or partly ..	per 100 kin	62-50
	(C) Wholly or partly of silk ..	ad val.	50 %		(b) Other .....	..	30-70
	(D) Other .....	ad val.	40 %		(B-3) Other .....	..	51-60
	2. Other:				4 Overshoes of india-rubber ..	..	51-60
	(A) Wholly or partly of silk .....	ad val.	50 %		5 Slippers:		
	(B) Other .....	ad val.	40 %		(A) Of leather .....	..	119-00
	Gloves:				(B) Of tissues:		
	1. Of leather .....	per 100 kin	450-00		(B-1) Wholly or partly of silk ..	ad val.	50 %
	2. Of leather and other materials ex-				(B-2) Of felt:		
	cept silk .....	per 100 kin	179-00		(a) With leather sole	per 100 kin.	76-40
	3. Of cotton, of flax, of cotton and flax,				(b) Other .....	ad val.	40 %
	of wool or of wool and cotton				(B-3) Other .....	..	ad val.
	per 100 kin	226-00	—		(C) Other .....	..	ad val.
	4. Wholly or partly of silk .....	949-00	—		6 Other .....	..	ad val.
	5. Other .....	ad val.	40 %		356 Shoe laces .....	..	ad val.
	8 Stockings and socks:				357 Buttons, excluding those made of		
	1. Of cotton, of flax, of cotton and				or combined with precious metals, metals		
	flax, of wool or of wool and cotton				coated with precious metals, precious		
	per 100 kin	138-00	—		stones, semi-precious stones, pearls,		
	2. Wholly or partly of silk .....	ad val.	50 %		corals, elephant's ivory or tortoise		
	3. Other .....	ad val.	40 %		shells:		
	9 Shawls, comforters and mufflers:				1 Buttons for cuffs or shirts .....	ad val.	40 %
	1. Mufflers:				2 Other:		
	(A) Of silk .....	per 100 kin	853-00		(A) Covered (including inner		
	(B) Partly of silk .....	..	530-00		packings) .....	per 100 kin	118-00
	(C) Other .....	ad val.	40 %		(B) Of metal (including inner		
	2. Other:				packings) .....	per 100 kin	34-30
	(A) Of cotton, of flax, of China grass,				(C) Of porcelain or glass (includ-		
	of wool or of wool and cotton				ing inner packings) ..	per 100 kin	12-60
	per 100 kin	159-00	—		(D) Of ivory nut, including imita-		
	(B) Of silk .....	750-00	—		tions (including inner packings)		
	(C) Partly of silk excluding those				per 100 kin	111-00	70-00
	combined with furs or leathers				(E) Of bone or horn (including		
	per 100 kin	100-00	—		inner packings) .....	per 100 kin	102-00
	(D) Wholly or partly of furs or fea-				(F) Other .....	ad val.	40 %
	thers .....	ad val.	50 %		358 Buckles, hooks, eyes, and the like,		
	(E) Other .....	ad val.	40 %		excluding those made of or combined		
	50 Neckties:				with precious metals, metals coated		
	1. Wholly or partly of silk .. per kin	11-40	—		with precious metals, precious stones,		
	2. Other .....	3-85	—		semi-precious stones, pearls, corals,		
	51 Trouser suspenders or braces:				elephant's ivory or tortoise shells:		
	1. Wholly or partly of silk .. per 100 kin	454-00	—		1. Buckles .....	per 100 kin	14-40
	2. Other .....	102-00	—		2. Hooks and eyes .....	..	40-80
	62 Belts:				3. Shoe hooks and shoe eyelets		
	1. Made of or combined with precious				per 100 kin	51-30	—
	metals, metals coated with precious				4. Other .....	ad val.	40 %
	metals, precious stones, semi-precious				359 Jewellery for personal adornment ..	ad val.	50 %
	stones, pearls or corals .....	ad val.	50 %		360 Clothing and accessories or parts thereof,		
	2. Other:				n.o.p.f.:		
	(A) Wholly and partly of silk ..	ad val.	50 %		1. Wholly or partly of fur, feather		
	(B) Of leather .....	ad val.	40 %		or silk, or made of, or combined or		
	(C) Other .....	ad val.	40 %		trimmed with precious metals,		
	503 Sleeve suspenders, stocking suspenders,				metals coated with precious metals,		
	and the like:				precious stones, semi-precious		
	1. Wholly or partly of silk .....	ad val.	50 %		stones, pearls, corals, elephant's		
	2. Of metal .....	ad val.	40 %		ivory or tortoise shells or embroi-		
	3. Other .....	per 100 kin	178-00		dered .....	ad val.	50 %
	504 Hats and hat bodies, caps, bonnets, and				2. Other .....	ad val.	40 %
	hoods:				GROUP XI.—PULP FOR PAPER MAKING, PAPERS		
	1. Combined or trimmed with pre-				FACTURES, BOOKS AND PICTURES.		
	cious metals, metals coated with				361 Pulp for paper making:		
	precious metals, precious stones,				1. Mechanical pulp .....	per 100 kin	0-21
	semi-precious stones, pearls, corals,				2. Other .....	..	0-27
	feathers, artificial flowers, &c. ..	ad val.	50 %				



GROUP XI.—PULP AND PAPER MAKING, PAPERS, PAPER MANUFACTURES, BOOKS AND PICTURES—continued.

Nos.	Articles.	General Tariff Rates of Duty.		Conventional Tariff Rates of Duty.		Nos.	Articles.	General Tariff Rates of Duty.		Conventional Tariff Rates of Duty.	
		Yen.	Per 100 kin.	Yen.	Per 100 kin.			Yen.	Per 100 kin.	Yen.	Per 100 kin.
54.	Printing paper:										
1.	Art. paper.....per 100 kin			2-40							
2.	Other:										
	(A) Coloured in the paste			1-20							
	(B) Other:										
	(a) Weighing not more than 58 grammes per square metre per 100 kin			1-00							
	(b) Other			2-00							
563.	Writing paper.....			3-15							
564.	Drawing paper.....			3-55							
565.	Plotting paper, not including plotting books.....			3-80							
566.	Filter paper.....			17-40							
567.	Packing paper and match paper, excluding tissue paper..... per 100 kin			1-75	1-50 G						
568.	Cigarette paper.....			12-10							
569.	Wall paper.....			8-50							
570.	Pastelboard or cardboard.....			1-50							
571.	Chinese paper of all kinds.....			ad val. 3% 2							
572.	Imitation Japanese paper and tissue paper..... per 100 kin			3-25							
573.	Imitation parchment, paraffin paper and wax paper:										
	1. Covered with, or with application of metal foil or metal powder, em- bossed, or printed..... per 100 kin			3-85							
	2. Other.....			3-20							
574.	Tracing paper.....			22-00							
575.	Litho transfer paper.....			30-50							
576.	Oiled paper.....			5-00							
577.	Glass paper for window pane.....			57-20							
578.	Papers not otherwise provided for:										
	1. Covered with, or with application of metal foil or metal powder: (A) Covered with, or with application of foil or powder of precious metal.....			ad val. 30 %							
	(B) Other..... per 100 kin			10-90							
	2. Coloured on the surface:										
	(A) Embossed.....			4-95							
	(B) Other.....			5-30							
	3. Printed:										
	(A) Embossed.....			5-30							
	(B) Other.....			4-10							
	4. Other:										
	(A) Craped or wrinkled.....			12-70							
	(B) Other.....			ad val. 25 %							
579.	Paper laces and paper borders:										
	1. Covered with, or with application of metal foil or metal powder..... per 100 kin			37-80							
	2. Other.....			9-50							
580.	Blank books.....										
	1. Of Chinese paper.....			9-60							
	2. Other:										
	(A) With paper covers.....			25-30							
	(B) Other.....			47-80							
581.	Blank forms.....			16-40							
582.	Note paper in box.....			ad val. 30 %							
583.	Envelopes:										
	1. In box, including those accompany- ing note paper (including boxes)..... per 100 kin			19-60							
	2. Other.....			15-70							
584.	Albums:										
	1. With leather covers.....			ad val. 50 %							
	2. With cloth covers.....										
	(A) Wholly or partly of silk..... per 100 kin			48-90							
	(B) Other.....			20-00							
	3. With paper covers.....			15-50							
	4. Other.....			ad val. 40 %							
585.	Test paper.....			ad val. 20 %							
586.	Baryta paper, albuminized paper, and sensitized papers for photography:										
	1. Baryta paper (including inner packings)..... per 100 kin			19-50							
	2. Albuminized paper (including inner packings)..... per 100 kin			85-60							
	3. Bromide paper and platinum paper (including inner packings)..... per 100 kin			134-00							
	4. Other.....			ad val. 10 %							
587.	Carbon paper..... per 100 kin			27-30							
588.	Emery paper, including glass-paper..... per 100 kin			2-00							
589.	Labels.....			35-20							
590.	Playing cards.....			113-00							
591.	Photographs.....			ad val. 50 %							
592.	Calendars and pictures:										
	1. Printed..... per 100 kin			39-30							
	2. Other.....			Free							
593.	Card calendars and block calendars.....			ad val. 30 %							
594.	Picture post cards..... per 100 kin			52-40							
595.	Christmas cards and the like.....			ad val. 50 %							
596.	Printed books, copy books, drawing books with designs, music, newspapers, periodicals and other printed matter, n.o.p.f.....			Free							
597.	Plans, architectural and engineering.....										
598.	Geographical atlases or maps, charts and scientific diagrams or maps.....										
599.	Paper money, bank notes, coupons, share certificates and other negotiable papers.....										
600.	Waste paper.....										
601.	Manufactures of paper or pulp, n.o.p.f.....			ad val. 40 %							

GROUP XII.—MINERALS AND MANUFACTURES THEREOF.

Nos.	Articles.	General Tariff Rates of Duty.		Conventional Tariff Rates of Duty.	
		Yen.	Per 100 kin.	Yen.	Per 100 kin.
402.	Silica sand, quartz sand, and other sand, and gravel, n.o.p.f.:				
1.	Coloured.....			ad val. 20 %	
2.	Other.....			Free	
403.	Flint.....				
404.	Emery stone, powdered or not.....				
405.	Emery sand, corundum sand, tripoli and similar mineral substances for grinding or polishing.....				
406.	Bricks..... per 100 kin			0-45	
407.	Metal polishes, n.o.p.f.:				
1.	Liquid or in paste (including receipts)..... per 100 kin			5-00	
2.	Other.....			2-60	
408.	Grindstones or whetstones:				
1.	Artificial.....			9-00	
2.	Other:				
	(A) Oil stones and the like.....			27-90	
	(B) Other.....			ad val. 10 %	
409.	Slate and manufactures thereof, n.o.p.f.:				
1.	Unworked.....			Free	
2.	Other:				
	(A) Unsmoothed, unpolished or un- curved:				
	(a) Roofing slates..... per 100 kin			0-20	
	(b) Other.....			ad val. 10 %	
	(B) Other.....			ad val. 40 %	
410.	Lithographic stone:				
1.	Unworked.....			Free	
2.	Other.....			0-50	
411.	Bort, carbonado and other black diamond.....			Free	
412.	Precious stones.....			ad val. 5 %	
413.	Semi-precious stones and manufactures thereof, n.o.p.f.:				
1.	Unworked or unpolished.....			ad val. 20 %	
2.	Other.....			ad val. 50 %	
414.	Stones and manufactures thereof, n.o.p.f.:				
1.	Unworked, or split or roughly hewn as it presents no regular shape.....			Free	
2.	Other:				
	(A) Unsmoothed, unpolished or un- curved.....			ad val. 10 %	
	(B) Other.....			ad val. 40 %	
415.	Amber and manufactures thereof, n.o.p.f.:				
1.	Unworked.....			ad val. 20 %	
2.	Other.....			ad val. 50 %	
416.	Waste amber.....			Free	
417.	Meerschaum or artificial meerschaum and manufactures thereof:				
1.	Unworked.....			ad val. 20 %	
2.	Other.....			ad val. 40 %	
418.	Asbestos and manufactures thereof, n.o.p.f.:				
1.	In lump, powder or fibre.....			Free	
2.	Yarn..... per 100 kin			6-00	
3.	Board.....			1-70	
4.	Other.....			10-30	
419.	Mica and manufactures thereof, n.o.p.f.:				
1.	In slab or powder.....			Free	
2.	Sheet.....				
	(A) Uncoloured or unornamented (B) Other.....			ad val. 30 %	
	3. Mixed together with or without tissue, paper, etc..... per 100 kin			30-00	
	4. Other.....			ad val. 30 %	
420.	Talc and soapstone, powdered or not.....			Free	
421.	Phosphorite.....				
422.	Kainite, kieserite, carnallite and similar salts.....				
423.	Gypsum:				
1.	Uncalcined..... per 100 kin			0-05	
2.	Other.....			0-30	
424.	Manufactures of gypsum.....			ad val. 30 %	
425.	Cryolite.....			Free	
426.	Clay.....				
427.	Plumbago.....				
428.	Manufactures of plumbago, n.o.p.f.:				
1.	Crucibles..... per 100 kin			6-15	
2.	Other.....			ad val. 30 %	
429.	Coal.....			Free	
430.	Slakes..... per 10,000 kin			5-65	
431.	Brick coal or briquettes.....			ad val. 10 %	
432.	Portland cement, Roman cement, puzzolana cement and similar hy- draulic cements..... per 100 kin			0-30	
433.	Manufactures of cement:				
1.	Unpolished, uncoated or un- coloured.....			ad val. 30 %	
2.	Other.....			ad val. 40 %	
434.	Dolomite and magnesite, unworked or n.o.p.f.:			Free	
435.	Minerals and manufactures thereof, n.o.p.f.:				
1.	Unworked.....			ad val. 5 %	
2.	Other:				
	(A) Powdered or calcined.....			ad val. 10 %	
	(B) Other.....			ad val. 30 %	
	GROUP XIII.—POTTERIES, GLASS AND GLASS MANUFACTURES.				
436.	Bricks, excluding cement-bricks:				
1.	Fire bricks..... per 100 kin			0-45	
2.	Other:				
	(A) Glazed or coloured.....			ad val. 20 %	
	(B) Other.....			ad val. 20 %	
	(a) Perforated.....			ad val. 20 %	
	(b) Other.....			ad val. 20 %	

Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.	Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
Files of clay:				(B) Spiegeleisen.....per 100 kin	0.16	—
1. Glazed or coloured .....per 100 kin	3.10	—		(C) Ferro-manganese ..	0.25	—
2. Other.....	1.90	—		(D) Ferro-silicon and silico-spiegel- eisen.....per 100 kin	0.20	—
Fireproof manufactures of clay, n.o.p.f.:				(E) Ferro-chrome, ferro-nickel, ferro- aluminium and other non- malleable iron alloys.....	ad val. 5%	—
1. Crucibles.....per 100 kin	3.00	—		(F) Other.....		—
2. Gas retorts.....	ad val. 20%	—		(a) Ingots, blooms, billets and slabs per 100 kin	0.50	—
3. Nozzles and stoppers.....	ad val. 20%	—		(b) Keg steel and lamboe steel per 100 kin	0.40	—
4. Other.....	ad val. 20%	—		(c) Other.....	ad val. 7 1/2%	—
Potteries, n.o.p.f.:				2. Bars or rods, including those having such a shape, as T, angle, &c per 100 kin	0.60	—
1. Combined with precious metals, or metals coated with precious metals	ad val. 50%	—		3. Wire rods, in coils.....	0.20	—
2. Other.....	ad val. 40%	—		4. Plates and sheets:		—
Broken potteries.....	Free	—		(A) Not coated with metals:		—
Glass in lumps.....	ad val. 10%	—		(A-1) Checkered.....per 100 kin	0.70	—
“ powder.....	ad val. 10%	—		(A-2) Corrugated.....	1.55	—
“ rods and glass tubes.....per 100 kin	7.00	—		(A-3) Other:		—
Plate or sheet glass:				(a) Not exceeding 0.7 millimetre in thickness.....per 100 kin	0.40	0.30 B
1. Uncoloured or unstained, with flat surface:				(b) No exceeding 1.5 millimetres in thickness.....per 100 kin	0.75	—
(A) Not exceeding 4 millimetres in thickness:				(c) Other.....	0.60	—
(a) Not exceeding 1 sq. metre each per 100 sq. metres	11.00	—		(B) Coated with base metals:		—
(b) Other.....	18.40	—		(B-1) Tinned (timel iron sheets and tinned steel sheets:		—
(B) Other:				(a) Ordinary.....per 100 kin	0.20	0.70 B
(a) Not exceeding 1,000 sq. centi- metres each, per 100 sq. metres	56.30	—		(b) Crystallized embossed or the like.....per 100 kin	2.35	—
(b) Other.....	112.00	—		(B-2) Galvanized (corrugated or not).....per 100 kin	2.00	1.20 B
2. Silvered:				(B-3) Other.....	ad val. 20%	—
(A) Not exceeding 1,000 sq. centi- metres each, per 100 sq. metres	139.00	—		5. Wire:		—
(B) Other.....	159.00	—		(A) Not coated with metals:		—
3. Stained coloured or ground, ex- cluding those ribbed, embossed, and the like:				(a) Not exceeding 1.5 millimetres in diameter.....per 100 kin	1.15	—
(A) Not exceeding 1 sq. metre each per 100 sq. metres	29.30	—		(b) Other.....	1.00	—
(B) Other.....	33.20	—		(B) Coated with base metals:		—
4. Ribbed, embossed or the like.....	20.70	—		(B-1) Galvanize 1:		—
per 100 sq. metres	ad val. 25%	—		(a) Not exceeding 1.5 millimetre in diameter.....per 100 kin	1.25	—
5. Other.....	ad val. 25%	—		(b) Other.....	ad val. 20%	—
Plate glass having inlaid metal wire or net.....per 100 sq. metres	55.20	—		(B-3) Other.....	ad val. 20%	—
Side light glass, without frame.....	7.00	—		6. Reel wire.....per 100 kin	1.85	—
Sky light glass.....	ad val. 25%	—		7. Ribbons.....	1.59	—
Spectacle glass, cut.....	ad val. 30%	—		8. Bands (hoop iron):		—
Optical lenses or prisms, without frames or handles:				(A) Not coated with metals.....	ad val. 10%	—
1. Unpolished.....	ad val. 30%	—		(B) Coated with base metals.....	ad val. 10%	—
2. Other.....	ad val. 30%	—		9. Paragon wire:		—
Deckglass for microscope.....	1.60	—		(A) Not coated with metals.....	1.10	—
Object glass for microscope.....	1.40	—		(B) Coated with base metals.....	ad val. 20%	—
Dry plates for photograph:				10. Wire rope and twisted wires, coated or not with base metals.....	per 100 kin	6.00
1. Undeveloped (including inner packings).....per 100 kin	20.10	—		11. Barbed twisted wires.....	2.20	—
2. Other.....	ad val. 40%	—		12. Pipes and tubes, n.o.p.f.:		—
Spectacles and eyeglasses:				(A) Not coated with metals:		—
1. With frames or handles of precious metals, metals coated with precious metals, elephant's ivory or tortoise shells.....	ad val. 50%	—		(A-1) Elbows and joints:		—
2. Other.....	ad val. 40%	—		(a) Non-malleable.....	2.40	—
4. Looking glasses or mirrors:				(a) Other.....	2.80	—
1. Combined with precious metals or metals coated with precious metals	ad val. 50%	—		(A-2) Other:		—
2. Other.....	ad val. 40%	—		(a) Cast.....	1.00	—
5. Glass gems or beads, including those of imitation precious stones, imitation metals, imitation pearls, imitation corals, &c.....	ad val. 10%	—		(b) Drawn.....	3.00	—
6. Glass cullet.....	Free	—		(c) Other:		—
7. Glass manufactures, n.o.p.f.:				1. Seamless not exceeding 16 centimetres in inside diameter.....per 100 kin	1.20	—
1. Combined with precious metals or metals coated with precious metals	ad val. 50%	—		2. Welded, and not exceed- ing 5 centimetres in interior diameter.....	per 100 kin	2.50
2. Other:				3. Other.....	1.10	—
(a) Fused silica manufactures.....	ad val. 20%	—		(B) Coated with base metals.....	ad val. 20%	—
(b) Others.....	ad val. 40%	—		13. Waste or old, fit only for re-manu- facturing.....	Free	—
GROUP XIV.—ORES AND METALS.				463 Aluminium:		—
18 Ores.....	Free	—		1. Ingots, slabs and grains, per 100 kin	3.20	—
49 Platinum:				2. Bars or rods, plates and sheets.....	per 100 kin	13.50
1. Ingots, slabs, bars, plates and sheets.....per kin	41.00	—		3. Wire and tubes.....	ad val. 20%	—
2. Wire.....	103.00	—		4. Waste or old, fit only for re-manu- facturing.....	ad val. 5%	—
3. Waste or old, fit only for re-manu- facturing.....	ad val. 5%	—		464 Copper:		—
60 Gold:				1. Ingots and slabs.....per 100 kin	1.20	—
1. Ingots, slabs, grains, plates, sheets and bands.....	Free	—		2. Bars or rods.....	8.90	—
2. Tubes and wire.....	ad val. 20%	—		3. Plates and sheets.....	9.35	—
3. Foils.....	ad val. 30%	—		4. Wire:		—
4. Waste or old, fit only for re-manu- facturing.....	Free	—		(A) Not coated with metals:		—
461 Silver:				(a) Not exceeding 0.5 millimetre in diameter.....per 100 kin	13.10	—
1. Ingots, slabs, plates, sheets and bands.....	Free	—		(b) Other.....	9.50	—
2. Tubes and wire.....	ad val. 20%	—		(B) Coated with base metals.....	14.20	—
3. Foils.....	ad val. 30%	—		5. Twisted wires.....	ad val. 25%	—
4. Waste or old, fit only for re-manu- facturing.....	Free	—		6. Pipes and tubes:		—
462 Iron:				(A) Not coated with metals.....	per 100 kin	14.80
1. In lumps, ingots, blooms, billets and slabs:				(B) Coated with base metals.....	ad val. 25%	—
(A) Pig Iron.....per 100 kin	0.10	0.083 B		7. Waste or old, fit only for re-manu- facturing.....per 100 kin	1.30	—

## GROUP XIV.—ORES AND METALS—continued.

Nos.	Articles	General		Nos.	Articles	General	
		Tariff Rates				Tariff Rates	
		Yen.	Conventional			Yen.	Conventional
			Tariff Rates				Tariff Rates
			of Duty.				of Duty.
			Yen.				Yen.
465 Lead:				479 Metal nets or nettings:			
1. Ingots and slabs ..... per 100 kin	0-10	—		1. Woven:			
2. Plates and sheets .....	1-80	—		(A) Of iron, galvanised or not			
3. Tea lead .....	Free	—		(B) Of copper, brass or bronze,	13-50	—	
4. Wire, ribbons and bands per 100 kin	2-50	—		excluding endless per 100 kin	31-10	—	
5. Tubes .....	2-45	—		(C) Other .....	ad val. 25%	—	
6. Waste or old, fit only for remanufacturing .....	0-30	—		2. Other:			
466 Tin:				(A) Of iron, galvanised or not			
1. Ingots and slabs .....	3-75	—		(B) Other .....	per 100 kin 3-70	—	
2. Plates, sheets, wire and tubes .....	ad val. 20%	—		480 Rivetted iron tubes .....	ad val. 30%	—	
3. Foils .....	22-50	—		Flexible tubes:	ad val. 25%	—	
4. Waste or old, fit only for remanufacturing .....	ad val. 5%	—		181 1. Of iron .....	per 100 kin 13-90	—	
467 Zinc:				2. Other .....	ad val. 20%	—	
1. Ingots, slabs and grains, per 100 kin	0-70	—		482 Materials for railway construction, n.o.p.f.:			
2. Plates and sheets:				1. Rails .....	per 100 kin 0-80	—	
(A) Nickel .....	4-80	—		2. Portable rails .....	1-80	—	
(B) Coated with enamel paint, varnish, lacquer, &c. ....	ad val. 20%	—		3. Turntables and parts thereof ..	2-55	—	
(C) Other:				4. Fish plates, tie-plates and sleepers ..	per 100 kin 1-10	—	
(a) Not exceeding 0-25 millimetre in thickness .....	Free	—		5. Other .....	ad val. 25%	—	
(b) Other .....	2-35	—		483 Posts and other materials for suspending electric lines, n.o.p.f.:			
Exceeding 0-25 millimetre in thickness .....	—	2-20 G		1. Posts and parts thereof per 100 kin	1-85	—	
3. Wire and tubes .....	ad val. 20%	—		2. Other:			
4. Waste or old, fit only for remanufacturing .....	0-30	—		(A) Of iron .....	4-35	—	
468 Nickel:				(B) Other .....	11-00	—	
1. Ingots and grains .....	Free	—		481 Materials for construction of buildings, bridges, vessels, docks, &c., n.o.p.f.:			
2. Bars or rods, plates and sheets .....	24-00	—		1. Of iron only (including those of iron coated with base metals ..	per 100 kin 1-90	—	
3. Wires and tubes .....	ad val. 20%	—		2. Others .....	ad val. 25%	—	
4. Waste or old, fit only for remanufacturing .....	Free	—		485 Gas holders, tanks for liquid and parts thereof (of iron) .....	per 100 kin 1-85	—	
469 Mercury and bismuth .....	Free	—		Ex 485 Iron cylinders for compressed gas ..	per 100 kin 3-00	—	
470 Antimony and sulphide of antimony:				486 Insulated electric wires:			
1. Ingots and slabs .....	Free	—		1. Armoured with telegraphic or telephonic cables .....	Free	—	
2. Waste or old, fit only for remanufacturing .....	Free	—		(B) Other .....	—	—	
471 Brass and bronze:				(A) Combined with india-rubber or gutta-percha .....	per 100 kin 11-00	—	
1. Ingots and slabs .....	ad val. 10%	—		(B) Other .....	5-50	—	
2. Bars or rods:				2. Other:			
(A) For steam turbines, .....	16-00	—		(a) Flexible cords:			
(B) Other .....	7-55	—		(a) Combined with silk .....	ad val. 25%	—	
3. Plates and sheets .....	8-30	—		(b) Other .....	per 100 kin 18-00	—	
4. Wire .....	9-29	—		(B) Other:			
5. Pipes and tubes:				(a) Combined with india-rubber or gutta-percha .....	per 100 kin 14-50	—	
(A) Not coated with metals ..	12-90	—		(b) Other .....	ad val. 25%	—	
(B) Coated with base metals ..	14-90	—		487 Harpoons .....	per 100 kin 13-80	—	
6. Foils .....	32-90	—		488 Iron anchors .....	1-85	—	
7. Waste or old, fit only for remanufacturing .....	2-25	—		489 Chains not otherwise provided for:			
472 German silver:				1. Made of, or combined or coated with precious metals .....	ad val. 50%	—	
1. Ingots and slabs .....	ad val. 10%	—		2. Other:			
2. Bars or rods, plates and sheets .....	14-60	—		(A) Of iron:			
3. Wire and tubes .....	ad val. 20%	—		(a) Gearing chains .....	ad val. 25%	—	
4. Waste or old, fit only for remanufacturing .....	ad val. 10%	—		(b) Other:			
473 Solder .....	5-20	—		1. Each, not exceeding 500 grammes in weight .....	ad val. 30%	—	
474 Babbitt's metal and other anti-friction metals:				2. Others .....	per 100 kin 2-00	—	
1. Ingots and slabs .....	1-80	—		(B) Other .....	ad val. 30%	—	
2. Waste or old, fit only for remanufacturing .....	ad val. 10%	—		490 Chain belting for machinery .....	ad val. 20%	—	
475 Gilt or silvered metals:				491 Chains for watches, spectacles, eyeglasses or other personal adornment:			
1. Gilt wire .....	104-00	—		1. Of gold or platinum .....	ad val. 50%	—	
2. Silvered wire .....	81-60	—		2. Gilt .....	15-00	—	
3. Other .....	ad val. 10%	—		3. Other .....	ad val. 50%	—	
476 Metals not otherwise provided for, and non-ferrous metals having a form n.o.p.f.:				492 Cocks and valves, excluding those made of, or combined or coated with precious metals:			
1. Ingots, slabs and grains .....	ad val. 10%	—		1. Coated with base metals .....	ad val. 35%	—	
2. Bars or rods (including those having such a shape as T, angle, &c.), plates, sheets, ribbons, bands, wire, pipes and tubes .....	ad val. 20%	—		2. Other:			
3. Wire rope and twisted wires .....	ad val. 25%	—		(A) Of iron:			
4. Foils .....	ad val. 25%	—		(a) Each weighing not more than 100 kilos, .....	per 100 kin 8-00	—	
5. Waste or old, fit only for remanufacturing .....	ad val. 10%	—		(b) Each weighing not more than 1,000 kilos, .....	per 100 kin 6-25	—	
GROUP XV.—METAL MANUFACTURES.				(c) Other .....	ad val. 25%	—	
477 Nails, rivets, screws, bolts, nuts and the like, excluding those made of, or combined or coated with precious metals:				(B) Of brass or bronze, .....	per 100 kin 25-80	—	
1. Iron nails:				(C) Other .....	ad val. 30%	—	
(A) Not coated with metals .....	per 100 kin 1-25	—		493 Hinges, hat-hooks, and metal fittings for doors, windows, furniture, &c.:			
(B) Other .....	2-55	—		1. Made of, or combined or coated with precious metals .....	ad val. 50%	—	
2. Copper nails .....	15-60	—		2. Coated with base metals .....	ad val. 35%	—	
3. Iron screws .....	4-55	—		3. Other:			
4. Brass screws and bronze screws .....	26-50	—		(A) Of iron .....	per 100 kin 6-40	—	
5. Iron bolts, iron nuts and iron washers .....	2-00	—		(B) Of brass or bronze ..	30-70	—	
6. Iron rivets .....	1-10	—		(C) Other .....	ad val. 30%	—	
7. Iron dog spikes .....	1-45	—		494 Locks and keys:			
8. Iron bolt protectors .....	5-60	—		1. Made of, or combined or coated with precious metals .....	ad val. 50%	—	
9. Other .....	ad val. 25%	—		2. Coated with base metals .....	ad val. 35%	—	
478 Belt fasteners, n.o.p.f.:				3. Other:			
1. Of iron .....	9-00	—		(A) Of iron .....	per 100 kin 11-20	—	
2. Other .....	ad val. 30%	—		(B) Of brass or bronze ..	51-40	—	
				(C) Other .....	ad val. 30%	—	
				495 Platinum crucibles or dishes .....	per kin 208-00	—	

Nos.	Articles.	General	Conventional	Nos.	Articles.	General	Conventional
		Tariff Rates of Duty. Yen.	Tariff Rates of Duty. Yen.			Tariff Rates of Duty. Yen.	Tariff Rates of Duty. Yen.
522	Mechanics' tools, agricultural implements and parts thereof, n.o.p.f.:			522	Manufactures of copper, brass or bronze, n.o.p.f.:		
1.	Anvils.....per 100 kin	2-65	—	1.	Coated with base metals.....	ad val. 40 %	—
2.	Hammers.....	4-00	—	2.	Other.....per 100 kin	48-00	—
3.	Wrenches.....	12-60	—	523	Aluminium manufactures, n.o.p.f.		
4.	Pipe cutters and ratchets.....	15-90	—		per 100 kin	92-00	—
5.	Tongs, nippers and pliers:			524	Iron manufactures, n.o.p.f.:		
(A)	Each weighing not more than 5 kilos.....per 100 kin	22-10	—	1.	Enamelled.....	12-70	—
(B)	Other.....	ad val. 20 %	—	2.	Coated with base metals.....	ad val. 40 %	—
6.	Vices.....per 100 kin	5-15	—	3.	Other:		
7.	Files having a length excluding the tangs:			(A) Cast:			
(A)	Not more than 10 centimetres per 100 kin	27-90	—	(a)	Each weighing not more than 5 kilos.....per 100 kin	9-50	—
(B)	Not more than 20 centimetres per 100 kin	13-00	—	(b)	Each weighing not more than 50 kilos.....per 100 kin	6-60	—
(C)	Not more than 30 centimetres per 100 kin	9-70	—	(c)	Other.....	4-50	—
(D)	More than 30 centimetres per 100 kin	8-30	—	(B) Other:			
8.	Augers.....	12-50	—	(a)	Each weighing not more than 5 kilos.....per 100 kin	12-00	—
9.	Stocks and dies, or screw plates (including boxes).....per 100 kin	20-10	—	(b)	Each weighing not more than 50 kilos.....per 100 kin	7-50	—
10.	Shovels and scoops:			(c)	Other.....	5-00	—
(A)	With handles.....	4-10	—	525	Metal manufactures, n.o.p.f.....	ad val. 40 %	—
(B)	Other.....	2-10	—				
11.	Other.....	ad val. 20 %	—	GROUP XVI.—CLOCKS, WATCHES, SCIENTIFIC INSTRUMENTS, FIRE-ARMS, VEHICLES, VESSELS AND MACHINERY.			
7	Drills, bits, reamers, and screw taps, not having handles or frames.....	ad val. 20 %	—	526	Watches:		
8	Screw jacks.....per 100 kin	7-80	—	1.	With gold or platinum cases:		
9	Cutlery, not otherwise provided for:			(A)	Not exceeding 40 millimetres in diameter:		
1.	Made of, or combined or coated with precious metals.....	ad val. 50 %	—	(a)	Having cylinder escapements.....per piece	10-50	—
2.	Other:			(b)	Other.....	10-90	—
(A)	Pocket knives:			(B) Other:			
(a)	With handles made of or combined with elephant's ivory, mother of pearl or tortoise shells, or enamelled.....per 100 pieces	20-90	—	(a)	Having cylinder escapements.....per piece	15-50	—
(b)	Other.....	6-85	—	(b)	Other.....	15-90	—
(B)	Table knives:			2.	With silver or gilt cases:		
(a)	With handles made of or combined with elephant's ivory, mother of pearl or tortoise shells, or enamelled.....per 100 pieces	47-40	—	(A)	Not exceeding 40 millimetres in diameter:		
(b)	Other.....	4-65	—	(a)	Having cylinder escapements.....per piece	0-95	—
(C)	Razors:			(b)	Other.....	1-35	—
(a)	With handles.....	22-80	—	(B) Other:			
(b)	Other.....	ad val. 40 %	—	(a)	Having cylinder escapements.....per piece	1-10	—
(D)	Swivels.....	ad val. 40 %	—	(b)	Other.....	1-50	—
(E)	Other.....	ad val. 40 %	—	3.	Other:		
30	Table forks or spoons:			(A)	Having cylinder escapements.....per piece	0-70	—
1.	Made of, or combined or coated with precious metals.....	ad val. 50 %	—	(B)	Other.....	1-10	—
2.	Other:			527	Parts of watches:		
(A)	Forks.....per 100 pieces	4-30	—	1.	Cases, including those having glasses:		
(B)	Spoons.....per 100 kin	50-20	—	(A)	Of gold or platinum:		
31	Corkscrews.....	17-20	—	(a)	Not exceeding 40 millimetres in diameter.....per piece	10-00	—
32	Capnals for bottles.....per 1,000 pieces	0-35	—	(b)	Other.....	15-00	—
33	Crown corks.....per gross	0-10	—	(B)	Of silver, or gilt:		
34	Cartridge cases or shells, of metal.....per 100 kin	40-00	—	(a)	Not exceeding 40 millimetres in diameter.....per piece	0-45	—
35	Sewing or knitting needles, and pins, excluding those for personal adornment:			(b)	Other.....	0-60	—
1.	Hand-sewing needles.....per 100 kin	50-50	—	(C)	Other.....	0-20	—
2.	Sewing machine needles.....	464-00	—	2.	Movements, including those having dials and hands:		
3.	Knitting machine needles.....	180-00	—	(A)	Having cylinder escapements.....per piece	0-50	—
4.	Other.....	ad val. 30 %	—	(B)	Other.....	0-90	—
36	Peus:			3.	Springs.....per 100 pieces	0-60	—
1.	Of gold.....	ad val. 50 %	—	4.	Hair springs.....	0-35	—
2.	Other.....	0-10	—	5.	Dials.....	1-20	—
37	Copying presses.....per 100 kin	4-70	—	6.	Watch glasses.....per 100 kin	58-80	—
38	Call-bells, and alarm bells for vehicles.....per 100 kin	41-00	—	7.	Jewels for movements.....	ad val. 15 %	—
39	Air pump for cycles.....per 100 pieces	13-50	—	8.	Other:		
10	Meat choppers.....per 100 kin	12-60	—	(a)	Of gold or platinum.....	ad val. 50 %	—
11	Coffee mills.....	13-50	—	(b)	Other.....	ad val. 40 %	—
12	Ice-cream freezers.....	13-90	—	528	Standing or hanging clocks.....	ad val. 40 %	—
13	Iron pans for tea roasting or confection manufacturing.....per 100 kin	2-00	—	529	Watchman's clocks and other time-recording clocks.....	ad val. 30 %	—
514	Stoves and parts thereof:			530	Parts of standing or hanging clocks, of tower clocks or other time-recording clocks:		
1.	Of cast iron:			1.	Movements, including dials and hands:		
(A)	Enamelled.....	13-70	—	(A)	For watchman's clocks or other time-recording clocks.....	ad val. 50 %	—
(B)	Other.....	13-40	—	(B)	Other:		
2.	Other.....	ad val. 40 %	—	(a)	Each weighing not more than 1 kilo.....per 100 kin	78-40	—
515	Radiators:			(b)	Each weighing not more than 10 kilos.....per 100 kin	45-90	—
1.	Of cast iron.....per 100 kin	6-65	—	(c)	Other.....	ad val. 40 %	—
2.	Other.....	ad val. 40 %	—	2.	Springs.....per 100 kin	12-60	—
516	Bedsteads and parts thereof.....per 100 kin	8-85	—	3.	Hair springs.....per kin	1-60	—
517	Safes and cash boxes.....	ad val. 40 %	—	4.	Musical instruments or clocks.....each	0-15	—
518	Cash-registers, calculating machines, numbering machines, adding machines, check perforators and the like, and parts thereof.....	ad val. 25 %	—	531	Chronometers and parts thereof, excluding those for pocket use.....	ad val. 20 %	—
519	Typewriters and parts thereof.....			532	Mariners' compasses and parts thereof.....	ad val. 20 %	—
320	Coins:			533	Binnoculars and monoculars.....		
1.	Of gold or silver.....per 100 kin	51-00	—	1.	With prisms.....per kin	15-00	10-00 P
2.	Other:			2.	Other.....	3-00	2-50 P
(A)	House currencies.....	Free	—	534	Telesopes:		
(B)	Other.....	ad val. 10 %	—	1.	Each weighing not more than 1 kilo.....per 100 kin	102-00	—
521	Manufactures of precious metals and metal manufactures combined or coated with precious metals, n.o.p.f.	ad val. 50 %	—	2.	Other.....	ad val. 20 %	—
				3.	Microscopes and parts thereof.....	ad val. 20 %	—

## GROUP XVI.—CLOCKS, WATCHES, SCIENTIFIC INSTRUMENTS, &amp;c.—con

Nos.	Articles.	General Tariff Rates of Duty.		Conventional Tariff Rates of Duty.		Nos.	Articles.	General Tariff Rates of Duty.		Conventional Tariff Rates of Duty.	
		Yen.	Yen.	Yen.	Yen.			Yen.	Yen.	Yen.	Yen.
532	Straight rules, squares, measuring tapes, wire gauges, screw patch gauges, thickness gauges, micrometers, protractors, calipers, dividers, levels and the like:						(B) Other .....	per 100 kin	1-50	—	—
	1. Of wood .....	per 100 kin	40-80	—	—	2.	Tires .....	per 100 kin	1-50	—	—
	2. Of metal .....	per 100 kin	69-70	—	—	3.	Buffers and springs .....	per 100 kin	3-00	—	—
	3. Of tissues:					4.	Controllers for electric cars .....	per 100 kin	5-00	—	—
	(A) In cases .....	per 100 kin	69-30	—	—	5.	Other .....	ad val. 20 %	—	—	—
	(B) In cases .....	per 100 kin	47-80	—	—	563	Automobiles .....	ad val. 50 %	—	35 %	—
	4. Other .....	ad val. 20 %	—	—	—	564	Parts of automobiles, excluding motive machinery .....	ad val. 30 %	—	25 %	—
557	Balances, with weights or not:					565	Cycles:				
	1. Platform balances:					1.	Motor cycles:				
	(A) Each weighing not more than 10 kilos .....	per 100 kin	12-00	—	—	(a)	With motive machinery .....	each	94-60	—	—
	(B) Each weighing not more than 150 kilos .....	per 100 kin	7-50	—	—	(b)	Others .....	per 100 kin	77-60	—	—
	(C) Other .....	ad val. 20 %	—	—	—	2.	Other .....	per 100 kin	16-00	—	—
	2. Other .....	ad val. 20 %	—	—	—						
558	Parts of balances and weights .....	ad val. 20 %	—	—	—						
559	Gas meters:					566	Parts of cycles, excluding motive machinery:				
	1. Each weighing not more than 10 kilos .....	per 100 kin	22-00	—	—	1.	Tires .....	per 100 kin	114-00	—	—
	2. Each weighing not more than 500 kilos .....	per 100 kin	18-00	—	—	2.	Rims, spokes, nipples and mud guards .....	per 100 kin	18-10	—	—
	3. Each weighing not more than 1,000 kilos .....	per 100 kin	10-00	—	—	3.	Handle bars, saddles, pedals, chains, sprocket-wheels, hubs (excluding those with brake) and roller brakes .....	per 100 kin	31-40	—	—
	4. Each weighing not more than 10,000 kilos .....	per 100 kin	6-00	—	—	4.	Coaster brakes, gear-cases, free wheels and valves .....	per 100 kin	97-10	—	—
	5. Other .....	ad val. 20 %	—	—	—	5.	Other .....	ad val. 40 %	—	—	—
560	Water meters:					567	Vehicles, and parts thereof, n.o.p.f. ....	ad val. 40 %	—	—	—
	1. Each weighing not more than 10 kilos .....	per 100 kin	33-00	—	—	568	Vessels:				
	2. Each weighing not more than 50 kilos .....	per 100 kin	19-00	—	—	1.	Propelled by mechanical power or sails, excluding those whose capacity is not to be measured by tonnage:				
	3. Each weighing not more than 100 kilos .....	per 100 kin	14-00	—	—	(A)	Not exceeding 10 years of ship's age .....	per gross ton	15-00	—	—
	4. Other .....	ad val. 20 %	—	—	—	(B)	Other .....	per gross ton	10-00	—	—
561	Thermometers:					2.	Other .....	ad val. 15 %	—	—	—
	1. Clinical thermometers, in case or not (including cases) .....	per 100 kin	116-00	—	—	569	Steam boilers .....	per 100 kin	3-70	—	—
	2. Other .....	ad val. 20 %	—	—	—	570	Parts and accessories of steam boilers, n.o.p.f.:				
562	Barometers:					1.	Mechanical stokers .....	per 100 kin	4-25	—	—
	1. Barographs .....	per 100 kin	63-10	—	—	2.	Flanged boiler plates, and corrugated boiler furnace tubes .....	per 100 kin	2-45	—	—
	2. Aneroid barometers .....	per 100 kin	63-10	—	—	3.	Other .....	ad val. 25 %	—	—	—
	3. Other .....	ad val. 20 %	—	—	—	571	Fuel economizers .....	per 100 kin	1-60	—	—
563	Ampere-meters and voltmeters .....	per 100 kin	62-50	—	—	572	Feed water-heaters .....	per 100 kin	7-10	—	—
564	Wattmeters .....	per 100 kin	30-90	—	—	573	Locomotives and tenders running on rails:				
565	Pressure gauges, including vacuum gauges .....	per 100 kin	46-10	—	—	1.	Locomotives:				
566	Tachometers, ship's logs, steam-engine indicators, anemometers, dynamometers, cyclometers, pedometers and the like .....	ad val. 20 %	—	—	—	(A)	Propelled by steam power .....	per 100 kin	7-60	—	—
567	Electric batteries:					(B)	Other .....	per 100 kin	9-20	—	—
	1. Accumulators .....	ad val. 20 %	—	—	—	2.	Tenders .....	ad val. 20 %	—	—	—
	2. Dry batteries .....	per 100 kin	13-80	—	—	574	Steam locomotives not running on rails, portable steam engines and steam road rollers .....	per 100 kin	5-20	—	—
	3. Other .....	ad val. 25 %	—	—	—	575	Steam turbines .....	per 100 kin	ad val. 20 %	—	—
568	Parts of electric batteries, excluding carbon for electrical use:					576	Steam engines, n.o.p.f.:				
	1. Electrodes .....	ad val. 20 %	—	—	—	1.	Each weighing not more than 250 kilos .....	per 100 kin	16-00	—	—
	2. Other .....	ad val. 25 %	—	—	—	2.	Each weighing not more than 1,000 kilos .....	per 100 kin	9-00	—	—
569	Surround or orthopedic instruments and parts thereof, n.o.p.f. ....	ad val. 20 %	—	—	—	3.	Each weighing not more than 5,000 kilos .....	per 100 kin	8-00	—	—
570	Drawing or surveying instruments and parts thereof, n.o.p.f. ....	ad val. 20 %	—	—	—	4.	Each weighing not more than 51,000 kilos .....	per 100 kin	6-00	—	—
571	Philosophical instruments and parts thereof, n.o.p.f. ....	ad val. 20 %	—	—	—	5.	Each weighing not more than 100,000 kilos .....	per 100 kin	4-40	—	—
572	Magic lanterns, cinematographs or kineoscopes, and parts thereof .....	ad val. 30 %	—	—	—	6.	Other .....	ad val. 40 %	—	—	—
573	Photograph instruments .....	ad val. 30 %	—	—	—	577	Gas engines, petroleum engines and hot-air engines:				
574	Parts of photographic instruments:					1.	Each weighing not more than 100 kilos .....	per 100 kin	30-00	—	—
	1. Lenses .....	ad val. 30 %	—	—	—	2.	Each weighing not more than 250 kilos .....	per 100 kin	20-00	—	—
	2. Other .....	ad val. 50 %	—	—	—	3.	Each weighing not more than 1,000 kilos .....	per 100 kin	9-00	—	—
575	Photographs, gramophones and other talking machines .....	ad val. 50 %	—	—	—	4.	Each weighing not more than 2,500 kilos .....	per 100 kin	7-00	—	—
576	Parts and accessories of photographs, gramophones and other talking machines:					5.	Each weighing not more than 10,000 kilos .....	per 100 kin	5-00	—	—
	1. Discs or cylinders for music:					6.	Each weighing not more than 50,000 kilos .....	per 100 kin	4-50	—	—
	(A) With music recorded thereon .....	per 100 kin	74-30	—	—	7.	Each weighing not more than 100,000 kilos .....	per 100 kin	4-00	—	—
	(B) Other .....	ad val. 50 %	—	—	—	8.	Other .....	per 100 kin	3-50	—	—
577	Musical instruments:					Ex 577	Gas engines, petroleum engines and hot-air engines:				
	1. Piano .....	per 100 kin	34-40	—	—	Each weighing not more than 5,000 kilos .....	per 100 kin	—	5-00 G	—	—
	2. Organ .....	per 100 kin	23-10	—	—	Each weighing not more than 50,000 kilos .....	per 100 kin	—	4-50 G	—	—
	3. Accordion .....	per 100 kin	30-00	—	—	Each weighing not more than 100,000 kilos .....	per 100 kin	—	4-00 G	—	—
	4. Other .....	ad val. 40 %	—	—	—	Each weighing more than 100,000 kilos .....	per 100 kin	—	3-50 G	—	—
578	Parts and accessories of musical instruments:					578	Water turbines and Pelton wheels:				
	1. Organ reeds .....	per 100 kin	28-00	—	—	1.	Each weighing not more than 500 kilos .....	per 100 kin	26-00	—	—
	2. Piano pins or winding .....	per 100 kin	3-00	—	—	2.	Each weighing not more than 1,000 kilos .....	per 100 kin	9-00	—	—
	3. Other .....	ad val. 40 %	—	—	—	3.	Each weighing not more than 5,000 kilos .....	per 100 kin	8-00	—	—
579	Telegraphs and telephone instruments and parts thereof, n.o.p.f. ....	ad val. 20 %	—	—	—	4.	Each weighing not more than 10,000 kilos .....	per 100 kin	7-00	—	—
580	Firearms and parts thereof:					5.	Other .....	per 100 kin	5-40	—	—
	1. Rifle and sporting guns, per piece .....	per 100 kin	7-40	—	—						
	2. Pistols or revolvers .....	per 100 kin	1-10	—	—						
	3. Other .....	ad val. 40 %	—	—	—						
581	Railway carriages and other vehicles running on rails, n.o.p.f. ....	ad val. 30 %	—	—	—						
582	Parts of locomotives, engines and other vehicles, running on rails, n.o.p.f. ....	ad val. 30 %	—	—	—						
	1. Wheels and axles:										
	(A) For locomotives .....	per 100 kin	2-40	—	—						

Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.	Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
<b>Dynamos, electric motors, transformers, converters, armatures and alternating current variable speed electric motors:</b>						
1. Each weighing not more than 25 kilos.....per 100 kin	26-00	—				
2. Each weighing not more than 50 kilos.....per 100 kin	16-00	—				
3. Each weighing not more than 100 kilos.....per 100 kin	14-00	—				
4. Each weighing not more than 250 kilos.....per 100 kin	13-00	—				
5. Each weighing not more than 500 kilos.....per 100 kin	12-00	—				
6. Each weighing not more than 1,000 kilos.....per 100 kin	10-00	—				
7. Each weighing not more than 5,000 kilos.....per 100 kin	9-00	—				
8. Other.....	7-00	—				
<b>Dynamos combined with motive machinery:</b>						
1. Combined with steam turbines... <i>ad val. 20%</i>	—	—				
2. Combined with steam engines:						
(A) Each weighing not more than 250 kilos.....per 100 kin	15-20	—				
(B) Each weighing not more than 500 kilos.....per 100 kin	10-60	—				
(C) Each weighing not more than 1,000 kilos.....per 100 kin	10-20	—				
(D) Each weighing not more than 2,500 kilos.....per 100 kin	8-80	—				
(E) Each weighing not more than 5,000 kilos.....per 100 kin	8-40	—				
(F) Each weighing not more than 10,000 kilos.....per 100 kin	7-20	—				
(G) Each weighing not more than 50,000 kilos.....per 100 kin	6-40	—				
(H) Each weighing not more than 100,000 kilos.....per 100 kin	5-40	—				
(I) Other.....	5-20	—				
3. Combined with gas engines, petroleum engines or hot-air engines:						
(A) Each weighing not more than 250 kilos.....per 100 kin	17-60	—				
(B) Each weighing not more than 500 kilos.....per 100 kin	10-60	—				
(C) Each weighing not more than 1,000 kilos.....per 100 kin	10-20	—				
(D) Each weighing not more than 2,500 kilos.....per 100 kin	8-20	—				
(E) Each weighing not more than 5,000 kilos.....per 100 kin	6-60	—				
(F) Each weighing not more than 10,000 kilos.....per 100 kin	5-80	—				
(G) Each weighing not more than 50,000 kilos.....per 100 kin	5-50	—				
(H) Each weighing not more than 100,000 kilos.....per 100 kin	5-20	—				
(I) Other.....	4-90	—				
Combined with gas engines, petroleum engines or hot-air engines:						
Each weighing more than 10,000 up to 50,000 kilos.....per 100 kin	—	5-50 G				
Each weighing more than 50,000 up to 100,000 kilos.....per 100 kin	—	5-20 G				
Each weighing more than 100,000 kilos.....per 100 kin	—	4-90 G				
4. Other..... <i>ad val. 20%</i>	—	—				
<b>51 Motive machinery, n.o.p.f.</b> ..... <i>ad val. 20%</i>	—	—				
<b>52 Blocks and chain blocks:</b>						
1. Of wood..... <i>ad val. 20%</i>	—	—				
2. Other.....	—	—				
(A) Each weighing not more than 5 kilos.....per 100 kin	—	—				
(B) Other..... <i>ad val. 30%</i>	—	—				
<b>53 Cranes:</b>						
1. Combined with motive machinery per 100 kin	4-20	—				
2. Other.....	3-90	—				
<b>54 Capstans, winches, windlasses and other winding machines, n.o.p.f.</b>						
1. Combined with motive machinery:						
(A) Each weighing not more than 1,000 kilos.....per 100 kin	8-00	—				
(B) Each weighing not more than 5,000 kilos.....per 100 kin	6-00	—				
(C) Other.....	5-60	—				
2. Other.....	3-85	—				
<b>543 Dredging machines:</b>						
1. Not framed.....	5-00	—				
2. Other..... <i>ad val. 20%</i>	—	—				
<b>550 Power hammers:</b>						
1. Steam operated:						
(A) Each weighing not more than 10,000 kilos.....per 100 kin	4-95	—				
(B) Other.....	2-10	—				
2. Other..... <i>ad val. 20%</i>	—	—				
<b>567 Air compressors, ammonia compressors, and other gas compressors, per 100 kin</b>	7-10	—				
<b>568 Sewing machines:</b>						
1. Without stands, including tops of sewing machines.....per 100 kin	16-30	—				
2. Other.....	11-10	—				
<b>589 Parts and accessories of sewing machines, excluding needles:</b>						
1. Of cast iron.....per 100 kin	6-70	—				
2. Other..... <i>ad val. 25%</i>	—	—				
<b>590 Diving apparatus and parts thereof:</b>						
1. Diving dresses.....per piece	15-00	—				
2. Other..... <i>ad val. 20%</i>	—	—				
<b>591 Pumps, n.o.p.f.:</b>						
1. Of iron:						
(A) Each weighing not more than 100 kilos.....per 100 kin	12-00	—				
(B) Each weighing not more than 500 kilos.....per 100 kin	9-00	—				
(C) Each weighing not more than 5,000 kilos.....per 100 kin	8-00	—				
(D) Each weighing not more than 10,000 kilos.....per 100 kin	7-00	—				
(E) Each weighing not more than 50,000 kilos.....per 100 kin	6-00	—				
(F) Other.....	4-60	—				
2. Other..... <i>ad val. 20%</i>	—	—				
<b>592 Injectors and ejectors:</b>						
1. Of iron.....per 100 kin	9-00	—				
2. Other.....	58-60	—				
<b>593 Blowing machines..... <i>ad val. 20%</i></b>	—	—				
<b>594 Hydraulic presses:</b>						
1. Each weighing not more than 500 kilos.....per 100 kin	9-00	—				
2. Each weighing not more than 1,000 kilos.....per 100 kin	8-00	—				
3. Each weighing not more than 5,000 kilos.....per 100 kin	7-00	—				
4. Each weighing not more than 50,000 kilos.....per 100 kin	5-00	—				
5. Other.....	4-00	—				
<b>595 Pneumatic tools..... <i>ad val. 20%</i></b>	—	—				
<b>596 Metal or wood working machinery, n.o.p.f., including rolling machines, drawing machines, nail-making machines, molding machines, hanging machines, bending machines, riveting machines, &amp;c.</b>						
1. Each weighing not more than 25 kilos.....per 100 kin	37-50	—				
2. Each weighing not more than 50 kilos.....per 100 kin	22-50	—				
3. Each weighing not more than 100 kilos.....per 100 kin	14-50	—				
4. Each weighing not more than 250 kilos.....per 100 kin	12-80	—				
5. Each weighing not more than 500 kilos.....per 100 kin	11-30	—				
6. Each weighing not more than 1,000 kilos.....per 100 kin	9-90	—				
7. Each weighing not more than 2,500 kilos.....per 100 kin	6-80	—				
8. Each weighing not more than 5,000 kilos.....per 100 kin	6-00	—				
9. Each weighing not more than 50,000 kilos.....per 100 kin	3-80	—				
10. Other.....	3-50	—				
<b>597 Spinning machines, preparatory machines for spinning or weaving, and yarn finishing or twisting machines, including spinning machines, scouring machines, burling machines, &amp;c.</b>						
per 100 kin	4-15	—				
<b>598 Weaving looms:</b>						
1. Of metal.....	2-10	—				
2. Other..... <i>ad val. 15%</i>	—	—				
<b>599 Tissue finishing machines.....per 100 kin</b>	4-80	—				
<b>600 Knitting machines:</b>						
1. Each weighing not more than 500 kilos.....per 100 kin	24-00	12-00 F				
2. Other.....	12-00	—				
<b>601 Yarn or tissue-dyeing machines, including yarn or tissue printing machines, and yarn or tissue bleaching or mottling machines..... <i>ad val. 15%</i></b>	—	—				
<b>602 Paper making machines and preparatory machines for paper making and can-mills, juice centers, juice air-tighters, juice filtering machines, gas ovens for clarifying paper, juice evaporators, vacuum pans, crystallizers, condensers and accessory air pumps, centrifugal machines and accessory hydraulic pumps, sugar dryers and animal charcoal reviving kilns for sugar manufacture..... <i>ad val. 15%</i></b>	—	—				
<b>603 Printing machines:</b>						
1. Each weighing not more than 250 kilos.....	—	—				
2. Other..... <i>ad val. 20%</i>	—	—				
<b>604 Machinery, n.o.p.f..... <i>ad val. 20%</i></b>	—	—				
<b>605 Part of machinery, n.o.p.f.:</b>						
1. Iron wheels:						
(A) Trough wheels.....per 100 kin	6-10	—				
(B) Other.....	5-40	—				
2. Rollers:						
(A) Of iron:						
(A-1) Carved..... <i>ad val. 20%</i>	—	—				
(A-2) Other.....	—	—				
(B) Each weighing not more than 5 kilos, per 100 kin	20-70	—				
(C) Each weighing not more than 100 kilos, per 100 kin	1-50	—				

## GROUP XVI.—CLOTHS, WATCHES, SCIENTIFIC INSTRUMENTS, &amp;C.—CON.

Nos.	Articles.	General Tariff Rates of Duty.		Conventional Tariff Rates of Duty.		Nos.	Articles.	General Tariff Rates of Duty.		Conventional Tariff Rates of Duty.	
		Yen.		Yen.				Yen.		Yen.	
	(c) Each weighing not more than 1,000 kilos. . . . .					620	Sparteries . . . . .				
	(d) Other . . . . .					621	Platts for hat manufacture:—				
	(A) Of copper, brass or bronze:—					1.	Straw platts:—				
	(c) Curved . . . . .						(A) Not exceeding 6.5 millimetres in width . . . . .				
	(d) Other . . . . .						(B) Not exceeding 10 millimetres in width . . . . .				
	(C) Covered with copper, brass or bronze . . . . .						(C) Other . . . . .				
	(D) Other . . . . .					622	Mats or mattings, made of vegetable materials excluding textile fibres:—				
	2. Milling cutters and gear cutters. . . . .					1.	For packing . . . . .				
	3. Saws for machinery . . . . .					2.	Other:—				
	4. Iron spindles or filers for spinning or yarn twisting . . . . .					(A) Of rush . . . . .					
	5. Travellers for spinning or yarn twisting:—					(B) Of oil . . . . .					
	(A) Of iron (including inner packings) . . . . .					(C) Matting . . . . .					
	(B) Other (including inner packings) . . . . .					(D) Other . . . . .					
	6. Bobbins for spinning or yarn twisting:—					623	Manufactures of straw, Panama straw, palm leaves, rushes, reeds, bamboo, rattan, vines, willow wickers, or the like, n.o.p.f. . . . .				
	(A) Of wood . . . . .					624	Umbrella sticks, walking sticks, whips and their handles:—				
	(B) Other . . . . .					1.	Made of or combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory or tortoise shells . . . . .				
	7. Card cases:—					2.	Other . . . . .				
	(A) Of metal . . . . .					625	Umbrellas and parasols:—				
	(B) Other . . . . .					1.	Wholly or partly of silk . . . . .				
	8. Card clothing:—					2.	Other . . . . .				
	(A) Combined with leather . . . . .					626	Wood manufactures, n.o.p.f.:—				
	(B) Other . . . . .					1.	Combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory or tortoise shells . . . . .				
	9. Shuttles . . . . .					2.	Other:—				
	10. Reels of metal . . . . .					(A) Of <i>Kearin</i> , <i>Jagapant</i> , <i>Bargajum</i> , <i>rufum</i> , <i>Lowr</i> , <i>tang</i> or box wood, red or rosewood, red sandal wood and ebony wood . . . . .					
	11. Endless felts for paper making . . . . .					(B) Other:—					
	12. Endless metal nets for paper making . . . . .					(a) Picture frames and bookbindings . . . . .					
	13. Parts of steam turbines . . . . .					(b) Bent wood chairs with rattan seat . . . . .					
	14. Other . . . . .					(c) Pipes and tubes . . . . .					
						(d) Nails . . . . .					
						(e) Other . . . . .					
						627	Tarred felts, tarred paper, and the like, coated with tar, asphalt, gum resin, &c., and being used for roofing, ship's bottom sheathing, &c. . . . .				
						628	Boiler felts . . . . .				
						629	Manufactures of India rubber or gutta percha, n.o.p.f.:—				
						1.	India rubber solution (including receptacles) . . . . .				
						2.	India rubber paste, reclaimed India rubber and other unvulcanized India rubber . . . . .				
						3.	Dental rubber . . . . .				
						4.	Other:—				
						(A) Soft:—					
						(A-1)	In lumps . . . . .				
						(A-2)	Rods and cords:—				
						(a)	Combined with metal, tissues, yarns, threads, cords, or fibres per 100 kin . . . . .				
						(b)	Other . . . . .				
						(A-3)	Plates and sheets:—				
						(a)	Combined with metal, tissues, yarns, threads, cords, or fibres per 100 kin . . . . .				
						(b)	Other:—				
						(b-1)	Not exceeding 1 mm. in thickness per 100 kin . . . . .				
						(b-2)	Other . . . . .				
						(A-4)	Tapes:—				
						(a)	Armoured with metal, inside or outside per 100 kin . . . . .				
						(b)	Other:—				
						(b-1)	Combined with tissues, yarns, threads, cords, or fibres, or with metal insertion . . . . .				
						(b-2)	Other . . . . .				
						(A-5)	Beats and belting for machinery . . . . .				
						(A-6)	Threads, strips, bands, rings and washers:—				
						(a)	Combined with metal, tissues, yarns, threads, cords, or fibres per 100 kin . . . . .				
						(b)	Other . . . . .				
						(A-7)	Tissues . . . . .				
						(A-8)	Water bottles . . . . .				
						(A-9)	Trunks (including inner packings) . . . . .				
						(A-10)	Mats and mattings . . . . .				
						(A-11)	Other . . . . .				

## GROUP XVII.—MISCELLANEOUS ARTICLES.

630	Copra . . . . .	Free				631	Straw, Panama straw, palm leaves, rushes, reeds, vines, willow wickers and the like:—				
631	1. Bleached, dyed or coloured . . . . .					2.	Other . . . . .				
632	1. Unsplit . . . . .					2.	Other . . . . .				
633	1. Unsplit . . . . .					2.	Other . . . . .				
634	1. Unsplit . . . . .					2.	Other . . . . .				
635	1. Unsplit . . . . .					2.	Other . . . . .				
636	1. Unsplit . . . . .					2.	Other . . . . .				
637	1. Unsplit . . . . .					2.	Other . . . . .				
638	1. Unsplit . . . . .					2.	Other . . . . .				
639	1. Unsplit . . . . .					2.	Other . . . . .				
640	1. Unsplit . . . . .					2.	Other . . . . .				
641	1. Unsplit . . . . .					2.	Other . . . . .				
642	1. Unsplit . . . . .					2.	Other . . . . .				
643	1. Unsplit . . . . .					2.	Other . . . . .				
644	1. Unsplit . . . . .					2.	Other . . . . .				
645	1. Unsplit . . . . .					2.	Other . . . . .				
646	1. Unsplit . . . . .					2.	Other . . . . .				
647	1. Unsplit . . . . .					2.	Other . . . . .				
648	1. Unsplit . . . . .					2.	Other . . . . .				
649	1. Unsplit . . . . .					2.	Other . . . . .				
650	1. Unsplit . . . . .					2.	Other . . . . .				
651	1. Unsplit . . . . .					2.	Other . . . . .				
652	1. Unsplit . . . . .					2.	Other . . . . .				
653	1. Unsplit . . . . .					2.	Other . . . . .				
654	1. Unsplit . . . . .					2.	Other . . . . .				
655	1. Unsplit . . . . .					2.	Other . . . . .				
656	1. Unsplit . . . . .					2.	Other . . . . .				
657	1. Unsplit . . . . .					2.	Other . . . . .				
658	1. Unsplit . . . . .					2.	Other . . . . .				
659	1. Unsplit . . . . .					2.	Other . . . . .				
660	1. Unsplit . . . . .					2.	Other . . . . .				
661	1. Unsplit . . . . .					2.	Other . . . . .				
662	1. Unsplit . . . . .					2.	Other . . . . .				
663	1. Unsplit . . . . .					2.	Other . . . . .				
664	1. Unsplit . . . . .					2.	Other . . . . .				
665	1. Unsplit . . . . .					2.	Other . . . . .				
666	1. Unsplit . . . . .					2.	Other . . . . .				
667	1. Unsplit . . . . .					2.	Other . . . . .				
668	1. Unsplit . . . . .					2.	Other . . . . .				
669	1. Unsplit . . . . .					2.	Other . . . . .				
670	1. Unsplit . . . . .					2.	Other . . . . .				
671	1. Unsplit . . . . .					2.	Other . . . . .				
672	1. Unsplit . . . . .					2.	Other . . . . .				
673	1. Unsplit . . . . .					2.	Other . . . . .				
674	1. Unsplit . . . . .					2.	Other . . . . .				
675	1. Unsplit . . . . .					2.	Other . . . . .				
676	1. Unsplit . . . . .					2.	Other . . . . .				
677	1. Unsplit . . . . .					2.	Other . . . . .				
678	1. Unsplit . . . . .					2.	Other . . . . .				
679	1. Unsplit . . . . .					2.	Other . . . . .				
680	1. Unsplit . . . . .					2.	Other . . . . .				
681	1. Unsplit . . . . .					2.	Other . . . . .				
682	1. Unsplit . . . . .					2.	Other . . . . .				
683	1. Unsplit . . . . .					2.	Other . . . . .				
684	1. Unsplit . . . . .					2.	Other . . . . .				
685	1. Unsplit . . . . .					2.	Other . . . . .				
686	1. Unsplit . . . . .					2.	Other . . . . .				
687	1. Unsplit . . . . .					2.	Other . . . . .				
688	1. Unsplit . . . . .					2.	Other . . . . .				
689	1. Unsplit . . . . .					2.	Other . . . . .				
690	1. Unsplit . . . . .					2.	Other . . . . .				
691	1. Unsplit . . . . .					2.	Other . . . . .				
692	1. Unsplit . . . . .					2.	Other . . . . .				
693	1. Unsplit . . . . .					2.	Other . . . . .				
694	1. Unsplit . . . . .					2.	Other . . . . .				
695	1. Unsplit . . . . .					2.	Other . . . . .				
696	1. Unsplit . . . . .					2.	Other . . . . .				
697	1. Unsplit . . . . .					2.	Other . . . . .				
698	1. Unsplit . . . . .					2.	Other . . . . .				
699	1. Unsplit . . . . .					2.	Other . . . . .				
700	1. Unsplit . . . . .					2.	Other . . . . .				

Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
(B) Other:		
(B-1) In lumps, bars or rods, plates and sheets, per 100 kilo	35-40	—
(B-2) Tubes .....	38-90	—
(B-3) Rings and washers ..	43-70	—
(B-4) Combs (including inner packings) .....	157-00	—
(B-5) Other .....	ad val. 40%	—
Waste or old india rubber and gutta percha, fit only for re-manufacturing	Free	—
Hard fibres (roils, plates, sheets, tubes, &c.) .....	11-10	—
Celluloid and manufactures thereof, n.o.p.f.:		
1. In lumps, bands, bars or rods, plates, sheets, tubes, &c., per 100 kilo	42-50	—
2. Combs (including inner pack- ings) .....	63-60	—
3. Other .....	ad val. 40%	—
Galaith and manufactures thereof, n.o.p.f.:		
1. In lumps, bands, bars or rods, plates, sheets, tubes, &c., per 100 kilo	28-60	—
2. Other .....	ad val. 40%	—
4 Brushes and brooms:		
1. Combined with precious metals, metals coated with precious metals, elephant's ivory, or tortoise shells .....	ad val. 50%	—
2. Other .....	ad val. 40%	—
5 Lamps, lanterns and parts thereof:		
1. Safety lamps .....	73-00	—
2. Side light lamps .....	ad val. 30%	—
3. Incandescent electric lamps:		
(A) With carbon filament:		
(a) Not exceeding 32 candle power .....	8-90	—
(b) Other .....	21-00	—
(B) Other .....	ad val. 40%	—
4. Sockets and shade holders per 100 kilo	61-60	—
5. Gas mantles .....	6-30	—
6. Other .....	ad val. 40%	—
6 Films for photograph:		
1. Sensitized (including inner pack- ings) .....	1-00	—
2. Developed (including inner pack- ings) .....	8-25	—
3. Other .....	ad val. 40%	—
37 Gelatin paper .....	ad val. 30%	—
38 Artificial flowers, including imitation leaves, imitation fruits, &c., and parts thereof .....	ad val. 50%	—
39 Toilet cases .....	ad val. 50%	—
40 Articles for billiards, tennis, cricket, chess, and other games, and acces- sories thereof .....	ad val. 50%	—
41 Toys .....	ad val. 50%	—
42 Models .....	Free	—
43 Fodder for cattle:		
1. Hay .....	0-18	—
2. Other .....	ad val. 5%	—
44 Wheat bran .....	0-30	—
45 Rice bran .....	0-06	—
46 Manures, including oil cakes, uncatenat dried fish, bone dust, dried blood, bone ashes, guano, super-phosphate of lime, &c. .....	Free	—
47 Articles, not otherwise provided for:		
1. Raw .....	ad val. 10%	—
2. Other:		
(A) Combined with precious metals, metals coated with precious metals, precious stones, semi- precious stones, pearls, corals, elephant's ivory or tortoise shells	ad val. 50%	—
(B) Other .....	ad val. 40%	—

APPENDIX.  
Supplementary Explanations on Certain Points.  
(Treaty with Great Britain)

The following explanations were also given by the Japanese Ambassador with regard to certain items and notes of the new Statutory Tariff of Japan:

1. Those cotton tissues which are known in the trade as "scoured" or "washed" tissues will not be dutiable as "bleached tissues" so long as natural colour is retained.

2. Note 4 of Group IX. of the Japanese Tariff is intended to apply to the counting of threads constituting such tissues as have figures, stripes or other designs. In case the number of threads is unequal in different parts of one piece, owing to imperfections in weaving, the mean of the number of threads in several parts of the tissue will be taken for the purpose of tariff classification. Fractions of threads, that is, threads which touch one of the sides of the counting-glass along its whole length will not be counted.

3. "Elementary threads" in Note 4 means single threads—for instance, a two-fold yarn would be counted as two threads, and not as one thread, and does not mean those particular threads in the body or bulk of the cloth which are commonly known in England as "clonatory threads." Consequently, in counting threads in tissues which have a design or border, the "elementary threads" would be counted wherever they happen to be most numerous, whether it be in the design or border or in the body of the tissue.

As regards Note 5, the correct interpretation is that a figured tissue, such as would pay duty under No. 298 (S), is one which has a design or repeat constituted by interlacing more than twenty warp threads with more than twenty weft threads. For the purpose of counting the said threads, twisted yarns consisting of two or more single yarns, or yarns put together to act as one, would be counted as one thread. It is clear, however, that this method of counting will only be used in ascertaining whether a tissue should pay duty as a figured tissue or not, and not for the purpose of counting threads as set forth in Note 4.

4. The term "iron" in No. 162 of the new Japanese Customs Tariff includes both iron and steel.

5. Caustic soda produced on a manufacturing scale and being the ordinary caustic soda of commerce, such as that styled 60%, 70%, and 76-77%, will not be classed as refined, and will be subject to duty under Tariff No. 163 (2).

Explanations on Certain Points  
(Treaty with Germany.)

As regards Group IX of the Japanese Statutory Tariff: "The quality of the selvages is not taken into consideration in assessing duty, save in cases when they are expressly made for the purpose of ornamenting the main tissue."

As regards Group XVI of the Japanese Statutory Tariff: "In case all the parts of an unfitted machine are imported at the same time, the aggregate import duties to which they are liable are not to be higher than the import duty to which the fitted machine would be subject."

"In case all the parts are not imported at the same time, provided proof be furnished that such parts when put together make up one and the same machine."

As regards No. 550 of the Japanese Statutory Tariff: "Dynamoes combined with motive machinery, if imported separately, are to be dutiable, at the option of the importer, at the rates laid down for separate machines."

DRAWBACKS.

Article IX. of the Customs Tariff Law provides for the refund of the whole or part of the duty levied on the raw material used in the manufacture of goods for export.

The following schedule, showing the drawback rates allowed by the Japanese Government, is based on the Imperial Ordinance No. 265 of September 28, 1906, as amended by the Imperial Ordinance No. 197 of July 13, 1911. In the case of specific drawback rates allowed on sugar and oils of soy beans, seeds of *Perilla acuminata*, and rapeseed the rates are based on the quantities of raw material employed in the manufacture of the finished products exported. In the case of all other articles the drawback rates are calculated on the quantities of raw material actually contained in the finished products exported. For *ad valorem* rates the value is calculated from the duty levied upon the importation of the raw material actually contained in the finished products exported. No domestic raw materials may be used in the manufacture of oils of soy beans, seeds of *Perilla acuminata*, or rapeseed, on which a drawback allowance for imported raw material is claimed; similarly in the case of refined sugar, domestic raw materials may be used only after the permission of the proper authorities has been obtained.

Application for the refunding of duty on imported raw materials must be made at the custom house through which the manufactured article has been exported. Application for drawback allowance may be for raw materials included in Class I, must be made within the following time limits: For materials included under No. 1, one year; under Nos. 2-7, two years; under No. 8, three years. In the case of the material included under No. 8 the time limit may be extended for another year if the proper authorities should consider it necessary to do so.

The new schedule went into effect July 17, 1911. In the case of articles included under Class I, exported before June 30, 1912, the drawback rates are to be calculated in accordance with the schedule of September 28, 1906, in the case of raw materials included under Class II, imported before the new schedule went into effect, the drawback allowance is to be based on the old schedule, and no duty is to be refunded for raw materials not included in the old schedule. The refund of duty on imported dyestuff used for preserving fish shall be made in accordance with the old schedule, provided authorization for the use of such oil had been obtained from the proper authorities prior to the date on which the present ordinance went into effect.

Articles subject to Drawback.	Raw materials on which Drawback is based.	Amount of Drawback in Yen.
CLASS I.		
1 Looking glass	Plate and sheet glass, neither coloured nor stained, with a flat surface, more than 4 mm. in thickness. Not exceeding 1,000 sq. cm., each. Exceeding 1,000 sq. cm., each.	per 100 sq. meters, 7-30 per 100 sq. meters, 112-00
2 Umbrellas and umbrella frames	Cotton fabrics, dyed or printed, dutiable under No. 238 (S) and (D) 4, weighing not more than 29 kilos per 100 sq. meters, and having on a spring of 5 mm. steel in warp and weft. More than 27 but not more than 35 threads .....	per 100 km, 78-70 per 100 km, 78-70
	More than 35 but not more than 45 threads .....	per 100 km, 78-70
	More than 45 but not more than 55 threads .....	per 100 km, 78-70
	Steel wire, not coated with metal, more than 1.5 mm. in diameter .....	per 100 km, 1-00
	Steel ribbons .....	per 100 km, 1-00
	Iron and steel plates and sheets, not coated with metal, neither chromium nor nickel-plated, not exceeding 0.7 mm. in thickness .....	per 100 km, 2-00
3 Standing or wall clocks	Iron wire, not coated with metal .....	per 100 km, 1-00
	Not exceeding 15 mm. in diameter .....	per 100 km, 1-00
	Exceeding 15 mm. in diameter .....	per 100 km, 1-00
	Steel ribbons .....	per 100 km, 1-00
	Zinc plates, in sheet, not coated with metal, varnished or enameled, more than 0.25 mm. in thickness .....	per 100 km, 2-00
	Various attachments .....	per 100 km, 1-00



Articles subject to Drawback.	CLASS I.—continued. Raw materials on which Drawback is based.	Amount of Drawback in Yen.	Articles subject to Drawback.	Raw materials on which Drawback is based.	Amount Drawback in Yen.
	Plate and sheet glass, neither coloured nor stained, with flat surface, not exceeding 4 mm. in thickness,.....	per 100 sq. meters 11-80		Linon fabrics, dutiable under No. 299 (1) C 2 (except padding):	
4 Canned beverages and foods	Tin plate.....	per 100 kin 0-70		Weighting not more than 40 kilos per 100 sq. meters, and having in a square of 5 mm. side, in warp and weft:	
	CLASS II.		7 Chains .....	More than 30 threads, per 100 kin	52-
1 Refined sugar, candy sugar, cube sugar, loaf sugar, and similar sugars	Sugar:		8 Warships and vessels not receiving a subsidy (with the exception of vessels mentioned in Art. 1 (1-1) of the ship-inspection law)	Gold-plated metal wire.....	194-
2 Soy-bean oil .....	Below No. 11 Dutch standard, per 100 kin	2-50		Iron:	
3 Oil from seeds of <i>Perilla ocmoides</i>	Below No. 15 Dutch standard ..	3-10		Pig iron .....	0-
4 Rapeseed oil .....	Soy beans .....	3-35		Bars and rods, including T, angle, and similar shapes .....	0-
5 Clothing and head-gear	Seeds of <i>Perilla ocmoides</i> .....	0-25		Plates and sheets, not coated with metal, except corrugated:	0-
	Seeds of <i>Perilla ocmoides</i> .....	0-66		Checked (those not exceeding 0-7 mm. in thickness):	0-
	Rapeseed .....	0-10		Other (except those not exceeding 0-7 mm. in thickness):	0-
	Woolen fabrics, and mixed fabrics of wool and cotton, except velvets, plushes, and other pile fabrics:			Not exceeding 1-5 mm. in thickness .....	0-
	Weighting more than 100 but not more than 200 grams per sq. meter.....	per 100 kin 12-40		Exceeding 1-5 mm. in thickness .....	0-6
	Weighting more than 200 but not more than 500 grams per sq. meter.....	per 100 kin 30-40		Pipes and tubes not coated with metal; Elbows and joints:	
	Weighting more than 500 grams per sq. meter .....	per 100 kin 18-00		Non-malleable .....	2-4
	Fabrics of wild silk .....	200-00		Other .....	2-9
6 Shirts, collars, cuffs, and ladies' under-ware	Bleached fabrics of cotton, dutiable under No. 298 (7) B, and cotton fabrics, dyed or printed, dutiable under No. 298 (7) C (except padding):			Cast .....	1-0
	Weighting not more than 10 kilos per 100 sq. meters, and having in a square of 5 mm. side, in the warp and weft:			Drawn .....	2-3
	More than 27 but not more than 35 threads .....	per 100 kin 16-30		Other .....	1-1
	More than 35 but not more than 43 threads .....	per 100 kin 19-50		Rivets .....	1-4
	Weighting not more than 20 kilos per 100 sq. meters, and having in a square of 5 mm. side, in the warp and weft:			Shipping materials included under No. 184,.....	1-9
	More than 27 but not more than 35 threads .....	per 100 kin 13-50		Wool, simply cut, sawed, or split:	
	More than 35 but not more than 43 threads .....	per 100 kin 16-50		Tenk.....	4-2
	Fabrics of cotton, dyed or printed, dutiable under No. 298 (9) C (except padding):			Mahogany .....	10-7
	Weighting not more than 20 kilos per 100 sq. meters, and having in a square of 5 mm. side, in the warp and weft:			Gink .....	3-7
	More than 13 threads, per 100 kin	25-80		Pine, fir, and cedar (except cedar exceeding 20 cm. in length, 7 cm. in width, and 7 mm. in thickness):	
				Not exceeding 45 mm. in thickness .....	3-10
				Other .....	1-80

The schedule of drawback allowances appended to the Imperial Ordinance No. 266 of September 28, 1906, has been modified as follows by the Imperial Ordinance No. 198, of July 15, 1911:

1 Soy-bean cake .....	Soy beans.....	per 100 kin 0-47
2 Sesame cake .....	Sesame .....	0-21
3 <i>Perilla ocmoides</i> seed cake .....	<i>Perilla ocmoides</i> seed .....	0-19
4 Rapeseed cake .....	Rapeseed .....	0-25

No domestic raw materials may be used in the manufacture of the fertilizers mentioned above, on which drawback allowance for imported raw materials is claimed. The manufactured product must be exported within one year from the date of the importation of the raw material, in order to receive the benefit of the drawback allowance. The new schedule went into effect July 17, 1911.

## COREA

## INDEX TO THE PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF

Nos.	Nos.	Nos.	Nos.
Agricultural implements ..	110	Clothing ..	206, 208
Alum ..	80	Crops ..	93
Amber ..	240	Coal and coke ..	301
Anchors and chains ..	205	Coins ..	114, 115, 454
Arms and ammunition ..	281, 289, 452, 453	Colours ..	114-116, 129, 127
Articles for decoration ..	304	Confectionery ..	40
.. for games ..	405	Copper ..	205, 206, 219
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.. unenumerated ..	394, 396	Cordage ..	146
.. of wood ..	411	Cotton and cotton goods ..	112-151
Bags ..	372	Cotton and cotton goods ..	112-151
.. packing ..	320, 421	Cutlery ..	139, 160
Bamboo ..	388, 389	Drugs and medicines ..	329, 431
Barik ..	391, 392	Duty free goods ..	410, 430
Benna ..	41	Dyes ..	120, 130
Beer ..	41	Embroideries ..	274, 275
Blankets ..	189, 190	Emery sand ..	293
Boats ..	400	Enamel ware ..	267
Bones ..	75	Explosives ..	6, 109, 152
Books ..	111	Fans ..	419
Boats and shoes ..	390	Fashions ..	76
Bricks and tiles ..	278	Fire ..	205
Bullion ..	112, 114	Fireworks ..	416
Buttons ..	211	Fish ..	229
Campfires ..	31-87	Fishing put ..	335
Canals ..	180, 187	Flannel ..	162
Carpets ..	194-195	Flax, hemp and outs ..	178
Carriages ..	396	Flour ..	6, 7
Carts ..	100	Flower vases ..	104
Carvings ..	368	Flowers, artificial ..	418
Cement ..	365	Fod ..	263, 264
Chemicals ..	36	Fruit ..	13, 16
China-ware ..	365	Furs ..	37, 228
Clothes ..	12	Gallnut ..	67, 68
Cloaks and capes ..	291, 292	Garden ..	125
Coffers ..	216	German silver ..	196
Coffers ..	168, 170, 171, 188	Ginseng ..	39
		Glass and glass-ware ..	276-287
		Ginseng ..	330, 331
		Gold and silver and wares of ..	252, 269, 271
		Grain ..	1
		Gravel ..	303
		Gravel ..	37
		Gravel ..	77, 78
		Gravel ..	259, 260
		Gravel ..	298
		Gravel ..	61-63
		Gravel ..	271
		Gravel ..	69-71
		Gravel ..	361
		Gravel ..	121
		Gravel ..	221, 224
		Gravel ..	12
		Gravel ..	227-234, 237, 239, 243
		Gravel ..	22
		Gravel ..	72
		Gravel ..	17
		Gravel ..	104, 105
		Gravel ..	341-343
		Gravel ..	158
		Gravel ..	339, 340
		Gravel ..	146, 345
		Gravel ..	129
		Gravel ..	146, 345
		Gravel ..	338
		Gravel ..	182-183
		Gravel ..	60
		Gravel ..	257, 259
		Gravel ..	332
		Gravel ..	111
		Gravel ..	324
		Gravel ..	346
		Gravel ..	547-549
		Gravel ..	10-12
		Gravel ..	325
		Gravel ..	227-271

	No.		No.		No.		No.
Wool ..	369	Spectacles ..	363	Tobacco pipes and pouches ..	401	Vessels ..	409
Woolen and balances ..	427	Spices ..	25	Tools ..	256	Vinegar ..	30
Woolen doors and sashes ..	399	Spirits ..	19-59	Toys ..	371	Watches ..	293, 296
Woolen ..	255	Steel ..	243	Trunks and portmanteaux ..	403	Wax ..	108, 109
Wool ..	4, 5	Stones ..	36-39	Tusks ..	73, 74	White and yellow metal ..	250, 251
Wool ..	78-82	Sugar ..	89	Twine and thread ..	145	Wines ..	43-48
Wool ..	408	Sulphur ..	107	Type ..	430	Wire ..	241, 242
Wool ..	118, 134	Tallow ..	26	Umbrellas ..	374-378	Wood ..	367, 380-387
Wool ..	428	Tea ..	298	Varnish ..	117, 119	Wool and woolen goods ..	135, 136
Wool and silk goods ..	142-144, 173-181	Telescopes ..	147-205	Verdigris ..	128	Wool and woolen goods ..	135, 136
Wool ..	364-366	Textile fabrics ..	214	Vermicelli ..	19	Wool and woolen goods ..	135, 136
Wool ..	238	Tipulæ ..	390			Wool and woolen goods ..	135, 136
Wool ..	28, 29	Tobacco ..				Wool and woolen goods ..	135, 136

## I.—ANNEXATION OF COREA TO JAPAN.

A treaty concluded on the 22nd August, 1910, between Japan and Korea for the complete annexation of Korea to the empire of Japan.

The treaty took effect from the day of its promulgation on the 29th August, 1910.

Independently of any conventional engagements formerly existing on the subject, the Imperial Government of Japan will, for a period of ten years, levy upon goods imported into Korea from foreign countries or exported from Korea to foreign countries, and upon foreign vessels entering any of the open ports of Korea, the same import or export duties and the same tonnage dues as under the existing schedules.

The same import or export duties and tonnage dues as those to be levied upon the aforesaid goods and vessels will also, for a period of ten years, be applied in respect of goods imported into Korea from Japan or exported from Korea to Japan, and Japanese vessels entering any of the open ports of Korea.

The Imperial Government of Japan will also permit for a period of ten years, vessels under the flags of Powers having treaties with Japan, to engage in the coasting trade between the open ports of Korea, and within those ports and any open ports of Japan.

The existing open ports of Korea, with the exception of Masampo, will be continued as open ports and, in addition, Shin-Wijn will be newly opened, so that vessels, foreign as well as Japanese, will there be permitted and goods may be imported into and exported from those ports.

## II.—DECREE OF THE GOVERNOR-GENERAL OF COREA RELATING TO CUSTOMS DUTIES IN COREA.

(Promulgated August 29, 1910.)

ART. I.—Articles imported into Korea from foreign countries and exported from Korea to foreign countries shall, for the time being, be subject to import and export duties at the same rates as those hitherto in force.

ART. II.—Articles imported into Korea from Japan proper, Formosa and Karafuto shall for the time being, be subject to import duties at the same rates as those hitherto in force.

Articles exported from Korea to Japan proper, Formosa and Karafuto shall, for the time being, be subject to export duties at the same rates as those provided in Article I.

ART. III.—Vessels entering Korea from foreign countries and from Japan proper, Formosa and Karafuto shall, for the time being, be subject to tonnage dues at the same rates as those hitherto in force.

ART. IV.—Goods imported into or exported from Korea, and vessels entering or clearing at any of the Korean ports shall, for the time being, be treated according to the same regulations as those hitherto in force respecting the treatment of such goods and vessels.

*Supplementary Provision.*—The present ordinance takes effect from the day of its promulgation.

MONEY.—Same as Japan.

## IMPORT TARIFF.

## GROUP I.

Grains and Seeds.

Articles.	Duty %.
Beans, peas and pulses, all kinds ..	5
Pea-nuts ..	5
Grain and corn, all kinds ..	5
Seed, all kinds ..	5
Cotton seed, fruit seeds, hemp seed, linseed, sesamum seed ..	5

## GROUP II.

Beverages and Comestibles.

Flour and meal, all kinds ..	5
Kazpi flour ..	5
Fish, fresh ..	5
“ dried and salted ..	5
Meat, fresh ..	5
“ dried and salted ..	5
“ and fish salted ..	5
Fruit, fresh, all kinds ..	5
“ fresh ..	5
“ dried, salted or preserved ..	5
“ confit ..	5
Vegetables, fresh, dried and salted ..	5
“ fresh, dried or preserved ..	5
Vermicelli ..	5
Macaroni and pâtes d'Italie ..	5
“ Macaroni ..	5
Langhans, all kinds ..	5
Salt ..	5
Pepper, unground ..	5
Spices, all kinds ..	5
Tea ..	5
Sea products, as sea-weed, Biche di mer, etc. ..	5
Soy, Chinese and Japanese ..	5
Miso and vinegar ..	5
Beverages, such as lemonade, ginger beer, soda and mineral waters ..	5
Table stores, all kinds, and preserved provisions ..	5

GROUP III.  
Sugar, Confectionery and Sweetmeats.

No.	Articles.	Duty %
33	Provisions for Japanese ..	5
34	“ preserved in tins ..	5
35	“ all kinds not otherwise provided for ..	5
36	Sugar, brown and white, all qualities, molasses and syrups ..	5
37	“ white and brown, molasses and syrups ..	5
38	“ refined ..	5
39	“ candy ..	10
40	Confectionery and sweetmeats, all kinds ..	10

## GROUP IV.

Alcoholic Liquors.

41	Beer and porter ..	10
42	Cider ..	8
43	Wines, in wood or bottle, all kinds ..	7
44	Vermouth ..	7
45	Wines, red and white ..	7
46	Port wine ..	7
47	Sherry ..	7
48	Champagne ..	7
49	Sake and saushin ..	7
50	Spirits, in jars ..	7
51	Alcohol, in jars ..	7
52	Spirits, in wood or bottle, all kinds ..	20
53	Brandy and whisky ..	20
54	Cherry cordial ..	20
55	Gin ..	20
56	Liqueurs ..	20
57	Rum ..	20
58	Shochu and awamori ..	20
59	Alcoholic liquor, all kinds not otherwise provided for ..	20
60	Liqueurs, in wood or bottle, all kinds ..	10

## GROUP V.

Skins, Hairs, Bones, Horns, Tusks and Shells, etc.

61	Hides and skins, raw and undressed ..	5
62	Skins, unmanufactured ..	5
63	Hides and skins, tanned and dressed ..	7
64	Leather, all ordinary kinds, plain ..	10
65	“ superior kinds, or stamped, figured or coloured ..	10
66	Furs, superior, as sable, sea-otter, seal, otter, beaver, etc. ..	15
67	“ such as fox, sable, otter, beaver, rabbit, etc. ..	15
68	Rhinoceros horns ..	5
69	Horns and hoofs, all kinds not otherwise provided for ..	5
70	“ tusks and hoofs, unmanufactured ..	5
71	Ivory, manufactured or not ..	5
72	Elephant tusks ..	5
73	Narwal tusks ..	5
74	Bones ..	5
75	Feathers ..	5
76	Hair, human ..	5
77	“ all kinds except human ..	5
78	Tortoise shell, unmanufactured ..	5
79	Shell, unmanufactured (except tortoise shell) ..	5
80	Tortoise shell, manufactured ..	20
81	Shell, manufactured (except tortoise shell) ..	20

## GROUP VI.

Drugs, Medicines and Chemicals.

83	Alum ..	5
84	Camphor, crude ..	5
85	“ refined ..	5
86	“ Boracic ..	10
87	Resin ..	5
88	Sulphur ..	5
89	Ginseng, red, white, crude and clarified ..	5
90	Musk ..	5
91	Drugs and medicines, all kinds ..	5
92	Opium ..	5
93	Camellia, benzoin and oil-banum ..	5
94	Spikenard ..	5
95	Chemicals, all kinds ..	5

## GROUP VII.

Oils, Fats and Waxes.

97	Oil, wood (tung-yu) ..	5
98	“ vegetable, all kinds ..	5
99	“ rapeseed ..	5
100	“ tsubaki (Camellia) ..	5
101	“ sesamum seed ..	5
102	Oils, waxes and fats, etc., all kinds not otherwise provided for ..	5
103	Oil, hair, Japanese “butsuke” ..	5
104	Residue or petroleum and other mineral oils ..	5
105	Oil, kerosene ..	5
106	Gasoline ..	5
107	Tallow ..	5
108	Waxes, bees' or vegetable ..	5
109	“ animal or vegetable ..	5
110	Candles ..	5

\* An ordinance of the Governor General was published in the "Official Gazette" for 13th September, 1919, suspending the import duty (5 per cent. *ad valorem*) on rice, millet, sorghum, wheat and wheat flour imported into Corea.

GROUP VIII.  
Dyes, Colours and Pigments, Articles.

No.	Articles.	Duty %
111	Carmine	7
112	Sapwood	7
113	Bruslette wood, in the	7
114	Carmine	7
115	Vermilion	7
116	Cochin	7
117	Vermilion	7
118	Lead	7
119	Vermilion, foreign	7
120	Dyes, colours and pigments, paint oils and materials used for mixing paints	7
121	Indigo, dry and liquid	7
122	Sapwood extract	7
123	Gallnut	7
124	Safflower	7
125	Paint oil	7
126	Prussian blue	7
127	Ultramarine	7
128	Vermilion	7
129	Lead and zinc powder, all kinds	7
130	Dyes, all kinds, not otherwise provided for	7
131	Pigment, all kinds, not otherwise provided for	7

## GROUP IX.

## Yarns, Threads, Cordings and material thereof.

132	Cotton, raw	5
133	" spun	5
134	" manufactured	5
135	Wool, raw	5
136	" manufactured	5
137	Cordons	5
138	Glass, hemp and jute	5
139	Ramie or China grass	5
140	Yarn, all kinds, in cotton, wool, hemp, etc.	5
141	Cotton yarn	5
142	Silk, raw, reeled, thrown, loss or waste	7
143	" raw, nosh and waste	7
144	" thread, or loss silk in skein	7
145	Twine and thread, all kinds, excepting in silk	7
146	Cordage and rope, all kinds and sizes	7

## GROUP X.

## Textile fabrics and manufactures thereof.

147	Cotton manufactures, all kinds	7
148	Shirtings, grey and white	7
149	T. cloth, taffel cloth	7
150	Cotton drills, kokum and pompony	7
151	" damask, cotton satin, plain or figured, and mustrum	7
152	Re-cotton	7
153	Victoria hawes	7
154	Shirtings, turkey red, dyed, figured and twilled	7
155	Cotton prints	7
156	" velvet and velveteen	7
157	Bed ticking	7
158	Lamp wick	7
159	Cotton and woollen mixtures, all kinds	7
160	" and silk mixtures, all kinds	7
161	Woollen manufactures, all kinds	7
162	Flanne' wholly or in part of wool	7
163	Cumlets, wholly of wool	7
164	Lastings	7
165	Lasting tapes	7
166	Mousmeine de laine, wholly or in part of wool	7
167	Woollen tunics, long-sleeved, serges and spanish stripes, alpaca wholly or in part of wool	7
168	Travelling cloth	7
169	Imitation sea skins, wholly or in part of wool	7
170	Woolen cloth	7
171	Woollen and cotton cloth	7
172	" and silk mixtures, all kinds	7
173	Silk manufactures, all kinds, except Japanese and Chinese	7
174	" silk, Japanese and Chinese	7
175	" silk, Japanese and Chinese	7
176	" silk, Japanese and Chinese	7
177	" silk, Japanese and Chinese	7
178	" silk, Japanese and Chinese	7
179	" silk, Japanese and Chinese	7
180	" silk, Japanese and Chinese	7
181	" silk, Japanese and Chinese	7
182	" silk, Japanese and Chinese	7
183	" silk, Japanese and Chinese	7
184	" silk, Japanese and Chinese	7
185	" silk, Japanese and Chinese	7
186	" silk, Japanese and Chinese	7
187	" silk, Japanese and Chinese	7
188	" silk, Japanese and Chinese	7
189	" silk, Japanese and Chinese	7
190	" silk, Japanese and Chinese	7
191	" silk, Japanese and Chinese	7
192	" silk, Japanese and Chinese	7
193	" silk, Japanese and Chinese	7
194	" silk, Japanese and Chinese	7
195	" silk, Japanese and Chinese	7
196	" silk, Japanese and Chinese	7
197	" silk, Japanese and Chinese	7
198	" silk, Japanese and Chinese	7
199	" silk, Japanese and Chinese	7
200	" silk, Japanese and Chinese	7

No.	Articles.	Duty
201	Embroideries in gold, silver or silk	8
202	Mosquito netting not made of silk	7
203	" " " "	7
204	" " " "	7
205	Felt	7

## GROUP XI.

## Clothing and Accessories.

206	Clothing made wholly of silk	8
207	" " " " " "	8
208	" " " " " "	8
209	Boots and shoes	7
210	Gloves and sandals, etc.	7
211	Buttons, buckles, hooks and eyes, etc.	7

## GROUP XII.

## Paper and Stationery.

212	Paper, common qualities	5
213	" " all kinds used by Japanese	5
214	" " coloured, fancy, wall and hanging	10
215	" " coloured and figured	10
216	" " all kinds, not otherwise provided for	7
217	" " printing	7
218	" " Japanese, all kinds	7
219	" " packing	7
220	Seal materials	10
221	Ink, all kinds	7
222	Stationery and writing materials, all kinds, blank books, etc.	7
223	Ink slabs, envelopes, lead pencils, pens, writing brushes, slates, etc.	7
224	" " " " " "	7
225	Stationery, all kinds, not otherwise provided for	7
226	" " " " " "	7

## GROUP XIII.

## Metals and Metal Manufactures.

227	Metals, all kinds in	5
228	Pipe and block	5
229	Bar rod	5
230	Plate, sheet	5
231	Hoop, strip	5
232	Band and flat	5
233	T and angle iron	5
234	Old and scrap iron	5
235	Copper, Japanese	5
236	Copper	5
237	Iron, lead, tin, alloy, and all other metals, not otherwise provided for, in pig, block, ingot, slab, bar, rod, plate, sheet, etc.	5
238	Solder, antimony	5
239	Metals, all kinds in:	5
240	Pipe and tube	5
241	Corrugated or galvanized	5
242	Wire	5
243	Iron and copper wire	5
244	Steel	5
245	Tin plate	5
246	Nickel	5
247	Platina	5
248	Unskilful	5
249	German silver	5
250	Tutenague or white copper	5
251	White metal	5
252	Yellow metal	5
253	Gold and silver, unmanufactured	5
254	Metal manufactures, all kinds, as:	5
255	Nails	5
256	Copper and iron nails	5
257	Screws	5
258	Tools	5
259	Machinery	5
260	Railway plant	5
261	Hardware	5
262	Pans, scuttles, and all other hardware of iron, tin, plate, etc.	5
263	Iron cutters	5
264	Needles and pins	5
265	Cold iron, copper, and all other kinds (except gold and silver)	5
266	" " " " " "	5
267	Anchor and chain	5
268	Cable, all kinds	5
269	Enamel ware	5
270	Plated ware, all kinds (except gold and silver plated ware)	5
271	Gold and silver plated ware	5
272	Plate, gold and silver	5
273	Gold and silver ware	5

## GROUP XIV.

## Earthenware, Pottery, Glass, and Glass Manufactures.

274	Earthenware	7
275	" " " " " "	7
276	" " " " " "	7
277	" " " " " "	7
278	" " " " " "	7
279	" " " " " "	7
280	" " " " " "	7
281	" " " " " "	7
282	" " " " " "	7
283	" " " " " "	7
284	" " " " " "	7
285	" " " " " "	7
286	" " " " " "	7
287	" " " " " "	7
288	" " " " " "	7
289	" " " " " "	7

2	Bullion, being gold and silver, refined.....	Free.
3	"    "    "    gold, and silver, and gold dust.....	do
4	Coins, gold and silver, all kinds.....	Free
5	"    "    "    all kinds.....	do.
6	Plants, trees and shrubs.....	10.
7	Samples in reasonable quantities.....	10.
8	Travellers' baggage.....	10.
CLASS II.		
9	All other native goods or productions not enumerated in Class I.....	5 ½
10	Articles of export not otherwise provided for.....	5 ½
<p>The exportation of gold and silver is prohibited. (Treaty with Great Britain, Italy, France, Germany, Austria-Hungary, Belgium and Denmark.)</p>		

No. articles.  
 16. ad valorem duty shall be imposed, if Japanese subjects export clandestinely without obtaining special permit from the Korean Government, the ad valorem so exported shall be confiscated.

### Rules for Calculating Duty.

In the case of imported articles the *ad valorem* duty of this tariff will be calculated on the actual cost of the goods at the place of production or fabrication, with the addition of freight, insurance, etc. In the case of export articles the *ad valorem* duty will be calculated on the market value in Korea.

## PERSIA

### INDEX

No.	Articles.	No.	Articles.	No.	Articles.
1	Cigarettes	14	Latex, raw	1	Screens
2	Alcohol	15	Eggs, Imp. Tar. 9; Exp. Tar. 5	18	Screws
3	Aluminum and mfrs. of	16	Electro plate	19	Sealing wax
4	Amber	17	Embossed leather	20	Seeds
5	Aniline	18	Engelhardt	21	Shells
6	Animals, Imp. Tar. 2; Exp. Tar. 1	19	Richings	22	Shirts
7	Apparatus, photographic	20	Explosives	23	Shirts-trunks
8	Aries, Imp. Tar. 3; Exp. Tar. 2	21	Eyes and books	24	Shoe-horns
9	Arms	22	Falence	25	Shot, lead
10	Artwork	23	Fans	26	Silk, and mfrs. of
11	Art articles	24	Fats, Imp. Tar. 9; Exp. Tar. 5	27	Silk, (raw)
12	Articles of food, Imp. Tar. 3; Exp. Tar. 2	25	Feathers, prepared	28	Silver, and mfrs. of
13	Ash trays	26	Feet	29	Silver, false
14	Bags	27	Feet	30	Skirts
15	Barley	28	Fine pearls	31	Small wares
16	Beer	29	Fireworks	32	Smokers' articles
17	Bells	30	Fish, Imp. Tar. 9; Exp. Tar. 5	33	Snuff
18	Belts	31	Flax, and mfrs. of	34	Snuff-boxes
19	Berries	32	Flour, Imp. Tar. 9; Exp. Tar. 5	35	Soda
20	Beverages, Imp. Tar. 5; Exp. Tar. 4	33	Fodder	36	Spangles
21	Birds' skins	34	Footwear	37	Spectacle-makers' wares
22	Biscuits	35	Frames	38	Spirits-of-wine
23	Blackings	36	Princes	39	Sponges
24	Boats	37	Bricks	40	Starch
25	Boles	38	Bur goods	41	Stationery
26	Bonnets	39	Furniture	42	Steeple
27	Books	40	Gaiters	43	Stone, and mfrs. of
28	Books, commercial	41	Gaiters	44	Sugar
29	Boots and shoes	42	Glasses	45	Sweetmeats
30	Bows	43	Games	46	Syrups
31	Boxe	44	Gins	47	Table covers
32	Braces	45	Gingerbread	48	Tapers
33	Brackets, Imp. Tar. 5; Exp. Tar. 4	46	Glassware	49	Tapes
34	Brushes	47	Gloves	50	Tea
35	Butter, Imp. Tar. 9; Exp. Tar. 3	48	Gold, and mfrs. of	51	Telescopes
36	Buttons	49	Gold, false	52	Textile materials, and mfrs.
37	Calico	50	Grain	53	Thimbles
38	Candelabra	51	Groceries	54	Thread, silk
39	Candle-sticks	52	Gums	55	Tiles, roofing
40	Caps	53	Guns	56	Tin, and mfrs. of
41	Carb and other cases	54	Gypsum	57	Tinsel
42	Caribon	55	Hair, animal, and mfrs. of	58	Tissues
43	Caris, playing	56	Handkerchiefs	59	Tobacco, Imp. Tar. 38; Exp. Tar. 10
44	Carpets	57	Hangings, furniture	60	Tools
45	Cases, metal and wood	58	Hardware	61	Torches
46	Catalan	59	Hats	62	Tortoise-shell, and mfrs. of
47	Cement	60	Hemp, and mfrs. of	63	Touch-stones (flint)
48	Ceramics	61	Hides	64	Toys
49	Chandeliers	62	Honey (free)	65	Trammings
50	Cheese	63	Hooks and eyes	66	Trunks
51	Chemicals	64	Hosiery	67	Trunks
52	Chikory	65	Implement and tools	68	Trusses
53	Cigars and cigarettes	66	India rubber	69	Twine
54	Cigars and holders	67	Indigo	70	Umbrellas
55	Cigarettes	68	Inkstands	71	Underclothing
56	Cinnamon	69	Instruments, musical	72	Valises
57	Clay, plastic	70	Iron ore (free)	73	Vandin
58	Clocks	71	Iron ore (free)	74	Vane
59	Cloves	72	Iron ore (free)	75	Varnishes
60	Coal (free)	73	Isinglass	76	Vases
61	Coffee, and substitutes for	74	Jam	77	Vegetables
62	Coin, copper or nickel	75	Jellies	78	Vegetables for medicinal purposes
63	Coke (free)	76	Jet	79	Vehicles
64	Collars	77	Jewellery, false	80	Veils
65	Combs	78	Juices, fruit	81	Velvet
66	Confectionery	79	Jute, and mfrs. of	82	Vermouth
67	Copper, and mfrs. of	80	Kirsch	83	Vinegar
68	Corbace	81	Knives	84	Vizors
69	Cerbs, trimming	82	Kummel	85	Walking sticks
70	Cerbs, watch and place-ne	83	Labels	86	Washes
71	Cork	84	Lace	87	Watches
72	Corsets	85	Lamps	88	Waters, mineral
73	Cosmetics	86	Lanterns, magic and projection	89	Wax
74	Cotton, and mfrs. of	87	Lead, and mfrs. of	90	Wearing apparel
75	Crystal ware	88	Leather, and mfrs. of	91	Went (free)
76	Cuffs	89	Legons	92	Whiskers
77	Cups	90	Lemonade	93	Whirlarrows
78	Curry powder	91	Lime	94	Whips
79	Cushions	92	Liqueurs, Imp. Tar. 5; Exp. Tar. 5	95	Whisky
80	Cutlery	93	Macaroni &c.	96	Wicks
81	Cycles	94	Machinery	97	Wine, Imp. Tar. 3; Exp. Tar. 4
82	Drugs	95	Malt	98	Wool (free)
83	Dry plates	96	Marmalades	99	Wool, and mfrs. of
84	Dyes	97	Masks	100	Zinc, and mfrs. of
85	Dynamite	98		101	

ATONRY.—The *tonna*=10 kranes 20 shahs. The *batman*=2 kilograms 970 grammes [6.54 lbs. av.]. Corn, straw and coal &c. are sold by the *klaryar*=649 lbs. av. (irrupus). "N.s.m."=not specially mentioned. "Batman g."=batman gros.

## CUSTOMS LAW OF 268 FEBRUARY, 1905

## CHAPTER I.

Art. 1.—The present code of regulations determines the customs duties in the Persian Empire.

Art. 2.—All articles, merchandise and produce (excepting such as are exempted from duty) are subject to duty whenever they are imported or exported, unless it be proved to the satisfaction of the Customs Board that the goods are such articles, merchandise or produce have already been paid on the occasion of some previous importation or exportation.

Art. 3.—The merchandise imported into Persia and coming from a country enjoying "the most-favoured-nation" treatment is subject only to the payment of the customs duties fixed by the tariff legally in force, and the dues enumerated in Art. 7 of the present Code of Regulations.

All other imposts or dues, such as *estrol*, "Kharak," "Meydan" and like, are abolished for all time. All the dues of "anghiani" that have been collected hitherto for the maintenance of roads are likewise abolished, nor shall any new ones be established, under the form of road dues, tolls, except on carriage roads, which necessitate the employment of skilled labour, and for which a concession has already been or may hereafter be granted by special Firman.

Art. 4.—The duties levied on goods, otherwise than *ad valorem*, are calculated on the basis of the number, weight or measure, as determined by the officials of the Customs Board.

In the case of goods upon which the duty is levied *ad valorem*, such duty is calculated on the value declared by the parties concerned in accordance with the rules laid down in Arts. 17, 18 and 19 following.

Art. 5.—Customs duties are payable in cash prior to the removal of the goods.

Art. 6.—The goods are held as security for the customs duties, nor can the customs officer in any case consent to the removal of the goods before the said duties as well as the other dues fixed by Art. 7 have been paid.

## CHAPTER II. The Customs Tariff.

Art. 7.—The duties to be collected by the customs are as follows:—

(1) Customs duties on goods imported. (*Droits d'Entrée*.)

(2) Customs duties on goods exported. (*Droits de Sortie*.)

(3) Office dues.—The office dues, apart from the customs duties, are fixed at 2 krans per sheet of the declaration application, request or other document whatsoever, presented to the customs by the parties concerned.

(4) Seal and label dues.—For each label seal affixed by the customs officer shall be 3 chas, and for each wax seal 1 chas.

For each check label affixed by the customs on the packages, bottles, or other receptacles containing merchandise subject to this tariff, the charge shall be 1 chas, and for each check label affixed to parcels examined in order to permit of their being removed from the customs, 1 chas.

(5) Dues for the custody of goods in custom-house storage rooms, sheds and enclosures, and in the storage rooms of public warehouses.—Goods deposited in storage rooms, sheds and enclosures where the customs assumes the responsibility for their safe keeping (see Art. 89 and following) are subject to warehouse dues.

These dues are reckoned for the whole of the time during which the articles lie on customs premises, dating from the day of their inspection, and in any case from a day not later than the last of the term fixed for the presentation of the documents of inspection.

Merchants are entitled to request that their goods be deposited according as they may desire, either in the storage rooms or in the sheds, or simply in the enclosures of the custom-house (under *tarjagha*, &c.) covering or without covering.

Exception however is made in the case of (a) Parcels containing articles of value, such as objects composed partly of gold or silver, jewels, watches, silk fabrics, also all small parcels weighing less than 2 batmans which must always be deposited in the closed storage rooms. (b) Goods which are really inflammable, dangerous, noxious, or such that their proximity might cause injury to other goods; such goods shall not be admitted to the storage rooms and can only be accommodated in the sheds or the enclosures.

The warehouse dues are fixed as follows: (a) For goods deposited in closed storage rooms: (1) for carpets, woven fabrics, threads, clothing, groceries, liquids intended to be drunk, &c., coffee, food products and furniture—for the first 30 days, dating from the day fixed as above, 6 chas per 10 batmans with a progressive increase of one-fifth chas per day until the sixth day; (2) for other goods deposited in closed storage rooms the dues are at the rate of one-third of those stated in (1).

(b) For goods of all kinds deposited in sheds or under (*tarjagha*, &c.) covering the dues are at the rate of one-fifth of those stated under (1).

(c) For goods not covered (with *tarjagha*, &c.) and deposited in unroofed premises as well as for naphtha and petrol, the dues are at the rate of one-tenth of those stated under (1).

At the expiration of the term of 90 days, the goods must be transferred from the storage rooms of the custom-house of entry to those of a bonded warehouse.

Goods deposited in the storage rooms of public bonded warehouses are subject to the payment of dues at the rate of one-sixth chas per day and per 10 batmans of goods in respect of their entry into the said storage rooms.

(d) Dues for the handling of goods.—These dues are fixed by a special tariff to be agreed upon between the customs and the parties concerned.

(e) Dues for use of cranes belonging to the customs.—In those ports where there are cranes owned by the Government, dues are charged for the use of such cranes at the rate of 1 chas per 100 batmans, with a minimum of 1 chas per parcel.

(f) As compensation for the expense incurred by the Customs Board for the maintenance of bonded warehouses, proprietors of such warehouses shall pay a charge of 5 krans per working day in which the attendance of customs officers has been necessary.

(g) It is to be understood that in the case of the above-named dues, the amount payable shall never be less than 1 chas, and that any fraction of a chas shall always be counted as a whole chas.

Art. 8.—In the event of the exchange rate of the krans in relation to the French franc falling by more than 10 per cent, and continuing at such low rate for more than a month, the Persian Government shall have the right, after the fact shall have been confirmed by the principal banks, to raise proportionately the rates of the specific duties as fixed by the tariffs in force.

In the event of a rise in the rate of exchange of the krans exceeding 10 per cent, and of such rate being maintained for more than a month, any proposal for the proportional reduction of the said tariffs shall come from the foreign countries interested and the Persian Government shall be bound to grant the said reduction.

Art. 9.—The specific duties inscribed in the tariff shall be levied in full on the quantities presented for importation or exportation, without any reference to the quality, the relative value, or to the state of the merchandise.

Where, however, satisfactory proof is forthcoming as to circumstances whereby the goods have suffered deterioration in the course of transport, and where it is seen that there is no fraudulent intent, the declarer or owner may demand the sorting out and destruction, or else the re-exportation, of the damaged goods.

Remark.—Furthermore, in exceptional cases, especially where the goods have been damaged in course of transport, reductions of duties, proportionate according to the gross weight, may be accorded, not only with the intervention of the Central Customs Board.

Art. 10.—In the case of goods tariffed by number, or by ascertained weight, the amount of duty payable when greater or smaller quantities are being dealt with, shall be proportionate to the rates set forth in the tariff, just as if this proportion had been specified for each article. The duties are levied in the same proportion in the case of goods tariffed according to value.

Art. 11.—The unit of weight for goods tariffed by weight is the *karman*, called the *Tamir batman* of 640 Persian miscalis, equivalent to 7.27 Russian lbs. and to 2 kilos, 370 French grammes.

Art. 12.—The duties on such goods as are stated in the tariffs to be dutiable according to the gross weight, are calculated on the gross weight of the goods, including the weight of such packings as, according to the usages of commerce, reach the buyers together with the goods, e.g., the cans, kegs, bottles, jars or flasks containing liquids, pots and boxes, paper or cloth envelopes and packings of any other kind, which cannot be separated from the goods without damaging them or changing the form under which they are generally presented for wholesale or retail trade.

Art. 13.—As regards the other goods which are dutiable by weight, and which are mentioned in the tariff as being liable according to the gross weight, the importers shall be required to stipulate in their declaration whether they desire that the duties be reckoned according to the real net weight, i.e., according to weight of the goods stripped of all packings; or according to the legal net weight, i.e., according to the combined weight of the goods and all their packings, after deduction of the legal tare.

Where no such choice is stated in the declaration, the duties shall always be calculated according to the legal net weight.

Art. 14.—The legal tare on goods tariffed by weight is fixed as follows:—

(1) For earthenware, porcelain, glassware, unframed mirrors and window glass, 40 per cent of the aggregate gross weight.

(2) For all other goods: (a) in chests or casks 20 per cent of the aggregate gross weight; (b) in hampers, "canisters" or other leather packings, 8 per cent of the aggregate gross weight; (c) in ironing, sacks or other similar packings, 3 per cent of the aggregate gross weight.

The tare is not applicable to packings which only partially cover the goods, as, for example, those consisting of rell-work, boards, &c.

The declarer is required to present the goods for examination, stripped of their packings, and are also required to repack them; the Customs Board assuming no responsibility for any loss or damage resulting from such operations, it being understood that these have been carried out under the instructions of the declarer.

It, however, the declarer should present the original invoices or accounts of the manufacturers or wholesale dealers, or statements specifically describing the nature, weight and value of the goods contained in each parcel, the customs authority shall deem it sufficient to satisfy itself for the purpose of examination of one or more parcels according to the importance of the commitment and to cause the same to be opened.

But if it should be found that the kind, weight or value of the goods, as ascertained by this sample inspection, differs to an extent exceeding 5 per cent from the kind, weight or value as returned in the declaration, the customs shall require that all the parcels be opened.

Art. 16.—In the case of all products imported or exported in bulk, the importer or exporter shall give the net weight in the prescribed declaration.

In the case of goods, free of duty, imported or exported in parcels, the importer or exporter shall declare the gross weight of the parcels, the customs officials will estimate the net weight by deducting from the gross weight the tare fixed by Art. 14.

Art. 17.—In the case of goods tariffed according to value, the importer shall state in writing, the value upon which they desire the duties to be calculated.

Art. 18.—Where goods of different value are contained in one and the same parcel, the importer shall declare their values separately, if they are tariffed according to value.

Where, however, the goods in question consist of sub-varieties or many wares, which are somewhat akin to each other, or which form an assortment, the value of which does not exceed 100 tomanis, it will be sufficient to declare the total value.

Art. 19.—The value to be declared at the customs is that of the goods in their place of origin or production, in gross, exclusive of packing, purchase, insurance and transport to the place of importation or exportation.

Art. 20. If the customs authorities consider the declared value to be insufficient, they may, at their discretion, require the declarator to sign a supplementary declaration, or they may even retain the goods, paying to the persons concerned the value which they themselves have declared, with an additional 10 per cent. as indemnity.

The customs shall make the said payment as soon as possible, and not later than 15 days after the time when the pre-emption shall have been notified to the declarator.

Art. 21. If the person concerned should so request, the goods pre-empted may be referred to him on payment of the additional duties and the 10 per cent. together with a fine the amount of which shall be fixed according to the circumstances by the Collector of Customs of the District, or upon appeal, by the Central Board.

The fine shall not exceed 10 per cent. of the difference between the price of the goods as declared by the owner and that estimated by the customs.

Art. 22. Goods pre-empted, which have not been restored to the persons concerned, shall be sold for the benefit of the Government. The sum paid to the persons concerned, as also the duty and cost, shall be deducted from the total sum realised by the sale, and the surplus, if any, shall be paid into the State Treasury.

Art. 23. In the event of changes in the tariff, the tariff to be applied shall be that in force at the time of registration of the goods at the first import or export custom-house.

Art. 24. In the event of presentation for import into Persia, of goods, the classification of which cannot be precisely determined, or which have not been mentioned in the tariff, the Central Customs Board may order that for the purposes of the tariff, such goods be treated as belonging to the class to which they are nearest akin.

Art. 25.—All disputes concerning the application of the import or export tariff, which arise between the persons concerned and the customs officers, shall be judged, in the first instance, by the Provincial Collectors of Customs through the intervention of the Consul of the Power of which the owner of the goods is a subject, or of the deputy of such Consul.

It shall always be open to the latter to appeal against the decision arrived at, in which case the dispute shall come before the Central Customs Board at Teheran, where final judgment shall be given at the intervention of the Minister representing the Power of which the owner of the goods is a subject, or at the intervention of the deputy of such Minister.

Art. 26.—Whenever the examining officers of the customs are in doubt as to the nature or quality of any article of merchandise submitted for their examination, they shall defer the admission of the said article, having first referred the question to the Local Collector of Customs. These officers shall take a sample of the goods in question, and the said sample, together with a report furnishing all the data necessary for the purpose of solving the difficulty, shall be forwarded to the Provincial Collector of Customs within whose jurisdiction the decision of the question lies.

Should it be remonstrated, however, that the declaration has been made in good faith, the person concerned shall be authorised, if he make application to that effect in writing, to take immediate possession of the goods, provided that he deposit a sum equal to the highest duty the customs may deem applicable to such goods, and provided further that he undertake to comply in all respects with whatever decision may have been arrived at after the dispute shall have been adjudicated upon in conformity with the procedure set forth in the preceding Article.

#### CHAPTER III.—*Exemptions from Customs Duty.*

Art. 27. In addition to the goods which are declared by the tariffs to be exempt from customs duty, the following also are dispensed from the payment of such duty:

(1) Articles imported from abroad or exported thither on behalf, and by order, of His Majesty the Shah.

(2) Canes or other beasts of burden, as also tents, carpets or other articles necessary for persons travelling towards, or returning from, holy places, provided such articles be really their personal property, and not trading stock.

(3) Articles imported for the personal use of the representatives of foreign Powers accredited to His Majesty the Shah. The privilege of this exemption is extended also to the staffs of such Missions, that is to say, to the chamberlains, Secretaries, Interpreters and Student Interpreters attached to the Embassies or Legations, as well as to the professional members of the Consular Corps, Consuls, Vice-Consuls, and their interpreters or foreign secretaries, duly accredited to the Persian Government.

In order to be admitted as free of duty, the consignment must be accompanied by a declaration from the addressee, specifying the numbers and the marks of the articles, and also, if possible, their quantity and value.

The addressee must also certify on such declaration that the articles are for his personal use.

In localities where different grades of officers of the Diplomatic or Consular Corps reside, such statement must be signed by the chief of such division or Consulate.

The declaration shall be accompanied by an import permit for use at the customs in question, which shall, as a rule, be of a cursory nature, that is to say, limited merely to the external identification of the parcels and their marks.

Where, however, there is grave suspicion of abuse, the parcels may be retained, and the Local Collector of Customs shall refer them to the Central Board, which shall decide as to their admission, having previously arrived at an understanding with the Minister or the representative of the country concerned.

Whatever is liable may be imported by foreign officials only shall be exempted.

All these advantages and privileges shall pertain only to the Diplomatic or Consular Offices of countries where the Diplomatic and Consular

Officer of His Majesty the Shah enjoy in this respect the rights of the Consul of a country, similarly, all correspondence officers, whether containing value or not, and portable articles of the Embassies, Legations and Consulates of foreign Powers, coming from, or sent, abroad by post, or by special messenger, shall be exempt from all inspection.

It is to be understood, however, that the exemption from inspection shall not extend to any bags, envelopes or parcels not bearing official marks, which messengers of Legations or Consulates may take with them.

(4) The baggage of travellers, including clothes and personal effects for the use of such travellers, with the exception of new articles and of those which might be considered as trading stock.

Without an authorisation from the Central Customs Board, this exemption shall not apply to baggage imported more than two months after the arrival of the traveller himself.

(5) Foreign travellers, provided with a passport in due order for the crossing of the frontier, are authorised by import, free of duty, such quantities of provisions or articles as are intended for their personal use, but the total amount of the exemption per passport shall not exceed 24 tomans.

(6) Clothes, holy linen, bed linen and table linen, as also articles of furniture of all kinds (but not drinks, produce, merchandise or trading stock imported by persons coming to settle in Persia), provided such articles be not new and bear evident marks of wear.

(7) Articles of furniture, such as carpets, and articles of the lands situated on the territory of the Empire near the frontiers, and article sold by the inhabitants of Persia to pasture on the lands situated on the frontiers outside Persia.

(8) Merchandise of native origin or manufacture, returning from abroad either because it has been refused or not sold there, or because it has not been admitted owing to a prohibition or to some other unavoidable hindrance.

(9) Bags containing postal despatches or correspondence, with the express exception of bags or packages containing parcels-post or samples-post, are free from inspection and other customs formalities, provided they be closed and sealed by a foreign post office and remitted to the officers of the postal administration of Persia.

#### CHAPTER IV.—*Prohibitions.*

Art. 28.—Importation of the following articles is prohibited:—

(1) Fire-arms of all kinds.

(2) Ammunition for all kinds of fire-arms, such as powder, cartridges, percussion caps, projectiles, &c., as also, in general, all simple or compound explosive products having a detonating power equal to, or greater than, that of ordinary gunpowder, with the sole exception of fireworks.

(3) Money, other than of gold or silver.

(4) Dry or liquid aniline dyes, also all dry or liquid dyes in which aniline forms an ingredient.

(5) Books, papers, prints, writings, images, emblems and any articles whatever of a seditious character, or contrary to religion or good morals.

Art. 29.—Exportation of the following articles is prohibited:—

(1) Carpets, dyes, by means of aniline dyes or by means of dyes in which aniline forms an ingredient.

Art. 30.—In execution of the prohibitions mentioned in Art. 28 of the present Code of Regulations, the importation or exportation of other goods may be prohibited, either in the interests of the safety of society, or in order to prevent the exportation of products which it might be necessary, for the time being, to hold in reserve in order to assure the public food supply.

Art. 31. The Shah-Azam, or Prime Minister, is also authorised to grant, in special cases, exemption from Art. 28, which forbids the importation of fire-arms, ammunition and explosives.

Each such authorisation, conformably to the notes appended to Nos. 3 and 33 of the Tariff (1), shall stipulate the amount of the exemption dues to be paid to the import custom-house, and, as regards explosives, the precautions to be observed by the persons concerned in effecting the transport of the same across country.

Art. 32.—All importation, as well as all exportation, or attempted exportation, in contravention either of Arts. 28 and 29, or of a special order issued in accordance with Art. 30 of the present Code of Regulations, shall involve the seizure and the confiscation of the goods.

Furthermore, where goods, prohibited for import or export, have not been declared or regularly presented at the custom-house, or where the said goods have been concealed amongst other goods or in any other manner whatsoever, the transporters or declarators shall incur, conjointly, and subject to the right of any of them to recover from the others, a fine equal to the value of the goods, independently of the seizure and confiscation of the prohibited goods as well as of the goods which have served to conceal them. In the case of importation or exportation by routes not leading to a custom-house, the fine shall be double the value of the goods, and the means of transport, ships, boats, beasts of burden or carriages, as well as the other goods imported or exported at the same time, shall be confiscated.

Furthermore, those persons who are the authors or accomplices of such fraud shall be punished with one year's imprisonment.

Art. 33.—The means of transport, ships, boats, or beasts of burden, which have served for the importation or exportation of prohibited goods shall be specially distrainable for the fines incurred in virtue of the preceding Article; and in default of payment of the said fines not later than 31 days after the discovery of the fraud, they may be sold to the amount of the sum due.

Art. 34.—Any person against whom it shall in any way be proved that he has participated in the importation or exportation of prohibited goods, whether by the ordinary means of import or export, or in any other manner, shall be liable to the same penalties as those who have directly violated the prohibition enacted by the present Code of Regulations.

The value of the confiscations and the amount of the fines thus incurred shall be recoverable on all the property, movable or immovable, owned by the guilty persons. The prosecution to be undertaken in virtue of the present Article shall however, be notified officially to the delinquents not later than two years from the day on which the delinquent act was committed.

Art. 35.—The goods distrained or confiscated in virtue of Arts. 32, 33 and 34 of the present Code of Regulations shall be sold for the profit of the Imperial Treasury, with the exception of:—

(1) Aniline dyes, also papers, books, prints and images contrary to religion, morals and good customs.

Such articles shall always be burnt or destroyed publicly, not later than the day after their seizure, in presence of the Collector of Customs, the Governor or his deputy, and of any other persons whom it may have been possible to call together.

An official record of the destruction shall be drawn up on the spot and

aid by all the persons present. A copy of this record shall be sent to the person against whom the seizure has been effected, and another forwarded immediately by the Collector of Customs to the Customs Board at Teheran.

(2) Money, other than that of gold or silver, fire-arms and ammunition for the same, shall be sent, as soon as possible, to Teheran, to the address of the Central Customs Board for transmission to the Imperial Palace.

Art. 36.—Any official or employee of the Government who shall be convicted of having permitted, tolerated or in any way favoured the importation or exportation of prohibited goods shall be punished with imprisonment for a term not exceeding one year, according to the gravity of the offence. Further, his property, movable and immovable, shall be subject to distraint for the payment of a sum equal to double the amount of the fines any confiscations declared by the preceding Articles to be incurred by the authors of similar frauds.

Art. 37.—Rewards in money, to be provided out of the amount of the fines and confiscations, may be granted by the Customs Board to officers and employees who shall have discovered or proved any contraventions of the present Code of Regulations, and also to any person who shall have given information to the Board in consequence of which such contraventions may have been discovered.

Art. 38.—Any contravention of Arts. 28, 29 and 30 of the present Code of Regulations shall be notified by a declaration drawn up in duplicate and signed by not less than two employees, and such contraventions shall be followed up at the suit of the Customs Board, which shall be competent to collect the fines and the amounts of the confiscations, and to direct the corporal punishment incurred. One of the copies of the declaration shall be handed to the principal delinquent, who shall sign or seal an acknowledgment of receipt of the same, and the other shall be sent as on as possible to the Customs Board, which shall be competent to allow reduction of the penalties, if there be circumstances which justify the exercise of clemency.

## CHAPTER V.—Concerning Imports.

## General Rules.

Art. 39.—No goods shall be imported except at places where Customs-houses are established for the collection of import and export duties, in conformity with the table hereto annexed.

The suppression of an existing Customs-house or the establishment of a new one shall be effected by a special decree which shall be brought to the notice of the Legation concerned.

Art. 40.—At the import Customs-house, the importer shall forward to the Local Collector of Customs a written declaration in duplicate, either in Persian or in French, drawn up after the model annexed to the present Code of Regulations and containing an accurate description of the goods.

This declaration shall specify :

(1) The country of origin of the goods, and the place from which they have been consigned; and, if they are imported by ship or by boat, the name, nationality and place of departure of such ship or boat, as also the name of the captain or master.

(2) The number, nature, marks and distinguishing numbers of any parcels imported.

(3) The nature of the goods contained in such parcels, as also the nature of any goods loaded in bulk, the weight or measure of the goods, their value, and the place to which they are being sent.

(4) Every Customs declaration must be signed or sealed. If, however, the person concerned should be illiterate, the declaration may be made out for him by some other person who, in such case, shall certify the authenticity of the seal or sign affixed by the declarator.

In the case of small quantities of goods, however, the Customs-house is empowered to accept verbal declarations.

## CUSTOMS TARIFFS A AND C.

## A.—IMPORT DUTIES.

Goods.	Duties.	No.
1 Machines of all kinds.....batman g.	T. R. 8.	
2 Animals, live, of all kinds.....batman g.	free.	
3 Arms of all kinds, including parts detached or not fitted together.....batman g.	prohibited.	
Note.—Importations authorised by a special dispensation of the Government, in accordance with the Law of November 5, 1917, shall be subject to a special duty at the rate of 20 roubles per gun, 5 roubles per revolver, 2 roubles per pistol and of 7 roubles per batman for all other arms, as also for all parts not fitted together.		
4 Wood : 1 Building and cabinet wood, of all kinds, in the bark or sawn.....batman g.	free.	
2 Wrought wood, other than in the form of vehicles, furniture and fancy articles, including carpentry, cabinet-makers' and coopers' wares.....batman g.	0 0 2	
3 Wood n. s. m. in luting firewood.....batman g.	free.	
5 Beverages : 1 Sparkling wines, in bottles.....batman g.	0 5 0	
Note.—Half bottles of 40 centilitres or less shall pay half the stipulated duties. Bottles of a higher capacity than 80 centilitres shall be charged in proportion to their actual contents.		
2 Still wines, in casks, demijohns, pitchers or bottles.....batman g.	0 4 0	
3 Alcohols and spirits of wine, unmeasured brands including those merely sweetened, as also those prepared with infused fruit, in casks or bottles.....batman g.	0 4 0	
3a Methyl, methylic alcohol and denatured alcohol.....batman g.	0 0 4	
4 Cognac, rum, whisky, schiedam, arrack, taba, vermouth, gin, kirsch, Dautzie brandy, kummel and liqueurs of all kinds such as chartreuse, benedictine, althea, maraschino, curacao, punch, absinth, creams, anisettes &c. &c. in casks or bottles.....batman g.	1 2 0	
5 Beer, vinegar and all other fermented beverages, in casks or bottles.....batman g.	0 0 6	
6 Lemonades.....batman g.	0 0 10	
Note.—Lemonade containing more than 5% of pure alcohol shall be classed as "unenumerated brandies."		
7 Mineral waters, natural or artificial.....10 bottles	0 0 10	
Candles, tallow and other, including ball tapers, torches and wicks.....batman g.	free.	
7 Pitcoal, coke and charcoal.....batman g.	0 0 10	
8 Wax, raw.....batman g.	0 0 10	
9 Articles of food : 1 Butter and edible fats : (a) Fresh or salted.....batman g.	free.	
(b) Preserved in tins.....batman g.	0 0 8	
2 Cocoa of all kinds, prepared or not, including the offals and barks and chocolate.....batman g.	0 5 0	
3 Coffee, including the drupes, offals and coffee substitutes : (a) Non- roasted.....batman g.	0 0 0	
(b) Roasted.....batman g.	0 5 0	
Note.—Coffee imported in small packages, cardboard or tin boxes or other similar receptacles shall pay duty according to gross weight.		
4 Cereals and their derivatives : (a) Rice.....batman g.	0 0 2	
(b) Wheat, barley, oats and other edible cereals not specially mentioned.....batman g.	free.	
(c) Malt.....batman g.	0 1 0	
(d) Starch and other non-alimentary fecula or starch.....batman g.	0 1 0	
Note.—Starch and other non-alimentary fecula imported in small packages, cardboard or tin boxes or other similar receptacles shall pay duty according to gross weight.		

Goods.	Duties.
(e) Flour, edible, including pearl barley and meal of all kinds.....batman g.	free.
(f) Macaroni, vermicelli and other alimentary pastes.....batman g.	0 1 0
(g) Biscuits, ginger-bread and pastry of all kinds.....batman g.	0 1 0
1 Chicory, dried, roasted or ground.....batman g.	0 1 0
Note.—Chicory imported in small packages, cardboard or tin boxes or other similar receptacles shall pay duty according to gross weight.	
2 Cheese : (a) Common, soft and white, made exclusively from skimmed milk.....batman g.	free.
(b) Other, of all kinds.....batman g.	1 3 0
Note.—Cheese imported in lead or tin wrappers shall pay duty together with the weight of such wrappers.	
3 Fruits and berries : (a) Fresh or dried, of all kinds, other than preserved, also almonds, walnuts and filberts.....batman g.	1 1 1
(b) Preserved, including jams, jellies, fruit pulp, pastilles, marmalades, candied fruits, fruit juices and syrups in boxes, pots, flasks and other similar receptacles.....batman g.	0 1 1
Note.—Fruit juices and syrups containing more than 5% of pure alcohol shall be classed as "unenumerated brandies."	
4 Vegetable oils : (a) Olive.....batman g.	0 2 6
(b) Other n. s. m. ....batman g.	0 0 4
5 Milk : (a) Fresh.....batman g.	free.
(b) Preserved in air-tight tins, flasks and other similar receptacles.....batman g.	1 1 0
10 Vegetables of all kinds : (a) Fresh or dried.....batman g.	free.
(b) Preserved in boxes, pots, flasks or other similar receptacles.....batman g.	0 1 10
11 Honey.....batman g.	free.
12 Poultry eggs.....batman g.	free.
13 Fish : (a) Fresh, dried, salted or smoked.....batman g.	0 1 10
(b) Preserved, including caviar in tins, pots, flasks, or other similar receptacles.....batman g.	0 1 10
14 Salt.....batman g.	0 0 2
15 Sugar : (a) Loaf or candy.....batman g.	0 2 5
Note.—Loaf sugar shall pay duty together with the weight of the papers and cords forming the immediate packing.	
(b) In powder, including brown sugar and syrups.....batman g.	0 3 2
(c) Confectionery, such as dragées, caramels, sweetmeats &c.....batman g.	0 1 0
Note.—Confectionery imported in flasks, pots, cardboard or tin boxes, or other similar receptacles or packed in special wrappers of lead, paper &c. shall pay duty according to gross weight.	
16 Tea : (a) White tea.....batman g.	1 1 0
(b) All other teas.....batman g.	0 5 0
Note.—Teas imported in small packages or in cardboard or tin boxes, or other similar receptacles, shall pay duty according to gross weight.	
17 Meat : (a) Fresh.....batman g.	free.
(b) Salted, dried or smoked.....batman g.	1 1 1
(c) Salted, dried or smoked meat imported in metal wrappers shall pay duty together with the weight of such wrappers.	
(d) Preserved, including meat extracts in tins, pots, flasks or other similar receptacles.....batman g.	1 10



No.	IMMEDIATE DUTIES. continued.	Duties. T. R. S.	No.	Goods.	Duties. T. R. S.
10	Drugs ..... <i>ad val.</i>	5%		(b) Tin, lead and zinc in ingots, plates, sheets or wire ..... 10 batmans	0 8 0
	This article includes <i>inter alia</i> the parts of vegetables used in medicine not being subject to a special classification, medicinal extracts, essences or oils, incense, opiums, plasters, ointments, salves, pills and pharmaceutical powders, waters distilled from plants not containing alcohol and generally all pharmaceutical products prepared without sugar or alcohol.			(c) Manufactures of tin, lead, including game shot (lead shot), and zinc, except fancy articles ..... batman	0 1 0
	Note. Pharmaceutical sweetmeats prepared with sugar are classed as "Confectionery" and products prepared with alcohol as "Liquors of all kinds."			Note 1.—Tin or lead foil intended to cover other goods, such as prunings, chocolate, cheese &c. are considered as "Manufactures."	
11	Commercial samples without intrinsic value, including samples of stuffs, measuring 30 centimetres or less in length along the entire breadth of the stuff, and samples on cards or in book form, as also illustrated catalogues of goods: 1 Pepper, curry powder, placenta, muscat, cinnamon, nutmegs and cloves ..... batman	free.		Note 2.—Articles enamelled, nickelled or coated with any other non-precious metal shall pay a surtax of 30% on the principal duty.	
12	2 Vanilla, saffron, including vanilla ..... 3 0 0			(a) Copper and nickel ores ..... free.	
	3 Truffles ..... 1 0 0			(b) Copper, nickel and alloys thereof in bars, plates, sheets or wire ..... 10 batmans	0 6 0
	4 Groceries n. s. m. .... <i>ad val.</i>	15%		(c) Copper or nickel coin ..... prohibited.	
	Note. Groceries of all kinds imported in leaf wrappers, boxes, pots, tins, or other similar receptacles shall pay duty according to gross weight.			(d) Manufactures of nickel or alloys of nickel excluding fancy articles ..... batman	0 2 0
12	Ice (natural or artificial frozen water) ..... free.			Note.—Articles enamelled or coated with any other non-precious metal pay a surtax of 30% on the principal duty; those coated with a precious metal pay a surtax of 60% on the principal duty.	
13	Gums: 1 India-rubber and manufactures thereof: (a) Raw India-rubber ..... batman	0 0 8		(e) Manufactures of copper or alloys of copper including medals, implements and tools, prepared copper called "imitation gold foil," bronzing or gilding powders, and other similar articles, except fancy articles ..... batman	0 1 0
	(b) India-rubber prepared in plates, sheets or threads ..... 0 3 0			Note 1.—Bronzing and gilding powders and other similar articles imported in glass tubes, tucks, boxes, pots or other receptacles of a like nature shall pay duty according to gross weight.	
	(c) Hoelases and other India-rubber footwear ..... dozen pairs	0 6 0		Note 2. Imitation gold foil in booklets shall be taxed according to the combined weight of the foil and booklets.	
	(d) Oil-cloth of all kinds ..... batman	0 2 0		Note 3.—Articles enamelled, nickelled or coated with any other non-precious metal pay a surtax of 30% on the principal duty; those coated with a precious metal pay a surtax of 60% on the principal duty.	
	Laminoleum ..... <i>ad val.</i>	15%		4 Gold, silver and platinum, and manufactures thereof: (a) Gold, silver or platinum ores ..... free.	
	(e) All other manufactures of India-rubber except speckled clothing, toys and fancy articles ..... batman	1 0 0		(b) Gold, silver and platinum in ingots <i>ad val.</i>	3%
14	2 All other gums ..... free.			(c) Manufactures of gold or silver or alloys of gold or silver in sheets, powder or wire, including real silver in sheets, powder or wire, except that called "puri," which is referred to in § 22 of No. 20, ..... <i>ad val.</i>	3%
	Wearing apparel: 1 Underclothing and body linen of all kinds, principal part of which is made with tissue, simply sewn, without ornaments or embroideries, without trappings, except scarfs, shawls, veils and other articles mentioned in the various paragraphs of No. 20 ..... Duty of the highest taxed tissue entering into the composition of such wares, with an increase of 50%	15%		(d) Manufactures of real gold or platinum <i>ad val.</i>	10%
	2 All other wearing apparel not specified in the Tariff numbers ..... <i>ad val.</i>	15%		5 Metals n. s. m. and manufactures thereof: (a) Ores n. s. m. .... free.	
	This number comprises <i>inter alia</i> : Hosiery articles ornamented with lace, fringes, ribbons, or having undergone a further workmanship after the manner of tulle or tissue; hosiery and trappings; braces and garters; belts; hats, caps and bonnets of all kinds; footwear other than of leather or rubber; corsets and bodices; made-up neckties and fichus; made-up scarfs, shawls and veils if trimmed with embroideries, lace or other ornaments except the articles enumerated in No. 20; collars, cuffs and shirt fronts; gloves of all kinds; leggings and gaiters other than of leather; handkerchiefs ornamented with lace; plumes, aigrettes, feathers and tufts and birds' skins prepared for ornament; dress shields, &c. &c. and in general all body wearing apparel and linen with lace, embroideries or other trappings.			(b) Aluminium and other metals n. s. m. in bars, plates, sheets and wire ..... 0 8 0	
15	3 Umbrellas and parasols ..... <i>ad val.</i>	5%		(c) Manufactures of aluminium or other metals n. s. m. including machinery, implements and tools, except fancy articles ..... batman	0 5 0
	4 Oils, other than vegetable: 1 Naphtha purified or not, in bulk ..... 10 batmans	0 1 0		Note.—Articles enamelled, nickelled or coated with any other non-precious metal pay a surtax of 30% on the principal duty; those coated with a precious metal pay a surtax of 60% on the principal duty.	
	2 The same in casks, cans, or other similar receptacles ..... 10 batmans	0 1 0		B.—Stones and manufactures thereof: 1 Stones, rough ..... free.	
	3 Benzine and other mineral spirit, in bulk ..... batman	0 0 5		2 Stones, wrought, polished or carved, including manufactures of gypsum except statues, statuettes, basins, vases and other articles for furnishing and decorating houses ..... 10 batmans	0 0 5
	4 Not specially mentioned, including heavy oils and mineral, in bulk ..... batman	0 0 1		3 Precious stones, rough or cut, set or not, including the pearls ..... <i>ad val.</i>	25%
	5 The same, in casks ..... batman	0 0 2		C. Mineral materials n. s. m. including cement, lime, gypsum, loam and plastic clay ..... free.	
16	Musical instruments: 1 Piano, upright, and harmoniums other than harmoniums ..... each	40 0 0		20 Textile materials, and manufactures thereof: 1 Cotton, raw ..... "	
	2 Grand pianos ..... 80 0 0			2 Cotton thread of all kinds, twisted or not, in bleached, bleached or dyed, including prepared sewing thread ..... batman	0 1 0
	3 All other musical instruments ..... <i>ad val.</i>	20%		Note.—Threads on bobbins, caris &c. shall pay duty according to gross weight.	
17	Scientific instruments: Physical, mathematical and optical ..... 10%			3 Cotton tissues. (a) Of all kinds, unbleached, bleached, dyed or printed, other than those specially mentioned in No. 20, including prepared sewing thread ..... batman	1 2 0
18	Raw animal materials, n. s. m., including glue non-prepared, beavers and down, silk worms eggs and animal manures ..... free.			(b) Veils and cloth of cotton ..... 2 5 0	
19	Mineral materials: (a) Metals: 1 Iron and manufactures thereof: (a) Iron ore ..... "			(c) Cotton tulle embroidered or not ..... 2 5 0	
	(b) Iron, steel, cast iron and steel, in ingots; old and scrap iron ..... 10 batmans	0 1 0		4 Wool, raw; wool and animal hair wastes ..... free.	
	(c) Iron and steel in bars, plates, sheets or wire ..... 10 batmans	0 1 5		5 Felt, common, including made-up articles of felt, except those coming within the wearing apparel category ..... 10 batmans	0 5 0
	(d) Iron plate in sheets ..... 0 5 0			Note. Woolen threads on bobbins, caris &c. shall pay duty according to gross weight.	
	(e) Manufactures of cast iron, iron or steel ..... batman	0 0 7		7 Woolen carpets also table covers whether embroidered, or with fringes, or other similar ornaments ..... batman	0 3 0
	This number includes: machinery and tools of all kinds, as also lock-nutts, wares, nails, screws, iron, joints and tools and so called "pocket" knives, table or kitchen knives with handles of iron, bone, common wood or other common material, pen knives and scissors, except fancy articles.			8 Woolen tissues: (a) Shawls, woollen; Indian and Shirvan ..... 3 0 0	
	Note. Articles enamelled, nickelled or coated with any other non-precious metal, as also knives, forks and pen-knives, with handles of mother-of-pearl, ivory tortoise-shell, or other horn or bone, shall pay a surtax of 30% on the principal duty.			(b) Tissues of pure wool, of all kinds ..... batman	0 < 0
	2 Wool, raw; wool and animal hair wastes ..... free.			Note. Woolen tissues containing in the warp and weft threads, together, more than 40% of pure wool threads shall be taxed as if of pure wool.	
	3 Wool and animal hair threads of all kinds ..... batman	0 1 0		(c) Woolen tissues mixed with cotton, linen or other vegetable filaments, with warp or weft of pure wool ..... batman	0 2 0
	4 Woolen tissues: (a) Shawls, woollen; Indian and Shirvan ..... 3 0 0				
	Note. Shawls imitating Indian and Shirvan, of duly certified European origin, shall pay duty according to the kind of tissue.				
	(b) Tissues of pure wool, of all kinds ..... batman	0 < 0			
	Note. Woolen tissues containing in the warp and weft threads, together, more than 40% of pure wool threads shall be taxed as if of pure wool.				
	(c) Woolen tissues mixed with cotton, linen or other vegetable filaments, with warp or weft of pure wool ..... batman	0 2 0			

No.	Goods.	Duties. T. K. %.	No.	Goods.	Duties. T. K. %.	
	Note.—Tissues of mixed vegetable filaments, embroidered or brocaded with wool, also scarfs and shawls of mixed vegetable textile filaments, embroidered or brocaded with wool or with woollen fringes, shall pay the duty on the tissue according to kind with a surtax of 10%.			all kinds, breast chains, shoe-horn, brushes and combs of all kinds, tooth picks, nail trimmers, sponges &c.; Morocco articles of all kinds, such as portfolios, card and other cases, purses, money bags &c.; travelling requisites such as trunks, valises, bags, except boxes, handbags and baskets which are specified in paragraph 1 of this Article; ordinary spectacle-makers' wares such as spectacles, pince-nez, telescopes, stereoscopes and other similar articles; trusses; false jewellery of all kinds, including jet, and amber &c. imitation precious stones and pearls; fancy boxes and caskets; paint boxes, also their accessories and parts in tins or tubes; buttons of all kinds; walking-sticks; playing cards; rosaries of all kinds; shoemakers' pegs; cinematographs and other like apparatus, and accessories thereof; riding whips; sewing machines; pins of every description; metal and wooden cases (sheaths) of all kinds; fans and screens; fireworks for public recreation; whip; ivory, tortoise-shell, mother-of-pearl and wares of these materials, except the articles mentioned in Article 19; games and toys of every description including magic and projection lanterns; cork in slabs, cubes and stoppers; masks; flint and touch stones; photographs and other similar instruments and their accessories or fittings; bells of all kinds; night-lights; wads for sporting cartridges, of cardboard, wax, felt, colophony in small blocks for musical instruments &c.; and generally all minor articles, except of precious metals, not enumerated in any other Article number.		
9	Flax, hemp and other vegetable filaments n. s. m., raw, including wastes	free.	22	Furniture and the like:		
10	Jute, raw, including wastes	0 0 4	1 Furniture:—(a) Of wood or iron of all kinds, covered with stuff or leather	10 batmans	1 5 0	
11	Linen or hemp threads, single or twisted, and tissues of such vegetable filaments, unbleached or bleached, for packing, including sacks	0 0 6	(b) All other furniture	.....	0 5 0	
12	Jute and other vegetable filament threads n. s. m., single or twisted, and coarse jute and other vegetable filament tissues n. s. m., unbleached or bleached, for packing, including sacks	0 0 10	2 All other articles used for home furnishing or decoration:			
13	Linen and hemp tissues of all kinds	0 0 10	(a) Framed looking glasses and mirrors, lamps, candle-lanterns, lanterns and candlesticks	ad val.	3 %	
14	Jute and other vegetable filament tissues, except velvet and plush	0 1 0	(b) Vases, urns, busts, statues, statuettes and busts, pictures, make-up machines, and generally all fancy articles used for ornamenting mantel-pieces, brackets &c.	.....	20 %	
15	Velvet and plush of jute	0 2 10	(c) This article includes <i>inter alia</i> : cups and vases of any size; cushions; clocks; mantel, standing and alarm; statues, statuettes and busts; pictures; make-up machines; and generally all fancy articles used for ornamenting mantel-pieces, brackets &c.			
16	Silk in cocoons, floss and coarse silk and uncombed silk wastes	free.	23	Watches:		
17	Raw silk; silk wadding and combed silk wastes, dyed or not	0 4 0	1 Gold watches	..... each	2 0 0	
18	Threads of floss and coarse silk	0 5 0	2 Silver watches	.....	0 5 0	
	Note.—Threads of floss and coarse silk &c. shall pay duty according to gross weight.		3 Other watches than of gold or silver	.....	0 4 0	
19	Silk threads twisted or prepared for embroidery or sewing	1 0 0	24	Ships and boats, including rigging and tackle	ad val.	5 %
	Note.—Threads on bobbins, cards &c. shall pay duty according to gross weight.		25	Art objects and articles for collections of museums	.....	free.
20	Silk tissues:		26	Optium	..... batman	6 0 0
(a)	Tissues of floss and coarse silk	0 5 0	27	Paper and manufactures thereof:		
(b)	Tissues of pure silk, brocaded with false or real silver threads, gilt or not, also velvet and plush of pure silk	3 0 0	1 Printing or writing paper, common, white or colored including common envelope except with crest, initials or vignettes and except boxes or fancy paper	..... batman	0 0 5	
(c)	All other tissues of pure silk	3 0 0	2 Fancy or ornamental writing paper and envelopes, in boxes or otherwise put up, with or without crest, initials or vignettes	..... batman	0 7 0	
	Note.—Tissues containing in their warp and woof threads, together, more than 90% of pure silk threads, shall be taxed as if of pure silk.			Note.—Writing paper imported in boxes shall be dutiable on gross weight.		
(d)	Tissues of silk mixed with cotton or other vegetable filaments, with warp or woof of pure silk	1 5 0	3 Furnishing or wall paper	..... batman	0 0 10	
	Note.—Tissues of wood or mixed vegetable filaments, brocaded or embroidered with silk or false or real silver threads, gilt or not, shall pay the duty on the tissue according to kind with a surtax of 20%.		4 Other paper including cardboard	.....	0 0 5	
	General Notes.—(1) Knitted or plaited stuffs of fibrous materials, also articles made therewith and wares of tissues which have not been otherwise worked beyond the weaving such as handkerchiefs, blankets and travelling rugs, table cloths and napkins, plaids, unenumerated shawls, scarfs, veils, ribbon goods, knitted wares &c. are classed as tissues according to kind. (2) Articles made up from knitted or plaited stuffs or from whatever tissue knitted or burlered with tissues of all kinds, shall pay the duty on the component tissue as the same articles not knitted and without fringes.		5 Manufactures of paper	.....	0 5 0	
21	False silver or gold threads (drawn or spun thread), whether coated with real silver or gold, or not, spangles of false silver or gold, galloons, tapes, cords, ornaments, fringes and other trimmings of any fibrous materials, also those mixed with tinsel whether gilt, or silvered, or not	0 2 0		The following are <i>inter alia</i> included hereof:		
22	Real silver thread, drawn or spun, called "purl," gilt or not, also galloons, tapes, cords, ornaments, fringes and other trimmings of any fibrous materials, mixed with threads of real silver, gilt or not	1 0 0	28	Perfumery of all kinds, including essential oils used in perfumery, pomades and cosmetics, toilet oils and powders, tooth pastes and washes &c.	ad val.	15 %
	Note.—Real or false silver and gold threads on bobbins, as also trimmings of curls &c. shall pay duty according to gross weight.		29	Hides and skins, and manufactures thereof:		
23	Lace and embroideries of all kinds	ad val.	1 Raw lamb skins, called Bagdad	..... batman	0 1 0	
24	Tissues n. s. m.	10 %	2 Other raw hides and skins, dried or salted	.....	0 0 10	
	This item includes <i>inter alia</i> horsehair tissues, also plaits of straw, esparto, cane, tissues containing amianthus &c. &c.		3 Prepared hides and skins:			
25	Rope, cordage and twine of all kinds, vegetable filaments, including nets	0 3 0	(a) Prepared fur skins	.....	10 0 8	
26	Rags	free.	(b) Hides and skins, tanned, curried or tawed	.....	0 0 10	
	Small wares and hardware:		(c) Hides and skins, dyed, varnished, shaggy, Morocco, or in any manner prepared	..... batman	0 1 0	
1	Boxes and cases of wood of all kinds, painted or not, trimmed or not with metal ornaments, fastenings and fittings, hampers, baskets, bags of straw or other vegetable materials, cloth &c. except fancy boxes, caskets and baskets; sealing-wax; ink-balls and liquid glue; products used for cleaning and polishing leather, wood and metal, in boxes or tins, such as polish, pomades, blackings &c.	ad val.	4 Leather manufactures of all kinds	.....	0 1 10	
	All other goods	15 %		This number includes <i>inter alia</i> : Saddlers', harness makers' and shoemakers' wares in which leather forms the principal part, strap &c. except fancy articles and pocket books, purses, portmanteaux and the like.		
	This number excepts <i>inter alia</i> : Hooks and eyes of all kinds including fancy clasps for belts, mantles &c.; sewing or knitting needles, photographic apparatus and their requisites, such as dry plates, sensitized paper, frames &c.; plate of German silver, false silver, white metal, white silver or packing, including spoons and forks, and table knives with white metal handles; and all articles intended for table service or ornament, fitted with mountings, or fastenings of German silver, white metal or other metals assimilated thereto; smokers' articles, such as cigar and cigarette holders, pipes, snuff-boxes, cigar and cigarette cases, ash trays, match holders and the like; stationery, such as ink-bottles, pens, penholders, pen wipers, pencil leads and pencil cases, pencil sharpeners, compass rulers &c.; articles for toilet purposes, such as watch or pince-nez cords of		30	Earthenware of all kinds, except vases, statuettes and fancy articles:		
			1 Roofing tile and bricks	.....	free.	
			2 Other articles of earthenware, simply baked	..... 10 batmans	0 0 10	
			3 Other faience and porcelain wares of all kinds	..... batman	0 0 8	
			31	Chemical products of all kinds:		
			(a) Soda	.....	0 0 5	
			(b) All other	.....	0 1 0	
			32	Topographical and lithographical products:		
			1 Newspapers, periodicals, books, engraved or printed maps and commercial labels accompanying goods	.....	free.	
			2 Other topographical and lithographical products:			
				This number includes <i>inter alia</i> : Pictures, engravings, etchings &c. in detached sheets or in bound or stitched books.		
				Note. The admission into the country of newspapers, periodicals, books and engravings remains subject to Government control.		
			33	Ginpow	.....	prohibited
				Including dynamite and explosives of all kinds of a detonating power equal to, or higher than common gunpowder, also cartridges, percussion caps, projectiles of		

IMPORT DUTIES (continued).		No.		Goods.		Duties.	
No.	Goods.	Duties.	T. K. S.	No.	Goods.	Duties.	T. K. S.
every description empty cartridge cases, primed or not, and other similar articles.							
Note. Importations authorised by a special dispensation of the Government in accordance with the law of Ramanzan 5, 1317 (Art. 32 of these legal regulations, shall be taxed at the rate of two toman per batman.							
Official Communication of Aug. 16, 1914.)							
The Customs houses at Vientiane, Bender-Abbas, Bender-Geuz, Basra, Enzeli, Kermanshah, Meshed, Meshedesser, Mahanirah and Tauris are authorized to admit the importation of sporting cartridges in small quantities, and also empty cases and caps for the same, these articles remaining subject to the dispensation of 2 toman per batman.							
34	Iron core of caps and fobber	free.		39	Dyes, paints and varnishes:		
35	Resins and bitumen			1	Aniline, aniline colors and all colors prepared with aniline	prohibited.	
36	Carboline and other similar products	batman	0 0 0	2	Indigo and kermes	batman	0 0 0
37	Soap: 1 Perfumed soap	batman	0 1 0	3	Spirit varnishes	"	0 0 0
38	2 Other soap	batman	0 0 1	4	Other varnishes	"	0 0 0
39	Tobacco:			5	Dyes and paints n. s. m.	"	0 1 0
1	Tobacco unmanufactured in leaves or crushed		0 3 0	40	Vegetable substances n. s. m.	free.	
2	Tobacco manufactured			41	Classware:		
(a) Cigars, common, in cases of one hundred or more, not costing more than 80 francs per thousand	batman	0 5 0		1	Glass or crystal articles with ornaments such as engraved or etched designs, paintings, enamel, filigree, silverware, ornaments of copper or its alloys; glass washing, glass tissues and manufactures thereof, except vases and fancy articles	batman	0 2 0
(b) Cigars, other		0 0 0		2	All other articles n. s. m. except vases and fancy articles	"	0 4 0
(c) Cigarettes and other manufactured tobacco		1 0 0		3	Window glass	10 batmans	0 4 0
				4	Looking glasses, unframed, of less than 50 sq. decimetres	"	0 2 0
				5	The same of 50 sq. decimetres or more	10 batmans	1 0 0
				6	Carriages and vehicles of all kinds:	2 0 0	
				1	Carts, carriages, vans, wagons, wheelbarrows and other similar vehicles, hung suspended, including steam engines and parts detachable or not fitted together, and etc.		
				2	All other carriages and vehicles including motor cars, cycles &c. also parts detachable or not fitted together, and etc.		5 %
							10 %

## C—EXPORT DUTIES.

Goods.		Duties.		No.		Goods.		Duties.	
		T. K. S.						T. K. S.	
1	Corn, live: 1 Asses	head	1 0 0	(c)	Rice uncleaned, with its outer husk	10 batmans		0 0 0	
2	Horses and foals	"	3 0 0	(d)	All other grains	"		0 0 0	
3	Cattle	"	5 0 0	(e)	Edible flour	"		0 1 0	
4	Mules	"	4 0 0	6	Textile materials, raw:				
5	Neat cattle (cows, goats &c.)	"	1 0 0	1	Silk in cocoons and uncombed silk wastes	"		1 5 0	
6	Sheep and goats	"	0 1 0	2	Raw silk: silk wadding and combed silk wastes, dyed or not	"		2 0 0	
7	Animals, live, n. s. m.	ad val.	10 %	7	Opium	"		2 0 0	
2	Arms of all kinds	prohibited.		8	Precious stones, set or not, including fine pearls	ad val.		5 %	
3	Butter and other solid fats	10 batmans	0 7 0	9	Fish, fresh, dried or salted	10 batmans		0 1 0	
4	Beverages: 1 Wine of all kinds	batman	0 2 10	10	Tobacco:				
2	Brandy and liquors of all kinds	"	0 1 0	1	Tobacco unmanufactured	"		0 6 0	
Articles of food: 1 Salt	10 batmans	0 1 0		2	Tobacco manufactured	"		1 0 0	
2 Eggs	hundred	0 0 5		3	All OTHER GOODS	"		3 0 0	
3 Grains, seeds and their derivatives:								free.	
(a) Rice cleaned	10 batmans	0 0 15		Note.—The exportation of lacoin skins is prohibited.					
(b) Rice uncleaned, deprived of its outer husk but having still its inner skin	10 batmans	0 0 7							

## SIAM

MONCY TICAL WEIGHTS AND MEASURES. Picul=133.75 lbs. av.;  
coyan=375 gallons.

## IMPORT TARIFF.

Goods.	Rates of Duty.
Beer	ad val. 8 %
Wines	8 %
At 25 of alcoholic strength, and under	Per litre 0 40
Over every degree over 25 an additional duty of	0 10
All other goods	ad val. 1 %

## Exemptions.

Treasure: gold leaf, articles (other than spirituous liquors) declared to be imported solely for the importer's personal use.

## Prohibitions and Restrictions.

The importation of the following is prohibited:  
Opium, except by or to the order of the Siamese Government.  
Morphine and cocaine, except under licence.  
Arms and ammunition, except under licence.

## Drawbacks.

The amount of duties paid is refunded on the re-exportation within two years of unopened packages of goods not sold or used.

## EXPORT TARIFF.

Goods.	Rates of Duty.
Asses and mules	Per head 2 00
Barks, angkor	Per picul 0 50
Beef, bones	7 00
Birds, fowls, ducks	1 00
Birds, fowls, ducks, n. s. m.	ad val. 20 %
Birds, fowls, ducks, n. s. m.	Per picul 0 00
Birds, fowls, ducks, n. s. m.	1 00
Birds, fowls, ducks, n. s. m.	5 00
Birds, fowls, ducks, n. s. m.	1 00
Birds, fowls, ducks, n. s. m.	1 00
Birds, fowls, ducks, n. s. m.	Per picul 6 00
Birds, fowls, ducks, n. s. m.	14 00
Birds, fowls, ducks, n. s. m.	0 50
Birds, fowls, ducks, n. s. m.	50 00
Birds, fowls, ducks, n. s. m.	0 00
Birds, fowls, ducks, n. s. m.	Per picul 2 00
Birds, fowls, ducks, n. s. m.	6 00
Birds, fowls, ducks, n. s. m.	1 50
Birds, fowls, ducks, n. s. m.	1 00

## Goods.

## Rates of Duty.

Goods.	Rates of Duty.
Gaulhage	Per picul 6 00
Ghee, tigers	12 50
Gum, Benjamin	4 00
Hemp	1 50
Hides, buffalo and cow	1 00
" deer, fine	Per picul 8 00
" rhinoceros	3 00
Hide catkins	Per picul 0 25
Horns, buffalo	0 25
" deer, old or young	ad val. 10 %
" rhinoceros	Per picul 0 25
Horses and ponies	50 00
Ivory	Per head 4 00
Leather, tanned (Nang Fok)	Per picul 10 00
Maws, fish	2 00
Meat, salt	3 00
Mussels, dried	2 00
Pepper	1 00
Peacock tails	Per coyon 2 00
Pelican quills	Per picul 10 00
Rice, cargo	Per picul 2 50
" cargo, broken	4 00
" white	2 04
" broken	4 00
Seed, dry (cham yonka)	4 00
Shells, turtle	Per picul 0 50
Shells, turtle	0 50
Shells, turtle	1 00
Shells, turtle	1 00
Shells, turtle	4 00
Shells, turtle	3 00
Shells, turtle	0 25
Shells, turtle	Per picul 1 20
Shells, turtle	2 00
Shells, turtle	0 50
Shells, turtle	0 62

## Exemptions.

Articles for the exporter's personal use.

## Prohibition.

The exportation of ganja is prohibited.

## ETHIOPIA (ABYSSINIA)

ONEY, WEIGHTS AND MEASURES.—Thaler; talari or Menelik dollar; frazela (or fersla) = about 38 lbs. av.

## TARIFF OF THE DIDKE-DAQUA CUSTOM HOUSE.

ALIMENTARY PRODUCTS.	Duty.	Ad valorem per centage of duty.
Agar .....	6 piastres	10%
Alphacoe .....	6 "	8%
Apple .....	8 "	8%
Asioe .....	bag 8 "	6%
Bacon .....	12 "	10%
Beef .....	24 "	10%
Bees .....	12 boxes 6 "	5%
Butter .....	6 "	5%
Cheese (preserved) .....	6 "	5%
Green peas (preserved) .....	6 "	5%
Ham, salted pork and bacon .....	12 "	12%
Macaroni .....	12 "	12%
Peanut .....	20 "	6%
Pease .....	2 "	2%
Chocolate (large tablets) .....	packet 1 "	2%
" (small ..)	1 "	2%
WINES AND SPIRITS.		
Wine in bottles .....	12 bottles 12 "	8%
" in casks .....	fire 20 "	7%
Champagne .....	12 bottles 24 "	10%
Corn .....	24 "	10%
Mer Picon .....	21 "	10%
Wine .....	24 "	16%
Peppermint .....	24 "	8%
Beilth .....	36 "	8%
Brandy .....	36 "	6%
Chardreue .....	36 "	6%
Whisky .....	15 "	6%
Cognac .....	15 "	6%
Wine .....	24 "	8%
Wine .....	9 "	12%

ARMS.	Duty.	Ad valorem per centage of duty.
Importing guns .....	2 thalers	8% and over
Revolvers of the Gras system .....	1 "	"
Revolvers of the Lebel system .....	1 "	"
Revolvers, common .....	8 piastres	"
Cartridges .....	1 "	"
Cartridges for revolver .....	20 "	"

FOOTWEAR.	Duty.	Ad valorem per centage of duty.
Footwear of 1st quality .....	6 "	8%
" 2nd .....	4 "	8%

## CUSTOMS TARIFF.

The customs duties collected in Morocco are those resulting from the Treaty which that country concluded with Germany on June 1st, 1890, and from the Franco-Moorish Convention of December 21st, 1892. They are indiscriminately applied, whatever be the country of origin.

## IMPORTATION.

All goods of foreign origin shall, on their entry into Morocco, pay a special tax of  $2\frac{1}{2}\%$  *ad valorem*. In addition an import duty of  $10\%$  *ad valorem* is, as a general rule, levied on goods.

The value of the goods is established according to their wholesale price, in cash, on the market of the port where they are discharged.

The following goods shall, exceptionally, be dutiable at the rate of  $5\%$  *ad valorem*:—Tissues of silk, pure or mixed, jewellery of gold and silver, precious stones and imitations of the same, galleons of gold, wines of all kinds, liquors, distilled, of all kinds, alimentary pastes.

The following articles shall, on importation through the ports of the French zone in Morocco, be exempted from the Customs duty of  $10\%$  *ad val.* but continue to be subject to the special tax of  $2\frac{1}{2}\%$  *ad val.*:—Seed-sowing machines, manure distributors, ploughs, ridge ploughs, harrows, rollers, hoes, scarifiers and cultivators of all kinds, chaff-cutters, root-cutters, sickles and rakes, forage presses, reaping machines, threshing machines and motors to operate them (both being imported at the same time), winnowing machines, shellers, seed crushers, and flatteners, sprayers and apparatus for treating with sulphur, irrigation pumps and windmills to operate them (both being imported at the same time), casks for watering, ploughs without mould boards, and motors to operate them (when the combined apparatus is imported at one and the same time).

	Duty.	Ad valorem per centage of duty.
Footwear of 3rd quality .....	pair 2 piastres	8%
" 4th .....	1 "	8%
Leggings of 1st quality .....	2 "	8%
" 2nd .....	2 "	8%
TISSUES.		
Silk goods .....	metre $\frac{1}{2}$ to 2 "	8% and over
Cotton goods known under the name of <i>abou-jolid</i> .....	20 pieces 138 "	10%
Cotton goods of low quality .....	80 "	10%
Abyssinian wearing apparel .....	1 piece 10 "	10%
Somali .....	1 "	10%
Blankets of 1st quality .....	each 4 "	8%
" 2nd .....	2 "	8%
" 3rd .....	2 "	8%
" 4th .....	1 $\frac{1}{2}$ "	8%
Socks of 1st quality .....	dozen 7 "	8%
" 2nd .....	3 "	8%
Thread .....	frazela 6 "	8%
Tapes .....	6 "	8%

LIGHTING MATERIALS.	Duty.	Ad valorem per centage of duty.
Candles .....	4 piastre	12%
Terranol .....	8 piastres	6%
Mineral essence .....	6 "	6%
Oil .....	15 litres 12 "	12%

METALS.	Duty.	Ad valorem per centage of duty.
Sheets .....	frazela 8 "	12%
Lead .....	8 "	10%
Iron .....	6 "	10%

WOOD.	Duty.	Ad valorem per centage of duty.
Planks of 4 metres .....	each 2 "	15%
Railers of 1 metre .....	2 "	16%
Boards .....	2 "	17%

## EXPORT DUTIES (from HARRAA).

Coffee .....	frazela 1 thaler	"
Ivory .....	" "	4%
Wax .....	frazela 1 thaler	"
Goat and sheep skins .....	20 skins 2 th. 8 p.	"
Ox hides .....	lb. 1 piastre	"
Horses and mules .....	each 2 thalers	"
Oxen .....	1 thaler	"

## FRANCE AND ETHIOPIA.

Extract from the commercial treaty between France and Ethiopia, promulgated by Decree of Jan. 30, 1899:

French goods imported into the Ethiopian Empire are liable to a duty of  $10\%$  on their market value in the place of destination, but wines, champagnes, beers and non-alcoholic liquors shall only pay  $2\frac{1}{2}\%$ .

## MOROCCO

## TOBACCO.

## Monopoly.

The monopoly rates of import duty on tobacco are as follows:—

	Hassani Dollars.†
Leaf tobacco .....	per kilo. 20
Cut tobacco .....	" 50
Cigars and cigarettes .....	" 50

In addition, imported tobacco is subject to a surtax of  $2\frac{1}{2}\%$  *ad val.* and to a supplementary monopoly duty at the rate of  $7\frac{1}{2}$  Hassani dollars per kilo. of cut tobacco or per 1,000 cigarettes, and  $4\frac{1}{2}$  Hassani dollars per 100 cigars.

## DECISION OF HIS SHEREFIAN MAJESTY GRANTING TEMPORARY FREE ENTRY OF CERTAIN PACKING MATERIAL FOR THE EXPORT OF GOODS.

(Official Communication of Dec. 22, 1911.)

ART. 1.—With a view to developing business within his Empire, His Sheriefian Majesty has decided to authorize temporary importation free of Customs duties of the following named articles:

- (1) Empty sacks of foreign origin for exporting from Morocco cereals, vegetables, spices &c. and similar products.
- (2) Packing cloth for exporting wool, &c.
- (3) Empty cases for exporting eggs, fresh fruit, vegetables, &c., or staves for the manufacture thereof.
- (4) Wooden shavings for packing eggs for export.
- (5) Tins, mounted or not, for exporting preserved fish.
- (6) Wooden or iron barrels for exporting wines, oils, &c.
- (7) Empty bottles for exporting acrated and orange-blossom waters manufactured in Morocco.
- (8) Hoops and wire for haling packages of goods.
- (9) Samples introduced by commercial travellers.
- (10) Mechanical tools and plant for the use of artisans, workmen and showmen temporarily coming to carry on their industry in Morocco.

† Hassani dollar = 100 centimes

(11) Articles for exhibition purposes.

(12) Sherritts and rope for packing exported hides or skins, and other products of the country.

(13) Oil for the manufacture of preserves for export.

Art. 2.—The temporary admission system shall be applicable in all the ports of the Empire open to trade.

Art. 3.—*Import operations*.—Goods intended to be imported temporarily must be fully specified in a declaration to be furnished in the same form and subject to the same penalties as in the case of goods declared for immediate consumption.

At the time of furnishing the detailed declaration, importers shall deposit the full amount of the duties properly payable on the goods and give an undertaking to re-export within six months the articles temporarily admitted duty-free, failing which being done on the expiration of said period the duties deposited shall be forfeited to the Treasury.

Art. 4.—*Export operations*.—The re-exportation of the articles temporarily admitted free of duty and scheduled as provided in Art. 1 above need not consist of the same identical articles as those which were originally brought in by the importers, who may discharge their temporary importation accounts by re-exporting equivalents, namely a like number or quantity of receptacles and containers of same quality and capacity as those imported.

The period of six months provided for in Art. 3 commences to run from the date when the products are inspected on entry into the Sheretican Empire.

The date of shipment on the outgoing vessel shall be deemed to be the date of export.

Re-exportation shall take place through the port where the import declaration was established. It can be effected by parts; re-exported quantities being noted from time to time on the declaration.

#### TARIFFS TO BE APPLIED IN THE CUSTOM-HOUSES OF THE PORTS OF MOROCCO.

(1) Cases of tea from China, packing of wood and palm leaves, exterior of canvas .....	21	
(2) Cases of tea from India, same packing .....	30	
(3) Iron barrels, so-called petroleum barrels ...	17	50 %
(4) Lard, cases or casks .....	16	50 %
(5) Candle cases .....	14	50 %
(6) All other goods received or shipped in cases, wooden casks, packing of wood .....	12	
(7) Those shipped or received wrapped in canvas, cane, canisters, ceronins, cane matting, coarse fabric of goats' hair .....	6	%
(8) Bales of cotton cloth .....	real net weight.	
(9) Casks of iron or wood, wrapped in straw, containing oil .....	18	%
(10) Naked casks of iron or wood containing oil ...	15	%
(11) Cordage used in binding skin or matting bales ..	2	50 %
(12) Cereals in single bags .....	3	50 %
"      in double bags .....	3	50 %
(13) Bags of canvas, bales, baskets .....	2	%

Inasmuch as certain goods are put up in double and occasionally treble packings, it will be optional for merchants to apply for assessment of the actual rate whenever the above conventional tariff appears detrimental to them. In the case of casks containing wines, beers and other beverages, measurement of the same shall be taken by special apparatus (gauges &c.).

#### DUTY-FREE ADMISSION OF FERTILIZERS AND MANURES.

The following manures are exempt from duty at all ports of the Empire open to commerce:

Phosphates and superphosphates of lime; scoriae containing phosphates; metadicalcic phosphates; sulphate of ammonia (artificial guano); Peruvian guano and *poudrette*. Exemption will also be accorded to all other products which are generally regarded as suitable for the fertilization of the soil, provided that they cannot be put to any other use.

These products shall be specified in detail in a declaration form relating to articles entering for consumption, in the same manner and subject to the same penalty as in the case of goods liable to import duties.

#### EXPORTATION.

Exportation of potatoes, green peas, onions, pumpkins, tomatoes and bananas may be effected, subject to payment of a 5 % *ad valorem* duty per quintal.

Cocoon and raw silk may be exported, subject to payment of a duty of 10 % *ad valorem*. (Official communication of August 15th, 1903.)

The exportation of bones is authorised subject to payment of an export duty at the rate of 52½ centimes per quintal.

By Decree of May 26th, 1901, and subsequent decisions, exportation of wheat and barley is authorised subject to payment of the following duties:—

Wheat .....	fanega of ab n	43 kil. or 93½ lbs.	Reals.
Barley .....	"	34 " 73 "	10/00
			6/00

#### IMPORTS & EXPORTS.

The coastwise trade in grain & other food-stuffs between ports in Morocco is now permitted free of duty. A deposit of duty must be made by the shipper at the port of shipment, to be returned on the landing of the articles at the port of destination.

#### PROHIBITIONS.

Throughout the whole extent of the Sheretican Empire the importation of, and trade in, warlike arms, parts of arms, ammunition of all kinds, whether loaded or unloaded, powder, saltpetre, gunpowder, nitro-glycerine, and all materials destined exclusively for the manufacture of ammunition are prohibited, except in the following cases.

Explosives necessary for industrial purposes and for public works may, however, be imported on certain conditions.

Arms, parts of arms, and ammunition intended for the forces of His Sheretican Majesty shall be admitted on the following formalities being observed:

A declaration, signed by the Moorish Minister for War, stating the number and kind of such supplies ordered from foreign industries, must be presented to the Legation of the country of origin, which shall affix its *visa*.

Cases and packages containing arms and ammunition, delivered to the order of the Moorish Government, shall be cleared through the Customs on the presentation of:—

(i.) The declaration aforesaid;

(ii.) The bill of lading, specifying the number and weight of the packages, and the number and kind of the arms and ammunition which they contain. This document must be certified by the Legation of the country of origin, which must indorse thereon the successive amounts previously cleared through the Customs. Such certification shall be refused so soon as delivery of the whole of the order has been completed.

The importation of sporting and high-priced arms, parts of arms, and cartridges, loaded or empty, is likewise prohibited. Provided, however, that such importation may be authorized:—

(i.) For the strictly personal requirements of the importer;

(ii.) For the supply of licensed arms-stores.

Sporting and high-priced arms and ammunition shall be admitted for the strictly personal requirements of the importer on presentation of a permit issued by the Representative of the Makhzen at Tangier. If the importer be a foreigner, the permit shall only be made out on the demand of his Legation.

As regards sporting ammunition, each permit shall be for not more than 1,000 cartridges, or the materials necessary for the manufacture of not more than 1,000 cartridges.

The penalty for importing, or attempting to import, prohibited goods shall be the confiscation of such goods, in addition to the penalties of fines or imprisonment.

#### PAYMENT OF DUTIES.

Import and export duties shall be paid in ready money at the custom-house where the clearance has been effected. The *ad valorem* duties shall be paid on the basis of the cash and wholesale value of the goods entered at the custom-house, free of customs and warehouse duties. In the case of damaged goods, the depreciation they have undergone shall be taken into account in their valuation. Goods shall not be removed except after payment of customs and warehouse duties.

#### REGULATIONS RESPECTING SHIPS' MANIFESTS.

Every captain of a merchant vessel coming from a foreign or a Moorish port shall, within twenty-four hours of his receiving pratique at any of the ports of the Empire, deposit at the custom-house an exact copy of his manifest signed by himself and certified to be correct by the consignee of the vessel. He shall, moreover, if required to do so, produce before the customs officers the original of his manifest. The customs authorities shall have power to place one or more watchmen on board to prevent all illicit traffic.

The following are exempted from the obligation to deposit the manifest:—

Men-of-war or vessels chartered on behalf of a Power; boats belonging to private individuals kept by them for their personal use, and not employed in the carriage of merchandise; boats or vessels used for fishing within sight of the shore; yachts solely used for pleasure cruises and registered as such at their home ports; vessels specially fitted out for the laying and repair of telegraphic cables; boats exclusively employed in life-saving operations; hospital ships; training vessels of the mercantile marine which do not engage in commercial enterprises.

The manifest deposited at the custom-house shall state the nature and origin of the cargo, together with the marks and numbers of the cases, bales, packages, barrels, &c.

Heavy penalties are imposed if the copy of the manifest is not deposited within the stipulated 24 hours or for an incorrect declaration.

## LIBERIA

An Act imposing a tariff on goods, wares, and merchandise, and produce imported and exported in and out of the Republic of Liberia.

(Approved March 10, 1910.)

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

SECTION 1.—All goods *ad valorem*, save and except such goods as are specified in Sections 4 and 5 herein provided. The articles of African produce liable to export duties are enumerated in Section 5.

SECTION 2.—Duties are payable in gold, when in excess of the smallest gold coin in circulation, otherwise in current silver or copper coin.

SECTION 3.—There are no preferential duties with respect to countries from which goods are imported or to which produce is exported.

SECTION 4.—All measures of weight are reckoned avoirdupois, and liquid measures are reckoned in imperial gills, pints, quarts and gallons, except when otherwise specifically indicated.

## SECTION A.

## IMPORTS.

Rate of Duty.

Dol. c.

Articles.	Reputed qt. botts.	
Aerated and mineral waters	pt.	0 02
Beer and stout	pt.	0 01
Lead in any form	lb.	0 02
Bacon	doz.	0 01
Basins, 12 inches and under in diameter	doz.	1 25
Beef per barrel, in barrels of 200 lbs.	barrel	12 1/2
Biscuits, cabin, pilot, or ship bread	ad val.	12 1/2
Cement in barrels of 100 lbs.	barrel	0 20
Corrugated iron for sale	ad val.	12 1/2
Cutlasses, machetes and billhooks	doz.	0 30
Pickled herrings in whole barrels	barrel	1 00
" " half barrels	barrel	0 50
Kerosene	case	0 50
Lard	lb.	0 02
Lime	100 lbs.	0 05
Pigs' feet and head	200 lbs.	1 25
Pork	doz.	0 25
Rice	cwt.	0 01
Dried fish	lb.	0 01
Salt	cwt.	0 08
Pickled sausages	lb.	0 01
Dried sausages in cans or skins	doz.	0 05
Common soap	doz.	0 01
Snags, brown	doz.	0 02
" white	doz.	0 10
Tea	doz.	0 08
Tobacco	gal.	0 37
Claret	gal.	0 05
Beef tongues	barrel	1 25
Biscuits not specified	lb.	0 04
Brass kettles, weight of handles included, whether brass or other metals	lb.	0 05
Butter	lb.	0 06
Candy, confectionery and sweetmeats of every description	doz.	0 10
Candies	doz.	0 04
Demijohns, empty	piece	1 00
Hams	lb.	0 02
Cottons of all kinds	ad val.	0 06
Enamelware	doz.	12 1/2
Galvanized buckets	doz.	12 1/2
Scantlings for sale	cubic foot	0 04
All boards for sale	sq.	0 00
Ropes	ad val.	12 1/2
Silks, saten, satin, umbrellas, parasols	doz.	12 1/2
Wearing apparel, for men, women, girls and boys	doz.	12 1/2
Hats, trimmed and untrimmed of all descriptions	doz.	0 02
Iron pots, covers and spindles	lb.	0 02
Kin boxes, 18 x 10 x 10, manufactured abroad	piece	0 50
" other sizes	doz.	0 50
Margarine	lb.	0 10
Medicines, patent	ad val.	12 1/2
Plates, earthenware not in dinner, tea, coffee, or other table service	piece	0 01
Soap, perfumed, or toilet	lb.	0 06
Tobacco, manufactured	doz.	0 25
" cigars	100 pieces	0 33
" cigarettes	doz.	0 12
Spirits, strength is reckoned by Trailes hydrometer, and in degrees per centum of pure alcohol; whiskey, brandy, Old Tom, gin, and rum, other than ordinary trade rum	gal.	2 00
Spirits: upon all spirits and strong waters, the strength of which can be ascertained by Trailes hydrometer, such as common trade rum or gin when under the strength of 50% of pure alcohol	gal.	1 20

† American dollar.

## Articles.

Rate of Duty.

Dol. c.

And an additional duty of 25 cts. per each degree or fraction of a degree above 50%.	
Spirits: Upon spirits so sweetened or obscured that the degree of strength cannot be ascertained by Trailes hydrometer, such liquors, and bitters	gal.
Wines, medicinal, Wineums	doz.
" hard, wine and iron	doz.
" Solid-Baphal	doz.
Wearing apparel, ready-made jackets, coats and trousers, of whatever material	ad val.
Wines: Kola, ginger, raspberry wines, raspberry syrup, raspberry vinegar, cider, and all fruit, or other trade wines of low alcoholic strength	ad val.
Per imperial quart (not to exceed 8 gills)	0 06
" pint (not to exceed 4 gills)	0 03
Wines: port wines, sherry wines	ad val.
Wearing apparel: costumes, dresses, blouses, jackets of every description and materials ready-made for women and girls	ad val.
Steel, or iron bars	lb.
Starch	0 06

## SECTION B.

## EXPORT TARIFF, 1910.

## Articles.

Dol. c.

Coffee seed, hulled	bushel	1 50
" unhulled	doz.	0 50
Coffee skins	doz.	0 50
Fibre	lb.	0 00
Gutta percha	doz.	0 12
Ivory	doz.	0 10
Palm kernels	bushel	0 02
" oil, Bechima	gal.	0 01
" Neeima	doz.	0 05
Pissava	doz.	0 04
Rubber	doz.	0 12

## SECTION C.

## FREE GOODS LIST, 1910. IMPORTS.

Agricultural implements, not for sale; animals; live; amatto seeds, calabar beans, cocoa, ginger, mining products, vegetable ivory; provisions and supplies for colleges and schools, not for sale; bars, empty, for shipment of produce; boats, with one set of boat oars and other boat fittings, not for sale; boards and ceilings for private use; books and book-cases for schools; canvas, for export; consuls' goods, for office and private use; corrugated iron for private use; cotton samples, of no commercial value; desks, for schools; diplomatic officers' goods, for office and private use; dredging and Mining Enterprise Company's machinery, tools, &c. for use of the company; farming utensils, for personal use of farmer importer; English and American materials, &c.; flagging; heavy iron; fresh meats, games, and fresh fruits; immigrants' goods; Liberian Development Company's materials, for furthering development of company's work; lye; machinery and mining tools; materials, for school houses, colleges and churches; materials, clothing for free gifts for Missionary purposes; Monrovia city goods, and all other city goods, for improvement; musical instruments, not for sale; nets and seines; passava, wire and rope, for exporting same; labels for passava; printed matter; ready-made clothing, for free gifts; rivets; school books; scientific instruments; seeds and specimens; sewing machines, not for sale; shooks; tenter hooks; thread; tools, not for sale; wire netting and fencing, for personal use.

Passengers' baggage, consisting of wearing apparel, and personal effects, such as jewelry, brushes, and combs, intended for the personal use of such passengers, but not spirits, wines, liquors, tobacco, provisions, perfume and other articles included in the baggage.

Duty shall not be levied, however, on any spirits, or perfume not exceeding one imperial quart of either, or on any cigars or cigarettes not exceeding one pound in weight, that may be found in the baggage of a passenger.

Any law or parts of laws conflicting with this Act, be, and the same is hereby repealed.

## PROHIBITIONS.

All firearms, gunpowder, gun caps, balls, bullets, cartridges, and all other munitions of war, shall only be imported into the Republic by the Government of Liberia through the War Department.

Any person or persons, firm or firms desiring to import into the Republic for the purpose of trade, any firearms, gunpowder, gun caps, balls, bullets and cartridges shall only be permitted to do so through the War Department. All arms and ammunition imported by the Government for merchant or private individuals shall not be delivered over to them until they shall have entered into an agreement with the Secretary of War binding themselves under a penalty to observe strictly and minutely any and all regulations which may have been issued or may at any subsequent time be issued by the Executive Government regulating, restricting, or prohibiting the sale of such firearms or ammunition.

## CENTRAL AMERICA

## GUATEMALA

MONET, WEIGHTS AND MEASURES.—Peso (100 centavos); the currency is the paper dollar. For weights and measures the metric system has been adopted.

## GENERAL RULES FOR APPLICATION OF TARIFF

1.—In order to determine the import duty leviable on the goods mentioned in the Custom Tariff, the officer should examine most carefully the raw material or materials composing the goods; the form and the use for which the goods are intended; the name under which they are known in the trade; the quality and the name under which such goods

fall, in accordance with denominations of this Tariff, by reason of the raw material, form, use and ultimate destination of such goods.

2.—Manufactured articles composed of one or several materials, which are not expressly detailed in this Tariff, shall be liable to duty calculated on the material which is liable to the higher rate under this Tariff, unless the material liable to the lower rate exceed 75 per cent. of the weight

thereof, in which case the duty shall be calculated on the material liable to the lower rate.

3.—Manufactured articles in which are adornments of gold, silver or platinum, and which are not described as such, gold, silver and platinum in the Tariff, shall be liable to an increase of 50 per cent. on the respective rates applicable.

4.—Net weight shall be understood to mean the intrinsic weight of the goods, without covers, packing or wrapping materials.

5.—Including weight of packing shall be understood to mean the weight of the goods together with covers, wrappings, materials, casks, bottles, cardboard boxes, wooden cases or boxes, tins or cans, in which the goods are packed within the outer case used as a general container.

Whenever articles or commodities liable to duty including weight of packing, arrive separately or in heaps or bulk, or in cases which are liable to Tariff separately, such articles or commodities shall be liable to an extra duty of 10 per cent.

Covers and wrappings shall be understood to be objects of no value.

6.—As regards goods on which duty is payable per unit, measure, net weight or including weight of paper wrappings, duty on the containers in which such goods arrive, shall be charged according to the class under which such containers are described in the Tariff.

7.—Gross weight shall be understood to mean the weight of the goods together with all packing and fastening materials, with both external and internal covers.

8.—Whenever goods liable to duty reckoned on gross weight, arrive in outer containers which are liable to Tariff, such as trunks, iron cases, iron tanks and others, such outer containers shall pay the corresponding duty, and the weight of the goods contained therein shall be increased by 20 per cent. in consideration of the packing which is not included.

Whenever a parcel contains goods which are liable to duty reckoned including weight, and in respect of which duty is leviable on the gross weight, the latter will be increased by 25 per cent. if packed in wooden cases, and 8 per cent. whenever packing is otherwise.

Are excepted pianos and organs, crystal articles, glassware, china or pottery, and absorbent also antiseptic cotton wool, on which 10 per cent. additional will be charged.

10.—Whenever the same parcel contains goods liable to different rates of duty, all on the basis of gross weight, the weight of tare shall be divided and applied proportionately.

In the case of goods liable to duty on gross weight arriving in double cases for greater protection, the weight of the outer case shall be excluded.

11.—Casks, bottles or earthenware or glass flasks, iron drums, wooden, earthenware or tin cases, etc., shall be deemed to be common or ordinary packing, provided always they are especially adapted to the goods contained therein and are not of themselves articles which add to the value of the contents or require any special separate use.

12.—Whenever goods contained in common outer packing are liable to duty on the net weight or number, such packing shall not pay any import duty; however, if the goods contained therein are liable to duty reckoned on the gross weight, then the aforesaid common packing shall be liable to duty on the same rates as appertain to the goods contained therein.

13.—As regards packing not coming under the description given in Article No. 11 and when it is clearly seen that such packing is not exclusively suitable for the goods contained therein, and that such packing possesses a merchantable value of its own, being a class of packing of like or suitable for some other use than put in the case of the goods in question, then such packing shall be liable to such duty as provided therefor in the Tariff and should be so declared in order to permit assessment of duty.

14.—Whenever there arrive effects used as outer or inner packing, which are liable to duty according to the Tariff, such as money boxes, trunks, overlay mattresses, furniture, etc., the same should be declared and shall be liable to such duty as is leviable thereon without being considered in such instances as packing material.

15.—Cloths (or fabrics) which arrive used for the purpose of affording protection for goods, inside parcels, should be declared and shall be liable to such duty as is leviable thereon according to the Tariff, whatever be the quantity or class thereof, with the exceptions of oilskins and tarpaulins (i.e. oil and tarred fabrics) the sole object of which being to protect goods against dampness from the exterior and which arrive in such quantity as is indispensable for this purpose.

16.—Mirrors and marble which arrive in separate cases and are not shipped with any part altering thereto of the furniture to which such mirrors and marble belong, shall be liable to such duty as is leviable thereon according to their own description.

17.—There shall be considered as Union fabrics, only such fabrics wherein the weft or warp is entirely made of cotton yarn or other vegetable fibre.

18.—There shall be considered as Union silk ribbons, only such ribbons wherein the weft or warp is entirely made of cotton, linen or woollen yarn.

19.—Union silk fabrics or Union silk goods shall be solely those wherein the weft or warp is entirely made of vegetable fibre or woollen yarn.

20.—Cotton, linen or woollen fabrics or goods adorned or embroidered with the same material or with material of such quality as is inferior to that of the main fabric, which are not provided for as such in Tariff, shall be liable to the corresponding duty subject an extra charge of 25 per cent. and whenever the adornment or embroidery is of superior material, the extra charge shall be equal to 10 per cent.

21.—Silk fabrics and silk goods adorned or embroidered with any material whatever not provided for in Tariff as such, shall be liable to an extra charge of 20 per cent.

22.—Jewels (or articles of value) and manufactured goods of all descriptions upon which duty is leviable on the basis of the net weight, whenever the same arrive contained in cases, should be declared as such in order that they may be assessed in accordance with the provisions of the Tariff, with the exception of such articles provided for in Tariff specifically as "cases."

23.—Shall be considered as "cases," wooden or cardboard boxes lined with cloth or leather, also boxes which are varnished, painted, adorned or lined inside with leather or cloth, suitable to contain one or several objects in the corresponding divisions or compartments.

24.—Whenever there is any doubt as to the material of which imitation jewellery is made, thus making it difficult to determine the class thereof, the duty shall be paid according to the highest rate.

25.—Under the description of articles for domestic use, the Tariff shall be meant to provide solely for articles intended for use on the table, in the kitchen or wash room.

25.—For the purpose of free clearance of the articles comprised in schedules Nos. 53 and 55, there should be produced an order from the "Ministerio de Hacienda" (Treasury), the same provision applying to the delivery of goods which are exempt from duty by reason of contract made with the Government.

26.—Articles belonging to operatic, theatrical or circus companies or other public entertainment concerns, and which are liable to duty, shall be admitted free provided always that there be given in due form an undertaking to take them out again from the country within a term of six months.

27.—Whenever chemical or pharmaceutical products bear on the outer container a label describing the contents as being different to description given in the declaration, even in the case of the goods being actually found in accord with the declaration, there shall always be levied the highest rate of duty either if the latter is applicable to the goods described in the declaration or to the commodity mentioned in the label.

28.—Whenever goods arrive packed in iron cases, tanks or metal tanks or other similar objects provided with special locks, the interested party shall be under the obligation of opening the same for the purpose of examination. If this regulation is not complied with, the goods will not be cleared.

29.—Whenever chemical and pharmaceutical products arrive in unsuitable containers or put up thus intentionally for the purpose of rendering sight examination difficult, the interested party shall be obliged to ascertain the exact nature of contents, the interested party shall be under the obligation of presenting open any of such packings as may be required; otherwise, the goods shall not be cleared.

30.—Chemical salts and compounds, in respect of which duty is provided in the Tariff under two generic headings in various portions of the Tariff, shall be liable to the duty leviable on the goods in respect of which the higher rate is applicable.

31.—Salts in powder shall be those which are found clearly to have been packed or wrapped up in such a form. Should salts packed in powder form be found to have become so hard that it is necessary to grind them again by the help of mechanical appliances, then they shall be deemed to be salts in lump form or crystals.

This rule shall apply to powders of all descriptions, with the exception of resin or gum-resin, which if they have been ground into powder form shall be liable to duty as powders even if found strongly emulsified.

32.—The word purity used in the Tariff in connection with chemical substances, should not be taken in the rigorous or scientific meaning of this word. It shall suffice that the commodity should possess the organoleptic characteristics pertaining to the substance in question, for it to be considered as pure for the purpose of levying the duty.

33.—Salts prepared for fertilizing purposes should be of well characterised impurity, so that there be no doubt whatever as to whether they are intended for this use.

34.—Neutral acid or basic salts shall be subject to the same duty except those that are otherwise designated in the Tariff. Thus, acid sulphate of soda or bisulphate of soda shall be liable to the same duty as neutral sulphate, being that which is provided for in the Tariff.

35.—Pyroxide (gun cotton) provided in the Tariff is that which is used for the preparation of collodion and celluloid; it contains a lower proportion of nitric acid and is less explosive than cotton used for explosive compounds.

36.—Scientific apparatus and instruments which are free from duty as per this Tariff, arriving arranged together with any manufactured article which is liable to duty, shall pay duty at the same rate as leviable on the manufactured article of which they form part.

37.—In order to obtain possession from the Custom house premises of fire arms other than those the importation of which is prohibited, it will be necessary to produce previously the corresponding authorisation from the Government.

38.—Regarding note paper and envelopes imported in assorted boxes, containing an equal quantity of paper and envelopes, one third of the total weight shall be deemed to be that of the envelopes, and two thirds, that of paper.

39.—Whenever the alcoholic density of brandies exceeds 20° Beaumé, the duty shall be increased according to the following:

TABLE

Brandies weighing 24 plus 8 per cent.

"	22	"	14	"
"	23	"	30	"
"	24	"	24	"
"	25	"	30	"
"	26	"	36	"
"	27	"	40	"
"	28	"	44	"
"	29	"	48	"
"	30	"	52	"
"	31	"	56	"
"	32	"	59	"
"	33	"	64	"
"	34	"	67	"
"	35	"	72	"
"	36	"	75	"
"	37	"	78	"
"	38	"	81	"
"	39	"	81	"

Red wine (vino) (claret) exceeding 14 degrees of alcohol in bulk shall be subject to additional duty equal to 2 cents. per kilo, in respect of each degree or fraction of degree.

40.—Importers of wines and liquors which are not licensed for sale shall pay to the Customs, in addition to the respective import duty, a tax equal to 5 cents. per kilo, gross weight, when imported in glass or earthenware bottles, and to 10 cents. per kilo, gross weight, when imported in demijohns or barrels, always with the exclusion of double-barrels.

41.—As regards buildings and houses, complete or in sections, either wooden or iron, mentioned in the section for commodities free of duty, are excepted all beams, piers and iron fittings, which do not arrive already placed in their proper position.

42.—Curtains, sheets, shirts, table linen, towels, and various other similar commodities which arrive joined together one after the other through the continuation of the yarns in the web, but which are separated by means of designs or by guards provided therein, or with a small space between the one another showing where they should be cut off, shall be liable to duty respectively as single pieces, and not as the material of which such articles are made.

43.—The rates mentioned in the Tariff in respect of goods which are not otherwise specified or not otherwise designated, are not absolute. Whenever goods are imported made of materials or in such forms as are unknown, which owing to their quality, name, or other circumstances, are not comprised in the Tariff, the parties interested may, should they deem it advisable, apply to the General Director of Customs, who, upon production of samples and full information of the case, subject to consultation with and approval of the Ministerio de Hacienda (or treasury), will decide as to the rates of duty leviable.

44.—There shall be allowed 5 per cent. in respect of allage or average in wines, liquors, brandies, beer, guinea ale, sarsaparilla beer, cider, table and medicinal mineral waters and olive oil, when imported in glass or earthenware bottles, with the exception of medicinal wines.

Moreover, there shall be allowed 10 per cent. in respect of average on china, porcelain and crystal (glass) ware in connection with articles for domestic use; as regards tubes, lamp shades, globes and lamps, flasks, common bottles, or for aerated water and flat glass, when the same arrive in separate parcels.

45.—Advertising materials, not otherwise specified, with advertisements, respecting which it is clearly understood that they are not intended for sale, shall be subject to an allowance equal to 50 per cent. of the duty payable thereon.

46.—As regards food products which are found to be in a state of decomposition when examination is made, the same shall be ordered to be thrown away or interred at once through the medium of the agents of the authorities.

## SECTION I.

## ARTICLES THE IMPORTATION OF WHICH IS PROHIBITED.

Sched. No.	Description.
1	Appliances for making coin.
2	Food products, whenever it is found that same contain substances which are injurious to health.
3	Bullets, iron or lead, bombs, grenades and miscellaneous war projectiles.
4	Guns or pieces of ordnance.
5	Carbines, fire or air, guns, rifles, revolvers, either fire or air, of any calibre, class or type.
6	Cartridges for rifles, guns and revolvers, of any class or calibre.
7	Engravings, books or objects of an obscene character and contrary to morals and decency.
8	Counterfeit coin.
9	Nitrate of potash or saltpetre, exceeding 10 kds.
10	Nitro-glycerine, dynamite and miscellaneous explosives, and machinery or appliances to explode the same.
11	Gunpowder of any description.
12	Firebells and sticks with sparks or any fire or air arms.
13	Whistles of the police pattern.

## SECTION II.

## ARTICLES ADMITTED FREE FROM DUTY (Note 11).

14	Artificial manures of any description.
15	Stills, metal, of less than half a gallon capacity, for chemical research work or analyses.
16	Wire, galvanized iron, plain or barbed, for fencing, also clamps and stretching appliances for the same.
17	Alphabets, wooden, for schools, of any description.
18	Tar, coal tar or wood tar, ordinary.
19	Asbestos, in fibre or board, in the natural state.
20	Anchor and gun-line.
21	Animals, dissected, prepared for natural history museums.
22	Animals, live.
23	Advertisements, printed, lithographed or etched, without frame, not capable of being put to any other use.
24	Fire appliances, pumps and compounds to subside fires.
25	Ploughs and cultivators, of any description, and components.
26	Clay, sand or moulding sand, in the natural state.
27	Structures, constructional iron or steel, for buildings, such as beams, girders, pillars, also iron and steel, the section of which generally has the shape of the letters I, T, L, U and plates, connections and accessories, provided always that such pieces be ready cut to the required sizes, or perforated in such a way as to show that they are intended for use in a determined building.
28	Rice in grain.
29	Manufactured articles and natural produce from other Central American republics, except common salt, brandy, and all descriptions of alcoholic beverages, tobacco, sugar, commodities manufactured with raw materials of foreign origin, and all articles which are at present or shall at some future time be monopolized in this Republic.
30	Quicksilver.
31	Sulphur, native, in lumps.
32	Brass.
33	Oats, crushed, with shell, for fodder.
34	Boats and appurtenances, such as sails, chains, oars and miscellaneous tackle special to boats, when they arrive as part thereof, for use in harbours, canals, rivers and lakes in the Republic.
35	Buoys, iron, with their moorings.
36	Pitch, prepared, for ships.
37	Brushes, mineral.
38	Compasses, all descriptions.
39	Cables, wire, iron or steel, more than 32 mm. in traction over 11" in circumference.
40	Coal, mineral, animal (or bone) charcoal and vegetable coal (or charcoal), with the exception of powder coals.
41	Maps, geographic, topographic and nautical.
42	Tarred cloth for roofs.
43	Coke.
44	Collections, numismatic, geological, chemical, pharmaceutical and natural history, for schools, laboratories and museums.
45	Cork, in boards or casks.
46	Crucibles of any description, and cupels.
47	Writing books with specimen drawings, writing and embroidery.
48	Wall pictures, unframed, for schools.
49	Leathers, untanned.

See Notes at end of Part II.

## Sched.

## No.

## Description.

50	Bonifolios or bacteriologic and autonomic preparations, of any description.
51	Drawings, models, and patterns, of paper or cardboard, for artistic purposes.
52	Buildings, complete, wooden or iron.
53	Effects imported for the account of the Government or municipalities, for public services or for benevolent institutions.
54	Effects which the President of the Republic imports for his own private use.
55	Effects imported for their own or the private use of members of the family, by the diplomatic Ministers residing in the Republic, in such quantity as is consistent with reasonable requirements, provided there exist reciprocal treatment and that the regulations in force are complied with. Secretaries of Legation, Consuls and Vice-Consuls are not entitled to the benefits of this provision.
56	Common packing materials, whenever the effects contained therein are not liable to duty on gross weight. As regards bales, packing materials shall comprise: packing cloth, oil cloth, slate planks and hoops. As regards cases: the tinplate or zinc lining, cardboard boxes, wrapping papers and containers, if not expressly comprised in the corresponding duty. <i>Shall not be deemed to rank as packing material:</i> blankets, shoes, or any article whatsoever liable to duty according to Tariff.
57	Boats or launches of all descriptions.
58	Travellers' own effects, meaning as such wearing apparel, toilet requisites, bed and table linen, books and instruments which are indispensable for their art or occupation, carried by travellers and bearing apparent signs of having been already used; all proportionately to class, profession and circumstances, and up to half a kilo. of prepared tobacco per person; and in the event of travellers carrying new objects liable to duty to such value as exceeds 100.00 pesos, they should be able to protect the same by producing consular invoice therefor.
59	Spheres, terrestrial and celestial.
60	Emery, in powder or lump form.
61	Esports or Spanish grass hemp.
62	Tow for ships.
63	Lighthouses for harbours.
64	Figures or models to teach geometry.
65	Filters for water, all descriptions, not otherwise specified.
66	Fodders, not otherwise designated.
67	Fragments or parts from shipwrecked vessels.
68	French bean, in its natural state.
69	Chick peas, in natural state.
70	Engravings made by artists who, being natives of Guatemala, are residing abroad, with proof of authenticity, without frames.
71	Dog grass.
72	Guides for mines.
73	Peas.
74	Pig iron.
75	Furnaces and specially improved clay or graphite appliances for the assay of metals.
76	Furnaces, electrical, for metallurgical purposes or chemical preparation.
77	Limestone.
78	Insecticides, liquid, in powder or paste form, especially prepared for the destruction of insects and which cannot be used for other purposes.
79	Bricks, fireproof material, for foundry furnaces.
80	Vegetables.
81	Books, printed, with or without paste, for sciences, agriculture, arts, offices and schools; also printed music, when packed separately from those articles which are liable to duty.
82	Locomotives, railway carriages (rolling stock) and plant.
83	Woods, in logs, unworked.
84	Indian corn.
85	Machinery and implements for mining (under takings, subject to Legislative Decree No. 456).
86	Models of machines and buildings.
87	Models and specimens of drawings, writing and embroidery.
88	Moulds for flower making.
89	Mosquito nets and wire cloth suitable for protection against mosquitoes.
90	Samples of no commercial value, or of such value as is not liable to duty exceeding \$1.00.
91	Gold and silver, in paste, powder form, or melted.
92	Palm for the manufacture of hats.
93	Potatoes and similar food products.
94	Paper made for constructional purposes.
95	Lightning arresters.
96	Newspapers, loose.
97	Oil, mineral, crude.
98	Stones and rock, natural, of any description, crude or rough, not otherwise designated, for industrial and manufacturing purposes.
99	Preparations, insecticide and preparations to fight cryptogamic diseases of plants, and the special apparatus and machines used to apply the same.
100	Mill stones.
101	Slates, common, writing slates and imitations for schools.
102	Sheet slates for roofing.
103	Plants, live.
104	Platinum in paste and powder form.
105	Wood pulp, rags, cuttings, shoddy waste and garnetted waste for paper making.
106	Vaccine virus.
107	Quinine and salts.
108	Rakes and harrows for agricultural purposes, with the exception of hand types.
109	Oars for boats.
110	Seeds, flower and vegetable.
111	Funera tanks, protected against mosquitoes (buddy-long-legs).
112	Tiles, wooden or earthenware, for roofing.
113	



## SECTION II. ARTICLES ADMITTED FREE FROM DUTY—continued. Sched.

Sched. No.	Description.	Duty. Per cent.
114	Looms of any description, and components.	
115	Poison, or traps to destroy rats and mice.	
116	Virus, attenuated, such as Dr. Roux's anti-diphtheritic serum, Dr. Pasteur's anti-rabic serum, and other products formed through bacteriological attenuations.	
117	Chalk, manufactured, for use in the schools.	
SECTION III.		
COTTON GOODS.		
Sched. No.	Description.	Duty. Per cent.
118	Certain arms, cotton, with tassels and cords for curtains, even if cords are made of other materials, including weight of packing . . . . .	Kilo. 2 00
119	Mantles or wraps, cotton, with or without adornments of same material, including weight of packing . . . . .	Kilo. 3 00
120	Mantles or wraps, cotton, knitted, with adornments of wool or linen, including weight of packing . . . . .	Kilo. 3 50
121	Mantles or wraps, cotton, knitted, with adornments of silk, including weight of packing . . . . .	Kilo. 4 50
122	Trimnings, made of cotton fabrics, white or colour, including weight of packing . . . . .	Kilo. 3 00
123	Trimnings, made of cotton fabrics, embroidered with or silk, including weight of packing . . . . .	Kilo. 4 50
124	Trimnings, made of cotton fabrics, with beads, glass, metal or paste, including weight of packing . . . . .	Kilo. 2 00
125	Albs, knitted, cotton, plain, trimmed or embroidered, each . . . . .	Kilo. 8 00
126	Albs, cotton, muslin or lawn, with or without adornments . . . . .	Kilo. 6 00
127	Damask table linen, cotton, gross weight . . . . .	Kilo. 0 70
128	Raw cotton, with or without seeds, gross weight . . . . .	Kilo. 0 03
129	Cotton, prepared, for cotton wool dressings, gross weight . . . . .	Kilo. 0 40
130	Hempen sandals, made of cotton material, with Esparto or hemp soles, including weight of packing . . . . .	Kilo. 0 75
131	Bands (used for sustaining children when learning to walk), cotton, including weight of packing . . . . .	Kilo. 2 00
132	Bibs or feeders, of cotton material, with or without adornments, including weight of packing . . . . .	Kilo. 3 00
133	Bandanas, cotton, gross weight . . . . .	Kilo. 0 80
134	Bands, cotton hosiery web, of all descriptions, including weight of packing . . . . .	Kilo. 1 30
135	Bands, of cotton material, plain, trimmed or embroidered, including weight of packing . . . . .	Kilo. 2 00
136	Bunting, of cotton material, including weight of packing . . . . .	Kilo. 1 00
137	Dressing gowns, of any cotton material, plain, trimmed or embroidered, padded or not, for men, including weight of packing . . . . .	Kilo. 4 00
138	Dressing gowns, for bath, sponge-like, including weight of packing . . . . .	Kilo. 1 00
139	Blond lace, cotton, white or colour, including weight of packing . . . . .	Kilo. 3 50
140	Dorothy hoes of cotton material, with or without trimmings, including weight of packing . . . . .	Kilo. 2 00
141	Bombasin or twilled cotton, white or colour, gross weight . . . . .	Kilo. 0 80
142	Tassels, cotton, even when core is made of some other material, including weight of packing . . . . .	Kilo. 2 00
143	Buttons, lined with cotton material, including weight of packing . . . . .	Kilo. 2 00
144	Half hose, or socks, cotton, any open-work trimming or embroidered with any material, including weight of packing . . . . .	Kilo. 2 00
145	Half hose or socks, cotton, for men and children, including weight of packing . . . . .	Kilo. 1 30
146	Pants, cotton hosiery web, including weight of packing . . . . .	Kilo. 1 30
147	Pants, of cotton material (cloth), including weight of packing . . . . .	Kilo. 2 00
148	Cambric, cotton, white, colour or printed, plain, gross weight . . . . .	Kilo. 1 00
149	Course cambric, white or colour, gross weight . . . . .	Kilo. 0 50
150	Shirts, cotton material, white or colour, plain or pleated, with or without collar and cuffs, for men and children, including weight of packing . . . . .	Kilo. 1 50
151	Shirts, cotton material, white or colour, plain or pleated, with linen trimmings, with or without collar and cuffs, for men and children, including weight of packing . . . . .	Kilo. 2 00
152	Chemises, cotton material, embroidered, or trimmed silk, or containing silk, including weight of packing . . . . .	Kilo. 2 50
153	Underverts, cotton hosiery web, including weight of packing . . . . .	Kilo. 1 30
154	Canvases, cotton, for embroidery, including weight of packing . . . . .	Kilo. 1 00
155	Table-covers of any cotton fabric, including weight of packing . . . . .	Kilo. 1 00
156	Table-covers of any cotton fabric, embroidered wool, linen or silk, including weight of packing . . . . .	Kilo. 1 50
157	Table-covers, crochet or net-work, cotton, with or without fringe of same material, including weight of packing . . . . .	Kilo. 3 00
158	Table-covers, crochet or net-work, cotton, with embroidery or trimmings of linen, wool or silk, including weight of packing . . . . .	Kilo. 1 50
159	Zephyrs, plain fabric, gross weight (Note 2) . . . . .	Kilo. 0 70
160	Waketots of any cotton material . . . . .	Kilo. 1 50
161	Jackets and coats of any cotton material, for men's wear . . . . .	Kilo. 2 00
162	Girdles, cotton, for trappings, including weight of packing . . . . .	Kilo. 1 00
163	Ribbons, cotton, white and colour, gross weight . . . . .	Kilo. 0 50
164	Ribbons, cotton, white and colour, with buckles or metal fittings, including weight of packing . . . . .	Kilo. 1 00
165	Ribbons, braids and cords, cotton, with elastic web, including weight of packing . . . . .	Kilo. 1 00
166	Ribbons, cotton, for girdles, including weight of packing . . . . .	Kilo. 0 50
167	Ribbons or bands, cotton, for trimmings, including weight of packing . . . . .	Kilo. 3 00
168	Ribbons or bands, cotton, with silk edges, for trimmings, including weight of packing . . . . .	Kilo. 4 00
169	Ribbons or bands, velvet, including weight of packing . . . . .	Kilo. 3 50
170	Belts, cotton, with or without elastic web, plain or embroidered, including weight of packing . . . . .	Kilo. 2 00
171	Headgear (bonnets), any cotton material, plain, trimmed or embroidered . . . . .	Kilo. 6 00
172	Headgear (bonnets), any cotton material, with wool, linen or silk trimmings . . . . .	Kilo. 8 00
173	Counterpanes, of cotton, any description, gross weight . . . . .	Kilo. 0 60
174	Counterpanes, cotton filled, lined with cloth of same material, including weight of packing . . . . .	Kilo. 1 00
175	Nankins, cotton, gross weight . . . . .	Kilo. 0 50
176	Neck-ties, cotton fabric, including weight of packing . . . . .	Kilo. 3 00
177	Neck-ties, cotton fabric, with wool or silk trimmings, including weight of packing . . . . .	Kilo. 4 00
178	Cord and braid, cotton, any description, with or without cores of other materials, including weight of packing (Note 3) . . . . .	Kilo. 1 50
179	Crosets, cotton, including weight of packing . . . . .	Kilo. 2 00
180	Cotton, with or without trimmings or embroidery, including weight of packing . . . . .	Kilo. 3 00
181	Cut lengths and special cotton fabrics for waistcoats, including weight of packing . . . . .	Kilo. 1 50
182	Cut lengths of special cotton fabrics, embroidered or trimmed silk, for waistcoats, including weight of packing . . . . .	Kilo. 2 00
183	Cut (dress) lengths, of such cotton fabrics as printed calico, brilliantine, zephyr and other similar materials, which arrive wrapped up, pinned or tacked in special form, even if with trimmings of the same material, including weight of packing . . . . .	Kilo. 2 00
184	Cut (dress) lengths, of such cotton fabrics as cambric, muslin, lawn and other similar materials, which arrive wrapped up, pinned or tacked in special form, even with trimmings of the same material, including weight of packing . . . . .	Kilo. 3 00
185	Cut (dress) lengths, of such cotton fabrics as cambric, muslin, lawn and other similar materials, which arrive wrapped up, pinned or tacked in special form, with trimmings or embroidery of other materials, including weight of packing . . . . .	Kilo. 4 50
186	Curtains, lawn, gauze, muslin, lace, net or crochet-work, cotton fabric, printed, plain or embroidered, including weight of packing . . . . .	Kilo. 3 00
187	Curtains, cotton fabric, such as damask, printed calico, cretonne and other similar materials, including weight of packing . . . . .	Kilo. 1 50
188	Jeans, cotton, gross weight . . . . .	Kilo. 0 50
189	Curtains, cotton, for curtains, furniture covers and other uses, gross weight . . . . .	Kilo. 0 70
190	Collars, cotton fabric, plain, including weight of small boxes (Note 1) . . . . .	Kilo. 3 00
191	Collars, cotton fabric, embroidered or with open-work trimmings, including weight of packing . . . . .	Kilo. 6 00
192	Collars and cuffs, lace, cotton, with or without wool, linen or silk trimmings, including weight of packing . . . . .	Kilo. 10 00
193	Damask, cotton, for table linen, gross weight . . . . .	Kilo. 0 70
194	Damask, cotton, for curtains or furniture covers, gross weight . . . . .	Kilo. 0 80
195	Aprons, cotton cloth, with or without trimmings, of same material, including weight of packing . . . . .	Kilo. 3 00
196	"Table" (dish) cloths, cotton, calico or velvet (cotton), gross weight . . . . .	Kilo. 0 60
197	Drill, cotton, white or colour, gross weight . . . . .	Kilo. 0 50
198	Drill, cotton, imitation cashmere, gross weight . . . . .	Kilo. 0 50
199	Applications, cotton fabric, including weight of packing . . . . .	Kilo. 3 00
200	Petebots, cotton, gross weight . . . . .	Kilo. 0 80
201	Lace, cotton, including weight of packing . . . . .	Kilo. 3 50
202	Lace, cotton, with artificial silk embroidered trimmings, including weight of packing . . . . .	Kilo. 4 50
203	Lace, cotton, with silk trimmings or embroidery, including weight of packing . . . . .	Kilo. 6 00
204	Phlusi, cotton fabric, including weight of packing . . . . .	Kilo. 1 50
205	Chenille, cotton (sleazy cord), including weight of packing . . . . .	Kilo. 3 00
206	Fringe, cotton, including weight of packing . . . . .	Kilo. 3 00
207	Linings, cotton fabrics, for umbrellas or sunshades, including weight of packing . . . . .	Kilo. 1 00
208	Linings, cotton fabrics, of any description, for hats, including weight of packing . . . . .	Kilo. 0 60
209	Blanket, cotton, gross weight . . . . .	Kilo. 2 00
210	Blankets, cotton, with silk edges, gross weight . . . . .	Kilo. 1 00
211	Blankets, cotton, of all descriptions, gross weight . . . . .	Kilo. 0 50
212	Cases and covers, of cotton fabric, without trimmings or embroidery, including weight of packing . . . . .	Kilo. 1 50
213	Cases and covers, of cotton fabric, trimmed or embroidered, including weight of packing . . . . .	Kilo. 2 00
214	Headgear, cotton, including weight of packing . . . . .	Kilo. 3 00
215	Gauze, plain, cotton, white, washed, including weight of packing . . . . .	Kilo. 1 00
216	Cotton fabrics, for towels, gross weight . . . . .	Kilo. 0 60
217	Cotton fabrics, for mattresses, colour, gross weight . . . . .	Kilo. 0 50
218	Cotton fabrics, for family use, not exceeding 22 threads per square of 6 mm., gross weight (Note 3) . . . . .	Kilo. 0 45
219	Cotton fabrics, for family use, not exceeding 22 threads per square of 6 mm., gross weight (Note 3) . . . . .	Kilo. 0 50
220	Cotton fabrics, for family use, not exceeding 22 threads per square of 6 mm., gross weight (Note 3) . . . . .	Kilo. 0 75
221	Caps, of any cotton material, plain or embroidered, with or without peak . . . . .	Kilo. 4 00

Sched. No.	Description.	Duty. Pes. c.	Sched. No.	Description.	Duty. Pes. c.
22	Caps, of any cotton material, embroidered or trimmed with wool or silk, with or without peak ..... doz.	6 00	285	Ready-made underlinen, cotton, plain or with plaits (checked), for ladies and children, including weight of packing ..... kilo.	2 30
23	Gloves, hosiery cotton fabric, including weight of packing ..... kilo.	4 00	286	Ready-made underlinen, cotton, trimmed or embroidered, for ladies and girls, including weight of packing ..... kilo.	3 30
24	Hammocks, cotton fabric or network, including weight of packing ..... kilo.	1 00	287	Sheets or sheetings, cotton, separate or in piece form, including weight of packing ..... kilo.	1 00
25	Tow or cotton waste, for cleaning machinery, gross weight ..... kilo.	0 03	288	Sheets, cotton, shaggy, gross weight ..... kilo.	0 70
26	Yarn, cotton, unbleached, for weaving, gross weight ..... " "	0 08	289	Bags, made of strong cotton cloth, for shipping fruit, gross weight ..... kilo.	0 10
27	Yarn, cotton, white, for weaving, gross weight ..... " "	0 10	290	Bags or sacks of drill, gross weight ..... kilo.	0 20
28	Yarn, cotton, red, for weaving, gross weight ..... " "	0 20	291	Sandal cloth, cotton, white or colour, plain or twilled, gross weight ..... kilo.	0 70
29	Yarn, cotton, other colours, gross weight ..... " "	0 15	292	Men's shawls, cotton, including weight of packing ..... kilo.	2 90
30	Thread, cotton, in skeins, balls or bunks, for sewing, embroidery or crochet, including weight of packing, kilo.	0 70	293	Men's shawls, damask, cotton, including weight of packing ..... kilo.	1 30
31	Thread, cotton, white or colour, on wooden reels, including weight of packing ..... kilo.	0 35	294	Bed spreads, of cotton material, trimmed open-work or embroidered, including weight of packing ..... kilo.	1 25
32	Thread, cotton, white or colour, on reels, other than wooden ones, including weight of packing ..... kilo.	0 60	295	Bed spreads, cotton netting, with or without cotton, wool or linen lining, including weight of packing ..... kilo.	3 50
33	Thread, ordinary cotton, in balls, or hanks or narrow tape, to tie up parcels, also for other uses, including weight of packing ..... kilo.	0 50	296	Bed spreads, cotton netting, with pure or union silk lining, including weight of packing ..... kilo.	5 00
34	Thread, cotton, twisted two cords, in bundles, for weaving, gross weight ..... kilo.	0 30	297	Hats, cotton, including weight of packing ..... kilo.	3 00
35	Hankies, cotton, gross weight ..... " "	1 00	298	Sunshades, covered with any cotton material, plain and unadorned ..... each	0 30
36	Printed calico or chintz, gross weight ..... " "	0 70	299	Sunshades, covered with any cotton materials, with cotton, linen or wool trimmings or embroidery ..... each	0 70
37	Baby linen, made of cotton fabrics, even if trimmed or embroidered with the same material, including weight of packing ..... kilo.	6 00	300	Sunshades, covered with any cotton material, with silk trimmings ..... each	1 00
38	Baby linen, made of cotton fabrics, trimmed or embroidered with linen, wool or silk, including weight of packing ..... kilo.	8 00	301	Tartan, cotton, plain or gummel, including weight of packing ..... kilo.	1 25
39	Larnas, cotton, including weight of packing ..... " "	2 00	302	Cotton fabrics, printed calico or crepe-like zephyrs, with open-work, trimmed or embroidered, white, colour or printed, gross weight ..... kilo.	1 30
40	Lastings, cotton, gross weight ..... " "	0 80	303	Cotton fabrics, muslin, gauze or lawn, crepe-like, open-work, trimmed or embroidered, white, colour or printed, gross weight (Note 7) ..... kilo.	1 50
41	Garters, cotton, with or without elastic web, including weight of packing ..... kilo.	2 00	304	Cotton fabrics, imitation of hunting or merinos, plain, gross weight ..... kilo.	0 50
42	Lawn, cotton, plain, gross weight ..... " "	1 00	305	Cotton fabrics, hot, pressed or cylindrical, including gross or net weight ..... kilo.	0 30
43	Druck, cotton, colour, gross weight ..... " "	0 40	306	Cotton fabrics, not otherwise specified, containing silk, provided such material is not part of welt or warp, and that it be contained in small quantity only, in narrow separate stripes or small knots, including weight of packing (Note 8) ..... kilo.	2 30
44	Duck, cotton, unbleached or bleached, gross weight ..... " "	0 30	307	Velveteen (cotton velvet), plain or trimmed, including weight of packing ..... kilo.	1 50
45	Raven's duck, cotton, white or colour, gross weight ..... " "	0 50	308	Braces (suspenders), cotton, including weight of packing ..... kilo.	2 30
46	Lastrung, or cotton fabric, with admixture of ordinary metal, including weight of packing ..... kilo.	4 00	309	Braces (suspenders), cotton, embroidered or trimmed silk or wool, including weight of packing ..... kilo.	3 30
47	Lastrung, or cotton fabric, with admixture of fine metal, including weight of packing ..... kilo.	6 00	310	Strips of cotton cloth, embroidered or trimmed open-work, including weight of packing ..... kilo.	3 30
48	Shirting of drill, cotton, unbleached, gross weight ..... " "	0 30	311	Strips of cotton cloth, trimmed open-work or embroidered with wool or silk, including weight of packing ..... kilo.	4 50
49	Shirting and drill, cotton, white and colour, not otherwise specified, gross weight ..... kilo.	0 50	312	Awnings or covers, cotton canvas, whether painted or oiled or not, gross weight ..... kilo.	5 00
50	Elne cotton drill, gross weight ..... " "	0 40	313	Clothing, or costumes, dressing gowns, blouses, jackets or coats, made of cotton material, even if trimmed or embroidered cotton or linen, silk ribbon or ordinary metal, and ready-made components, for women and girls, including weight of packing ..... kilo.	5 00
51	Table linen, damask, cotton, including weight of packing ..... kilo.	1 00	314	Clothing or costumes, dressing gowns, blouses, jackets or coats, cotton material of any description, embroidered or trimmed silk, and adorned with belts and ready-made components, for women and girls, including weight of packing ..... kilo.	6 00
52	Manifattures, cotton netting, including weight of packing ..... kilo.	3 50	315	Clothing or costumes, cotton, of any description, and fabrics, for children, including weight of packing (Note 9) ..... kilo.	2 50
53	Manufactured goods, cotton cloth or hosiery fabric, not otherwise specified, including weight of packing ..... kilo.	2 00	316	Braid, cotton, plain or piped, white or colour, including weight of packing ..... kilo.	1 25
54	Wicks, cotton, for lamps, including weight of packing ..... kilo.	0 50			
55	Wicks, cotton or paper, for automatic lighters, including weight of packing ..... kilo.	1 25			
56	Wicks or cotton candle wicks, untrimmed or braided, for candles, even if prepared with boracic acid or other substances, including weight of packing ..... kilo.	0 30			
57	Hose, cotton fabric hosiery, including weight of packing ..... kilo.	1 50			
58	Hose, cotton fabric hosiery, trimmed open-work or embroidered with any material, including weight of packing ..... kilo.	2 00			
59	Muslin, cotton, white or printed, gross weight ..... " "	1 00			
60	Oxfords, cotton, gross weight ..... " "	0 60			
61	Cotton Corduroy or velveteen, plain or trimmed, including weight of packing ..... kilo.	1 50			
62	Pailles (flannelette), cotton, white or colour, gross weight ..... " "	0 50			
63	Trousers of any description, cotton ..... each	2 00			
64	Large square shawls, of cotton material, plain or printed, or shaggy, including weight of packing ..... kilo.	1 50			
65	Hand cloths or towels, cotton, white or colour, gross weight ..... kilo.	0 70			
66	Kitchen cloths, of cotton cloth, gross weight ..... kilo.	0 50			
67	Handkerchiefs, cotton madapolam, jean, imitation silk, or other similar kinds, gross weight ..... kilo.	0 70			
68	Handkerchiefs, cotton, muslin, cambric, lawn or imitation silk in similar materials, gross weight ..... kilo.	1 00			
69	Handkerchiefs, cotton, trimmed or embroidered, including weight of packing ..... kilo.	1 30			
70	Handkerchiefs, tulle or lace, cotton, plain or embroidered, including weight of packing ..... kilo.	3 50			
71	Umbrellas, covered cotton fabrics ..... each	0 40			
72	Umbrellas, small, covered cotton fabrics, up to 36 cms. length of handle ..... each	0 30			
73	Haberdashery, cotton, not otherwise specified, including weight of packing ..... kilo.	3 00			
74	Shirt fronts, cotton, plain or piped, for shirts, including weight of packing ..... kilo.	2 00			
75	Shirt fronts, embroidered, trimmed or open-work, for shirts, including weight of packing ..... kilo.	3 00			
76	Pique, cotton, white or colour, gross weight ..... " "	0 80			
77	Gaiters or spats, cotton material, including weight of packing ..... kilo.	1 00			
78	Cotton tulle or netting, plain, trimmed or embroidered, including weight of packing ..... kilo.	3 00			
79	Cuffs, cotton cloth, plain, including weight of small boxes (Note 6) ..... kilo.	2 00			
80	Cuffs, cotton cloth, embroidered or trimmed open-work, including weight of packing ..... kilo.	1 00			
81	Lace trimmings, cotton, including weight of packing ..... " "	3 00			
82	Sateen, cotton, white or colour, gross weight ..... " "	0 80			
83	Mufflers, cotton, of any description, up to 2.20 m. long by 5 cms. wide ..... each	1 00			
84	Netting, or nets or trammels, cotton, for fishing, including weight of packing ..... kilo.	0 25			

## SECTION IV.

LINEN (FLAX) AND HEMPEN GOODS, AND ARTICLES MADE OF VARIOUS VEGETABLE FIBRES OTHER THAN COTTON.

317	Curtain arms, pure or union linen, with tassels and cords, for curtains, even if cores are made of other materials, including weight of packing ..... kilo.	5 50
318	Mantles or wraps, linen, knitted, with or without trimmings of same material, including weight of packing ..... kilo.	3 50
319	Mantles or wraps, linen, knitted, trimmed or embroidered wool or silk, including weight of packing ..... kilo.	5 50
320	Trimmings, of linen fabric, pure or containing cotton, including weight of packing ..... kilo.	3 50
321	Trimmings, of linen fabric, embroidered wool or silk, including weight of packing ..... kilo.	5 00
322	Trimmings, of linen fabric, with beads, glass, metal or paste, including weight of packing ..... kilo.	2 50
323	Alis, linen, knitted, plain, trimmed or embroidered ..... kilo.	10 00
324	Alis, pure or union linen fabric, including weight of packing ..... each	5 00
325	Damask table-linen, pure or union, including weight of packing ..... kilo.	1 30
326	Matting, hemp, jute, tow, plain, trimmed or plaited web, gross weight ..... kilo.	0 20
327	Mats, made of the same material as above, gross weight ..... kilo.	0 30
328	Mats, tow (foot-mats), gross weight ..... kilo.	0 25
329	Hempen shoes or sandals, made of pure or union linen, with esparto or hempen soles, gross weight ..... kilo.	1 30
330	Bands (used for sustaining children when learning to walk), either pure linen or containing cotton, including weight of packing ..... kilo.	5 50

SECTION IV. LINEN (FLAX) AND HEMP GOODS, AND ARTICLES  
MADE OF VARIOUS VEGETABLE FIBRES OTHER THAN COTTON  
(continued).

Sched. No.	Description.	Duty. Pes. c.
331	Packing cloth or ordinary hemp canvas, for packing purposes, gross weight . . . . .	kilo. 0 10
332	Hibs or feelers, pure or union linen, including weight of packing . . . . .	kilo. 4 00
333	Bands, linen hosiery web, pure or union, including weight of packing . . . . .	kilo. 2 00
334	Dressing gowns, any pure or union linen fabric, plain, trimmed or embroidered, padded or not, for men, including weight of packing . . . . .	kilo. 5 00
335	Dressing gowns, pure or union linen fabric, sponge like, for bath, including weight of packing . . . . .	kilo. 1 50
336	Blond lace, pure or union linen, including weight of packing . . . . .	kilo. 1 50
337	Tassels, pure or union linen, even if cores are made of other materials, including weight of packing . . . . .	kilo. 3 00
338	Buttons lined with any pure or union linen material, including weight of packing . . . . .	kilo. 3 00
339	Fibre or ordinary twine, pure or union, gross weight . . . . .	kilo. 0 10
340	Socks, pure or union linen hosiery web, and imitation of so-called "Scotch Thread" fabrics, including weight of packing . . . . .	kilo. 2 00
341	Socks, pure or union linen hosiery web, and imitation of so-called "Scotch Thread" fabrics, with silk stripes or embroidery, including weight of packing . . . . .	kilo. 3 00
342	Pants, pure or union linen hosiery web, and imitation of so-called "Scotch Thread" fabrics, including weight of packing . . . . .	kilo. 2 00
343	Pants, pure or union linen fabric, including weight of packing . . . . .	kilo. 3 00
344	Cambrie, pure or union linen, white, colour or printed, including weight of packing . . . . .	kilo. 1 50
345	Coarse cambrie, white or colour, pure or union linen, including weight of packing . . . . .	kilo. 0 65
346	Shirts, linen, pure or union, white or colour, plain, with collar and cuffs, or without same, for men and children, including weight of packing . . . . .	kilo. 2 50
347	Shirts, pure or union linen, white or colour, trimmed or embroidered, with collar and cuffs, or without same, for men and children, including weight of packing . . . . .	kilo. 3 00
348	Undervests, pure or union linen hosiery web, and those imitating so-called "Scotch Thread" fabrics, including weight of packing . . . . .	kilo. 2 00
349	Canvas, pure or union linen, for embroidery, including weight of packing . . . . .	kilo. 1 50
350	Table-covers, any pure or union linen fabric, including weight of packing . . . . .	kilo. 1 50
351	Table-covers, any linen fabric, pure or union, embroidered or trimmed with silk, including weight of packing . . . . .	kilo. 2 00
352	Table-covers, crochet or net-work linen, pure or union, with or without fringe of same material, including weight of packing . . . . .	kilo. 1 00
353	Table-covers, crochet or net-work, pure or union linen, with trimmings or embroidery of wool or silk, including weight of packing . . . . .	kilo. 5 00
354	Waistcoats, any pure or union linen fabric, including weight of packing . . . . .	kilo. 2 50
355	Jackets or coats, any pure or union linen fabric, for men . . . . .	kilo. 2 00
356	Girdles, pure or union linen or hemp, for trappings, including weight of packing . . . . .	kilo. 2 00
357	Ribbons, pure or union linen or hemp, white or colour, including weight of packing . . . . .	kilo. 1 00
358	Ribbons, pure or union linen, including weight of buckles or metal fittings, including weight of packing . . . . .	kilo. 1 50
359	Ribbons, broad and cord, linen or hemp, pure or union, with elastic web, including weight of packing . . . . .	kilo. 2 00
360	Ribbons, linen or hemp, pure or union, for girdles, including weight of packing . . . . .	kilo. 1 20
361	Belts, pure or union linen, with or without elastic web, plain or embroidered, including weight of packing . . . . .	kilo. 2 50
362	Headgear, (bonnets), pure or union linen fabric, plain, trimmed or embroidered . . . . .	kilo. 7 00
363	Headgear (bonnets), any pure or union linen fabric, with wool or silk trimmings . . . . .	kilo. 9 00
364	Counterpanes, pure or union linen, including weight of packing . . . . .	kilo. 0 75
365	Nankin, pure or union linen, gross weight . . . . .	kilo. 0 80
366	Neckties, pure or union linen fabric, with wool or silk trimmings or embroidery, including weight of packing . . . . .	kilo. 1 50
367	Neckties, pure or union linen fabric, including weight of packing . . . . .	kilo. 3 50
368	Cord or braid, pure or union linen, including weight of packing (Note 3) . . . . .	kilo. 2 00
369	Corsets, pure or union linen, with or without trimmings of same material, including weight of packing . . . . .	kilo. 2 50
370	Corsets, pure or union linen, trimmed or embroidered with wool or silk, including weight of packing . . . . .	kilo. 3 50
371	Cut lengths and special pure or union linen fabrics, plain or embroidered, for waistcoats, including weight of packing . . . . .	kilo. 2 50
372	Cut lengths and special pure or union linen fabrics, trimmed or embroidered with silk or wool, for waistcoats, including weight of packing . . . . .	kilo. 3 50
373	Cut lengths of pure or union linen fabrics, which arrive packed, pinned or buckled, in special form, even if trimmed with same material, for ladies and girls, including weight of packing . . . . .	kilo. 3 50
374	Cut lengths of pure or union linen fabrics, which arrive wrapped up, pinned or buckled, in special form, trimmed or embroidered with wool or silk, for women and girls, including weight of packing . . . . .	kilo. 5 00
375	Curtains, linen catize, lawn, muslin, either pure or union, plain or embroidered, including weight of packing . . . . .	kilo. 3 50
376	Curtains, crochet or net-work linen fabric, pure or union, including weight of packing . . . . .	kilo. 4 00

Sched. No.	Description.	Duty. Pes. c.
377	Curtains, pure or union linen fabrics, such as damask, shag, or any other similar material, including weight of packing . . . . .	kilo. 3 50
378	Linens, pure or union, white or colour, including weight of packing . . . . .	kilo. 1 00
379	Collars, pure or union linen cloth, including weight of the small boxes (Note 1) . . . . .	kilo. 3 50
380	Collars, pure or union linen cloth, embroidered or open-work trimmings, including weight of packing . . . . .	kilo. 7 00
381	Collars, pure or union linen lace, whether trimmed with wool or silk or not, including weight of packing . . . . .	kilo. 12 00
382	Bedroom linen fabrics, pure or union, for table cloths, serviettes, including weight of packing . . . . .	kilo. 1 00
383	Damask linen fabrics, pure or union, colour, for furniture covers, curtains and other uses, gross weight . . . . .	kilo. 1 00
384	Aprons, pure or union linen fabrics, with or without trimmings, including weight of packing . . . . .	kilo. 3 50
385	Druck, pure or union linen, white or colour, gross weight . . . . .	kilo. 0 50
386	Applications, pure or union linen, including weight of packing . . . . .	kilo. 3 50
387	Applications, pure or union linen, with open-work trimmings of wool or silk embroidery, including weight of packing . . . . .	kilo. 5 00
388	Lace, pure or union linen, including weight of packing . . . . .	kilo. 1 50
389	Fillets, linen cloth, for sugar cane molasses, gross weight . . . . .	kilo. 0 15
390	Prings, linen or hemp, pure or union, including weight of packing . . . . .	kilo. 3 50
391	Linings, pure or union linen fabrics, of any description, for hats, including weight of packing . . . . .	kilo. 3 00
392	Borders, pure or union linen or hemp, including weight of packing . . . . .	kilo. 3 50
393	Cases (pillows) and covers, pure or union linen fabrics, plain or pleated, without trimmings, including weight of packing . . . . .	kilo. 2 00
394	Cases (pillows) and covers, pure or union linen fabrics, trimmed or embroidered, including weight of packing . . . . .	kilo. 3 00
395	Braid, pure or union linen, including weight of packing . . . . .	kilo. 3 50
396	Linens or hemp fabric, pure or union, for mattresses, gross weight . . . . .	kilo. 0 50
397	Hemp fabrics, rubber-coated, for cotton wool dressings, gross weight . . . . .	kilo. 0 40
398	Caps, pure or union linen fabrics, plain or embroidered, with or without trimmings . . . . .	kilo. 5 00
399	Caps, pure or union linen fabrics, embroidered or trimmed with wool or silk, with or without peak . . . . .	kilo. 7 00
400	Gloves, pure or union linen hosiery web, including weight of packing . . . . .	kilo. 1 50
401	Hammocks, linen or hemp fabric or netting, including weight of packing . . . . .	kilo. 5 00
402	Yarn, linen or hemp, unbleached, white or dyed, for weaving, gross weight . . . . .	kilo. 0 20
403	Thread, pure or union linen, white or colour, twisted, for sewing, wound on wooden or metal reels, including weight of packing . . . . .	kilo. 0 75
404	Thread, pure or union linen, white or colour, twisted, for sewing, embroidery or crochet, wound on wooden reels, or in skeins, including weight of packing . . . . .	kilo. 1 25
405	Thread, ordinary hemp, sizes 10/2, or 1/2, for use to sew boot soles, sacks or for other uses, including weight of packing . . . . .	kilo. 0 50
406	Hollands, pure or union linen, including weight of packing . . . . .	kilo. 1 50
407	Irish linen, pure or union linen, including weight of packing . . . . .	kilo. 1 50
408	Tablins, pure or union linen fabrics, trimmed or embroidered with same material, including weight of packing . . . . .	kilo. 0800
409	Baby linen, pure or union linen fabrics, trimmed or embroidered with wool or silk, including weight of packing . . . . .	kilo. 9 00
410	Garters, pure or union linen fabric, with or without trimmings . . . . .	kilo. 3 00
411	Lawn, pure or union linen, plain, including weight of packing . . . . .	kilo. 1 50
412	Druck, pure or union linen, unbleached or bleached, gross weight . . . . .	kilo. 0 40
413	Druck, linen or hemp, colour, gross weight . . . . .	kilo. 0 50
414	Ironed druck, pure or union linen, white or colour, gross weight . . . . .	kilo. 0 80
415	Table linen, damask, pure or union linen fabric, including weight of packing . . . . .	kilo. 1 50
416	Table linen, damask, pure or union linen, with trimming or embroidery of any material, including weight of packing . . . . .	kilo. 2 00
417	Manchets and handkerchiefs, pure or union linen, or union, including weight of packing . . . . .	kilo. 4 50
418	Manufactured goods, linen cloth or hosiery fabric, not otherwise specified, including weight of packing . . . . .	kilo. 3 00
419	Hose, pure or union linen, and so-called imitations of "Scotch Thread" hosiery, including weight of packing . . . . .	kilo. 2 00
420	Hose, pure or union linen, and so-called imitations of "Scotch Thread" hosiery, with stripes, or embroidered silk, including weight of packing . . . . .	kilo. 3 00
421	Muslin, pure or union linen, white or colour, including weight of packing . . . . .	kilo. 1 50
422	Troopers, pure or union linen, white or colour, gross weight . . . . .	kilo. 3 00
423	Handkerchiefs, pure or union linen, including weight of packing . . . . .	kilo. 1 00
424	Kitchen cloths, pure or union linen, including weight of packing . . . . .	kilo. 0 80
425	Handkerchiefs, ordinary linen fabric, pure or union, including weight of packing (Note 10) . . . . .	kilo. 3 00
426	Handkerchiefs, pure or union linen, for ladies and girls, or union linen, including weight of packing . . . . .	kilo. 5 00
427	Handkerchiefs, cambric, muslin or fine cambric, pure or union linen, trimmed or embroidered, including weight of packing . . . . .	kilo. 4 00

Sched. No.	Description.	Duty. Pes. c.	Sched. No.	Description.	Duty. Pes. c.
28	Haberdashery, pure or union linen, including weight of packing.....	3 50	472	Trimmings, woollen fabrics, pure or mixed with cotton or any other vegetable fibre, including weight of packing.....	4 00
29	Shirt fronts, pure or union linen, plain or pieced, including weight of packing.....	2 00	473	Trimmings, woollen fabrics, pure or union, with silk embroidery, including weight of packing.....	5 50
30	Shirt fronts, pure or union linen, trimmed or embroidered, including weight of packing.....	3 00	474	Carpet fabrics, pure wool or mixed with cotton or any other vegetable fibre, plated or printed, gross weight.....	0 40
31	Pique, pure or union linen, white or colour, quilted or not, including weight of packing.....	1 50	475	Carpet fabrics, pure wool or mixed with cotton or any other vegetable fibre, shaven or piled worsted, gross weight.....	0 50
32	Gaiters or spats, pure or union linen material, including weight of packing.....	2 00	476	Carpets made of same material and fabric as above, gross weight.....	0 60
33	Linon tulle or netting, pure or union, plain, including weight of packing.....	4 00	477	Cushions covered with woollen fabrics, pure or union, plain, trimmed or embroidered, with or without fillings, including weight of packing.....	1 00
34	Linon tulle or netting, pure or union, trimmed or embroidered, including weight of packing.....	4 50	478	Bands (for sustaining children learning to walk), pure wool or mixed with cotton, plain or embroidered, including weight of packing.....	4 00
35	Cuffs, pure or union linen fabric, for shirts, including weight of small boxes (Note 6).....	2 50	479	Bands, woollen netting or fabric, pure or mixed with cotton or any other vegetable fibre, including weight of packing.....	4 00
36	Cuffs, pure or union linen fabric, open-work trimmed or embroidered, including weight of packing.....	5 00	480	Bands, woollen netting or fabric, pure or union, with silk trimmings or embroidery, including weight of packing.....	6 00
37	Leg trimmings, pure or union linen, including weight of packing.....	4 50	481	Bunting, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing.....	2 50
38	Mullers, pure or union linen fabrics, up to 2.20 in. long by 50 cms. wide.....	2 00	482	Dressing gowns, pure wool or mixed with cotton or any other vegetable fibre, plain, trimmed or embroidered, whether padded or not, for men, including weight of packing.....	6 00
39	Netting or nets or trammels, pure or union hemp, for fishing, including weight of packing.....	0 50	483	Bauze, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing.....	1 00
40	Railways and underlinen, pure or union linen, plain, for women and girls, including weight of packing.....	3 00	484	Coats, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing.....	1 00
41	Ready-made underlinen, pure or union linen, trimmed or embroidered, for women and girls, including weight of packing.....	4 00	485	Blond lace, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing.....	5 00
42	Russia linen, pure or union, gross weight.....	0 60	486	Tassels, pure wool or mixed with cotton or any other vegetable fibre, even if cores are made of other material, including weight of packing.....	4 00
43	Sheets or sheetings, pure or union linen, a part or in piece form, including weight of packing.....	1 50	487	Tails, pure wool or mixed with cotton or any other vegetable fibre, even if cores are made of other material, with silk trimmings, provided the latter substance does not preponderate on the outer surface, including weight of packing.....	5 00
44	Sheets or sheetings, pure or union linen, strictly including weight of packing.....	1 25	488	Buttons, lined with woollen fabric or mixed with cotton or any other vegetable fibre, including weight of packing.....	3 00
45	Sheets or sheetings, pure or union linen, embroidered, including weight of packing.....	2 00	489	Conforters (mullers) made of woollen fabric or knitted, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing.....	5 00
46	Sacks, empty, of linany, jute, aloes fibre or sisal hemp, for exporting fruit of the country, gross weight.....	0 02	490	Conforters (mullers) made of woollen fabric or knitted, pure wool or mixed with cotton or any other vegetable fibre, with silk trimmings or fringes, including weight of packing.....	7 00
47	Serviettes, damask, pure or union linen fabric, trimmed or embroidered, including weight of packing.....	1 50	491	Hosiery or socks, woollen hosiery fabric, pure or mixed with cotton or any other vegetable fibre, including weight of packing.....	2 50
48	Serviettes, damask, pure or union linen fabric, trimmed or embroidered, including weight of packing.....	2 00	492	Pants, woollen hosiery fabric, pure or mixed with cotton or any other vegetable fibre, including weight of packing.....	2 50
49	Bed spreads, netting, pure or union linen, with or without cotton or wool lining, including weight of packing.....	4 00	493	Pants, woollen fabric, pure or mixed with cotton or any other vegetable fibre, including weight of packing.....	3 50
50	Bed spreads, pure or union linen netting, with or without cotton or wool lining, including weight of packing.....	6 00	494	Knives of woollen fabric, pure or union, plain and without any trimmings, for women and girls, including weight of packing.....	3 00
51	Sunshades, covered with pure or union linen fabrics, plain and without any adornments.....	0 80	495	Knives of woollen fabric, pure or union, with trimmings or embroidery, for women and girls, including weight of packing.....	4 50
52	Sunshades, covered with pure or union linen fabrics, with cotton, linen or wool trimmings or embroidery.....	1 00	496	Chemises and underserts, woollen fabric, pure or mixed with cotton or any other vegetable fibre, plain and without any trimmings, for women and girls, including weight of packing.....	3 00
53	Sunshades, covered pure or union linen fabrics, with silk trimmings or embroidery.....	1 50	497	Chemises and underserts, woollen fabric, pure or mixed with cotton or any other vegetable fibre, trimmed or embroidered, for women and girls, including weight of packing.....	4 50
54	Linen fabrics, pure or union, crepe-like, with open-work, trimmed or embroidered, white or colour or printed, including weight of packing (Note 11).....	2 00	498	Shirts of woollen fabric or hosiery web, pure or mixed with cotton or any other vegetable fibre, for men and boys, including weight of packing.....	2 50
55	Linen fabrics, pure or union, containing silk in stripes (narrow or separate), or in small knots, including weight of packing (Note 11).....	3 00	499	Shirts of woollen fabric or hosiery web, pure or mixed with cotton or any other vegetable fibre, trimmed or embroidered, for men and boys, including weight of packing.....	3 00
56	Coarse canvas, hem, lined, painted or tanned, for awnings or covers, gross weight.....	0 20	500	Shirts of woollen fabric, pure or mixed with silk stripes, trimmings or fronts, including weight of packing.....	4 00
57	Linen, velvet or plush, pure or union, plain or trimmed, including weight of packing.....	2 00	501	Underserts of woollen hosiery fabric, pure or union, including weight of packing.....	2 50
58	Draces or suspensiers, pure or union linen, including weight of packing.....	3 00	502	Underserts of woollen fabric, pure or union, including weight of packing.....	3 50
59	Draces or suspensiers, pure or union linen, with silk embroidery, including weight of packing.....	4 00	503	Cloaks, capes, coats, overcoats or great coats, of pure or union woollen fabrics, for men and boys, including weight of packing.....	6 00
60	Bands, pure or union linen, embroidered or trimmed open-work, including weight of packing.....	3 50	504	Cloaks, coats and overcoats, of pure or union woollen fabrics, plain, trimmed or embroidered, for women and girls, including weight of packing.....	7 00
61	Bands, pure or union linen, trimmed or embroidered silk, including weight of packing.....	5 00	505	Cloaks, coats and overcoats, of pure or union woollen fabrics, with silk trimmings or embroidery, for women and girls, including weight of packing.....	9 00
62	Towels, pure or union linen, white or colour, plain or sponge-like, including weight of packing.....	1 00	506	Tablecovers of any pure or union woollen material, plain or embroidered, including weight of packing.....	2 50
63	Clothing or costumes, dressing gowns and blouses, jackets or coats, made of pure or union linen, of any description and fabrics, even if trimmed or embroidered with the same material, silk or ordinary net ribbons, for women and girls, including weight of packing.....	6 00	507	Tablecovers of any pure or union woollen material, with silk trimmings or embroidery, including weight of packing.....	4 00
64	Clothing or costumes, dressing gowns and blouses, jackets or coats, made of pure or union linen, of any description and fabrics, embroidered or trimmed, silk or union lace, for ladies and girls, including weight of packing.....	8 00	508	Tablecovers of any pure or union woollen material, with silk trimmings or embroidery, including weight of packing.....	7 00
65	Clothing or costumes, made of pure or union linen fabrics, for children, including weight of packing.....	3 50			
66	Braid, pure or union linen, plain or piped, including weight of packing.....	2 00			
67	Shag, pure or union linen, plain or trimmed, for tapestry or upholstery, including weight of packing.....	1 50			

SECTION V.

WOOLLEN GOODS.

468	Curtain arms, pure wool or mixed with cotton, or any other vegetable fibre, with tassels and cords, even if cores are of other materials, for curtains, including weight of packing.....	1 00	509	Cloaks, coats and overcoats, of pure or union woollen fabrics, with silk trimmings or embroidery, for women and girls, including weight of packing.....	9 00
469	Curtain arms, pure wool or mixed with cotton, or any other vegetable fibre, even containing cores of other materials, trimmed with silk, including weight of packing.....	5 00	510	Tablecovers of any pure or union woollen material, plain or embroidered, including weight of packing.....	2 50
470	Mantles or wraps, knitted, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing.....	5 00	511	Tablecovers of any pure or union woollen material, with silk trimmings or embroidery, including weight of packing.....	4 00
471	Mantles or wraps, knitted, pure or any other material, with designs or trimmings, including weight of packing.....	6 50	512	Tablecovers of any pure or union woollen material, with silk trimmings or embroidery, including weight of packing.....	7 00

## SECTION V.—WOOLLEN GOODS—continued.

Sched. No.	Description.	Duty. Pes. c.	Sched. No.	Description.	Duty. Pes. c.
609	Table-covers, pure or union woolen netting or crochet work, with silk trimmings or fringes including weight of packing ..... Kilo.	6 50	551	Long clothes, pure or union woolen material, plain, trimmed or embroidered, including weight of packing ..... Kilo.	7 00
610	Dress coats or frock coats of cloth or cashmere, pure or union, without embroidery, for military men, each ..... each	8 00	552	Long clothes, pure or union woolen material, trimmed or embroidered silk, or containing silk, including weight of packing ..... Kilo.	9 00
511	Dress coats or frock coats of cloth or cashmere, pure or union, with silver or gold braid or embroidery, either fine or imitation, for military men, each ..... each	20 00	553	Chemise or shaggy cord, pure or union wool, including weight of packing ..... Kilo.	4 00
512	Cashmere or "Casinetto," woolen, with union or cotton or any other vegetable fibre, including weight of packing (Note 12) ..... Kilo.	1 50	554	Fine felt, woolen, for piano hammers, hats and similar uses, including weight of packing ..... Kilo.	1 25
513	Cashmere, pure wool, including weight of packing (Note 12) ..... Kilo.	3 00	555	Felt, ordinary woolen, including weight of packing ..... Kilo.	0 60
514	Waistcoats, pure or union woolen material, with silk trimmings or embroidery, each ..... each	3 00	556	Bombazette or woolen alpaca, mixed with cotton or any other vegetable fibre, including weight of packing ..... Kilo.	1 00
515	Jackets or coats, any pure or union woolen material, for men ..... each	8 00	557	Bombazette or woolen alpaca, pure, including weight of packing ..... Kilo.	3 00
516	Jackets or coats, made of alpaca, gold grain or any other similar fabrics ..... each	2 00	558	Fringes, pure or union wool, including weight of packing ..... Kilo.	4 00
517	Cheviots, woolen with admixture of cotton or any other vegetable fibre, including weight of packing (Note 12) ..... Kilo.	1 50	559	Princes of pure or union wool, with silk trimmings, including weight of packing ..... Kilo.	6 00
518	Cheviots, pure wool, including weight of packing (Note 12) ..... Kilo.	3 00	560	Flannel, woolen, with mixture of cotton or any other vegetable fibre, including weight of packing ..... Kilo.	1 50
519	Girdles, pure or union wool, for trappings, including weight of packing ..... Kilo.	2 50	561	Flannel, pure wool, including weight of packing ..... Kilo.	3 00
520	Ribbons, or bands for girdles, pure or union wool, including weight of packing ..... Kilo.	1 50	562	Dress or tail coats (for evening wear) of any woolen material, pure or union, with or without silk lining ..... each	15 00
521	Ribbons, pure or union wool, white or colour, including weight of packing ..... Kilo.	2 00	563	Blankets, fine or medium, pure or union woolen material, gross weight ..... Kilo.	0 70
522	Ribbons, braids or cords, pure or union wool, with elastic web, up to 4 cms. wide, including weight of packing ..... Kilo.	3 00	564	Blankets, ordinary, pure or union woolen material, gross weight ..... Kilo.	0 50
523	Ribbons or bands of woolen velvet, pure or mixed with any vegetable fibre, including weight of packing ..... Kilo.	4 00	565	Fustians, any pure or union woolen fabric, plain or trimmed, including weight of packing ..... Kilo.	4 00
524	Belts, pure or union wool, with or without elastic web, plain or embroidered with same material, including weight of packing ..... Kilo.	3 00	566	Braid, pure or union wool, including weight of packing ..... Kilo.	4 00
525	Belts, pure or union wool, with silk trimmings or embroidery, or containing silk, including weight of packing ..... Kilo.	4 00	567	Braid, pure or union wool, with silk trimmings, including weight of packing ..... Kilo.	6 00
526	Headgear (bonnets) of any pure or union woolen fabric, plain, trimmed or embroidered same material, each ..... doz.	8 00	568	Caps, Basque's caps or tam-o'-shanters, of any pure or union woolen material, plain, trimmed or embroidered with same material, each ..... doz.	6 00
527	Headgear (bonnets) of any pure or union woolen fabric, with silk trimmings or embroidery, or containing silk ..... each	10 00	569	Caps, Basque's caps or tam-o'-shanters, of any pure or union woolen fabric, trimmed or embroidered silk ..... doz.	8 00
528	Counterpanes or bed-spreads of woolen netting or crochet work, pure or union wool, with or without linings, including weight of packing ..... Kilo.	5 00	570	Cloth caps, military, with metal braid or embroidery ..... each	1 50
529	Neckties, pure or union wool, plain and without any trimmings, including weight of packing ..... Kilo.	4 00	571	Gloves, pure or union wool hosiery web, including weight of packing ..... Kilo.	6 00
530	Neckties, pure or union wool, with silk trimmings or embroidery, including weight of packing ..... Kilo.	5 00	572	Yarn, wool, for weaving or embroidery, gross weight ..... Kilo.	0 50
531	Braid or woolen (pure or union) cord, even if in combination with or with core of other material, including weight of packing ..... Kilo.	3 00	573	Yarn, woolen, for weaving or embroidery, braided silk or metal, each ..... Kilo.	1 25
532	Corsets, made of pure or union cotton fabrics, with or without trimmings, including weight of packing ..... Kilo.	4 00	574	Baby linen, of pure or union woolen fabrics, plain, trimmed or embroidered same material, even if they contain pieces of cotton or linen, for children, including weight of packing ..... Kilo.	7 00
533	Cat lengths and special pure or union woolen fabrics, plain, embroidered or woven with same material, for waistcoats, including weight of packing ..... Kilo.	3 00	575	Baby linen of pure or union woolen material, trimmed or embroidered silk, even if they contain pieces of cotton or any other vegetable fibre, including weight of packing ..... Kilo.	9 00
534	Cat lengths and special pure or union woolen fabrics, with silk trimmings and embroidery, for waistcoats, including weight of packing ..... Kilo.	4 00	576	Frieze, woolen, of pure or union wool, including weight of packing (Note 12) ..... Kilo.	1 00
535	Cat lengths of any pure or union woolen fabrics which arrive wrapped up, pinned or tacked in special form, even if they contain trimmings or embroidery of the same material, for ladies' costumes, including weight of packing ..... Kilo.	4 00	577	Frieze, pure wool, including weight of packing (Note 12) ..... Kilo.	3 00
536	Cat lengths of any pure or union woolen fabrics which arrive wrapped up, pinned or tacked in special form, with silk trimmings or embroidery or containing silk, for ladies' costumes, including weight of packing ..... Kilo.	5 50	578	Wool, fleece or carded, gross weight ..... Kilo.	0 20
537	Curtains of any pure or union woolen material, plain, trimmed or embroidered, with or without fringe, of the same material, including weight of packing ..... Kilo.	3 50	579	Bunting mixed with cotton or any other vegetable fibre, including weight of packing ..... Kilo.	1 50
538	Curtains of any pure or union woolen material, with silk trimmings, embroidery or fringes, or containing silk, including weight of packing ..... Kilo.	5 00	580	Bunting without admixture of any description, including weight of packing ..... Kilo.	3 00
539	Collars, pure or union wool, trimmed or embroidered, including weight of packing ..... Kilo.	8 00	581	Bunting, pure or mixed with cotton or any other vegetable fibre, with silk stripes or knots, including weight of packing ..... Kilo.	3 50
540	Collars made of pure or union woolen fabrics, with silk trimmings or embroidery, including weight of packing ..... Kilo.	12 00	582	Lasting, wool mixed with cotton or any other vegetable fibre, including weight of packing ..... Kilo.	1 00
541	Damask of pure or union wool, including weight of packing ..... Kilo.	2 00	583	Lasting, pure wool, including weight of packing ..... Kilo.	2 00
542	Damask of pure or union wool, relieved silk or containing silk, including weight of packing ..... Kilo.	3 00	584	Frock coats of any pure or union woolen material, each ..... each	10 00
543	Aprons, pure or union woolen material, with or without trimmings or embroidery, including weight of packing ..... Kilo.	1 00	585	Garters or suspenders of pure or union wool, with or without elastic web, including weight of packing ..... Kilo.	4 00
544	Aprons, pure or union woolen material, with silk trimmings or embroidery, including weight of packing ..... Kilo.	5 00	586	Mourning cloth, pure or union woolen material, including weight of packing ..... Kilo.	3 00
545	Lasting, pure or union wool, including weight of packing ..... Kilo.	1 00	587	Cloaks, woolen shag, pure or union, double cloth, for travelling ..... each	4 00
546	Knitted elastic web, of pure or union wool, including weight of packing ..... Kilo.	3 00	588	Mantelets or mantillas, pure wool or mixed with cotton or any other vegetable fibre, the greatest portion thereof being trimmed or embroidered with beads, glass, metal or paste, including weight of packing ..... Kilo.	3 00
547	Applications of pure or union woolen fabric, with cotton or any other vegetable fibre, including weight of packing ..... Kilo.	1 60	589	Mantelets or mantillas, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing ..... Kilo.	6 00
548	Applications of pure or union woolen fabric, with silk trimmings or embroidery, or containing silk, including weight of packing ..... Kilo.	5 50	590	Saddle cloths, pure or union wool, with or without trimmings, gross weight ..... Kilo.	1 00
549	Lace, pure or union wool, including weight of packing ..... Kilo.	3 00	591	Manufactured goods, worsted, woolen or hosiery fabrics, made of pure or union wool, not otherwise specified, including weight of packing ..... Kilo.	3 00
550	Knitted shoes, pure or union wool, with or without soles, for infants, including weight of packing ..... Kilo.	4 00	592	Hose, knitted, pure or union wool, including weight of packing ..... Kilo.	2 50
			593	Merinos, wool mixed with cotton or any other vegetable fibre, including weight of packing ..... Kilo.	1 50
			594	Merinos, pure wool, including weight of packing ..... Kilo.	3 00
			595	Merinos, pure or union wool, with silk stripes or knots, including weight of packing ..... Kilo.	3 50
			596	Muslin, wool, mixed with cotton or any other vegetable fibre, including weight of packing ..... Kilo.	1 50
			597	Muslin, pure wool, including weight of packing ..... Kilo.	3 00
			598	Muslin, pure or union wool, with silk stripes or knots, including weight of packing ..... Kilo.	6 00
			599	Trousers of any pure or union woolen material ..... each	3 50

Sched. No.	Description.	Duty Pes. c.	Sched. No.	Description.	Duty Pes. c.
500	Trousers of any pure or union woolen material, with braid or embroidery, for military men, each	8 00	638	Mantles or wraps, of pure or union silk lace, including weight of packing	12 00
601	Woollen cloth, mixed with cotton or any other vegetable fibre, including weight of packing (Note 12)	1 50	639	Trimmings, silk, pure or union, including weight of packing	10 00
602	Woollen cloth, pure wool, including weight of packing (Note 12)	3 00	640	Trimmings, diaphanous, pure or union silk fabrics, such as muslin, gauze, tulle or lace, including weight of packing	16 00
603	Coarse woollen cloth, mixed with cotton or any other vegetable fibre, including weight of packing	1 50	641	Trimmings of pure or union silk fabrics, the larger portion of which contains beads, glass, metal or paste, including weight of packing	6 00
604	Coarse woollen cloth, pure wool, including weight of packing	3 00	642	Cushions of pure or union silk fabric, plain, trimmed or embroidered, including weight of packing	8 00
605	Large square shawls, cashmere, wool, merinos or bunting, pure or mixed with cotton or any other vegetable fibre, including weight of packing	3 00	643	Cushions of pure or union silk fabric, plain, trimmed or embroidered, filled with cotton, down, horsehair or trimmings of pure or union silk	4 00
606	Large square shawls, pure or union woolen, with silk fringes or with embroidery of any material, including weight of packing	4 00	644	Silk hosiery web goods or manufactures, pure or union, not otherwise specified, including weight of packing	15 00
607	Umbrellas, covered pure woollen or mixed with cotton or any other vegetable fibre	1 00	645	Union silk goods or manufactures, with or without embroidery, not otherwise specified, including weight of packing	8 00
608	Small umbrellas, covered pure woollen or mixed with cotton or any other vegetable fibre	0 80	646	Union silk goods or manufactures, trimmed with beads, glass, metal or paste, not otherwise specified, including weight of packing	6 00
609	Gaiters or spats, of any pure or union woolen material, including weight of packing	2 50	647	Pure silk goods or manufactures, not otherwise specified, including weight of packing	12 00
610	Ponchos, men's shawls or plaids, of wool, pure or union, including weight of packing	2 00	648	Pure silk goods or manufactures, not otherwise specified, trimmed or embroidered with beads, glass, metal or paste, including weight of packing	9 00
611	Lace trimmings, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing	4 00	649	Articles or manufactured goods, of diaphanous silk lace, pure or union, such as gauze, or tulle or lace, not otherwise specified, including weight of packing	16 00
612	Lace trimmings, pure wool or mixed with cotton or any other vegetable fibre containing silk, including weight of packing	3 50	650	Bands, Canton crepe silk, pure or union, plain or damasked, including weight of packing	8 00
613	Mufflers of any woollen material, pure or mixed with cotton or any other vegetable fibre, including weight of packing	3 00	651	Bands, pure or union silk netting, including weight of packing	10 00
614	Mufflers of any woollen material, pure or mixed with cotton or any other vegetable fibre, with silk fringes or embroidered any material, including weight of packing	4 00	652	Bunting, pure or union silk, including weight of packing	10 00
615	Reps, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing	2 00	653	Dressing gowns, of any pure or union silk material, plain, trimmed or embroidered, padded or not, for men, including weight of packing	10 00
616	Reps, pure or union woolen, with silk stripes or designs, including weight of packing	3 00	654	Blond lace, pure or union silk, including weight of packing	16 00
617	Coats or jackets and blouses of woollen hosiery web, pure or union, including weight of packing	1 00	655	Boas, pure or mixed silk, including weight of packing	16 00
618	Serge, woollen, mixed with cotton or any other vegetable fibre, for linings, including weight of packing	1 40	656	Tassels, pure or union silk, even if cores are of other material, including weight of packing	6 00
619	Serge, pure wool, for linings, including weight of packing	2 00	657	Dorothy bags, any pure or union silk material, with or without trimmings of other materials, including weight of packing	6 00
620	Serge, pure or union wool, with silk stripes or designs, for linings, including weight of packing	3 00	658	Buttons, silk or material containing natural or artificial silk, lined and woven, including weight of packing	5 00
621	Hats, felt, vicuña and imitations, of any size and shape, including weight of packing	3 00	659	Brocade, lamas, tissue and damask, pure or union silk, containing fine or imitation nettle thread, including weight of packing	8 00
622	Hats, felt, vicuña and imitations, of any size and shape, trimmed, for ladies and girls, including weight of packing	7 00	660	Half hose or socks, silk hosiery fabrics, pure or union, including weight of packing	15 00
623	Sunshades, covered pure or union woolen, trimmed or embroidered same material	1 00	661	Pants, silk hosiery fabrics, pure or union, including weight of packing	15 00
624	Sunshades, covered pure or union woolen, trimmed or embroidered silk	1 50	662	Chemises and camisoles of pure or union silk material, trimmed or embroidered, including weight of packing	15 00
625	Woollen fabrics, pure or union, transparent, crepe-like, plain, open-work or trimmed, including weight of packing (Note 13)	3 00	663	Undervests of pure or union silk hosiery fabric, including weight of packing	15 00
626	Woollen fabrics, pure or union, containing silk yarn in the web or warp, forming designs, including weight of packing (Note 13)	4 00	664	Cloaks, capes or theatre wraps, of pure or union silk, plain, trimmed or embroidered, for ladies and girls, including weight of packing	15 00
627	Velvet and plush, woollen, pure or mixed with cotton or any other vegetable fibre, plain or trimmed, including weight of packing	4 00	665	Masks, face, pure or union silk, including weight of packing	15 00
628	Braces or suspenders, pure wool or mixed with cotton or any other vegetable fibre, plain or trimmed, including weight of packing	4 00	666	Table-covers of any pure or union silk material, plain, trimmed or embroidered, including weight of packing	9 00
629	Braces or suspenders, pure wool or mixed with cotton or any other vegetable fibre, with silk trimmings or embroidery, including weight of packing	6 00	667	Waistcoats of any pure or silk material	4 50
630	Bands, woollen fabric, pure or mixed with cotton or any other vegetable fibre, with open-work, embroidered or trimmed same material, including weight of packing	1 00	668	Shawls, large square, pure or union silk, plain, trimmed or embroidered, including weight of packing	12 00
631	Bands, woollen fabric, pure or mixed with cotton or any other vegetable fibre, with open-work or embroidered silk, including weight of packing	5 50	669	Ribbons, union silk, including weight of packing	6 00
632	Clothing or costumes, dressiog-gowns, blouses and jackets made of woollen material, pure or mixed with cotton or any other vegetable fibre, by any description, even if adorned with cotton or linen lace or embroidered strips, silk or ordinary metal ribbons, for ladies and girls, including weight of packing	7 00	670	Ribbons of pure silk, including weight of packing	12 00
633	Clothing or costumes, dressiog-gowns, blouses and jackets made of woollen material, pure or mixed with cotton or any other vegetable fibre, with silk trimmings or with belts and sashes made of cotton or linen lace, for ladies and girls, including weight of packing	9 00	671	Ribbons, pure or union silk velvet, including weight of packing	10 00
634	Clothing or costumes of woollen material, pure or mixed with cotton or any other vegetable fibre, fabric of any description, with or without trimmings, for children, including weight of packing	5 00	672	Ribbons, braid and cord, pure or union silk, with or without elastic web, brocade or metal trimmings, including weight of packing	1 00
635	Brails, pure wool or mixed with cotton or any other vegetable fibre, plain or pipe, including weight of packing	2 00	673	Belts, pure or union silk, with or without elastic web, plain, trimmed or embroidered, including weight of packing	8 00
636	Shag, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing	3 00	674	Transparent silk fabrics, pure or union, for sleeves or sifters, including weight of packing	9 00
SECTION VI. SILK GOODS.			675	Headgear (bonnets), of pure or union silk, plain, trimmed or embroidered	15 00
637	Curtain arms, pure or union silk, with tassels and cords, for curtains, even if cores are made of other material, including weight of packing	6 00	676	Counterpanes or bed-spreads of silk netting or material, pure or union, with or without linings, plain, trimmed or embroidered, including weight of packing	9 00
			677	Counterpanes lined with silk or silk-containing material, filled with cotton or down, including weight of packing	4 00
			678	Neckties of pure or union silk, including weight of packing	10 00
			679	Neckties of pure or union silk, with cores of any other materials, including weight of packing	6 00
			680	Neckwear of pure or union diaphanous silk fabrics, for ladies, including weight of packing	16 00
			681	Cord, pure or union silk, even if cores contain other materials, including weight of packing	4 00
			682	Corsets, of pure or union silk materials, with or without trimmings, including weight of packing	5 00
			683	Cut lengths and special silk fabrics, pure or union, plain or embroidered, for waistcoats, including weight of packing	7 00

## SECTION VI. SILK GOODS—continued.

Sched. No.	Description.	Duty, Per. c.
684	Cut lengths of union silk material, such as gros, moiré, satin, taffeta, ottoman, surrah, which arrive wrapped up, pinned or tacked in special form, plain, trimmed or embroidered, for ladies' dresses, including weight of packing ..... kilo.	8 00
685	Cut lengths of pure silk fabrics, such as gros, moiré, satin, taffeta, ottoman, surrah, which arrive wrapped up, pinned or tacked in special form, plain, trimmed or embroidered, for ladies' dresses, including weight of packing ..... kilo.	11 00
686	Cut lengths of pure or union silk material, such as crepon, muslin, voile or other similar silk fabrics, which arrive wrapped up, pinned or tacked in special form, plain, trimmed or embroidered, for ladies' dresses, including weight of packing ..... kilo.	20 00
687	Cravats, made of pure or union silk material, plain, trimmed or embroidered, including weight of packing ..... kilo.	8 00
688	Crepon, pure or union (so-called) English crepon, including weight of packing ..... kilo.	12 00
689	Collars of any pure or union silk material, plain, trimmed or embroidered, including weight of packing ..... kilo.	16 00
690	Damask silk, pure or union, for curtains and furnishing covers, including weight of packing ..... kilo.	5 00
691	Appliques of pure or union silk materials, with or without embroidery, including weight of packing ..... kilo.	12 00
692	Appliques of pure or union silk fabrics, including weight of packing ..... kilo.	10 00
693	Applications of silk material, the largest portion of which contains beads, glass, metal, or other, including weight of packing ..... kilo.	6 00
694	Underskirts of tulle, pure or union silk, plain, trimmed or embroidered, including weight of packing ..... kilo.	12 00
695	Lace, pure or union silk, including weight of packing ..... kilo.	16 00
696	Shoes, pure or union silk, with or without soles, for ladies, including weight of packing ..... kilo.	8 00
697	Long clothes (cellulose), pure or union silk, plain, trimmed or embroidered, including weight of packing ..... kilo.	15 00
698	Flush, pure or union silk, including weight of packing ..... kilo.	6 00
699	Chemise cords of pure or union silk, for trimmings, including weight of packing ..... kilo.	10 00
700	Princess, pure or union silk, including weight of packing ..... kilo.	10 00
701	Linings, of any kind of pure or union silk, seven up or ready cut, for umbrellas, sunshades, etc., including weight of packing ..... kilo.	6 00
702	Laines, of any kind of pure or union silk, for hats, including weight of packing ..... kilo.	3 00
703	Borders, of any kind of pure or union silk, for tapestry, including weight of packing ..... kilo.	4 00
704	Blankets, dress silk, including weight of packing ..... kilo.	2 00
705	Brail, pure or union silk (trimmings), including weight of packing ..... kilo.	10 00
706	Brail, pure or union silk, the best portion of which contains beads, glass, metal or paste, including weight of packing ..... kilo.	6 00
707	Gauze, lawn or grenadine, pure silk, plain, perforated, trimmed or embroidered, including weight of packing ..... kilo.	20 00
708	Gauze, lawn or grenadine, union silk, plain, perforated, trimmed or embroidered, including weight of packing ..... kilo.	10 00
709	Raw silk fabrics, pure, plain, unspun or unprinted, including weight of packing ..... kilo.	8 00
710	Raw silk fabrics, union, unspun or unprinted, including weight of packing ..... kilo.	1 00
711	Caps or tulle-shanters, of pure or union silk, plain, trimmed or embroidered ..... kilo.	15 00
712	Gros, moiré, satin, taffeta, seers, ottoman, surrah, Canton crepe and other similar pure silk fabrics, including weight of packing ..... kilo.	12 00
713	Gros, moiré, satin, taffeta, seers, ottoman, surrah, Canton crepe and other similar union silk fabrics, including weight of packing ..... kilo.	6 00
714	Gloves, pure or union silk hosiery fabric, with or without trimmings, including weight of packing ..... kilo.	18 00
715	Handkerchiefs, pure or union silk, on wooden, metal or cardboard rests, for sewing, including weight of packing ..... kilo.	1 00
716	Baby linen of pure or union silk, plain, trimmed or embroidered, even if containing pieces of other material, including weight of packing ..... kilo.	15 00
717	Garters or suspenders, pure or union silk, plain, embroidered, trimmed or woven, with or without elastic web, including weight of packing ..... kilo.	6 00
718	Mantillas or mantellets of pure or union silk, plain, trimmed or embroidered, including weight of packing ..... kilo.	12 00
719	Mantillas or mantellets of pure or union silk lace, with embroidery or trimmings containing beads, glass, metal or paste, including weight of packing ..... kilo.	9 00
720	Hose, pure or union silk, including weight of packing ..... kilo.	15 00
721	Muslin, pure silk, plain, trimmed or embroidered, including weight of packing (Note 11) ..... kilo.	20 00
722	Muslin, union silk, plain, trimmed or embroidered, including weight of packing (Note 11) ..... kilo.	10 00
723	Succession of pure or union silk material, with figured designs of pure or union silk material, even when embroidered or trimmed with gold or imitation metal braid, including weight of packing ..... kilo.	6 00
724	Stockings, of pure or union silk, including weight of packing ..... kilo.	20 00
725	Stockings, of pure or union silk, plain or trimmed, including weight of packing ..... kilo.	6 00
726	Stockings, of pure or union silk, plain or trimmed, including weight of packing ..... kilo.	12 00

Sched. No.	Description.	Duty, Per. c.
727	Handkerchiefs, tulle, gauze, lawn or muslin, pure or union silk, with or without trimmings, including weight of packing ..... kilo.	25 00
728	Handkerchiefs, pure silk, plain, including weight of packing ..... kilo.	12 00
729	Handkerchiefs, pure silk, embroidered, including weight of packing ..... kilo.	15 00
730	Handkerchiefs, union silk, including weight of packing ..... kilo.	6 00
731	Umbrellas, covered with pure or union silk fabric, each ..... kilo.	1 25
732	Umbrellas, covered with pure or union silk fabric, with gold, silver or platinum mounted handle, each ..... kilo.	2 00
733	Umbrellas, small, covered with pure or union silk fabric, plain and without any adornment, handle up to 56 cms. long ..... each.	1 00
734	Umbrellas, small, covered with pure or union silk fabric, plain and without any adornment, handle up to 56 cms. long, with gold, silver or platinum mounted handle, each ..... kilo.	1 50
735	Silk tulle lace, pure or union, plain, trimmed or embroidered, including weight of packing ..... kilo.	20 00
736	Lace trimmings, pure or union, including weight of packing ..... kilo.	10 00
737	Boys, pure or union silk, including weight of packing ..... kilo.	5 00
738	Coats (jackets) of any pure or union silk material, for men ..... each.	3 00
739	Floss silk, any colour, including weight of packing ..... kilo.	5 00
740	Twisted silk, in skeins, for sewing, embroidery or weaving, including weight of packing ..... kilo.	5 00
741	Hats, silk, high cylindrical crown, of silk plush or silk satin, pure or union silk, including weight of packing ..... kilo.	2 00
742	Hats, silk, of any description and size, not otherwise specified, including weight of packing ..... kilo.	4 00
743	Sunshades, covered with pure or union silk material, with trimmings, embroidered or painted ..... each.	2 00
744	Sunshades, covered with pure or union silk material, trimmed, embroidered or with painting, with gold, silver or platinum mounted handle ..... each.	3 00
745	Silk fabrics, pure, not otherwise specified, including weight of packing ..... kilo.	15 00
746	Silk fabrics, union, not otherwise specified, including weight of packing ..... kilo.	8 00
747	Velvet, silk, pure or union, plain or trimmed, including weight of packing ..... kilo.	12 00
748	Veases, pure or union silk, including weight of packing ..... kilo.	6 00
749	Corsets or costumes, dressing-capes, blouses or jackets made of pure or union silk materials, plain, trimmed or embroidered, for ladies and girls, including weight of packing (Note 15) ..... kilo.	20 00
750	Clothing or costumes, pure or union silk material, with or without trimmings, for children, including weight of packing ..... kilo.	10 00
751	Leads, pure or union silk, including weight of packing ..... kilo.	5 00
752	Veils, of pure union silk tulle, with or without trimmings or embroidery, including weight of packing ..... kilo.	20 00

## SECTION VII.

## IRON AND STEEL GOODS.

753	Button-hooks, iron or steel, with or without wooden, horn, bone or composition handle, including weight of packing ..... kilo.	1 00
754	Tin-openers, iron, any description, including weight of packing ..... kilo.	0 30
755	Oil cups, of iron or tinplate, for machinery or other uses, including weight of packing ..... kilo.	6 25
756	Adornments, of iron or tin-plate, hollow or stamped, for buildings and gardens, such as cornices, mouldings, column heads and similar fittings, gross weight ..... kilo.	0 20
757	Adornments and corner handles of nickel-plated iron, or silver-plated, for columns, including weight of packing, iron ..... kilo.	1 60
758	Armatures of metal plated or silver-plated iron or steel, for saddlery or upholstery, including weight of packing ..... kilo.	0 75
759	Sharpeners, steel, including weight of packing ..... kilo.	0 30
760	Needles, steel, for hand or machine sewing, for embroidery, or weaving, up to 7 cms. long, including weight of packing ..... kilo.	0 40
761	Needles, steel, for hand sewing, for embroidery, or weaving, more than 7 cms. long, including weight of packing ..... kilo.	0 25
762	Stills, iron or tinplate, gross weight ..... kilo.	0 35
763	Wire, iron or steel, whether galvanized or not, not otherwise specified, up to No. 18 Birmingham gauge, including weight of packing ..... kilo.	0 50
764	Wire, iron or steel, whether galvanized or not, not otherwise specified, No. 19 Birmingham gauge upwards, including weight of packing ..... kilo.	0 15
765	Wire, iron or steel, covered with vegetable fibre, rubber or paper, for flowers or nullinery, including weight of packing ..... kilo.	0 30
766	Wire, iron or steel, or wood or silk, for flowers or nullinery, including weight of packing ..... kilo.	0 60
767	Wire, iron or steel, gilded, silver-plated or nickel-plated, including weight of packing ..... kilo.	0 80
768	Wire, iron or steel, flattened, for frame-making, including weight of packing ..... kilo.	0 05
769	Hook nails, wrought iron, ungalvanized, gross weight ..... kilo.	0 10
770	Hook nails, polished, nickel-plated and tinned iron, including weight of packing ..... kilo.	0 30
771	Alphabets, tinplate, for marking (stencil work), including weight of packing ..... kilo.	0 40
772	Safety-pins, iron or steel, including weight of packing ..... kilo.	1 00
773	Iron, ordinary, iron or steel, including weight of packing ..... kilo.	0 50
774	Pins, iron or steel, ordinary, small, with glass or porcelain heads, including weight of packing ..... kilo.	1 60
775	Blow or collection plates, iron or steel, gross weight ..... kilo.	0 12
776	Blow coals, iron, any description, including weight of packing ..... kilo.	0 30
777	Machines, iron or steel, including weight of packing ..... kilo.	0

No.	Description.	Duty. Pes. c.	No.	Description.	Duty. Pes. c.
80	Portable stoves, iron, for heating water or other liquids, gross weight.....	0 30	828	Lampadaries, candelabra and candlesticks, iron or tinplate, whether gilded, silver-plated or tinned or not, with or without stand of other material, when weighing more than 5 kgs. each, gross weight.....	0 20
81	Cruet stands, iron or tinplate, whether nickel-plated or not, with or without respective fittings, including weight of packing.....	1 00	829	Pipes, iron, even if galvanized or tinned, up to 7 cms. internal diameter, gross weight.....	0 02
82	Fish hooks, of any description, even if provided with line and float, including weight of packing.....	0 50	830	Pipes, iron, even if galvanized or tinned, more than 7 cms. internal diameter, gross weight.....	0 01
1	Appliances of iron or steel for loading cartridges, including weight of packing.....	2 00	831	Pipes, iron, nickel-plated, lined copper or white-metal, gross weight.....	0 10
2	Electrical appliances, iron, even if containing parts of copper or other materials, for domestic uses, such as cooking, ironing clothes and heating, including weight of packing.....	0 30	832	Masks, iron or steel wire, any description, for fencing or other similar uses.....	1 00
3	Fittings, iron, whether tinned or nickel-plated or not, for display of goods, gross weight.....	0 25	833	Barrows or tracks, iron, hand type, gross weight.....	0 02
4	Chandeliers, iron, of any description, gross weight.....	0 40	834	Spanners or handles, iron, any description, including weight of packing.....	0 60
5	Staples, iron or steel, of any description, with or without screw, including weight of packing.....	0 30	835	Ferrules, iron, for walking sticks and other uses, including weight of packing.....	0 40
6	Side arms, not otherwise specified, and component parts, including weight of packing.....	1 00	836	Fencing, iron or steel wire, the wires not being thinner than No. 14 Birmingham gauge, gross weight.....	0 03
7	Hoops, iron, with or without rivets, for casks and pipes, gross weight.....	0 05	837	Fencing, iron or steel wire, containing wires thicker than No. 14 Birmingham gauge, gross weight.....	0 10
8	Manufactured goods, of iron or steel, not otherwise specified, including weight of packing.....	1 00	838	Sifters or strainers, iron wire or tinplate, including weight of packing.....	0 40
9	Manufactured goods, of iron or steel wire, not otherwise specified, including weight of packing.....	1 00	839	Ceiling, ornamental metal, gross weight.....	0 10
10	Manufactured goods, tinplate, not otherwise specified, including weight of packing.....	0 40	840	Pins and nails, iron, for pianos, including weight of packing.....	0 20
11	Manufactured goods, of iron or steel, not otherwise specified, for industrial uses, public works or factories, including weight of packing.....	0 50	841	Bridges, clavichord, iron, for guitars, including weight of packing.....	0 30
12	Hoes and spades for agricultural purposes, including weight of packing.....	0 08	842	Hob nails, iron or steel, for shoeing animals, gross weight.....	0 12
13	Trays or waiters, tinplate, stamped, painted, varnished, tinned or nickel-plated, including weight of packing.....	0 60	843	Nails, wrought iron or wire, galvanized or not, more than 25 cms. long, gross weight.....	0 10
14	Scalps, iron, any description, not otherwise specified, even if containing brass parts, gross weight.....	0 30	844	Nails, iron, with brass, glass or porcelain head, including weight of packing.....	0 30
15	Banisters, balconies and railings (for windows), iron, gross weight.....	0 20	845	Cookers, iron, any description, net weight not exceeding 10 kgs. each, gross weight.....	0 30
16	Buckets or pails, iron, any description, gross weight.....	0 30	846	Cookers or kitcheners, iron, any description, not exceeding 10 kgs. each, gross weight.....	0 10
17	Buckets or pails, tinplate, any description, gross weight.....	0 40	847	Mattresses, iron or steel wire, any description, gross weight.....	0 30
18	Pail moulds, iron, any description, including weight of packing.....	0 30	848	Mattresses or spring boxes, fitted with iron springs, filled with horsehair, wool, bristle or other similar materials, gross weight.....	0 40
19	Baths or troughs, cast iron, even if enameled or varnished (japanned), any description, with accessories or fittings, gross weight.....	0 10	849	Corrugating frames, including weight of packing.....	0 30
20	Baths or troughs of rolled iron or tinplate, any description, with fittings, gross weight.....	0 20	850	Collars, iron, nickel-plated or not, with or without ornaments of other ordinary metal, gross weight.....	0 50
21	Crowbars, iron or steel, gross weight.....	0 10	851	Flat pans, iron, tinned or not, gross weight.....	0 20
22	Barrels, iron, gross weight.....	0 05	852	Calipers, iron, for mechanics, including weight of packing.....	0 30
23	Weighting machines, with platform, iron, any description, with accessories and fittings, when net weight does not exceed 200 kgs. each, gross weight.....	0 25	853	Counterweights, iron, for lamps, windows and other similar uses, gross weight.....	0 05
24	Weighting machines, with platform, iron, any description, with accessories and fittings, when net weight exceeds 200 kgs. each, gross weight (Note 16).....	0 15	854	Chamber's diamonds, steel, to cut glass, including weight of packing.....	1 00
25	Iron column bases, gross weight.....	0 01	855	Pen knives, pocket pattern, one or several parts, with horn, wooden, bone or iron handle, including weight of packing (Note 17).....	4 00
26	Anvils, iron, any description, including weight of packing.....	0 10	856	Pen knives, pocket pattern, with mother-of-pearl, ivory, shell, ivory or imitation, or gilded or silver-plated handles, including weight of packing (Note 17).....	6 00
27	Pumps, iron, for liquids, any description, gross weight.....	0 05	857	Pen knives, with gold, silver or platinum handle, whatever be the alloy, including weight of packing (Note 17).....	25 00
28	Buttons, iron or steel, of any description, without linings of other material, suitable for being sewn on or riveted, including weight of packing.....	0 30	858	Knives and forks, wooden, horn, celluloid or bone handles.....	1 00
29	Braziers, iron, net weight not exceeding 10 kgs. each, gross weight.....	0 30	859	Knives and forks, ivory, imitation ivory, mother-of-pearl or silver-plated handles, with or without steel, whether in a case or not.....	4 00
30	Braziers, iron, net weight exceeding 10 kgs. each, gross weight.....	0 15	860	Cutting sets, knife and fork, wooden, horn, celluloid, iron or bone handles, with or without steel, whether in a case or not.....	1 50
31	Clasps, iron wire, any description, including weight of packing.....	0 50	861	Cutting sets, knife and fork, ivory, imitation ivory, mother-of-pearl or silver-plated handles, with or without steel, whether in a case or not.....	3 00
32	Axle boxes, iron or steel, for carts or carriages, gross weight.....	0 10	862	Trouches, cast or wrought iron, for horses, etc., gross weight.....	0 10
33	Chains, iron or steel, any description, shackles up to 32 cms. circumference, gross weight.....	0 30	863	Soup bowls, soup, tea and coffee spoons, iron, tinned or nickel-plated, including weight of packing.....	0 50
34	Chains, iron or steel, any description, shackles more than 32 cms. circumference gross weight.....	0 15	864	Scissors, iron or steel, for gardeners, including weight of packing.....	0 30
35	Chains, iron or steel, bronze-like or nickel-plated or not, for key-rings, including weight of packing.....	1 00	865	Cutlery boxes, steel, for machines, gross weight.....	0 15
36	Iron cases, iron, any description, net weight not exceeding 10 kgs. each, gross weight.....	0 25	866	Table knives, wooden, horn, iron, celluloid or bone handles.....	0 50
37	Boxes or cases, iron, any description, net weight exceeding 10 kgs. each, gross weight.....	0 15	867	Table knives, ivory, imitation ivory, mother-of-pearl or silver-plated handle.....	2 50
38	Cash boxes, iron, with automatic apparatus showing the sums deposited therein (Cash Receipts), fitted or not with wooden parts, including weight of packing.....	0 25	868	Knives, for mechanical or domestic uses, with wooden or horn handle, including weight of packing.....	0 30
39	Hoes, tinplate, any description, even if provided with labels, including weight of packing.....	0 10	869	Box-knives, with or without sheath, including weight of packing.....	0 75
40	Cases containing assorted joiner's tools, including weight of packing.....	0 30	870	Cords, steel, for musical instruments, including weight of packing.....	1 00
41	Warning pans, tinplate, gross weight.....	0 30	871	Chimneys, for sporting guns, including weight of packing.....	1 00
42	Bedsteads, folding beds, cots and crabs, iron, any description, with or without knials, gross weight.....	0 20	872	Chimneys or funnels, iron or steel, for machinery or boats, gross weight.....	0 05
43	Bedsteads, folding beds, cots and crabs, iron, of any description, nickel-plated or having brass fittings, gross weight.....	0 10	873	Tumbler, iron or steel, including weight of packing.....	1 00
44	Bells or call bells, iron, widest part being more than 10 cms. internal diameter, including weight of packing.....	0 50	874	Axles, iron or steel, for wagons or carts, gross weight.....	0 10
45	Call bells, iron or steel, wider part being less than 10 cms. internal diameter, even when containing parts made of other materials, whether nickel-plated or silver-plated or not, including weight of packing.....	1 00	875	Axles, iron or steel, for carriages, gross weight.....	0 10
46	Conduits, pipes and brackets, iron, any description, for roofs, gross weight.....	0 10	876	Funnels, iron or tinplate, any description and size, including weight of packing.....	0 40
47	Lampadaries, candelabra and candlesticks, iron or tinplate, whether gilded, silver-plated or tinned or not, with or without stand of other material, when weighing up to 5 kgs. each, gross weight.....	0 30	877	Lattice work, iron or steel wire, gross weight.....	0 20
			878	Sporting guns, plain barrel, percussion or automatic, including weight of packing.....	2 00
			879	Sporting guns, plain barrel, other than percussion or automatic types, including weight of packing.....	0 80
			880	Sputons, iron or tinplate, any description, including weight of packing.....	0 75
			881	Shackles, steel, any description, including weight of packing.....	1 00
			882	Swords, gala swords and sabres, with iron sheath, including weight of packing.....	1 00



Sched. No.	SECTION VII.—IRON AND STEEL GOODS—CON. Description.	Duty, Pes. c.	Sched. No.	Description.	Duty, Pes. c.
885	Swords, gala swords and sabres, with leather, copper or white metal sheath, including weight of packing . . . . .	1 50	938	Machines for agricultural or industrial purposes, public works or workshops, not otherwise specified, arranged to be driven by crank handle, pedal or hand lever, net weight exceeding 100 kgs. each, and component parts thereof, gross weight . . . . .	0 00
884	Spurs and screw spurs (for boots), iron, with or without fittings, including weight of packing . . . . .	1 25	939	Machines for agricultural or industrial purposes, public works or workshops, not otherwise specified, arranged for draught (animal), hydraulic, steam or electric power, gross weight . . . . .	0 00
885	Statues, figures, busts or mezzo-relievo work, iron, up to 1 kg. net weight each, including weight of packing . . . . .	1 00	940	Power engines for agricultural or industrial purposes, steam, wind, hydraulic or electrical engines and motors, and spare parts, gross weight . . . . .	0 00
886	Statues, figures, busts or mezzo-relievo work, iron, net weight exceeding 1 kg. up to 10 kgs. each, including weight of packing . . . . .	0 60	941	Electrical appliances and electric motors, net weight not exceeding 20 kgs. each, and component parts thereof, also cut-outs, governors, transformers and switches, gross weight . . . . .	0 30
887	Statues, figures, busts and mezzo-relievo work, iron, net weight exceeding 10 kgs. each, including weight of packing . . . . .	0 40	942	Small machines, for domestic purposes, such as for mincing meat, squashing sundry substances, making ice, beating, grinding coffee and spices, and suitable for other similar purposes, net weight not exceeding 10 kgs. each, including weight of packing . . . . .	0 20
888	Stirrups, iron, any description, including weight of packing . . . . .	1 00	943	Type-writers, reckoning, numbering, cancelling and other similar machines, gross weight . . . . .	0 20
889	Stoves or fireplaces, iron, net weight not exceeding 10 kgs. each, gross weight . . . . .	0 30	944	Machines (tools) for fixing eyeglasses, and other similar purposes, including weight of packing . . . . .	0 30
890	Stoves or fireplaces, iron, net weight exceeding 10 kgs. each, gross weight . . . . .	0 10	945	Machines or apparatus for chance games, even if containing wooden parts, gross weight . . . . .	0 00
891	Fencing foils, with or without guard, including weight of packing . . . . .	1 00	946	Ram pile drivers, gross weight . . . . .	0 80
892	Lanterns, iron or tinplate, gross weight . . . . .	0 40	947	Caps to conceal corks, iron, including weight of packing . . . . .	0 30
893	Mat covers, iron wire cloth, including weight of packing . . . . .	0 50	948	Masks, iron or steel wire, any description, for disguise, including weight of packing . . . . .	4 00
894	Forges or portable furnaces, iron, gross weight . . . . .	0 10	949	Medals, crosses and crucifix, iron, including weight of packing . . . . .	1 00
895	Hits and saddles, for horses, any description, and component parts, including weight of packing . . . . .	1 50	950	Moulds, iron or tinplate, any description, for sugar manufacture, including weight of packing . . . . .	0 00
896	Fountains, iron, net weight not exceeding 50 kgs. each, gross weight . . . . .	0 25	951	Moulds, iron or tinplate, any description, not otherwise specified, including weight of packing . . . . .	0 30
897	Fountains, iron, net weight exceeding 50 kgs. each, gross weight . . . . .	0 10	952	Iron furniture, any description, complete or separate parts, with or without marble tops or mirrors, gross weight . . . . .	0 00
898	Saddle bows, iron, any description, for horses, etc., including weight of packing . . . . .	0 20	953	Spring-steel, for carriages, gross weight . . . . .	0 10
899	Harpings, wire, including weight of packing . . . . .	1 00	954	Band springs or iron straps, steel, for clocks, watches or other uses, including weight of packing . . . . .	1 00
900	Hooks, iron or steel, for poles or other uses, with or without metal or porcelain knobs, including weight of packing . . . . .	0 30	955	Pruning knives, straight or curved, including weight of packing . . . . .	0 30
901	Clips or fasteners, iron or steel, any description, for papers, etc., including weight of packing . . . . .	0 75	956	Whittles (i.e., knives with spring), including weight of packing . . . . .	4 00
902	Hanging iron, for holding lamps and other similar uses, including weight of packing . . . . .	0 30	957	Razors, for shaving, any description, with or without case, without case, leather, or silk or other material cases, also so-called "Safety Razors," including weight of packing . . . . .	6 00
903	Pulley blocks, or tackle, iron or wood, gross weight . . . . .	0 05	958	Razors, for shaving, in wooden, leather, or silk or other material cases, also so-called "Safety Razors," including weight of packing . . . . .	8 00
904	Jacks, iron, for lifting heavy objects, gross weight . . . . .	0 05	959	Razor blades for cock fights, including weight of packing . . . . .	0 30
905	Clamps, iron or steel, any description, not otherwise specified, including weight of packing . . . . .	0 20	960	Leads, iron or steel, for artisans, including weight of packing . . . . .	0 50
906	Axes, gross weight . . . . .	0 12	961	Iron or steel fittings, for clothing, or boots and shoes, including weight of packing . . . . .	0 30
907	Axes, iron or steel, including weight of packing . . . . .	0 30	962	Girdlons, iron, for domestic purposes, gross weight, 100 kgs. or more . . . . .	0 02
908	Buckles, iron or steel, for coats, trousers or belts, including weight of packing . . . . .	0 50	963	Grates or fire bars, for boilers, gross weight . . . . .	0 25
909	Horse shoes, iron, any description, for animals, gross weight . . . . .	0 30	964	Skates, iron, even if containing parts of other materials, including weight of packing . . . . .	0 50
910	Fittings, iron or steel, for doors, windows, furniture and carriages, not otherwise specified, including weight of packing . . . . .	0 30	965	Bolts, iron, gross weight . . . . .	0 15
911	Tools, ordinary, for workmen and agriculturists, not specified, including weight of packing . . . . .	0 12	966	Kettles or boilers, iron, any form, for sugar mills or other similar uses, gross weight . . . . .	0 05
912	Tools, fine, for artisans, not specified, including weight of packing . . . . .	0 30	967	Kettles, iron, small, for domestic purposes, whether tinned or japanned or not, gross weight . . . . .	0 25
913	Tools, fine, watchmakers' and jewellers', including weight of packing . . . . .	1 00	968	Weights, iron, loose, for scales and weighing machines, including weight of packing . . . . .	0 20
914	Iron or steel, wrought into plates, bars and square sections for tyres, gross weight . . . . .	0 01	969	Tones, iron or steel, any description, including weight of packing . . . . .	1 00
915	Iron castings for household or domestic purposes, neither enamelled nor japanned, gross weight . . . . .	0 12	970	Iron plates, for column bases, gross weight . . . . .	0 01
916	Iron or tinplate manufactured articles for domestic purposes, not otherwise specified, enamelled or tinned or not, gross weight . . . . .	0 25	971	Iron, sundry, tailors' and hatters', gross weight . . . . .	0 12
917	Enamel ware, iron or tinplate, for domestic uses, even if provided with designs, stamped or decorated, gross weight . . . . .	0 30	972	Polished steel plates, for etching, including weight of packing . . . . .	0 10
918	Cast iron, containing 25 per cent. or more Manganese alloy, gross weight (Note 18) . . . . .	0 02	973	Nibs, steel, writing, any description, including weight of packing . . . . .	1 50
919	Iron, corrugated, plated, drawn or other similar descriptions, for reinforced concrete buildings, gross weight . . . . .	0 60	974	Printers, iron or steel, with wooden handles, for cultural purposes, gross weight . . . . .	0 12
920	Tin plates, plain, gross weight . . . . .	0 02	975	Pulleys, iron, for machinery belting, gross weight . . . . .	0 02
921	Tin plates, stamped, painted or japanned, gross weight . . . . .	0 01	976	Paras or bats, iron, silver-plated or nickel-plated or not, including weight of packing . . . . .	1 00
922	Burners or roasters for coffee, etc., net weight not exceeding 10 kgs. each, gross weight (Note 19) . . . . .	0 05	977	Presses, iron, for crushing sugar cane, gross weight . . . . .	0 02
923	Machets, artificial iron or steel, including weight of packing . . . . .	0 30	978	Presses, any description, for printing and lithographic work, gross weight . . . . .	0 02
924	Cases, iron wire, including weight of packing . . . . .	0 50	979	Presses, iron, any description, for letter copying, gross weight . . . . .	0 20
925	Plates rolled iron or tinplate, perforated, gross weight . . . . .	0 60	980	Presses, iron, for domestic uses, including weight of packing . . . . .	0 30
926	Plates, rolled iron, plain or channelled, gross weight . . . . .	0 01	981	Doors and windows, iron, any description, including weight . . . . .	0 06
927	Lamps or lanterns, iron, any description, gilded, silver-plated or nickel-plated, gross weight . . . . .	0 40	982	Pelt, iron, any description, for boots and shoes, including weight of packing . . . . .	0 30
928	Tyres, iron or steel, for wheels, gross weight . . . . .	0 05	983	Stah nails, wrought iron or wire, up to 25 mm. long, gross weight . . . . .	0 15
929	Key rings, iron or steel, with or without chain, including weight of packing . . . . .	1 00	984	Daggers, with or without sheath, tortoise shell, mother-of-pearl, ivory, gilded or silver-plated handle, including weight of packing . . . . .	8 00
930	Corks, iron, any description, for casks, barrels and tubing, including weight of packing . . . . .	0 30	985	Refractors, iron or tinplate, any description, gross weight . . . . .	0 40
931	Spanners (tools), for screwing and cutting pipes or tubing, gross weight . . . . .	0 15	986	Clocks, iron or steel, for towers or buildings, also component parts, gross weight . . . . .	0 10
932	Hammers, iron or tinplate, any description, enamelled or gilded or not, gross weight . . . . .	0 40	987	Rivets, iron, gross weight . . . . .	0 10
933	Cutlasses and pruning knives, ordinary, without sheath, for agricultural purposes, gross weight . . . . .	0 12	988	Washing troughs, iron, gross weight . . . . .	0 20
934	Cutlasses, pulsed, without sheath, for agricultural purposes, gross weight (Note 20) . . . . .	0 25			
935	Cutlasses, field, not otherwise specified, with or without sheath, including weight of packing . . . . .	0 50			
936	Cutlasses, with hand guard, with or without sheath, including weight of packing . . . . .	0 75			
937	Machinery for agricultural or industrial purposes, public works or workshops, not otherwise specified, when arranged to be driven by crank handle, pedal or hand lever, and when net weight does not exceed 100 kgs. each, and component parts thereof, gross weight . . . . .	0 10			

TARIFF.]

ched. No.	Description.	Duty. Pes. c.	Sched. No.	Description.	Duty. Pes. c.
91	Spring, iron, for easy chair seats, including weight of packing.....	0 30	1043	Wire, copper and copper alloys, covered with vegetable fibre, rubber or paper, for flowers and millinery, including weight of packing.....	0 60
92	Curles, iron, with or without accessories, including weight of packing.....	0 10	1044	Wire, copper and copper alloys, covered wool or silk, for flowers and millinery, including weight of packing.....	1 20
93	Washers, iron, for nails, screws or bolts, gross weight.....	0 10	1045	Wire, copper, insulated, for electric light wiring in buildings, except silk covered wire, including weight of packing.....	0 30
94	Scales or balances, iron, not otherwise specified, with accessories, gross weight (Note 16).....	0 50	1046	Wire, copper, insulated, for electric light wiring in buildings, silk covered, including weight of packing.....	0 50
95	Tin crakers, iron, any description, including weight of packing.....	0 50	1047	Wire, copper, for electric wiring, up to No. 6 Birmingham gauge, covered with any insulating material, gross weight.....	0 10
96	Wheels, iron, for carts, wagons, trucks, gross weight.....	0 10	1048	Wire, copper and copper alloys, gilded, silver-plated or nickel-plated, including weight of packing.....	1 60
97	Saws, circular and band saws, for machinery, and separate teeth for the same, gross weight.....	0 10	1049	Wire, copper and copper alloys, flattened, for frame-making purposes, including weight of packing.....	0 10
98	Saws, hand type for mountain iron, gross weight.....	0 05	1050	Hook nails, copper and copper alloys, any description, including weight of packing.....	0 50
99	Brackets, iron, for insulators, gross weight.....	0 15	1051	Alloys, lead and tin, with or without antimony or other metals, such as pewter, Britannia metal and Magdolia, for bearings, gross weight.....	0 10
100	Tin crakers, iron, up to 25 mms. long, gross weight.....	0 05	1052	Alphabets, of copper and copper alloys plates, for marking purposes, including weight of packing.....	0 80
101	Tanks, iron, gross weight.....	0 05	1053	Alphabets, of zinc plate, for marking purposes, including weight of packing.....	0 60
102	Capsules or stoppers of tin-plate, whether provided with cork disc or ring or not, for bottles, gross weight.....	0 40	1054	Pins, ordinary, brass, any description, including weight of packing.....	0 75
1003	Planishers, smithies and anvils, iron, net weight not exceeding 5 kgs. each, including weight of packing.....	0 50	1055	Safety pins, brass plain and without any adornments, including weight of packing.....	1 25
1004	Planishers, smithies and anvils, iron, net weight exceeding 5 kgs. each, gross weight.....	0 05	1056	Pins, copper and copper alloys, for hair dressing, hats or neckties, including weight of packing.....	3 00
1005	Wire cloth, iron, gross weight.....	0 25	1057	Horse combs, copper and copper alloys, including weight of packing.....	0 40
1006	Pliers or piners, iron, any description, for artisans, including weight of packing.....	0 30	1058	Mortars, copper or copper alloys, including weight of packing.....	0 40
1007	Sugar tongs, for table use, whether nickel-plated or silver-plated or not, including weight of packing.....	1 00	1059	Portable stoves, copper or copper alloys, for heating water or other liquids, including weight of packing.....	0 80
1008	Forks, iron, with mother-of-pearl or bone handle, doz.....	0 50	1060	Craet stands, copper, brass, white metal or aluminium, with or without respective fittings, including weight of packing.....	2 00
1009	Forks, iron, with ivory, mother-of-pearl or plated handle.....	1 50	1061	Fittings, copper or copper alloys, even if having cores or parts made of iron, whether gilded, silver-plated or nickel-plated, for the display of merchandise, gross weight.....	0 50
1010	Forks, iron, of one solid piece, whether nickel-plated, or tinned or not, including weight of packing.....	0 50	1062	Chandeliers, copper or copper alloys, any description, whether gilded, silver-plated or nickel-plated or not, gross weight.....	0 50
1011	Shears, pruning, iron or steel, for gardeners, including weight of packing.....	0 50	1063	Staples, copper or copper alloys, any description, with or without screw, including weight of packing.....	0 60
1012	Scissors, iron or steel, any description, form or size, not otherwise specified, including so-called hand shearing or hair clipping machines, including weight of packing.....	1 00	1064	Manufactured goods, copper or copper alloys, other than white metal, not otherwise specified, including weight of packing.....	2 00
1013	Scissors, iron or steel, any description, shape or size, not otherwise specified, in cases including folding scissors, including weight of packing.....	2 00	1065	Manufactured goods, tin, zinc or lead, not otherwise specified, including weight of packing.....	1 00
1014	Shears, for cutting tinplate, including weight of packing.....	0 30	1066	Manufactured goods, copper or copper alloy wire, not otherwise specified, including weight of packing.....	2 00
1015	Jugs or jars, iron, galvanized or tinned or not, gross weight.....	0 20	1067	Manufactured goods, white metal and aluminium, not otherwise specified, including weight of packing.....	4 00
1016	Corkscrews, iron or steel, any description and size, including weight of packing.....	1 00	1068	Trays or waiters, copper, brass, white metal or aluminium, silver-plated, gilded or nickel-plated, including weight of packing.....	3 00
1017	Screw presses, bench, for artisans, gross weight.....	0 12	1069	Saddles, copper or brass, not otherwise specified, even if containing parts of other materials, including weight of packing.....	0 60
1018	Screws, iron or steel, weight not exceeding 25 grs. each, without nut, gross weight.....	0 30	1070	Kitchen utensils, such as frying pans, stewing pans, skimmers and other sundry domestic utensils, copper or copper alloys, whether tinned or not, including weight of packing.....	0 60
1019	Screws, iron or steel, weight exceeding 25 grs. each, with or without nut, gross weight.....	0 15	1071	Kitchen utensils, such as frying pans, stewing pans, skimmers, and other sundry similar cooking utensils, aluminium, including weight of packing.....	1 50
1020	Hand lathes, iron or steel, for blacksmiths and silver-smiths, gross weight.....	0 30	1072	Horns, hunting, copper or copper alloys, including weight of packing.....	1 50
1021	Traps, iron or steel, including weight of packing.....	0 30	1073	Tassels, epaulettes, sword knots and similar manufactured articles, not otherwise specified, ordinary metal, gilded or silver-plated, including weight of packing.....	4 50
1022	Tubes, iron, even if tinned or galvanized, gross weight.....	0 02	1074	Buttons, copper or copper alloys, brass-plated, also zinc, lead or tin buttons, to be sewn on or riveted, including weight of packing.....	1 00
1023	Tubes, iron, lined, brass, copper or white metal, gross weight.....	0 10	1075	Buttons, copper or copper alloys, embossed and fancy patterns, for ladies' costumes or military uniforms, including weight of packing.....	2 00
1024	Nuts, iron, any description, gross weight.....	0 15	1076	Clasps or hooks, of copper wire or copper alloys, any description, including weight of packing.....	0 80
1025	Unions, connections or anchorage pieces of iron, for buildings or other uses, gross weight.....	0 02	1077	Clips and fasteners, copper or copper alloys, any description, for paper, including weight of packing.....	1 50
1026	Rods, iron or steel, for carrying, iron or steel, for building with leather or cloth, including weight of packing.....	0 30	1078	Brone in tubes, gross weight.....	0 05
1027	Rods, iron or steel, even if lined with cloth or leather, for articles of dress, including weight of packing.....	0 75	1079	Chains, copper or copper alloys, including weight of packing.....	0 60
1028	Cycles, iron, any description, including motor cycles, and separate component parts, gross weight.....	0 30	1080	Coffee pots, copper or copper alloys, any description, including weight of packing.....	0 80
1029	Girders, beams and columns, iron or steel, for constructional purposes, gross weight.....	0 01 1/2	1081	Cases or boxes, copper or copper alloys, small, for toilet or other similar purposes, silver-plated, gilded or nickel-plated, with or without leather or silk linings or linings containing silk, including weight of packing.....	2 00
1030	Yokes, iron, gross weight.....	0 10	1082	Cases or boxes, copper or copper alloys, not otherwise specified, when weight does not exceed 10 kgs. each, including weight of packing.....	0 60
1031	Anvils, iron, for artisans, gross weight.....	0 05	1083	Cases or boxes, copper or copper alloys, not otherwise specified, when weight exceeds 10 kgs. each, including weight of packing.....	0 30
1032	Shoes, iron or steel, for constructional purposes, gross weight.....	0 01 1/2	1084	Cases or boxes, tin, lead or zinc, small, for toilet or other similar uses, including weight of packing.....	1 60
			1085	Cases or boxes, tin or lead, not otherwise specified, including weight of packing.....	0 30

## SECTION VIII.

## ARTICLES OF COPPER AND COPPER ALLOYS, ALUMINIUM, ZINC, LEAD AND TIN.

1033	Curtain arms, copper or brass, any description, even if containing fittings of other materials, including weight of packing.....	1 50
1034	Oil cups, copper, for machinery or other uses, including weight of packing.....	0 50
1035	Adornments or fittings, copper, iron or white metal, any description, stamped or hollow, for buildings, including weight of packing.....	0 60
1036	Adornments or fittings, tin, zinc or lead, for buildings and gardens, including weight of packing.....	0 40
1037	Adornments and handles, copper, zinc, tin, lead or pewter, gilded, silver-plated or nickel-plated, for collars, including weight of packing.....	1 50
1038	Adornments or fittings, copper, zinc, tin, lead or pewters, gilded, silver-plated or nickel-plated, for saddlers and upholsters, including weight of packing.....	1 00
1039	Needles, copper and copper alloys, any description and size, including weight of packing.....	1 00
1040	Stills, copper, any description, of more than one gallon capacity, also component parts, gross weight.....	0 70
1041	Wire, copper or brass, whether galvanized or not, not otherwise specified, up to No. 18 Birmingham gauge, including weight of packing.....	0 10
1042	Wire, copper or brass, whether galvanized or not, not otherwise specified, from No. 19 upwards Birmingham gauge, including weight of packing.....	0 30

## SECTION VIII.—ARTICLES OF COPPER, &amp;c.—continued.

Sched. No.	Description.	Duty. Pcs. c.
1086	Bedsteads, folding beds, cots and cribs, brass, even if parts of iron, gross weight ..... kilo.	0 45
1087	Bells and call bells, copper or copper alloys, more than 10 cms. internal diameter, including weight of packing ..... kilo.	0 60
1088	Bells, copper or copper alloys, for table use, whether fitted or not with push-knob or spring, nickel-plated, silver-plated or gilded, including weight of packing ..... kilo.	1 50
1089	Bells or electric call bells, copper or copper alloys, including push-knobs, switch-boards, sign-bells, and various other accessories, not otherwise specified, including weight of packing ..... kilo.	1 00
1090	Candleholders, candelabra and candlesticks, copper and copper alloys, also white metal ones, whether gilded, silver-plated or nickel-plated or not, with or without stand of other material, when the net weight does not exceed 10 kgs. each, including weight of packing ..... kilo.	1 20
1091	Candleholders, candelabra and candlesticks, copper or copper alloys, also white metal ones, whether gilded, silver-plated or nickel-plated or not, with or without stand of other material, when the net weight exceeds 10 kgs. each, including weight of packing ..... kilo.	0 80
1092	Candleholders, candelabra and candlesticks, zinc, tin or pewter, any description, with or without stand of other materials, including weight of packing ..... kilo.	0 50
1093	Grooved pipes, of common, gilded or silver-plated metal, including weight of packing ..... kilo.	1 00
1094	Pipes or tubing, copper, copper alloys or white metal, gross weight ..... kilo.	0 20
1095	Pipes or tubing, lead or tin, gross weight ..... kilo.	0 45
1096	Capsules, for sealing bottles, gross weight ..... kilo.	0 40
1097	Pumpkins or handles, copper or brass, any description, including weight of packing ..... kilo.	0 80
1098	Sifters or strainers, copper wire, including weight of packing ..... kilo.	0 60
1099	Bridges, clavi-chord, copper or copper alloys, any description, for guitars, including weight of packing ..... kilo.	0 60
1100	Nails, copper or brass, gross weight ..... kilo.	0 25
1101	Nails, zinc, gross weight ..... kilo.	0 20
1102	Copper, bronze, white metal or aluminium, in ingots, gross weight ..... kilo.	0 05
1103	Copper, brass, bronze, white metal or aluminium, in sheets and plates, gross weight ..... kilo.	0 20
1104	Copper, polished plates, for engraving purposes, including weight of packing ..... kilo.	0 10
1105	Collars, copper or copper alloys and white metal, any description, for animals, including weight of packing ..... kilo.	1 00
1106	Calipers, bronze or alloys for artists, including weight of packing ..... kilo.	0 60
1107	Drawing instruments, bronze or alloys, sets in cases, whether with iron parts or not, including weight of packing ..... kilo.	1 00
1108	Cord, ordinary, gilded or silver-plated metal, even if core is of other material, including weight of packing ..... kilo.	1 50
1109	Crosses and crucifixes, copper or copper alloys, any description, including weight of packing ..... kilo.	2 00
1110	Crosses and crucifixes, tin, lead or zinc, any description, including weight of packing ..... kilo.	1 00
1111	Thru-rotators, bronze, brass or white metal, any description, including weight of packing ..... kilo.	1 00
1112	Rowlocks, bronze or brass, for boats, also land use, for machinery, gross weight ..... kilo.	0 10
1113	Thimbles, copper or copper alloys, even if containing iron parts, including weight of packing ..... kilo.	2 00
1114	Thimbles, aluminium or white metal, including weight of packing ..... kilo.	4 00
1115	Funnels, aluminium, including weight of packing ..... kilo.	2 00
1116	Funnels, copper or copper alloys, including weight of packing ..... kilo.	0 60
1117	Frost or rime, metal, whether gilded or silver-plated or not, including weight of packing ..... kilo.	2 00
1118	Spirals or rules, copper or copper alloys, any description, including weight of packing ..... kilo.	0 60
1119	Spittoons, copper or copper alloys, or white metal, any description, including weight of packing ..... kilo.	1 50
1120	Enamel or tinsed, in sheet form, including weight of packing ..... kilo.	3 00
1121	Enamel or tinsed, cut up, for embroidery or other uses, including weight of packing ..... kilo.	5 00
1122	Shackles, copper or copper alloys, or white metal, for smoking-rooms, including weight of packing ..... kilo.	2 00
1123	Edging, ordinary metal whether silver-plated or gilded or not, including weight of packing ..... kilo.	6 00
1124	Spurs and screw spurs (for boots), copper or copper alloys or white metal, including weight of packing ..... kilo.	2 00
1125	Tin, in bars or plates, gross weight ..... kilo.	0 05
1126	Statues, figures, busts and mezzo-relievo work, brass, bronze or zinc, net weight not exceeding 1 kg. each, including weight of packing ..... kilo.	1 50
1127	Statues, figures, busts and mezzo-relievo work, brass, bronze or zinc, net weight exceeding 1 kg. up to 10 kgs. each, including weight of packing ..... kilo.	1 00
1128	Statues, figures, busts and mezzo-relievo work, brass, bronze or zinc, net weight exceeding 10 kgs. each, including weight of packing ..... kilo.	0 60
1129	Stirrups, copper or copper alloys or white metal, any description, including weight of packing ..... kilo.	1 50
1130	Counters, copper, brass or nickel, for plantations, including weight of packing ..... kilo.	0 50
1131	Counters, copper, brass or nickel, not for plantations, including weight of packing ..... kilo.	2 00
1132	Counters, white metal or aluminium, any description, including weight of packing ..... kilo.	3 00

Sched. No.	Description.	Duty. Pcs. c.
1133	Bead mouldings, copper and copper alloys, gilded, silver-plated or nickel-plated, for carriages, including weight of packing ..... kilo.	0 80
1134	Pringles, ordinary metal, whether gilded or silver-plated or not, including weight of packing ..... kilo.	6 00
1135	Flower stands, copper or copper alloys, whether gilded, silver-plated or nickel-plated or not, including weight of packing ..... kilo.	2 00
1136	Flower stands, white metal or aluminium, including weight of packing ..... kilo.	4 00
1137	Match boxes, copper or copper alloys, or white metal, gilded, silver-plated or nickel-plated, including weight of packing ..... kilo.	2 00
1138	Fountains, copper, tin, zinc or alloys, net weight not exceeding 50 kgs. each, gross weight ..... kilo.	0 20
1139	Fountains, copper, tin, zinc or alloys, net weight exceeding 50 kgs. each, gross weight ..... kilo.	0 20
1140	Detonating cups, copper or brass, for fire arms, including weight of packing ..... kilo.	1 00
1141	Brail, ordinary metal, whether gilded or silver-plated or not, including weight of packing ..... kilo.	6 00
1142	Hair pins, copper wire or copper alloys, plain, including weight of packing ..... kilo.	2 00
1143	Hair pins, aluminium, with or without adornments of other materials, including weight of packing ..... kilo.	4 00
1144	Hooks, copper or copper alloys, for poles, with or without porcelain or glass knobs, including weight of packing ..... kilo.	0 60
1145	Hangers, copper or copper alloys, including lamps or other uses, including weight of packing ..... kilo.	0 60
1146	Buckles, copper or copper alloys, for trousers, waist-coats or belting, including weight of packing ..... kilo.	1 00
1147	Buckles, copper or copper alloys, whether gilded, silver-plated or nickel-plated or not, for belts, hats or adornments (trimmings), including weight of packing ..... kilo.	2 00
1148	Fittings, copper or copper alloys, for doors, windows, furniture or carriages, or otherwise specified, including weight of packing ..... kilo.	0 60
1149	Wire, iron, copper or brass, gilded, silver-plated or nickel-plated, including weight of packing ..... kilo.	1 60
1150	Spangles, copper or brass, whether gilded or not, including weight of packing ..... kilo.	1 60
1151	Cages, wire, copper or copper alloys, including weight of packing ..... kilo.	1 20
1152	Jewellery, imitation, copper or copper alloys, with or without adornments of other materials, including weight of packing ..... kilo.	3 00
1153	Jewellery, imitation, copper or copper alloys, gilded or silver-plated, including weight of packing ..... kilo.	4 50
1154	Plates, rolled copper or copper alloys, perforated, gross weight ..... kilo.	0 25
1155	Plates, rolled copper, for pulp machine jackets, gross weight ..... kilo.	0 10
1156	Lamps or lanterns, copper or copper alloys, any description, whether gilded, silver-plated or nickel-plated or not, gross weight ..... kilo.	0 50
1157	Foil, gilded or silver-plated metal, including weight of packing ..... kilo.	4 00
1158	Filings, copper or bronze, gross weight ..... kilo.	0 15
1159	Filings, tin, lead or zinc, gross weight ..... kilo.	0 10
1160	Lanterns, copper or copper alloys, gross weight ..... kilo.	0 50
1161	Key rings, copper or copper alloys, and copper chains for same, including weight of packing ..... kilo.	2 00
1162	Corks, copper or copper alloys, for casks, barrels and tubing, including weight of packing ..... kilo.	0 60
1163	Ball cocks, copper or copper alloys, even if containing parts of iron, for boilers and tubing, including weight of packing ..... kilo.	0 20
1164	Hammers, copper or copper alloys, gross weight ..... kilo.	0 50
1165	Marks or weights, copper or copper alloys, for scales, including weight of packing ..... kilo.	0 60
1166	Frames, copper or copper alloys, white metal, aluminium, zinc, tin and corresponding glasswork, including weight of packing ..... kilo.	1 00
1167	Medals, copper or copper alloys, any form or shape, silver-plated, gilded or nickel-plated, including weight of packing ..... kilo.	2 00
1168	Masks, white metal or aluminium, any shape or size, including weight of packing ..... kilo.	4 00
1169	Tape measures, copper or copper alloys, including weight of packing ..... kilo.	1 00
1170	Moulds, copper, brass, tin or zinc, any description, including weight of packing ..... kilo.	0 10
1171	Mouldlines, picture railings and roses, copper or copper alloys, whether gilded, silver-plated or nickel-plated or not, including weight of packing ..... kilo.	0 80
1172	Furniture, copper, brass, tin, zinc or any other material, even if cores are made of iron, any description, complete or in parts, with or without marble tops or mirrors, gross weight ..... kilo.	0 50
1173	Ammunition pouches metal, any description, including weight of packing ..... kilo.	1 00
1174	Lead shot gross weight ..... kilo.	0 15
1175	Levels, copper or copper alloys, or white metal, any description, including weight of packing ..... kilo.	0 60
1176	Articles of copper or copper alloys, any description, including weight of packing ..... kilo.	1 00
1177	Tinfol, gross weight ..... kilo.	0 40
1178	Peas, tin, brass or metal, ordinary, any description or form, including weight of packing ..... kilo.	1 00
1179	Kettles or boilers, copper, for sugar mills, gross weight ..... kilo.	0 10
1180	Kettles, copper or copper alloys, small, for domestic purposes, whether tinned or japanned or not, including weight of packing ..... kilo.	0 50
1181	Weights, copper or copper alloys, for scales or weighing machines, including weight of packing ..... kilo.	0 60

no.	Description.	Duty. Pes. c.	Sched. No.	Description.	Duty. Pes. c.
32	Plummetts, copper or copper alloys, for artisans, including weight of packing.....	0 60	1232	Manufactured wooden goods, not otherwise specified, painted, gilded, varnished, japanned or inlaid, including weight of packing.....	1 00
33	Lead, in bars, plates and sheets, gross weight.....	0 05	1233	Manufactured wooden goods, not otherwise specified, with silk fabrics or materials containing silk, or leather, even if adorned with metal fittings, including weight of packing.....	2 00
34	Powder horns, metal, any description, including weight of packing.....	1 00	1234	Stands, wooden, for fountains or bottles, any description and size, including weight of packing.....	1 00
35	Lamp-holders or brackets, copper and copper alloys, for incandescent electric light, gross weight.....	0 50	1235	Seats and backs, wooden, for furniture, gross weight.....	0 30
36	Purses or bags, copper or copper alloys, including weight of packing.....	2 00	1236	Splitter bars, wooden, for carts and ploughs, gross weight.....	0 15
37	Stub nails, copper or brass, even if core is made of iron, gross weight.....	0 30	1237	Buckets, pails and troughs, wooden, any description, including weight of packing.....	0 30
38	Pelt, copper or brass, any description, for boots and shoes, including weight of packing.....	0 70	1238	Barrels, hogsheads and casks, empty, wooden, with or without hoops, gross weight.....	0 65
39	Hand-copper, white metal or aluminium, whether gilded, silver-plated or nickel-plated or not, for walking sticks, including weight of packing.....	2 00	1239	Frames, wooden, for drawing, painting or embroidery, including weight of packing.....	0 40
40	Burners, copper or copper alloys for lamps or lanterns, gross weight.....	0 30	1240	Walking sticks, wooden, any description, whether fitted or not with knob or handle of any material other than gold, silver, platinum or white metal, including weight of packing.....	2 00
41	Reflectors, copper or copper alloys, silver-plated or nickel-plated, gross weight.....	0 50	1241	Trunks or lockers, wooden, without linings or other material, including weight of packing.....	0 30
42	Clocks, copper or brass, even if containing parts made of iron, also component parts, for buildings, gross weight.....	0 20	1242	Trunks or lockers, wooden, lined with tin-plate, cotton or linen fabric, including weight of packing.....	0 40
43	Watches, metal of any description, other than gold, silver and platinum, repetition pocket types.....	3 00	1243	Folding screens, wooden, covered silk or cloth not containing silk or metal, gross weight.....	0 30
44	Watches, metal of any description, other than gold, silver and platinum, non-repetition pocket types.....	1 00	1244	Folding screens, wooden, covered silk or materials containing silk, or metal fittings, gross weight.....	0 40
45	Rivets and washers, brass or copper, any description, gross weight.....	0 20	1245	Key-hole fittings, wooden, for locks, including weight of packing.....	0 50
46	Curling irons, copper or copper alloys, any description, with or without fittings, including weight of packing.....	1 50	1246	Wooden cases, with compartments and various fittings, for printers, gross weight.....	0 20
47	Washers, zinc or lead, for nails, screws and bolts, gross weight.....	0 10	1247	Wooden cases, for rubber and other stamps, with or without inking pad, including weight of packing.....	0 60
48	Scales or weighing machines, copper or brass, of any description, not otherwise stipulated, gross weight.....	0 60	1248	Safes, wooden, lined zinc, for keeping ice or cooling meat and beverages, with or without parts of other materials, gross weight.....	0 20
49	Soldering irons, copper, even if handle is of other materials, with or without heating apparatus, gross weight.....	0 30	1249	Carts or vms, wooden, solely intended for delivery of light articles in town, with or without springs, gross weight.....	0 15
50	Solder, copper, bronze or brass, gross weight.....	0 15	1250	Barrows, wooden, one or two wheels, hand types, gross weight.....	0 02
51	Solder, lead or tin, gross weight.....	0 10	1251	Carts, vans and wagons, for heavy loads, gross weight.....	0 10
52	Pump nails, copper or brass, even if spike is made of iron, gross weight.....	0 30	1252	Carriages and motor cars of any description, with motor-car engines, gross weight.....	0 20
53	Nails or tacks, zinc, gross weight.....	0 25	1253	Carriages, any description, bare coachwork, neither upholstered nor painted, gross weight.....	0 18
54	Tanks, vessels or containers, made of metal, with a 20 litres capacity, for containing or carrying aerated water, including tubes or corks to connect same with producing plant, gross weight.....	0 10	1254	Baby carriages, any description, for children, when used as perambulators, gross weight.....	0 30
55	Wire cloth, copper or brass, gross weight.....	0 50	1255	Bedsteads, stands for cradles, gross weight.....	0 40
56	Wire cloth, copper, special fabric, for machinery, gross weight.....	0 20	1256	Columns, stands for pedestals, wooden, for flower vases or stuttes, gross weight.....	0 40
57	Type, borders, blocks, lines, rule and sundry metal implements, not otherwise designated, for printing or lithographic purposes, gross weight.....	0 05	1257	Corks or cork stoppers, gross weight.....	0 50
58	Type, letters and stamps, brass, whether containing or not parts of other materials, with or without small case or box, including weight of packing.....	1 00	1258	Spoons and forks, in set for salad bowls, made of wood, including weight of packing.....	0 10
59	Corkscrews, handle of copper or copper alloys or white metal, any description and size, including weight of packing.....	1 50	1259	Cubes, spokes, felloes and joints for cart and carriage wheels, gross weight.....	1 00
60	Screws, copper or brass, any description and size, with or without nut, including weight of packing.....	0 60	1260	Spoons, small, wooden, including weight of packing.....	2 00
61	Tubes, copper, brass, bronze or white metal, more than 9 mm. internal diameter, gross weight.....	0 20	1261	Paper knives, wooden, including weight of packing.....	2 00
62	Tubes, copper, brass, bronze or white metal, up to 9 mm. internal diameter, gross weight.....	0 40	1262	Veneer, any fine wood, for cabinet making purposes, gross weight.....	0 25
63	Nuts, copper or brass, including weight of packing.....	0 60	1263	Reels or holding, wooden, any description, including weight of packing.....	0 30
64	Nuts, lead or zinc, including weight of packing.....	0 10	1264	Mail coaches or omnibuses, for the transport of passengers, gross weight.....	0 15
65	Table services, not otherwise specified, white metal or aluminium, including weight of packing.....	1 00	1265	Staves, wooden, for hogsheads, casks and barrels, gross weight.....	0 65
66	Table services, not otherwise specified, copper or brass, whether gilded, silver-plated or nickel-plated or not, including weight of packing.....	2 00	1266	Lathes, wooden, even if containing iron parts, gross weight.....	0 15
67	Table services, not otherwise specified, tin, pewter or Britannia metal, including weight of packing.....	0 75	1267	Carpenter's rules, wooden, including weight of packing.....	0 30
68	Valves, brass, any description and size, including weight of packing.....	0 60	1268	Statues, busts, figures and embossed work, wooden, including weight of packing.....	0 50
69	Wine vessels for mass, copper or copper alloys, whether gilded, silver-plated or nickel-plated, including weight of packing.....	1 00	1269	Straps, wooden, even if containing iron fittings, including weight of packing.....	0 50
70	Shavings or chips from lathes, bronze, brass or metal, gross weight.....	0 15	1270	Wooden cases, for silver or plated goods, with or without adornments of other materials, including weight of packing.....	1 50
71	Zinc, rolled plates, gross weight.....	0 10	1271	Mashers, wooden, used to squash fruit, even if containing parts of other materials, including weight of packing.....	0 30
72	Zinc, ingots or bars, gross weight.....	0 95	1272	Matches, wooden, including tin-plate or zinc packing.....	0 14

## SECTION IX.

WOODEN ARTICLES; ALSO ARTICLES OF WOOD AND IRON.

1223	Fans, ribs or mount of wood, back or front made of paper, including weight of packing.....	1 00	1273	Spall-trees, for horses, etc., even if containing parts made of iron, including weight of packing.....	0 50
1224	Fans, ribs of mount of wood, back or front made of vegetable fibres, including weight of packing.....	2 00	1274	Canopies, wooden, any description, for curtains, gross weight.....	0 40
1225	Fans, ribs of mount of wood, back or front made of silk materials, leather or feathers, including weight of packing.....	3 00	1275	Coat hangers, wooden, whether containing iron parts or not, including weight of packing.....	0 40
1226	Cruet stands, wooden, whether lined or not with tinplate, with or without respective fittings, including weight of packing.....	1 00	1276	Blocks for hats or wigs, or for any other uses, also hoot trees, gross weight.....	0 20
1227	Sewette rings, wooden, any description, including weight of packing.....	1 00	1277	Hatters' blocks or measuring apparatus, wooden, spring types, to measure head, including weight of packing.....	1 00
1228	Appliances, wooden, hand patterns, for corking bottles, including weight of packing.....	0 50	1278	Glove openers or stretchers, wooden, including weight of packing.....	1 00
1229	Rims, wooden, without lining, for carts or carriages, gross weight.....	0 15	1279	Games, wooden, such as loto, chess, dominoes, draughts and other similar ones, with or without boards, or other accessories, including weight of packing.....	1 00
1230	Rims, wooden, lined, for carriages, gross weight.....	0 25	1280	Fare-carriages, gross weight.....	0 25
1231	Manufactured wooden goods, not otherwise specified, roughly worked, including weight of packing.....	0 30	1281	Carriage poles, wooden, gross weight.....	0 25

SECTION IX.—WOODEN ARTICLES: ALSO ARTICLES OF WOOD AND IRON  
continued.

Sched. No.	Description.	Duty, Pes. c.
1282	Carriage poles, unfurnished or roughly worked, wooden, gross weight . . . . .	0 10
1283	Faucets or cocks, wooden, for hoseheads or barrels, including weight of packing . . . . .	0 60
1284	Wood and timber, ordinary, for buildings, sawn, logs, beams, boards, for rough work, gross weight . . . . .	0 004
1285	Wood sawn up into planed or grooved and tongued boards, for flooring or other similar purposes, gross weight . . . . .	0 004
1286	Wood prepared in superposed panels, for coach building purposes, gross weight . . . . .	0 03
1287	Wood in thin boards for tooth-picks or match-boxes, also wood prepared for making light packing boxes, thickness not exceeding 5 mms., gross weight . . . . .	0 06
1288	Wood, worked, cut and prepared for rough packing cases, thickness exceeding 5 mms., gross weight . . . . .	0 03
1289	Handles, wooden, for ordinary tools, gross weight . . . . .	0 03
1290	Handles, wooden, for fine tools, gross weight . . . . .	0 30
1291	Handles, wooden for rubber and other stamps, including weight of packing . . . . .	0 50
1292	Handles, wooden, for walking sticks and umbrellas, including weight of packing . . . . .	2 00
1293	Dummies, models, etc., wooden, any description, for dressmakers and tailors, with or without head, gross weight . . . . .	0 30
1294	Frames, wooden, any description and size, mounted or unmounted, with or without adornments of other materials, with or without respective glass, including weight of packing . . . . .	0 70
1295	Cork floats for night lights, gross weight . . . . .	0 60
1296	Billiard tables, wooden, not including cloth, slate and accessories, gross weight . . . . .	0 30
1297	Bed plates or platens, ordinary wood, with marble, slate or iron top, for printing purposes, gross weight . . . . .	0 05
1298	Measures, longitudinal, wooden, including weight of packing . . . . .	1 00
1299	Mouldings, wooden, any description, even if with adornments or fittings of other materials, gross weight . . . . .	0 20
1300	Mosaic pavement, wooden, gross weight . . . . .	0 40
1301	Furniture, fine or ordinary wood, veneered with fine wood, mounted or unmounted, also rattan, wicker or bent wood, even if fitted with mirrors or marble tops, gross weight . . . . .	0 30
1302	Furniture, fine or ordinary wood, veneered with fine wood, mounted or unmounted, upholstered leather or fabrics not containing silk, with or without marble tops or mirrors, gross weight . . . . .	0 35
1303	Furniture, fine or ordinary wood, veneered with silk wood, mounted or unmounted, upholstered with silk fabrics or materials containing silk, with or without mirrors or marble tops, also furniture inlaid with wood, shell, tortoise-shell, ivory or metal fittings, gross weight . . . . .	0 45
1304	Furniture, wooden, skeleton form, plain: without being painted or varnished, whether polished or turned or not, gross weight . . . . .	0 20
1305	Levels, wooden, for artisans, including weight of packing . . . . .	0 30
1306	Shovels, wooden, gross weight . . . . .	0 12
1307	Chops and wooden zoloshes, even if containing iron or leather fittings, including weight of packing . . . . .	0 60
1308	Combs, wooden, any description, including weight of packing . . . . .	0 50
1309	Venetian blinds, or shutters made of thin wooden boards, for windows, gross weight . . . . .	0 15
1310	Blinds, transparent, made of wood, rattan or wicker-work, with or without glass covers, including weight of packing . . . . .	0 10
1311	Frets or clips, wooden, for photographers or landrunners, gross weight . . . . .	0 50
1312	Pipes, smokers', wooden, with or without parts of other materials, including weight of packing . . . . .	2 50
1313	Pulleys, wooden, for machinery beltting, gross weight . . . . .	0 05
1314	Boots and shoes, wooden, mounted or unmounted, with or without metal fittings, gross weight . . . . .	0 08
1315	Rosaries, wooden beads or berries, including weight of packing . . . . .	0 70
1316	Wheels, wooden, for carts and wagons, gross weight . . . . .	0 15
1317	Wheels, wooden, for carriages, mail coaches or omnibuses, gross weight . . . . .	0 25
1318	Boards, wooden, chess or draughts, including weight of packing . . . . .	1 00
1319	Billiard cues, wooden, gross weight . . . . .	0 40
1320	Heels, wooden, for boots and shoes, including weight of packing . . . . .	0 50
1321	Corks, red cork, with metal top, including weight of packing . . . . .	1 00
1322	Corks, wooden, gross weight . . . . .	0 10
1323	Carvings, wooden, any description, for furniture adornment or other purposes, including weight of packing . . . . .	0 50
1324	Screw presses, for benches, gross weight . . . . .	0 12
1325	Yokes, wooden, gross weight . . . . .	0 10

## SECTION X.

MANUFACTURED LEATHER GOODS,  
HIDES AND SKINS, FURS.

Sched. No.	Description.	Duty, Pes. c.
1330	Leather straps, any description, for razors, including weight of packing . . . . .	1 50
1331	Seats and backs, leather, for furniture, including weight of packing . . . . .	1 00
1332	Portmanteaux or travelling bags, leather, when measuring 40 cms. long overall, whether with fittings or not, including weight of packing . . . . .	2 00
1333	Portmanteaux, leather or lined with same material, measuring more than 40 cms. long overall and containing fittings, including weight of packing . . . . .	1 50
1334	Trunks and portmanteaux, leather or lined same material, exceeding 40 cms. long overall, without fittings, including weight of packing . . . . .	0 80
1335	Boots, fur or leather, for wraps and mantles, including weight of packing . . . . .	3 00
1336	Handbags or satchels, leather, with or without metal fittings, including weight of packing . . . . .	1 00
1337	Satchels, leather or lined same material, for schoolboys or girls, including weight of packing . . . . .	1 00
1338	Top-boots and half-boots, leather, any description, for men, including weight of packing . . . . .	2 00
1339	Leather bags, for liquids, including weight of packing . . . . .	1 00
1340	Boots or shoes of any description: of leather or material not containing silk, with or without elastic web, including weight of packing . . . . .	3 25
1341	Boots and shoes of silk material or fabric containing silk, natural or artificial, with or without elastic web, including weight of packing . . . . .	6 00
1342	Head bands, any description of leather, with single or double reins, also component parts, with or without metal adornments or fittings, including weight of packing . . . . .	2 00
1343	Cut soles (deuterie), gross weight . . . . .	0 60
1344	Pocket books, leather or skin, with or without fittings, any description, including weight of packing . . . . .	4 00
1345	Pocket books, leather or skin, with or without fittings, when provided with gold, silver or platinum adornments, including weight of packing . . . . .	8 00
1346	Pocket books, lined any description of leather or skin, with or without fittings, including weight of packing . . . . .	2 00
1347	Wallets or cases, any description of leather or skin, or lined with same material, for documents, including weight of packing . . . . .	1 00
1348	Memorandum books, any description of leather or skin, or lined same material, including weight of packing . . . . .	1 00
1349	Clear cases, any description of leather or skin, or lined same material, with or without ordinary metal adornments, including weight of packing . . . . .	3 00
1350	Belts, leather, any description, with or without ordinary metal buckles, including weight of packing . . . . .	2 00
1351	Belts, any description of leather or lined same material, with metal fringes on ground of natural or artificial silk, with silver-plated, gilded or nickel-plated fittings or trimmings, fur, furs or gala swords, including weight of packing . . . . .	8 00
1352	Collars, leather, with or without metal adornments, including weight of packing . . . . .	1 00
1353	Belts, leather, for sewing machines, including weight of packing . . . . .	0 50
1354	Ready cut uppers, leather, any description, for boots, any size, without stiffening, including weight of packing . . . . .	2 00
1355	Leathers, any description, not otherwise specified, tanned, dressed or dyed, including weight of packing . . . . .	0 25
1356	Patent leathers, any description, including weight of packing . . . . .	0 40
1357	Cases, leather or skin, or lined same material, whether with metal adornments or not, with or without fittings, including weight of packing . . . . .	3 00
1358	Beltting, leather or hair, for transmission of power, when forming part of any particular mechanical plant, also straps and clamps to connect same, gross weight . . . . .	0 30
1359	Bellows, leather, small for hand use, including weight of packing . . . . .	0 40
1360	Bellows, leather, for force pumps, including weight of packing . . . . .	0 05
1361	Cases, leather, for rifles, pistols and revolvers, including weight of packing . . . . .	2 00
1362	Gloves, leather, fencing and boxing, including weight of packing . . . . .	1 50
1363	Gloves, skin, any description, including weight of packing . . . . .	4 50
1364	Harness and strappings, leather, any description, with buckles, hooks and sundry metal parts, when the latter are nickel-plated, silver-plated or gilded, including weight of packing . . . . .	1 00
1365	Harness and strappings, leather, any description, with buckles, hooks and sundry metal parts, when the latter are japanned and tinned or not, including weight of packing . . . . .	0 50
1366	Buckles, lining, including weight of packing . . . . .	0 60
1367	Buckles and check straps, leather, with or without other materials, including weight of packing . . . . .	2 00
1368	Saddles, any description, with or without metal adornments, also component parts, including weight of packing . . . . .	2 00
1369	Game pouches, leather, for sportsmen, including weight of packing . . . . .	1 00
1370	Slippers, leather or fabrics, with or without adornments of other materials, including weight of packing . . . . .	2 00
1371	Parchment, in sheet form, common size, including weight of packing . . . . .	1 00
1372	Furs, dressed, with hair or leathers, with or without linings, including weight of packing . . . . .	2 00
1373	Leggings, leather, any description, including weight of packing . . . . .	3 00

1326	Mantles or wraps, fur, including weight of packing . . . . .	6 00
1327	Strap-leather or straps, including weight of packing . . . . .	2 00
1328	Ring books, lined with leather, including weight of packing . . . . .	0 60
1329	Manufactured goods, of leather or skin, not otherwise specified, with or without adornments of other materials, including weight of packing . . . . .	2 50

ed.	Description.	Duty, Pes. C.	Sched. No.	Description.	Duty, Pes. C.
4	Purses, ordinary leather, such as sheep-skin, morocco or other similar descriptions, including weight of packing . . . . .	kilo. 2 00	1423	Demyjolans or flasks, ordinary glass, with or without wicker lining, gross weight . . . . .	kilo. 0 05
5	Purses, Russia leather, or other fine leather or imitations, including weight of packing . . . . .	kilo. 4 00	1424	Artificial teeth, china, any description, including weight of packing . . . . .	kilo. 5 00
6	Rug holders, leather, including weight of packing . . . . .	kilo. 2 00	1425	Funnels, crystal or glass, including weight of packing . . . . .	kilo. 0 30
7	Leather tips, for billiard cues, including weight of packing . . . . .	kilo. 4 00	1426	Spoons, crystal or glass, china or porcelain, any description, gross weight . . . . .	kilo. 0 25
8	Cuffs and collars, fur, including weight of packing . . . . .	kilo. 6 00	1427	Mirrors, with brass, zinc, tinplate, wooden or composition frame, varnished, gilded, silver-plated or nickel-plated, any size, including pocket mirrors, with or without engraving, gross weight . . . . .	kilo. 0 40
9	Beins, leather, any description, including weight of packing . . . . .	kilo. 2 00	1428	Mirrors, with white metal, crystal, lead or silk frame, also those adorned with artificial flowers made of silk, feathers or paintings, including weight of packing, kilo. . . . .	kilo. 1 00
1	Sole leather, including weight of packing . . . . .	kilo. 6 12	1429	Lanterns, crystal or glass, any description, gross weight . . . . .	kilo. 0 50
1	Leather bands, any description, for hats, including weight of packing . . . . .	kilo. 0 50	1430	Flowers, crystal, glass, china or porcelain, including weight of packing . . . . .	kilo. 1 00
2	Shed leather, any description, with or without metal scabbard ends, including weight of packing . . . . .	kilo. 1 00	1431	Flasks, crystal or glass, fancy patterns, also those with glass stoppers or hermetically sealed, also with automatic stoppers, any size, gross weight . . . . .	kilo. 0 25
3	Tanned cow hide, soft, undyed, and pigskins, including weight of packing . . . . .	kilo. 0 18	1432	Flasks, glass or crystal, for preserves, also those with lead, tin or tinplate stoppers, gross weight . . . . .	kilo. 0 25
4	Peaks, leather or lined leather, for military or civilian caps, including weight of packing . . . . .	kilo. 3 00	1433	Flasks, ordinary glass, plain and narrow neck patterns, gross weight . . . . .	kilo. 0 05
SECTION XI.					
GLASSWARE, CHINA AND EARTHENWARE.					
5	Beads, glass, any description, gross weight . . . . .	kilo. 0 40	1434	Flasks or bottles, crystal or glass, for cruet stands, including weight of packing . . . . .	kilo. 1 50
6	Ornaments or trinkets, glass or china, any description, with or without metal links or chasing, including weight of packing . . . . .	kilo. 2 00	1435	Flasks, glass, empty, lined leather, rattan or wicker, cut-glass, cloth or metal, also special bottles to maintain temperature of the liquids contained therein, including weight of packing . . . . .	kilo. 1 50
7	Insulators, crystal or glass, for pianos, including weight of packing . . . . .	kilo. 0 50	1436	Jars, earthenware, any description, with or without saucers, gross weight . . . . .	kilo. 0 10
8	Insulators, glass, china or porcelain, for electric conductors, gross weight . . . . .	kilo. 0 10	1437	Globes, screens or shades, crystal or glass, for lamps, candleabra and electric light bulbs, plain, fancy patterns, any shape and size, gross weight . . . . .	kilo. 0 30
9	Mortars, glass, china or composition, gross weight . . . . .	kilo. 0 20	1438	Bricks or tiles, ordinary earthenware or china, glazed or not, for paving purposes, gross weight . . . . .	kilo. 0 03
0	Cruets or oil jars, glass, including weight of packing . . . . .	kilo. 1 00	1439	Bricks, ordinary glass, solid or hollow, for conservatories or buildings, gross weight . . . . .	kilo. 0 03
1	Eyeglasses, glass or crystal lenses, any description, with ordinary metal, horn, rubber or paste frame, with or without case, including weight of packing . . . . .	kilo. 4 00	1440	Lamps, crystal, glass, china or porcelain, with or without metal accessories or fittings, gross weight . . . . .	kilo. 0 50
2	Eyeglasses, glass or crystal lenses, any description, with gold, silver or platinum frame, including weight of packing . . . . .	kilo. 25 00	1441	Lamps, are, for electric lighting, and globes for same, gross weight . . . . .	kilo. 0 05
3	Opera glasses, any description, including weight of packing . . . . .	kilo. 8 00	1442	Lenses, crystal, any description and size, with or without fittings of metal or other materials, including weight of packing . . . . .	kilo. 4 00
4	Field or marine glasses, any description, including weight of packing . . . . .	kilo. 5 00	1443	Lanterns, crystal or glass, any description, with or without fittings, gross weight . . . . .	kilo. 0 50
5	Chandeliers, crystal, any description, gross weight . . . . .	kilo. 0 50	1444	China, ordinary, made into sets for domestic purposes, any shape and size, gross weight . . . . .	kilo. 0 10
6	Manufactured goods, glass or crystal, not otherwise specified, including weight of packing . . . . .	kilo. 1 00	1445	China, fine, porcelain or imitation, white, made into sets for domestic purposes, gross weight . . . . .	kilo. 0 20
7	Manufactured goods, porcelain, china or earthenware, not otherwise specified, including weight of packing . . . . .	kilo. 1 00	1446	China, fine, porcelain or imitation, gilded, painted or decorated, gross weight . . . . .	kilo. 0 25
8	Manufactured goods, glass, crystal, porcelain or china, not otherwise specified, with adornments of leather, fabrics or silk or materials containing silk, with or without metal fittings or trimmings, including weight of packing . . . . .	kilo. 2 50	1447	China or porcelain, fancy patterns in jars, flower vases and other similar articles, gross weight . . . . .	kilo. 0 40
9	Barrettes, glass, for common packing, with or without cork, including weight of packing . . . . .	kilo. 0 20	1448	China and porcelain, fancy patterns in any shape or size, with frames or mountings of metal, including weight of packing . . . . .	kilo. 1 00
0	Pails, glass, hollow, any size, polished, for adornment, with or without metal hooks, including weight of packing . . . . .	kilo. 1 00	1449	Glass plate, tinmed or silver-plated, for mirrors, net weight . . . . .	kilo. 0 50
1	Marbles, glass, stone, paste or composition, small, for children, gross weight . . . . .	kilo. 0 30	1450	Flower pots, glass, porcelain, china or earthenware, gross weight . . . . .	kilo. 0 40
2	Balls, for lacrosse or electric light, gross weight . . . . .	kilo. 0 20	1451	Eyes, artificial, glass or porcelain, including weight of packing . . . . .	kilo. 4 00
3	Globes, glass, any description, and brackets or stands for the same, gross weight . . . . .	kilo. 0 30	1452	Pendants, washers and other fittings, crystal or glass, for chandeliers and other uses, white or colours, gross weight . . . . .	kilo. 0 50
4	Bottles, ordinary stone, gross weight . . . . .	kilo. 0 01	1453	Pearls, glass, paste or composition, polished, any size, including weight of packing . . . . .	kilo. 2 00
5	Bottles, common glass, empty, for liquids, gross weight . . . . .	kilo. 0 01	1454	Pipes, smokers', earthenware, porcelain and clay, without parts of other material, including weight of packing . . . . .	kilo. 0 75
6	Bottles, glass, with siphon, for aerated waters, with tin or paper mount, gross weight . . . . .	kilo. 0 10	1455	Table lamps, glass, china, porcelain, any description, with or without stand of other materials, gross weight . . . . .	kilo. 0 50
7	Bottles, glass, with automatic stoppers, like the so-called "ball stopper bottles," for aerated waters, gross weight . . . . .	kilo. 0 03	1456	Reflectors, crystal or glass, even if provided with metal mounts, gross weight . . . . .	kilo. 0 50
8	Buttons, common patterns, glass, porcelain or china, any description, including weight of packing . . . . .	kilo. 0 30	1457	Rosaries, glass, china or porcelain beads, including weight of packing . . . . .	kilo. 0 70
9	Buttons, crystal or glass, decorated also fancy shape patterns, for clothing, including weight of packing, kilo. . . . .	kilo. 2 00	1458	Stoppers, glass, china or porcelain, any description, even if containing parts of other materials, gross weight, kilo. . . . .	kilo. 0 30
0	Busts and figures made of crystal, glass, china, porcelain or earthenware, any description, including weight of packing . . . . .	kilo. 1 00	1459	Tiles, glass, for roofing purposes, gross weight . . . . .	kilo. 0 02
1	Cases, empty, any description, crystal, glass, porcelain or earthenware, when trimmed with silk fabrics or materials containing silk, leather, skin or metal, including weight of packing . . . . .	kilo. 2 50	1460	Tubes, cylindrical, crystal or glass, for machinery, including weight of packing . . . . .	kilo. 0 20
2	Boxes, small, crystal, glass, china or porcelain, whether gilded or decorated or not, with or without metal fittings, for toilet powder, including weight of packing . . . . .	kilo. 1 00	1461	Lamp glasses, any shape or size, gross weight . . . . .	kilo. 0 30
3	Chandeliers, candleabra and candlesticks, crystal or glass, with or without stand of other materials, gross weight . . . . .	kilo. 0 50	1462	Urns and show-cases, crystal or glass, with or without metal or wooden parts, gross weight . . . . .	kilo. 0 40
4	Chandeliers, candleabra or candlesticks, china or porcelain, with or without stand of other materials, gross weight . . . . .	kilo. 0 50	1463	Jars, crystal, glass, china, with tin, lead, or pewter cover, gross weight . . . . .	kilo. 0 40
5	Braid, polished glass beads, including weight of packing . . . . .	kilo. 0 60	1464	Globes or nursery corners, made into miscellaneous articles for domestic uses, white or colour, gross weight . . . . .	kilo. 0 20
6	Wreaths, garlands and crosses, crystal, glass or porcelain, for adorning mausoleums and other uses, including weight of packing . . . . .	kilo. 0 50	1465	Plate glass, any colour, plain or drawn, gross weight . . . . .	kilo. 0 06
7	Crystal ware and imitation, plain or cut, in sets for domestic purposes, white or colour, gross weight . . . . .	kilo. 0 30	1466	Plate glass, cut or bevelled, gross weight . . . . .	kilo. 0 16
8	Crystal or glassware, decorated with enamel or paint, or gilded, in sets for domestic purposes, gross weight . . . . .	kilo. 0 40	1467	Plate glass, bent or shaped, white or colour, gross weight . . . . .	kilo. 0 20
9	Crystal or glassware sets for washstands, white or colour, gross weight . . . . .	kilo. 0 25	1468	Glass plates, sensitized, for photographers, gross weight . . . . .	kilo. 0 20
0	Crystal or imitations, for eyeglasses and watches, including weight of packing . . . . .	kilo. 1 50	SECTION XII.		
1	Crystal or glass jars and flower vases, gross weight . . . . .	kilo. 0 40	STATIONERY, CARDBOARD AND OFFICE ARTICLES.		
2	Crystal, or glassware, in sets with metal mounts and fittings, also crystal and glassware, ready to be mounted, including weight of packing . . . . .	kilo. 2 00	A		
			1469	Tans, of paper or cardboard, unfolding, with advertisements, even having wooden ribs, including weight of packing . . . . .	kilo. 0 15
			1470	Fans, of paper or cardboard, with or without trimmings of other materials, including weight of packing . . . . .	kilo. 1 00

SECTION XII.—STATIONERY, CARDBOARD AND OFFICE ARTICLES—con.		Sched.			
Sched.	Description.	Duty.	No.	Description.	Duty.
No.		Pes. c.			Pes. c.
1171	Ornaments and cuttings, of paper or cardboard, without trainings of other materials, for small bunches of flowers or other purposes, including weight of packing .....	1 00	1507	Copybooks for writing and drawing, in sheets of slate coloured cardboard, gross weight .....	0 10
1172	Albums of all kinds, with cardboard or percaline binding, even containing photographs, stamps, or pictures, including autograph albums, including weight of packing .....	1 00	1508	Paper knives, made of metal, wood, rubber, horn, or bone, including weight of packing .....	2 00
1173	Albums of all kinds, with leather binding, even containing photographs, stamps, or pictures, including autograph albums, including weight of packing .....	1 50	1509	Paper knives, made of mother of pearl or ivory, including weight of packing .....	8 00
1174	Albums of all kinds, bound in velvet, tortoise-shell, shell, rubber, wood, celluloid, or metal, even containing photographs, pictures, and mountings of any other material but fine metal, including weight of packing .....	2 00	1510	Paper collars, even with the principal parts made of cloth, including weight of packing .....	0 75
1475	Almanacks, with sheets to be torn off, mounted or unmounted on cardboard, with cardboard pictures or prints, also those of a permanent nature, even containing advertisements, including weight of packing .....	0 50	D		
1476	Advertisement almanacks, with sheets to be torn off and not representing diary sheets, gross weight .....	0 10	1511	Documents, engraved, printed, or lithographed, with spaces for writing .....	1 00
1477	Almanacks, in book form, with advertisements and literary matter, gross weight .....	0 03	E		
1478	Articles made of paper, not specified, without ornaments of other material, also articles made of cardboard, varnished, japanned, or decorated, including weight of packing .....	1 00	1512	Pictures, engraved, lithographed, drawings or landscapes, on paper or cardboard, black or colours, with or without frames, including weight of packing .....	1 00
1479	Articles made of cardboard, not specified, without adornments of other material, including weight of packing .....	0 50	1513	Labels of paper or cardboard, with inscription, including weight of packing .....	0 00
1480	Articles made of paper or cardboard, not specified, lined with silk or material containing silk, with leather or metal adornments, including weight of packing .....	2 00	1514	Labels of paper or cardboard, blank, including weight of packing .....	0 50
1481	Articles made of compressed paper board or very hard cardboard, not specified, including weight of packing .....	0 50	1515	Cases and boxes of cardboard of all kinds, not otherwise specified, not being adorned with other materials, including weight of packing .....	1 00
1482	Trays and bottle seats, made of paper or cardboard, of all kinds, including weight of packing .....	1 00	1516	Cases of cardboard, of all kinds, for spectacles, including weight of packing .....	2 00
B			F		
1483	Scales, for weighing letters, including weight of packing .....	1 00	1517	Invoice forms, blank, with printed or lithographed headings or inscriptions, including weight of packing .....	1 00
1484	Bands, made of rubber, for papers, including weight of packing .....	1 50	1518	Labels, of paper, of all kinds, gross weight .....	0 50
1485	Bank notes (with special authorisation for the dispatch of same), gross weight .....	1 00	1519	Figures, busts, and bas-reliefs, of masked paper, cardboard, or stone-coloured cardboard, with or without foot made of other materials, including weight of packing .....	1 00
1486	Tickets, for railways, batteries, railways, and performances, including weight of packing .....	1 00	1520	Flowers of paper, mounted or unmounted, including weight of packing .....	1 00
1487	Bags, made of paper, for trade purposes in retail establishments, even containing advertisements, gross weight .....	0 20	1521	Filters, of paper, including weight of packing .....	1 50
1488	Bags, made of paper or cardboard, ordinary kind, without any adornment, for packing sweets and confectionery, including weight of packing .....	0 10	1522	Photographs on paper, glass, or china, with or without frames, including weight of packing .....	1 00
C			1523	Fumigants, of paper, including weight of packing .....	1 00
1489	Boxes, empty, made of cardboard, small, without adornments, put up or flat, for matches, cigarettes, maize, and other similar products, including weight of packing .....	0 25	G		
1490	Boxes, empty, of cardboard, put up or flat, without adornments or lining of silk, leather, or metal, including weight of packing .....	1 00	1524	Globes or figures of paper, aerostatic, of all kinds, including weight of packing .....	1 00
1491	Boxes, empty, of cardboard, put up or flat, also cases, with linings or adornments of silk, leather, or metal, including weight of packing .....	2 50	1525	Gum, liquid, for office use, with or without brushes, and agglutinative compositions, either liquid or paste, for other purposes, including weight of packing .....	0 80
1492	Boxes, lined, cartilages, small baskets, and figures made of paper or cardboard, fancy, for packing sweets or confectionery, including weight of packing .....	1 00	H		
1493	Boxes, lined, cartilages, small baskets, and figures made of paper or cardboard, fancy, lined or adorned with silk, leather, or metal, for packing sweets or confectionery, including weight of packing .....	2 50	1526	Rubbers, prepared, and imitations for erasing, including weight of packing .....	1 00
1494	Transfer papers, of all kinds, including weight of packing .....	1 00	I		
1495	Memorandum-books of cardboard, of all kinds, whether or not lined with waxed cloth, or cotton, or some other vegetable fabric, including weight of packing .....	0 50	1527	Sealing wax, fine, in bars or tablets, for office use, including weight of packing .....	1 00
1496	Cases, made of cardboard, or lined with waxed cloth, for the pocket, with or without fittings, including weight of packing .....	1 00	1528	Wax, ordinary, in cakes, for sealing bottles, and other purposes, including weight of packing .....	0 30
1497	Cases, made of cardboard, lined with waxed cloth, for documents, including weight of packing .....	0 50	1529	Pencil cases, of wood, bone, rubber, or ordinary metal, including weight of packing .....	2 00
1498	Cardboard, ordinary, in sheets, fitted or flat, of any thickness, gross weight .....	0 00	1530	Pencil cases and penholders, of gold, silver, or platinum, including weight of packing .....	30 00
1499	Cardboard, ordinary in sheets, fitted or flat, of any thickness, with one or both sides lined with paper, and coloured cardboard, gross weight .....	0 10	1531	Pencils, thick, for use by artisans, including weight of packing .....	0 75
1500	Cardboard, of a special brand, fitted and pastedboard, in sheets, including weight of packing .....	0 25	1532	Pencils of any colour, with or without eraser and point protector, or including weight of packing .....	1 00
1501	Cardboard for photographs, including those used for mounting photographs, covers for same, and all other articles of fine cardboard or paper for the same purpose, not otherwise specified, gross weight .....	0 25	1533	Letters of paper or cardboard, of all kinds, including weight of packing .....	1 00
1502	Cardboard for games, such as Lotto and other similar games, including weight of packing .....	1 00	1534	Books, small, for waiters, with or without printing, including weight of packing .....	0 50
1503	Clear cases made of cardboard, of all kinds and sizes, with or without metal fittings, including weight of packing .....	1 00	1535	Books, small, blank, with advertisements on each sheet, including weight of packing .....	0 30
1504	Chromographs and oleographs of all kinds, with or without frames, including weight of packing .....	1 00	1536	Books, of paper, for cigarettes, including weight of packing .....	0 50
1505	Copybooks for writing, drawing, and mathematics, with special rulings or specimens of writing or drawing for school use, gross weight .....	0 25	1537	Books, blank, ruled or not, of all kinds and sizes, bound in cardboard, leather, or percaline, even having metal clasps, including weight of packing .....	0 60
1506	Copybooks for writing and drawing, without specimens or special rulings, gross weight .....	0 50	1538	Books, printed, not otherwise specified, bound in cardboard, leather, or percaline, even having metal clasps, gross weight .....	0 10
			1539	Books, printed, of any kind, not otherwise specified, including weight of packing .....	0 05
			1540	Books, printed, bound in velvet, shell, ivory, tortoise-shell, rubber, wood, celluloid, metal, or similar material, with or without case, including weight of packing .....	3 00
			1541	Penwipers, of all kinds, for office use, including weight of packing .....	1 00
			M		
			1542	Handles, of wood, bone, or ordinary metal, for writing pens, including weight of packing .....	1 00
			1543	Handles, of tortoise shell, mother of pearl, rubber, white metal or aluminium, for writing pens, with or without case, including weight of packing .....	4 00
			1544	Fountain pens, with or without gold nib, including weight of packing .....	6 00
			1545	Holders of all kinds for blotting paper, including weight of packing .....	1 00
			1546	Frames of paper or cardboard, with or without printed or engraved matter, including weight of packing .....	1 00
			1547	Masks or face coverings of cardboard, of all kinds, including weight of packing .....	2 00
			1548	Leads for pencil cases, including weight of packing .....	2 00

bed. o.	Description.	Duty. Pes. c.	Sched. No.	Description.	Duty. Pes. c.
49	Moisteners of all kinds, for copying letters or for office use, including weight of packing ..... Kilo.	0 50	1596	Sharpeners of all kinds, for pencils, including weight of packing ..... Kilo.	1 00
50	Mouldings and other adornments of stone-coloured cardboard, for ceilings or walls, gross weight ..... Kilo.	0 10	1597	Serviettes and confetti, of paper, for card-table use, gross weight ..... Kilo.	0 25
	N		1598	Serviettes and handkerchiefs, of paper, even with advertisements, including weight of packing ..... Kilo.	0 50
51	Playing cards of all kinds, including weight of packing ..... Kilo.	2 00	1599	Envelopes, ordinary, of paper, for letters, although containing cloth, including weight of packing ..... Kilo.	0 50
	P		1600	Envelopes, of paper, for letters, although containing cloth, with monograms, names, printed matter, lithographed, or engraved, including weight of packing ..... Kilo.	1 00
52	Shades of paper, with or without adornments of other materials, including weight of packing ..... Kilo.	1 00	1601	Hats of stiff paper, with or without adornments, provided the latter do not consist of fine feathers or silk, including weight of packing ..... Kilo.	3 00
53	Paper of cotton or linen, of all kinds, not otherwise specified, not ruled and measuring more than 45 centimeters on the smaller side, gross weight ..... Kilo.	0 15		T	
54	White paper without glue and gloss, consisting principally of wood pulp made by machinery, for newspapers, gross weight (Note 21) ..... Kilo.	0 03	1602	Boards of cardboard or stiff paper, for chess and draughts, including weight of packing ..... Kilo.	1 00
55	Paper of printed newspapers, for wrapping purposes, gross weight ..... Kilo.	0 30	1603	Blocks with spines, for writing, including weight of packing ..... Kilo.	0 60
56	Paper of cotton or linen, of all kinds, not otherwise specified, cut in sheets measuring less than 45 cm. on the larger side, without lines, gross weight ..... Kilo.	0 20	1604	Wads, of cardboard, felt, or tow, for firearms, gross weight ..... Kilo.	0 50
57	Paper of all kinds, perforated, with or without drawings, including weight of packing ..... Kilo.	0 50	1605	Visiting cards, blank, of all kinds, including weight of packing ..... Kilo.	0 50
58	Paper of all kinds, ruled in any form, gross weight ..... Kilo.	0 30	1606	Cards, blank, with gilt edges or relief designs, including weight of packing (Note 22) ..... Kilo.	1 00
59	Paper for notes, of all kinds, ruled or not ruled, with or without envelopes, including weight of packing, Kilo.	0 50	1607	Visiting cards, with name or address lithographed, engraved, or printed, including weight of packing, Kilo.	2 00
60	Paper of all kinds, for letters, with monograms or head-lines printed, engraved, or lithographed, including weight of packing ..... Kilo.	1 00	1608	Concertation cards, with pictures, photographs, adornments of cloth, ribbons, or flowers, including weight of packing ..... Kilo.	4 00
61	Blotting paper, with or without advertisements, gross weight ..... Kilo.	0 05	1609	Cards for menus, baptisms, dancing programmes, and the attached pencils, including weight of packing, Kilo.	2 00
62	Paper of all kinds, coloured, for binding purposes, glossy or painted, and paper for flowers, gross weight ..... Kilo.	0 15	1610	Cards for menus and post cards, with advertisements or announcements, including weight of packing ..... Kilo.	0 30
63	Paper combined with cloth or silk, for tapestry, and transparent paper in sheets or rolls for decorating glass, including weight of packing ..... Kilo.	0 60	1611	Postcards of all kinds, with or without sketches or pictures, including weight of packing ..... Kilo.	1 00
64	Paper of all kinds, bronzed, gilt, silvered, or velvet finished, either wholly or partly, for tapestry, gross weight ..... Kilo.	0 40	1612	Postcards, with country views, including weight of packing ..... Kilo.	0 50
65	Paper of all kinds, for tapestry, not bronzed, gilt, silvered, or velvet finished, gross weight ..... Kilo.	0 20	1613	Tracing cloth, for engineers, including weight of packing ..... Kilo.	0 20
66	Paper of all kinds, gilt, silvered, or with a metallic gloss on the surface, plain or with designs, Kilo.	0 10	1614	Inks, liquid, of all kinds and colours, for writing, in glass or earthenware containers, gross weight ..... Kilo.	0 15
67	Wallpaper, with picture or landscape imitations, gross weight ..... Kilo.	0 50	1615	Indelible ink, for marking linen and stamps, including weight of packing ..... Kilo.	2 00
68	Paper of all kinds, in sheets or rolls, for cigarettes, gross weight ..... Kilo.	0 30	1616	Indian ink in small cakes, for drawing, including weight of packing ..... Kilo.	2 00
69	Paper of all kinds, waterproof or parchment treated, gross weight ..... Kilo.	0 10	1617	Writing ink, in paste or powder form, including weight of packing ..... Kilo.	1 00
70	Paper, coloured, not glazed, for printing and tubes, including weight of packing, gross weight ..... Kilo.	0 05	1618	Ordinary ink, in paste form, for marking purposes, gross weight ..... Kilo.	0 25
71	Paper, brown, except the kind used for filtering purposes, and fine brown or manilla packing paper, with or without advertisements, gross weight ..... Kilo.	0 05	1619	Black ink, for printing and lithography, gross weight ..... Kilo.	0 05
72	Paper, transparent, oiled, for tracing, including weight of packing ..... Kilo.	0 25	1620	Coloured ink, for printing or lithography, gross weight ..... Kilo.	0 25
73	Paper for polishing, or emery paper, gross weight ..... Kilo.	0 05	1621	Incandescents of glass or china, with or without parts of other materials, including weight of packing ..... Kilo.	0 50
74	Paper with pitched or tarred cloth, gross weight ..... Kilo.	0 05	1622	Large incandescents, with plate or frame of wood or iron, including weight of packing ..... Kilo.	1 00
75	Paper of the kind described as China paper, including paper for copying letters, gross weight ..... Kilo.	0 25	1623	Large incandescents with plate or frame of copper, brass, white metal, or aluminium, whether or not gilt, plated, or nickel-plated, including weight of packing ..... Kilo.	2 00
76	Paper, thin, imitation of China paper, of coloured nature, striped or printed, for wrappers, with or without advertisements, gross weight ..... Kilo.	0 15		V	
77	Carbon paper, for copying written matter, gross weight ..... Kilo.	0 50	1624	Eye protectors, of cardboard, japanned or lined with waxed cloth, including weight of packing ..... Kilo.	1 00
78	Paper for filtering, gross weight ..... Kilo.	0 20		SECTION XIII.	
79	Toilet paper, gross weight ..... Kilo.	0 10		WINES, LIQUORS AND FOODSTUFFS.	
80	Files, of cardboard, all kinds, with or without metal springs, including weight of packing ..... Kilo.	0 50		A	
81	Bindings of leather or percaline, of all kinds, for book covers, including weight of packing ..... Kilo.	0 25	1625	Olive oil, genuine, or imitation, gross weight ..... Kilo.	0 12
82	Percaleine for binding purposes, including weight of packing ..... Kilo.	0 20	1626	Spirits of all kinds, such as absinthe, dry aniseed, cognac, kirsch, gin, rum, whisky, comitico, and others, up to 20 degrees Beaume, in glass or earthenware containers of any capacity, gross weight ..... Kilo.	0 35
83	Slate pencils or crayons, for drawing, including weight of packing ..... Kilo.	0 20	1627	Spirits of all kinds, such as absinthe, dry aniseed, cognac, kirsch, gin, rum, whisky, comitico, and others, up to 20 degrees Beaume, in casks or demijohns, gross weight (Note 23) ..... Kilo.	0 65
84	Paper weights, of all kinds, including weight of packing ..... Kilo.	1 00	1628	Table waters, natural or artificial, gross weight ..... Kilo.	0 45
85	Slates of all kinds, of special shape for office use or bags, including weight of packing ..... Kilo.	0 75	1629	Benedict and green aniseed, ordinary, gross weight ..... Kilo.	0 15
86	Blackboards with wooden frames, including weight of packing ..... Kilo.	0 20	1630	Bitters and other aperient beverages, in bottles, gross weight ..... Kilo.	0 27
87	Flates of ordinary cardboard, for pastrycooks, gross weight ..... Kilo.	0 25	1631	Starch and fecula, of all kinds, gross weight ..... Kilo.	0 12
88	Nibs, of steel, all kinds, for writing purposes, including weight of packing ..... Kilo.	1 50	1632	Canary seed and hemp seed, gross weight ..... Kilo.	0 12
89	Pens with hair, for China writing, including weight of packing ..... Kilo.	2 00	1633	Oats, crushed or ground, gross weight ..... Kilo.	0 10
90	Crayon cases, pencil cases, and point protectors, of metal, including weight of packing ..... Kilo.	1 50	1634	Oats, deoatreated, gross weight ..... Kilo.	0 05
91	Chemical preparations for removing ink, including weight of packing ..... Kilo.	1 00	1635	Saffron, dry or in oil, including weight of packing ..... Kilo.	5 00
92	Cuffs, of paper, even if the main part is made of cloth, including weight of packing ..... Kilo.	0 75	1636	Sugar, refined, gross weight ..... Kilo.	0 20
	Q		1637	Sugar, not refined, of all kinds, gross weight ..... Kilo.	0 10
93	Sunshades, of paper, all kinds, including weight of packing ..... Kilo.	0 50	1638	Sugar, granulated, gross weight ..... Kilo.	0 20
	R		1639	Sugar, burnt or candy, for colouring wines, gross weight ..... Kilo.	0 20
94	Erasers of all kinds, for office use, including weight of packing ..... Kilo.	2 00		B	
95	Rulers of all kinds, with or without fittings or metal graduations, even if with advertisements for office use, including weight of packing ..... Kilo.	0 50	1640	Cod fish, dry, salt or smoked, gross weight ..... Kilo.	0 65
				C	
			1641	Cocoa in grains, gross weight ..... Kilo.	0 20
			1642	Cocoa in paste or in paste form, with or without sugar, including weight of packing ..... Kilo.	0 75
			1643	Cocoa, dry, gross weight ..... Kilo.	0 60
			1644	Cinnamon, including weight of packing ..... Kilo.	0 65
			1645	Red, smoked or soft, gross weight ..... Kilo.	0 65



## SECTION VIII.—WINE, LIQUORS AND FOODSTUFFS—continued.

Sched. No.	Description.	Duty. Pes. c.
1616	Barley, with husk and malted, gross weight.....kilo.	0 01
1617	Barley, pearl, or without husk, gross weight.....kilo.	0 05
1618	Bier, of all kinds, in glass or earthenware containers, gross weight.....kilo.	0 08
1619	Beer, of all kinds, in wooden barrels, gross weight (Note 23).....kilo.	0 15
1620	Clove and small clove, gross weight.....kilo.	0 15
1621	Clove and small clove, in powder, gross weight.....kilo.	0 20
1622	Cumin seed, gross weight.....kilo.	0 15
1623	Sweetfruits, lozenges, and dry sweets, gross weight.....kilo.	0 30
1624	Food conserves of meat, fish, shell-fish, or vegetables, not otherwise specified, in wooden containers, gross weight.....kilo.	0 15
1625	Food conserves of meat, fish, shell-fish, or vegetables, not otherwise specified, in containers other than wooden, gross weight.....kilo.	0 25
1626	American red pepper, dry, whole, of all kinds, gross weight.....kilo.	0 12
1627	American red pepper, in powder form, of all kinds, gross weight.....kilo.	0 20
1628	Chocolate of all kinds, not otherwise specified, including weight of packing.....kilo.	0 75
D		
1629	Sweets of all kinds, not otherwise specified.....kilo.	0 30
E		
1660	Pickles of all kinds, in wooden containers, gross weight.....kilo.	0 15
1661	Pickles of all kinds, in containers other than wooden, gross weight.....kilo.	0 25
1662	Extract of meat, except those for medicinal purposes, in any kind of packing, gross weight.....kilo.	0 25
F		
1663	Fruits in spirits or liquor, gross weight.....kilo.	0 10
1664	Fruits in syrups or their juice or sweetened, gross weight.....kilo.	0 30
1665	Fruits, dry, with hard peel or shells, such as hazel nuts, walnuts, chestnuts, almonds, and other similar fruits, gross weight.....kilo.	0 15
1666	Fruits, dry and deoiled, such as hazel nuts, walnuts, chestnuts, almonds, and other similar fruits, gross weight.....kilo.	0 30
1667	Fruits, dry and pressed, such as figs, raisins, prunes, dates, and other similar fruits, and the peel of edible fruits, gross weight.....kilo.	0 20
1668	Fresh fruit, of all kinds, gross weight.....kilo.	0 03
G		
1669	Biscuits of all kinds, sweet or otherwise, not otherwise specified, gross weight.....kilo.	0 20
1670	Biscuits, sea or pilot, gross weight.....kilo.	0 10
1671	Ginger ale, gross weight.....kilo.	0 08
H		
1672	Wheat flour of all kinds, gross weight.....kilo.	0 041
1673	Flour of oats, barley, maize, rice, beans, and rye, gross weight.....kilo.	0 10
J		
1674	Ham, smoked or salted, with the weight of the salt contained in the packing, gross weight.....kilo.	0 15
1675	Tinned ham, gross weight.....kilo.	0 25
1676	Syrups of all kinds, except those for medical purposes, gross weight.....kilo.	0 12
1677	Fruit juice of all kinds, natural or artificial, in any kind of packing, gross weight.....kilo.	0 20
L		
1678	Milk, condensed, gross weight.....kilo.	0 25
1679	Yeast, artificial or powder, for bakers, gross weight.....kilo.	0 10
1680	Liquors, sweet, alcoholic, of all kinds, such as anisette, comicalo, curacao, cocoa cream, chartreuse, benedictine, maraschino, peppermint, and others, in glass or earthenware containers, gross weight.....kilo.	0 27
M		
1681	"Maizena" or maize starch, gross weight.....kilo.	0 12
1682	Malt (germinated barley), roasted or raw, gross weight.....kilo.	0 01
1683	Lard of pigs, gross weight.....kilo.	0 05
1684	Butter cake, in any kind of packing.....kilo.	0 15
1685	Apples, pears, and dried orange peel, gross weight.....kilo.	0 15
1686	Margarine, or artificial butter, gross weight.....kilo.	0 08
1687	Tea, gross weight.....kilo.	0 03
1688	Brew honey, gross weight.....kilo.	0 20
1689	Mustard, powder, or prepared with condiments, gross weight.....kilo.	0 25
N		
1690	Nutmeg, whole, including weight of packing.....kilo.	0 75
1691	Nutmeg, in powder form, including weight of packing.....kilo.	1 00
O		
1692	Oysters, fresh, in shells, gross weight.....kilo.	0 05
P		
1693	Spice cakes and plum pudding, gross weight.....kilo.	0 15
1694	Flour pastes, such as vermacelli, thin pastes, macaroni, etc., for soups, gross weight.....kilo.	0 10

Sched. No.	Description.	Duty. Pes. c.
1695	Food pastes, animal or vegetable, not otherwise specified, gross weight.....kilo.	0 02
1696	Pastes made of cocount, cotton seed or linseed, for feeding animals, gross weight.....kilo.	0 02
1697	Fish, conserved, or in oil, in containers other than wooden, gross weight.....kilo.	0 00
1698	Fish, smoked, salt, seasoned with salt, or dry, in wooden containers, gross weight.....kilo.	0 10
1699	Powders used as food, such as those made of meat, flour, or compound fecula, with sugar, gelatine, milk, malt, diastase, or other substances, such as Nestle's milk, Mellin's food, Falliers' and Kufcke's phosphatine, etc., gross weight.....kilo.	0 20
1700	Pepper or red pepper in grains, gross weight.....kilo.	0 10
1701	Pepper in powder form, gross weight.....kilo.	0 20
Q		
1702	Cheese, of all kinds, gross weight.....kilo.	0 10
1703	Sago, tapioca, arrowroot, and Persian sago, gross weight.....kilo.	0 10
1704	Salt, ordinary, in blocks or grain, gross weight (Note 21).....kilo.	0 01
1705	Salt, refined, ground, in any kind of packing, for table use, gross weight.....kilo.	0 00
1706	Sauce of all kinds, in other than wooden containers, gross weight.....kilo.	0 20
1707	Sauce of all kinds, in wooden containers, gross weight.....kilo.	0 10
1708	Cider, sparkling beverage, gross weight.....kilo.	0 10
T		
1709	Ten of all kinds, in any kind of packing, gross weight.....kilo.	0 40
1710	Bacon, in wooden containers, including the salt used in the packing, gross weight.....kilo.	0 10
1711	Bacon in tins, gross weight.....kilo.	0 20
1712	Wheat, gross weight.....kilo.	0 00
V		
1713	Vinegar of all kinds, in wooden containers, gross weight.....kilo.	0 00
1714	Vinegar in glass or earthenware containers, gross weight.....kilo.	0 10
1715	Red wine in wooden containers, gross weight (Note 25).....kilo.	0 00
1716	Red wine in glass containers, gross weight.....kilo.	0 10
1717	Red table wine, sparkling, gross weight.....kilo.	0 00
1718	White and rich wines, such as sherry, muscatel, malmsey wine, malaga, port, Pedro Ximenez, and other similar wines, in glass bottles, gross weight.....kilo.	0 10
1719	White and rich wines, such as sherry, muscatel, malmsey wine, malaga, port, Pedro Ximenez, and other similar wines, in wooden containers, gross weight.....kilo.	0 30
1720	Sparkling wines, such as champagne and other similar wines, not otherwise specified, gross weight.....kilo.	0 20
1721	Vermouth wine, in bottles, and San Rafael Quinine, gross weight.....kilo.	0 20
1722	Vermouth wine in wooden containers, gross weight.....kilo.	0 30
Z		
1723	Sarsaparilla, a refreshing beverage, and other similar beverages, gross weight.....kilo.	0 10
SECTION XIV.		
VARIOUS ARTICLES.		
A		
1724	Fans, made of tortoise-shell, shell ivory, with or without lower part of other material, without cases.....each	1 00
1725	Fans with handles of horn, celluloid, or bone with lower part or front made of paper or texture of vegetable fibre, including weight of packing.....kilo.	2 00
1726	Fans with handles of horn, celluloid, or bone, with lower part or front of silk, leather, or feathers, including weight of packing.....kilo.	1 00
1727	Fans of straw or palm, including weight of packing.....kilo.	1 00
1728	Fans or ventilators, electric or belt driven, gross weight.....kilo.	0 50
1729	Glove fasteners with handles of tortoise-shell, shell, or ivory, including weight of packing.....kilo.	2 00
1730	Lubricating oils, ordinary, of animal or mineral origin, for lubricating machinery, carriage axles, etc., and solid greases, either animal, mineral, or vegetable, prepared or compound for lubricating purposes, gross weight.....kilo.	0 10
1731	Lubricating oils of fine quality, in bottles, for lubricating light machines, such as sewing machines, also watches, etc., gross weight.....kilo.	0 15
1732	Petroleum oil (Kerosene, naphtha) and gasoline, in any kind of ordinary containers, gross weight.....kilo.	0 05
1733	Acordons of all kinds, gross weight.....kilo.	0 10
1734	Ornaments made of rubber, or bone, with or without metal fittings, including weight of packing.....kilo.	2 00
1735	Ornaments made of tortoise-shell, shell, or ivory, including weight of packing.....kilo.	5 00
1736	Feather ornaments, with or without beads of glass, metal, or paste, including weight of packing.....kilo.	10 00
1737	Ornaments of metal dovers for the bed, including weight of packing.....kilo.	3 00
1738	Ornaments made of straw, including weight of packing.....kilo.	3 00
1739	Chessmen made of bone, celluloid, or composition, including weight of packing.....kilo.	2 00
1740	Chessmen made of mother-of-pearl or ivory, including weight of packing.....kilo.	8 00

ched. No.	Description.	Duty. Pes. c.	Sched. No.	Description.	Duty. Pes. c.
741	Starch, brilliant, or cream, for laundries, gross weight, . . . . .	0 20	1792	Pipes or mouthpieces of meerschaum, amber, or imitation, for smokers, with or without cases, including weight of packing . . . . .	8 00
742	Mortars, made of marble, gross weight, . . . . .	0 20			
743	Feather pillows and beds, including weight of packing . . . . .	2 00	1793	Pipes or mouthpieces of all kinds, not otherwise specified, with or without cases, including weight of packing . . . . .	4 00
744	Pillows and beds of wool, horsehair, or vegetable material, including weight of packing . . . . .	1 00	1794	Boots, half-boots, and overshoes of elastic rubber or rubber cloth, including weight of packing . . . . .	2 00
745	Perfumery essences, including weight of packing . . . . .	2 00	1795	Sets of buttons of all kinds, not otherwise specified, for shirts, except those made of fine metal or imitation, including weight of packing . . . . .	2 00
746	Pads of all kinds, for stamps, including weight of packing . . . . .	1 00	1796	Buttons of jet, mother-of-pearl, tortoise-shell, ivory or imitations of same, with or without metal, including weight of packing . . . . .	2 00
747	Rings of bone, horn, rubber, or paste, for serviettes, including weight of packing . . . . .	1 00	1797	Buttons of celluloid, vegetable ivory, rubber, bone, horn, or paste, with or without metal, for sewing on, including weight of packing . . . . .	0 75
748	Rings of ivory, mother-of-pearl, or tortoise-shell, for serviettes, including weight of packing . . . . .	5 00	1798	Brushes of all kinds, for use in shaving, including weight of packing . . . . .	2 00
749	Tar, resin or tar, gross weight of packing . . . . .	0 10	1799	Brushes of all kinds, for artisans, including weight of packing . . . . .	0 50
750	Gymnastic apparatus, not otherwise specified, gross weight, . . . . .	0 15	1800	Brushes of all kinds, not otherwise specified, including weight of packing . . . . .	0 60
751	Rubber articles for gymnastics, even if partly consisting of other materials, including weight of packing . . . . .	1 00			
752	Apparatus called "Aspirators," for cleaning rooms or furniture, gross weight . . . . .	0 20	C		
753	Apparatus for holding shaving materials, with or without case, except razors, including weight of packing, kilo, . . . . .	1 00	1801	Human hair and imitation of same, not manufactured, including weight of packing . . . . .	2 50
754	Apparatus of all systems for reproducing manuscripts, gross weight . . . . .	0 50	1802	Halters and reus, not otherwise specified, including weight of packing . . . . .	2 50
755	Telephone apparatus of all kinds, and spare parts, not otherwise specified, subject to the Government Regulations of June 15th, 1915, including weight of packing . . . . .	0 75	1803	Heels of any material, for machines, including weight of packing . . . . .	1 00
756	Photographic apparatus and accessories for same, not otherwise specified, such as cameras, kodaks with the respective cases or camera bags, frames, presses, tripods, etc., gross weight . . . . .	0 50	1804	Rope made of alder, hemp, and other vegetable fibre, of more than 32 and up to 150mm. circumference, gross weight . . . . .	0 10
1757	Frames for umbrellas and parasols, gross weight . . . . .	1 00	1805	Rope made of alder, hemp, and other vegetable fibre, above 150mm. circumference, gross weight . . . . .	0 05
1758	Harmonium organs of all kinds, including weight of packing . . . . .	1 00	1806	Caps of all kinds, not otherwise specified, with or without visors, including weight of packing . . . . .	3 00
1759	Harmoniums of all kinds, gross weight . . . . .	0 35	1807	Boxes, empty, made of tortoise-shell, mother-of-pearl, ivory, or imitation, even if having fittings of other material, including weight of packing . . . . .	5 00
1760	Harps of all kinds, including weight of packing . . . . .	1 00	1808	Boxes, empty, made of bone, rubber, or horn, with or without fittings of other material, including weight of packing . . . . .	1 00
1761	Alabaster or marble goods, not otherwise specified, including weight of packing . . . . .	0 30	1809	Music cases of all kinds, including weight of packing . . . . .	1 00
1762	Articles made of jet, amber, coral, or their imitations, not otherwise specified, including weight of packing . . . . .	2 00	1810	Boxes of paints or colours, with or without oil, of all kinds, and cases with pyrographic instruments, including weight of packing . . . . .	1 00
1763	Articles made of whalebone, not otherwise specified, including weight of packing . . . . .	1 00	1811	Shoe horns of all kinds, including weight of packing . . . . .	1 00
1764	Articles, not otherwise specified, made of rattan, osier, reeds, or straw, even if adorned with other materials, except fine metal, including weight of packing . . . . .	2 00	1812	Baskets and small baskets made of osier reeds or rush, of all kinds and shapes, without adornments of other material, including weight of packing . . . . .	1 00
1765	Articles made of snail and other shell, including weight of packing . . . . .	1 00	1813	Baskets and small baskets made of osier reeds or rush, of all kinds and shapes, with adornments of other material, including weight of packing . . . . .	1 50
1766	Articles made of tortoise-shell, mother-of-pearl, or ivory, not otherwise specified, including weight of packing . . . . .	5 00	1814	Travelling baskets with table or bath tents, including weight of packing . . . . .	1 00
1767	Articles made of bone, rubber, celluloid, horn, horse hair, and hard rubber, not otherwise specified, including weight of packing . . . . .	1 50	1815	Baskets or trunks made of cane or osier reeds, rough, for clothes or other purposes, including weight of packing . . . . .	0 25
1768	Articles made of paste, with wooden boards, imitation carved work, including weight of packing . . . . .	0 50	1816	Small baskets made of tortoise-shell, mother-of-pearl, ivory, or imitation, with or without adornments of other material, including weight of packing . . . . .	5 00
1769	Articles made of jasper or agate, not otherwise specified, with or without mountings or settings of ordinary metal, including weight of packing . . . . .	1 00	1817	Hampers of osier reeds or cane, rough, for fruit and other similar purposes, gross weight . . . . .	0 10
1770	Articles or manufactures of elastic rubber, not otherwise specified, including weight of packing . . . . .	2 00	1818	Thread, spangle, flat thread, and other articles of embroidery, of gilt silver or not gilt, including weight of packing . . . . .	10 00
1771	Articles or manufactures of human hair or imitation, even if adorned with metal or other material, including weight of packing . . . . .	10 00	1819	Fishing rods, with or without fittings, including weight of packing . . . . .	0 50
1772	Articles made of gypsum or stucco, not otherwise specified, gross weight . . . . .	0 20	1820	Mantles, hoods, coats, South American cloaks, made of waterproof material, rubber, or waxed cloth, with cotton or linen texture, including weight of packing . . . . .	1 50
1773	Articles made of cement or cement fibre, not otherwise specified, gross weight . . . . .	0 15	1821	Mantles, hoods, coats, South American cloaks, made of waterproof material in pure wool texture or mixture, including weight of packing . . . . .	2 50
1774	Asbestos, cleaned or washed, or with a chemical or mechanical preparation, gross weight . . . . .	0 15	1822	Mantles, hoods, coats, South American cloaks, made of waterproof material in pure silk texture or mixture, including weight of packing (Note 26) . . . . .	5 00
1775	Stands of rubber or osier, of all kinds, for bottles or dishes, including weight of packing . . . . .	1 00	1823	Cloaks and other articles of clothing, made of tarral or varnished cotton cloth, including weight of packing . . . . .	1 00
			1824	Inevanescent mantles, for lamps, including weight of packing . . . . .	5 00
1776	Beards of whalebone or imitation, including weight of packing . . . . .	0 75	1825	Carbons for electric light, gross weight . . . . .	0 02
1777	Varnish with oil or essence, gross weight . . . . .	0 20	1826	Cartridges, not filled, for guns, including weight of packing . . . . .	0 75
1778	Varnish with pigments, such as pink, enamel, etc., for similar preparations, gross weight . . . . .	0 25	1827	Table covers made of cotton oil cloth, including weight of packing . . . . .	1 00
1779	Tar varnish, for cardboard roofs and similar purposes, including weight of packing . . . . .	0 10	1828	Strainers made of horse hair, including weight of packing . . . . .	0 50
1780	Alcohol varnish, gross weight . . . . .	0 50	1829	Strainers made of silk texture, with frame or hoop, including weight of packing . . . . .	2 00
1781	Varnish with metallic powder, for gilding and bronzing, including amber varnish . . . . .	1 00	1830	Cement, Roman, ordinary and hydraulic lime, gross weight . . . . .	0 00 1/2
1782	Varnish or liquid or solid bitumen (blacking), for footwear and trimmings, gross weight . . . . .	0 20	1831	Brushes for teeth, finger nails, beard, powder, hair, clothes, table, hats, etc., mounted in wood, bone, or horn, including weight of packing . . . . .	1 50
1783	Sticks of all kinds, with handles of gold, silver, platinum, or white metal, including weight of packing . . . . .	6 00	1832	Brushes for teeth, finger nails, beard, powder, hair, clothes, table, hats, etc., with ivory, mother-of-pearl, tortoise-shell, or imitation, even having fittings of other material not being true metal, with or without cases, including weight of packing . . . . .	3 00
1784	Sticks of leather, rubber, whalebone or other similar material, not otherwise specified, with or without iron rods, including weight of packing . . . . .	3 00	1833	Wire brushes, of all kinds, for the hair, including weight of packing . . . . .	1 00
1785	Trunks or bags of materials not specified elsewhere, without including the fittings, including weight of packing . . . . .	0 75			
1786	Feather boxes, including weight of packing . . . . .	12 00			
1787	Key rings of tortoise-shell, ivory, or mother-of-pearl, including weight of packing . . . . .	2 00			
1788	Key rings of rubber, celluloid, or bone, including weight of packing . . . . .	1 00			
1789	Balls of rubber or composition, for billiards, including weight of packing . . . . .	2 00			
1790	Balls of ivory or imitation, for billiards, including weight of packing . . . . .	7 00			
1791	Bags or handbags of waxed cloth or other material, not otherwise specified, for school-children, including weight of packing . . . . .	0 50			

## SECTION XIV. VARIOUS ARTICLES—continued.

Sched. No.	Description.	Duty, Per. c.	Sched. No.	Description.	Duty, Per. c.
1854	Automatic brushes, for cleaning carpets, with or without handles, including weight of packing . . . . .	kilo. 0 50	1882	Sponges of all kinds, except those specified, including weight of packing . . . . .	kilo. 6 00
1855	Brushes made of root, wire, hair, or imitation, ordinary kind, for bristles, floors, footwear, and other similar purposes, including weight of packing . . . . .	kilo. 0 40	1883	Rubber sponges, including weight of packing . . . . .	kilo. 1 00
1856	Brushes of wire or wood, with hair or other material, for cleaning bottles, tubes, and fire arms, including weight of packing . . . . .	kilo. 0 75	1884	Statues, busts, figures, and demi-relief work of marble or alabaster, with or without pedestal of other materials, the net weight of which does not exceed 10 kilos, each, gross weight . . . . .	kilo. 0 30
1857	Bees wax, pure or mixed, white, brown, or virgin, gross weight . . . . .	kilo. 0 60	1885	Statues, busts, figures, and demi-relief work of marble or alabaster, with or without pedestal of other materials, the net weight of each exceeding 10 kilos, gross weight . . . . .	kilo. 0 20
1858	Wax, mineral or ceresine and paraffin, in cakes, gross weight . . . . .	kilo. 0 10	1886	Statues, busts, figures, and demi-relief work of marble or alabaster, with or without pedestal of other materials, the net weight of each exceeding 50 kilos, gross weight . . . . .	kilo. 0 05
1859	Vegetable wax, gross weight . . . . .	kilo. 0 30	1887	Stearine in cakes, gross weight . . . . .	kilo. 0 05
1860	Bres and vegetable wax, made into candles, gross weight . . . . .	kilo. 1 00	1888	Stearine prepared into candles, gross weight . . . . .	kilo. 0 18
1861	Mineral and paraffin wax, mixed or not mixed with stearine made into candles, gross weight . . . . .	kilo. 0 25	1889	Mats of hemp, jute, cocoon, or sisal, gross weight . . . . .	kilo. 0 20
1862	Wax, prepared, for shoemakers, including weight of packing . . . . .	kilo. 0 75	1890	Mats of Chinese rush or imitation, gross weight . . . . .	kilo. 0 25
1863	Wax, prepared, or caustic, for pavements, including weight of packing . . . . .	kilo. 0 25	1891	Stroscopes with or without views, including weight of packing . . . . .	kilo. 1 00
1864	Horse hair, or imitation, gross weight . . . . .	kilo. 0 05	1892	Thread or cloth, bands, including weight of packing . . . . .	kilo. 0 60
1865	Clear cases of rush or straw, rubber or paste, or any other material not mentioned in the tariff, including weight of packing . . . . .	kilo. 2 00	1893	Jewellery cases, lined with leather or silk, natural or artificial, including weight of packing . . . . .	kilo. 5 00
1866	Clear cases of white metal or aluminium, ivory, mother of pearl, tortoise-shell or imitation, including weight of packing . . . . .	kilo. 5 00	1894	Jewellery cases, lined with other materials, including weight of packing . . . . .	kilo. 5 00
1867	Clears, including weight of packing . . . . .	kilo. 4 00	1895	Cases of ivory or other material, for table or toilet use, with or without adornments of silk or metal, weight of each not to exceed 2 kilos, including weight of packing . . . . .	kilo. 2 50
1868	Cigarettes, in paper or straw, gross weight . . . . .	kilo. 4 00	1896	Cases of any material, not specified, for table and toilet use, with or without adornments of silk or metal, weight of each exceeding 2 kilos, including weight of packing . . . . .	kilo. 1 50
1869	Cements or mortars (compositions which have the property of spontaneous hardening) not otherwise specified are subject to the following duties:				
	a. If used for joining pieces of glass or china, such as diamond cement, estratone, and other similar materials, also cement for rubber articles, including weight of packing . . . . .	kilo. 0 75			
	b. If used for joining ordinary building stones, such as granite, marble, iron castings, and hydraulic cements, gross weight . . . . .	kilo. 0 15			
	c. Other kinds, such as glaziers' cement (putty), gross weight . . . . .	kilo. 0 12			
1870	Belts of all kinds, not otherwise specified, with or without buckles not made of gold or silver, including weight of packing . . . . .	kilo. 2 00			
1871	Trumpets (used by soldiers), including weight of packing . . . . .	kilo. 1 00			
1872	Chinese rockers, including weight of packing . . . . .	kilo. 0 10			
1873	Rubber cushions, including weight of packing . . . . .	kilo. 2 00			
1874	Gline, strong, for carpenters, gross weight . . . . .	kilo. 0 25			
1875	Fish glue, gelatine and grenetine, in tablets or thin sticks, including weight of packing . . . . .	kilo. 0 80			
1876	Rubber mattresses, including weight of packing . . . . .	kilo. 2 00			
1877	Coral, worked, polished, or cut into beads, including weight of packing . . . . .	kilo. 2 00			
1878	Cord made of hemp, jute, and other similar fibres, from 9 to 32mm. circumference, gross weight (Note 27) . . . . .	kilo. 0 30			
1879	Hemp ropes, jute ropes, or ropes made of other similar fibres, with rings or hooks, for beasts, including weight of packing . . . . .	kilo. 0 60			
1880	Ladies' work boxes of all kinds, with or without fittings, with or without fittings, including weight of packing . . . . .	kilo. 3 00			
1881	Ladies' work boxes of all kinds, with stands, with or without fittings, including weight of packing . . . . .	kilo. 1 50			
1882	Spoons, large or small, and forks, made of ivory, shell, tortoise-shell, and imitations of same, including weight of packing . . . . .	kilo. 5 00			
1883	Collars and ends of celluloid, even if lined with cloth, including weight of packing . . . . .	kilo. 2 00			
1884	Strines, wire-covered, for musical instruments, including weight of packing . . . . .	kilo. 2 00			
1885	Strands of hemp, gut, or tendons, for musical instruments, including weight of packing . . . . .	kilo. 4 00			
1886	Whips, with or without handles or adornments of ordinary metal, including weight of packing . . . . .	kilo. 2 50			
1887	Whips, with handles or adornments of gold, silver, or platinum, including weight of packing . . . . .	kilo. 5 00			
	D				
1888	Dice of all kinds, including weight of packing . . . . .	kilo. 8 00			
1889	Thumbles made of mother-of-pearl, ivory, and imitations of all kinds, including weight of packing . . . . .	kilo. 5 00			
1890	Aprons made of rubber or cloth, including weight of packing . . . . .	kilo. 2 00			
1891	Reeds made of ivory, mother-of-pearl, tortoise-shell, and their imitations, including weight of packing . . . . .	kilo. 5 00			
1892	Mounted diamonds, for glass cutting, including weight of packing . . . . .	kilo. 3 00			
1893	Teeth, artificial, of all kinds, not otherwise specified, including weight of packing . . . . .	kilo. 5 00			
	E				
1894	Elastic material of all kinds, for footwear, including weight of packing . . . . .	kilo. 1 00			
1895	Oil cloth for table coverings and other purposes, not otherwise specified, gross weight . . . . .	kilo. 0 50			
1896	Oil cloth, for floors, gross weight . . . . .	kilo. 0 20			
1897	Silver embroidery wire, gilt or not gilt, including weight of packing . . . . .	kilo. 10 00			
1898	Frames of all kinds and sizes, with or without handles . . . . .	kilo. 0 25			
1899	Essences or extracts for toilet purposes, in liquid weight of packing . . . . .	kilo. 1 50			
1900	Sperm, in cake form, gross weight . . . . .	kilo. 0 10			
1901	Sperm, prepared into candles, gross weight . . . . .	kilo. 0 60			
	F				
1897	Belts of all kinds, not specified, for the transmission of motor power, provided they are not part of a special machine, even if attached to pulleys and axles, gross weight . . . . .	kilo. 0 15			
1898	Lamps for carriages, gross weight . . . . .	kilo. 9 00			
1899	Lamps of all kinds, not otherwise specified, gross weight . . . . .	kilo. 0 50			
1900	Counters of ivory, mother of pearl, tortoise-shell or their imitations, for games, including weight of packing . . . . .	kilo. 5 00			
1901	Counters of horn, bone, celluloid, or paste, including weight of packing . . . . .	kilo. 1 00			
1902	Wax figures, with or without parts of other materials, including weight of packing . . . . .	kilo. 1 50			
1903	Figures of gypsum, paste, or composition, with or without pedestals of other materials, including weight of packing . . . . .	kilo. 1 00			
1904	Flutes of all kinds, with or without cases, including weight of packing . . . . .	kilo. 2 00			
1905	Artificial flowers of wax or silk, mounted or unmounted, including weight of packing . . . . .	kilo. 4 00			
1906	Artificial flowers of cloth which does not contain silk, mounted, including weight of packing . . . . .	kilo. 1 00			
1907	Artificial flowers of cloth which does not contain silk, not mounted, including weight of packing . . . . .	kilo. 2 00			
1908	Artificial flowers of silk cloth or containing natural or artificial silk, mounted, including weight of packing . . . . .	kilo. 8 00			
1909	Artificial flowers of silk cloth or containing natural or artificial silk, unmounted, including weight of packing . . . . .	kilo. 4 00			
1910	Photographs of all systems, and other apparatus for entertainment, such as magic lanterns, kaledoscopes, phenoscopes, or others, and their accessories, including weight of packing . . . . .	kilo. 1 00			
1911	Shapes or mountings of all kinds, for hats, including weight of packing . . . . .	kilo. 5 00			
1912	Wax matches, including weight of packing . . . . .	kilo. 0 25			
1913	Matches, shining, coloured, gross weight . . . . .	kilo. 0 40			
1914	Drawings of all kinds, not otherwise specified, gross weight . . . . .	kilo. 0 50			
1915	Fountains of marble, granite, or other material, for aerated water, such as the Arctic apparatus, including refrigerator, glass containers for syrup, taps and connecting tubes, fittings of white or yellow metal, lamp, statue, and fancy figures; 2 metal rocks for infusing and pouring out aerated waters, gross weight . . . . .	kilo. 0 25			
1916	Coverings or wrappers of straw or similar material for bottles, gross weight . . . . .	kilo. 0 02			
	G				
1917	Galloons, fringes, cord, tassels, and other articles of fancy trimmings made of silk, whether gilt or not, including weight of packing . . . . .	kilo. 12 00			
1918	Vases of all kinds, made of fruit peel, gross weight . . . . .	kilo. 0 40			
1919	Gloves of all kinds, for workmen, including weight of packing . . . . .	kilo. 1 00			
	H				
1920	Hooks or hooks, of celluloid, rubber, horn, or paste, for hair dressing, including weight of packing . . . . .	kilo. 2 00			
1921	Combs or basins of ivory, mother-of-pearl, tortoise-shell, or their imitations, for hair dressing, including weight of packing . . . . .	kilo. 5 00			
1922	L of ivory, mother-of-pearl, tortoise-shell or their imitations, including weight of packing . . . . .	kilo. 2 50			
1923	Rubber in sheets, for use in arts, including weight of packing . . . . .	kilo. 1 50			

Sched. No.	Description.	Duty, Pes. c.
1924	Rubber in strips, for billiard cushions, including weight of packing.....Kilo.	1 50
1925	Rubber and gutta-percha, prepared, for dentists, including weight of packing.....Kilo.	2 00
1926	Rubber in sheets, with or without inserted texture, for machinery, gross weight.....Kilo.	0 25
1927	Rubber for slings, including weight of packing.....Kilo.	2 00
I		
1928	Inedorous vessels of all kinds, gross weight.....Kilo.	0 10
1929	Musical instruments, of ordinary metal, of all kinds, not otherwise specified, and spare parts for same, including weight of packing or cases.....Kilo.	1 00
1930	Musical instruments, of wood, of all kinds, with or without parts of metal or other material, and spare parts for same, not otherwise specified, including weight of packing or cases.....Kilo.	2 00
1931	Instruments and scientific apparatus of all kinds, not otherwise specified, including weight of packing.....Kilo.	0 25
J		
1932	Sosp, ordinary, of resin, in any shape, for washing clothes and other similar purposes, also Sapolla, sand soap, argil soap, and coltar soap, for soaps, gross weight.....Kilo.	0 15
1933	Soap, ordinary, not containing resin, in bars, gross weight.....Kilo.	0 25
1934	Soap, ordinary, not containing resin, in cakes or pressed bars, not perfumed, gross weight.....Kilo.	0 40
1935	Soap, in powder form, perfumed or not, for toilet purposes, including weight of packing.....Kilo.	0 75
1936	Soap of all kinds, perfumed, for toilet purposes, including weight of packing.....Kilo.	1 00
1937	Stone soap, for toilets, including weight of packing.....Kilo.	0 50
1938	Rigging, made of aloe, hemp, and other vegetable fibres, gross weight.....Kilo.	0 20
1939	Jewels of gold or platinum, of any alloy, with pearls or precious stones, with weight of the paper or cotton wool in which they are wrapped.....Kilo.	200 00
1940	Jewels of silver, or silver and steel, of any alloy, with pearls and precious stones, with weight of the paper or cotton wool in which they are wrapped.....Kilo.	70 00
1941	Jewels of gold or platinum, of any alloy, without pearls or precious stones, with weight of paper and cotton wool in which they are wrapped.....Kilo.	80 00
1942	Jewels of silver, or silver and steel, of any alloy, without pearls or precious stones, with weight of paper or cotton wool in which they are wrapped.....Kilo.	15 00
1943	Toys of all kinds, including weight of packing.....Kilo.	1 00
1944	Automatic toys, with wire, steam, or electricity, including weight of packing.....Kilo.	2 00
1945	Constructional toys, composed of pieces of stone, cement, or wood, with or without iron parts, and the corresponding drawings, including weight of packing.....Kilo.	0 50
1946	Rush or bamboo, of straw or palm, for furniture and hats, gross weight.....Kilo.	0 10
L		
1947	Bricks of mosaic, for pavements, gross weight.....Kilo.	0 05
1948	Bricks of marble or alabaster, worked on one side, gross weight.....Kilo.	0 05
1949	Bricks for cleaning knives, gross weight.....Kilo.	0 05
1950	Sheets of tarred cardboard or stone-cardboard, flum-cement or slate, for roofs, gross weight.....Kilo.	0 01
1951	Small books of imitation gold or silver, for gilding, including weight of paper.....Kilo.	4 00
1952	Small books of gold or silver, for gilding, including weight of paper.....Kilo.	16 00
1953	Canvas, prepared, for painters, including weight of packing.....Kilo.	0 50
1954	Quill toothpicks, including weight of packing.....Kilo.	1 00
1955	Foot scrapers, of rubber, including weight of packing.....Kilo.	0 50
1956	Hops, gross weight.....Kilo.	0 15
M		
1957	Valises or wallets, of all kinds, for travelling purposes.....Kilo.	1 50
1958	Mantequins of all kinds, not otherwise specified, for dressmakers or showing clothing, with or without heads, gross weight.....Kilo.	0 25
1959	Hose of all kinds, for pumps and other purposes, gross weight.....Kilo.	0 25
1960	Marble in slabs, serrated, unpolished or in powder form, gross weight.....Kilo.	0 01
1961	Marble, polished, in slabs, for furniture and other purposes, gross weight.....Kilo.	0 10
1962	Marble, polished, in blocks, for built-ins or men-solers, gross weight.....Kilo.	0 05
1963	Marble, in flat pieces, for tables, not being part of a man-dium, gross weight.....Kilo.	0 50
1964	Length measures, of ivory, including weight of packing.....Kilo.	2 50
1965	Length measures, of waxed cloth, including weight of packing.....Kilo.	1 00
1966	Length measures, of wood, including weight of packing.....Kilo.	1 50
1967	Mouldings and other ornaments of cement or plaster-cement, for roofs or walls, gross weight.....Kilo.	0 05
1968	Gran-stones of all kinds, with or without which or mountings of other material, gross weight.....Kilo.	0 10
1969	Powder pulls of all kinds, including weight of packing.....Kilo.	1 00

Sched. No.	Description.	Duty, Pes. c.
1970	Dolls or dressed dolls, including weight of packing (Note 28).....Kilo.	1 50
1971	Dolls, undressed, including weight of packing.....Kilo.	1 00
1972	Dolls, celluloid, dressed or undressed, including weight of packing.....Kilo.	1 50
1973	Doll automata, with steam, or electricity, including weight of packing.....Kilo.	2 00
N		
1974	Lump black, bone black, or vegetable black, in powder form, gross weight.....Kilo.	0 05
O		
1975	Wafers, for billiard cues, including weight of packing.....Kilo.	2 00
1976	Others and natural earths, not otherwise specified, for painting, gross weight (Note 29).....Kilo.	0 05
1977	Eyeglasses of all kinds, not otherwise specified, including weight of packing.....Kilo.	2 00
1978	Organs of all kinds, including those with handles, and their accessories, gross weight.....Kilo.	0 35
1979	Gold worked into all kinds of articles, not otherwise specified, of any alloy, net weight.....Kilo.	50 00
P		
1980	Birds, dissected, for hat adornments, including weight of packing.....Kilo.	10 00
1981	Shades of all kinds, not otherwise specified, with or without metal fittings, including weight of packing.....Kilo.	1 00
1982	Timbres, including weight of packing.....Kilo.	1 50
1983	Cakes of borac alum, for the toilet, including weight of packing.....Kilo.	1 00
1984	Shippers of straw or Chinese rush, including weight of packing.....Kilo.	1 00
1985	Paste or powders for cleaning metals, including weight of packing.....Kilo.	0 75
1986	Paste or powders for dyeing, such as the so-called "Maypole," including weight of packing.....Kilo.	1 50
1987	Paste or composition for printing rollers or manograph, including weight of packing.....Kilo.	0 30
1988	Combs of shell, ivory, or in other-of-pearl, with or without adornments of other materials, not consisting of fine metal, including weight of packing.....Kilo.	5 00
1989	Combs of celluloid, rubber, horn, bone, or composition, without adornments of other materials, including weight of packing.....Kilo.	1 00
1990	Combs of celluloid, rubber, horn, bone, or composition, with adornments of other materials not consisting of fine metal, including weight of packing.....Kilo.	2 00
1991	Films, sensitized, of all kinds, and sensitized photographic paper of all kinds, including weight of packing.....Kilo.	0 50
1992	Films, printed, new or used, for cinematographs, including weight of packing.....Kilo.	1 50
1993	Hair, goat, camel, deer, dog, seal, and fox, not including weight of packing.....Kilo.	0 10
1994	Hair, beaver, alpacas, rabbit, hare, alpaca, angora, roach, and of other similar animals, including weight of packing.....Kilo.	0 50
1995	Perfumers or perfume pulverizers, or pulverizers of other liquids, not otherwise specified, of any system or material, including weight of packing.....Kilo.	3 00
1996	Perfumery of all kinds, not otherwise specified, including weight of packing.....Kilo.	1 00
1997	Perfumery of all kinds, in cases, boxes, or fancy boxes, including weight of packing.....Kilo.	3 00
1998	Mats, of linery, gross weight.....Kilo.	0 10
1999	Mats, fine, gross weight.....Kilo.	0 20
2000	Urch, prepared, for musical instruments, including weight of packing.....Kilo.	1 00
2001	Pianos and pianolas, of all kinds and sizes, mounted or unmounted, with or without crank or string, in single or spare parts, gross weight.....Kilo.	0 55
2002	Sparkling stones, gross weight.....Kilo.	0 05
2003	Lithographic stones, gross weight.....Kilo.	0 05
2004	Prints, of all kinds, in whole or in part, for form, gross weight.....Kilo.	0 05
2005	Stones for grinding razors, including weight of packing.....Kilo.	0 30
2006	Precious stones and fine pearls, not mounted, including the weight of paper and cotton wool in which they are wrapped.....Kilo.	200 00
2007	Parts of watches, single or spare, including weight of packing.....Kilo.	2 00
2008	Piles, gauze, of any system or material, and single parts, without the rills or with for working, gross weight.....Kilo.	0 10
2009	Iron or pencils, of all kinds and sizes, including weight of packing.....Kilo.	1 00
2010	Brushes of all kinds, of all kinds and sizes, measuring up to 30 cm. in circumference of the handle, including weight of packing.....Kilo.	2 00
2011	Paints in powder form, with net die basis, not otherwise specified, gross weight (Note 30).....Kilo.	0 15
2012	Paints, of linery, in any gross weight.....Kilo.	0 12
2013	Paints, ordinary, prepared with some drying substance, such as egg and rubber, gross weight.....Kilo.	0 25
2014	Time paints, with or without oil, prepared in small cakes, tubes, or other metal containers, for artists, ventilation or imitation, and coloured types, of all kinds, including weight of packing.....Kilo.	1 00
2015	Paints in tin, glass, or other material, in oil or wood, including weight of packing.....Kilo.	1 00
2016	Slates for billiard tables, gross weight.....Kilo.	0 15

## SECTION XIV.—VARIOUS ARTICLES continued.

Sched. No.	Description.	Duty, Per. c.
2017	Plants, natural or artificial, for flower-pots and vases, including weight of packing included, ..... Kilo.	1 50
2018	Silver, worked into all kinds of articles, of any alloy, not otherwise specified, including weight of paper and cotton wool wrappers, ..... Kilo.	10 00
2019	Feathers and down, for pillows, including weight of packing, ..... Kilo.	2 00
2020	Pens of gold or silver, for writing, including weight of packing, ..... Kilo.	30 00
2021	Feathers of all kinds, for ornaments, including weight of packing, ..... Kilo.	10 00
2022	Feather dusters of all kinds, and spare parts, including weight of packing, ..... Kilo.	1 00
2023	Toilet powders, with or without puffs, including weight of packing, ..... Kilo.	3 00
2024	Essence of rose powder, with or without perfume, including weight of packing, ..... Kilo.	2 00
2025	Powders, for bronzing, gilding, or silvering, even if prepared with varnish, including weight of packing, ..... Kilo.	1 00
2026	Parfume containers of materials not otherwise specified, including weight of packing, ..... Kilo.	1 00
2027	Perfume containers, ball-shaped, of tin, or lead, including weight of packing, ..... Kilo.	0 50
2028	Purses of ivory, mother of pearl, or tortoise-shell, including weight of packing, ..... Kilo.	5 00
2029	Purses of bone, celluloid, horn, or composition, including weight of packing, ..... Kilo.	2 00
2030	Clothes and wigs for dolls, weight of packing included, ..... Kilo.	5 00
2031	Antiques, imitation, not otherwise specified, even if made of aluminium, weight of packing included, ..... Kilo.	5 00
2032	Metal polishers, of leather, felt, of any shape, weight of packing included, ..... Kilo.	0 60
2033	Blades of gold, of platinum, and of alloy, for sticks and umbrellas, weight of packing included, ..... Kilo.	50 00
R		
2034	Snuff, weight of packing included, ..... Kilo.	5 00
2035	Watches, gold, or gold plated, of any alloy, with or without precious stones, for pockets, even repeating watches, ..... each	11 00
2036	Watches, gold, or gold plated, of any alloy, with or without precious stones, for pockets, not being repeating watches, ..... each	7 00
2037	Watches, silver, of any alloy, for pockets, even repeating watches, ..... each	5 00
2038	Watches, silver, of any alloy, for pockets, not being repeating watches, ..... each	5 00
2039	Clocks, table, even repeating, in case, weight of packing included, ..... Kilo.	2 00
2040	Clocks, all kinds, not specified, table or wall clocks, weight of packing included (Note 221), ..... Kilo.	1 60
2041	Furings, horsehair, with or without comb, for hair-dressing, including weight of packing, ..... Kilo.	2 50
2042	Rosaries, all kinds, not specified, without ornaments of gold, silver or platinum, weight of packing included, ..... Kilo.	2 00
2043	Rosaries, all kinds, with setting or ornaments of gold, silver or platinum, weight of packing included, ..... Kilo.	12 00
S		
2044	Suits, with perfume, weight of packing included, ..... Kilo.	1 00
2045	Satchels, rubber or cork, weight of packing included, ..... Kilo.	0 60
2046	Talloe, raw or melted, gross weight, ..... Kilo.	0 01
2047	Linnings for umbrellas, rubber, lined with cotton cloth, or linen cloth, weight of packing included, ..... Kilo.	2 00
2048	Lining, for umbrellas, rubber, lined with silk cloth or containing natural or artificial silk, weight of packing included, ..... Kilo.	1 00
2049	Hats, straw and imitations, all kinds and sizes, without ornaments, weight of packing included, ..... Kilo.	5 00
2050	Hats, rush or Panama, containing in the texture up to 8 threads per centimetre, measured on sides of crown, ..... each	1 00
2051	Hats, rush or Panama, the texture exceeding 8 threads per centimetre, measured on sides of crown, ..... each	2 00
2052	Hats, all kinds and sizes, not specified, with ornaments, weight of packing included, ..... Kilo.	10 00
2053	Hats, cork, with cotton, linen, or wooden lining, also waterproof lining, weight of packing included, ..... Kilo.	3 00
2054	Hats, palm or nut, weight of packing included, ..... Kilo.	0 50
T		
2055	Tobacco, leaf and sifted, gross weight, ..... Kilo.	1 20
2056	Tobacco, prepared, for chewing and for pipe, weight of packing included, ..... Kilo.	1 00
2057	Tobacco-pouches, rubber, weight of packing included, ..... Kilo.	3 00
2058	Heels, rubber, weight of packing included, ..... Kilo.	1 00
2059	Drum, musical instruments, weight of packing included, ..... Kilo.	1 00
2060	Stoppers, for bottles, gutta-percha, or other similar material, weight of packing included, ..... Kilo.	1 00
2061	Cardboards, palm, mother of pearl or tortoise-shell, with or without wax, weight of packing included, ..... Kilo.	5 00
2062	Cardboards, bone, ivory, celluloid or composition, weight of packing included, ..... Kilo.	2 00
2063	Keys (planchettes), copy or imitation, weight of packing included, ..... Kilo.	5 00
2064	Cloth, ordinary, table or wall, for packing, gross weight, ..... Kilo.	0 60
2065	Waterproof cloth, all kinds, not specified, weight of packing included, ..... Kilo.	1 00
2066	Cloth or strip, insulating, used for electricity, weight of packing included, ..... Kilo.	0 20
2067	Cloth, horse hair, pure or mixed, gross weight, ..... Kilo.	0 80

Sched. No.	Description.	Duty, Per. c.
2068	Cloth, painted, for flowers, weight of packing included, ..... Kilo.	1 00
2069	Tents, camping, all kinds, with or without tackle, gross weight, ..... Kilo.	0 10
2070	Types, hair, weight of packing included, ..... Kilo.	2 00
2071	Types or letters, and rubber stamps with or without handles of other materials, with or without box, weight of packing included, ..... Kilo.	1 50
2072	Billiard chalk, weight of packing included, ..... Kilo.	0 50
2073	Transparencies of painted cloth, weight of packing included, ..... Kilo.	0 60
2074	Plating (straw), or imitations, all kinds, for hats, weight of packing included, ..... Kilo.	3 00
2075	Tricofore, Barry's, and oriental tonic, and imitations and similar products, weight of packing included, ..... Kilo.	0 75
U		
2076	Grease or composition for machinery beltting, weight of packing included, ..... Kilo.	0 20
V		
2077	Vaseline, prepared for toilet, or vaseline pomade, weight of packing included, ..... Kilo.	1 00
2078	Candles, tallow, gross weight, ..... Kilo.	0 10
2079	Candles, all kinds and shapes, gross weight, ..... Kilo.	0 30
2080	Wafers, small, or harmonicas, all kinds, gross weight, ..... Kilo.	0 60
2081	Vinyls, scented, for toilet, weight of packing included, ..... Kilo.	1 00
2082	Visors, celluloid or other materials, not specified, weight of packing included, ..... Kilo.	2 00
Y		
2083	Plaster, ordinary, for buildings, gross weight, ..... Kilo.	0 02
2084	Flinder, for smokers, weight of packing included, ..... Kilo.	1 30
Z		
2085	Shoes, rubber or elastic, of all kinds, weight of packing included, ..... Kilo.	2 00

## SECTION XV.

## MEDICINES, CHEMICALS AND DISPENSING CHEMISTS' SUPPLIES.—PART FIRST.

NOTE.—The weight "including packing" of Medicinal Specimens mentioned in this Section, shall be ascertained by weighing all flasks, bottles, boxes, small cardboard boxes, china or wooden containers, etc., together with special wrappers only.		
2086	Oils, fixed, vegetable and animal, not otherwise specified, ..... Kilo.	0 08
2087	Oils, cod liver, crocodile, emulsified, with hypophosphites, iodine, quinine or other medicinal substances, gross weight, ..... Kilo.	0 12
2088	Oils, medicinal, compounded, such as camphorated oil, poplar's almond oil, cade oil, harshtorn oil and extract, phenic oil, phosphorated oil, pyrogenous bud oil, and all other sundry compounded oils, not otherwise designated, including weight of packing, ..... Kilo.	0 20
2089	Oils, cotton and sponge, net weight, ..... Kilo.	2 00
2090	Oils, concrete (butters), nutmeg and cocoa, net weight, ..... Kilo.	1 00
2091	Oils, volatile or essential. (See Essences.)	
2092	Oils, acetic (Valmet Christ) and chalmers, any description, gross weight, ..... Kilo.	0 25
2093	Acetate of aldehydes, also solutions and compounds thereof, not otherwise designated, net weight, ..... Kilo.	1 00
2094	Acetates of alumina, ammonia, lime, potash, soda and zinc, either solid or in solution form, and aceto-tartrate of aluminium ("Alsol"), net weight, ..... Kilo.	0 75
2095	Acetates of copper, iron and lead, either solid or in solution form, net weight, ..... Kilo.	0 25
2096	Acetates, net weight, ..... Kilo.	0 30
2097	Acetic acid, pure or impure, whatever be the degree of concentration, also the acid, net weight, ..... Kilo.	0 40
2098	Acids, benzoic, camphoric, camphoric, cyanhydric (diluted), cleyanous, gallic, malic, pyrogallic, salicylic, succinic, tannic, uric, valerianic, and salts, compounds (elementary, and by-products thereof, or of similar nature, not otherwise designated, net weight, ..... Kilo.	4 00
2099	Acids, amylic, butyric, chromic, lactic and sulphuric, net weight, ..... Kilo.	3 00
2100	Acids, boric, nitric, phenic, crystallized or liquid, and tartaric, and salts or by-products thereof, not otherwise designated, except those of phenic acid, net weight, ..... Kilo.	0 50
2101	Acids, cyroplonic (cyanhydric), emulphoric, salicylic, phyllic, citric, malic, modern and santonin (santonine), and salts thereof, such as emulphoric of ammonia and santonin of soda, net weight, ..... Kilo.	0 01
2102	Acids, organic, not otherwise designated, net weight, ..... Kilo.	1 00
2103	Acids, chloroacetic, thioacetic, phosphoric, hydrofluoric, hypophosphoric, metaphoric, nitric, hydrosulphuric, and sulphuric, and sundry mineral acids, in commercial quantity, not otherwise designated, anhydrous or in solution form, whatever be the degree of concentration, in common packing, gross weight, ..... Kilo.	0 05
2104	Acids, as per above schedule number, purified for medicinal purposes, to be used as reactives or other similar objects, including weight of packing, ..... Kilo.	0 50
2105	Cell-nuts of Aleppo or the Levant, and dividivi, net weight, ..... Kilo.	0 30
2106	Peroxide of hydrogen, either pure or diluted, even if packed as a specific for use as hair-dye, including weight of packing, ..... Kilo.	0 65

Sched. No.	Description.	Duty. Pes. c.	Sched. No.	Description.	Duty. Pes. c.
2107	Distilled waters for orange blossom hydrolates, also rose or other flowers, leaves, roots, wood, seeds, peels, bark, odoriferous fruit and balsams, except those otherwise specified, gross weight.....	0 20	2148	Scales, Roberval's ("granatory"), with wooden case and wooden or marble platform, with weights and fittings.....	3 00
2108	Waters, medicinal, official, ex officio, and other perfumery waters and those otherwise specified, including weight of packing.....	0 75	2149	Scales or "granatory" scales, with bronze or brass pillar, with weights an 1 lbittins,.....	1 50
2109	Waters, mineral, medicinal, natural or artificial, gross weight.....	0 05	2150	Scales or "granatory" scales, small size, without pillar, with or without weights and fittings.....	0 50
2110	Albumen, dried, albuminates and albuminous preparations, also iodined descriptions, including weight of packing.....	1 00	2151	Balsam, of copaiba, copalibates, and Canada balsam, net weight.....	1 00
2111	Alkalis, artificial, from potash, soda, and other salts, such as aniline, quinocoline, tobulidine, leptine, coliline, cryptidine, piperidine and others not designated, net weight.....	2 00	2152	Balsam, storax, Mecca (Balsam of Gilead), Peru or black, Tolu or white, and sundry other natural balsams, not otherwise designated, and Marine Pine Salve, net weight.....	0 50
2112	Alkaloids and glucosides, of vegetable or animal origin, not otherwise designated, also salts and by-products thereof, net weight.....	0 02	2153	Balsams, medicinal, official, Communal-lator, Horaventi, narcotic or tranquil, (Opio-Iodo-chi's, Pelletier's, etc., including weight of packing.....	0 70
2113	Camphor, natural or artificial (turpentine essence camphor), net weight.....	0 40	2154	Baths, photographic, for developing, toning, etc. (See Developers).....	
2114	Camphors, essential oils, or steatopneum products, such as anisol, apiol, eucalyptol, euzenol, menthol, crystallized, or in form of cones, thymol, and other similar substances, also compounds and by-products thereof, not otherwise designated, net weight.....	0 00	2155	Baths, medicinal and mineral (compositions to prepare the same), not otherwise specified, including weight of packing.....	0 80
2115	Alcohol, absolute and commercial.....	1 60	2156	Baths, metallic, for galvanizing purposes, also liquid or solid compositions for bronzing, brass-plating, polishing, gilding, nickel-plating, silver-plating, etc., net weight, including weight of packing.....	1 00
2116	Alcohols, allylic, amyllic, butyric, caprylic, cetyllic, methylic and propylic.....	0 40	2157	Gold-beater's-skin, rubber-coated or not, in sheet form, including weight of packing.....	18 00
2117	Alcoholates. (See Finctures).....		2158	Varnish, for touching-up or other photographic purposes, not otherwise specified, including weight of packing.....	2 00
2118	Alloys, gold or platinum amalgamates, such as solders used for dentistry, net weight.....	0 10	2159	Benzine, toluen, and similar descriptions, whatever be the name of packing, gross weight.....	0 30
2119	Alloys or amalgamates of cadmium, silver or other metals, except those containing gold or platinum, net weight.....	5 00	2160	Borates of ammonia, lime, strontia, iron, lead, magnesia and soda, net weight.....	3 00
2120	Cotton wool, absorbent or sterilized, gross weight.....	0 20	2161	Bicarbonate of soda, crystallized or in powder form, gross weight.....	0 10
2121	Cotton wool, impregnated in medicinal substances, gross weight.....	0 30	2162	Bismuth, metallic, net weight.....	0 50
2122	Almonds, bitter or sweet, in paste or powder form, including weight of packing.....	0 50	2163	Bitartrate of potash, purified, for medicinal purposes (cream of tartar), gross weight.....	0 25
2123	Musk, from Tonkin, with or without bladder, and grey amber, net weight.....	0 05	2164	Bitartrate of potash, crude (crude tartar), gross weight.....	0 10
2124	Musk, from cotton, in original tin and with artificial musk, net weight.....	0 02	2165	Biscuits, wafers and bread for medicinal purposes, gross weight.....	0 30
2125	Aloes or aloes extracts, net weight.....	1 00	2166	Beet root extracts, liquid, and other similar articles, gross weight.....	0 25
2126	Tar prepared in medicinal solution, including weight of packing.....	0 30	2167	Borates of ammonia and soda (borax), net weight.....	0 20
2127	Aluminium, in powder, and magnesium in tape, shavings or powder form, including weight of packing.....	1 00	2168	Chests, medicine, also allopathic, homoeopathic and homoeopathic cases, with or without medicines, including weight of packing.....	2 50
2128	Ammonia, liquid solution, and ammonia in chemical combination, not otherwise specified, except impure salts of ammonia for fertilizing purposes, net weight.....	0 45	2169	Trusses, of any description and size, including weight of packing.....	2 00
2129	Anilines, medicinal, such as Merck's Eryoctanin, in powder or crayon form, and methylene blue, including weight of packing.....	2 50	2170	Vitch, liquid or black, of vegetable origin, for medicinal purposes, yellow wax (vulgo adhesive wax), and Burgundy patch, net weight.....	0 10
2130	Baby comforters (teething rings), bone, wooden or other materials, including weight of packing.....	3 00	2171	Bromides, camphor and ethyl, hydrated bromal, bromaline, brometone, bromoform, bromoquinol, bromural, and organic compounds of bromine, not otherwise designated, net weight.....	4 00
2131	Antimonial, as follows—golden sulphur of antimony (pentasulphur), diaphoretic antimony, oxychloride of antimony (Algaroth powders), oxysulphur of antimony (mineral kermes), and double tartarate of antimony and potassium (tartar emetic), net weight.....	2 00	2172	Bromides of ammonium, calcium, strontium, iron, potassium, sodium and zinc, net weight.....	2 00
2132	Inhalo, solid or in solution form, gross weight.....	0 25	2173	Bougies, urethral, including weight of packing.....	4 00
2133	Aromatics, medicinal for domestic use, not otherwise designated, such as shower baths, apparatus for purifying the air in houses, including those comprising a lamp, such as formaldehyde generators, and compositions in cylinders and other forms for the instantaneous production of formaldehyde, including weight of packing.....	0 50	2174	Butyrates of ammonia, baryta, lime, strontia, iron, lead, potash, soda and zinc, net weight.....	1 50
2134	Arsenicals, or arsenic compounds, for use in various industries or agriculture, such as poisonous arsenicals, to preserve hides and skins, arsenical soap to preserve stuffed birds, gross weight.....	0 10	2175	Catechu drops, to chew, or catechu grains, in form of tablets or pills, coated, Sen-sen, or similar chewing gums, including weight of packing.....	1 50
2135	Arsenic, metallic or black, mineral chemical compounds of arsenic, such as arsenical acid, arsenates and official arsenical preparations, not otherwise specified, net weight.....	1 00	2176	Caecolates, potash, soda or others, also organic compounds of arsenic, not otherwise designated.....	3 00
2136	Astringent of superior quality (lump or sheet form), for varnishes, net weight.....	0 20	2177	Boxes or chests of reagents for chemical laboratories, also bacteriologic, pharmaceutical and metallurgic purposes. (See Glassware, Schedule No. 2412.).....	
2137	Azotates. (See Nitrates).....		2178	Boxes, cardboard or wood, without lining or varnish, for the dispatch of pills, papers, etc., in dispensing chemists' shops, including weight of packing.....	0 25
2138	Sugar of milk, crystallized or in powder form, net weight.....	0 80	2179	Boxes, cardboard or wooden, with varnish, paper lining or other adornments, for dispensing chemists' shops, with or without blank labels, including weight of packing.....	0 50
2139	Sugars, not otherwise designated, such as grape or glucose, also levulose sugars, gross weight.....	0 15	2180	Cantillaries (Spanish flies), whole or in powder form, net weight.....	3 00
2140	Sugars, medicinal (i.e., medicaments with base of sugar), such as saccharolates, sacchararists, saccharates, and granulated medicines with sugar, not otherwise designated, including weight of packing.....	1 00	2181	Capsules or pearls, gelatinous, hollow (empty), including weight of packing.....	5 00
2141	Sulphur, manufactured, in wick and taper form, etc., for disinfecting purposes, including weight of packing.....	0 20	2182	Capsules and gelatinous pearls or wafers, containing medicinal substances, either liquid or solid, and pills, balls, dragees (except Santonino dragees), and granules or globules (except desimetric and homoeopathic), whatever be the container, including weight of packing.....	3 50
2142	Sulphur, in sticks or purified, gross weight.....	0 05	2183	Capsules or folding paper caps (vulgo cowl) for bottles or flasks, with or without address or printed label, and chamois leather, parchment or other lining discs, for sealing bottles and phials, including weight of packing.....	0 75
2143	Sulphur, precipitate (milk of sulphur), net weight.....	0 30	2184	Capsules of aluminium, copper, iron (tinned or enameled) for chemical or pharmaceutical uses, with or without heating apparatus, Bain-Marie or steam bath, including weight of packing.....	0 25
2144	Sulphur, sublimate or flowers of sulphur and sulphur in powder form, net weight.....	0 15	2185	Carbolium astringents and other similar astringent preparations, gross weight.....	0 05
2145	Sulphur, in chemical combination, not otherwise designated, net weight.....	0 40	2186	Carbon, animal, in grain or powder form, gross weight.....	0 10
2146	Scales, Roberval's (small size, so-called "granatory scales"), to weigh per gramme and centigramme, as used by dispensing chemists, with marble, crystal or porcelain case, with weights and fittings, also precision scales.....	5 00	2187	Carbon, vegetable, medicinal, granulated or in powder form, and sponge carbon (vacuined sponge), including weight of packing.....	0 50
2147	Scales, Roberval's, small size, so-called "granatory scales"), to weigh per gramme and centigramme, as used by dispensing chemists, with marble, crystal or porcelain case, with weights and fittings, also precision scales.....	5 00	2188	Carbonate of lime or in any chalk stone, not purified, and impure carbonate of soda (soda ash), gross weight.....	0 05

## SECTION XV. MEDICINES, CHEMICALS AND DISPENSING CHEMISTS' SUPPLIES (PART FIRST)—continued.

Sched. No.	Description.	Duty, Pes. c.	Sched. No.	Description.	Duty, Pes. c.
2189	Carbonate of lime, precipitate or washed, for medicinal purposes, and carbonate of lime of animal origin, such as eggshell, red coral and cranial powders, net weight.....	0 00	2229	Essences, artificial fruit, such as coral, peach, raspberry, strawberry, peartree, orange (brandy essence), spirit or extracts of almond (orange), rose, vanilla, and other similar ones; extracts of ginger or other edible substances, for the purpose of preparing aerated waters or for culinary uses, and sparkling extracts and compositions for similar purposes, including weight of packing.....	0 40
2190	Carbonate of magnesium, in powder or paper-wrapped cakes, gross weight.....	0 25	2230	Essences of lavender, chamomile, orange (brandy essence), cassia, nutmeg, cayenne, cedar, cedar, cylander, citronella, clover, eucalypt, fennel, eucalyptus, hyssop, jasmine, spirit of jessamine, juniper, lemon, ligustrum, myrran, orange, nutmeg, orris, rosemary, rue, saffron, sage, agar tree, wild thyme, tansy, white or red thyme, net weight.....	1 75
2191	Carbon, sulphur and tetrachloride of carbon, gross weight.....	0 10	2231	Esseques of orange blossom, Kananga, orris, patchouli, ylang-ylang, and legitimate rose (attar of roses), net weight.....	3 25
2192	Carbide of calcium and carbide of calcium (carborundum), including weight of package.....	0 05	2232	Essences or essential oils, not otherwise designated, net weight.....	10 00
2193	Carmine of Florence (cachoume) and indigo and other carmines, net weight.....	10 00	2233	Essences mixed, or mixtures of various essences for the preparation of Florida, Florida, Florida, Florida, Kananga or other similar waters, net weight.....	4 00
2194	Setchels containing medicines in phials or packet medicine or reactive antils, including weight of packing.....	3 00	2234	Essences in diminutive phials, such as those originating from China, with mint essence or others, including weight of packing.....	6 00
2195	Castors, whole or in powder form, and civet in paste or powder form, net weight.....	8 00	2235	Essence of turpentine or spirits of turpentine, gross weight.....	1 00
2196	Caustics, liquid or solid, such as Vienna Caustic, except those which are shipped as specialties, including weight of packing.....	3 00	2236	Spatulas, steel, fine or ordinary white-iron, also, for laboratories.....	0 25
2197	Chocolates, medicinal, whatever the form, including weight of packing.....	1 00	2237	Spatulas, horn, vulcanite (hard rubber), bone or wooden, for laboratories.....	2 00
2198	Cyanides (prussiates) cyanides of mercury, potassium and zinc; sulphocyanides of aluminum, ammonia and potash, net weight.....	0 60	2238	Spices, medicinal, bitter, diuretic or others not specified, including weight of packing.....	1 00
2199	Ferrocyanide of potassium (yellow prussiate) and ferrocyanide of potassium (red prussiate), net weight.....	0 50	2239	Spirit, of orange blossom, Florida, Florida, Florida, Florida, lavender, nutmeg, patchouli, rosemary, rose, violet, ylang-ylang and various other spirits and alcohols with flavour or scent, not otherwise designated, known under the description of "extracts" in the perfumery trade, including weight of packing.....	1 50
2200	Cigarettes. (See Embroideries.)		2240	Sponges, prepared with wax or string or impregnated in medicinal or antiseptic substances, also brushes made with sponge, hair or other materials, either straight or bent, for the purpose of applying medicaments in the throat, nostrils, ears, eyes, etc., including weight of packing.....	6 00
2201	Citrate of ammonia, lime, iron, magnesia, potash and soda, net weight.....	1 00	2241	Sterilizers, for domestic uses, i.e., apparatus used for sterilizing milk, other beverages, complete or not, also bottles and spare parts, for such apparatus, including weight of packing.....	0 40
2202	Chloral, anhydrous and hydrated, also by-products, chloral-amidol, croton-chloral chloralose, etc., net weight.....	2 50	2242	Sterilizers of nickel-plated iron, copper, aluminum or white metal, for sterilizing cotton wool or other materials, including the boilers or digesters for sterilizing pharmaceutical or surgical appliances and utensils, with or without accessories, such as lamps or other heating devices, including weight of packing.....	0 40
2203	Chloroform, and similar products, in bottles or common packing, and emmetine, net weight.....	2 00	2243	Cases, surgical instrument, pocket.....	2 00
2204	Chloroform, in bulk or tapered glass tubes, sealed with the help of lamp, or in other special form of packing, such as "Chloroform Benzol" Adrien's chloroform, in phials up to 60 grammes, including weight of packing.....	0 75	2244	Cases or chests, containing surgical instruments, amputating, dissecting, obstetric, etc., and cases of chests of dentistry instruments, and all apparatus, instruments and machines for use in dentistry, not otherwise specified, each article not weighing more than 5 kilos, surgical chests such as so-called Lister's, Simpson's "Maternity" and other similar outfits, including weight of packing.....	1 00
2205	Chloride of ammonia (sal ammoniac), net weight.....	1 10	2245	Cases, hypodermic, or cases or wallets containing hypodermic tablets or solutions, with or without respective syringe, including weight of packing.....	4 00
2206	Chloride of calcium, impure, for industrial uses, also chloride of methyl for industrial purposes, gross weight.....	0 10	2246	Ether, acetic, chlorhydric, nitric, valerician and sundry other classes of medicinal ether, not otherwise specified, pure or in alcoholic solutions, net weight.....	1 20
2207	Collodion, medicinal or photographic, simple or compounded, and other similar compounds, such as so-called "liquid plaster," including weight of packing.....	1 25	2247	Ether acetic of amylic alcohol, amylic, butylic, methyllic, oenanthic or oenanthylic ether, valerician ether of amylic alcohol, and various other ethers, not specified, for preparing artificial fruit essences, net weight.....	4 00
2208	Aniline colours and similar preparations, also vegetable colours in powder, paste or liquid form, not otherwise designated, net weight.....	2 00	2248	Ethers (as above), in alcohol solutions or mixed with one another, including weight of packing.....	1 75
2209	Couplers, belts and breast-plates, electrical or magnetic, any system or make, including weight of packing.....	3 00	2249	Ether, sulphuric, pure or in alcohol solutions, net weight.....	0 80
2210	Compositions, liquid or solid, for removing ink, also for dissolving, removing spots, cleaning gloves, or other similar purposes, including weight of packing.....	1 00	2250	Etherolates, medicinal, not otherwise designated, net weight.....	2 00
2211	Quassia chips, including weight of packing.....	1 75	2251	Extracts of poppy, Indian hemp, castor, comfrey, ergot, estroplanthus, pomegranate bark, ipecacuanha, jalap, kassia, lettuce or Lactucarium, sax-vonica, milk-wort, rhubarb, sinarouba and tridacium, soft or dry, net weight.....	4 00
2212	Bark of peels, medicinal, any description, net weight.....	0 50	2252	Extracts of saffron, sweet fern, opium and cantharis, dry, soft or fluid, aqueduct, or diluted in alcohol or other liquid, net weight.....	10 00
2213	Cresote, purified, and by-products thereof, such as cresote and guaiacol, also chemical compounds of the latter, such as benzozol, cresophosphat and phosphatid, net weight.....	2 50	2253	Extracts of campeachy wood, amotto, orchel, roan and various other vegetable dry extracts and extract of quillan, net weight.....	0 50
2214	Chromates and bichromates of iron and soda, net weight.....	0 10	2254	Extracts of malt, dry, soft or fluid, and extract of licorice or liquorice, fluid or solid, in cylinders, tablets or other form, including weight of packing.....	0 60
2215	Reinert, natural or artificial, in powder, tablets or other forms, including weight of packing.....	2 00	2255	Extracts, medicinal, soft or dry, not otherwise designated, net weight.....	3 00
2216	Disinfectants, not otherwise designated, such as impure phosphoric acid in weak solution (not more than 20 per cent), cresoline, fat of soap, and others, in powder or liquid form, gross weight.....	0 10	2256	Extracts, fluid, and vegetable medicinal juices, simple, also official extracts and juices, simple and compounded, not otherwise designated, net weight.....	2 00
2217	Compositions, for steam boilers, either in paste or liquid form, gross weight.....	0 10	2257	Ferments, diastase, casum, and similar substances, such as bromine, diastase, pancreatine, papaine, peptone, pure or combined with other substances, such as hydro-pentone, also peptonates, net weight.....	3 00
2218	Dextrose (roasted starch), hon gum and other adhesive substances used as substitutes for arabic gum, including weight of packing.....	0 25	2258	Filters, felt and asbestos, including weight of packing.....	0 50
2219	Drugs, medicinal, not otherwise specified, such as specialties, any article provided in Tarif, including weight of packing.....	1 00			
2220	Drugs, other than medicinal, not otherwise specified, capable of being utilised in arts, industries, agriculture, including compounds, even if of secret composition, for industrial purposes, such as for instance, cleaning, purifying or colouring stuff, purifying water, preserving food substances, embalming, etc., including weight of packing.....	0 50			
2221	Electuaries and opates, medicinal, in powder or paste form, including weight of packing.....	1 50			
2222	Elivars, liquors, solutions and wines, medicinal, not otherwise designated, other than those shipped as specialties, including weight of packing.....	0 10			
2223	Elivars and liquid scented elivars, are liable to duty as perfumery. (See Section XIV, Schedule No. 1995.)				
2224	Embrocations, English or other embrocations, fomentations, liniments and medicinal lotions, liquid or semi-solid, wherever the name, not otherwise designated, or for official purposes, such as ammoniacal liniment, including weight of packing.....	1 00			
2225	Plasters, spread over cotton or linen fabric or leather, such as spargel, eucalypt, Malabar, etc., compounds, and sundry others not specified, including weight of packing.....	2 00			
2226	Plasters, adhesive, silk elastic, or other, in sheet form, or cut up into sheets, including weight of packing.....	6 00			
2227	Plasters, spread over paper, such as instant means poultices, or ointments and sundry others not specified, including weight of packing.....	1 25			

Sched. No.	Description.	Duty. Pes. c.	Sched. No.	Description.	Duty. Pes. c.
2259	Flowers of lavender, even when used as wrapper, gross weight . . . . .	0 15	2294	Hypochlorites of lime (chloride of lime), soda (Labarraque's liquor) and potash (Iye of Javelle), gross weight . . . . .	0 10
2260	Flowers, medicinal, not otherwise designated, with or without leaves of the same plant, including weight of packing . . . . .	0 40	2295	Hyposulphites and hydro-sulphites of lime, potash and soda, gross weight . . . . .	0 10
2261	Fluorides of potassium and sodium, and the various compounds of fluor, not otherwise designated, net weight . . . . .	2 00	2296	Lard, tallow, medicinal, not otherwise specified, including weight of packing . . . . .	0 30
2262	Fluorides of potassium and sodium, and the various compounds of fluor, not otherwise designated, net weight . . . . .	1 50	2297	Mushrooms, suitable for medicinal purposes, such as white agaric and sea-ear, net weight . . . . .	0 85
2263	Formaline and formic aldehyde, net weight . . . . .	0 20	2298	Cattlefish bone, and other animal exuvie, not otherwise specified, such as shells of mollusks, net weight . . . . .	0 60
2264	Phosphates of ammonia, official lime (calcined hartshorn) and bones, in powder form or small loads, phosphates of magnesia and phosphates of soda, net weight . . . . .	0 40	2299	Rubber and gutta-percha, prepared for dentistry; wax compositions, rolling pastes and cements of various descriptions and colours, for dentists' uses, including weight of packing . . . . .	2 00
2265	Phosphites and hypophosphites of ammonia, lime, potash and soda, net weight . . . . .	2 50	2300	Ichthyol, thylol, petrosulphol and other sulpho-ichthyolates and substitutes, not otherwise designated, including weight of packing . . . . .	5 00
2266	Phosphorous, white and red, and chemical phosphorous compounds, not otherwise designated, including chlorohydrates, glycylo-phosphates, lacto-phosphates and pyro-phosphates, net weight . . . . .	1 00	2301	Printed matter, on ordinary paper and in black ink, for use in wrapping phials, flasks, bottles or boxes containing specifics, or for wrapping soap and other perfumery goods, including weight of packing . . . . .	0 20
2267	Phials, flasks, bottles, for dispensing purposes, also china, porcelain and glass boxes and pots for similar uses, including phials or flasks with glass tops, either wide or narrow neck, syrup flasks or bottles together with respective glass or metal capsules or stoppers, so-called "preserve jars," Medici decanters and various jars for decorative purposes, except otherwise designated. All the above weight may be plain or adorned with paintings, gilding, etc., provided or not with engraved, embossed or paper labels, gross weight . . . . .	0 25	2302	Printed matter, on cotton paper, white or colour, with coloured inks, with or without adornments, for wrapping up specifics or perfumery goods, including weight of packing . . . . .	0 40
2268	Phials or bottles, ordinary, plain, without cork or stopper, half ground neck, for dispensing purposes, gross weight . . . . .	0 05	2303	Inhalers, for inhaling medicinal vapours or gases, ether and chloroform atomizers for anæsthetic purposes, flasks for administering chloroform and inhalers such as so-called "tar cigarettes" and other similar articles, including impregnated saw powder, including weight of packing . . . . .	1 50
2269	Phials or bottles, homœopathic, with or without real cork stoppers; small tubes or glass bulbs, sealed with lamp, including weight of packing . . . . .	1 00	2304	Insulators, for insecticide powders, metal, leather, elastic rubber and other material, not otherwise designated, including weight of packing . . . . .	0 50
2270	Fumigatories (fumigating medicaments) such as clove, medicinal cigarettes, fumigating paper, Chinese or Indian tapers or sticks and aromatic compositions, including weight of packing (Note 39) . . . . .	1 00	2305	Injections, hypodermic, liquid, any description, in containers or bulbs less than 50 c.c.m. capacity, including weight of packing . . . . .	8 00
2271	Gases of any description, dissolved in any liquid other than alcohol, are liable to duty as Liquors.		2306	Injections, hypodermic, of the so-called "saline whey" description, when in containers or bulbs more than 50 c.c.m. capacity, net weight . . . . .	5 00
2272	Gases, liquefied under pressure or simply compressed, such as ammonia for ice-making machinery, also carbonic and sulphurous acids contained in metal cylinders, including weight of containers even if the latter have already been used, including weight of packing . . . . .	0 25	2307	Injections, hypodermic, in tablet form. (See Tablets, Schedule No. 2371).	
2273	Gas, laughing, protoxyde of azote, in metal containers, and apparatus for administering the same, including weight of packing . . . . .	0 30	2308	Soap, plain, in paste or bar form, for pharmaceutical preparations, such as anyalidine, animal soap for podoloch, and Marseilles soap, gross weight . . . . .	0 25
2274	Gas generating apparatus, glass, for preparing aerated waters, gross weight . . . . .	0 25	2309	Soaps, medicinal, compounded, such as sulphur, borax, salicine and various soaps and medicaments, in bar form, gross weight . . . . .	0 30
2275	Gelatine, transparent gelatine of grenet, or fish-gel; vegetable gelatine or pectine, and gelosine or agaragar, including weight of packing . . . . .	0 80	2310	Soaps (same as described in above Schedule No.) in cake form, wrapped or not in common paper, even if shipped as Specialities (Patent Medicines), gross weight . . . . .	0 40
2276	Glycerine, white or yellow, in any common packing, net weight . . . . .	0 35	2311	Soaps, metallic, insoluble. (See Salts and Chemical Metallic Compounds, not otherwise designated).	
2277	Gums, resins and gum-resins, not otherwise specified, net weight . . . . .	1 00	2312	Jellies, gelatines and paste, medicinal, not otherwise designated, including weight of packing . . . . .	1 50
2278	Gums, arabic (acacia), natural or artificial, anime, copal, dammar, elastic, euphorbium, gutta-percha, Indian incense, lacamara, dragons' blood and tragacanth, including weight of packing . . . . .	0 20	2313	Syrups, preserves, cordials, pectorals, draughts, and official medicinal robs, not otherwise designated, including weight of packing . . . . .	0 50
2279	Shellac gum, whole or scales, gross weight . . . . .	0 25	2314	Syringes, for family use, rubber, such as the so-called Acme, Alfa, Frescent, Davis, Manhattan, Universal, etc., in wooden or cardboard boxes, supplied with syringes with rubber bag and rubber syringes of all descriptions, not otherwise specified, in their respective cases, including weight of packing (Note 34) . . . . .	1 75
2280	Insulated, manufactured in tubes, sheaths, boxes and other articles, not otherwise designated, for chemical or pharmaceutical purposes, including weight of packing (Note 33) . . . . .	1 50	2315	Syringes, hypodermic, in cardboard or wooden case, each . . . . .	0 25
2281	Drops, medicinal (i.e., dispensing medicaments administered under the form of drops) not otherwise specified, and not shipped packed as specialties (patent medicines), including weight of packing . . . . .	3 50	2316	Syringes, hypodermic, in metal cases, with or without accessory thermometer . . . . .	0 75
2282	Drazees, comfits, foaming and santonium tablets, also any description of vermifuge tablets, of whatever composition or whoever be the maker thereof, in any form of packing, including weight of packing . . . . .	1 00	2317	Syringes, plunger, of hard rubber (vulcanite), with or without soft (elastic) rubber, metal or glass fittings, including weight of packing . . . . .	1 00
2283	Fats, animal and mineral, not otherwise designated, utilizable for pharmaceutical purposes, such as lanoline, neutraline, petroline and vaseline (lipid or solid), including weight of packing . . . . .	0 50	2318	Syringes, plunger and syringe types, copper, tin or white metal, including weight of packing . . . . .	1 60
2284	Gutta-percha, manufacture, or imitations there in the form of utensils for pharmaceutical, photographic and chemical purposes, such as trays, baths, pans, basins, funnels, etc., and same articles made of japanned cardboard, not otherwise specified, including weight of packing . . . . .	1 00	2319	Syringes, suspension or fount type, for irrigation or injection, nasal, vaginal, etc., with japanned, enamelled, lined or nickel-plated or glass can, including weight of packing . . . . .	0 80
2285	Tonka beans, whole, net weight . . . . .	1 00	2320	Syringes, not complete and fittings for the same, including weight of packing . . . . .	1 50
2286	Meals, fenugreek and linseed, including weight of packing . . . . .	1 50	2321	Lactates of lime, strontium, magnesia, manganese, potash, soda, zinc, net weight . . . . .	2 00
2287	Meals, patent food, compounded. (See Powders (Food) Schedule No. 2583).		2322	Laudanum, Sydenham's, Rousseau's, and official opium preparations similar to laudanum, such as tincture of opium, net weight . . . . .	2 00
2288	Hematosine or hematine and solved, net weight . . . . .	0 80	2323	Lecithine and ovo-lectine, including weight of packing . . . . .	5 00
2289	Hemoglobin, common and purified (hematogen), including weight of packing . . . . .	2 00	2324	Yeast, beer, purified or prepared for medicinal uses, in paste, granulated or powder form, including weight of packing . . . . .	1 00
2290	Iron, dialysed phosphates in hypophosphites of iron, lactate and oxalate of iron, purified iron and iron reduced by hydrogen, net weight . . . . .	1 50	2325	Lycopodium, Lycopodium, Lycopodium, or other vegetable products whose natural state is in powder, net weight . . . . .	1 00
2291	Iron, pure in fine shavings (filings) for medicinal uses, net weight . . . . .	0 40	2326	Lectures, extant and other descriptions not specified, for surgical purposes, including weight of packing . . . . .	3 00
2292	Lint, tapes, bands, gauze or other similar cotton, woolen, or linen fabrics, sterilized and prepared or not with medicinal or antiseptic substances for surgical dressings; pads, cushions and dressings of any cotton material, any shape, for the sick and wound, including weight of packing . . . . .	0 70	2327	Ligatures, silkworm gut, including weight of packing . . . . .	6 00
2293	Thread, surgical-stitching. (See Ligatures).		2328	Lichen, seaweeds and moss suitable for medicinal purposes, such as Laminaria digitata, Lichen moss and Corallum moss or coraline, net weight . . . . .	1 00
			2329	Woods, medicinal, not otherwise specified, in logs, films (dist) or shavings, net weight . . . . .	0 30
			2330	Nursing bottles, glass flasks of special form suitable for use without rubber or gutta-percha fittings, including weight of packing . . . . .	6 00
			2331	Nursing bottles, glass, complete, with or without rubber tubing and bulb, glass, including weight of packing . . . . .	6 75



## SECTION XV.—MEDICINES, CHEMICALS AND DISPENSING CHEMISTS' SUNDRIES (PART FIRST)—continued.

Sched. No.	Description.	Duty. Pes. c.
2332	Tents or nipples, elastic rubber or other materials, including weight of packing,.....kilo.	3 00
2333	Manna, bastard cinnamon, sticks or flakes, net weight.....kilo.	1 00
2334	Manna, sorts (broken white manna) and fat or black manna, and mixtures of both descriptions, net weight.....kilo.	0 50
2335	Mannite (manna sugar), net weight.....kilo.	2 00
2336	Machines, instruments and special utensils, solely suitable for use in pharmacists' laboratories, such as machines for making butter, tablets, pills, etc.; utensils for making wafers and gelatinous capsules, etc., except those otherwise designated, gross weight,.....kilo.	0 10
2337	Machines, electro-medical and electro-therapeutic, with or without salts to work the same, and photo-therapeutic machines or apparatus of any system and maker, whose net weight does not exceed 5 kgs. each, including weight of packing,.....kilo.	0 75
2338	Machines and apparatus as described in above Schedule No. and all apparatus, instruments and machines for use by surgeons and dentists, whose net weight does not exceed 5 kgs. each, including weight of packing,.....kilo.	0 50
2339	Pill mass, such as blue mass, Bellote's, Bland's, dog tongue, Vallet's and others not designated, net weight.....kilo.	2 50
2340	Wicks, and tapers, medicinal and disinfectant, not otherwise specified, including weight of packing.....kilo.	1 00
2341	Stockings, gloves, caps, bags used to apply ice to heads of patients; bags to apply hot water, belts, urinal bandages, and sundry other articles made of elastic rubber, with or without admixture of cotton, linen or wool for the sick, including weight of packing (Note 35).....kilo.	3 00
2342	Stockings and the various commodities mentioned in the foregoing Schedule No., made of silk or elastic rubber with admixture of pure or union silk, including weight of packing.....kilo.	5 00
2343	Medicaments, organo-therapeutic, of any description and in any form, except pills and preparations which can be used as hypodermic injections, including weight of packing.....kilo.	1 50
2344	Medicaments, disintegrative and homeopathic, such as log-wood tinctures and dilutions, triturations, granulations thereof, etc., including weight of packing,.....kilo.	5 00
2345	Medicaments, synthetic, the following: antifebrine, (acetanilide), phenacetine, naphthol, resorcin and salol, net weight.....kilo.	2 00
2346	Medicaments, synthetic, the following: cryogenine, stovaine, piperazine and veronal, net weight.....kilo.	10 00
2347	Medicaments, synthetic, the following: acetophenone, acetopirine, aspirine, anthranolone, aspirin, aspirin, carbazol, phenolanthine, crezazol, phenocel, piperonal (bellotropine), pyraminol, propylamine, salicilamide, salipirine, sulphamizol, sulphonal, tetronal, lithyioicel, trional, uretan, uropropine, and those not specified, net weight.....kilo.	5 00
2348	Medicaments, veterinary, not specified, any description, not including Specialties (Patent Medicines), including weight of packing,.....kilo.	0 50
2349	Metals, not otherwise specified, such as boron, brome, selenium, silicon, tellurium and mineral chemical compounds thereof, not otherwise designated, net weight.....kilo.	3 00
2350	Mixtures, tablets and sundry preparations against mosquito bites, not capable of any other use, (See Section III, Schedule No. 79.)	
2351	Mortars, agate or flint stone, with or without heater, net weight.....kilo.	1 00
2352	Naphthalene, in crystals or small balls, also anthracene and compounds and by-products of these substances, not otherwise specified, net weight.....kilo.	0 50
2353	Nitrates or azotates of ammonia, baryta, copper, strontium, iron, lead, zinc and nitrate of potash (saltpetre). The importation of the latter is prohibited in quantities exceeding 10 kgs. at a time. Net weight,.....kilo.	0 10
2354	Nitrate of silver, crystallized or melted into crayon form, pure or mixed with other nitrates (lan or castile), net weight.....kilo.	12 00
2355	Nitrate of vinyl, and similar descriptions, also nitro-glycerine or medical trinitro-ethylenol, including weight of packing.....kilo.	2 00

Sched. No.	Description.	Duty. Pes. c.
2356	Wafers, so-called "Limousin" or imitations, including weight of packing.....kilo.	8 00
2357	Oblates of baryta, lime, mercury, lead, potash and zinc, net weight.....kilo.	1 50
2358	Gold, in sponge and powder form, for dentistry, prepared especially for amalgamating and gilding, net weight.....gr.	0 15
2359	Oxylates of ammonia, baryta, lime, iron, lead, soda and zinc, net weight.....kilo.	1 00
2360	Oxides of barium (caustic baryta), magnesium (calcined magnesia), potassium and sodium, purified or in cylinders, and peroxide of calcium (calcium bioxide), and of sodium (sodium oxilite), and other alkaline bioxides, not otherwise designated, net weight.....kilo.	1 00
2361	Oxides of iron, yellow, black or red, for medicinal purposes, net weight.....kilo.	0 40
2362	Oxide of manganese, in powder form, net weight.....kilo.	0 10
2363	Wood, Brazil, campechy (log) and sundry logwoods, bark, and roots, for dyeing purposes, not otherwise designated, in sawdust, pieces, powder, chips or shavings, gross weight.....kilo.	0 05
2364	Paper, opipastic, in sheet form, Tallard's chemical paper, and any other medicinal paper, not otherwise specified, including weight of packing,.....kilo.	3 00
2365	Paper, litmus, blue or red, turmeric and sundry other reactive papers, including weight of packing.....kilo.	0 50
2366	Faste, phosphor, to kill rats and the like, also poisons in powder form for the same purpose, such as "Rough on Rats," (See Section II, Schedule No. 115.)	
2367	Pastes and liquid compositions, odontalgic, not otherwise specified, including weight of packing,.....kilo.	1 00
2368	Tablets, medicinal, not otherwise designated, also antiseptic descriptions, such as corrosive sublimate, including weight of packing (Note 36).....kilo.	0 45
2369	Tablets containing alkaloïds or salts thereof (except quinine and salts thereof which are liable to duty as per Schedule No. 2368), in therapeutic doses, or any of the substances comprised in Schedule Nos. 2202, 2213, 2347 and 2387, including weight of packing.....kilo.	2 00
2370	Tablets, compressed, as per both the foregoing Schedule Nos., will be liable to double duty.	
2371	Tablets for hypodermic injections, including weight of packing.....kilo.	10 00
2372	Tablets and packets for the instantaneous preparation of refreshing beverages, such as aerated waters, beer, lemonade, soda water, etc., also carbonic acid in small metal tubes or bulbs or capsules (Sparklets) for similar purposes, including weight of packing,.....kilo.	0 50
2373	Garana and Indian ink, in powder or tablet form, whatever be the style of packing, including weight of packing.....kilo.	3 00
2374	Atomizers or spraying apparatus for liquids, whatever material or system, including apparatus for scenting living rooms, houses, and the like, either complete or component parts thereof, including weight of packing.....kilo.	3 00
2375	Permanganates of lime, potash, soda and zinc, net weight.....kilo.	0 75
2376	Pessaries, hard (vulcanite) or soft rubber, aluminum or other materials, including weight of packing,.....kilo.	4 00
2377	Stones, medicinal (official compositions bearing this name), such as divine stone, health stone, and others not designated, including weight of packing.....kilo.	2 00
2378	Pill Tiles, brass, wooden or other materials, including weight of packing,.....kilo.	1 50
2379	Brushes, suitable to apply medicaments. (See Sponges.)	
2380	Pyroxiline, or cotton powder for the purpose of preparing collodion, net weight.....kilo.	1 50
2381	Silver, in powder form, prepared for amalgamating or silver-plating purposes, and cuttings (remnants) of silver in sheet form for the purpose of silver-plating pills, including weight of packing,.....kilo.	5 00
2382	Platinum in sheet form, or manufactured in crucibles, capsules or other forms, for scientific uses and purposes, net weight.....kilo.	5 00
2383	Powders, alimentary or flours, not otherwise designated, compounded with milk, malt, phosphates or other body-building substances, and which do not contain cocoa in any appreciable quantity (not more than 15 per cent.), gross weight.....kilo.	0 25

## TARIFF.]

No.	Description.	Duty.		No.	Description.	Duty.	
		Pes. c.				Pes. c.	
384	Insecticide powders, and other insecticide preparations suitable for any other use. (See Section II., Schedule No. 115.)			d.	Salts of calcium, magnesium iron, manganese, lead and sodium.....	kilo.	0 30
386	Powders, medicinal salt and acid, are liable to 20 per cent. duty additional to the rates leviable upon the same commodities in crystal, grain, stone or lump form. The same additional duty of 20 per cent. shall be applicable to medicinal vegetable substances in powder, such as: peels, flowers, gums, rosin gums, leaves, wood, roots, rosin and seeds. This Schedule No. is not applicable to substances whose natural commercial form is in powder, as is the case with calomel, among medicinal salts, and brimstone, among vegetable substances.			e.	Salts of iridium, gold, osmium, palladium, platinum, rhodium, rutilum and thallium.....	0 10	
				f.	Salts of silver.....	0 02	
				g.	Salts of titanium, tungsten and other metals not otherwise specified.....	kilo.	1 00
				2404	Bags, small, medicinal, including weight of packing.....	2 00	
				2405	Seeds, fenugreek, linseed, mustard and flaxseed, gross weight.....	kilo.	0 15
				2406	Seeds, aniseed, caraway, colocintida, stavesacre, lobelia inulata, horse-bean, and other sundry seeds, beans and fruit of a medicinal nature, not otherwise specified, including weight of packing.....	kilo.	0 30
386	Porcelain, manufactured in the form of apparatus, appliances and utensils for scientific uses, such as trays, capsules, funnels, tubes and other similar articles, not otherwise specified, gross weight.....	0 05		2407	Seeds, musk, cardamomum, cedronella, estrophanthum and santonicum; cubebis and Ignatius bean, including weight of packing.....	kilo.	0 50
387	Potash, caustic or impure carbonated, for soap-making purposes, gross weight.....	0 10		2408	Seeds, of flowers and vegetables, whole, are admitted duty-free even if they are capable of medicinal use, such as coriander, parsley and others.		
388	Principles, active vegetable, not otherwise designated, aloine, ergotine, evonimine, jalapine, opium in paste and potophyllin, net weight.....	7 00		2409	Silicates of potash, soda or others not otherwise specified, white or coloured, in solid, powder or solution form, and silicide of iron, gross weight (Note 37).....	kilo.	0 06
389	Pots and boxes, made of china, porcelain or glass, without adornments, up to 100 grs. capacity, with or without metal or celluloid cover, for use by dispensing chemists, gross weight.....	0 10		2410	Chairs of special design for barbers, surgeons and dentists, gross weight.....	kilo.	0 25
390	Pulps, cassia fistula, tamarind or other medicinal plants or fruit, including weight of packing.....	0 50		2411	Soda, caustic, salted or impure, for soap-making purposes, in iron barrels, gross weight.....	kilo.	0 05
391	Quinidine and various alkaloids, not otherwise designated, and chionidine, net weight.....	2 00		2412	Solutions of alkaloids or salts thereof, or solutions of other medicinal active principles, such as adrenaline solution, net weight.....	kilo.	8 00
392	Quinine and salts thereof. (See Section II., Schedule No. 108.)			2413	Probes, urethral, of any description, including weight of packing.....	kilo.	8 00
393	Roots, medicinal, not otherwise designated, net weight.....	0 30		2414	Sulphates of ammonia, except impure grades for fertilizing purposes, anhydrous lime (calcined chalk), copper, iron, magnesia (English salts) and soda, and soluble sulphates of above bases (salts), of commercial grades or quality, gross weight.....	kilo.	0 10
394	Roots, calamus, hellebore, ipecacuanha, polygala, senega, common rhubarb, rhubarb and snake-root, net weight.....	0 80		2415	Sulphates, same as above, when chemically pure or highly purified, net weight.....	kilo.	0 30
395	Patent medicines. (See Pharmaceutical Specialities.)			2416	Sulphites of lime, potash and soda, gross weight.....	kilo.	0 10
396	Rosin, pine or colophony, for soap-making, gross weight.....	0 02		2417	Sulphuric acids and sulphoinates of lime, iron, magnesia, potash, soda and zinc, net weight.....	kilo.	1 00
397	Developers, photographic, such as amidol, eiconogen, hydroquinone and metol, pure or in solutions, and all preparations or baths used for developing or revealing, toning, fixing, etc., used in connection with photography, not otherwise specified, including weight of packing.....	2 00		2418	Sulphides of arsenic, yellow and red; sulphides of lime, potash and soda, either in solid form or in solution, net weight.....	kilo.	0 10
398	Labels, for pots and flasks used in connection with dispensing chemistry, are liable to duty as follows:			2419	Suppositories, any description, including weight of packing.....	kilo.	2 50
	a. If made of crystal, porcelain or metal, with or without gilded or silver-plated ornaments, per hundred.....	4 00		2420	Suspensory bandages, cotton or linen fabric, including weight of packing.....	kilo.	6 00
	b. If made of paper or other paste, with or without adornments.....	1 50		2421	Suspensory bandages, silk, with or without admixture of cotton, wool or linen, including weight of packing.....	kilo.	12 00
	c. If for use in pharmacists' shops. See "Labels" in the Stationery Section.			2422	Talc powder, mixed with boracic acid or in conjunction with other medicinal substances, scented or not, including weight of packing.....	kilo.	2 00
399	Saccharine and "saccharol," also derived products and compounds, net weight.....	6 00		2423	Tartar emetic. (See Antimonites.)		
2400	Salts, compound, natural or artificial, to prepare mineral waters, such as Apollinaris, Karlsbad, Vichy, etc., net weight.....	2 00		2424	Tartrate of potash, neutral, and boracic tartrate of potassium, net weight.....	kilo.	0 60
2401	Salts, double and mixtures of salts or salts mixed with acids, are liable to duty according to the highest rate leviable on the salt or acid entering in the composition thereof.			2425	Tartrate, double, of potash and soda (Rochelle or Seignette Salt), net weight.....	kilo.	0 15
2402	Salt designated at the same time through its acid and through its base; in order to assess duty it will be ascertained which of its components is liable to the highest rate, and such highest rate will be applied.			2426	Sanitary cloth and gutta-percha in thin sheeting for medical or surgical purposes, including weight of packing.....	kilo.	2 00
2403	Salts and metallic chemical compounds, also the metals themselves, not otherwise designated, will pay, on the basis of net weight, the rates of duty provided hereinafter (except coloured salts and compounds applicable to paints), viz.:			2427	Silk cloth, coated or prepared with any medicinal substance, including weight of packing.....	kilo.	5 00
	a. Salts of aluminium.....	0 15		2428	Termit, or base of aluminium and oxide of iron, including weight of packing.....	kilo.	0 75
	b. Salts of antimony, barium, copper, chrome, strontium, nickel, potassium and zinc.....	0 50		2429	Thermometers, clinical, including weight of packing.....	kilo.	3 00
	c. Salts of bismuth, cadmium, cobalt, cerium, lithium, mercury, molybdenum, thorium and uranium.....	3 00		2430	Thermometers, bath or other descriptions, except clinicals, including weight of packing.....	kilo.	0 50
				2431	Terpine (hydrate of turpentine essence) and turpinal, also compounds and by-products thereof, not otherwise specified, net weight.....	kilo.	1 50
				2432	Tinctures or medicinal solutions in alcohol, not otherwise specified, net weight.....	kilo.	2 00
				2433	Tinctures of musk, grey amber, saffron, cancharis, loline and iodide of iron, net weight.....	kilo.	3 00
				2434	Turpentine, ordinary, gross weight.....	kilo.	0 05

## SECTION XX. MEDICINES, CHEMICALS, AND DISPENSING CHEMISTS' SUPPLIES (PART FIRST)—continued.

Sched. No.	Description.	Duty. Pes. c.	Sched. No.	Description.	Duty. Pes. c.
2435	Turpentine, refined, from Venice or other origin, net weight.....kilo.	0 30	2467	Embrications, fomentations and liniments, including weight of packing.....kilo.	1 50
2436	Auricular tubes (ear trumpets), rubber, wooden, metal or other substances, including weight of packing.....kilo.	0 00	2468	Plasters, adhesive, non-caustic, perforated or not, such as Albasol, including weight of packing.....kilo.	3 00
2437	Tubes, rubber, glass or other materials, perforated, for drainage, including weight of packing.....kilo.	1 50	2469	Emulsions, with bases of olive oil, such as Scott's Emulsion and Osmulson, gross weight.....kilo.	0 12
2438	Ointments, cerates, plasters and medicinal salves, not otherwise designated, including weight of packing.....kilo.	1 00	2470	Essence, Marvellous Crown and imitations, including weight of packing (Note 39).....kilo.	1 25
2439	Vanilla, including weight of packing.....kilo.	1 00	2471	Specialties, not otherwise designated, and which are not such as those mentioned in Tariff, including weight of packing.....kilo.	3 00
2440	Valerianates of ammonia, in solution or dry form, also valerianates of bismuth, iron, zinc and sundry others not specified, net weight.....kilo.	5 00	2472	Ergotine, Boujean and other makers', including weight of packing.....kilo.	4 50
2441	Poisons, for insects. (See Section II, Schedule No. 115.)		2473	Extracts, fluid, simple or compounded, such as Hembo's Buchu, Brown's Valerian, etc., including weight of packing.....kilo.	1 50
2442	Glassware for laboratories, such as cups, test-tubes, graduated or not, spirit lamps, funnels, tubes, Woff's bottles, balloons, retorts and other glass or quartz utensils for scientific uses, including those provided with wooden or metal stands or parts, also the cases or sets of cases containing implements for chemical, metallurgical or medical tests and analyses, with or without the adequate reagents, including weight of packing (Note 38).....kilo.	0 25	2474	Phobias, such as Ayer's Fever Specific, Wintersmith's Wine, Osgood's Indian Kousgou, Warburg's Tincture, etc., including weight of packing.....kilo.	0 75
2443	Glassware or glass or porcelain utensils, for administering medicine or similar uses, not otherwise designated, such as male urinals, eye cups, cupping glasses, syringes, inhalers, milking tubes, etc., even with metal, wooden or cork fittings, including weight of packing.....kilo.	0 50	2475	Fumigators, in powder, lozenges or in paper, such as Hurood's Asthma Powders, Abyssinia Powders, Dr. Andrew's Paper and sundry other medicaments which are used by smoking, including weight of packing.....kilo.	1 25
2444	Glassware (same as foregoing Schedule No.) which is provided with elastic rubber or gutta-percha parts or fittings, not otherwise specified, including weight of packing.....kilo.	1 00	2476	Drops, of cuticle, and all preparations which are shipped under the description of Drops, including weight of packing.....kilo.	4 50
2445	Vinegars, medicinal, such as camphorated oil, anti-scurvy, quinine, etc., including weight of packing.....kilo.	0 40	2477	Gravides. (See Capsules.)	
2446	Wines, San Rafael and San Juan, and other natural so-called red medicinal wines, gross weight.....kilo.	0 10	2478	Flours, patent and other special foods, whoever be the maker thereof, such as Falliere's Phosphatine and Nestle's Lacteous Flour, not containing cocoa in any appreciable quantity (not more than 15 per cent.), gross weight (Note 10).....kilo.	0 35
2447	Iodine and iodide of strontia, arsenic, bismuth, iron, mercury, nickel, lead, potassium, sodium, zinc and sundry other mineral compounds of iodine, not otherwise designated, net weight.....kilo.	3 00	2479	Iron, dialysed, Bravais', Wyeth's, or other makers', including weight of packing.....kilo.	1 50
2448	Iodoform, iodol, formalin, iodo-azul, iodo-isolates, and various other organic compounds of iodine, not otherwise designated, net weight.....kilo.	5 00	2480	Injectors, hypodermic, prepared according to special formulae, including weight of packing.....kilo.	10 00
2449	Zumac and impure tanning extracts, for tanning or currying purposes, gross weight.....kilo.	0 10	2481	Injectors, vaginal or vaginal, such as Brou's, Cade's, etc., including weight of packing.....kilo.	1 50
PHARMACEUTICAL SPECIALTIES (PATENT MEDICINES). PART SECOND					
EXPLANATORY NOTICE.—For the purpose of levying duty, the description "Pharmaceutical Specialties" (Patent Medicines), shall comprise all the medicines which are advertised as being prepared according to special pharmaceutical formulae, having been invented by the manufacturer and sold in special containers, or called "Pharmaceutical Specialties" (Patent Medicines) are generally presented in the trade and sold to the retail customers, packed in special bottles or other peculiar containers, with wrappings, marks or notices distinguishing them from similar preparations. However, shall not be considered as "Pharmaceutical Specialties" (Patent Medicines) even if packed in special containers, if pure chemical substances or simple medicines which are well known, such as Pelletier's sulphate of quinine, Bayer's aspirin, Adrian's chloroform, Lassar's and Kemp's cod liver oil, and other medicaments, not compounded, which are not provided for in this Tariff, part second.					
2450	Oils, compounded, medicinal, such as "electric oil," St. Jacob's oil, cod liver oil with iron, iodine or other substances, whoever be the maker thereof; Menck's iodine, Bayard's iodine oil, and various other compounded oils, not otherwise specified, including weight of packing.....kilo.	1 60	2482	Soaps, medicinal, of secret composition or prepared according to special formulae, including weight of packing (See Note 41).....kilo.	1 00
2451	Waters, medicinal or hydriates, whoever be the maker thereof, including weight of packing.....kilo.	1 00	2483	Syrups, medicinal, cordials or robs, whoever be the maker, not otherwise designated, including weight of packing.....kilo.	0 75
2452	Berry's Pain Soother and similar articles, prepared by Davis' Pain Reliever, including weight of packing.....kilo.	1 00	2484	Syrups, feeding, such as Dr. Delabarre's, including weight of packing.....kilo.	1 50
2453	Balsams, compounded, such as Friar's, Jaine's Carmative, Warren's, etc., including weight of packing.....kilo.	1 00	2485	Milks and lotions for the skin, such as Canad's Anti-epheic Milk, including weight of packing.....kilo.	3 00
2454	Baths, medicinal, solid or liquid, whoever be the maker, including weight of packing.....kilo.	0 75	2486	Lectine, Gilson's, granulated, and other similar preparations, including weight of packing.....kilo.	1 25
2455	Capsules and drops, gelatinous or other, pills, drages and compressed tablets, not otherwise specified, including weight of packing.....kilo.	4 50	2487	Tar liquors or simple solutions, such as Guyot's Tar, including weight of packing.....kilo.	0 60
2456	Carbon, in powder or granulated, compounded, such as Tissot's, including weight of packing.....kilo.	0 75	2488	Magnesia, calcined, Henry's or other makers', including weight of packing.....kilo.	1 50
2457	Caustics spread in the form of plasters, such as Albasol, also liquid, such as Eder's, including weight of packing.....kilo.	3 50	2489	Malt, compounded extracts, whoever be the maker, including weight of packing.....kilo.	0 75
2458	Chocolates, medicinal, in powder or paste form, whoever be the maker, including weight of packing.....kilo.	1 50	2490	Medicines or medicaments, in powder form, of secret composition, including weight of packing.....kilo.	8 00
2459	Cigarettes, medicinal, whoever be the maker, such as Grimaud's, including weight of packing (Note 39).....kilo.	2 50	2491	Neuroline, Prunier's, granulated or in powder form, including weight of packing.....kilo.	1 00
2460	Chloroform, Brown's, and other makers', including weight of packing.....kilo.	4 00	2492	Odontos, such as Pelletier's, including weight of packing.....kilo.	1 00
2461	Cumarene, such as Nott's, and similar preparations, including weight of packing.....kilo.	1 50	2493	Tablets, paste and counts, such as Dr. Andrew's Tablets, Martine Pine Tablets, Grillon's and Julien's (Julian Fruit) laxative Tablets, including weight of packing.....kilo.	1 50
2462	Creams, medicinal, whoever be the maker, including weight of packing.....kilo.	2 00	2494	Anti-neuralgic powders, whoever be the maker, such as Headline, whether put up in wafers or in paper containers, including weight of packing.....kilo.	4 00
2463	Identifiers, liquid, paste or powder, including weight of packing.....kilo.	1 50	2495	Permeous powders, such as Quevenne's, Robin's and Girard's, including weight of packing.....kilo.	1 00
2464	Depositories, liquid or solid, including weight of packing.....kilo.	2 00	2496	Pomatus and ointments, whoever be the maker, including weight of packing.....kilo.	1 00
2465	Disinfectants, compounded, as per special formulae, such as Lippoxene, Lasterine, Pyrozone and Boben's Phenol, including weight of packing.....kilo.	0 60	2497	Hair dyes and restoratives, including weight of packing.....kilo.	1 50
2466	Ekars, medicinal, liquors and solutions, not otherwise specified, including weight of packing.....kilo.	0 75	2498	Salts, aperient, whether effervescent or not, such as Chantou's, also Fruit Salt, Chantou's granulated salt, etc., including weight of packing.....kilo.	0 50
			2499	Salts, effervescent, bromo-phosphate or lime, including weight of packing.....kilo.	1 00
			2500	Sanatogen and similar preparations, gross weight.....kilo.	0 35
			2501	Solution, Pantanier's creosoted including weight of packing.....kilo.	0 60
			2502	Teas, compounded, such as Chambard's, including weight of packing.....kilo.	1 50
			2503	Vermifuges, such as Jahn's and Vegeler's, including weight of packing.....kilo.	1 50
			2504	Wines, medicinal, compounded, not otherwise designated, including weight of packing.....kilo.	0 60
			2505	Sarsaparilla, Ayer's, Bristol's, Bull's, Sanna's or other makers', including weight of packing.....kilo.	0 30

## SECTION XXI.

## WAREHOUSING DUTY.

Goods of any description whatsoever which are allowed to remain in the Custom Warehouses for more than one month, as from the date of landing, shall be liable to Warehousing Duty as follows:

For the first period of thirty days beyond one month as aforesaid duty at the rate of three centavos (\$0.03) per diem in respect of each one hundred (100) kilos, or fraction thereof exceeding ten (10) kilos and eight centavos (\$0.08) as above, when such goods are allowed to remain beyond said period.

When goods are left in the Custom Warehouses because they are held for the disposal of the shipper, no warehousing duty shall be charged.

All articles liable to payment of 30 per cent. gold on the duty leviable thereon, and all articles admitted duty-free, shall be liable to a like payment of 30 per cent. gold on the warehousing duty leviable thereon.

## NOTES TO THE TARIFF.

NOTE 1.—Goods admitted duty-free already or subsequently included in this section, shall pay, in national currency, a storage tax of 1 cent. per kilo. gross weight.

NOTE 2.—Zephyrs in which there is a slight alteration in the fabric, formed by 2 or 3 yarns corded together, will be considered as plain fabric.

NOTE 3.—This schedule No. also includes boot laces and tapes for chemises.

NOTE 4.—When collars arrive without special boxes, 25 per cent. additional duty shall be paid.

NOTE 5.—The number of threads in the web shall be determined through the semi-total sum of the threads which can be counted in the weft and warp in a square 6 mm. side; one additional thread will be counted when the sum found is an odd number. This operation is made with the help of a thread-counter.

NOTE 6.—When cuffs (plain) arrive without special boxes, 25 per cent. additional duty will be charged.

NOTE 7.—Diaphanous fabrics weighing less than 40 grs. per square metre, even when plain fabric, shall pay the duty provided for under this Schedule No.

NOTE 8.—Mercerized cotton goods and fabrics, will be liable to an extra of 15 per cent. on the duty leviable thereon.

NOTE 9.—Shall be considered as clothing for children, costumes with short trousers (knickerbockers) and costumes with long trousers not exceeding 80 centimetres in length.

NOTE 10.—This schedule No. shall include handkerchiefs made of linen fabrics containing up to 24 threads in a square 6 mms. side.

NOTE 11.—Chemical or artificial silk goods and fabrics, will pay the same duty as provided for linen goods and fabrics, plus 20 per cent. additional.

NOTE 12.—Whenever the weight of fabric exceeds 400 grs. per sq. metre, a rebate of 20 per cent. shall be allowed on the duty assessed. The same provision shall apply to woollen cloths, chevots and friezes.

NOTE 13.—Woollen goods and fabrics containing artificial silk shall be dealt with as pure wool for the purpose of assessment of duty.

NOTE 14.—All fine or diaphanous fabrics weighing less than 22 grs. per square metre shall come under the description of muslins.

NOTE 15.—This schedule No. shall cover clothing or costumes the ground of which is silk, even if the outer part, belt, or sash is made of any other material.

NOTE 16.—The weight of weighing machines shall not include the wooden blocks used to erect same, but will include the parts forming the platform.

NOTE 17.—Pen knives stitched on cards, shall be subject to a rebate equal to 25 per cent. on the weight.

NOTE 18.—When proportion of manganese in such alloys exceed 25 per cent., the metal ceases to be magnetic, and this affords the easiest method of control.

NOTE 19.—Burners or roasters for coffee, etc., weighing more than 10 kgs., will be assessed as cookers or kitcheners.

NOTE 20.—Steel cutlasses or machetes for agricultural purposes, are for beating, being heavy, as the lower end is wider than the part immediately after the handle. Whenever such machetes are with sheath, duty will be assessed on the basis of the subsequent schedule number.

NOTE 21.—Fluoride of glucine, in the presence of chlorhydric acid, colours pink paper made of wood pulp produced by machinery, this colouring being more or less strong, according to the proportion used in the pulp.

NOTE 22.—Cards with monograms and those having only a small picture in the corners come under this item.

NOTE 23.—In the weight liable to duty double cases or cases are not included.

NOTE 24.—Ordinary salt, not refined, but ground, is subject to an extra duty of 25%.

NOTE 25.—Light or sour wines are subject to a reduction of 25 per cent. of the fixed rates. As regards wines in wooden containers the regulations respecting spirits (see note) are applicable.

NOTE 26.—Articles not having a covering of rubber or other substances inside or outside which makes them waterproof are not considered included in the items 1820, 1821, and 1822.

NOTE 27.—Cord measuring less than 9mm. in circumference or of a higher number than No. 12 Birmingham calibre is classed as hemp thread, duty 0.50 per kilo, including packing.

NOTE 28.—Dolls with chemises and shoes only are not considered as dressed dolls.

NOTE 29.—Included in this item are:—Asbest in powder form, chalk or Spanish white, kaolin, and other clays or white earths in powder form, impure oxide of zinc, pulverized natural sulphate of baryta, yellow ochre, natural oxide of iron, Italian earth, red ochre, English red or colcothar (oxide of calcined iron), sienna, umber, Colonia, Brum, and Vanlyck earth, green ochre, green Verona earth, and other earths of green colour, pulverized.

NOTE 30.—This item includes:—White lead, yellow chrome, or Prussian blue, ultramarine blue, litharge, minium, ultramarine green, and others.

NOTE 31.—This item includes also coloured drawing inks and liquid Indian ink.

NOTE 32.—Cloths in wooden cases of more than 1.25 metres in width, without adornments, are subject to a reduction of 10%.

NOTE 33.—Rubber tubes strengthened with cloth or wire gauze will be liable to duty as rubber hose (see latter article in Section XIV).

NOTE 34.—When syringes falling under this Schedule No. are not packed, each in respective case, the weight of packing in which they are contained, shall be increased by 50 per cent.

NOTE 35.—Rubber bandages consisting of a simple rubber band, will be liable to duty as in this Schedule No. (See Miscellaneous.)

NOTE 36.—Gum, peppermint, lemon and other tablets, which are merely flavoured, will be liable to duty as sweets or conits.

NOTE 37.—Coloured crystal or fine glass used by jewellers for incrustations or adornments in articles of jewellery, are not included in this Schedule No.

NOTE 38.—Reactives not otherwise provided for in Tariff and which have no other applications or uses in medicine, such as, for instance, Phenylhydrazine, will pay 80.25 per kilo., including weight of packing, even if packed separately from the instrument cases.

NOTE 39.—Medicinal cigarettes provided in this schedule No. must not contain tobacco. Otherwise they will be liable to duty as per schedule No. 1818.

NOTE 40.—Whenever food flours contain cocoa in any appreciable quantity (more than 15 per cent.), duty will be leviable thereon as on chocolate (Schedule No. 1658, Section XIII.).

NOTE 41.—Soaps which are prepared according to dispensing formulae, such as sulphur, coal-tar, borax, etc., shall not be liable to duty as Pharmaceutical specialties (Patent Medicines).

## SALVADOR

## INDEX TO THE PRINCIPAL GOODS EXUMERATED IN THE TARIFF

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## TARIFF.]

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..	116	Spangles ..	190	..	112, 114	.. Wreckage ..	313
..	11, 27, 82	Spermaceti, and manufactures ..	294, 295	..	112, 114	.. Wood, and manufactures of ..	86-92
..	66	Spices ..	65	..	112, 114	.. Wool, and manufactures of ..	31-39
..	219	Spikes ..	108	..	112, 114	.. Yeast ..	66
..	407, 412	Spices ..	74, 75	..	112, 114	.. Zinc, and manufactures of ..	156-158
..	10, 11, 14, 28, 30, 38, 52	Spirits ..	296	..	112, 114		
..	280, 442, 452	Sponges ..	117, 123, 150, 155	..	112, 114		
..	115, 134	Spoons ..	101, 136	..	112, 114		
..	20	Spurs ..	119, 136	..	112, 114		
..	107, 132	Spy glasses ..	193, 194	..	112, 114		
..	242-246	Squarings ..	91	..	112, 114		

## MONEY, WEIGHTS AND MEASURES.

The monetary unit of Salvador is the peso (100 centavos). For weights and measures the metrical system has been adopted.

## TARIFF (1) (2).

CONTAINING ALL MODIFICATIONS AND ADDITIONS PUBLISHED IN THE "DIARIO OFICIAL."

## PROVISIONS RELATING TO THE COLLECTION OF DUTIES.

ART. 1.—Import duties shall be levied according to the following tariff

NOTE.—The specific duties in the Import tariff are to be increased by 25 per cent., and the resulting duties paid at the rate of 2 pesos or colones per dollar instead of the 280 pesos per dollar formerly collected, or the 250 pesos per dollar provided for in the Budget Law.

No.	Goods.	Duties per kilo. p. c. (2)
MANUFACTURES OF COTTON, FLAX, WOOL AND SILK, &c., &c.		
COTTON.		
1	Cotton, raw; crude and bleached thread for looms .....	Free.
2	Coloured thread for looms .....	0 05
3	Sails for ships navigating in the harbours, lakes and rivers of the Republic .....	0 01
No. 3.—The sails in question are not subject to the surtax of \$3 per 100 kilos.		
4	Thread, twisted, unbleached, for the manufacture of fishing-nets and cords (twisted thread having a diameter from 1 to 3 mm.); yarn waste for machinery and cotton in sheets for padding clothing .....	0 02
5	Tarpaulins of thick tissues, tarred or not, for carts and other uses .....	0 10
6	Tissues, unbleached, as mantas, mantarilla (2) and unbleached drills; fishing-nets such as seines, trammels, cast-nets .....	0 20
7	Candle wicks (4) and lampwicks .....	0 25
8	Bottles covered with cotton; umbrellas and parasols; canvas hose pipes, tarred or not .....	0 30

No.	Goods.	Duties per kilo.
9	Tissues of all kinds, white or bleached without any modification of the plain common fabric, containing up to twenty threads in warp or weft in a space of 7 millimetres (1 of an English inch); white and coloured cloth; canvas for embroidering, cambray or tartan, starched, plain, white; white cloth mixed with horsehair for interior trimming of clothes and other purposes; sewing or embroidering thread of any kind and colour (2) .....	0 40
10	Carpets and carpeting, floor; elastic for shoes; tape, plain or twilled, white or coloured, for shoe and harness makers; tape (ribbon) known as Castile (3) .....	0 50
11	Cambray or tartan, starched, plain or coloured; coloured cloth mixed with horsehair for linings and other purposes; fabrics printed or dyed in a single colour, plain or stamped, such as sandates, chintzes, stuffs for covering furniture, cambric, muslin, gauze, bandana, satinete, without sewing, embroidery, figuring, open-working, ravelling, ribs, non-percels-like, without curling, crumpling, or dotting, &c. (4); without any modification whatever of the plain common fabric; mantarilla, bleached; mantarilla crude or bleached with any colour or entirely of colour; drills of all kinds, not otherwise classified; panilla, cantuna and other similar stuffs; casinetes and imitation cassinetes, of pure cotton; plain flannel of cotton; ribbons with hooks and eyes and bookbinders' cloth, plain or stamped (4); towels, perjeris, pouches, mantles, hammocks; cotton sacks and bags for packing .....	0 60
12	Stockings and socks, vests and undershirts, drawers and all kinds of underwear not classified, knitted or not (2) (4), without lace or embroidery; mantillas, handkerchiefs and handkerchiefs of all kinds; plain flairs; wicks for tinder boxes .....	0 75
13	Tissues of all kinds, white or bleached, with or without any modification of the fabric, containing more than	0 80

(1) In regard to the increase of import duties, see the Law of April 4, 1911, and the Decree of September 19, 1911, at end of Tariff.  
(2) For the latest amendments to the Tariff, see the Law of May 15, 1912, at end of Tariff.  
(3) See the Law of April 4, 1911, at end of Tariff.  
(4) See the Law of April 7, 1911, at end of Tariff.

(5) See the Law of April 4, 1911, at end of Tariff.  
(6) See the Law of May 15, 1912, at end of Tariff.  
(7) Under Ordinance of September 26, 1911, stockings and socks, vests or undershirts, drawers and generally all kinds of underwear, not classified, of knitted cotton, pay 1 peso the kilo, instead of 80 centavos. ("Diario Oficial" of September 27, 1911.)

## COTTON—continued.

No.	Goods.	Duties per kilo. P. c.
15	twenty threads in a space of 7 millimetres (1/4 of an English inch); point, tulle, crape and other fancy stuffs; embroidered <sup>(7)</sup> , figured, ribbed, perscale kind, ruffled, open-worked, curled and crimped; pique, bombazine and in general all white stuffs not specified, with any modification, however trifling, of the common plain fabric; coloured printed or dyed stuffs not classified, woven, embroidered, figured or with any modification, however trifling, of the common plain fabric; velvet, plush, table covers, curtains of point or otherwise; antimacassars, furniture tickles, mats for lamps or flowerpots, plain or with woollen chameleons; mosquito nets; men's and boys' shirts with fronts, collars and cuffs of lace <sup>(8)</sup> ; and shirts entirely of cotton; ribbons of velveteen of any width, reins, girths, ribbons with or without elastic <sup>(9)</sup> ; plaits, tassels, fringes, corals, galloons, sashes, garters, braces, scarfs, gloves, ladies' ties, saddle bags, wallets and travelling bags and generally all similar objects not specified; neckties, tablecloths and material for the same; lace, insertions ("embroidures"), trimmings and galloons not exceeding 25 centimetres in width (when the latter are contained or mixed in the same package or carton with galloons of 25 centimetres or more in width, they shall pay a duty of \$3 per kilo.) <sup>(10)</sup> .....	1 00
16	Fronts, collars and cuffs, for men's shirts; corsets, bustles, crinolines and other similar artificial contrivances; caps and bonnets of all kinds and socks of Scotch yarn or its imitations.....	1 50
17	Underclothing, knitted or other, with embroidery or lace; ready-made clothing of all kinds, for men, women and children, not specified; hat linings, and umbrellas and parasol cases; infants' headwear and christening veils; shoes, slippers, and all kinds of footwear, ready-made or in parts; garters; laces, ornaments, galloons, bands with embroidery and insertions exceeding 25 centimetres in width; mufflers ("rebozos") and tissues for the same, in imitation of the native article; labels of cotton, linen, woollen or silk tissue, with or without embroidery <sup>(11)</sup> .....	3 00

## HEMP, FLAX AND JUTE.

17	Hemp and similar fibres, in cordage for the use of vessels navigating in ports, lakes and rivers of the Republic.....	0 01
18	Hemp, coarse, and jute, made up into empty sacks and bags, tarred or not; untwisted thread for sewing the same; hemp and jute, either tangled or combed out; hand bags of hemp or jute.....	0 03
19	Hemp, coarse, and jute, made up into sugar bags, measuring 51 x 81, 57 x 81, 52 x 92, 63 x 83, 65 x 87 and 70 x 71 centimetres, with the name of the factory for which destined printed thereon.....	0 01 1/2
20	Hemp or flax, in ropes and cables, tarred or not, of more than 22 centimetres in diameter; pure or mixed hemp or jute, in coarse fabrics such as brin or bramate, containing up to six threads in the warp or in the weft in a space of 7 millimetres (1/4 English inch) and tarred or waxed cloth for the same purpose.....	0 05
21	Stout awning cloth, tarred or not; carpets of jute, hemp or coir.....	0 10
22	Flax or hemp, pure or mixed with cotton, in twisted strings, fishing nets, seines and trammels; lassos of 22 centimetres or less in diameter.....	0 20
23	Flax or hemp, in hanks covered with oil, linen, untwisted thread for shoe makers, canvas hose pipes, tarred or not.....	0 30
24	Flax or hemp, pure or mixed with cotton; brin or bramate containing more than six threads in the weft or in the warp in a space of 7 millimetres (1/4 English inch); canvas, Russia duck and ("coletas"); umbrellas and parasols; jute or coarse hemp, in floor mats, foot, sled and door mats, curtains, tablecloths, hammocks, or woven fabrics of the same, and for covering furniture and sacks for transporting indigo.....	0 50
25	Coletas and drills, unbleached, white or coloured.....	0 45
26	Sewing thread.....	0 80
27	Plain or figured tissues, white or coloured, such as crapes, bleached cloth of up to 25 centimetres to the (1/4 English inch); platilins, damasked or table cloth tissues, damask, pique, shetring and similar tissues not specified; without any kind of sewing or embroidery; canvas for embroidering, embroidery or sized cloth and cloth mixed with horsehair for linings; towels, straps ("camarones"), halters, reins or girths, with or without common metal fittings.....	1 00
28	Flax or hemp, pure or mixed with cotton, in fine, unstitched, whether figured, embroidered, or not, white or coloured, such as Irish laces, Brittany, cambrics, batistes, linen point and any other fine tissue not specified for garments or other uses; handkerchiefs, undershirts, drawers, stockings, socks, shirt fronts, collars and collars, men's and boys' shirts, and all kinds of underwear without any lace or embroidery; tablecloths and napkins; bed sheets; ribbons, with or without elastic, braids, fringes, meshes, tassels, braided corals, caps, bonnets and hats; corsets, bustles, crinolines, and other similar artificial contrivances; bed-	

(7) Under Ordinance of November 14, 1908, embroidered stuffs are deleted from Tariff No. 14 and transferred to No. 16. ("Diario Oficial" of November 20, 1908.)

(8) Under Ordinance of June 11, 1910, ribbons, corals, galloons, trimmings, lace, insertions, and generally all objects of passementerie, manufactured with mercerized cotton and not exceeding 25 centimetres in width, shall pay 2 pesos, 100 centesimos, and if exceeding that width, 4 pesos. ("Diario Oficial" of June 14, 1910.)

(9) See footnote 7 to No. 14.

See the Law of May 15, 1912, at end of Tariff.

No.	Goods.	Duties per kilo. P. c.
29	spreads and quilts; table covers, curtains and hammocks, not specified; antimacassars, mosquito nets, rugs, mats for lamps and flower pots, travelling and carpet bags.....	1 00
30	Neckties, gloves, sashes <sup>(1)</sup> , with or without elastic, garters, hip straps, bands, shawls, scarfs ("mantillas"), fichus, ladies' veils, and all made-up articles not specified.....	2 00
31	Lace, gloves, ribbons and insertions, galloons and ornaments not specified; footwear of all kinds, ready-made or in parts, garters; underwear, knitted or not, with embroidery or lace; ready-made clothing; mufflers ("rebozos") and tissues for the same; masks, linings for hats, umbrellas and parasol cases; infants' headwear and christening veils.....	3 00

## WOOL.

31	Wool in the fleece.....	0 10
32	Wool, pure or mixed with cotton or flax: in carpets, shag, plaids ("mantillones"), blankets <sup>(1)</sup> and quilts <sup>(1)</sup> ; elastic for shoes.....	0 80
33	Buttons covered with wool and serge with admixture of cotton and lining of maularil.....	0 60
34	Umbrellas and parasols.....	0 80
35	Thread for sewing or embroidery, with or without mixture of common metal thread or wire; tissues with the whole warp or weft of pure cotton thread, or other pure vegetable fibre, such as "casimires", "cashmires", "alpaca", "balsarina", "baize", swanskin, "chaly", tissues for curtains or furniture covers, lasting or serge, satin, damask, "filala", flannel, "grano de oro", light stout or muslin, merino, cashmere and other similar tissues not specified.....	1 00
36	"Casimires", cloths, "casimires", "alpaca", "balsarina", "baize", swanskin, chaly, tissues for curtains or furniture covers, lasting or serge, satin, damask, "filala", flannel, "grano de oro", light stout or muslin, merino, cashmere and other similar tissues not specified; also all unspecified fabrics: flannel shirts, fine or common; caps and hats; elastic bands not intended for shoes; corsets, bustles, crinolines and other similar artificial contrivances, combined with silk stock.....	1 50
37	Stockings, socks, drawers, undershirts and all knitted articles not specified, without lace or embroidery; shirts (or chemises) with slight admixture of silk; band, sashes, with or without elastic <sup>(1)</sup> , braces, garters, scarfs, gloves; travelling bags and valises.....	2 00
38	Ornaments such as: buttons, laces, bows, or furniture, corals, chenille, fringes, tassels, galloons, listings or any similar article not specified; footwear of all kinds, made-up or in parts.....	3 00
39	Underwear, knitted or otherwise, with embroidery or lace; ready-made garments, such as wraps, scarfs ("mantillas"), mufflers, fichus, dressing-gowns, jackets, blouses, caps, hoods, coats of boys, shawls, curtains, antimacassars and ties; mats for lamps and flower pots; table covers; bags; petticoats; frock-coats; men's, women's and children's clothing, plain or ornamented; shawls, plain or with silk fringe, embroidered or not, and other articles of clothing not classified; infants' head-dress and christening veils; linings for hats; umbrellas, sunshade and parasol cases.....	4 00

## RAMIE.

40	Ramie, in yarns or raw.....	0 75
41	Woven, pure or mixed, without sewing or ornament.....	2 50
42	Underwear.....	5 00
43	Elastic for footwear or embroidery; woollen socks or on canvas, for weaving, the latter to be of the Spanish type, with one or two strands.....	0 25
44	Hats, caps and bonnets; umbrellas and parasols of silk knitted with wool or other material.....	1 50
45	Umbrellas and parasols of pure silk.....	2 00
46	Handkerchiefs, of embroidered or embroidered red, garters, braces, elastic bands not intended for footwear; corsets; fabrics such as alpaca, "chaly", crape and pique for clothing, damask, grosgrain, faille, muslin, point, tulle, satin, surah, serge "sarguilla", taffeta, or any other similar fabric, when the whole weft or warp is of pure cotton or pure vegetable fibre; plush, bustles, crinolines, and other similar artificial contrivances; footwear of all kinds, ready made or in parts.....	3 00
47	Underwear of all kinds, socks, drawers, undershirts, gloves and all mentioned articles knitted from silk threads; antimacassars, curtains, scarfs, and plain or embroidered fabrics, except for shawls, mufflers and delais; quilts, bed covers, belts with or without elastic, table covers; tissues such as alpaca, "chaly", "crappe" and pique for clothing, damask, grosgrain, faille, muslin, point, tulle, satin, surah, serge, "sarguilla", taffeta and any other fabric of silk, pure or mixed, not classified; plush, velvet; tissues of silk with the whole warp or weft of pure wool <sup>(2)</sup> .....	5 00

## SILK (1) (2) PURE OR MIXED WITH COTTON, LINEN,

## WOOL OR RAMIE.

44	Silk: Bolting cloth.....	0 30
45	Buttons covered with silk.....	0 60
46	Elastic for footwear or embroidery; woollen socks or on canvas, for weaving, the latter to be of the Spanish type, with one or two strands.....	0 25
47	Hats, caps and bonnets; umbrellas and parasols of silk knitted with wool or other material.....	1 50
48	Umbrellas and parasols of pure silk.....	2 00
49	Handkerchiefs, of embroidered or embroidered red, garters, braces, elastic bands not intended for footwear; corsets; fabrics such as alpaca, "chaly", crape and pique for clothing, damask, grosgrain, faille, muslin, point, tulle, satin, surah, serge "sarguilla", taffeta, or any other similar fabric, when the whole weft or warp is of pure cotton or pure vegetable fibre; plush, bustles, crinolines, and other similar artificial contrivances; footwear of all kinds, ready made or in parts.....	3 00
50	Underwear of all kinds, socks, drawers, undershirts, gloves and all mentioned articles knitted from silk threads; antimacassars, curtains, scarfs, and plain or embroidered fabrics, except for shawls, mufflers and delais; quilts, bed covers, belts with or without elastic, table covers; tissues such as alpaca, "chaly", "crappe" and pique for clothing, damask, grosgrain, faille, muslin, point, tulle, satin, surah, serge, "sarguilla", taffeta and any other fabric of silk, pure or mixed, not classified; plush, velvet; tissues of silk with the whole warp or weft of pure wool <sup>(2)</sup> .....	5 00

(1) See the Law of May 15, 1912, at end of Tariff.

(2) In pursuance of Ordinance dated November 3, 1908, all textile fibres and also tissues manufactured from such fibres, imitating natural silk, declared or not as artificial silk or under another commercial denomination, shall be dutiable as natural silk.

(3) Ordinance of November 26, 1910.

No.	Goods.	Duties per kilo. p. c.	Nos.	Goods.	Duties per kilo. p. c.
52	Ornaments, ribbons without elastic, laces, blonde, cords, tassels, galloons, bands, passementerie, wall decorations and any other silk ornaments not specified (1); sacerdotal ornaments, also vestments for statues, with or without line or false ornaments of metal.....	6 00		Surtax upon the above spirits.....	0 20
53 (1)	Ready-made clothing, such as wraps, scarfs, morning gowns, blouses, fichus, jackets, hoods, vests and coats; masks; ladies' collars; tulle veils; garments for men, women and children of any kind, with or without ornaments, and all kinds of ready-made clothing not classified (1); linings for hats; umbrella and parasol cases; infants' head-dress, and christening veils; burial, crape, piqué or all other fabrics of silk pure or mixed in any proportion and in any form suitable for the manufacture of all shawls, mufflers, foulards and the articles of all kinds and of any dimension or shape (1); milled silk of any thickness in skeins for sewing, embroidering, darning or for any other purpose; shawls, mufflers, wraps, foulards and all kinds of wraps for women, plain, figured or embroidered, of pure or mixed silk, whatever be the form of the article and the proportion of the admixture; fringes, bands, nettings, twills, and tassels of pure or mixed silk for foulards, shawls and other similar wraps comprised in this number.....	7 00	76	Essences for flavouring spirits, such as aniseed, coriander, juniper, ginseng, cognac, rum, absinthe, camellia, "cominillo," saffras, capuchin, fennel.....	10 00
	MISCELLANEOUS TISSUES.			Essences for flavouring spirits on only one of the authorized manufacturers of spirits (Art. 364, of the Liquor Regulations).	
54	Haircloth for furniture; linoleum and other fabrics, coated with rubber or wax, for floor; shiny gauzes with imitation silver or gold thread, sized fabrics called brillants having 10 threads per centimetre (1).....	0 30	77	Green sheep skins from Central America.....	Free
55	Unspecified cloth coated with wax or rubber for table or furniture covers and other purposes and articles made up therefrom.....	0 40	78	Leather belts and packing for machinery, and unmenstrated belts of duck, baize or other material, for machinery.....	0 01
56	Broad or "tissus" fabrics embroidered or embossed with gold, silver or other fine or false metal.....	2 50	79	Cowhides and sole leather.....	0 20
	PROVISIONS, CONDIMENTS AND BEVERAGES.		80	Backskin, basil, buffalo, kid, cordovan, calfskin, emmelled leather, pizskin or imitation thereof, shagreen, emmelled morocco (1) and other leather not specified.....	0 50
57	Barley, rye, and other unspecified cereals.....	0 01	81 (2)	Wallets, knapsacks, travelling bags, trunks, mail bags and valises of leather or imitation thereof, with or without parts of cotton, linen or cardboard; pocket-books, cigar and cigarette cases, leather-covered rings, manufactured articles of leather in any form not specified; zales, pelones and skins covered with hair or feathers, match-boxes, for pens and caps; plain or patent leather straps of all kinds; hat bands; collars, plain or patent leather braces; riding and pack saddles, stirrup leathers ("adornos"), harness, "hapijones," head-stalls, halters, pistol and other cases, reins, tendons, martingales, scabbards and powder flasks.....	1 00
57A	Oats.....	Free.	83	Belts (See Law of May 15, 1912, at end of Tariff).....	2 50
58a	Wheat, when flour (2), bran, malt, maize (2), rice, lentils, salt, potatoes, onions, garlic, and all garden produce in its natural state, and flour of rye (2) and germinated barley.....	0 02	84	Gloves of all kind and other fine varieties.....	2 50
58b	Fresh fruit, such as apples, grapes, pears, peaches, plums, olives, beans and cowpeas.....	0 04	85	Gaiters, shoes, boots, leggins of any kind, made up or in pieces; mantles, coats and cuffs of fur.....	3 00
59	Maize, starch, vermicelli, macaroni, and other like pastes.....	0 06		WOOD.	
60	Vinegar.....	0 08	86	Boats and hamches, and oars for the same; wooden buildings; staves, hoops, and banks for barrels; pumps, carts, wheelbarrows, pulleys, pipes and belovies; match-boxes and wood for the manufacture of cart and barrow wheels; planes or other lumber, either rough, planed or grooved (1); insulators.....	0 01
61	Olive oil and its imitations.....	0 10		No. 86. The above are exempt from the surtax of \$5 per 100 kilos.	
62	Sago, tapioca, and other alimentary flours and pastes, not specified; shell fruit, such as almonds, filberts, walnuts, chestnuts, and the like; lard (1) and dried potatoes.....	0 15	87	Shooks for cases and boxes; shoe pegs; blocks for hats and wig; shoe lasts.....	0 02
63	Herrings, cod and other fish, not prepared otherwise than by being dried, salted or smoked; lavender; bird seed, aniseed, cloves, cumin, coriander seed, pepper, hops, sesame, amatto, red pimento, and unmenstrated spices.....	0 20	88	Doors, sashaws, lattices, sashes, mould lines, unvarnished; frames for embroidery, cringles, plums.....	0 05
64	Sugar (1), honey, syrups, without alcohol, of an entirely simple nature and not medicinal; biscuits and all kinds of simple nature, not medicinal; dried fruits without shells, such as almonds, dates, prunes, figs and raisins; surdines of all kinds.....	Prohibited.	89	Barrels, set up, for packing or for breweries.....	0 20
65	Caramel.....	Prohibited.	90	Small cylindrical boxes, made on the lathe, without any varnish.....	0 15
66	Olives, capers, pickles, mustard prepared and in powder, curry powder, sauces of all kinds, and essences for condiments; vegetables, trifolium, mushrooms, butter, margarine, shell and other fish, not classified; meats of all kinds, all these prepared and contained in vessels of tin plate, glass or earthenware, or in cloth; fruits preserved in water, syrup or spirits; hambons, pastilles, cocoa in the bean, ground or in paste, chocolate and other sweets, syrup and jellies; condensed milk; extract of milk yeast, rennet, essence or extract of fruit for syrups, without alcohol; nutmegs, tea, coffee, cheese of all kinds (2).....	0 30	91	Mouldings, gilded, painted or varnished, plated with silver, nickel, or brass, or of iron or steel; wooden boxes of all shapes, varnished, lacquered or otherwise, including boxes rough or polished, and boxes lined with paper for confectionery and perfumes; handles or helms for tools, fine or common; squares, gauges, spirit levels, with or without metal parts; wooden bodies of planes, jack planes, groove planes, saddle trees and boxes, with or without parts of iron.....	0 25
67	Cinnamon of all kinds, and vanilla.....	0 40	92	Furniture of any kind of cane, osier, rushes, wicker, bamboo, with or without marble and in pieces ready to be set up; ornaments and articles of wood pulp or paper-mache, such as card cases, inkstands, vases, trays, dishes and any other object of the same material, not classified; covering for furniture, cushions and bars for curtains and hangings; castors or cruetts of all kinds for table use; trunks, trunks, billiard tables without accessories, billiard cues, coffins, cages, wooden heels covered or not with skin or leather, bootjacks, corks for barrels, hat racks, book shelves, stirrups, fasteners, waxkin rings, hand machines for corking bottles, handles for canes, umbrellas and parasols, tubs or buckets, and all other objects of the same class, not specified, picture frames, gilded or otherwise, whether set up or not; ornaments, toothpicks, drinking tubes of straw or paper.....	0 30
68	Saffron, edible.....	3 00		MEDICINES AND DRUGS, CHEMICAL AND PHARMACEUTICAL PRODUCTS.	
69	Mineral waters, natural and artificial; artificial aerated waters, non alcoholic, such as ginger beer, lemonade, soda, sarsaparilla, and other similar beverages.....	0 01	93	Vaccine fluids, serums, formal, formaline, formaldehyde, phosphoric, clarifis, hypochlorite of lime and methyle alcohol (wood spirit).....	Free
70	Beard, red and white table wine testing up to 16° centesimal (3) (5).....	0 05	94	Anhydrous ammonia.....	0 01
	No. 70. Wines specified above, exceeding the alcoholic strength referred to, will be assessed at the rate of 1 centavo additional for each centesimal degree in excess.		95	Anhydrous sulphuric acid, anhydrous sulphuric acid or hydro-sulphuric acid.....	0 02
71	Mint.....	Prohibited.	96	Sulphate of magnesia (Epsom salts), chalk or carbonate of iron, of soda and of copper; alum; mercuric sulphate, nitric and acetic acids; caustic soda and potash for industrial uses (2); lump sulphur; disinfectants for barrels; chloride of zinc and lime, hypochlorite of soda; lime, creoline, sapocretin; chlorate of potash (3).....	0 04
72	Generous wine de muscat, pajareto, sherry, malaza, port, vermouth, St. Raphael, St. Michel, champagne and other unmenstrated wines testing up to 20° centesimal (5).....	0 10	97	(1) Sulphate of zinc, sal ammoniac; crystallized carbolic acid, bichloride of mercury, permanganate of potash, electric kil-dil, amorphous phosphorus, liquid carbonic acid, liquid oxygen; medicinal oils, such as almond, castor, (2) See the Law of April 4, 1911, at end of Tariff.	
73	Bitter, liquid stomachic, to be taken in wine or liquor, such as Angostura.....	0 40		(3) Under Ordinance dated December 2, 1911, a scale of 3 centavos silver per kilo, will be levied on the importation of planks or other lumber, either rough, planed or grooved.	
74	Spirits, strong or sweet, such as cognac, absinthe, rum, gin, mistche, creams, whisky, rosoli and others not specified, testing up to 50° centesimal; bitters to be taken in water and syrup such as "Pison" and "Brought," in ordinary bottles of 1 litre or less (1).....	0 40		(1) See the Law of May 15, 1912, at end of Tariff.	
	Surtax upon the above spirits.....	0 10		(2) See the Law of April 7, 1911, at end of Tariff.	
75	The same, in barrels or other vessels of more than 1 litre (1).....	1 00		(3) Ordinance of July 7, 1908.	

(1) See the Law of May 15, 1912, at end of Tariff.

(2) Under Ordinance of July 15, 1911, flour pays 1 centavo per kilo.

(3) Under Ordinance dated May 19, 1909, from the date of this Ordinance until further notice, maize is admitted free of all import duties and taxes.

(4) Under Ordinance of April 23, 1912, lard is exempt from all duties and taxes during the scarcity of this product on the market.

(5) See Decrees of March 21 and April 23, 1909, at end of Tariff.

(6) Under Ordinance dated April 25, 1909, red and white table wines, above the alcoholic strength of 16° centesimal at present, will be assessed at the rate of 1 centavo additional for each centesimal degree in excess.



## MEDICINES, DRUGS, &amp;c.—continued

No.	Goods.	Duties per kilo. p. c.
	palma christi, cod liver, pure or in emulsion, benedine, belladonna, soothing syrup; liquid ammonia; spirits of turpentine; insecticide vaseline; dextrin; leaves, flowers, buds, unclassified seeds; barks, roots and scrapings; flowers of sulphur; milk of sulphur; carbonate and bicarbonate of soda and potassium; medicinal flours, such as sago and tapioca, lacteous flour, or other similar kinds, not specified; medicinal wines, such as cinchona, peptone, peptin, lacto-phosphate of lime, and others not classified; tar beverages, such as "Gomoron de Guyot" and others not specified; "Blanket" used to whiten and purify sugar and other industrial products (4); grape juice free from alcohol (4).....	0 10
98	Bromides of potassium, sodium, ammonium, lithium, &c.; phosphates of lime, soda and potassium, not denominated (3); cream of tartar; tartaric, camphor, balsam of copahu; soft dry or liquid extracts; emulsion and phenic acids; mamma of all kinds; gum arabic, in lumps or powder (2); plasters and adhesive cloths; chloroform, sulphuric ether; pastilles, pastes, pills, granules; iodides of potassium, sodium, ammonium, lead, &c.; suspensions, trusses, and any other kind of fan-heads; syringes of all kinds; wafers; insect paper; medicinal cotton of all kinds; wood fibre; nursing bottles, breast pumps, hypodermic glasses, test tubes and retorts; incense, myrrh, and other aromatic gums for burning; medicinal soap and syrups; salts, such as strychnine, neostine, atropine, eserine, digitalin, veratrine, morphine, quassia, cocaine, and other alkaloids; salts of gold, silver, and platinum; sulphate of quinine (4), and all medicines not specified in the present Tariff; medicinal essences, such as peppermint, eucalyptus, neroli, bergamot, and others not specified.....	0 1

NOTE.—In order to pass drugs and medicines through the Customs House, the original invoice as well as the Consular invoice must accompany the bill of lading.

METALS.  
IRON AND STEEL (†).

59	Steel:	
	In bars, rods, sheets or plates.....	0 05
100	Large saws for sawmills and sawyers; letter-presses (1), and circular saws imported separately.....	0 10
101	Wagon and carriage springs.....	0 20
102	Saws or hand-saws; measuring tapes, and other artists' tools, not specified.....	0 25
103	Wire, unclassified.....	0 30
104	Wire gauze, and springs for mattresses and furniture.....	0 40
105	Strings for musical instruments.....	0 60
106	Tens.....	(1) 60
107	Steel or iron: Machines of all kinds, pulleys, rowlocks, hoister cranes, motors of all power, iron levers, iron screws for shipping-balances, unenumerated scientific instruments; galvanized wire, barbed or not, twisted and composed of two cables united by a netting for fences, with hooks and stretchers (1); iron wire fences not barbed, Page's system; ploughs; surgical instruments with or without cases, including dental instruments (2).....	Free.
108	Screws for roofing plates, galvanized sheets, for roofing; founts or basins, steam and water pipes, whether timed or not; chains for use of ships or carts and surveyors' chains; pulley blocks, lifting jacks, large presses for industrial purposes, nave hoops, bushings, tyres, tyre rims of 6 (4) English inches in width and half an inch in thickness; large and small wheels for wagons; axles; hand carts; rails and spikes for the same; hoops and bands for barrels or other uses; lathes, posts, columns, props, lightning rods, including those of copper and their accessories (4), heavy well and other pumps, water tanks; barrels, ice-keepers' masts; magnets; lithographic presses; horse-rakes; cables of iron, steel or brass wire; portable forges; anchors and hawsers; iron buildings; kettles of cast or wrought iron, riveted or of one piece, weighing 20 kilos. or more and having 2 millimetres of more in thickness; pillars of cast iron in the shape of large pans, and moulds for the manufacture of sugar; steel or iron plates, painted or in the rough, in one piece, split, open-worked in the form of grates, or prepared so as to be adapted for concrete structures, not joined to any piece (5); galvanized (zinc-coated) sheet iron for roofing (6).....	0 01
No. 108.—The articles mentioned in this paragraph are exempt from the surtax of 85 per 100 kilos.		
109a	Iron pipes, zinc or more in diameter; rails, weighing not more than 25 lbs. per yard; rolling stock, ties, bolts, and spikes for plantation railways.....	Free.
109	Iron: Galvanized (zinc-coated) sheet iron for roofing (6), bad washers for such sheets. [As sole duty].....	(1) 01
10	In bars, rods, sheets, slabs and plates.....	0 02
111	Thin steel or tinneled plate.....	0 03
112	Galvanized or tinneled, in bars, rods, sheets, slabs and plates, and in grates for coffee-drying patios; wrought, enam-	

No.	Goods.	Duties per kilo. p. c.
	elled or varnished in cooking stoves (1); in ovens or roasters, cooking utensils, vases and pots for plants and flowers, portable stoves, mortars, grinders, handmills, for coffee or for other uses, hand pumps, letter-presses, platform and counter scales and steel-yard (1); unspecified machines operated by hand, pedal or lever, with the exception of those for agricultural purposes; rivets (1); shoe lasts; irons for tailors, hatters and for handmills; weights.....	0
113 (1)	Sales: wire, including galvanized iron wire for telephones and telegraphs (2), common nails, nails for tyres and horse-shoes, brads, and small nails of all kinds not specified; cradles, beds, cots, stools, sofas, brackets, tables, shelves, and other furniture of the same kind; lattices or gratings, balconies, shutters, balustrades, and exterior adornments for buildings; articles such as kettles of 19 kilos, or less in weight; kettle stands having one-eighth inch in thickness; anvils, back-iron, tases, pliers, hammers and tools for smiths; bottle holders, mole and rat traps; vices or foot, bench or table for casks; wire washers; stone breakers' hammers; bolts and nuts; fire rules or holders for securing axes; shovels, spades, hand rakes, crowbars, mattocks (macanas), pickaxes, hoes, scythes, pruning shears, plough points, and other similar tools, not specified; horse shoes, and unclassified chains; thin sheet iron or otherwise, perforated for sieves; tin plate lacquered, gilt or enamelled, plain or with raised ornaments; bells; steel wire brushes for cleaning boiler tubes (3).....	0
114	Iron or steel in picks, large and small bars, axes "cunas" and pruning knives; belsteads, cradles, cots, sofas, brackets, tables, shelves, and other similar furniture ornamented with other articles; hanging, spring and other steel-yard not specified (1); cocks for casks; wire mattresses.....	0
115	Wire netting; cooking utensils except of cast iron; tinneled nails or tacks of all kinds (1); tinneled or japanned buckets of all kinds for harness and saddles; curry-combs; tinneled cast iron or galvanized iron, in pitchers, tubs, buckets, hip and foot baths, pipes and gutters for roofs, and other similar objects for domestic and other uses. Manufactured articles of this tinneled sheet iron will be dutiable as tin plate ware.	0 1
116	Flers, adzes, braces, bit saws, gravers, drills, trepans, saws, taps (tarapaps), framer and other chisels, gouges, masons' trowels, planes, planes, groovers, and blades for the same; tinners' shears; unclassified hammers, hatchets, punches, stels, passe-partout, screw wrenches, pipe wrenches, screw-drivers, levers, squares, rasps, plumbs, compasses, tongs, nail pullers, apparatus for loading cartridges, and other unspecified tools, with or without wooden handles, for artisans; lamps, lanterns, and other accessories; wrought or cast iron and enamelled or varnished, in kitchen utensils, basins and washing sets, water pitchers, coffee pots, milk cans, dishes, plates, mugs, cups, pans, forks, ladles, hip or foot baths, buckets, spittoons, chamber pots, water pipes, candlesticks, and all unenumerated articles for domestic and other uses; receptacles of varnished steel for acrated waters.....	0 2
117 (1)	Cages, fly screens, and other articles of wire, of cast-iron and fastenings, latch bolts, curtain-loops, door-knockers, furniture knobs, casters for furniture, and small pulleys, for windows; batts, hinges, screws, key-rings, key-hole guards, wood screws; grips, handles, and other iron fittings for doors, windows, and furniture, not specified (1); stirrups; trunks of iron or covered with iron; iron buttons; flower pots not classified; images, toys for shoes, fruit squeezers, spatulas; pointed knives with handles of wood, bone or horn; can openers; single-bladed penknives with handles of wood, bone or horn; zinc moulds for the manufacture of candles; machetes, yataghans ("corbos"), daggers, table sets (knives, forks, and spoons), unclassified.....	0 30
118	Door locks and window (1) fastenings; scissors of all kinds not classified; hair-cutting machines; japanned or tinneled (tin plate) articles, such as waiters, sugar bowls, canisters, footstools, wooden boxes, basins, water pipes, table casters, fountains, fruit stands, sprinklers, and other japanned sheet iron or tin plate ware for domestic or other uses.....	0 40
119	Bits, curls, spurs, collars for animals; thimbles; fish-hooks; cork-screws; nutcrackers; roller scales; velocipede bicycles and their accessories; manufactured nickel-plated objects of any kind, not specified of wrought or cast iron.....	0 50
120 (1)	Pins, common or large, and hairpins, of any form and kind not specified; machetes, yataghans ("corbos") and daggers, unclassified, with leather scabbards; pen knives, clasp knives and razors of whatever kind, unclassified; tin or steel, of any size, with or without scales; tinler boxes and fire stoves; three-foot combs.....	0 60
121	Frauses for umbrellas and parasols, with or without canes.....	1 00
122	Poniards, swords and sabres of all kinds, not classified, with or without scabbards of leather or common nauts.....	1 50
123	Knives, machetes, daggers, swords, sabres, poniards, pen knives, clasp knives and razors, with or without sheath, table knives, forks or spoons, with handles of ivory, mother-of-pearl, tortoise-shell, silver, gilted or silvered metal.....	2 00

(1) Ordinance of November 29, 1907.  
 (2) Ordinance of June 8, 1908.  
 (3) See the Law of April 7, 1911, at end of Tariff.  
 (4) See the Law of May 15, 1912, at end of Tariff.  
 (5) Free of all duties and taxes under Article 1 of the law dated April 4, 1911.  
 (6) Under Decree dated November 29, 1907, sheet iron or steel, plain, tinneled or galvanized, is to pay 3 centavos.  
 (7) See the Law of May 15, 1912, at end of Tariff.  
 (8) See footnote to No. 126.  
 (9) Ordinance of November 14, 1908.  
 (10) Ordinance of July 1, 1907.  
 (11) Ordinance of December 18, 1906.  
 (12) Under Ordinance of Dec. 29, 1911, plates referred to will pay 1 centavo and will be subject to No. 108.

(1) See the Law of May 15, 1912, at end of Tariff.  
 (2) Ordinance of June 29, 1907.  
 (3) Ordinance of June 8, 1908.

TARIFF.]		CENTRAL AMERICA.—SALVADOR.		Duties	
Goods.		Duties		Duties	
		per kilo.		per kilo.	
		p. c.		p. c.	
<b>ALUMINIUM.</b>					
Aluminium in bars, sheets, wire, powder and kitchen utensils	0 50	162	Common, and brown and other paper for packing, blotting paper and filter paper	0 03	
Pens (1), table services and other unenumerated articles	0 80	163	Empty boxes and bags of paper for packing; drawing models; geographical maps and charts	0 05	
Manufactures of all kinds, with fixed ornaments or parts of another finer metal	2 00	164	Sanded, of all kinds	0 06	
Liquid for painting	0 60	165	Bristol board for lithography; white or coloured, without glazing or finish, for printing, not otherwise specified; common paper and cardboard, coloured and glazed, for flags (para gallardetes) and for packing; cardboard pressed and enamelled in the form of bricks, ceilings, parlour centres, chair seats, elgings, tiles, and other similar articles	0 10	
Counters or checks for use of farmers, &c. No. 128.—The articles classed in this number are not liable to the surtax of \$3 per 100 kilos.	0 01	166	Writing paper of all kinds; blank books of all sizes, ruled or otherwise, not specified; paper and cardboard for flowers; drawing paper, copying paper, de Venado or San Lorenzo and of all kinds not specified; blank labels, blank cards, linen or cotton cloth waxed or covered with paper for painters and draughtsmen	0 20	
<b>BRONZE, COPPER OR BRASS.</b>					
Brass, copper or brass: Scientific instruments, not specified and stills for distilling spirits	Free.	167	Wall paper; marbled or painted paper for bookbinding and other purposes	0 25	
(These stills are only admissible by permission of the Minister of Finance.)		168	Cigarette paper of all kinds; envelopes, almanacs with detachable dates and perpetual almanacs of paper or cardboard; tickets, labels and cards, printed, engraved or lithographed; blank forms, loose or bound, for drafts, receipts, coupon notes, accounts, invoices, etc. and in general all matter, printed, engraved or lithographed, which is to be filled in by handwriting. Paper and card board in decalcomans, portfolios, cigar and cigarette cases; ornaments of all kinds; masks, lanterns and lampshades; balloons; images; frames and mountings; articles of domestic use or any other articles not specified	0 30	
Kettles weighing more than 40 kilos; counters or checks, for use of farmers, &c. No. 130.—The articles classed in this number are exempt from the surtax of \$3 per 100 kilos.	0 01	169	Paper, gilded, silvered or enamelled, for flowers and similar articles	0 50	
Bars and rods	0 10	170	Parchment, in sheets or manufactured; playing cards, fine or common; shirt fronts, collars, and cuffs of paper	0 00	
Slabs, plates, sheets, rowlocks and solder	0 20	171	Books, printed, lithographed, engraved, or blank, with covers of velvet, plush, mother-of-pearl, ivory, tortoise-shell, gutta-percha, celluloid, or metal	1 00	
Kettles of 40 kilos, or less in weight; bells weighing more than 15 kilos; sinks or reservoirs; lamps and lanterns, and their parts and accessories	0 25	<b>MISCELLANEOUS ARTICLES.</b>			
Wire, nails, tacks, brads, screws and nuts, block sheaves, rivets, washers, soldering irons, mortars, hinges, bottle handles for furniture, saddle mountings, door-knocks, sash-bolts, casters for furniture, and small pulley-wheels for windows and knobs (1)	0 40	172	Fans of paper, palm, straw, cardboard, or sized cloth, with or without wooden frames bearing announcements or advertisements	0 10	
Brass, copper or brass: Stills (not for spirits)	0 50	173	The like without announcements or advertisements	0 30	
(These stills are only admissible by special permission of the Minister of Finance.)		174	With frames of any unenumerated material	2 00	
Locks and fastenings for doors, windows, and furniture; ornaments of all kinds; holders for curtains; rings and hooks; balances (2); compasses; padlocks; furniture, furniture springs; beds and cradles; lock bolts; crosses; bells up to 15 kilos, in weight; hand bells; hand-bells ("maniguetas"); knobs, hawk bells; chains; plumb weights; spurs; stirrups; figures; shelves; images; flowerpots and vases; basins; railings; weights; cocks; oil cans; fire steels; candlesticks; woven wire; cages and other articles of wire; office utensils; cooking and other domestic utensils; buckles, brooches and clasps; thumbies; eyelets; shoe-pits; collars for animals; unclassified jewellery; hair pins or prongs, not specified; leaf and books of the same; tin: alphabets and numerals; thread-counters; and in any other form not specified; liquid bronze for gilding	0 60	175	With frames of ivory, mother-of-pearl, metal or tortoise-shell	6 00 (4)	
Nickel plated, for any purpose	1 00	176	Fertilizers of all kinds, natural or artificial; guano (1)	Free.	
Jewellery imitating gold, double, plated, or hot gilt	2 00	177	Gilts	Free.	
Tin, pure or mixed:		178	Oil: Gasoline and crude petroleum for use as fuel (2)	0 06	
In bars, slabs, plates, or soldering bars; autonomy (2)	0 10	179	Kerosene, petroleum (2) and asphaltum	0 06	
Manufactured articles for domestic or other uses; toys; capsules for bottles; tinfoil for wrapping	0 30	180	Whale or fish, tapersed, linsed, coconut (3), palm (3), cottonseed and machine lubricating oils, transparent, fluid, clarified, purified or of best kinds for fine machines, such as oil used for sewing machines and watches, without any admixture	0 68	
Babbitt, and white metal in slabs and plates	0 20	181	Mineral lubricating, pure or mixed, for machines, in receptacles containing at least five gallons	0 04	
White metal or German silver, in articles not specified, and all kinds of unspecified metal ware; nickel, in table-services and other unclassified articles	1 00	182	Albums with covers of common paper, cardboard or cloth	0 60	
Nickel, for galvanizing or any other purposes	0 20	183	With parts of other unenumerated material	1 00	
Gilt: In bars, dust or coins	Free.	184	Pillows and mattresses of wool, horsehair, or other unenumerated material	0 15	
Manufactured in leaf, powder, or in liquid for gilding	8 00	185	Filled with down: cotton coverlets stuffed with down (4)	1 50	
Jewellery, with or without precious stones; pen; medals; thumbies; pencil holders; church ornaments and other unenumerated articles	10 00	186	Asphaltum and sawed	Free.	
Silver: In bars, dust or coins	Free.	187	Tar, liquid or solid	Free.	
Manufactured in leaf, powder, or in liquid for plating; table-services; common jewellery; ornaments for churches, and other articles not specified	2 00	188	Articles for lighting: lamps, chandeliers and lanterns, of metal, glass, crystal, and porcelain, with all their accessories, such as founts, holders, brackets, arms, burners, wicks for candles and for lamps, chimneys, globes, screens, shades and reflectors, whether of glass, porcelain or ordinary metal	0 25	
Platinum, in ingot or powder	Free.		Lamp shades and screens, not specified, shall be dutiable according to the component material		
Pewter, manufactured in spoons, knives, forks, and other domestic articles	0 30	189	Live animals, not specified; stuffed animals: domestic fowls (3)	Free.	
Lead: In bars or rods	0 02	190	Spocacles, eye-glasses, optical or magnifying glasses, mounted in any common material not specified	6 60	
In pipes or sheets for roofing	0 04	191	The same, mounted in ivory, tortoise-shell, silver, gilt or silvered metal	2 00	
Shot or bullets	0 08	192	The same, mounted in gold	10 00	
Toys or other objects not specified	0 30	193	Telescopes, spy-glasses and opera glasses with mounting of any common unenumerated material	2 00	
Plated ware of steel, iron, copper, bronze, brass, nickel, or white metal, silvered or gilded, such as tea or coffee sets, trays, cream jugs, tea and coffee pots, sugar-bowls, plates, dishes, napkin rings, spoons, ladles, knives, forks, sugar tongs, dish stands, preserve, fruit and butter dishes, salt-cellars, tongs, candlesticks, cruet stands, cuspidors, pitchers, basins, cups, pailins, purses, inkstands, crucifixes, crosses, cigar and cigarette cases, stoppers, card cases, flower pots, hawk bells, hand bells, and other articles of gilded or silvered metal, not specified	2 00	194	The same with mounting of tortoise-shell, ivory, silver, gilt or silvered metal	4 00	
Zinc: In bars, rods, sheets, or plates	0 06	195	Apparatus for gymnastics and calisthenics	0 10	
Perforated sheets, for sieves	0 10	196	Apparatus and pumps, fire-extinguishing	Free.	
Manufactured in ornaments, bronzed statues or figures; alphabets and numerals for marking; articles for domestic and other uses	0 30	197	Apparatus for reproducing manuscripts	0 10	
<b>NOTE.</b> —For the clearance of iron goods, it is necessary to					

NOTE.—For the clearance of iron goods, it is necessary to produce the original invoice.

#### PAPER AND CARDBOARD.

- 39 Music paper, pieces of music; printed books and pamphlets unspecified; loose or bound periodicals; almanacs in book form; commercial circulars and advertisements—No. 158. The articles classed under this number are exempt from the surtax of \$3 per 100 kilos.
- 60 Printing paper for periodicals 0 01 |

61 Paper and cardboard in sheets for binding, photography, and other industrial purposes; tarred paper and cardboard for roofing 0 01 |

(1) See the Law of May 15, 1912, at end of Tarif.

(2) Ordinance of August 26, 1908.

(3) Under Ordinance of March 31, 1905, on the importation of fertilizers and manure for agriculture, no fee will be charged from that date for warehousing, forwarding, bills, completion of these bills, deposit account and stamp duty, and the clearance documents shall be made out on unstamped paper.

(4) Under Ordinance of February 27, 1912, crude petroleum imported solely for use as fuel, is free from all duties and taxes.

(5) See the Law of April 7, 1911, at end of Tarif.

(6) See the Law of May 15, 1912, at end of Tarif.

(7) Under Ordinance of June 1, 1900, relating to the importation of cattle of Central American origin, there shall solely be levied on beef cattle, 2 pesos per head, on horses 3 pesos each, and on swine 50 cents each.

MISCELLANEOUS ARTICLES—continued.

Nos.	Goods.	Duties, per kilo.
201	Mercury	p. c.
202	Whalebone, manufactured or not	0 01
203	Varnishes of all kinds, including enamel	0 50
204	Clay or terra-cotta articles of all kinds not specially mentioned	0 20
205	Clay in lumps or powder	0 05
206	Canes, walking, with or without swords, riding and driving whips with handles of any common unenumerated material	0 01
207	The like, with handles of ivory, tortoiseshell, mother-of-pearl, gilt or silvered metal, gold or silver	2 00
208	Shoe blacking of all kinds, liquid or in paste and chaplain	4 00
209	Screens with wooden frame and paper body, of all kinds	0 10
210	The same, entirely of wood, painted or varnished, with or without mirror	0 20
211	The same, with body of cotton, or linen, plain or worked, without embroidery	0 25
212	The same, with body of woollen cloth, ramie, or silk, or embroidered with silk, beads or spangles	0 30
213	The same, with body of woollen cloth, ramie, or silk, plain or embroidered with imitation gold or silver thread	0 60
214	Children's marbles of stone, wood, glass, china, metal or other common unenumerated material	1 00
215	Billiard balls of ivory or imitation ivory	0 10
216	Buttons of corozo, bone, horn and any other material, not specified	8 00
217	Buttons of mother-of-pearl	0 30
218	Buttons of silver and silvered or gilt buttons	0 00
219	Common paraphony (§), pitch (§), resin, and pastes for power bells	2 00
220	Brushes and pencils of all kinds	0 02
221	Hooks and clasps of common wire, loose or attached to ribbons	0 60
222	Mineral water ("brozas")	0 01
223	Hair, human, or imitation thereof, manufactured or not	0 01
224	Chains or leashes, embroders, pocket books, cigar or cigarette cases, ladies' neckties, match-boxes, pencil holders, toothpicks, cuff links or sets of studs, neckties, purses (§), bracelets and rosaries, of any common unenumerated material	10 00
225	The like, with parts of ivory, tortoiseshell, mother-of-pearl, silver or silvered or gilt metal (§)	0 00
226	Fancy boxes, cases, of wood, cardboard, faience, china or glass, covered or lined with tissue of paper or velvet or other fine tissues, plain or trimmed with fringes, tapes, plates of ordinary metal, ivory, celluloid, mother-of-pearl, shells; with or without pictured designs and with or without ornaments of ordinary metal	2 00
227	Boxes containing paints in tins or cakes	9 00
228	Line, quick or sables	0 30
229	Shoe-horns of horn or bone	0 01
230	Baskets of all kinds, wicker, rush, cane or straw, without any adornment or lining of other material	0 60
231	The like, with adornments or lining of any material	0 30
232	Cane, wicker and bamboo, for furniture	0 60
233	Coal, coke, animal and vegetable charcoal in lumps	0 10
234	Coal dust for industrial purposes	Free.
235	Carbide of calcium	0 05
236	Charcoal for drawing	0 01
237	Carbide of calcium	0 00
238	Tortoiseshell in sheets and unmanufactured	Free.
239	Manufactured in any unspecified form	1 00
240	Carriages and parts thereof, of any kind; hand trucks for mechanical pumps, carriages for invalids and children	3 00
241	Cartridge cases, empty, of brass and carbide, for shotguns and pistols (§)	0 20
242	Rubber: in belts or pieces for machinery, and as packing for valves and leaders	0 60
243	Manufactured or unmanufactured for flooring	0 01
244	Hose or pipes for water	0 10
245	Children's toys, jewellery, and other unspecified articles	0 50
246	Clocks or other ornaments; shoes, boots, and leggings; dress-preservers, ballroom cushions, cord for catapults, etc.	0 00
247	Celluloid in manufacture or articles or in any form not specified	1 00
248	Cement, Roman or Portland (as sole duty)	9 00
249	Roman tiles and bricks	(30) 03
250	No. 249.—Tiles and bricks classed under this number are exempt from the surtax of \$3 per 100 kilos.	0 01
251	Brushes and brooms of straw or esparto, of all kinds	0 05
252	For shoes, horse brushes, and other similar kinds; horsehair or bristle brooms, mounted in wood, bone or horn	0 15
253	The same, mounted in tortoiseshell, mother-of-pearl, ivory, silver, or gilt or silvered metal	0 00

Nos.	Goods.	Duties, per kilo.
254	Wax white or yellow, of bees, or vegetable, and unmanufactured	0 01
255	Prepared: for waxing floors	0 00
256	Candles, flowers, fruits and in other form not specified of white or yellow wax and of ceresine	0 00
257	Chinese crackers	1 00
258	Cine of all kinds in lumps	0 00
259	Clarified or gelatine in thin sheets	0 00
260	Liquid or prepared	(10) 00
261	Mother-of-pearl, unmanufactured	0 00
262	Manufactured in any form not specified	0 00
263	Shells, loose or mounted, or worked in any way	2 00
264	Coral, unmanufactured	1 00
265	Manufactured in any form, not mounted in gold or platinum	2 00
266	Cork: unmanufactured; cork in stoppers, or in any other form not specified	0 00
267	Wreaths, garlands, crosses and other ornaments for tombs, of glass, china, or ordinary metal, with or without statuettes or figures	0 00
268	Curtains of bamboo, curtains or screens of straw or esparto, for doors or windows; window blinds or slatters of wood slats painted or not; the same of painted cloth, waxed, oiled or varnished, with or without springs, plain or with patterns	0 00
269	Sewing-cases: small with or without requisites	0 01
270	Large (see Furniture)	1 00
271	Crucibles for foundries	0 00
272	No. 271.—Said crucibles are exempt from the surtax of \$3 per 100 kilos.	0 00
273	Crucibles of common materials, not specified	0 00
274	Pictures of all kinds and with or without frames	0 00
275	Strings of all kinds for musical instruments	0 00
276	Horn, unmanufactured	0 00
277	Epaulettes, silver or silvered	2 00
278	Gold or gilt	5 00
279	Shells, loose or mounted, or worked in any way	0 00
280	Chinese slippers of straw, with hempen soles	0 00
281	Thinblades of unspecified materials	0 00
282	Diamonds for glaziers	2 00
283	Articles imported on account and for the use of diplomatic agents resident in the Republic, provided reciprocity exists and subject to all legal formalities being complied with	Free
284	Ships, vessels, and their accessories, for use in the ports, rivers and lakes of the Republic, also materials for repairing launches, such as galvanized tacks and nails, copper nails, yellow metal in sheets, and other materials exclusively intended for such repairs	0 00
285	No. 283.—Exempt from the surtax of \$3 per 100 kilos.	0 00
286	Packing not specified, for valves and other parts of machinery	0 00
287	Shoe envelopes for shoes	0 00
288	Baggage up to 100 kilos, in weight, not exceeding one of having been in use	0 00
289	Unused baggage, and all articles in excess of 100 kilos, in weight if not invoiced	3 00
290	Furniture and household effects will not be considered as baggage, even though they have been used, nor will unused articles which are dutiable at a higher rate than \$3 per kilo.	0 00
291	Scummers of all kinds and materials	3 00
292	Shotguns and pistols, muzzle-loading, with or without accessories	1 00
293	Breach-loading, and sporting rifles	2 00
294	Sporting rifles may only be introduced by permission of the Government	0 00
295	Spheres and globes, terrestrial and celestial	0 00
296	Enamel in leaves	1 00
297	Emery, in powder, for goldsmiths and other uses	0 00
298	Spars, linespar, flintspar, felspar	0 00
299	Spermaceti in packages	0 00
300	Manufactured in any form	0 00
301	Sponges of all kinds	5 00
302	Statues: of marble, alabaster, and similar stones; and of clay or terra-cotta (1)	0 00
303	Of unclassified materials, including statues of clay or terra-cotta (2)	0 00
304	(By statue is here figured a figure of 50 centimetres or more in height.)	0 00
305	Stearin: unmanufactured	0 00
306	Unenumerated manufactures	0 00
307	Candles (2)	0 00
308	Mattings of rush, straw, cocoanut fibre, palm leaf, or other similar materials, specified; common baskets and handbags of esparto, carpets of jute, cocoanut fibre and hemp	0 00
309	Tow for caulking and tarred felt (clay) for sheathing vessels	0 00
310	Cases and supplies (enseres) of all kinds not specified, with or without requisites; travelling baskets with table requisites	2 00
311	Filters, and distilling apparatus of all kinds and materials	Free
312	Figures and models of all kinds, not specified	0 00
313	Flowers: artificial, of cotton or any other material not specified, also artificial parlor plants of any kind, with or without flowers	6 00
314	Materials for the manufacture of artificial plants of all kinds, not specified, and artificial parlor plants of any kind of materials, without flowers	1 00
315	Flower-pots, stoneware, of all kinds, and similar articles of earthenware, porcelain, glass, terra-cotta, marble, baster, porphyry, jasper, and similar materials with inseparable parts of coarse metal	0 00

(\*) Ordinance of June 8, 1908.

(\*) See the Law of April 7, 1911, at end of Tariff.

(\*) See the Law of May 15, 1912, at end of Tariff.

(\*) Under Ordinance of May 11, 1910, new or used motor cars shall pay 10 centavos per kilo.

(\*) See the Ordinance of April 21, 1911, at end of Tariff.

(\*) Under Decree of June 18, 1907, a tax of 50 centavos per 100 kilos, has been established on Roman or Portland cement.

A Decree dated April 29, 1911, provides as follows:

ART. 1.—The tax of 3 centavos per kilo, of Roman cement imported into the Republic in conformity with Legislative Decree dated March 21, 1904, shall be 15 centavos, viz. one peso fifty centavos silver per 100 kilos.

ART. 2.—The tax of 50 centavos gold referred to in Executive Decree of June 5, 1907, in respect of the same product imported into the Republic is reduced to 25 centavos gold. ("Diario Oficial" of May 26, 1911.) (See the Law of May 15, 1912, at end of Tariff.)

(\*) See the Law of May 15, 1912, at end of Tariff.

(\*) Under Ordinance of July 20, 1911, it is provided that the duty of centavos leviable on statues of No. 297 on stone is only to refer to statues of marble, alabaster and similar stones, and that statues of clay and terra-cotta are to be classed in No. 298.

(\*) See the Law of April 7, 1911, at end of Tariff.

Goods.	Duties per kilo. p. c.	Nos.	Goods.	Duties per kilo. p. c.
teches of all kinds (%)	0 30	359	Marble, alabaster, porphyry, Jasper, granite, and similar stones, in slabs for furniture; in bricks, flags, fountains and pieces therefor	0 02
Photographs and portraits: without frames	0 10	360	Figures, or in any other form not specified. [Figures only include those having less than 50 cm. in height.]	0 50
With frames	0 30	361	Powder	0 05
Trunks, travelling, of glass, covered with leather, wicker, rattan, percha, cloth, or common metal, with or without straps or cords	0 30	362	Raw materials introduced by manufacturers of soap and candles, established in the Republic: (a) stearine, paraffin, oleine, coconut oil, palm oil, resin, Bargarin pitch, caustic soda and potash, soda ash, silicate of soda, common wrapping paper, wicks for candles, and refined tallow	0 03
For bottles, all kinds, not specified, with or without stoppers	1 50	363	Measures of all kinds, not classified	0 25
Optics: not specified	0 90	364	Mercuric, such as glass beads, bangles, ornaments, seeds, tubular beads of glass or common metal, of any form and thickness: "bricho" [viz., a narrow gallon with cotton wick and common metal warp], piping corol, ground glass ("escarcha"); chertille; lamella; spangles, gilded, silvered or enameled; imitation pearls made from wax; composition, or glass, and all other kinds of mercerie not mentioned in powder or sheets	0 05
Tools of all kinds and sizes	0 20	365	Mica, in powder or sheets	0 10
Loons or threads of silver or gold, real or imitation, with or without fringes; lace, fringes, and braid of silver or gold, real or imitation	2 50	366	Limbs, artificial, of any form or material	0 05
Alloys: shall be held to mean not only alloys of five metals and braids for the military, but likewise all articles consisting of twisted real or imitation gold or silver thread, white, or plumbago, in powder	0 10	367	Mining apparatus: iron machinery and accessories, including pumps, motors, bearings, pulleys and belts of all kinds, iron bench screws, horse powers (malacates), anvils, forges, iron chains, steel cables, iron rails; tubs, cranes, and such other apparatus as may be necessary: rock coal, powder and dynamite; large scales (4 or 5 tons capacity); octagonal steel for drills &c.; machine oil, miners' lamps; picks, chisels, hammers, and sledges for crushing ores; hand cars; chemical products for use in castings, assaying and analyzing; crucibles, mortars, furnaces; "balanzas"; clay cups; or binary scales for laboratory use; fire brick and fire-clay	0 05
Use for machinery	0 04		In order to have the foregoing admitted free, as mining apparatus, an order must be obtained from the Minister of Finance.	Free.
Use for powder and dynamite	0 05	368	Models and designs of machinery and buildings, and for industrial uses; moulds for making flowers	0 01
In-percha. (As Rubber.)	0 60	369	Samplers of all kinds, if without container	0 01
icles of all kinds and materials not specified	0 60	No. 369.—Exempt from the surtax of \$3 per 100 kilos.		
and other forage	Free.	370	Wafers	0 04
No. 323.—Exempt from the surtax of \$3 per 100 kilos.	0 60	Oleine	(100) 04	
ne, horn and corozo in unspecified articles	0 05	371	Paraffin (in cakes)	0 10
ges of all kinds, made from common materials, not specified	0 30	372	Manufactured in any form	0 15
er-closest apparatus of all kinds	0 05	373	Combs: large, small, ornamental-combs, hand-combs, hair-combs, of all kinds, not specified	0 60
struments, musical such as: pianos, harmoniums, organs, barrel organs, accordions and concertinas of all kinds and sizes	0 20	374	Of ivory or mother-of-pearl	0 50
Hurdy-gurdies (violinets), mouth organs, dulcimers (dulzianes)	0 30	375	Of tortoiseshell, with or without gold mounting	3 04
Musical boxes of all kinds (excepting gramophones) and other musical instruments of all other kinds, not specified	0 40	376	Hair: rabbit, hare and other for hats	Free.
ntic instruments of all kinds not specified and assaying presses	Free.	377	Perfumery of all kinds, not classified, such as soap, oils, pomades, cosmetics, toilet creams, and tints; rice and other sachets, perfumes, with or without perfume; scented waters, such as Florida, Cologne, Eau de Cologne, lavender water, and other similar wares; Barry's Tricoflor; oriental tonic; lay rum and all unenumerated articles of perfumery; extracts and essences	0 10
struments such as microscopes, thermometers, barometers, hydrometers, hydrometers, marine compasses, alcohometers, aneroids or spirit testers, salt gauges, etc., etuatomographs, phonographs, and gramophones; telephones; electric bells; magic lanterns, stereoscopes, and others of similar kind, and parts of the same; electric ventilators	0 30	378	Perfumery, or imitations thereof in any form	0 10
er: common, unscented, for washing	0 10	379	Houses for sharpening knives &c.; grind-stones for tools, also engraving files	0 02
Perfumed and soap for polishing metals	0 40	380	Millstones	0 01
stones for tailors	0 30	No. 380.—Exempt from the surtax of \$3 per 100 kilos.		
elated to the use of vessels navigating in the ports, lakes and rivers of the Republic	0 01	381	Flint and lithographing stones	0 05
No. 335.—Exempt from the surtax of \$3 per 100 kilos.	0 20		Precious stones, unmounted. (Datable as Gold Jewellery.)	0 15
lage of all kinds, of 2½ centimetres or less in diameter	0 60	382	Pumice stone, rough or in powder	0 10
ellery: common, of copper and other common materials, not specified	0 10	383	Aluminium liquid paint	0 05
Of gold and platinum; precious stones and fine pearls	10 00	384	Paint, in powder, cream, or unmounted, unspecified	(210) 05
ones: panoramas, comoramas, dioramas, football, base-ball, cricket, lawn tennis, and similar games	0 10	385	In paste, not classified, Prussian and ultramarine blue, white lead, oxide of zinc, red lead, vermillion and Persian red; brilliant for colouring sugar	(210) 10
Sets of chess, dominoes, lotto, draughts, backgammon, and other similar games, with their respective counters	0 30	386	Aniline, flower of saffron for dyeing, kermes, cochineal and purpurine	0 40
ts of all kinds, not specified	0 30	387	Types and cigar holders for smokers, of any common materials, not specified	0 60
ies, straw or palm: for furniture and hats, plain, unworked, dyed or otherwise and wicker for furniture	0 10	388	Of meerschaum or amber, and imitations of the same; amber and meerschaum, manufactured in any form	2 00
Worked into braids or corals, or woven, for hats (2)	0 60	389	Slates for roofing	0 01
Hammocks, or other forms not specified	0 50	No. 389.—Exempt from the surtax of \$5 per 100 kilos.		
ts, common bottling	0 10	390	For billiard tables	0 20
ies and tiles, of clay or other unspecified materials: fire-proof brick and clay; Lebrtia earth (for moulding, for arifying liquids, and for other purposes)(1)	0 01	391	And also slates of cardboard (free)	0 05
No. 348.—Exempt from the surtax of \$3 per 100 kilos.	0 20	392	Plants, live, of all kinds	0 30
ells, with cases of wood or cardboard, of all kinds and having crayons without cases	0 30	393	Feathers of all kinds for ornamental purposes, collarettes, collars and cuffs of the same; dissected birds for hats	5 00
ts. (See Glass.)	0 01	394	Feathers for pillows	1 00
ry cloth. (See Polishing paper.)	0 80	395	Feather brushes of all kinds	0 40
criptions, plates or sign-boards showing the profession, style or trade of	0 60	396	Feathers and quills, for toilet powder	0 40
Of aluminium	0 20	397	Powder dasks of horn	0 30
Of bronze or copper	0 20	398	Powder, for polishing metals	0 60
Of iron	0 02	399	Porcelain, in articles not specified. [Porcelain is transparent china ware.]	0 12
Of wood	0 02	400	Statuettes, flowers and toys	0 30
Of stone	0 01	401	Scrap of metal, tinsels and beads of small size, for ornamenting	2 50
No. 351.—Exempt from the surtax of \$3 per 100 kilos.	Free.	402	Clocks, table, wall, and any other kinds, not specified	0 50
ence, in pieces for domestic service, and other forms not specified (faience tiles). [Faience in order to be considered as such must be non-transparent.]	0 08	403	Watches, of any kind not specified	2 00
Toys, flowers and figures	0 30	404	Of silver and various imitations of gold (double, plated or firelight)	5 00
ummies of wood, cloth, or skin, filled with sawdust or other common material; dummies of paste, celluloid, wax or other common composition, for tailors, dress makers, bakers and hatters	(10) 30	405	Of gold	10 00
linary, beds, of all kinds not specified	Free.	406	Tower clocks	0 25
all electrical machines: typewriters and cash registers	0 30	407	Revolvers and breech-loading pistols. [The importation is only allowed for less than 11 to 14 calibre]	3 00
ry, non-manufactured	1 00			
Manufactured, in all kinds of articles not specified	2 00			
nder Ordinance of August 16, 1907, raw materials for the manufacture of matches shall pay 1 centavo additional per kilo, gross weight.				

Under Ordinance of August 16, 1907, raw materials for the manufacture of matches shall pay 1 centavo additional per kilo, gross weight.

Ordinance of August 25, 1911.

Under the Law of May 13, 1912, at end of Tarif.

Under Ordinance of June 10, 1910, rush, straw, or wood-fibre plate for the manufacture of ladies' hats shall pay 5 centavos according to Nos. 344, and \$1.50 if combined or mixed with horsehair, cotton, or artificial silk, when they clearly appear to be intended for manufacture of hats.

Ordinance of July 29, 1911.

Ordinance of July 14, 1910.

(2) Under Ordinance of August 16, 1907, raw materials imported for the manufacture of stearine candles, shall be assessed with an additional duty of 2 centavos per kilo, gross weight.

(3) Under the Law of April 7, 1911, at end of Tarif.

(4) Under Ordinance of June 5, 1907, common or fine paint in powder shall pay indiscriminately and as a general rule, a solid duty of 8 centavos in lieu of the respective rates of 5 and 10 centavos.

(5) See the Law of May 15, 1912, at end of Tarif.

MISCELLANEOUS ARTICLES continued.

	Goods.	Duties per kilo.
408	Leeches.....	0 01
409	Tallow, crude.....	0 05
410	Refined or compressed.....	0 05
411	Candles.....	0 15
412	Seeds, flower, garden, fodder, and agricultural, of all kinds, if not tariffed as medicines or provisions.....	Free.
413	Hats and caps of all kinds not classified, for men, women and children, plain or ornamented.....	1 50
414	Of cane or jipijapa.....	5 00
415	Sulphide of carbon, liquid.....	Free.
416	Tobacco: in leaf.....	0 50
417	In any other form not specified.....	1 50
418	Cigars and cigarettes.....	5 00
419	Tale.....	0 05
420	Loams of any kind.....	0 50
421	Tents, including frames.....	0 25
422	Ink: for printing or lithography.....	Free.
423	Writing, marking, and for stamps.....	0 10
424	Indian, in cakes, for drawing.....	0 50
425	Articles for office use, not classified.....	0 50
426	Tools, apparatus, instruments and materials, not specified, for dentists, including artificial teeth.....	2 00
427	Tools, apparatus, instruments and materials, unenumerated, for watch makers, jewellers, and silversmiths, including watch cases.....	1 00
428	Tools, apparatus, instruments, for photography: dry plates.....	0 40
429	Tools, apparatus, machines, instruments and materials, for printing offices, railways, piers, telegraphs, electric light, and for producing light by means of carbonates: hydrogen, acetylene, and other gases.....	0 01
430	Poison for bites: No. 129—Exempt from the surtax of \$2 per 100 kilos.	0 01
431	Glass and crystal: bottles, common and large, and empty demijohns; stoppers of zaffa-perda or any other material, with a device or a screw thread, the seals with cork tops (crown corks) for mineral or aerated water bottles.....	0 01
432	Flasks of plain glass.....	0 03
433	Sphons or other bottles with stopper of tin or other metal: glass tins, sheet glass, clear or coloured, without painting, patterns and not tinted.....	0 05
434	Hollow ware, such as tumblers, glasses, carafes, figured flasks.....	0 10
435	Hollow ware, such as tumblers, flower-jars, glasses, carafes, figured flasks, and other articles made solely of glass or crystal, unspecified; also tubes for boilers imported separately.....	0 20
436	Lenses for eyeglasses, photography, panoramas, and similar uses.....	0 00
437	Gypsum: chalk for the schools.....	0 02
438	Calced, in powder (plaster of Paris).....	0 10
439	Chalk for billiards.....	0 10
440	Or stone work, in figures, models, and any other terms unspecified and for moulding.....	0 30
441	Aluminum Refractor, sheets of cement and asbestos and the like, for roofs (sub-duty).....	0 01

SCHOOL REQUISITES.

442	Slates, slate pencils, drawing needles, and copybooks with or without models.....	Free.
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PROHIBITED ARTICLES.

443	Apparatus for coining money.....	0 00
444	Arms and other munition of war, including rifles of all kinds, and revolvers of 41 to 44 calibre and their respective cartridges.....	0 00
445	Explosive cartridges for fire-arms.....	0 00
446	Obscene prints, figures, and other articles, which will be destroyed at once in the presence of the Administrator.....	0 00
447	Air guns.....	0 00
448	False money.....	0 00
449	Nitrate of potash, or saltpetre.....	0 00
450	Nitrate of baryta, and nitrate of strontia, in quantities of more than 5 kilogrammes net.....	0 00
451	Nitroglycerine and dynamite, except by special concession from the Government; loose powder of all kinds, and caps for dynamite.....	0 00
452	Must and substances capable of being used in the manufacture of imitation champagne.....	0 00
453	When the Government, in exceptional cases, permits the importation of prohibited articles, these shall be dutiable as follows:	0 00
454	Roulette wheels, of all shapes and kinds.....	5 00
455	Sporting rifles.....	2 00
456	Articulated (assembled):	0 00
457	Of 41 calibre.....	1 00
458	Dynamite and caps for the same, also blasting powder, cotton and industrial products imported from the Central American Republics shall pay duty in accordance with the tariff, save exceptions specified in treaties with said Republics.....	0 60

Under Ordinance of July 5, 1907, Tariff No. 107 shall include surgical instruments for dentists, but other accessories and materials used in the dental profession shall be dutiable according to kind and material, with exception of artificial teeth and unenumerated articles, which shall have to be paid at the rate of 2 pesos.

Under the Law of May 15, 1912, at end of Tariff, 1 Under Ordinance of December 7, 1911, calcined gypsum and also gelling plaster shall pay 5 centavos per kilo.

Under the Ordinance of April 23, 1911, at end of Tariff

COMMERCIAL CONVENTION BETWEEN SALVADOR AND FRANCE.

SCHEDULE A.

PRODUCTS, THE ORIGIN OF THE REPUBLIC OF SALVADOR, ENTITLED TO THE MINIMUM TARIFF RATES ON IMPORTATION INTO FRANCE.

Coffee; cocoa; chocolate; pepper; pimento; amomans and cinnamon; cassia lignea; nutmegs; mace; cloves; vanilla; indigo; rubber; balsam; palm; cocoa-nut, palmist, castor, sesam oil.

SCHEDULE B.

DUTIES PAYABLE PER KILOGRAMME ON FRENCH GOODS ENTERING SALVADOR.

White table wines.....	0
Liquors of all kinds in receptacles of one litre or less.....	0
The same in receptacles of more than one litre.....	1
Sardines of all kinds.....	0
Mineral waters.....	0
Sulphate of quinine and alkaloids of all kinds.....	0
Tarred beverages, such as "Gondou de Guyot" and other, not specified.....	0
Perfumed soaps.....	0
Scented waters of all kinds, aerated, such as Cologne water, Florida water, Divina water, Kananga water, lavender water, Melissa water, and the like.....	0
Olives.....	0
Capers.....	0
Preserves in vinegar.....	0
Prepared mustard.....	0
Curry powder.....	0
Sauces of all kinds.....	0
Vegetables, trifles, butter, fish and meat of all kinds, prepared in tins, glass, earthen or other receptacles.....	0
Dried fruits, without shell, raisins, figs, plums, dates.....	0
Fruits, preserved in spirits and syrup.....	0
Essents of all kinds, dry and sugared.....	0
Cheese of all kinds.....	0
Sugar.....	0
Bourbons, pastilles, chocolate and other sweetmeats.....	0
Fruits preserved in spirits.....	0
Perfumery of all kinds, not specified.....	0
Walking sticks with handle of ivory, tortoiseshell, mother-of-pearl, silver or gold, with or without sword.....	3
Walking sticks, common.....	1
Brushes for painters, of all kinds.....	0
Portfolios of unspecified material.....	0
Of cardboard.....	0
Articles, unspecified, of rubber.....	0
Erashes: clothes, hair, tooth, nail, and the like.....	0
Shoes, hose, and slippers, common.....	0
Clothes of unspecified material.....	0
Jewellery, gold and plated.....	7
Buttons, gilt or silvered.....	1
Surgical instruments.....	Fr

STAMP DUTIES TO BE LEVIED BY THE CUSTOMS.

Wines of all kinds.....	0
Foreign spirits.....	0
Aerated and mineral waters.....	0
Beer.....	0
Tobacco: manufactured.....	0
Unmanufactured.....	1
Other goods.....	1
For bill fees (phoñas).....	1
Each invoice or addition to an invoice presented to the Customs.....	0
Each copy.....	0
Printed forms for application and other.....	0
Average certificates issued by collectors (in addition to the 25 centavos stamped paper).....	0
Bill of lading (for each copy).....	0
Export invoices.....	0
Antithentic signatures.....	0
The duty on the application and printed and aerated beverages be charged per bottle of 24 ounces capacity, and for smaller capacity is to be levied as if the bottles were of legal capacity. Exception is for wines and spirits imported in barrels or other like receptacles, which will pay on the gross weight, calculating the weight of one bottle to 1 kilo; if these articles are introduced in double receptacles, the weight of the double packaging is to be deducted.	0

II. TAXES ("Impuestos").

Art. 2. The following taxes are charged upon imported goods:	
For the Judicial Power.....	100 Kil. \$1
Central Railway bonds.....	1
Importation and exportation bonds.....	2
Subsidy of steamers.....	2
For the public revenues derived in silver.....	3

Art. 3. Additional tax of 10 centavos per kilo, gross weight established on behalf of benevolent institutions, and applicable to the imported in cases of receptacles of 1 litre and less and 20 cent per kilo, gross weight, applicable to liquors in barrels or other containing more than a litre.

Art. 4. There shall, moreover, be levied upon the aggregate amount Customs duties 30, on behalf of Almshouses to be distributed as directed by the Government.

Art. 5. Exemption from the surtax of \$5 per 100 kilos, shall apply to those goods which are specially designated as not subject thereto in Tariff.

Art. 6. All goods which are admitted free shall be likewise exempt from duties and taxes of every kind, save only the Customs charges.

III. CUSTOM HOUSE CHARGES.

Art. 7. Warehousing, fastenage and bill fees (pedajes) shall be levied on the Customs house charges.

## TARIFF.]

## WAREHOUSING.

ART. 8.—For the first four months or fractions of four months warehousing, a fee of 50 centavos silver per 100 kilos, shall be charged.

For the four subsequent months and fractions thereof \$1.50 in silver per 100 kilos.

The warehousing shall be reckoned from the day of landing the goods.

ART. 9.—Re-shipped goods will pay double the warehousing charges.

## FACTORAGE.

ART. 10.—Flour and duty-free merchandise	100 kil.	\$0 15
Wool, unworsted	1,000 lbs	0 60
Medicines and acids	100 kil.	0 50
Goods unenumerated in this table	"	0 40
Silk, thrown or not	"	0 60
Silk shawls, tissues or other articles	"	0 70
Wines, liquors, mineral and aerated waters	"	0 30
For soldering any metal receptacle	"	0 12

## BILL FEES.

ART. 11.—Deposit bills: per 100 kil. or fractions of 100 kil.	0 02
For drawing up the bills.	1 25
Series of bills	2 50
ART. 12.—Live animals are not subject to the warehousing and factorage fees.	

## IV.—PRIVATE WAREHOUSES.

ART. 13.—The following articles cannot be admitted into national warehouses, and may only remain on deposit three days:

Acids; alcohol in wooden vessels; dynamite; ether; matches; fireworks, including Chinese crackers; explosive caps; gasoline; kerosene; naphtha; gunpowder; petroleum; sulphate; carbide of calcium; loaded sulphide of carbon; machines, with the exception of hand or foot power machines; water pipes; iron roofing; barbed fence wire; and all packages of great weight or large bulk.

ART. 14.—The following articles, by reason of their inflammable or perishable nature, may not remain in deposit more than two months: Oils in wooden vessels; toilet waters containing alcohol; spirits in wooden vessels; spirits of turpentine; camellia; turp; pitch; sulphur; loaded carriages; stearine; oilme; petroleum; resin; tobacco in any form; olives in wooden vessels; garlic; lavender; almonds in sacks; starch; anise; bird-seed; sugar in sacks; preserves; sweets; chocolate; vermicelli; dried fruits; biscuits; food; lums; fresh vegetables; butter; sops; potatoes; cheeses; and other foods and condiments, which either by reason of the packing, or nature of the contents, are liable to become decomposed.

## V.—SPECIAL PROVISIONS AS TO CLEARANCE.

ART. 15.—All duties and taxes established by the present Tariff will be charged upon the gross weight of the goods affected, except in the case of cattle imported from the neighbouring Republics.

ART. 16.—All persons or associations that desire to open, or keep open, public commercial establishments, must be registered in the General Treasury of the Republic, and the marks used on the packages which they import shall be registered in all the Custom houses of the Republic.

ART. 17.—All goods must be invoiced under the names specified in the Tariff, giving also the species to which the goods belong, as satin, Irish goods, damask, &c.; further, the material must be specified, as cotton satin, or woollen satin, Irish linen goods, or cotton goods, &c.; otherwise the declaration will be considered incomplete.

In the case of unclassified goods, or when any person has ordered goods not mentioned in the Tariff, samples of the same must be submitted to the proper Ministry for classification.

ART. 18.—In cases where it may be necessary to apply a duty to articles or manufactures of course or fine materials, and where the said materials are not expressly specified in the respective section of the Tariff, the following will be considered as coarse materials:

Steel and iron; aluminium; bronze and copper; brass; tin; white metal or German silver; nickel-plated metal; nickel; pewter; lead; zinc; hantook; rush; cane; esparto; wicker; reed; palm; straw; wool; wool pulp; cork; pasteboard; paper; parchment; leather; bristles; horsehair; horn; bone; whalebone; corozo; celluloid; wax; cereesine; rubber; gutta percha; crystal; glass; lava; clay; terra-cotta; cement; ware; porcelain; enamel; stucco; gypsum; alabaster; granite, paper, marble, porphyry and similar stones; agate and jet.

And the following as fine materials:

Silvered or gilded metal; silver; platinum; gold; amber; tortoise-shell; mother-of-pearl; coral; meerschaum; ivory; human hair; fine pearls and precious stones.

ART. 19.—Articles or materials that are introduced as accessories of machinery or apparatus, will be assessed for duty as such only when imported in quantities that may be necessary before operations can be commenced; those imported afterwards, under the same denomination, and the surplus, if there is any for the purpose indicated, will be assessed as set forth in the Tariff.

ART. 20.—In every package containing articles of various kinds, subject to different rates of duty, the duty in the receiptable shall be calculated in advance on the total amount of the duties on the contents. This proportion will be found by multiplying the total duties on the articles weighed with their respective coverings, by the weight of receiptable, and by dividing the product by the total dutiable net weight; the quotient will represent the amount of duty payable on the receiptable.

ART. 21.—When a dutiable article contains other goods, it will be treated as the receiptable of such goods, and will also pay the duty leviable upon it under the Tariff, in the following way:

## FIRST CASE.

If the container is, for instance, a trunk, bag, basket or other dutiable article, the duty on such article is to be added to the duty on the goods:

Example:

A trunk weighing gross 20 kilos, contains:	
Handkerchiefs of silk, 10 kilos	\$3 00 = \$120
Shawls, 20 kilos	7 00 = 140
30 kilos, for the trunk (tare)	130
Duty on the trunk, 30 kilos	0 30 = 3

## SECOND CASE.

If the package contains free and dutiable goods, the weight of the former shall be included in the divisor:

Example:

Case weighing gross 30 kilos, contains:	
Surgical instruments, 16 kilos	Free
Silk shawls, 1 kilos	= \$28
Tare, 10 kilos	14
	842

ART. 22.—When a consignment is ordered to be examined, a surtax of 25 % on the total of the duties and taxes will be levied. Exceptions will be made in the case of goods damaged on board ship of incomplete shipments; of packages with marks or numbers repeated, or without numbers, when they contain sheets of varnished iron; pieces of lumber and machinery, unpacked; petroleum and other inflammable materials; barbed fence wire; fresh potatoes; wheat flour; cement; lump coal; stearine, unmanufactured; piping; iron in bars, rods, or plates, unpacked; loose skins and tyres for carts; bundles of iron buckets; shovels; large ketles and moulds for sugar; and, in general, all other unpacked articles, or packages which are not liable to cause confusion, either by reason of their not being taken into the warehouse, or because their contents are visible. Collectors of Customs are duly authorised to administer the contraband law in all its severity when they are convinced that marks and numbers have been duplicated with fraudulent intention on the part of the importer.

## VI.—EXPORT DUTIES (1) (2) (3) (4).

ART. 23.—A general export duty of 50 centavos per quintal, i.e., per 46 kilos, gross weight, shall be levied on the following goods (1):

Balsam.

Coffee. See note at end of Tariff.

Hides of neat cattle.

Rubber.

Deer or other skins.

ART. 24.—Export coffee shall be subject to a surtax of 50 centavos per 100 lbs. gross weight, and if in parchment, 120 lbs. of this latter coffee shall pay the same duty as 100 lbs. of bean coffee.

ART. 25.—Balsam, hides of neat cattle, rubber, and deer or other skins, shall, in addition to the general tax, pay \$1.50 per 100 kilos, to be applied to the Central Railroad, and \$1 per 100 kilos, by way of surtax.

Gold and silver in bars, ingots or otherwise \$1 7/2 |

Ores 2 |

Exception is made for ores and other metals which, by virtue of an agreement with the Government approved by the Executive are exempted from this tax.

ART. 26.—Products and articles of every other description shall, on exportation, be free from all duties and taxes.

## REMARKS.

1. Cotton, woollen and linen articles, such as antimacassars, zafets table covers, bolts, ties, curtains, dresses, braces and other like articles not specified, having small ornaments of another finer material, shall be assessed as if they were without such ornaments.

2. Machines for the treatment or bettering of agricultural produce of the country shall be dutiable as agricultural machines, and be free from all duties and taxes.

3. The 10 and 20 centavos following immediately the Customs duty on spirits and sweet liquors, represent the surtaxes.

## DAMAGED GOODS.

1. In the case of partly damaged shipments of bottled wines, liquors &c., imported in cases, the cases will each be filled up to the original number of bottles, thus reducing the number of cases. If the last case should contain six or more bottles, the tare on the whole case will be allowed, but if there should be less than six bottles, tare will not be taken into account.

2. Drums and barrels in a leaking or partly empty condition, from whatever cause, will pay duties and taxes on their full weight, but the consignee has the right to abandon demijohns or barrels that are nearly empty.

3. No reduction of duties or taxes will be made in the case of goods that have depreciated in value by reason of damage sustained on board ship; but the interested party may abandon the damaged portions.

4. Articles such as tobacco, preserves, grains, fruits, and other eatables or beverages that may have become decomposed in transit, may be either totally or partially abandoned, according to circumstances, but no reduction will be made upon the fact that is accepted by the owner.

(1) See Articles 5 and 6 of the Law dated April 4, 1911, and the Law of May 8, 1911, hereinafter.

(2) Under Ordinance of April 30, 1912, from this date, and until further notice, grains of first necessity in general are prohibited exports.

(3) The Law of March 28, 1912, provides as follows:

ART. 1.—The products classed in Articles 23 and 25 of the Customs Tariff shall pay per 50 kilos, gross weight, the following duties:	
Balsam	\$20 00
Rubber	10 00
Deer or skins of all kinds	5 00
Oil of tobacco	2 00
White sugar, centrifugated (see note at end of Tariff)	0 30

ART. 2.—The products are free from the general export duty of 50 centavos per 16 kilos, and also from the tax of one per cent on goods per 100 kilos, levied on behalf of the Central Railroad, and from the surtax of one per cent, all these taxes being established in Articles 23 and 25 of the Customs Tariff.

ART. 3.—Rice, yamón, brown centrifugated sugar, and unmanufactured tobacco are absolutely free from every export duty and tax.

ART. 4.—Articles 5 and 6 of the Law dated April 4, 1911, are amended as regards the taxes levied on the above mentioned goods.

ART. 5.—This new provision will enter into force on the 1st of May next in respect to the goods specified in Article 1, but it shall have the effect of law from the day of its publication as regards the goods declared to be exempt from duty.

(4) The Law dated April 17, 1912, provides as follows:

ART. 1.—The exportation of bananas of native production is exempted from every duty and fiscal and municipal tax during a term of 10 years.

ART. 2.—The term referred to shall be computed from the 1st January, 1913.

3. Provisions, beverages, or other articles that have become decomposed and have been abandoned by the owner, shall be thrown away, and a memorandum to that effect made and approved by the Administrator, auditor, storekeeper, and the owner or his representative.

6. Damaged and abandoned goods that retain value will be remitted to the General Treasury warehouse.

#### Consular Invoice Law dated April 5, 1900.

ART. 1. Any person who may ship articles of commerce from a foreign country to San Salvador, even though such articles may be exempt from duties, must draw upon invoice in quadruplicate of all the goods constituting his shipment to each consinee. These invoices are to be written in Spanish, and must include:

(a) The name and residence of the shipper, the name of the vessel, and of the master thereof; its destination, the name of the consignee, and the name of the person in my order and on account of whom they are shipped.

(b) The marks and serial numbers on each package.

(c) The kind of package (bag, case, or bale, etc.).

(d) The gross weight of each package in kilograms, except in the case of machinery, lumber and iron, of which the price and weight only need be given.

(e) The name of the merchandise contained in each package and its origin.

(f) The value of the goods in currency of the country of origin.

(g) In shipments of wines and liquors, the alcoholic strength of the same must be specified.

ART. 2.—Consul will refuse all invoices containing interlineations, alterations, corrections or erasures, unless approved and initialed at foot by the interested party who in this case shall pay one peso for every defective copy.

ART. 3. No invoice can contain two or more packages entered under the same mark or the same number or with the same marks and number.

Exception to this rule is made for unpacked iron in any form, for rough lumber and machinery; but no goods destined to different consignees may appear in the same invoice.

ART. 4.—Consular invoices having legal value before courts or in investigations, the shippers will, at foot of each invoice, make the following affidavit in Spanish or in full: "I the undersigned . . . make oath and swear on my honor that the foregoing invoice consists of . . . sheets and relates to . . . packages weighing . . . kilograms and representing . . . value . . . (in currency of the country wherein the goods originate) that the marks on and number of each package, weight, contents and spot price thereof correctly refers to the packages shipped by me . . . with the entries in my books, and that the goods have been insured for the sum of . . ."

ART. 5. Consular officers are only to certify invoices for such merchants or manufacturers as, either personally or through their duly appointed attorneys, attend to make the affidavit in connection with goods bought or supplied by said merchants or manufacturers. Under penalty of dismissal, Consuls will absolutely refuse to certify invoices when presented to them by simple shipping agents or others. In fact, with a view to preventing fraud, the chief object of this law is to ensure veracity of the affidavit, and to guard against its being signed except by the bona fide correspondents of Salvadorian trade, genuine buyers or suppliers of the embargoed goods.

ART. 6. Any false declaration as to weight, contents of packages, denomination of goods, price, and any other provision of this Law, as well as nonobservance of the stipulations of Article 3, shall be liable to the penalty of the Law. In the case of false declaration bearing upon the insured value, the goods will be liable to forfeiture.

ART. 7.—The Consul will affix the Consular seal to every sheet of the invoice presented to him and at foot of the last page his visa in the following form: "I certify that this invoice has been presented to me by affidavit genuine, and that the consignors are established merchants in this city." If, owing to the goods being no Consular representative of the foreign country, it shall be lawful for the invoice to be drawn up in conformity with the regulations established in the country represented by such Consul or officer, and if the certificate is issued by two merchants the latter in force in the country whence the goods were despatched shall be compelled with. In either case the person concerned is required to forward the copies referred to in Art. 1.

ART. 8. The Consul will note upon each invoice the fees received by him under the following tariff. The peso shall be charged at par value in the currency of the country wherein the fees are paid, viz.: in Great Britain at 18 d., in France at 5 francs, in Germany at 4 marks, in Italy at 4 lire, in Spain at 5 pesetas.

For every invoice amounting:

up to \$25 . . . . . \$1 00  
to more than \$25 and up to \$100 . . . . . 2 00  
" 100 " 500 . . . . . 3 00  
" 500 " 1,000 . . . . . 4 00  
" 1,000, 25 centavos per \$100 or fraction of \$100 up to \$500 . . . . . 5 00  
" 500, 10 centavos per \$100 or fraction of \$100 . . . . . 6 00

ART. 9. The four copies of the invoice shall be dealt with as follows: One retained by the shipper, another transmitted by the Consul, payable by the same mark or the Consular collecting Department, the third to the Customs Administrator at the port of destination, and the fourth to the Consul in his official archives.

ART. 10. The Customs of the Republic are not allowed to proceed to the clearance of goods if the consignee has failed to produce the certified invoice.

Should the Consular invoice required to be produced by the consignee be mislaid or not have arrived, the goods can be cleared, and checked with the invoice received by the Customs, and failing same, with a certificate of the invoice transmitted to the Principal collecting Department.

ART. 11. The manifest of any shipment consigned to any port in Salvador and crossing the Isthmus of Panama must necessarily be vised by the Salvadorian Consul Officer at Panama, who is alone qualified to fulfil this function.

ART. 12. When a vessel carries freight for any port in the Republic, and such freight is not to cross the Isthmus of Panama, the vessel shall, notwithstanding, be provided with the manifest duly vised by the Salvadorian Consul in the port of shipment.

ART. 13. Customs Administrators who permit clearance of goods without observing the formalities prescribed in the present Law, shall, in addition, be liable to a fine of 100 pesos.

ART. 14.—The present Decree shall enter into force three months after the date of its promulgation.

#### Consular Invoice Ordinance of May 29, 1911.

("Diario Oficial" of May 29, 1911.)

I. If the importer does not possess a Consular invoice, he will bespeak in writing on stamped paper a certified copy thereof from the Customs authorities, who will draw it up subject to payment of 1% of the invoice value at the current rate of exchange of the day. The payment will be made by means of stamps affixed to this certified document and the Customs Administrator will request by telegram the authority of the Minister of Finance to issue the certified copy bespoken.

II. If on receipt of the request, it appears that the Consular invoice neither at the Customs house nor at the Principal Collecting Department the Administrator will notify the merchant, who may in that case apply for the Customs examination, subject to paying a surtax of 25% on the aggregate duties and taxes.

III. At the time of clearance, duty-free articles are found, the party interested shall pay thereon four times the amount of the Consular fee leviable on certification of the invoice.

3. The 25% surtax for the Customs examination, and also the duplicate of the amount of the Consular fees on the invoice for the duty-free articles, shall be refunded to the merchant on application made by him to the Minister of Finance, and if within 3 months from the date of the Consular invoice he produces a certificate from the proper Consul showing that case 1% of the amount of the Consular invoice referred to in Art. 1 shall be deducted on behalf of the Treasury.

4. The present Ordinance shall enter into operation on the day of publication.

#### Circular dated February 15, 1904, respecting Articles composed of two or more substances, etc.

I. Articles or manufactures composed of two or more substances, which are not expressly mentioned in the Tariff, shall pay duties on the substance material that preponderates as to quantity.

II.—Articles or manufactures on the free list, if imported, attached to dutiable articles, shall pay the duties corresponding to the latter.

III.—Articles or manufactures paying a low duty, if imported attached to those paying a higher duty, shall pay the same duty as the latter.

IV. Safes, trunks, valises, lockers, cases, quipagos, and in general articles or manufactures which by their form and quality are clearly seen to have a commercial value, when imported as packing for other merchandise, shall be declared in the Customs manifest the same as the article about which they are packed, in order that the Customs Tariff may be applied to them, and in conformity with the rules contained in Article 3 of the Tariff, and in conformity with the rules contained in the circular of September 15, 1902. When the objects specified in the circular, if the interested parties shall deliver the keys for opening them, even though such objects should not come as packing and should not consequently contain merchandise.

V. In articles of a mixed composition, such as accordeons, reed cases, thermometers, telephones, phonographs, and other similar articles, it shall not be necessary to specify the materials of which they are made, and the same is true of those articles which are not similar to other articles of which they may be composed, or because they are of a certain material and can not be manufactured out of any other, thereby rendering them unnecessary such, for example, as chords or strings for musical instruments, seal pencils of all kinds, edged tools for artisans, billiard tables, surgical instruments, sewing machines, agricultural and mining machines, &c.

VI. The Customs Administrators of the Republic are authorized to allow merchants or their duly authorized agents or representatives to correct, add to, and explain the errors, deficiencies, and doubts which may exist in the manifest, as much with respect to the formalities and requisites which it must contain, as with respect to the contents, and the declaration of marks, numbers, weight, classification and weights as in the merchandise. They are also authorized to declare the true nature of the goods or wares and liquors when it has been omitted, and the amount upon which in such case was made, if that should not have been specified (unless the merchandise should not have been insured and in that case it shall be specified in the petition for corrections).

VII. The Administrators shall admit as valid all invoices with errors or mistakes in the sworn declarations and in the Consul's certificates, provided always that the copy received at the Customs house has the same formalities and it appears to him that it will not give rise to any abuse or fraud, as well as the declarations which do not name the captain of the ship, the name of the ship, or without the respective number, or with mistaken marks, and those which are certified to by a Consul resident in a foreign country, other than that from which the goods come.

VIII. The parties in interest, either individually or through representatives, shall, at the proper time, file a petition written on stamped paper of the value of 25 centavos, requiring with clearness and exactness that the corrections, additions, and other explanations which they desire to make, be received as true. This petition, approved by the Administrator, must be delivered to the proper Customs employee, with instructions to proceed to clearance and attaching it to the respective Customs manifest, and to the other vouchers and in conformity with the petition the employee shall note the corresponding declarations as to its contents.

IX. There shall not be admitted, either in the Customs house itself or in any of the higher Customs offices, any recourse or claim relating to suit or request.

X. Notwithstanding the power conferred, the Administrators may deny this relief, provided they detect fraud on the part of the merchant or if dealing with a case not covered by these instructions and the decision of which is reserved to the Customs Secretary's Department.

XI. The Administrator is also empowered to admit and decree Customs examinations of one or more packages, on the following conditions:

1. Provided there are presented two or more packages with marks and duplicate numbers, even though these latter have some particular sign or mark.

2. When the interested party has not received a Consular invoice, or should said document not be in the Customs house of the Principal Collecting Department within thirty days after the unloading of the merchandise.

3. When there are one or more packages without marks, numbers or without both the marks and numbers, or when the same package has

## TARIFF.]

various marks or numbers, or both marks and numbers which make it suspicious.

4. Provided always it is not possible for the interested party to declare the true contents on account of not having the invoices, samples or other information, and because he is ignorant as to whether the shipment is a complete or a partial package, or because he does not know the quality of one or more of the articles, or for any other reason which prevents him from knowing the classification and weights.

6. When the packages have not been manifested, nor any Consular invoice exists, and the liquidation exceeds the maximum limit of \$150 specified for importation in detail.

XII.—In all cases of Customs examinations, the same shall be made upon an additional payment of 25 per cent. over the appraisement or regular charges, except in case of importation in detail referred to in Article XVIII.

XIII.—Although the clearance be made after the examination, whenever it is possible for the party in interest to do so, he should declare in the manifest the true contents of the packages, adding thereto as a voucher or verification the Consular or commercial invoice, and in the absence of these, evidence that duplicates have been applied for; and only when the evidence of such application cannot be furnished beforehand shall the Collectors and Administrators give particulars as to the contents found on examination in detail.

XIV.—Customs examination shall not be made save in the actual presence of the Administrator and the Collectors who shall not have verified the manifest, and the examinations shall be made with the necessary care to ensure effectiveness, and shall be signed by all those who take part in it.

XV.—The Administrator shall consider the remarks, complaints, and claims of the merchants or their agents, and shall render his decision, if requested to do so at the proper time—that is to say during the clearance, before the liquidation of the manifest and while the merchandise subsists in the national warehouses; but when the liquidation is completed, such remarks, requests, and claims shall not be considered by him, nor shall he consent to the alteration or correction of any document whatsoever, without incurring his personal responsibility.

XVI.—It will be necessary to proceed to the importation in detail, which shall be authorized in the following cases:

1. If the packet shall not have been declared through manifests by the vessels which discharged them, or in the case of baggage, &c.
2. If they be unaccompanied by a Consular invoice.
3. If the value of the payment shall not exceed \$150 silver, in any case.

XVII.—When the liquidation exceeds \$20, the value of the stamped paper and the making of the manifest shall be charged for.

XVIII.—If the amount of the payment should exceed the limit of \$150, Customs examination shall be required, the authorization of the Treasury Department having been previously obtained.

XIX.—When the Consular invoice for the goods to which the merchandise is referred, without mentioning the person for whose account it is remitted, the Administrator shall require for the examination that the merchant prove his right to the merchandise, either by presenting a bill of sale from the shipper or the bill of lading of the shipment.

XX.—The verification of the manifests shall be made with a copy of the Consular invoice of the Customs house and not with a copy belonging to the merchant, but the latter document shall always be attached to the manifest if it agrees with the copy of the Consular invoice of the Customs house.

#### Ordinance of September 17, 1891, respecting the 25 % surtax for Customs Examination.

In case it should be necessary to proceed to a Customs examination of goods, according to Art. 11 of the Law dated 7th April of last year, there shall be levied a surtax of 25 % on the import duties payable.

#### Ordinance of August 1, 1895, as to the non-acceptability at the Customs of Invoices referring to more than one Merchant.

Invoices referring to two or more merchants shall cease to be accepted at the Customs, four months after the publication of the present Ordinance.

#### Ordinance of August 7, 1895, respecting the clearance of liquors.

Should importers of foreign liquors or their agents fail to produce to the Customs, together with the clearance bill, the license issued to them personally in conformity with Articles 40 and 42 of the liquor Regulations in force, they shall pay, over and above the corresponding duties and taxes, the sum of 50 centavos per kilo, gross weight established by Art. 62 of said Regulations, even though such liquors may be for the personal use of the importer(s).

#### Executive Order of November 1, 1895, relating to the Weighing of Goods.

Goods are to be weighed separately, one package after another, an allowance of 5 % being made for each package. This allowance shall be left to the discretion of the examining officers, under their sole responsibility, and they shall note same in the respective clearances. The above will not apply to flax, wool, silk and liquors, for which 3 % will be allowed.

#### Ordinance of December 10, 1890, as to the Clearance of Baggage, Valuable Samples, and Goods from Central America.

From the date of the present Ordinance, no invoice whatever will be required for the clearance of baggage, samples, valuable value and goods from Central America, all these to be cleared in accordance with the standing regulations on retail trade.

#### Ordinance of October 18, 1891, as to exported Ore Bags.

At the time of exportation of ore, the Customs of the Republic shall refuse to exporters, in cash, the amount of duties and taxes paid on the importation of the empty bags brought in for that purpose.

Ordinance of December 12, 1905, respecting Craft-repairing Materials. Craft-repairing materials, such as galvanized tacks and nails, composition nails, yellow metal in sheets, and other articles exclusively intended for that purpose, shall pay 1 centavo as craft.

(4) The final part of this Ordinance is amended by Art. 287 of the liquor Regulations in force, which reads as follows: "Persons desiring to import foreign liquors for their personal use may be dispensed from the production of the license, subject to paying a surtax of 20 centavos per kilo, and the duties and taxes established by law, but they must first have obtained the permission of the Minister of Finance."

## NEW LEGISLATIVE PROVISIONS AFFECTING IMPORTATION AND EXPORTATION.

Law dated 21th March, 1909, as to the Analysis Tax on imported Liquors, Wines, and Alimentary Preserves.

(*"Diario Oficial"*) of March 29, 1909.

ART. 1.—Liquors and wines of all kinds imported into the country, in whatever receptacle contained, shall only be removed from the Customs after having been analyzed to show their good quality.

ART. 2.—At the time of liquidating the entry bill, the party interested shall pay, for each bottle of 24 centavos capacity, taking the alcoholic strength permitted by law, a tax of 30 centavos silver, for liquors; 25 centavos for generic wines, including white wine, and 5 centavos for red table wine. The tax shall be increased proportionally in case of excess of the alcoholic strength permitted by law, at the rate of 5 centavos per additional degree.

ART. 3.—Pending the creation, by the Executive, of chemical laboratories at the Customs, the analyses referred to shall be made at the laboratory of the Central Company of Agriculture of the capital, to which the Administrators shall forward with all required precautions a duly sealed bottle of each description of liquor or wine to be analyzed.

ART. 4.—Imported alimentary preserves such as meat, fish, vegetables, &c., &c., shall also be analyzed in the form of samples for liquors and wines, and the importers shall pay a tax of 10 centavos silver per kilo.

ART. 5.—Liquors, &c., which are found to be injurious to health shall be thrown away and preserves shall be burnt.

Law of April 29, 1909, relating to the Analysis Tax.

(*"Diario Oficial"*) of May 6, 1909.

ART. 1.—The analysis to which are subjected wines and liquors under the Law dated March 24, 1909, is extended to home-brewed and imported beer destined for exportation, same being subject to an analysis tax of 3 centavos per bottle of 12 ounces capacity.

ART. 2.—Liquors and wines manufactured or prepared in the country shall pay an analysis tax of 12 centavos per bottle of 24 ounces.

ART. 3.—Liquors, wines, beers and preserves which have been ordered abroad prior to the entry into operation of the Law dated 24th March and of the present Law, shall not be liable to the tax for analysis for home consumption, but the date of shipment thereof will have to be proved by authentic documents.

ART. 4.—The Executive may order at any time an inspection to be made in order to test the good quality of the liquors, wines, beers, preserves, &c., entering into consumption.

ART. 5.—The Executive may, if he deems fit, permit the exportation of liquors, wines, beers, preserves, &c., imported into the country and which, owing to their good quality, are not allowed to go into consumption.

ART. 6.—If after analyzing their entry for consumption is allowed, the Government will make good to the merchant, importer or producer the cost price of the bottle, tin, &c., which may have been destroyed in consequence of the inspection effected.

ART. 7.—The analysis tax on preserves shall be charged on the gross weight.

Law of April 4, 1911, respecting the Increase and Decrease of Import Duties, and respecting Export Duties.

(*"Diario Oficial"*) of April 6, 1911.

ART. 1.—The duty on spirits reaching or exceeding the specified limit, when sold in all the fiscal deposits of the Republic, is increased by 50 centavos per bottle.

ART. 2.—The import duties applicable to all goods introduced into ports of the Republic are increased by 20 % in American gold, except as to flour and the goods specified in the following Art. 3.

ART. 3.—The duties leviable under the tariff in force upon the articles hereinafter described are reduced as below:

EX No. 6	Cotton tissues, unbleached, as muslin and nainsook ..	\$0
No. 9	Cotton tissues of all kinds, white or bleached without any modification of the plain common fabric, containing up to twenty threads in weft or warp in a piece of 7 millimetres (a quarter of an English inch): white and coloured cloth for beds; canvas for embroidery, cambray or tafelan, steel plain, white; white cloth mixed with horsehair for interior trimming of clothes and other purposes; sewing or counterbalancing of clothes of any kind and colour ..	0 25
EX No. 10	Cotton: Elastic for shoes; tape, plain or twilled, white and coloured, for shoe and harness makers; white tape (ribbon) known as Castle ..	0 7
No. 11	Cambray, or tafelan, starched, plain or coloured; cloth mixed with horsehair for linings and other purposes; fabrics printed or dyed in a single colour, plain or stamped, such as sandals, chintzes for covering furniture, cambrie, muslin, gauze, bandana, satinette, without sewing, embroidery, figuring, open-work, raveling, ribs, non-percale-like, without curling, crimping, or other finish, i.e., without any modification whatever of the plain common fabric; with any colour or entirely of colour; drills of all kinds, not otherwise classified; panilla, cantana and other similar stuffs; cambrics and imitation cashmere, of pure cotton; plain flannel of cotton, ribbons more, of pure cotton; plain flannel of cotton, with hooks and eyes and bookmaker's cloth, plain or stamped ..	0 15
EX No. 12	Backskin, bustle, calfskin, pigskin or imitations thereof, of chamois and morocco ..	0 20

ART. 4.—Silphate of quinine, classed in Tariff No. 98 is declared free from all duties and taxes.

ART. 5.—The underdescribed articles shall pay on exportation the following duties per quintal, gross weight:

Rice, balsam, oxhide, deerskins, cayman skins, pigskin, hides and skulls of all kinds, rubber (thick) (payable in silver) ..	1 20
Leaf tobacco (payable in silver) ..	2 20
Coffee in the bean or parchment (payable in American gold) ..	4 50

ART. 6.—Sugar shall pay on exportation (in silver) ..

These taxes shall be collected in addition to those leviable on some of the articles mentioned.

ART. 7.—This law shall enter into force on the day of its publication.

ART. 8.—The new tax on exported coffee shall commence to be levied on the 1st November, 1911.



Law of April 6, 1911, relating to the Importation of Seeds and Machines for cultivating Cotton, manufacturing Tissues, &c.

(*"Diario Oficial"* of April 21, 1911.)

ART. 1. Exemption from Customs duties and Taxes is hereby granted on the importation of seeds and machines respectively necessary for cultivating cotton, manufacturing tissues and for other cotton industries.

ART. 2. For the purposes of the foregoing article, the exemptions aforesaid may be claimed by such agriculturists as shall formally undertake to cultivate the acreage of land assigned to them by the Executive and also by such manufacturers as shall guarantee to manufacture articles and products in harmony with the present law on a large scale.

Law of April 7, 1911, as to Raw Materials for the manufacture of Soap and Candles.

(*"Diario Oficial"* of April 22, 1911.)

ART. 1. The Customs duty applicable to the following products is reduced to four centavos per kilo:

Crude stearine, Oleum.	Crude soda and potash for industrial purposes.
Cocconut oil.	Soda ash.
Palm oil.	Silicate of soda.
Paraffin.	Refined tallow.
Resin.	Crude wicks.
Bergamot pitch (the rina o breu).	

ART. 2. The extra stamp duty affecting raw materials used in the manufacture of stearic candles is reduced to centavo per kilo.

ART. 3.—The raw materials designated in Art. 1 shall not be liable to the surtax of 20 in American gold decreed by the Assembly for all foreign goods.

Ordinance of April 24, 1911, respecting the Importation of Cartridges.

(*"Diario Oficial"* of April 24, 1911.)

This Ordinance repeals the provisions of Ordinance dated February 6, 1908, directing that loaded cartridges for firearms are a State monopoly. In consequence, under the regulations previously governing the same, merchants are authorized to import cartridges subject to the restrictions and under compliance with the formalities prescribed in the Ordinance of August 29, 1901, which is maintained in force. The General Treasury and the other fiscal offices having cartridges on deposit may continue to sell them on account of the Government, at the prices fixed, until the stock held by them is disposed of.

Law of May 8, 1911, regarding the Exportation of Sugar.

(*"Diario Oficial"* of September 16, 1911.)

ART. 1. Panchelon manzan sugar is exempted on exportation through the Custom houses of the Republic, from the tax referred to in Art. 6 of the Law dated April 1, 1911, but this exemption does not apply to other kinds of exported sugar.

Decree of September 19, 1911, as to modification of Import Duties.

(*"Diario Oficial"* of September 19, 1911.)

ART. 1. The increase of duties referred to in Art. 2 of the Law dated April 4, 1911, is reduced to 14 in American gold.

ART. 2.—This increase will also apply to goods specified in Art. 3 of the aforesaid Decree, and the reductions thereby granted are maintained in force.

ART. 3. Flour and raw materials for the manufacture of soap and candles shall continue to enjoy the exemption established by the said Decree and by the Law of April 7 of the same year.

ART. 4. The present Decree shall have full effect 60 days after its publication, and it shall be laid before the Legislative Assembly at its first session (4).

Law of May 15, 1912, amending the Customs Tariff.

(*"Diario Oficial"* of June 1, 1912.)

ART. 1. The Customs Tariff is modified as follows in regard to the goods mentioned hereafter:

1. Twisted articles thread, in large skeins for weaving looms	0 0
Twisted articles thread, for sewing, embroidery or hand weaving	0 25
Tissue and articles manufactured from articles shall be dutiable as linen articles.	0 80
NOTE. Articles mixed with cotton shall be considered as pure if predominating in quantity or if the warp of the web is of art-articles. Cotton tissues with slight ornaments of articles shall be dutiable as if they were without the same.	
1. Linen, crêpe, poplin or all other fabrics of silk pure or mixed in any proportion and in any form, of no width suitable for the manufacture of clothing, shawls, mufflers, handkerchiefs, and similar articles of all kinds and of any dimension or shape (see No. 531)	7 00
Silk ornaments, ribbons without elastic, lace, handkerchiefs, tassels, zamboni, handkerchiefs, handkerchiefs and all miscellaneous ornaments of silk (transferred to No. 531)	7 00
1. Into the and put into are stamped out and transferred to No. 531, the word "sashes" is omitted.	
1. Ready made clothing, such as waists, shirts, morning coats, blouses, hats, jackets, coats, vests and suits, (except full suits) (except full suits, gowns for men,	

women and children of any kind, with or without ornaments and all kinds of ready-made clothing not classified	P.
Parasols are included under No. 81, and shall pay	10 00
Colored cotton cords	0 00
Cotton: Stockings and socks, vests and undershirts, drawers and camisoles, knitted or not	0 00
Cotton shirts with fronts of linen or of pure or mixed silk	1 00
Blankets of cotton with flax silk (transferred from No. 15 to No. 121)	0 00

# MISCELLANEOUS TISSUES.

Shiny gauzes with imitation silver or gold thread, and sized fabrics called brilliants	0 00
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# MEDICINES, &c.

Oils and peccoral beverages without alcohol, such as castor oil, pure or in emulsion, tar, bergamot, such as "Goudron de Guyot" and others not specified; medicinal flowers, such as sage and tapia, lacteous flour, and other similar kinds not specified	0 00
Epson salts, sulphate of soda and potash, borax, hyposulphite of sodium, boric acid, naphthalene, incense, gum arabic, benzoin and other gums, crystallized, in lumps, balls or powder	0 20
Refined sugar	0 10
Medicinal and absorbent cotton	0 20
Peroxide of hydrogen	0 05
Machines, apparatus and implements for preparing pastilles, pills, tablets, confections (subject to the permission of the Treasury Department)	Free

# METALS.

Nails and tacks of tinued iron, dutiable at the rate of \$0.20, are classed in No. 113 of the Tariff and pay	0 10
Pipes, rails, fittings, apparatus and materials not specified, for railways and tramways, are free of the weighing fee and pay	0 02
Lead washers for galvanized sheet iron are dutiable as the latter	0 01
Iron clasps for clothing are dutiable as hooks and eyes under No. 120	0 60
Fencing wire and staples therefor (sole duty)	0 01
Copier-presses are classed in No. 100 and pay	0 10
Pen, writing	0 60
Roulet and other balances and steelyards	0 15
Counter scales	0 60
Kitchen stoves, except of cast iron, are dutiable according to the component material.	
Iron or steel casters are dutiable as fittings for furniture	0 30
Door locks and window fastenings are transferred from No. 118 to No. 117.	
Hinges and other fittings for doors, windows, and furniture are transferred from No. 134 to No. 136.	

# WOOL.

Bedspreads and blankets	0 75
Bedspreads of wool with fleec silk	0 75
Blankets of wool with fleec silk	0 75

# MISCELLANEOUS ARTICLES.

Eans with frames of ivory, mother-of-pearl, fine metal and tortoise-shell	6 00
Ice	Free.
In No. 155 add the words: "cotton coverlets stuffed with down"	1 50
Cement specified in No. 248 is exempted from the surtax of \$0.25 in gold.	
Sheet glass of all kinds, clear or colored, for windows or other purposes, with or without paintings of designs, and stained glass set in lead, with or without frame	0 05
Liquid glue and mullage	0 60
Tubers' chalk	0 30
(Fluoresce bricks are classed in No. 552.)	
Mantilles are classed in No. 534 and pay	0 30
Flasks of plain or figured glass, with detachable lid of metal or celluloid	0 10
Belts of all kinds, for men	1 00
Belts of all kinds, for women	2 00

The present Law shall enter into force 30 days after its publication.

A Decree, published in the "Salvadoran Official Gazette" for the 29th April, 1912, modifies the Customs duty on petroleum and gasoline imported into Salvador as follows:—

	Old rate of duty. Centavos (gold).	New rate of duty. Centavos (gold).
Petroleum	10	5
Gasoline	Free	5

# Export Duty on Coffee.

A Decree, dated 20th June, 1912, provides for the levying of an export duty of 20 centavos (silver) per quintal on coffee exported from the Eastern section of the Republic.

NOTE. A Decree of the National Assembly of Salvador, dated the 22nd August, 1912, provides for the levying of an additional tax of one dollar (American gold) on the export of each 100 kilograms of coffee for a period of two years, and of a tax of 25 centavos (American gold) on the export of each 100 kilograms of sugar. This decree will take effect on the 1st November, 1912.

The Law dated April 2, 1912, appears in its entirety, the Decree of the 19th September 1912, in regard to the 20 in American gold on the duties established by the Law of April 1, 1911; moreover this increase shall extend to goods which were not previously liable thereto (see the "Diario Oficial" of April 29, 1912.)

# NICARAGUA CUSTOMS TARIFF

## MONEY, WEIGHTS AND MEASURES.

The monetary unit of Nicaragua is the *colón* (\$).  
For weights and measures the metrical system has been adopted.  
For commercial treaties with Great Britain and France see end of tariff.

## SUMMARY.

Class A.	
Stones, earths, ceramic products and glassware.	
1. Stones and earths .....	1-38
2. Schiste, bitumens and derivatives thereof .....	39-48
3. Earthenware and ceramic products .....	49-73
4. Glass .....	74-135
5. Precious stones, pearls, and imitations of same, inset .....	136

## Class B.

Metals and manufactures in which metal enters as principal element.	
1. Gold, silver, platinum, and alloys of these metals, and manufactures thereof .....	137-158
2. Gold or silver plated jewellery, and imitations thereof; other gold or silver plated articles except of precious metals .....	159-142
3. Watches and clocks .....	143-151
4. Cast iron .....	152-167
5. Wrought iron, steel and malleable cast iron .....	168-285
6. Copper and alloys of copper .....	286-337
7. Mercury, nickel, aluminium, tin and alloys thereof; zinc, lead and other metals and alloys thereof .....	338-347
8. Waste and scrap .....	348

## Class C.

Substances employed in pharmacy and chemical industries and products composed of these substances.	
1. Crude drugs .....	349-356
2. Chemical and pharmaceutical products .....	357-369
3. Oils, fat, waxes and their derivatives .....	370-380
4. Inks, colours, dyes, pigments, paints and varnishes .....	381-409
5. Miscellaneous .....	410-427

## Class D.

Cotton and manufactures thereof.	
1. Raw cotton .....	428-429
2. Yarns and manufactures .....	430-441
3. Cotton fabrics and manufactures .....	442-555

## Class E.

Flax, hemp, jute, ramie and other vegetable fibres and their manufactures.	
1. Yarns and manufactures .....	556-544
2. Fabrics and manufactures .....	545-583

## Class F.

Wool, bristles, hair, and manufactures thereof .....	584-610
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## Class G.

silk and manufactures thereof .....	611-633
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## Class H.

Paper and manufactures thereof .....	634-689
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## Class I.

Wood and other vegetable materials and manufactures thereof.	
1. Wood and manufactures thereof .....	690-757
2. Rushes, corn husks, seaweed, roots, osiers, straw, palm leaf, rattan, willow, cane, bamboo, esparto, reed, and similar materials .....	758-787
3. Cork and manufactures thereof .....	788-792

## Class J.

Animal products.	
1. Hides, skins, leather and manufactures thereof .....	793-877
2. Feathers, intestines and manufactures thereof .....	838-846

## Class K.

Musical instruments .....	847-889
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## Class L.

Machinery, apparatus and vehicles.	
1. Machinery, apparatus and instruments .....	890-932
2. Vehicles .....	933-946

## Class M.

Alimentary substances.	
1. Meats and fish .....	947-959
2. Grain, dried fruit and vegetables, and preparations of the same .....	960-1009
3. Spices .....	1010-1018
4. Beverages .....	1019-1036
5. Miscellaneous articles .....	1037-1078
6. Feeds .....	1078-1080

## Class N.

Miscellaneous .....	1081-1110
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## Class O.

Articles free of duty .....	1111-1147
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## Class P.

Articles prohibited .....	1148
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## TARIFF LAW ON IMPORTATIONS.

ARTICLE 1. Customs duties shall be paid upon all articles, goods and merchandise imported from foreign countries into Nicaragua as prescribed by the following tariff.

ARTICLE 2.—The following rules, and the rules and notes elsewhere stated in this law, shall be observed in the construction and application of this tariff:

## GENERAL RULES.

### TREATMENT OF FABRICS.

RULE 1. Number of threads and number of determining. By the number of threads in a fabric shall be meant the total number of all threads contained in the warp and weft thereof in a square of 6 millimetres. The warp is the threads which lie longitudinally in a fabric, whether they form the foundation thereof or have been added thereto. The weft is the threads which cross the warp, whether or not from selvage to selvage. To determine the number of threads in a fabric and the proportion thereof subject to the highest rate of duty, a thread counted shall be used, each side being 6 millimetres.

In fabrics woven wholly or in part with twisted, double or multiple yarns, each strand of such yarn shall be counted as one thread in determining the thread count.

Should a fabric be more closely woven in some parts than in others the number of threads in the most closely woven part and in the most loosely woven part of the body of the fabric shall be ascertained, and the average number of threads resulting shall serve as the basis for levying duty.

Threads shall be counted on the finished side of the fabric, if the nature thereof permits; otherwise, on the reverse side. If necessary to ascertain the number of threads, the nap shall be removed or a sufficient part of the fabric unravelled.

Should this be impossible without damaging a made-up article, the fabric shall be subject to the highest rate of duty applicable in the group to which it belongs, and if the fabric be mixed it shall be dutiable at the rate applicable to the most highly taxed component material in the exterior of the article.

RULE 2. Mixtures of two materials.—Fabrics composed of two materials shall be dutiable in accordance with the rules stated at the head of classes D, E, and F (Classes 28 to 29).

RULE 3. Mixtures of more than two materials. Fabrics composed of more than two materials shall be dutiable as follows:

(a) Mixed fabrics of wool and cotton, or of wool and other vegetable fibres, containing threads of silk, in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads, shall be dutiable under the corresponding items of Class F.

When the number of silk threads exceeds one-fifth of the total, the fabric shall be dutiable under the corresponding item of Class G.

(b) Mixed fabrics of cotton and other vegetable fibres, together with threads of silk, in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads, shall be dutiable under the corresponding items of Class E, with the addition of a surtax of 70 % for the threads of silk.

When the number of silk threads exceeds one-fifth of the total, the fabric shall be dutiable under the corresponding item of Class G.

(c) Mixed fabrics of wool, cotton and other vegetable fibres, containing no silk threads, in which the number of threads of wool, counted in the warp and weft, does not exceed one-fifth of the total number of threads, shall be dutiable under the corresponding items of Class E, with the addition of a surtax of 40 % for the threads of wool.

When the number of threads of wool exceeds one-fifth of the total, the fabric shall be dutiable under the corresponding item of Class F.

(d) Made-up articles of fabrics containing threads of more than two materials, in any proportion, shall be dutiable under the corresponding items of the class to which belongs the component material subject to the highest rate of duty.

RULE 4. Silk fabrics.—All fabrics containing silk threads, the number of which, counted in the warp and weft, exceeds one-fifth of the total number of threads composing the fabric, shall be dutiable as silk fabrics under Class G.

RULE 5. Artificial silk.—Artificial silk in any form shall be considered as silk for the purposes of this tariff. Fabrics or made-up articles that are mercerized shall pay a surtax of 10 %.

RULE 6. Selvage.—No surtax shall be imposed nor shall any change in classification be made on account of yarns dyed or printed in the selvage only, nor for trade names or marks on the fabric.

RULE 7. Plain woven fabrics.—Fabrics in the weaving of which the threads or yarns (of one strand) of the weft are carried alternately over and under each warp thread, forming right angles throughout the piece, and in which the threads or yarns (of one strand) of the warp are carried alternately over and under each weft thread, forming right angles throughout the piece, shall be considered as plain woven.

When the weaving does not correspond to the process described above, the fabric shall not be considered plain woven for the purposes of this tariff.

RULE 8. Weight of fabrics per 100 square metres. In determining the weight of any fabric per 100 square metres, for the purpose of classification, the calculation shall be based upon a sufficient quantity of the fabric itself, exclusive of labels, paper, labels, tags, strings, tickets, embroidery, trimming or any other thing, object or process (except bleaching, sizing, printing, dyeing, stamping, embossing or mercerizing) added or performed after the fabric has left the loom.

The usual tapes, bands and hosiery wrapping shall be included with the fabrics in determining the dutiable weight.

## EXEMPTIONS.

RULE 9. Fine fabrics and knitted and netted fabrics. Flashes, velvets, velveteens, all silk fabrics, all kinds of knitted or netted fabrics, tulle, lace and blondes, containing no threads of textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article.

RULE 10. Ribbons, galloons, braids, tape and trimmings. Ribbons, galloons, braids, tape, laces and trimmings containing an admixture of textile materials shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article. When any of these articles contains metal threads in any proportion, it shall be dutiable under the corresponding item of Class G.

RULE 11. Brocades (*brochés*). Brocades dutiable under Class D, when containing silk, shall be subject to the corresponding duties, with a surtax of 15 %.

Brocades dutiable under Class E, when containing silk, shall be subject to the corresponding duties, with a surtax of 30%.

Brocades are fabrics with ornamental figures formed by means of a shuttle of the kind of weaving in such a manner that the threads forming the figure occupy only that space.

RULE 12. Embroidery and trimmings. Fabrics embroidered by hand or machine after weaving (except silks), embroideries or insertions, or with drawn or applique work, or with application of trimmings, shall be subject to the corresponding duties, with a surtax of 30%.

If the embroidery contains threads or part of common metals or of silver, or spangles of any material other than gold, the surtax shall be 60% of the duties applicable to the fabric.

When the threads, part or spangles are of gold, the surtax shall be 100%.

Embroidery is distinguished from patterns woven in the fabric by the fact that the latter are destroyed by unraveling the weft of the fabric, while embroidery is independent of the warp and weft and can not be so unraveled.

RULE 13. Applique work.—By applique work is meant the superimposing of another material or of the same material on fabrics or made-up articles in the form of designs, by means of sewing, pasting or other process.

RULE 14. Drawn work.—By drawn work is meant the binding or cutting of threads after weaving in such a manner as to leave interstices in parts of a fabric or article, which, at the time of weaving, were filled by threads of the warp or weft.

RULE 15. Trimming.—By trimming is meant the application to a fabric or article, for purposes of decoration or embellishment, of ribbons, hairs, braids, galloons, pieces of fabrics or other materials, pieces or beads of metal or glass, bone, composition, wood, ivory, coral or other material, buttons and buckles in places where not required for fastening, as well as unusually ornate buttons, buckles or fasteners.

RULE 16. Metallic threads.—Fabrics composed exclusively of metallic threads shall be dutiable under Class E.

Fabrics or articles (except those provided for in Rules 10 and 12 preceding), dutiable under Classes D and E, containing threads or part of common metals or of silver, shall be liable to a surtax of 50% of the corresponding duties.

If the threads or part are of gold, the surtax shall be 100%.

RULE 17. Made-up articles and ready-made clothing.—Made-up articles, including ready-made clothing, not elsewhere specifically provided for, shall be treated in accordance with Rule 1, and shall be dutiable at the rate applicable to the most highly taxed component material in the exterior, with a surtax of 50%. Provided that made-up articles specified in this tariff shall not be subject to any surtax for manufacture unless such surtax is specially provided for in connection with the corresponding item.

The made-up articles referred to specifically in this tariff or in this rule shall be held to include articles completely made up or finished, partly finished, cut, basted or hemmed, as well as fabrics in the piece so designed or marked as to indicate their ultimate use.

#### SURTAXES.

RULE 18. Surtaxes.—The surtaxes applicable on account of brocades, metal threads, embroidery, trimming or manufacture, shall be computed on the primary duties leviable on the fabric, including there-with any increase of such duties on account of admixture.

When more than one surtax is applicable to any textile or article, the percentage of increase for each surtax shall be calculated on the primary duties.

#### ARTICLES NOT SPECIFIED AND THOSE COMPOSED OF SEVERAL MATERIALS.

RULE 19. Articles composed of several materials.—Any article not specified in this tariff, manufactured of two or more materials, shall be subject to the rate at which it would be dutiable if composed wholly of the component material of chief value; and the words "component material of chief value," wherever used in this tariff, shall be held to mean that component material which exceeds in value any other single component material of the article; and the value of each component material shall be determined according to the assessed value of such material in its condition as found in the article.

RULE 20. Articles not specified. In classifying an article not provided for in this tariff, its commercial designation shall govern.

Imported articles not specified in this tariff, which are similar to any article herein specified, shall pay the same rate of duty which is levied on the specified article, and which is equally applicable in all respects and in the order following: First, in material; second, in quality; third, in texture; fourth, in the use to which they may be applied. If any article not specified equally resembles two or more enumerated articles on which different rates of duty are chargeable, such unspecified article shall be subject to the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty.

RULE 21. Two or more rates applicable.—If two or more rates of duty shall be applicable to any imported article or manufacture, it shall pay the highest of such rates.

#### GROSS AND NET WEIGHTS.

RULE 22. Gross weight. The gross weight of imported merchandise is the weight of the goods, together with all the containers, packages, covers, cartons, wrappings, baling, vessels and packing of every kind, whether exterior, interior or immediate, in which the merchandise is contained, held or packed at the time of importation.

RULE 23. Net weight. The dutiable weight of imported merchandise which pays duties upon net weight shall not include the weight of any common exterior package, cover, receptacle, baling, wrapping or packing, but shall include all interior or immediate receptacles, including cardboard, paper board, paper, wood or other material to which the articles are attached, laces, straps, shavings, sawdust, paper, wood or other similar materials interposed between the exterior container and the immediate receptacle of the merchandise to protect it shall not be included in the net weight.

RULE 24. Kilo. Weights shall be expressed in kilo, or fractions thereof.

#### AD VALOREM.

RULE 25. Value-based. Whenever imported merchandise is dutiable according to its value (*ad valorem*), the dutiable value shall be the wholesale price of such merchandise in the principal markets of the country

whence imported, packed and ready for shipment, including the value of all cases, crates, sacks, packages and containers of every kind, and of all charges and expenses incident to placing the merchandise in condition ready for shipment, but not including ocean freight, insurance, export duties, consular fees and buyer's commission.

#### RECEPTACLES, PACKAGES AND PACKING.

RULE 26. Articles in the same packages.—When articles dutiable on gross weight and on net weight, by count or measure, *ad valorem*, or free of duty, are imported in a single package, the weight of the common exterior container and packings shall be printed by weight amounting to various articles, and the proportion for the articles dutiable on gross weight shall be added to the net weight of such articles to determine the dutiable weight.

When articles dutiable on gross weight under different items are imported in a single receptacle the weight of the common exterior container and packings shall be divided proportionately among the various articles being added to their net weights.

RULE 27. Duty on coverings or receptacles.—Unusual packages.—No duty shall be collected on exterior coverings containing articles dutiable on net weight, by count or measure, or free of duty, in general commercial use as such when imported, except coopers' wares, such as barrels, hogsheads, pipes, kegs, which shall be dutiable. Coverings of merchandise (packing or interior) of material or form designed to evade duties or for use other than that intended by the terms of the tariff to which they are dutiable as articles or manufactures, under the items of the tariff to which they correspond by classification. Interior packings containing merchandise dutiable on the net weight shall in no case pay a lower rate of duty than their contents.

Cases for jewellery, used as immediate containers thereof, shall be dutiable under their respective items.

#### DEFINITIONS.

ARTICLE 3.—Wherever in this tariff the words "the same" or "same" appear they shall be held to refer to and mean the articles mentioned in the preceding item or clause.

ARTICLE 4. The following abbreviations are used in this tariff to represent the terms indicated: G. W., gross weight; N. W., net weight; U. S. P., not otherwise provided for.

ARTICLE 5. The rates of duty prescribed by this tariff are stated in centavos (dollars) or fractions thereof.

ARTICLE 6. This law shall be known as the Tariff Law of 1918.

#### RATES OF DUTY.

ARTICLE 7.—The rates of duty on articles, manufactures, goods and merchandise imported into Nicaragua shall be as follows: [See pp. 118 to 336.]

ARTICLE 8.—If in the examination of imported merchandise at the custom house there results a difference between the appraised values of the merchandise as made by the custom house and the values declared in the entry requesting liquidation, and such appraised values exceed by 10% the values declared in the entry, the penalty shall be a fine equal to the amount of the duties of which the National Treasury would have been defrauded.

ARTICLE 9.—If any importer or exporter, or his agent, makes or attempts to make an entry of imported or exported merchandise by means of a false invoice or any false statement, by which the National Treasury would be defrauded of the proper and just duties and revenues, the act shall be punished by the custom house by a fine equal to the amount which the National Treasury would have lost, or by confiscation of the merchandise for the benefit of the National Treasury, or by both fine and confiscation.

ARTICLE 10. The custom house shall refund 75% of the import duties collected on wooden boxes or barrels, set up or knocked down, made of hands of wood or iron to secure such boxes, and cans of tin or sheets of tin plate for making cans, provided that such boxes, barrels or cans are exported within six months of the date of their arrival, containing fruits or other vegetable or meat products of the country, and provided also that the duties collected on any importation are not less than \$5 dollars. The custom house shall require the necessary proof that the boxes, barrels or cans exported, for which the refund is solicited in accordance with this law, are the same as those imported, on which the full amount of the duties has been paid.

ARTICLE 11.—The description of imported merchandise in the consular invoice and in the entry shall be according to the nomenclature of the tariff or in the equivalent commercial terms, including the name, component materials, quantity and special details required by the tariff. The interpretations or explanations necessary to elucidate the items of this tariff will be furnished by the Collector-General of Customs from time to time by means of circulars, in order that the custom houses may act uniformly in the matter and the merchants have due notice. For the period of one year from the date when this law takes effect the Collector-General of Customs is empowered, in his discretion, not to impose the fines prescribed by the customs laws for a difference between the classification of the merchandise at the custom house and that declared in the entry by the importer, provided that such difference does not affect the weight, quantity or value of the merchandise in question.

ARTICLE 12.—All other tariff laws, decrees, orders and decisions referring to the rates of duty on imports or affecting the duties thereon are repealed, except those contained in contracts or treaties made by the Republic and those stated in the Mining Code.

ARTICLE 13.—This tariff law shall be in effect on and after March 1, 1918, and the law of December 3, 1917, shall continue in force.

#### IMPORT TARIFF.

To the following rates must be added a surtax of 12½%.

CLASS A.—STONES, EARTH, CERAMIC PRODUCTS AND GLASSWARE.		Rates of Duty.	
GROUP 1.—Stones and earths.			
No.	Articles.	Duty.	Dol. c.
1.	Marble, onyx, paper, alabaster and similar fine stones:		
	In the rough or trimmed, squared or roughly prepared	G. W. 100 kilos.	1 60

The law of December 3, 1917, creates a surtax of 12½% on import duties for the Guaranteed Customs Bonds.

Nos.	Articles.	Rates of Duty.		Nos.	Articles.	Rates of Duty.	
		Dol.	c.			Dol.	c.
2	Slabs, plates, tiles, steps, columns, coping, door sills, gutters, hearths, hutels, pipe, balustrades, hitching blocks or posts, window sills, and exterior and interior material in general for buildings. . . . .	G.W.	100 kilos.	2	50		
3	Mortars and pestles. . . . .	N.W.	kilo.	0	06		
4	All articles, wrought or eliselled, n.o.p. . . . .			0	08		
5	Headstones, gravestones, and monuments of any stone. . . . .	G.W.	100 kilos.	3	00		
6	Sculptures, high and bas relief, vases, jars, statuettes and statuettes, and similar articles of any stone. . . . .	G.W.	100 kilos.	10	00		
<i>Note.</i> —Marble affixed to or packed with and actually belonging to furniture shall pay the same duty as the furniture, provided the marble does not exceed the furniture in value.							
7	All manufactures of agate, except jewellery or articles of personal adornment. . . . .	N.W.	kilo.	0	75		
8	Lithographic stones: . . . . .						
9	Without drawing or writing and ink stones for any purpose. . . . .	G.W.	100 kilos.	2	50		
10	With drawing designs or writing. . . . .			1	00		
Other natural or artificial stones: . . . . .							
11	In the rough or in blocks or cubes, or in pieces squared or regularly prepared. . . . .	G.W.	100 kilos.	0	25		
12	Crushed, for road pavements, foundations or concrete. . . . .	G.W.	100 kilos.	0	10		
13	Slabs, plates, tiles, steps, columns, coping, door sills, gutters, hearths, hutels, pipe, balustrades, hitching posts, window sills and exterior and interior material in general for buildings. . . . .	G.W.	100 kilos.	0	80		
14	Dressed for buildings, n.o.p. . . . .			0	60		
15	Slates for roofing. . . . .			0	60		
16	Slates, writing, with or without frames. . . . .			1	00		
17	Slate pencils. . . . .	N.W.	kilo.	0	03		
18	Slate or other stone slabs for billiard or pool tables or for similar purposes, when not imported with the tables or appliances of which they form a part. . . . .	G.W.	100 kilos.	10	00		
19	Grindstones n.o.p., mounted or not, and mill-stones. . . . .	G.W.	100 kilos.	0	80		
20	Mortars and pestles of stone n.o.p. . . . .			7	00		
21	Emery, corundum, carborundum, and similar abrasives: . . . . .						
22	Stones, wheels or files. . . . .	N.W.	kilo.	0	07		
23	Powder. . . . .			0	05		
24	Manufactures n.o.p. . . . .			0	09		
25	Burishing, polishing and sharpening stones, and in general all sharpening or abrasive stones, n.o.p. . . . .	N.W.	kilo.	0	15		
26	Cement, Roman. . . . .	G.W.	100 kilos.	0	08		
27	Lim. . . . .			0	16		
28	Pumice stone, in powder, lumps, or shaped; lava and rotten stone (Tripoli), not prepared with other substances. . . . .	N.W.	kilo.	0	02		
(a) Manufactures of lava. . . . .							
29	Asbestos. . . . .			0	01		
30	Sheets, millboard and felt. . . . .			0	01		
31	Spun into strands, twisted, braided, or wound around other material or not, used as packing for machinery and for other purposes. . . . .	N.W.	kilo.	0	08		
32	Lumps, fibre, powder or cement. . . . .			0	03		
33	Other forms. . . . .			0	15		
Gypsum: . . . . .							
34	Crude, unmanufactured. . . . .	G.W.	100 kilos.	0	75		
35	Calcinad or ground. . . . .			1	75		
36	Chalk, crude, unmanufactured. . . . .			1	00		
37	Sand and other earths not mentioned. . . . .			0	25		
38	Plaster of Paris and chalk in statuettes, statues, wall plaques, and similar articles for house-decoration. . . . .	N.W.	kilo.	0	18		
39	Billiard chalk, tailors' chalk, chalk crayons and French chalk. . . . .	N.W.	kilo.	0	04		
40	Other articles manufactured of plaster of Paris or chalk. . . . .	N.W.	kilo.	0	10		
41	Water filters or parts thereof, manufactured of any of the substances mentioned in Group I. . . . .	G.W.	100 kilos.	1	00		
GROUP II. Schists, bitumens and derivatives thereof. . . . .							
42	Coal tar and mineral pitch, bitumens (except those prepared for shoe or leather polish or dressing), asphalt and asphalt paving blocks. . . . .	G.W.	100 kilos.	1	00		
43	Crude creosote, carbolineum, creolin and other preparations derived from tar (not paints), commonly used as wood preservatives. . . . .	G.W.	100 kilos.	1	50		
44	Graphite, prepared or not by the addition of other substances for lubricating purposes. . . . .	G.W.	100 kilos.	7	50		
45	Crude oils derived from schists, axle grease for wagons and carts, crude mineral oils mixed with crude animal or fish oils, crude mineral oils mixed with crude vegetable oils, when these oils are intended exclusively for lubricating purposes, known as black mineral oils. . . . .	G.W.	100 kilos.	1	00		
(a) Crude petroleum. . . . .							
46	Special mineral and other lubricating oils, compound, refined or not, such as typewriter oil, sewing machine oil, gun oil and lubricants in general for machinery and mechanical appliances, including lubricating grease other than axle grease, and boiler and furniture mineral oils. . . . .	G.W.	kilo.	0	04		
(b) Cylinder oils. . . . .							
<i>Note.</i> —Laboratory oils which are used for lubricating (item 42) cost up to about 16 cents per gallon; other lubricating oils (item 43) about 17 to 50 cents per gallon; and cylinder oils (item 44) about 40 cents per gallon in wards.							
47	Refined or rectified oils, such as petroleum, kerosene, gas oil, paraffin oil and the like. . . . .	Per gallon		0	06		
(a) Gasoline, naphtha and benzine. . . . .							
<i>Note.</i> —Provided that for a period that will terminate six months after peace concludes the present war in Europe, gasoline, naphtha and benzine will be free of import duty.							
48	Vaseline, not for toilet or medicinal purposes. . . . .	G.W.	100 kilos.	7	50		
49	Paraffin and other mineral wax: . . . . .						
50	In lumps, blocks or other crude form. . . . .	G.W.	kilo.	0	01		
51	Candles, torches, tapers and similar articles. . . . .	N.W.	kilo.	0	04		
52	Other manufactures of mineral oils or of products of the same, n.o.p., not employed in pharmacy or in toilet preparations. . . . .	N.W.	kilo.	0	14		
GROUP III. Earthenware and ceramic products. . . . .							
53	Common bricks. . . . .	G.W.	1,000 kilos.	0	00		
54	Fire clay. . . . .			1	00		
(a) Fire bricks, tiles, slabs or fire clay manufactured in any other form. . . . .							
55	Terra cotta, hollow or not, for building purposes. . . . .	G.W.	1,000 kilos.	2	00		
56	Polishing and scouring bricks. . . . .	G.W.	100 kilos.	5	00		
Tiles: . . . . .							
57	Not glazed, vitrified, varnished or decorated, for other than roofing purposes. . . . .	G.W.	100 kilos.	0	75		
58	Glazed or not, for roofing. . . . .			0	50		
59	Glazed, vitrified, varnished or decorated, for other than roofing purposes. . . . .	G.W.	100 kilos.	1	25		
60	Pottery or earthenware, in other forms: . . . . .						
61	Not glazed, pressed or vitrified, for building purposes. . . . .	G.W.	100 kilos.	0	75		
62	Glazed, pressed or vitrified, for building purposes. . . . .	G.W.	100 kilos.	1	25		
Pottery or earthenware, in tubes or pipes: . . . . .							
63	Not varnished, glazed or vitrified. . . . .			0	50		
64	Varnished, glazed or vitrified. . . . .			1	25		
65	Crumbles of any substance. . . . .	N.W.	kilo.	0	12		
66	Clay smoking pipes, ordinary, and clay-pipe bowls. . . . .	Per dozen		0	12		
67	Same, with stems longer than 20 centimetres. . . . .			0	24		
68	Artistic work in terra cotta, even rough, such as statues, figures of animals, vases, jars, etc. . . . .	G.W.	100 kilos.	15	00		
69	Clay ovens, stoves or hearths. . . . .			3	00		
Earthenware: . . . . .							
70	(a) Water filters. . . . .			2	00		
71	(b) Household, kitchen and table ware, plain or decorated. . . . .	G.W.	100 kilos.	2	50		
72	(c) Flowerpots and flower stands, pedestals and umbrella stands, and other articles not specially mentioned, plain or decorated. . . . .	G.W.	100 kilos.	2	50		
73	(d) Water or drinking bottles. . . . .	Per dozen		0	72		
and in addition G.W. kilo. . . . .							
74	Crockery (tableware) and other similar wares and pottery in general, showing a white or yellowish fracture but not translucent (by translucent is meant that degree of fusion which permits of the penetration of glow from a match flame through the article when held in front of it in a dark room or place): . . . . .						
75	Plain and not painted, glazed or not ornamented: . . . . .						
76	(a) Tableware and household ware generally. . . . .	G.W.	100 kilos.	1	00		
77	(b) Other articles n.o.p. . . . .			3	00		
78	(c) Tableware and household ware generally. . . . .			6	00		
79	(d) Other articles n.o.p. . . . .			7	00		
China ware: . . . . .							
80	Tableware and household ware in general: . . . . .			9	00		
81	(a) Plain. . . . .			12	00		
82	(b) Painted, glazed or ornamented. . . . .			11	00		
83	(c) Plain. . . . .			15	00		
84	(d) Painted, glazed or ornamented. . . . .			15	00		
<i>Note.</i> —By tableware and household ware in general are meant the following only: Dishes, plates, pitchers, cups, saucers; soup tureens, jellies and bowls; tea, coffee and chocolate pots; milk pitchers; sugar and slop bowls; gravy boats; pitchers and jugs; salad and fruit bowls; butter dishes; spice or condiment containers; wash bowls, jars and basins; chambers and covers; trays, soap dishes, brush holders, shaving mugs, spittoons and soap jars. . . . .							
85	Insulators of insulating material of porcelain, earthen or stone ware n.o.p. . . . .	G.W.	100 kilos.	1	00		
86	Smoking pipes or bowls of porcelain and other ceramic substances, with or without stems of other material, n.o.p. . . . .	Per dozen		0	68		
and in addition N.W. kilo. . . . .							
87	Statuettes, flower stands, vases, high and bas reliefs, and articles for house-decoration of earthenware, china or bisque. . . . .	N.W.	kilo.	0	25		
88	Satsuma ware, genuine or imitation, in any articles. . . . .			1	00		
89	Artificial teeth of any kind, except of gold, silver or platinum. . . . .	Per tooth		0	04		
GROUP IV.—Glass. . . . .							
90	Tiles or slabs of glass in any form, rough, smooth or corrugated, set or not in iron or other mountings, for flooring or for roofing. . . . .	G.W.	100 kilos.	2	00		
91	Plain glass. . . . .			2	00		
92	The same, colored or beveled, etched, silver ground, cut, engraved, etched, frosted, beveled or bent. . . . .	G.W.	100 kilos.	6	00		
<i>Note.</i> —Window glass of the kind described in items 75 and 76, when set in lead, shall be subject to a surtax of 40 % of the duties specified. . . . .							
93	Other manufactures of glass of the kind described in items 75 and 76, n.o.p. . . . .	N.W.	kilo.	1	00		
Plate glass: . . . . .							
94	Polished, beveled or engraved. . . . .	G.W.	100 kilos.	1	00		
95	Made up into articles, not elsewhere specified. . . . .			3	00		
96	For porches, daylight or deck lights, mounted or not in metal or wood. . . . .	G.W.	100 kilos.	6	00		
97	Plain glass doors or windows, framed. . . . .			5	00		
98	The same, of stained, cut, ground, etched, painted, enameled or gilt glass. . . . .	G.W.	100 kilos.	2	00		
99	Shaw cases, glass cases, glass display cases, glass cases, cut, engraved, etched, frosted, beveled or bent. . . . .	G.W.	100 kilos.	6	00		
100	Glass signs for magic lanterns. . . . .	N.W.	kilo.	0	25		
101	Glass shades and glass letters of any kind. . . . .			7	50		

## GLASS, A.—STONES, EARTH, CERAMIC PRODUCTS AND GLASSWARE—(continued).

No.	Articles.	Rates of Duty.
86	Mirrors of common glass.	
86	Not exceeding 2 millimetres in thickness.....G.W. kilo.	0 10
87	Exceeding 2 millimetres in thickness....." "	0 15
	(a) Mirrors of plate glass, bevelled or not....." "	0 18
<i>Note.</i> —When the value of the frames of mirrors does not exceed that of the mirrors the weight of the frames shall be included in the weight of the glass. When the value of the frames of mirrors exceeds that of the mirrors, both the mirrors and frames shall be dutiable under the item governing the material of chief value.		
88	Other manufactures of dyed or mirror glass n.o.p. ....N.W. kilo.	0 20
Glass bottles, ordinarily used as containers for beverages, having a capacity of:		
89	Not more than 180 grammes.....Per 100 bottles	0 60
90	More than 180 grammes, but not more than 360 grammes.....Per 100 bottles	1 20
91	More than 360 grammes, but not more than 720 grammes.....Per 100 bottles	1 80
92	More than 720 grammes, but not more than 1,080 grammes.....Per 100 bottles	2 40
Soda-water bottles of glass (not syphons):		
93	With patent glass stoppers or other patent spring or lever stoppers.....Per 100 bottles	1 20
94	Common....." "	1 00
95	Syphons for aerated water, complete or not.....Per dozen	1 50
96	Glass demijohns....." "and in addition G.W. 100 kilos.	5 00
97	Carboys....." "	3 50
98	Glass jars for preserves of any kind, with or without covers.....Per 100	3 00
99	Glass, or glass combined with common metals, leather or wicker ware in any proportion, in so-called Thermos or vacuum bottles.....Each	0 50
	and in addition N.W. kilo.	0 25
100	Glass dishes for medicine or perfumery and jars for ointments or pomades; Basks and jars of any kind for perfumery or for use as containers of chemicals, herbs, etc. ....G.W. 100 kilos.	8 00
101	The same, with ground necks or stoppers....." "	10 00
102	The same, with any portions cut or ground (except necks or stoppers as above provided for), etched, painted, enamelled or gilt to any extent, and jars and basks of glass used by druggists for advertising.....G.W. 100 kilos.	12 00
105	Fumblers, goblets, mugs, pitchers, water bottles, tableware, bar-room ware and household ware in general of glass.....G.W. 100 kilos.	7 00
104	The same, engraved, painted, enamelled or gilt to any extent.....G.W. 100 kilos.	11 00
106	The same, cut or polished to any extent....." "	24 00
<i>Note.</i> —By tableware and household ware are meant the following only: Dishes, plates, platters, sugar, fruit, salad, berry or candy bowls and dishes, pitchers, finger bowls, spoon holders, spice and condiment containers, toothbrush holders, knife and fork rests, decanters, lemon squeezers, soap dishes, basins and jars.		
Glass lamp fonts, pedestals, chimneys, globes, shades, smoke bells, candle shades and reflectors:		
106	Plain.....G.W. kilo.	0 05
107	Engraved, painted, enamelled or gilt to any extent....." "	0 08
	Cut to any extent....." "	0 18
Glass table, hand and wall lamps, hanging lamps, chandeliers, candlesticks and candelabra:		
109	Plain.....G.W. kilo.	0 05
110	Engraved, painted, enamelled or gilt to any extent....." "	0 08
111	Cut to any extent....." "	0 18
112	Glass spectacle lenses of any kind.....Per dozen single lenses	0 20
113	The same, mounted in frames of steel, copper or other common metal, nickelled, bronzed or not, or of bone, rubber or celluloid.....Per dozen	0 40
114	Watch crystals of any size....." "and in addition N.W. kilo.	0 18
	and in addition N.W. kilo.	0 25
115	Glasses for wall or table clocks.....Per dozen	0 36
	and in addition N.W. kilo.	0 25
116	Glass droppers for medicine, ink or other liquids.....Per dozen	0 12
117	Glass syringes....." "and in addition N.W. kilo.	0 18
	and in addition N.W. kilo.	0 30
118	Glass tubes of any kind, including gauge glasses for boilers.....N.W. kilo.	0 15
119	Glass jars for electric batteries.....G.W. 100 kilos.	3 00
120	Glass insulators for any purpose....." "	4 00
121	Glass inkwells, ink-stands, knobs and paper weights.....N.W. kilo.	0 12
122	The same, cut, polished, engraved, ground, painted, enamelled or gilt to any extent.....N.W. kilo.	0 20
123	Glass statuettes, table ornaments and flower stands....." "	0 24
124	The same, engraved, painted, enamelled or gilt to any extent.....N.W. kilo.	0 32
	and in addition N.W. kilo.	0 48
126	The same, cut, polished, engraved, ground, painted, enamelled or gilt to any extent.....N.W. kilo.	0 30
127	Loose or simply strung, but without clasps or ornaments.....N.W. kilo.	0 40
128	Completed in necklaces or other ornaments, with any metal, except gold, silver or platinum.....N.W. kilo.	1 00
129	Screens or curtains, or screens or curtains combined with reeds, cane, grass, bamboo or similar material.....N.W. kilo.	0 20
130	Glass or porcelain buttons....." "	0 30
131	Glass matchpipes for cigars or cigarettes.....G.W. 100 kilos.	2 25
132	Glass in powder....." "	3 50
133	Cloisonne ware of any kind.....N.W. kilo.	2 00
134	Jade and agate in jewelry or personal ornaments.....N.W. hectogramme	1 75

No.	Articles.	Rates of Duty.
135	Manufactures of glass n.o.p. ....N.W. kilo.	0 15
	(a) If coloured, painted, enamelled, gilt or engraved to any extent.....N.W. kilo.	0 20
	(b) If cut to any extent....." "	0 40
<i>Note.</i> —Any article of glass showing on its surface ornaments, drawings or designs effected by means of acids, sand blasts or similar process shall be considered as engraved glass for duty purposes.		
GROUP V.—Precious stones, pearls and imitations of same, unset.		
136	Precious and semi-precious stones and diamonds, unset; pearls, imitations of precious stones and pearls, split pearls and seed pearls.....ad val.	10 %
CLASS B. METALS AND MANUFACTURES IN WHICH METAL ENTERS AS PRINCIPAL ELEMENT.		
GROUP I. Gold, silver, platinum, and alloys of these metals and manufactures thereof.		
137	Gold and platinum or alloys of both or either:	
	(a) Sheets, solder, blocks, plates, foils, rolls, pellets, wire, cylinders and powder, for dentistry and other industrial uses.....Per hectogramme	3 00
	(b) Jewellery, plate (except knives, forks and spoons), pearls, diamonds, rubies, sapphires, emeralds or opals.....Per hectogramme	10 00
	(c) Jewellery, plate and goldsmiths' ware, set with other stones, imitation pearls or imitation precious stones, or with doublets, or enamelled.....Per hectogramme	7 00
	(d) Jewellery, plate and goldsmiths' ware and other articles n.o.p. ....Per hectogramme	5 00
138	Silver or alloys thereof:	
	(a) Sheets, blocks, plates, foil, solder, rolls, pellets, wire and powder, for dentistry and other industrial uses.....Per hectogramme	0 25
	(b) Jewellery, plate (except knives, forks and spoons) and toilet articles, set with pearls, diamonds, rubies, sapphires, emeralds, garnets or opals.....Per hectogramme	1 00
	(c) Jewellery, plate (except knives, forks and spoons) and toilet articles, set with other stones, imitation pearls or imitation precious stones, or with doublets, or enamelled.....Per hectogramme	0 75
	(d) Jewellery, plate (except knives, forks and spoons) and other articles n.o.p. ....Per hectogramme	0 50
	(e) Knives, forks and spoons....." "	0 50
	(f) Articles and manufactures of silver, including toilet articles and plate, in part of glass, china, earthenware, steel or common metal, and of which silver is the principal component material.....Per hectogramme	0 30
<i>Note.</i> —None of the articles included in items 137 and 138 shall be subject to a lower rate of duty than 10 % ad val.		
<i>Note.</i> —All articles classified under items 137 and 138 shall be subject to duty on the net weight, not including interior or immediate packing.		
GROUP II.—Gold or silver plated jewellery and imitations thereof; other gold or silver plated articles except of precious metals.		
139	Gold or silver plated rings, brooches or pins of any kind, short, collar and cuff buttons, set earrings, watch chains, chains, medallions, bracelets or garters.....N.W. kilo.	4 00
140	All other gold or silver plated jewellery or ornaments for the person.....N.W. kilo.	4 00
<i>Note.</i> —If any of the articles specified in items 139 and 140 are set with paste, glass or imitations of precious stones or of pearls, they shall pay the same rates of duty provided for these items.		
141	Silver plated knives, forks and spoons and tableware.....N.W. kilo.	2 00
142	All other gold plated or silver plated articles n.o.p. ....N.W. kilo.	3 00
<i>Note.</i> —None of the articles classified under items 139-142 inclusive, shall be subject to a lower rate of duty than 20 % ad val.		
GROUP III.—Watches and clocks.		
Watches or watch cases:		
143	Steel, copper, nickel and other base metals, or common materials, plated or gilt or not.....Each	0 30
144	Silver....." "	0 80
145	Gold filled....." "	1 50
146	Gold....." "and in addition N.W. hectogramme	0 50
	and in addition N.W. hectogramme	1 00
<i>Note.</i> —None of the articles included in items 143-146 inclusive, shall be subject to a lower rate of duty than 15 % ad val.		
147	Watches and watchcases of all kinds, watch and clock movements, and parts of watches and clocks n.o.p. ....ad val.	20 %
148	Alarm clocks, nickelled or not.....Each	0 35
149	Wall or table clocks....." "and in addition G.W. kilo.	0 75
	and in addition G.W. kilo.	0 10
<i>Note.</i> —None of the articles included in items 148 and 149 shall be subject to a lower rate of duty than 20 % ad val.		
150	Tower clocks, complete, or machinery and parts for same, set up or not.....ad val.	10 %
151	Chronometer (not for pocket use).....Each	5 00
GROUP IV.—Cast iron.		
Articles of malleable cast iron shall be dutiable as manufactures of wrought iron.		
152	Ingots, lumps and scraps.....G.W. 1,000 kilos.	1 00
153	Single pieces in the rough, not advanced in manufacture, of which weighing:	
	153 25 kilos or more.....G.W. 100 kilos.	0 75
	154 Less than 25 kilos....." "	1 00

Nos.	Articles.	Rates of Duty.		Nos.	Articles.	Rates of Duty.	
		Duty.	Dol. c.			Duty.	Dol. c.
165	Bars, beams, plates, columns, gratings and grates for furnaces.....G.W. 100 kilos.	1	00	194	Cages, wire.....G.W. kilo.	0	26
166	Pipes or tubes.....	0	75	195	Rat traps, wire.....	0	06
167	Pipe fittings.....	2	25	196	Railroad spikes.....G.W. 100 kilos.	0	60
168	Grinals and water-closets, plain or painted.....	1	25	197	Nails, clasp nails and staples.....	2	00
169	Bath-tubs, sitting and hip baths, wash basins or stands for pipe connections or not, plain or painted, but not enameled nor porcelain lined.....G.W. 100 kilos.	2	50	198	The same, galvanized.....	3	20
160	Sugar kettles or pans.....	1	25	199	Horseshoe nails.....	3	00
161	Pots and kettles.....	2	50	200	Tacks, brads and small nails.....	7	25
162	Charcoal stoves.....	3	00	Note.—Nails, clasp nails or staples less than 35 millimetres in length shall be considered as tacks, brads and small nails.			
163	Stoves and ranges.....	3	00	201	Nails, clasp nails, tacks, brads, staples, or small nails with heads of other material or coated with other common materials.....N.W. kilo.	0	14
164	Shoemakers' lasts and last forms, including those of wrought iron or steel.....G.W. 100 kilos.	5	00	202	Throat tacks of any metal, all kinds.....	0	60
165	Implement and tools (not apparatus) for arts, trades and professions.....G.W. 100 kilos.	3	50	203	Rivets.....G.W. 100 kilos.	3	50
166	Cooking or kitchen utensils and other articles, plain, polished or turned, n.o.p.....G.W. 100 kilos.	3	00	204	Nuts, bolts and washers.....	2	25
167	The same, nickelled, enamelled, painted, tinned or galvanized, or coated or covered (even in part), or with borders, ornaments or parts of other metals (precious metals excepted), or combined with glass or ceramic ware.....G.W. 100 kilos.	6	00	205	Screws, screw hooks and screw eyes.....N.W. 100 kilos.	2	75
Note.—Steel, wrought iron and malleable cast iron shall be considered "other metals" for the purposes of item 167.				206	Writing pens of all kinds.....N.W. kilo.	0	60
GROUP V.—Wrought iron, steel and malleable cast iron.				207	Needles of all kinds.....	0	50
168	Isogots.....G.W. 100 kilos.	2	00	208	Needles for sewing suit, sacks and the like.....	0	75
169	Pieces in the rough, not polished, turned, adjusted or advanced in manufacture, each weighing.....G.W. 100 kilos.	0	75	209	Common pins, painted, blanché, enamelled, varnished, nickelled or not, of any common metal.....N.W. kilo.	0	15
170	25 kilos, or more.....	1	00	(a) The same, with heads of glass, faience, china or other materials (not for personal adornment), including hatpins.....N.W. kilo.			
171	Less than 25 kilos.....	1	25	210	Safety pins, painted, blanché, enamelled, varnished, nickelled or not, of any common metal.....N.W. kilo.	0	15
172	Bars, beams, rods, plates and sheets.....	2	25	211	Thinblades of any common metal.....	0	10
(a) The same, of crucible steel.....				212	Hooks and eyes, button shanks and rings, glove and other snap fasteners, button hooks, glove fasteners, paper fasteners and similar articles for offices, and eyelids, of any metal.....N.W. kilo.	0	40
173	The same, polished, galvanized, painted, corrugated, or coated with other common metal, except tin plate.....G.W. 100 kilos.	1	75	(a) Tape measures, key rings or chains, crochet hooks and knitting needles, of any common metal, not gold or silver plated.....N.W. kilo.			
Note.—Any of the articles specified in items 171 and 172, made up into ridging, eaves, drain pipes and gutters, shall be dutiable at the rates therein provided, with a surtax of 100 %.				(b) Hooks and eyes and toe tips for footwear and metal heel plates.....N.W. kilo.			
174	Large pieces, bars or plates, galvanized or not, cut to measure, perforated, or joined together by means of bolts and nuts, rivets, screws or welding, for bridges, frames, buildings, or other similar construction, including tanks.....G.W. 100 kilos.	1	00	213	Hair pens, plain, nickelled, blanché, varnished or enamelled, of any common metal.....N.W. kilo.	0	30
175	Tin plate, in sheets.....	2	00	214	Fishhooks.....	0	30
Note.—Any of the articles specified in items 174 and 175, made up into ridging, eaves, drain pipes and gutters, shall be dutiable at the rates therein provided, with a surtax of 100 %.				215	Spauls, putty knives, shoemakers', butchers' and painters', pruning, kitchen, bread, vegetable, cheese, plumbers' and painters' knives.....N.W. kilo.	0	35
176	Tyres for all kinds of wheels.....G.W. 100 kilos.	2	00	Note.—Any of the articles described in this item, if imported with scabbards, shall be dutiable at the rate herein provided, with a surtax of 100 %.			
177	Hoops or hoop iron.....	2	00	216	Hunting knives, not pointed, with handles of deer-foot, bone, rubber, composition, wood, horn, iron or other common metal or material, folding or not, with or without scabbards, including combination knives, forks and saws in one handle.....N.W. kilo.	0	40
Note.—By hoops and hoop iron ( <i>Axles</i> ) shall be understood polished or unpolished flat bands or circles less than 3 millimetres in thickness, galvanized, tinned or not.				(a) Binding knives, not pointed, with handles of ivory, mother-of-pearl, tortoise-shell or white metal, or other fine materials, except gold or silver, folding or not, with or without scabbards.....N.W. kilo.			
178	Expanded metal for ceilings and walls.....G.W. 100 kilos.	2	00	Note.—By pointed shall be understood any pointed double-edged knife.			
179	Pipes or tubes, black, galvanized, polished, painted or not.....G.W. 100 kilos.	3	00	217	Steel erasers and paper cutters for office use, with handles of bone, rubber, composition, wood, horn, iron or other common material.....N.W. kilo.	0	30
180	Pipes or tubes, covered with any common metal, or enamelled.....G.W. 100 kilos.	6	00	(a) The same, with handles of ivory, mother-of-pearl, tortoise-shell, or other fine materials.....N.W. kilo.			
181	Tees, elbows, valves, unions, cocks, faucets, for pipes or pipes.....G.W. 100 kilos.	7	00	218	Penknives or pocket knives, with handles of deer-foot, bone, rubber, paste, wood, horn, iron or other common materials.....N.W. kilo.	0	75
182	The same, enamelled, bronzed, nickelled, or covered, washed or plated with other common metals, or having parts of these metals.....G.W. 100 kilos.	9	00	(a) The same, with handles of mother-of-pearl, ivory, tortoise-shell, or other fine or finely worked materials (except gold or silver).....N.W. kilo.			
183	Hand pumps, n.o.p.....G.W. kilo.	0	06	219	Razors, old-style folding, or old-style folding with safety attachment, with handles of bone, rubber, composition, wood, horn, or other common materials.....N.W. kilo.	2	00
Note.—Pipe or tubing imported with pumps shall not be considered as parts of the same, and shall be classified according to the corresponding item.				(a) The same, with handles of ivory, mother-of-pearl, tortoise-shell, or other fine or finely worked materials.....N.W. kilo.			
184	Wheels weighing 100 kilos, or more each (including flywheels and pulleys), axles, axle-boxes, springs at 4 journal boxes, for railways and tramways.....G.W. 100 kilos.	1	00	220	Safety razors of any kind or any metal (except gold or silver), and blades for the same.....N.W. kilo.	3	00
185	Flywheels and pulleys weighing less than 100 kilos, each.....G.W. 100 kilos.	1	50	221	Stropping and honing hand machines of any metal for safety razor blades.....N.W. kilo.	2	50
186	Axles, axle boxes and springs, other than for railways and tramways, anchors, chains, for vessels or machinery (including trace and hauling chains), slings, stoppers, signal discs, anvils, sledge hammers, vices, field or portable forges, bending cones, tyre plates, rail and tyre hammers, and lifting jacks.....G.W. 100 kilos.	2	00	222	Butchers' cleavers.....	0	30
187	Wire, galvanized or not, 2 millimetres or more in diameter.....G.W. 100 kilos.	1	50	223	Snips or shears for cutting metal.....	0	30
(a) The same, more than $\frac{1}{2}$ and less than 2 millimetres in diameter.....G.W. 100 kilos.				224	Scorpis, cutlasses or side arms of any kind, and parts of same, except parts of gold or silver.....N. & W. kilo.	0	75
(b) The same, $\frac{1}{2}$ millimetre or less in diameter, and any wire covered with a textile or with other metals or material.....G.W. 100 kilos.				(a) Pencil knives (without bill or guard).....Per pair			
(c) Woven wire fencing, or wire net or mesh fencing, including fence gates and staples.....G.W. 100 kilos.				(b) The same, with bill or guard.....			
188	Cables, wire rope or belting.....	0	60	(c) Daggers ( <i>cut-throats</i> ), single or double edged, common.....N.W. kilo.			
189	Woven or plated mattresses or springs for beds, when imported separately.....G.W. 100 kilos.	5	00	(d) The same, with handles of ivory, mother-of-pearl, tortoise-shell or other fine or finely worked materials.....N.W. kilo.			
190	Frames for umbrellas and parasols, with or without rods and handles.....Per dozen	1	80	(e) Scabbards of all kinds, of wrought iron, steel or malleable cast iron.....N.W. kilo.			
191	(a) Rods or frames for umbrellas and parasols.....G.W. 100 kilos.	0	35	(f) Sword cases.....			
192	Spiral springs, joined or not for mattresses and furniture, carriage or other seats.....G.W. 100 kilos.	5	00	225	Shears for cutting or pruning trees, flowers, plants, grass or hedges; garden shears and shears for shearing animals, with or without springs.....N.W. kilo.	0	20
193	Beds, cots and cradles, and frames.....	5	00	226	Barber clippers.....	3	00
194	Metallic cloth up to and including 50 threads or wires per square centimetres.....G.W. kilo.	0	67	227	Animal clippers.....	0	20
(a) The same, of more than 50 threads or wires per square centimetres.....G.W. kilo.				228	Scissors or shears of any other kind (not surgical), n.o.p.....N.W. kilo.	3	60
(b) The same, in made-up articles n.o.p.....				229	Curved or straight nail scissors, buttonhole scissors, nail files, nail clips, polishers, or similar instruments for manicure or pedicure, with or without handles of common materials and hair brushes of wire.....N.W. kilo.	0	40
(c) Masks of iron wire (including baseball and fencing masks).....Per dozen				(a) The same, with handles of tortoise-shell, mother-of-pearl or other fine or finely worked materials.....N.W. kilo.			

## CLASS B—METALS AND MANUFACTURES IN WHICH METAL ENTERS AS PRINCIPAL ELEMENT continued.

Nos.	Articles.	Rates of Duty, Doi. c.	Nos.	Articles.	Rates of Duty, Doi. c.
228	Table, fruit and dessert knives or forks with handles of bone, horn, composition, rubber, wood, iron or other common materials . . . . .	0 25	261	Cherrycombs . . . . .	Per dozen 0 45
	(a) The same, with handles of ivory, mother-of-pearl or tortoise shell . . . . .	2 00	262	Hatchets, with or without handles . . . . .	0 45
229	Carving knives, forks, and sharpening steels for same . . . . .	2 00		and in addition N.W. kilo.	0 00
	(a) The same, if not imported in sets . . . . .	1 20	263	Tools and implements of all kinds, not apparatus, for arts and trades, not elsewhere mentioned . . . . .	N.W. kilo. 0 00
	(b) Knife blades and fork tines, without handles, shall be subject to one-half of the duties provided for in items 228 and 229, and separate handles except of gold, silver or platinum, shall pay one-half of the duties provided for in items 228 and 229.	1 80		(a) Hoes, mattocks, axes, hay and farm forks, picks, shovels and spades . . . . .	G.W. kilo. 0 05
230	The same, with handles of ivory, mother-of-pearl or tortoise shell, or other fine or finely worked materials . . . . .	0 75	264	Lamps and lamp or lantern parts, nickel-plated, or not . . . . .	G.W. kilo. 0 12
231	All other cutting tools, each . . . . .	0 65	265	Hand lanterns, with or without globes . . . . .	Per dozen 1 80
	(a) The same, with handles of ivory, mother-of-pearl or tortoise shell, or other fine or finely worked materials . . . . .	0 75	266	Wall lanterns, with or without reflectors . . . . .	1 30
	(b) The same, with handles of ivory, mother-of-pearl or tortoise shell, or other fine or finely worked materials . . . . .	0 65	267	Street lamps . . . . .	5 40
232	Surgical and dental instruments of all kinds, cutlery or not, of any material (except gold, silver or platinum) including also induction batteries for medical use, thermometers, punctures, needles for suture, needles for extract or for any other surgical purpose, probes, and catheters, his toric keys, keys, levers and the like for extracting teeth, instruments for honing, filing and cleaning teeth; ear trumpets of rubber or other materials; scalpels, surgical or dental mirrors, stylets or probes, knives, saws and forceps for amputating; obstetric instruments; laryngoscopes, stethoscopes, pharyngoscopes, ophthalmoscopes, otoscopes, etc.; files for dentists, hammers for use in autopsy or dentistry; surgeons' pinners, simple or curved or in the form of scissors; spinal pins, splints of wood or other material for fractures, cupping glasses of rubber or glass; and, in general, surgical or dental instruments of all kinds, except rubber or glass, straws . . . . .	1 50	268	Chandeliers, candlesticks and candleholders, plain, lined, nickel-plated, bronzed or oxidized . . . . .	G.W. kilo. 0 15
233	Stoves and ranges of all kinds for wood or coal . . . . .	3 00		Note.—The plate shall be considered as wrought iron when entering into the manufacture of lamps, in determining the material of chief value.	
234	Oil stoves and stoves burning liquid fuel or gas . . . . .	6 00		Note.—Articles classified under items 264-268 inclusive, if gold or silver plated, shall be subject to the duties therein provided for, with a surtax of 100 %.	
235	Mortars and pestles . . . . .	0 05	269	Frames for spectacles and eyeglasses . . . . .	Per dozen 0 30
	Flat irons for ironing or pressing, of any material . . . . .	2 50	270	Buttons . . . . .	N.W. kilo. 0 10
236	Not hollow or heated from within . . . . .	6 00		(a) The same, covered with textiles or other materials . . . . .	N.W. kilo. 0 50
237	Heated from within . . . . .	2 50	271	Bells weighing more than 10 kilos, each . . . . .	G.W. kilo. 3 00
238	Weights, floor weights, sash weights, weights for scales, etc. . . . .	2 50		(a) The same, smaller, including call bells, hawk bells and gongs . . . . .	G.W. kilo. 0 25
239	Benches, chairs, sofas, settees or tables . . . . .	5 00	272	Artificial flowers or wreaths and the like, or parts thereof . . . . .	N.W. kilo. 0 40
240	Filters of any common metal, plain, painted or varnished . . . . .	2 00	273	Pistols (not revolvers), single or double barrelled . . . . .	Each 2 50
	G.W. 100 kilos.	2 00	274	Revolvers . . . . .	5 00
241	Bath tubs, sitting and hip baths, washstands, water-closets and urinals, enamelled or porcelain lined . . . . .	6 00	275	Automatic pistols . . . . .	7 50
	(a) The same, galvanized, tinned, painted or varnished . . . . .	5 00		Shotguns and rifles . . . . .	1 50
242	Pots, kettles or pans, plain, polished or turned . . . . .	3 00	276	Single-barrelled, muzzle-loading . . . . .	3 00
243	Pots, kettles, pans, boilers, bowls, strainers, chandeliers, buckets, covers, dippers, bowls, sieves, measures, camp kettles, chambers, basins, pitchers, pails, cups, saucers, tea and coffee pots, sugar bowls, plates, platters, dishes and household ware in general, except as otherwise provided for, painted, tinned or galvanized, and of tin plate . . . . .	7 00	277	Double-barrelled . . . . .	3 00
244	Any manufactured article classified in item 243, enamelled, or combined with glass or ceramic ware or other common metal to any extent . . . . .	8 00	278	Single-barrelled, breech-loading . . . . .	3 50
245	Forks and spoons, tinned or not, including those of tinplate . . . . .	0 16	279	Double-barrelled . . . . .	6 50
	Note.—Any manufactured article of wrought iron, steel or malleable cast iron, specified in item 245, coated with any metal other than tin (except gold and silver plated) shall be subject to a surtax of 100 % of the rates provided in that item.		280	Repeating . . . . .	7 50
246	Safes . . . . .	3 00	281	Automatic loading . . . . .	8 00
247	Safes, document or cash boxes, not exceeding 10 kilos, in weight . . . . .	0 12	282	Air rifle . . . . .	1 50
248	Bridle bits, spurs, stirrups, and all other harness, carriage or saddle hardware, plain, varnished, blued or tinned . . . . .	0 16	283	Parts of firearms, separately imported, or extra parts not elsewhere specified . . . . .	N.W. kilo. 10 00
	Note.—Any of the articles specified in item 248, nickel-plated, bronzed or covered with other materials, shall be subject to the rates provided in that item.		284	Cleaning or reloading tools for firearms, or parts of same, of any material . . . . .	N.W. kilo. 1 00
	Note.—Bits, spurs, stirrups and all other harness, carriage or saddle hardware, if silver or gold plated, shall be subject to a surtax of 200 % of the rates provided.			Note.—Any firearms or parts thereof mounted with gold, silver or platinum shall be subject to a surtax of 50 % of the foregoing rates and, in addition, 30 % ad val.	
249	Buckles or clasps, not ornaments or jewelry, nor for harness or carriages . . . . .	0 16		Note.—The importation of firearms and parts thereof is prohibited except with special permission of the Government.	
250	The same, gold or silver plated . . . . .	0 60	285	Articles, plain, tinned, galvanized, painted or varnished, n.o.p. . . . .	N.W. kilo. 0 12
251	Trunks and valises . . . . .	0 07		(a) The same, nickel-plated, or silver-plated, or with parts of other material, or coated or ornamented wholly or in part with other metals, except gold or silver, n.o.p. . . . .	N.W. kilo. 0 16
	Note.—In this item are included also trunks of common wood, entirely or in greater part covered with wrought iron, steel, tin plate or malleable cast iron.			Note.—Articles of tinplate not specified in the tariff shall be considered and classified as articles of wrought iron, steel or malleable cast iron.	
252	Hinges, door bolts . . . . .	0 07		GROUP VI.—Copper and alloys of copper.	
253	The same, tinned, japanned, enamelled, polished or coated with other common material . . . . .	0 10	286	Copper, smelted, of first fusion, old copper and brass . . . . .	G.W. 100 kilos. 4 00
254	Corners, angles, handles, plates, ornaments and hardware of all kinds for trunks, furniture and collins n.o.p. . . . .	0 16	287	Liguts and hurs . . . . .	6 00
255	The same, silver or gold plated . . . . .	0 10	288	Sheets and bearings . . . . .	7 00
256	Vallocks not elsewhere mentioned (with or without keys for same) . . . . .	0 21	289	Rods . . . . .	8 50
257	Val and similar locks or latches, operated with flat or corrugated keys . . . . .	0 26		Note.—The rods referred to in item 289 shall be straight, solid and not over two centimetres in diameter.	
258	Combination locks . . . . .	1 44	290	Copper wire, red, yellow or white, galvanized, tinned or not . . . . .	G.W. 100 kilos. 8 50
259	Locks n.o.p. . . . .	0 12		(a) The same, covered with paper, cotton or rubber, or any insulating material other than silk or wool . . . . .	N.W. kilo. 0 10
260	Horseshoes . . . . .	2 50		(b) The same, covered with silk or wool . . . . .	0 30
				(c) The same, gold or silver plated . . . . .	0 60
			291	Spectacles and eyeglass frames, bronzed, blanché, nickel-plated or plain . . . . .	Per dozen 0 36
			292	Tubes and pipes . . . . .	G.W. 100 kilos. 9 00
			293	Cocks, valves and pipe fittings of all kinds, whether or not for machinery . . . . .	N.W. kilo. 0 20
			294	Nails . . . . .	0 20
				(a) Staples and spikes . . . . .	0 15
			295	Small nails, tacks and brads . . . . .	0 18
				Note.—Nails, brads, staples or tacks less than 35 millimetres in length shall be considered as tacks or small nails for the purpose of this tariff.	
			296	Screws, screw bolts, eyes, ring hooks, nuts, bolts, rivets, bushes and washers . . . . .	N.W. kilo. 0 25
			297	Buckles or clasps, not ornaments or jewelry, nor for harness or carriages . . . . .	N.W. kilo. 0 26
			298	Spurs, except gold and silver plated . . . . .	Per dozen pairs 2 40
			299	Bridle bits, except gold and silver plated . . . . .	Per dozen 4 80
			300	Saddles, of any material . . . . .	Per dozen 5 60
			301	Carriage harness or saddle hardware n.o.p., except gold or silver plated . . . . .	N.W. kilo. 0 36
			302	Corners, angles, handles, ornaments and hardware of all kinds for trunks, furniture and collins n.o.p., except gold and silver plated . . . . .	N.W. kilo. 0 36
				Note.—Articles classified in items 297-302, if gold or silver plated, shall be subject to the duties therein provided, with a surtax of 100 %.	
			303	Columns, hammer posts, fencing, gates and structural material of all kinds n.o.p. . . . .	G.W. kilo. 0 10
			304	Beds, cots and cradles, or frames thereof, and other furniture . . . . .	G.W. kilo. 13 00
				Note.—Any of the articles specified in item 304, if manufactured of iron covered with copper or alloys thereof, shall pay 60 % of the rate provided in that item.	

		Rates of Duty.			Rates of Duty.
Articles.		Dol. c.	Articles.		Dol. c.
308 Hinges or butts	N.W. kilo.	0 25	341 Tin, lead, zinc and other metals not specially mentioned, and alloys thereof, including pewter:		
309 Padlocks	Per dozen	0 48	Forks and spoons	N.W. kilo.	0 30
306 Yale and similar locks with flat or corrugated keys.	Per doz.	0 36	345 White metal, ori-toffe, packfong, German silver, Britannia metal and similar alloys:		
and in addition N.W. kilo.		0 36	Forks and spoons	N.W. kilo.	0 50
308 Combination locks	Per dozen	0 60	346 Tin, lead, zinc and other metals not specially mentioned:		
309 Locks n.o.p.	Per dozen	5 76	(a) Spurs, except gold and silver plated.	Per dozen pairs	2 40
and in addition N.W. kilo.		0 36	(b) Pridle bits, except gold and silver plated.	Per dozen	4 80
310 Lamps and parts of lamps or lanterns, including burners, n.o.p., nickelled or not.	G.W. kilo.	0 16	(c) Stirrups, except gold and silver plated.	Per doz. pairs	5 60
311 Carriage and automobile lamps of any metal, nickelled or not N.W. kilo.		0 25	(d) Carriage or harness hardware n.o.p., except gold or silver plated	Per doz. pairs	0 36
Note.—Articles classified under items 310 and 311, if gold or silver plated, shall be subject to the duties therein provided, with a surtax of 100 %.			(e) Corners, angles, handles, plates, ornaments and hardware of all kinds for furniture, coffins and trunks, n.o.p., except gold or silver plated	N.W. kilo.	0 34
312 Locomotive headlights of any metal	Each	2 00	347 Tin, lead, zinc and other metals not specially mentioned, and alloys thereof:		
and in addition N.W. kilo.		0 10	(a) Articles n.o.p.	N.W. kilo.	0 40
313 Hand lanterns	Each	0 20	(b) The same, nickelled, oxidized, bronzed, blanché or enamelled	N.W. kilo.	0 60
314 Side lamps for vessels	Per pair	0 50	Note 1.—Articles dutiable under Groups VI. and VII. of Class B, other than those included in items 337 and 347, when gold or silver plated (except where expressly provided for), shall be subject to a surtax of 100 % on the highest duty or duties applicable thereon under said groups. Any wash or deposit of silver or gold on any article, however thin, shall be regarded as plating.		
and in addition N.W. kilo.		0 10	Note 2.—Bronze, brass and yellow metal shall be included with copper and alloys thereof for the purposes of this tariff.		
315 Bicycle lamps of any metal	Each	0 25	Note 3.—Wherever in Groups IV., V., VI. and VII. of Class B articles or manufactures are mentioned, without special provision for the same, if bronzed, nickelled, oxidized, japanned, varnished, covered or plated with other materials, such mention shall be held to include all or any of these processes.		
Note.—Lamps or lanterns, even though imported with automobiles, carriages, bicycles or other vehicles, shall be classified under their respective classes.			GROUP VIII.—Waxes and searic.		
316 Spirit and gasoline lamps and torches	N.W. kilo.	0 20	348 Shavings and cuttings of iron or steel and other wastes of cast iron or from the manufacture of common metals, fit only for re-smelting, and scoria resulting from the smelting of ores	G.W. 100 kilos.	0 10
317 Candlesticks and candleabra		0 20			
318 Chandeliers	G.W. kilo.	0 20			
319 Chandeliers, iron, covered with copper or alloys thereof	G.W. kilo.	0 12			
and in addition N.W. kilo.		0 05			
320 Bells of more than 10 kilos, each		0 25			
(a) The same, smaller, including bell bells, hawk bells and clogs	N.W. kilo.	0 10			
321 Mortars and pestles		0 07			
322 Soldier		0 10			
323 Soldering irons		0 10			
324 Cloth, netting or mesh	Per dozen	2 40			
325 Masks, wire	N.W. kilo.	0 60			
326 Tinsel		0 20			
(a) Articles made up entirely or in chief value of tinsel, whether or not bronzed, blanché or nickelled	N.W. kilo.	1 50			
327 Powder, leaf, liquid or paste, for gilding or other industrial purposes	N.W. kilo.	0 50			
Note.—Varnish, size and other chemical products, not mixed with the above, shall be subject to duty separately under items corresponding to their class.					
328 Pots, kettles, pans, boilers, casseroles, bowls, strainers, buckets, covers, ladles, lifters, measures, cuspidors, urinals, chambers, basins, pitchers, plates, cups, saucers, tea and coffee pots, sugar bowls, platters, and household ware of all kinds n.o.p.	N.W. kilo.	0 25			
329 Forks and spoons n.o.p.		0 40			
330 Desk and toilet articles, wash trays, match holders, ash trays and smoking sets	N.W. kilo.	0 60			
(a) Statuettes, statuary, high and bas reliefs, vases, frames and artistic work of all kinds for house decoration, except gold or silver plated	N.W. kilo.	0 75			
331 Letters or numerals for marking		0 30			
332 Buttons (not jewelry), n.o.p., except gold or silver plated	N.W. kilo.	0 50			
333 Show-window fittings		0 30			
334 Hand pumps		0 25			
Note.—Pipes or tubing imported with pumps shall not be considered parts of the same, and shall be classified according to the corresponding item.					
335 Pneumatic hand pumps	N.W. kilo.	0 36			
336 Weights		0 25			
337 Articles n.o.p.		0 40			
(a) The same, nickelled, oxidized, bronzed, blanché or enamelled, n.o.p.	N.W. kilo.	0 60			
GROUP VII.—Mercury, nickel, aluminium, tin and alloys thereof; zinc, lead and other metals and alloys thereof.					
338 Mercury or quicksilver	N.W. kilo.	0 50			
339 Nickel:					
(a) Lumps or ingots	G.W. 100 kilos.	4 00			
(b) Bars, sheets, pipe or wire	N.W. kilo.	0 20			
(c) All other articles		0 30			
340 Aluminium:					
(a) Lumps or ingots	G.W. 100 kilos.	7 50			
(b) Bars, sheets, pipe or wire	N.W. kilo.	0 30			
(c) Tableware, cooking and kitchen utensils		0 65			
(d) Forks and spoons		0 90			
(e) Combs		0 90			
(f) Powder, leaf, liquid or paste		0 50			
Note.—Varnish, size and other chemical products, not mixed with above, shall be separately dutiable under the items corresponding to their class.					
(g) All articles n.o.p.	N.W. kilo.	0 90			
341 Tin:					
(a) Bars, pigs or ingots	G.W. 100 kilos.	6 00			
342 Tin and alloys thereof:					
(a) Sheets, pipe, wire, Babbitt metal (in bars, lumps or bearings), solder and platters not a metal of copper and cad	G.W. 100 kilos.	7 00			
(b) Leaf, powder and caps for bottles or pots	N.W. kilo.	0 15			
343 Zinc, lead and other metals, not specially mentioned, and their alloys:					
(a) Lumps or ingots	G.W. 100 kilos.	2 00			
(b) Bars, sheets, pipe and wire		3 50			
(c) Shot and solder		8 00			
(d) Nails, staples, brads or tacks, plain, bronzed or nickelled	N.W. kilo.	0 08			
Note.—The importation of lead, wrought or not, is prohibited except with the special authorization of the Government.					





counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the fabrics, shall be dutiable as cotton fabrics under the corresponding items of Class D, with a surtax of 70%.

When the number of threads of silk or artificial silk exceeds one-fifth of the total, the fabrics shall be dutiable under the corresponding items of Class G.

Made-up articles, including wearing apparel of cotton fabrics, containing threads of silk or artificial silk in any proportion, shall be dutiable under the corresponding items of Class G.

But 31.—Exceptions.—The provisions of the above rules shall not apply to pile fabrics, knitted or netted stuffs, tulles, laces or blouses (Rule 9), nor to ribbons, galloons, braids, tapes or trimmings (Rule 10).

Fabrics composed of three or more materials shall be dutiable according to Rule 3.

Surfaces.—Fabrics included in Class D, which are ironed, tumbled, or trimmed, shall be subject to the corresponding surtaxes prescribed in Rules 11, 12 and 16.

Cotton fabrics and made-up articles and knitted cotton goods, which are mercerized, shall be subject to a surtax of 10%.

Rates of Duty.

No.	Articles.	Rates of Duty.
GROUP I.—Raw Cotton.		
425	Raw cotton, with or without seed . . . . . G.W. 100 kilos.	1 00
429	Cotton waste . . . . . " " "	0 50

#### GROUP II.—Yarns and manufactures.

430	Spun cotton, thread or yarn:	
	Of one or two strands, bleached or unbleached . . . . . N.W. kilo.	0 25
	(a) The same, in skeins or cones for manufacture . . . . . " "	0 10
431	Of one or two strands, dyed, printed or stained . . . . . " "	0 30
432	Of three or more strands, bleached or unbleached . . . . . " "	0 30
433	Of three or more strands, dyed, printed or stained . . . . . " "	0 40

Note.—The net weight of all yarns and thread mentioned in items 430—433, inclusive, includes the weight of bobbins, spools, or other holders on which wound, customarily employed for this purpose, as well as the weight of cardboard boxes or paper within which contained.

Note.—Cotton yarn or thread weighing more than 50 grammes per 100 metres shall be considered and classified as pack thread under item 434.

434	Pack thread, whiplcord or wrapping twine of cotton, or any cotton cord or string, twisted or not, weighing more than 50 grammes per 100 metres . . . . . N.W. kilo.	0 15
	(a) Same, in skeins, bleached or unbleached, for hammocks . . . . . " "	0 05
435	Seines and fishing nets, finished or unfinished, cotton fly nets for horses, cotton nets for tennis courts . . . . . N.W. kilo.	0 25
436	Hammocks, cotton . . . . . Per dozen	12 00
437	Pack thread, whiplcord or wrapping twine, or any cotton cord or string, twisted or not, of the class and weight described in item 434, manufactured into any object or article n.o.p. in this Tariff . . . . . N.W. kilo.	0 40
438	Cotton shoe and corset laces, flat, round, tubular or twisted . . . . . N.W. kilo.	0 65
	(a) The same, in the piece . . . . . " "	0 45
439	Cotton watch guards and eyeglass cords, even if in part of wood or other stiffening material . . . . . N.W. kilo.	0 85
440	Cotton rope and cordage . . . . . G.W. 100 kilos.	5 00

#### GROUP III.—Cotton Fabrics and Manufactures.

442	Fabrics, plain-woven, weighing 8 kilos, or more per 100 square metres and having:	
	(a) Up to 18 threads . . . . . N.W. kilo.	0 13
	(b) From 19 to 31 threads . . . . . " "	0 14
	(c) From 32 to 38 threads . . . . . " "	0 20
	(d) From 39 to 44 threads . . . . . " "	0 26
	(e) 45 threads or more . . . . . " "	0 32

Note (a).—Any fabric classified in this item, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 30%.

Note (b).—No embroidered fabric classified in this item shall be subject to a lower rate of duty than 30% ad val.

443 The same, weighing less than 8 kilos, per 100 square metres and having:

	(a) Up to 18 threads . . . . . N.W. kilo.	0 18
	(b) From 19 to 31 threads . . . . . " "	0 27
	(c) From 32 to 38 threads . . . . . " "	0 34
	(d) From 39 to 44 threads . . . . . " "	0 40
	(e) 45 threads or more . . . . . " "	0 50

Note (a).—Any fabric classified in this item, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 40%.

Note (b).—No embroidered fabric classified in this item shall be subject to a lower rate of duty than 30% ad val.

444 Fabrics, twilled or figured in the loom, weighing 10 kilos, or more, per 100 square metres and having:

	(a) Up to 18 threads . . . . . N.W. kilo.	0 14
	(b) From 19 to 31 threads . . . . . " "	0 18
	(c) From 32 to 38 threads . . . . . " "	0 24
	(d) From 39 to 44 threads . . . . . " "	0 30
	(e) 45 threads or more . . . . . " "	0 34

Note (a).—Any fabric classified in this item, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 30%.

Note (b).—No embroidered fabric classified in this item shall be subject to a lower duty than 30% ad val.

445 The same, weighing less than 10 kilos, per 100 square metres and having:

	(a) Up to 18 threads . . . . . N.W. kilo.	0 24
	(b) From 19 to 31 threads . . . . . " "	0 32
	(c) From 32 to 38 threads . . . . . " "	0 42
	(d) From 39 to 44 threads . . . . . " "	0 52
	(e) 45 threads or more . . . . . " "	0 60

Nos.

Articles.

Rates of Duty. Dol. c.

Note (a).—Any fabric classified in this item, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 40%.		
Note (b).—No embroidered fabric classified in this item shall be subject to a lower rate of duty than 30% ad val.		
446	Cotton shirting:	
	Bleached . . . . . N.W. kilo.	0 14
447	Unbleached, coarse . . . . . " "	0 06
448	Cotton drill, coarse, unbleached, or of only one colour . . . . . " "	0 15
449	Cotton prints, plain . . . . . " "	0 20
450	Printed muslin, plain . . . . . " "	0 20
451	Canvas for sails or for other purposes, of cotton, linen, or of other vegetable fibres, or of cotton mixed with flax or other vegetable fibres . . . . . N.W. kilo.	0 25
452	Tents, awnings, and similar articles made of canvas of the kinds enumerated in item 451 . . . . . N.W. kilo.	0 30
	(a) Sails for boats and vessels . . . . . G.W. 100 kilos.	4 00
453	Tarpaulins . . . . . N.W. kilo.	0 50
	(a) The same, made up into articles n.o.p. . . . . " "	0 75
454	Pile fabrics, of cotton, including velvet, velvet-en, plush and corduroys . . . . . N.W. kilo.	1 00
455	Cotton slipper cloth . . . . . " "	0 50
456	Fabrics of cotton called tapestry, or of cotton textiles for upholstering furniture, or for curtains, table covers and similar articles . . . . . N.W. kilo.	0 40
	(a) The same, made up into table covers, curtains, or other similar articles with a flat surface . . . . . N.W. kilo.	0 70
457	Any of the fabrics mentioned in item 456, embroidered, woven, or trimmed in part with metal threads, beads, or tinsel (even if only slight proportion) . . . . . N.W. kilo.	0 65
	(a) The same, made up into table covers, curtains or other articles . . . . . N.W. kilo.	1 00
458	Carpets and rugs, cotton . . . . . " "	0 40
459	Pique, cotton . . . . . " "	0 50
460	The same, manufactured with dyed or coloured yarns of more than one shade or colour . . . . . N.W. kilo.	0 70
Cotton tulle and netting of all kinds:		
461	Plain and of uniform weave . . . . . " "	0 90
462	Net of uniform weave, but figured or embroidered on the loom or by hand . . . . . N.W. kilo.	1 16
463	Made up into articles of any kind n.o.p. . . . . " "	1 25
Note.—No figured or hand or machine-embroidered mesh, netting, tulle, or similar fabric of less than 45 centimetres in width shall be classified under items 461, 462 and 463, but shall be considered as such.		
464	Quilts, bed ticks, or cotton quilts for quilts, including made-up cotton quilts . . . . . N.W. kilo.	2 50
465	Mosquito bars of cotton, finished or partly finished, not the tulle or netting . . . . . N.W. kilo.	0 65
466	Cotton laces of any kind and all articles made up entirely of cotton lace or of which the part of chief value is cotton lace, except handkerchiefs . . . . . N.W. kilo.	1 50
	Note.—No made-up lace article shall be subject to lower rate of duty than 30% ad val.	
467	Embroideries and insertions on cotton ground . . . . . N.W. kilo.	2 20
468	Cotton ribbons, braids, tape, galloons and cotton ornaments and trimmings in general of similar manufacture n.o.p. except laces, embroideries, insertions and elastic ribbons, bands or tapes . . . . . N.W. kilo.	1 50
	(a) Shoe laces . . . . . " "	0 30
469	Cotton trimmings and ornaments not in any of the forms mentioned in item 468, and cotton fringes . . . . . N.W. kilo.	0 85
470	Articles made up entirely or in chief value of the cotton trimmings, ribbons, braids, tape or galloons classified under items 468 and 469 . . . . . " "	1 60
Note.—Trimmings and articles classified under items 468, 469 and 470 shall pay no less than 30% ad val.		
471	Cotton elastic bands, braids, ribbons, tape or fabrics manufactured with threads of elastic rubber . . . . . N.W. kilo.	0 70
472	Cotton suspenders, garters or shirt or arm bands, elastic or not, and other made-up articles of elastic cotton fabrics, ribbons, tapes or bands . . . . . N.W. kilo.	1 00
Note.—All the articles mentioned in 471 and 472 shall pay in addition to the duty provided for, 10% ad val, if they are combined, ornamented, trimmed, or jewelled with silver, gold or other precious metals or with precious stones.		
473	Webbing for the manufacture of cinches, saddle girths, driving reins, and the like, not cut to measure . . . . . N.W. kilo.	0 30
474	Cotton cinches, surcingle, saddle girths, breechings and halters . . . . . " "	0 30
475	Curtain-hells, cotton . . . . . " "	0 30
476	Cotton wicks for lamps, and wick or wicking for tapers and candles . . . . . N.W. kilo.	0 20
477	Hose of cotton or other vegetable fibres, or of these combined with rubber, to be used with machinery or not . . . . . N.W. kilo.	0 06
Note.—The weight of fittings, nozzles and connections, if attached to the hose, shall be included in the dutiable weight.		
478	Belting of cotton or other vegetable fibre for machinery . . . . . N.W. kilo.	0 20
479	Waterproof fabrics of cotton and rubber or euntholone . . . . . N.W. kilo.	0 20
480	Ponchos and blankets of materials described in item 479 . . . . . " "	0 40
481	Coats, overcoats, capes, trousers, breeches, hats, caps, hoods and similar small articles, of materials described in item 479 . . . . . N.W. kilo.	0 30
482	Dress shields of material described in item 479 or of other cotton material . . . . . " "	0 72
483	Articles n.o.p., manufactured of fabrics of rubber or euntholone and cotton, or of cotton fabrics waterproofed with rubber or euntholone . . . . . N.W. kilo.	0 30
484	Cotton oilcloth for tables, shelves, carriage tops, carriage curtains, carriage-seat covers and similar uses . . . . . N.W. kilo.	0 25
485	Cotton slickers and overcoats, mild, waxed, varnished, or tarred . . . . . " "	0 60

## CLASS D. COTTON AND MANUFACTURES THEREOF—continued.

Nos.	Articles.	Rates of Duty.		Nos.	Articles.	Rates of Duty.	
		Duty.	DoI. c.			Duty.	DoI. c.
480	Cotton trousers, breeches and sack coats, oiled, waxed, varnished or tarred . . . . . Per dozen		4 20	513	The same, with principal exterior material of a cotton fabric twilled or figured in the loom (corresponding to items 444 and 445), having a thread count in accordance with Rule 1:		
487	Cotton hats, caps and hoods, oiled, waxed, varnished, or tarred . . . . . Per dozen		1 44	(a) Up to 18 threads . . . . . N.W. kilo.		0 36	
488	Traveling bags, handbags, satchels and the like, manufactured of cotton fabrics, combined or not with olecloth, paper or cardboard, without leather parts other than corners, straps and strap guards . . . . . N.W. kilo.		0 50	(b) From 19 to 31 threads . . . . . " "		0 48	
489	Window shades of cotton cloth, sized, painted or coloured, with or without rollers . . . . . N.W. kilo.		0 25	(c) From 32 to 38 threads . . . . . " "		0 63	
490	Eye measures of cotton or cotton olecloth . . . . . Per dozen		0 50	(d) From 39 to 44 threads . . . . . " "		0 78	
491	Olecloth made up into articles of any kind, n.o.p. . . . . N.W. kilo.			(e) 45 threads or more . . . . . " "		0 90	
492	Comforters or quilts covered with cotton fabrics and filled with raw cotton, tree cotton, vegetable wool, or Spanish moss . . . . . N.W. kilo.		0 40	<i>Note.</i> —Any of the articles classified under items 512 and 513, whose principal exterior material is a cotton fabric, stamped, printed, or manufactured of dyed yarns, shall be dutiable as therein provided, with a surtax of 40 %.			
493	Mattresses, bolsters, pillows and similar articles, cotton-covered, filled with raw cotton, tree cotton, cotton felt, vegetable wool or Spanish moss . . . . . N.W. kilo.		0 09	514	Corsets, cotton, plain . . . . . N.W. kilo.		1 00
(a)	The same, filled with hay, straw, wood shavings or corn husks . . . . . N.W. kilo.		0 06	<i>Note a.</i> —Any of the articles classified under items 512-514, inclusive, which are brocade, embroidered, trimmed, or have drawn or applique work or metallic threads, shall be dutiable as therein provided, with the surtaxes stated in Rules 11, 12 or 16.			
(b)	The same, filled with hair or wool, wastes of these materials . . . . . N.W. kilo.		0 25	<i>Note b.</i> —Articles classified under items 512-514, inclusive, shall not be subject to a lower rate of duty than 25 % <i>ad val.</i>			
(c)	The same, filled with feathers . . . . . N.W. kilo.		0 50	515	Wearing apparel for men, women and boys, including coats, vests, trousers, overalls, jump suits, shirts, undershirts (not knitted), drawers (not knitted), nightshirts, pyjamas and similar articles:		
494	Cotton blankets, unbleached, bleached or coloured, hemmed, bound, separated, in pairs, or in uncut pieces with designs or marking to indicate their ultimate use as blankets . . . . . N.W. kilo.		0 22	With principal exterior material of a cotton fabric, plain (corresponding to items 412 and 415), having a thread count in accordance with Rule 1:			
495	Blanket cloth in the piece . . . . . N.W. kilo.		0 21	(a)	Up to 18 threads . . . . . N.W. kilo.		0 21
496	Bedspreads of cotton, bleached, unbleached or coloured hemmed, finished, bound, fringed, separated, or in uncut pieces with designs or marking to indicate their ultimate use as bedspreads . . . . . N.W. kilo.		0 80	(b)	From 19 to 31 threads . . . . . " "		0 36
497	Sheets and pillowcases, plain . . . . . N.W. kilo.		0 15	(c)	From 32 to 38 threads . . . . . " "		0 63
(a)	The same, embroidered, even though only with initials or monograms, trimmed, or with lace . . . . . N.W. kilo.		0 60	(d)	From 39 to 44 threads . . . . . " "		0 50
498	Turkish towels, or towels manufactured with pile warp, separated or not, fringed or not, cut or uncut . . . . . N.W. kilo.		0 45	(e)	45 threads or more . . . . . " "		0 78
499	Cotton bathrobes of Turkish towelling, or manufactured with pile warp . . . . . N.W. kilo.		0 50	516	With principal exterior material of a cotton fabric, twilled or figured in the loom (corresponding to items 444 and 445), having a thread count in accordance with Rule 1:		
500	Wash gloves, and any other articles manufactured of Turkish towelling, or with pile warp, n.o.p. . . . . N.W. kilo.		0 50	(a)	Up to 18 threads . . . . . N.W. kilo.		0 36
501	Other cotton towels, separated or not, fringed or not, cut or uncut . . . . . N.W. kilo.		0 40	(b)	From 19 to 31 threads . . . . . " "		0 48
502	Cotton knit goods, with or without needlework: shirts, jerseys, undershirts and drawers for men, women and children . . . . . N.W. kilo.		0 55	(c)	From 32 to 38 threads . . . . . " "		0 63
503	Stockings and socks, cotton . . . . . " "		0 70	(d)	From 39 to 44 threads . . . . . " "		0 78
504	Gloves, cotton, knitted (not lace) . . . . . " "		1 10	(e)	45 threads or more . . . . . " "		0 90
505	Shawls, cotton, knitted (not lace) . . . . . " "		0 75	<i>Note a.</i> —Any of the articles classified under items 515 and 516, whose principal exterior material is a cotton fabric stamped, printed or manufactured of dyed yarns, shall be dutiable as therein provided, with a surtax of 40 %.			
506	Suspensory bandages, cotton . . . . . " "		0 50	<i>Note b.</i> —Any of the articles classified under items 515 and 516, which are brocade, embroidered, or trimmed, shall be dutiable as therein provided, with the surtaxes stated in Rules 11, 12, and 16, with the exception that if embroidered only with initials or monograms the surtax shall be 5 %.			
507	All articles of cotton knit goods, n.o.p. . . . . " "			<i>Note c.</i> —Detachable collars and cuffs, even though of the same pattern and fabric as shirts, shall be dutiable according to their corresponding items.			
<i>Note.</i> —None of the articles classified under items 502, 503, 504, and 507 shall be subject to a lower rate of duty than 30 % <i>ad val.</i>				517	With principal exterior material of coarse cotton drill, unbleached or of only one colour . . . . . N.W. kilo.		0 21
<i>Note.</i> —Articles enumerated in items 502, 503, 504, 505 and 507, embroidered by hand or by machine, shall be subject to a surtax of 30 %. If embroidered with initials only, the surtax shall be 5 %.				518	Hat findings, cotton . . . . . " "		0 40
508	Cotton tablecloths of any kind, except those elsewhere provided for, separated, or in pieces with designs or marking to indicate their ultimate use as tablecloths . . . . . N.W. kilo.		0 60	519	Labels, cotton, of any kind (except lace), for men, women, and children . . . . . Per dozen		0 25
<i>Note.</i> —Tablecloths embroidered with initials or monograms only, shall be subject to a surtax of 5 %; those embroidered otherwise shall be subject to a surtax of 30 %.							
509	Cotton napkins of any kind, separated, or in pieces with designs or marking to indicate their ultimate use as napkins . . . . . N.W. kilo.		0 60	520	Cuffs, cotton, of any kind (except lace), for men, women, and children . . . . . Per dozen		0 36
<i>Note.</i> —Napkins embroidered with initials or monograms only shall be subject to a surtax of 5 %; those embroidered otherwise shall be subject to a surtax of 30 %.							
510	Shawls, scarfs, handkerchiefs and similar articles in general, made of cotton (not faced or knitted), hemmed or bound, or not cut, or in pieces with designs or marking to indicate their ultimate use as shawls or scarfs . . . . . N.W. kilo.		1 10	<i>Note.</i> —Articles classified in items 520 and 521 shall not be subject to a lower rate of duty than 25 %.			
(a)	The same, embroidered, even in slight degree, or with applique work . . . . . N.W. kilo.		1 25	522	Masks, cotton . . . . . Per dozen		0 25
(b)	The same, trimmed, or with lace, or having drawn work . . . . . N.W. kilo.		1 40	523	Children's caps (except hats), cotton . . . . . " "		0 30
511	Cotton handkerchiefs of any kind, hemmed or not, cut, or in pieces with designs or marking to indicate their ultimate use as handkerchiefs . . . . . N.W. kilo.		0 60	524	Neckties, cotton, long, not loose . . . . . " "		0 18
(a)	The same, embroidered with initials or monograms only . . . . . N.W. kilo.		0 63	(c)	Cotton bow neckties . . . . . " "		0 30
(b)	The same embroidered otherwise . . . . . N.W. kilo.		0 75	<i>Note.</i> —Articles dutiable under item 521, when embroidered, shall be subject to a surtax of 30 %.			
(c)	The same, with trimmings or lace, or with drawn thread work . . . . . N.W. kilo.		1 50	525	Belts, cotton, elastic or not . . . . . N.W. kilo.		1 00
(d)	The same, made entirely of lace or in which lace constitutes the chief material . . . . . N.W. kilo.		1 75	526	Belts, cotton olecloth . . . . . " "		0 40
512	Wearing apparel for women and children and made-up articles, finished or partly finished, plain and without trimming or embroidery, n.o.p., including dresses, aprons, capes and all outer garments, wrappers, shirt waives, skirts, robes, corset covers, chemises, undershirts, nightgowns and underclothing (not knitted), with principal exterior material of a plain cotton fabric corresponding to items 412 and 415, having a thread count in accordance with Rule 1:			527	Suits, cotton . . . . . Per dozen		0 84
(a)	Up to 18 threads . . . . . N.W. kilo.		0 27	528	Leotards, cotton . . . . . " "		1 20
(b)	From 19 to 31 threads . . . . . " "		0 41	529	Undershirts or parasol covers, cotton, sewn or not . . . . . Per dozen		1 50
(c)	From 32 to 38 threads . . . . . " "		0 51	530	Underbra or parasol sheath . . . . . " "		0 40
(d)	From 39 to 44 threads . . . . . " "		0 60	531	Saddle cloths, cotton . . . . . " "		1 50
(e)	45 threads or more . . . . . " "		0 75	532	Bandages, gauze and absorbent cotton, medicated or sterilized or not . . . . . N.W. kilo.		0 15
				533	Artificial flowers, fruits, seeds, leaves, stems, pistils, or parts, cotton . . . . . N.W. kilo.		1 50
				534	Coarse cotton thread, sugar, etc. . . . . Each		0 02
				535	All articles, objects, or manufactures of cotton, not elsewhere mentioned in this tariff . . . . . N.W. kilo.		0 35
				<i>Note.</i> —None of the articles classified under item 535 shall be subject to a lower rate of duty than 30 % <i>ad val.</i>			

## CLASS E. FLAX, HEMP, JUTE, RAMIE, AND OTHER VEGETABLE FIBRES AND THEIR MANUFACTURES.

## RULES FOR FABRICS OR ARTICLES CONTAINING ADMIXTURES.

RULE 52. Fabrics of vegetable fibres (except cotton) and wool or hair. Fabrics of vegetable fibres (except cotton), containing threads of wool, hair, or wastes thereof, in which the number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads, shall be dutiable under the corresponding items of Class E, with a surtax of 40 %.

When the number of threads of wool, hair, or wastes thereof, exceeds one-fifth of the total, the fabric shall be dutiable under the corresponding items of Class F.

Made-up articles, including wearing apparel, of fabrics of vegetable fibres (except cotton), containing threads of wool, hair, or wastes thereof, in any proportion, shall be dutiable under the corresponding items of Class F.

## TARIFF.]

**RULE 33.** Fabrics of vegetable fibres (except cotton) and silk.—Fabrics of vegetable fibres (except cotton), containing threads of silk, in which the number of such threads counted in the warp and weft, does not exceed one-fifth of the total number of threads, shall be dutiable under the corresponding items of Class E, with a surtax of 60 %.

When the number of silk threads exceeds one-fifth of the total, the fabric shall be dutiable under the corresponding item of Class G.

**Made-up articles,** including wearing apparel, of fabrics of vegetable fibres (except cotton), containing threads of silk, in any proportion shall be dutiable under the corresponding items of Class G.

**Rule 34.** Exceptions. The provisions of the above rules shall not apply to pile fabrics, knitted or netted shawls, tulle, laces, or blondes (Rule 9), nor to ribbons, galloons, braids, tapes, or trimmings (Rule 10).

Fabrics composed of three or more materials shall be dutiable according to Rule 3.

**Surtaxes.**—Fabrics included in Class E, which are bleached, embossed, or trimmed, shall be subject to the corresponding surtaxes prescribed in Rules 11, 12, and 16.

**GROUP I.—Yarns and manufactures.**

**536** Flax, hemp, jute, ramie, and all other vegetable fibres, n.o.p., employed in textile and cordage industry, raw or hackled, N.W. 100 kilos. 1 50

**537** Wastes of these materials, and ocum, N.W. kilo. 1 00

**538** Threads and threads of flax, hemp, jute, ramie, and other vegetable fibres, n.o.p., and twines, rope, string, and cords, twisted to two or more strands, weighing per 100 metres:

(a) Up to 30 grammes ..... N.W. kilo. 0 40

(b) Over 30 grammes but not more than 250 grammes ..... N.W. kilo. 0 16

(c) Over 250 grammes ..... G.W. kilo. 0 10

**Note.**—The dutiable weight of all yarn and thread mentioned in item 538 shall include the weight of bobbins, spools, or other holders on which wound, customarily employed for this purpose, as well as the weight of cardboard boxes or paper within which contained.

**539** Seines and fishing nets, finished or not, fly nets for horses, and nets for tennis courts, made of flax, hemp, jute, shawl, and other vegetable fibres, n.o.p., N.W. kilo. 0 25

**540** Hammocks of webbing, net, or cord, ..... Per dozen 18 00

(a) Same, woven goods ..... 12 00

**541** Shoe and corset laces, flat, round, tubular, or twisted, N.W. kilog. 0 65

(a) Same, in the piece ..... 2 75

**542** Watch guards and eyeglass cords ..... 0 65

**543** Tassels and tasselled cord, even if in part wool or other similar weaving material ..... N.W. kilo. 1 10

**544** Articles n.o.p., made of twine, cord, or string of flax, hemp, sisal, or other vegetable fibre ..... N.W. kilo. 0 40

**GROUP II.—Fabrics and manufactures.**

**545** Fabrics of flax, hemp, jute, ramie, sisal, and other vegetable fibres, n.o.p., plain, twilled, or damasked, weighing:

35 kilos, or more per 100 square metres, having:

(a) Up to 10 threads, used for bagging and baling, weighing 45 kilos, or more ..... N.W. kilo. 0 01

(b) The same, weighing from 25 to 45 kilos, ..... 0 02

(c) Up to 10 threads, for other purposes ..... 0 05

(d) From 11 to 18 threads ..... 0 10

(e) 19 threads or more ..... 0 15

**Note a.**—Any fabric classified under this item, bleached, half-bleached, stamped, or printed, shall be dutiable as such, with a surtax of 15 %.

**Note b.**—Any fabric classified under this item, manufactured of dyed yarns, shall be dutiable as such, with a surtax of 25 %.

**546** 20 to 35 kilos, per 100 square metres, having:

(a) Up to 10 threads, used for bagging and baling, N.W. kilo. 0 02

(b) Up to 10 threads, for other purposes ..... 0 09

(c) From 11 to 18 threads ..... 0 14

(d) From 19 to 24 threads ..... 0 18

(e) From 25 to 30 threads ..... 0 25

(f) From 31 to 38 threads ..... 0 30

(g) 39 threads or more ..... 0 40

**Note a.**—Any fabric classified under this item, bleached, half-bleached, stamped, or printed, shall be dutiable as such, with a surtax of 25 %.

**Note b.**—Any fabric classified under this item, manufactured of dyed yarns, shall be dutiable as such, with a surtax of 40 %.

**547** 10 to 20 kilos, per 100 square metres, having:

(a) Up to 10 threads ..... N.W. kilo. 0 12

(b) From 11 to 24 threads ..... 0 20

(c) From 25 to 30 threads ..... 0 25

(d) From 31 to 38 threads ..... 0 26

(e) 39 threads or more ..... 0 36

**Note a.**—Any fabric classified under this item, bleached, half-bleached, stamped, or printed, shall be dutiable as such, with a surtax of 30 %.

**Note b.**—Any fabric classified under this item, manufactured with dyed yarns, shall be dutiable as such, with a surtax of 50 %.

**Note c.**—No article classified under this item shall be subject to a lower rate of duty than 30 % *ad val.*

**548** Less than 10 kilos, per 100 square metres, having:

(a) Up to 12 threads ..... N.W. kilo. 0 15

(b) From 13 to 22 threads ..... 0 32

(c) From 23 to 30 threads ..... 0 45

(d) From 31 to 38 threads ..... 0 56

(e) 39 threads or more ..... 0 90

**Note a.**—Any fabric classified under this item, bleached, half-bleached, stamped, or printed, shall be dutiable as such, with a surtax of 30 %.

**Note b.**—Any fabric classified under this item, manufactured with dyed yarns, shall be dutiable as such, with a surtax of 50 %.

No.	Articles.	Rates of Duty, Dol. c.
	<i>Note c.</i> —No article classified under this item shall be subject to a lower rate of duty than 30 % <i>ad val.</i>	
549	Coarse sacks of jute or other vegetable fibre, for coffee, sugar, etc., ..... G.W. 100 kilos. 1 80	
550	Tapestry or similar fabrics for upholstering furniture, or for curtains and similar articles, of flax, hemp, jute, ramie, and other vegetable fibres, not specially mentioned, N.W. kilo. 0 65	
	(a) Table covers, curtains, or other similar articles with flat surface, of the same fibres, ..... N.W. kilo. 1 00	
551	Fabrics mentioned in item 550, embroidered or woven or trimmed in part with metal threads, beads, or tinsel (even in slight proportion) ..... N.W. kilo. 1 00	
	(a) Same, made up into table covers, curtains, or other articles ..... N.W. kilo. 1 50	
552	Pique, of flax, hemp or other vegetable fibres ..... 0 75	
553	The same, manufactured of dyed or coloured yarns, more than one shade of colour ..... N.W. kilo. 1 12	
	Tulle and netting of all kinds: 1 60	
554	Plain and of uniform weave ..... " 1 60	
555	Not of uniform weave, figured or embroidered in the loom or by hand ..... N.W. kilo. 2 00	
556	Made up into articles of any kind n.o.p. in this tariff ..... N.W. kilo. 2 40	

**Note.**—Figured or hand or machine embroidered mesh, netting, bobbinet, and similar fabrics, less than 45 centimetres in width, shall not be classified under items 554, 555 and 556, but shall be considered as lace.

**557** Laces of any kind, of flax, hemp or other vegetable fibres, N.W. kilo. 2 75

(a) All articles made up entirely of lace, of flax, hemp or other vegetable fibres, except handkerchiefs ..... N.W. kilo. 4 00

**Note.**—No made-up articles of lace shall be subject to a lower rate of duty than 30 % *ad val.*

**558** Mosquito bars of flax, hemp or other vegetable fibres, not of tulle or netting ..... N.W. kilo. 1 00

**559** Embroideries and insertions of flax, hemp or other vegetable fibres ..... N.W. kilo. 3 30

**560** Ribbons, braids, tapes, galloons and trimmings in general, of similar material, of flax, hemp, jute, ramie, or other vegetable fibres, n.o.p., (except laces, embroideries, insertions and elastic ribbons or tapes) ..... N.W. kilo. 2 25

**561** Fringes and trimmings, not in the forms mentioned in item 560 ..... N.W. kilo. 1 25

**562** Articles made up entirely or in chief value of the trimmings, bands, ribbons, tape or galloons classified under items 560 and 561 ..... N.W. kilo. 2 40

**Note.**—Trimmings and articles classified under items 560, 561 and 562 shall not be subject to a lower rate of duty than 30 % *ad val.*

**563** Bands or webbing for the manufacture of cinches, saddle girths, driving reins and the like, of flax, hemp or other vegetable fibres, not cut to measure ..... N.W. kilo. 0 40

**564** Cinches, stirringlees, saddle girths, headstalls and halters of flax, hemp or other vegetable fibres ..... N.W. kilo. 0 40

**565** Hose of flax, hemp or other vegetable fibres, or hose of these materials and rubber, to be used with machinery or not, N.W. kilo. 0 09

**Note.**—The weight of fittings, if attached to the hose, shall be included in the dutiable weight.

**566** Belting for machinery of the same materials ..... N.W. kilo. 0 20

**567** Carpets and rugs of jute, hemp or other vegetable fibres, n.o.p., ..... N.W. kilo. 0 08

**568** Floor cloth or linoleum, whether or not backed with or with base of jute, hemp, flax or other vegetable fibres ..... N.W. kilo. 0 12

**569** Sheets and pillow cases of fabrics made of flax, hemp or other vegetable fibres, plain ..... N.W. kilo. 0 68

(a) Same, embroidered, or with trimmings or lace ..... N.W. kilo. 1 00

**570** Tablecloths of any kind, of flax, hemp or other vegetable fibres, n.o.p., separated in pieces, with designs or markings to indicate their ultimate use as tablecloths ..... N.W. kilo. 0 90

**Note.**—Tablecloths embroidered with initials or monograms only shall be subject to a surtax of 5 % on the duty.

**Note.**—Those embroidered otherwise than with initials or monograms only shall be subject to a surtax of 30 %.

**571** Napkins of any kind of flax, hemp or other vegetable fibres, separated or in pieces, with designs or markings to indicate their ultimate use as napkins ..... N.W. kilo. 0 80

**Note.**—Napkins embroidered with initials or monograms only shall be subject to a surtax of 5 % on the duty. Those embroidered otherwise shall be subject to a surtax of 30 %.

**572** Handkerchiefs of flax, hemp or fabrics of other vegetable fibres, cut or in pieces with designs or markings to indicate their ultimate use as handkerchiefs ..... N.W. kilo. 1 50

(a) The same, embroidered with initials or monograms only ..... N.W. kilo. 1 58

(b) The same, embroidered with lace, even in slight degree, or having drawn work ..... N.W. kilo. 2 75

(c) The same of lace, flax, hemp or other vegetable fibre, or in which lace is the component material of chief value ..... N.W. kilo. 4 50

**573** Bed-spreads of fabrics made of flax, hemp or other vegetable fibre, coloured or not, hemmed, finished, looped, fringed, separated or in piece, with designs or markings to indicate their ultimate use as bed-spreads, n.o.p., N.W. kilo. 1 26

**574** Shirts, jerseys, under-shirts and drawers for men, women and children ..... N.W. kilos. 1 50

**575** Stockings and socks and gloves ..... N.W. kilo. 1 75

**Note.**—Articles classified under items 574 and 575 shall not be subject to a lower rate of duty than 30 % *ad val.*

## CLASS V.—FLAX, HEMP, JUTE, &amp;c. continued.

No.	Articles	Rate of Duty.
576	Shawls, scarfs, mantillas and similar articles woven of flax, hemp or other vegetable fibres other than cotton (not of lace), or in pieces, with designs or markings to indicate their ultimate use as shawls or scarfs. . . . . N.W. kilo.	1 75
577	Wearing apparel for women and children and made-up articles, finished or partly finished, plain and without trimming or embroidery, n.o.p., including dresses, aprons, caps and all other garments, wrappers, shirt waists, skirts, bodices, corset covers, chemises, undershirts, nightgowns and underclothing (not knitted), with principal exterior material of a fabric of flax, hemp, jute, ramie or other vegetable fibre (except cotton), plain or twilled, or figured in the loom (corresponding to items 545-548 inclusive), having a thread count in accordance with Rule 1:	
	(a) Up to 12 threads. . . . . N.W. kilo.	0 27
	(b) From 13 to 22 threads. . . . . " "	0 38
	(c) From 23 to 30 threads. . . . . " "	0 48
	(d) From 31 to 38 threads. . . . . " "	0 58
	(e) 39 threads or more. . . . . " "	1 35
	<i>Note a.</i> Any of the articles classified under item 577, whose principal exterior material is a fabric of vegetable fibre (except cotton), if bleached, half bleached, stamped or printed, shall be dutiable as provided, with a surtax of 50 %.	
	If such fabric is manufactured of dyed yarns, the article shall be dutiable as provided, with a surtax of 50 %.	
	<i>Note b.</i> Any of the articles classified under item 577, which are broadened, embroidered, trimmed, or have drawn or applique work or metallic threads, shall be dutiable as provided, with the surtaxes stated in Rules 11, 12 or 16.	
	<i>Note c.</i> Articles classified under item 577 shall not be subject to a lower rate of duty than 30 % <i>ad val.</i>	
578	Wearing apparel for men and boys, finished or partly finished, plain and without trimming or embroidery, n.o.p., including coats, vests, trousers, overalls, jumpers, aprons, shirts, undershirts (not knitted), drawers (not knitted), nightgowns, pyjamas and similar articles, with principal exterior material of a fabric of flax, hemp, jute, ramie or other vegetable fibre (except cotton), plain or twilled or figured in the loom (corresponding to items 545-548 inclusive), having a thread count in accordance with Rule 1:	
	(a) Up to 12 threads. . . . . N.W. kilo.	0 27
	(b) From 13 to 22 threads. . . . . " "	0 38
	(c) From 23 to 30 threads. . . . . " "	0 48
	(d) From 31 to 38 threads. . . . . " "	0 58
	(e) 39 threads or more. . . . . " "	1 35
	<i>Note a.</i> Any of the articles classified under item 578, whose principal exterior material is a fabric of vegetable fibre (except cotton), if bleached, half bleached, stamped or printed, shall be dutiable as provided, with a surtax of 50 %.	
	If such fabric is manufactured of dyed yarns, the article shall be dutiable as provided, with a surtax of 50 %.	
	<i>Note b.</i> Any of the articles classified under item 578, which are broadened, embroidered, trimmed, or have drawn or applique work or metallic threads, shall be dutiable as provided, with the surtaxes stated in Rules 11, 12 or 16, with the exception that if embroidered with initials or monogram only, the surtax shall be 5 %.	
	<i>Note c.</i> Detachable collars and cuffs, even though of the same pattern and fabric as shirts, shall be dutiable according to their corresponding items.	
	<i>Note d.</i> Articles classified under item 578 shall not be subject to a lower rate of duty than 30 % <i>ad val.</i>	
579	Corsets or fabrics made of flax, hemp or other vegetable fibres, plain. . . . . N.W. kilo.	1 50
580	Towels of flax, hemp or other vegetable fibre, separate or cut, cut or mott and articles manufactured of such weaving, plain. . . . . N.W. kilo.	0 70
581	Collars of any kind, or fabrics made of flax, hemp or other vegetable fibre (except lace). . . . . Per dozen	0 35
582	Cuffs of any kind, or fabrics made of flax, hemp or other vegetable fibre (except lace). . . . . Per dozen	0 18
	<i>Note.</i> Articles classified in items 581 and 582 shall not be subject to a lower rate of duty than 30 % <i>ad val.</i>	
583	All articles, objects, or manufactures of fabrics made of flax, hemp or other vegetable fibres, n.o.p. . . . . N.W. kilo.	0 60
	<i>Note.</i> None of the articles classified under items 583 shall be subject to a lower rate of duty than 30 % <i>ad val.</i>	

## CLASS VI.—WOOL, BRISTLES, HAIR AND MANUFACTURES THEREOF.

## RULES FOR FABRICS OR ARTICLES CONTAINING ANIMAL FIBRES.

ARTICLE 36. Fabrics of Wool or Hair and Silk. Fabrics of wool or hair containing threads of silk, in which the number of such threads counted in the warp and in the weft do not exceed one-fifth of the total number of threads, shall be dutiable as woollen fabrics under the corresponding items of Class I.

When the number of threads of silk exceeds one-fifth of the total, the fabric shall be dutiable under the corresponding item of Class 4.

Fabrics composed of three or more materials shall be dutiable according to Rule 5.

No.	Articles	Rates of Duty.
584	Bristles and animal hair of all kinds, including hair of the camel, vicuña and the Angora and Cashmere goats, n.o.p.	
	N.W. kilo.	0 12
585	Wool, unwashed. . . . . G.W. 100 kilos.	3 00
	(a) The same, washed. . . . . " "	5 50
	(b) The same, sorted and prepared for yarns, and wool waste, carded. . . . . G.W. 100 kilos.	7 00
586	Yarns, woollen and worsted:	
	(a) Spun and twisted, unbleached in the grease, N.W. kilo.	0 32
	(b) Same bleached, washed or dyed. . . . . " "	0 65

No.	Articles	Rate of Duty.
587	Brushes of bristles or hair, with backs or mountings of any material except gold, silver, ivory, mother of pearl, tortoise-shell and similar fine materials:	
	(a) Tooth, nail and monastic brushes. . . . . N.W. kilo.	1 00
	(b) Face and shaving brushes. . . . . " "	0 75
	(c) Hair, clothes and hat brushes. . . . . " "	0 70
	(d) Bath and friction brushes. . . . . " "	0 75
	(e) Sides, scrubbing and long-handled brushes. . . . . " "	0 30
	(f) Floor and dust brushes. . . . . " "	0 25
	(g) Paint, whitewash and varnish brushes. . . . . " "	0 00
	(h) Artists' brushes. . . . . " "	1 00
	(i) Hair pencils, with mountings of quills. . . . . " "	1 30
	(j) Brushes, n.o.p. . . . . " "	0 85
588	Manufactures of bristles and hair, n.o.p.	0 40
	<i>Note.</i> —None of the articles classified under item 588 shall be subject to a lower rate of duty than 35 % <i>ad val.</i>	
589	Mixed fabrics of wool, flock wool, hair, or wastes thereof, having either warp or weft entirely of cotton or other vegetable fibre (except velvets, plushes and pile fabrics, weighing per square metre:	
	(a) Not more than 120 grammes. . . . . N.W. kilo.	0 75
	(b) Over 120 but not more than 200 grammes. . . . . " "	1 00
	(c) Over 200 grammes. . . . . " "	1 15
590	Fabrics of wool, flock wool, hair, or wastes thereof, pure or mixed, n.o.p., weighing per square metre:	
	(a) Not more than 120 grammes. . . . . N.W. kilo.	0 90
	(b) Over 120 but not more than 200 grammes. . . . . " "	1 10
	(c) Over 200 grammes. . . . . " "	1 50
591	Casimere and broadcloth, pure wool. . . . . N.W. kilo.	1 50
	<i>Note.</i> —None of the fabrics classified under items 589, 590 and 591 shall be subject to a lower rate of duty than 40 % <i>ad val.</i>	
592	Felt, of wool or hair, mixed or not with cotton or other vegetable fibres:	
	(a) Saddle blankets or pads and other articles of felt, wool or hair, n.o.p. . . . . N.W. kilo.	0 70
593	Tassels, cords and tasselled cords of wool or hair, even if in part of wool or other stiffening material. . . . . N.W. kilo.	1 25
	(a) Watch guards and eyeglass cords. . . . . " "	2 75
594	Woollen slippers, mixed or not with cotton or other vegetable fibres. . . . . N.W. kilo.	0 60
595	Tapestry of wool, flock wool, hair, or wastes thereof, or similar fabrics for upholstering furniture or for curtains and similar articles. . . . . N.W. kilo.	0 90
	(a) The same, made up into table covers, curtains or similar articles, with a flat surface. . . . . N.W. kilo.	1 40
596	Fabrics mentioned in item 595, embroidered, woven or trimmed in part with metal threads, beads or tinsel (even in slight proportion). . . . . N.W. kilo.	1 40
	(a) The same, made up into table covers, curtains and similar articles. . . . . N.W. kilo.	2 00
597	Carpets and rugs of wool and hair, or of wool or hair mixed with cotton, jute or other vegetable fibre, in any proportion. . . . . N.W. kilo.	0 45
598	Knit goods of wool or hair, with or without needlework: Shirts, jerseys, undershirts and drawers for men or women. . . . . N.W. kilo.	1 60
599	Stockings and socks. . . . . N.W. kilo.	2 00
	<i>Note.</i> No articles classified under items 598 and 599 shall be subject to a lower rate of duty than 35 % <i>ad val.</i>	
600	Shawls and other articles of wool or hair, knitted, n.o.p.	1 75
601	Shawls, scarves and similar articles in general, of wool or hair fabrics (not knitted), cut, or in pieces with designs or markings to indicate their ultimate use as shawls or scarves. . . . . N.W. kilo.	1 75
	(a) The same, embroidered, even in slight proportion, or with applique work, trimming, lace or drawn work. . . . . N.W. kilo.	2 25
	<i>Note.</i> No article classified under items 600 and 601 shall be subject to a lower rate of duty than 40 % <i>ad val.</i>	
602	Blankets, wool and woollen blanket cloth. . . . . N.W. kilo.	0 33
603	Articles made of woollen blanket cloth. . . . . N.W. kilo.	0 36
604	Elastic bands, tape or fabrics of wool or hair, manufactured with threads of elastic rubber. . . . . N.W. kilo.	0 70
605	The same, made up into articles. . . . . " "	1 00
606	Ribbons, braid, tape, galleons and trimmings of wool or hair, n.o.p. . . . . N.W. kilo.	1 25
607	Shirts, undershirts and drawers of wool or hair (not knitted), for men, women or children. . . . . N.W. kilo.	1 20
	<i>Note.</i> No article classified under item 607 shall be subject to a lower rate of duty than 35 % <i>ad val.</i>	
608	Wearing apparel for women and children, and made-up articles, finished or partly finished, plain and without trimming or embroidery, n.o.p., including dresses, caps and all other garments, wrappers, waists, shirt waists, skirts, bedgowns, undershirts and nightgowns:	
	(a) With principal exterior material of a mixed fabric of wool, flock wool, hair, or wastes thereof, having either the warp or the weft entirely of cotton or other vegetable fibre. . . . . N.W. kilo.	1 75
	(b) With principal exterior material of a fabric of wool, flock wool, hair or wastes thereof, pure or mixed. . . . . N.W. kilo.	1 90
609	Wearing apparel for men and boys, finished or partly finished, plain and without trimming or embroidery, n.o.p., including coats, vests, trousers, overalls, jumpers, nightshirts, pyjamas and similar articles:	
	(a) With principal exterior material of a mixed fabric of wool, flock wool, hair, or wastes thereof, having either the warp or the weft entirely of cotton or other vegetable fibre. . . . . N.W. kilo.	1 75
	(b) With principal exterior material of a fabric of wool, flock wool, hair or wastes thereof, pure or mixed. . . . . N.W. kilo.	1 90
	<i>Note a.</i> Any of the articles classified under items 607-609 inclusive, which are broadened, embroidered, trimmed or have drawn or applique work or metallic threads, shall	

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Dol. c.

Nos.	Articles.	Rates of Duty. Dol. c.	Nos.	Articles.	Rates of Duty. Dol. c.
	be dutiable as provided, with the surtaxes stated in Rule 11, 12 or 16.				
	<i>Note b.</i> —Articles classified under items 608 and 609 shall not be subject to a lower rate of duty than 40 % <i>ad val.</i>				
610	All articles, goods, or manufactures of wool, flock wool or wastes thereof, n.o.p.,	1 00	626	Silk elastic bands, braids, ribbons, tape or fabrics, manufac- tured with threads of rubber elastic	3 50
	<i>Note.</i> —None of the articles classified under item 610 shall be subject to a lower rate of duty than 35 % <i>ad val.</i>				

CLASS G.—SILK AND MANUFACTURES THEREOF.

	<i>Note.</i> —In accordance with Rule 4, all fabrics containing silk threads, the number of which, counted in the warp and weft, exceeds one-fifth of the total number of threads, shall be dutiable under the corresponding items of Class G.	
	<i>Note.</i> —Made-up articles, including wearing apparel, whose principal exterior material is a fabric containing silk threads, shall be dutiable under the corresponding items of Class G.	

611	Silk waste and cocoons,	2 00
612	Spun silk, twisted, or bobbin for weaving,	2 50
	(a) Spun silk, twisted, or bobbin for weaving,	1 00

	<i>Note.</i> —The net weight of articles classified under item 612 shall include the weight of bobbins, spools or other holders on which wound, customarily employed for this purpose, as well as the weight of cardboard boxes or paper within which contained.	
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613	Mixed fabrics of natural or artificial silk, with other warp or weft entirely of cotton or other vegetable fibres (except plushes, velvets, velveteens, or pile fabrics), and fabrics of artificial silk, weighing per square metre:	
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	(a) Up to 25 grammes	1 00
	(b) Over 25 grammes, but not more than 50 grammes	2 50
	(c) Over 50 grammes	3 00

614	Fabrics of silk, pure or mixed with other fibres or filaments in any proportion, n.o.p., weighing per square metre:	5 00
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	(a) Up to 25 grammes	1 00
	(b) Over 25 grammes, but not more than 50 grammes	2 50
	(c) Over 50 grammes	3 00

	<i>Note a.</i> —Measurements of plaited or creped fabrics shall be taken with the folds or plaits extended.	
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	<i>Note b.</i> —No fabric classified under items 612 and 613 shall be subject to a lower rate of duty than 40 % <i>ad val.</i>	
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616	Ribbons, braids, tape and calsons of natural or artificial silk, or natural or artificial silk mixed with other fibres or filaments in any degree or proportion; also trimmings in general of similar manufacture, n.o.p., (other than laces)	5 00
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616	Fringes and trimmings (except laces) of natural or artificial silk, not in any of the forms mentioned in item 615	1 50
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617	Articles made up entirely or in chief value of the trimmings, ribbons, bands or gathings mentioned in items 615 and 616	7 00
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	<i>Note.</i> —Articles classified under items 615-617 inclusive, shall not be subject to a lower rate of duty than 40 % <i>ad val.</i>	
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618	Tulle and nettings of all kinds, of natural or artificial silk	6 00
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	<i>Note.</i> —Tulle or netting less than 15 centimetres in width shall be dutiable as lace and therefore shall not be classified under item 618.	
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619	Laces of any kind, of natural or artificial silk	7 00
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620	Articles made up entirely or in chief value of tulle, lace or laces of natural or artificial silk	8 50
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	<i>Note.</i> —Articles classified under items 618-620 inclusive, shall not be subject to a lower rate of duty than 45 % <i>ad val.</i>	
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621	Natural or artificial silk, knitted, with or without neckwear:	
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	(a) Shirts, jerseys, undershirts and drawers, for men and women	3 00
	(b) Stockings and socks	2 50
	(c) Gloves and mittens	7 00
	(d) Socks, knitted (not lace)	7 00

	<i>Note.</i> —Articles classified under item 621 shall not be subject to a lower rate of duty than 40 % <i>ad val.</i>	
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622	Shawls, scarves, mantillas and similar articles, of natural or artificial silk, woven (not of lace or knitted) or in pieces with designs or markings to indicate their ultimate use as shawls or scarves	7 00
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	(a) The same, embroidered, even in slight proportion, or with applique, trimming, lace or drawn work	7 50
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623	Handkerchiefs of natural or artificial silk, cut or in pieces, with designs or markings to indicate their ultimate use as handkerchiefs	7 00
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	(a) The same, embroidered, even in slight proportion, or with applique, trimmings, lace or drawn work	7 50
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	<i>Note.</i> —Articles classified under items 622 and 623 shall not be subject to a lower rate of duty than 40 % <i>ad val.</i>	
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624	Wearing apparel for men, women and children, and made-up articles, finished or partly finished, plain and without trimming or embroidery, n.o.p., including dresses, wrappers, capes and all outer garments, shirts, shirt waists, skirts, underclothing (not knitted), coats, vests, trousers, night-shirts and pyjamas	
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	(a) With principal exterior material of a mixed fabric of silk, with either the warp or the weft entirely of cotton or other vegetable fibre	4 00
	(b) With principal exterior material of a fabric of silk, pure or mixed with other fibres, in any proportion, n.o.p.	7 50

	<i>Note a.</i> —Any of the articles classified under item 624 which are brocade, embroidered, trimmed or having drawn or applique work, shall be dutiable at the rates therein provided, with the surtaxes stated in Rule 11 or 12.	
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	<i>Note b.</i> —Articles classified under item 624 shall not be subject to a lower rate of duty than 40 % <i>ad val.</i>	
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625	Corsets, silk, plain	3 40
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	<i>Note.</i> —Articles classified under item 625 shall not be subject to a lower rate of duty than 40 % <i>ad val.</i>	
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626	Silk elastic bands, braids, ribbons, tape or fabrics, manufac- tured with threads of rubber elastic	3 50
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	(a) The same, manufactured into articles	4 00
627	Neckties, silk or artificial silk	4 00

	<i>Note.</i> —None of the articles classified under items 626 and 627 shall be subject to a lower rate of duty than 40 % <i>ad val.</i>	
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628	Umbrellas or parasol covers, natural or artificial silk, per doz.	5 00
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	(a) Umbrella or parasol sheaths, natural or artificial silk	1 20
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629	Shoe or corset laces, silk, flat, round, tubular or twisted, separated or not	3 00
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630	Oil-stitch for surgical purposes	1 75
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631	Watch chains and watchbands of natural or artificial silk	4 00
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632	Artificial flowers, fruits, seeds, leaves, stems or pistils, or parts thereof, silk or artificial silk	3 00
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633	All articles, objects or manufactures, natural or artificial silk, n.o.p.	3 00
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	<i>Note.</i> —None of the articles classified under item 633 shall be subject to a lower rate of duty than 40 % <i>ad val.</i>	
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CLASS H.—PAPER AND MANUFACTURES THEREOF.

634	Paper pulp and wood pulp for the manufacture of paper	0 50
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635	Paper cuttings or waste, suitable only for packing for manufacture into paper	0 50
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636	Common wrapping paper, including straw and wood paper, and old newspapers	3 00
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637	Mantilla paper	4 00
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	<i>Note.</i> —The paper classified under items 636 and 637, if manufactured into bags for holding goods, shall be dutiable under the respective items, with a surtax of 50 %.	
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638	Paper for newspapers	0 25
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639	Paper for printing books, pamphlets, magazines, etc.	6 50
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640	Paper, printed, dyed or coloured, plain or figured, for book-binding and other purposes	0 07
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641	Paper, brocade, gilt, silvered or velveteen, other than wall paper	0 35
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642	Writing paper for letters, blank books, bonds and records, and surface-coated (calendered) paper of all kinds, n.o.p., unprinted, white or coloured, ruled or unruled, cut to size or in large sheets	0 10
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	(a) Note paper, envelopes and cards, usually packed in boxes of a certain number	0 25
	(b) Same, embossed, engraved, printed or lithographed to any extent, even in the form of a monogram	0 20

643	Cloth-lined envelopes	0 60
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	(a) Same, printed	0 30
	(b) Same, lithographed, embossed or engraved	0 10

644	Manila envelopes of any size	0 15
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	(a) The same, printed	0 14
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645	Envelopes, n.o.p.	0 20
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	(a) The same, printed, including mourning paper and envelopes	0 20
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646	Paper with printed headings, billheads, bills of lading, receipts, drafts and the like, all of these and similar articles, printed but not engraved or lithographed, loose or in books or pads, bound or not	0 10
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	(a) The same, engraved, lithographed or embossed	0 18
	(b) The same, printed	0 27

	(c) The same, lithographed, embossed or engraved	0 60
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648	Prior or direction labels or tags, gummed or not	0 16
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	(a) Shipping tags	0 07
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	<i>Note.</i> —Articles dutiable under item 648, if printed, shall be subject to a surtax of 50 %.	
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649	Blank books, ruled or not, with numbered pages or not, bound with covers of paper, cloth, strawboard or cardboard, with or without backs and corners of leather	0 18
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	(a) The same, printed even in a slight degree	0 24
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	<i>Note.</i> —Articles dutiable under item 649, with covers of leather or silk, shall be subject to the duty there specified, with a surtax of 10 %.	
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650	Pocket note-books, leaves not to exceed 200 square centimetres in area	0 25
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	(a) The same, with covers of silk or leather	0 40
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	<i>Note.</i> —When the leaves of pocket note-books exceed 200 square centimetres in area they shall be dutiable under item 649.	
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651	Blank music paper	0 12
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652	Albums for drawings, photographs and post cards, with covers of wood or of cardboard, or bound in cotton or cloth	0 25
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	(a) The same, with covers of leather or of Chinese or Japanese lacquer, leather, skin, silk or velvet, plain or with ornaments of any kind except gold, silver, mother-of-pearl, ivory or tortoise shell	0 60
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653	The same, with covers of any kind, ornamented with gold, silver, ivory, mother-of-pearl or tortoise shell	1 00
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	and in addition <i>ad val.</i> 25 %	
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654	Albums containing prints, chromos, lithographs or photographs	
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	Dutiable according to the respective classes with a surtax of N.W. kilo.	0 50
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655	Engravings, etchings, photographs, maps and charts, n.o.p.	0 35
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656	Labels, bands and wrappers for cigars, cigarettes or other purposes, lithographic, c.romo-lithographic, etc.	
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	(a) Up to 3 printings or colours	0 16
	(b) From 4 to 7 printings or colours	0 30
	(c) From 8 to 13	0 60

## CLASS H.—PAPER AND MANUFACTURES THEREOF—continued

[illegible]

Nos.	Articles.	Rates of Duty.
746	Fans made entirely of common wood, plain ..... N.W. kilo.	0 35
	(a) Fans of wood, carved or covered, incrustated, inlaid or ornamented with base metals ..... N.W. kilo.	2 00
	(b) Fans with ribs or frames of wood, covered with paper ..... N.W. kilo.	0 70
	(c) Fans with ribs or frames of wood, covered with cotton or fabric of other vegetable fibres ..... N.W. kilo.	2 00
	(d) Fans with ribs or frames of wood, covered with lace or other materials, n.o.p. .... N.W. kilo.	2 50
747	Cigar makers' boards, tables or monils ..... N.W. kilo.	0 10
748	Wooden pipes or pipe bowls, with or without mouthpieces of rubber, horn, bone or composition ..... Per dozen	0 48
	and in addition N.W. per kilo.	0 40
749	Wooden pipes, with mouthpieces of amber, ivory or tortoise shell ..... Per dozen	4 20
750	Wooden pipes ornamented or with parts of gold or silver ..... Per dozen	8 40
751	Cigar and cigarette holders, wooden ..... Per dozen	0 20
	and in addition N.W. kilo.	0 36
752	Same, with parts of amber, meerschaum, tortoise shell, ivory or similar materials ..... Per dozen	0 60
	and in addition N.W. kilo.	1 00
753	Same, with parts of common metals, horn, rubber, composition or bone ..... Per dozen	0 24
	and in addition N.W. kilo.	0 40
754	Smokers' sticks, wooden ..... N.W. kilo.	0 60
755	Furniture and parts thereof, of common wood, n.o.p. .... G.W. 100 kilos.	7 50
	(a) Same, inlaid, incrustated or gilt, or upholstered, even to a slight extent ..... G.W. 100 kilos.	13 00
756	Furniture and parts thereof, of fine wood or common wood, veneered wholly or in part with fine wood, n.o.p. .... G.W. 100 kilos.	15 00
	(a) Same, inlaid, incrustated or gilt, or upholstered, even to a slight extent ..... G.W. 100 kilos.	25 00
757	All articles of wood, n.o.p. .... G.W. kilo.	0 14
<b>GROUP II.—Rushes, corn husks, seaweed, roots, osiers, straw, palm leaf, rattan, wicker, cane, bamboo, esparto, cora and similar materials.</b>		
758	Rushes, corn husks, seaweed, roots, osiers, straw, palm leaf, rattan, wicker, cane, bamboo, esparto, cora and similar materials, n.o.p. .... G.W. 100 kilos.	6 00
	(a) Same, dyed, but not further manufactured ..... G.W. kilo.	7 50
759	The same, twisted into cordage ..... G.W. kilo.	0 06
760	The same, split or cut for chair seats, furniture, etc. .... G.W. kilo.	0 08
761	Mats or matting for floors, beds or walls, of any of the materials mentioned in item 758 ..... G.W. kilo.	0 12
762	Door mats of the same materials ..... G.W. kilo.	0 18
763	Binds or shades of the same materials ..... N.W. kilo.	0 09
764	Curtains of any kind, of the same materials ..... N.W. kilo.	0 15
765	Screens of the same materials, covered or not with cotton or fabrics of other vegetable fibres or paper ..... N.W. kilo.	0 12
766	Screens of the same materials, covered with silk or materials other than those mentioned in item 765 ..... N.W. kilo.	0 25
767	Packing bags or matting of the same materials G.W. 100 kilos.	6 00
768	Bottle covers of the same materials ..... N.W. kilo.	2 00
769	Hat brims of the same materials or of gummed cotton ..... G.W. kilo.	0 40
770	Ship fenders of the same materials ..... G.W. 100 kilos.	6 00
771	Furniture of all kinds of the same materials, n.o.p. .... G.W. kilo.	12 00
772	Trunks, travelling bags or hampers of any kind, of the same materials ..... N.W. kilo.	0 20
773	Baskets of the same materials, n.o.p. .... N.W. kilo.	0 15
774	Work baskets of the same materials, lined with cotton, with fabrics of other vegetable fibres or wool, fitted or not ..... N.W. kilo.	0 30
775	The same, lined with silk or other material not mentioned in item 774, fitted or not ..... N.W. kilo.	0 50
776	Canes or umbrellas or parasol sticks, of the same materials, with or without frames, handles or heads of any material except gold, silver, tortoise shell, ivory, jet, mother-of-pearl or similar materials ..... Per dozen	1 80
777	The same, with or without frames, with handles or heads of gold, silver, tortoise shell, ivory, mother of pearl or similar fine materials ..... Per dozen	7 20
	Japanese or Chinese umbrellas of the same materials: ..... N.W. kilo.	0 15
778	Covered with paper ..... N.W. kilo.	0 30
779	Covered with other materials, n.o.p. .... N.W. kilo.	0 60
780	Cigarette holders, cigar holders and pipe stems of the same material ..... N.W. kilo.	0 60
781	Pipes and bowls of the same materials and corn-cob pipes ..... Per dozen	0 18
782	Brushes of all kinds, of the same materials ..... N.W. kilo.	0 10
783	Brooms of the same material, with or without handles ..... Per dozen	1 00
<b>Fans of the same materials:</b>		
784	Covered with cotton or other fabrics of vegetable fibre or with paper ..... N.W. kilo.	0 60
785	Covered with other materials, n.o.p. .... N.W. kilo.	2 00
786	Palm-leaf fans ..... N.W. kilo.	0 25
787	Other articles of the same material, not mentioned elsewhere ..... N.W. kilo.	0 30

*Note.*—“The same” (or “The same materials”), whenever used in Group II, of Class I, shall be held to include manufactures of articles made chiefly of any of the materials mentioned in item 758.

#### GROUP III. Cork and manufactures thereof.

788	Cork bark in the rough ..... G.W. 100 kilos.	5 00
789	Cork sheets, strips, cules or blocks for paving, paving bricks or tubes ..... G.W. 100 kilos.	10 00
790	Cork dust or crumbs ..... G.W. kilo.	7 50
791	Cork stoppers ..... N.W. kilo.	0 15
792	Other manufactures of cork, combined or not with other material, except hats, provided cork is the material of chief value ..... N.W. kilo.	0 35

Nos.	Articles.	Rates of Duty.
<b>CLASS II. ANIMAL PRODUCTS.</b>		
	GROU P I.—Hides, skins, leather and manufactures thereof.	
793	Skins of wool, fur or hair-bearing animals, in their natural state or tanned or dressed, n.o.p. .... N.W. kilo.	2 00
794	The same, manufactured: Trimmings, wearing apparel, rugs, carpets or other articles, n.o.p. .... N.W. kilo.	2 50
795	Hides and skins of all kinds, green or dried ..... G.W. kilo.	0 02
796	Cow hides and horse hides, tanned or dressed with the hair on ..... N.W. kilo.	0 10
	(a) Manufactured into articles n.o.p. .... N.W. kilo.	0 20
797	Goat and sheep skins, tanned or dressed with the hair or wool on ..... N.W. kilo.	0 20
798	Hides, tanned without the hair, not curried: ..... N.W. kilo.	0 40
	(a) Cow and horse hides (not split), including sole leather ..... N.W. kilo.	0 20
	(b) Others, including cowhide and horsehide, split ..... N.W. kilo.	0 30
	(c) Raw hide or tanned leather of any kind, in clippings or scraps, suitable only for filling ..... N.W. kilo.	0 04
799	Hides and skins, tanned and curried, dyed or prepared in any other manner: ..... N.W. kilo.	0 20
	(a) Sheep skins ..... N.W. kilo.	0 20
	(b) Goat and kid skins, including glazed kid ..... N.W. kilo.	0 25
	(c) Pig skins ..... N.W. kilo.	0 40
	(d) Cow, horse and other large hides ..... N.W. kilo.	0 40
	(e) Cow, horse and other large hides, split, including cow skins ..... N.W. kilo.	0 30
	(f) Goat skins ..... N.W. kilo.	0 20
	(g) Alligator skins, in any state of preparation or raw ..... N.W. kilo.	1 50
	(h) Lizard, snake and other reptile skins, in any state of preparation or raw ..... N.W. kilo.	1 75
	(i) Other hides or skins, not specially mentioned ..... N.W. kilo.	0 30
800	Hides and skins of all kinds, varnished, lacquered or enameled: with figures, engravings or embossed, or with pyrographic work ..... N.W. kilo.	0 40
801	Chamois leather, parchment and glove leather, of all kinds, and gilt or bronzed hides or skins ..... N.W. kilo.	1 00
802	Gloves, kid ..... N.W. kilo.	5 50
803	Gloves in which skin other than kid is the material of chief value, n.o.p. .... N.W. kilo.	1 50
804	Gloves of any and best protectors, of leather, for fencing, baseball and other sports ..... N.W. kilo.	0 50
805	Shoes of canvas, cotton cloth and olecloth: ..... N.W. kilo.	0 50
	(a) For men, No. 5 English (35 Spanish) and above ..... Per pair	0 40
	(b) Same, smaller than No. 5 English (35 Spanish) and above ..... Per pair	0 35
	(c) For women, No. 1 English (33 Spanish) and above ..... Per pair	0 35
	(d) Same, smaller than No. 1 English (33 Spanish) and above ..... Per pair	0 30
	(e) For children, smaller than No. 7 English, children's size (21 Spanish) ..... Per pair	0 12
	(f) For babies, with flexible soles ..... Per pair	0 06
806	Shoes of patent and similar leather, and of fabric, not mentioned in preceding paragraph, with elastic, buttons, buckles or laces: ..... N.W. kilo.	0 50
	(a) For men, No. 5 English (35 Spanish) and above ..... Per pair	0 30
	(b) Same, smaller than No. 5 English (35 Spanish) and above ..... Per pair	0 25
	(c) For women, No. 1 English (33 Spanish) and above ..... Per pair	0 35
	(d) Same, smaller than No. 1 English (33 Spanish) and above ..... Per pair	0 30
	(e) For children, smaller than No. 7 English, children's size (21 Spanish) ..... Per pair	0 12
	(f) For babies, with flexible soles ..... Per pair	0 06
	<i>Note.</i> —Shoes of silk cloth in whole or in part, or with ornaments of metallic threads, shall be classified under item 806, with a surtax of 20%.	
807	Shoes of cowhide, calf-skin, horse-hide, goatskin, kid, sheep-skin and similar leather, with elastic, buttons, buckles or laces: ..... N.W. kilo.	0 50
	(a) For men, No. 5 English (35 Spanish) and above ..... Per pair	0 30
	(b) Same, smaller than No. 5 English (35 Spanish) and above ..... Per pair	0 25
	(c) For women, No. 1 English (33 Spanish) and above ..... Per pair	0 35
	(d) Same, smaller than No. 1 English (33 Spanish) and above ..... Per pair	0 30
	(e) For children, smaller than No. 7 English, children's size (21 Spanish) ..... Per pair	0 12
	(f) For babies, with flexible soles ..... Per pair	0 06
808	Athletic, bicycle and boxing shoes ..... N.W. kilo.	0 32
809	Shoes for labourers (zapatos) ..... N.W. kilo.	0 10
810	Boots, strong, for men (botas fuertes) ..... N.W. kilo.	1 00
811	Riding boots ..... N.W. kilo.	1 50
812	Other boots and shoes: ..... N.W. kilo.	0 50
	(a) For men, No. 5 English (35 Spanish) and above ..... Per pair	0 30
	(b) Same, smaller than No. 5 English (35 Spanish) and above ..... Per pair	0 25
	(c) For women, No. 1 English (33 Spanish) and above ..... Per pair	0 35
	(d) Same, smaller than No. 1 English (33 Spanish) and above ..... Per pair	0 30
	(e) For children, smaller than No. 7 English, children's size (21 Spanish) ..... Per pair	0 12
	(f) For babies, with flexible soles ..... Per pair	0 06
813	Sandals or slippers, of leather or skin ..... N.W. kilo.	0 10
	(a) Of other materials ..... N.W. kilo.	0 05
	(b) Alpacargats, with lemp or corded soles ..... N.W. kilo.	0 05
<i>Note.</i> —Dress and dancing slippers shall be classified as shoes under item 807. If made of silk or with ornaments of metallic threads they shall be classified under item 806.		
814	Branght harness, or parts thereof, including leather parts of ..... N.W. kilo.	0 25
815	Carriage harness and parts thereof, including leather parts of ..... N.W. kilo.	0 30
816	Riding bridles, headstalls and reins, or parts thereof, and similar articles, n.o.p. .... N.W. kilo.	0 60
817	Cinches of all kinds, n.o.p. .... N.W. kilo.	0 50
818	Saddles of any kind, n.o.p. .... N.W. kilo.	0 35
819	Leather leggings ..... N.W. kilo.	0 50
820	Stirrup leathers and cruppers of all kinds ..... N.W. kilo.	0 50



## CLASS J. ANIMAL PRODUCTS—continued.

No.	Articles.	Rates of Duty.
821	Game bags and saddlebags, wholly or in part of leather	N. W. kilo. 0 75
822	Holsters of all kinds for firearms, including cartridge belts	N. W. kilo. 0 75
823	Leather belts of all kinds	0 75
824	Shoe levers of leather or skin	1 00
825	Shoe boards for lots of leather	0 50
826	Leather straps, other than harness parts or for power transmission	N. W. kilo. 0 50
827	Leather cravats and watch chains, not jewelled	1 50
828	Trunks, travelling and hand bags, satchels and similar articles, covered with sheepskin or artificial leather; or of leather or cardboard with leather parts other than corners, straps, strap holders and handles	N. W. kilo. 0 50
829	Same, covered with leather other than sheepskin or artificial leather	N. W. kilo. 0 50
830	Reticles, pocket books, tobacco pouches, cigar and cigarette cases, portfolios, card cases, music rolls, toilet, barber, sewing and similar cases, manufactured wholly or in part of leather, with or without accessories, and photograph frames	N. W. kilo. 1 25
831	Jewel and other cases, not specially mentioned, covered with natural or artificial leather	N. W. kilo. 1 00
832	Leather belts or cables for power transmission and belt lacing	N. W. kilo. 0 25
<i>Note.</i> Belts imported with machines and in the necessary quantity shall be classified therewith. If imported separately they shall be classified under the corresponding items.		
833	Machine, knife and other scalpings, wholly or in part of leather	N. W. kilo. 0 60
834	Leather straps for sharpening razors	0 70
835	Leather palms for sailmakers and others	0 75
836	Balls for baseball, football and tennis	0 50
837	Other manufactures of leather, or in chief value of leather, n.o.p.	N. W. kilo. 0 75
<i>Note.</i> The term "leather," applied to a manufactured article, shall be held to cover all hides and skins of animals, raw, tanned, prepared or not.		
GROUP H.—Feathers, intestines and manufactures thereof.		
838	Feathers, raw, dyed or curled, and fancy feathers, for adorning hats and clothing, and manufactures thereof	N. W. kilo. 10 00
839	Feather dusters	0 50
840	Pans covered with the feathers mentioned in item 838 or with eiderdown, with frames or ribs of ivory, mother-of-pearl, tortoise shell, or of wood lined with these materials or with metals	N. W. kilo. 8 00
841	Pans covered with the feathers mentioned in item 838, with frames or ribs of bone, composition, horn or wood, not lined	N. W. kilo. 4 00
842	Quill toothpicks	1 25
843	Powder puffs of feathers or down	1 50
844	Other feathers and manufactures thereof n.o.p.	0 50
845	Intestines and sinews of animals, manufactured or not, n.o.p.	N. W. kilo. 2 50
846	The same, in ligatures, including also silk and hair ligatures for surgical purposes	N. W. kilo. 1 75

## CLASS K. MUSICAL INSTRUMENTS.

847	Concertinas and accordions of all kinds	Per dozen 2 60
848	Mouth harmonicas of all kinds	Per dozen 0 26
849	Organs not exceeding 500 kilos, in weight	Each 15 00
850	Barrel and portable organs, small, not weighing more than 50 kilos	Each 5 00
<i>Note.</i> Barrel and portable organs weighing more than 50 kilos, shall be classified under item 849.		25 %
851	Parts of organs, imported separately	N. W. kilo. 0 15
852	Organ or piano stool	Each 1 00
853	Concertina and piano	55 00
854	Ordinary grand or baby-grand pianos	70 00
855	Upright and square pianos	40 00
856	Pianolas or automatic piano players	40 00
857	Combination piano and pianolas or automatic pianos	70 00
<i>Note.</i> With the articles classified under items 849 and 857 inclusive, there shall be allowed for each instrument the following accessories free of duty: 1 pair of candlesticks, 1 tuning key, 1 cover, 1 key cover.		
<i>Note.</i> String frames or cases for pianos, even if imported without the other parts necessary to form complete pianos, shall be subject to the duties provided for pianos.		
858	Music boxes of tin plate, wood or other material, operated by crank or spring	ad val. 25 %
859	Metal cylinders, necessary for the automatic production of music	N. W. kilo. 0 50
860	Violins	Each 2 00
861	Valued at not more than \$12 each	1 50
	and in addition ad val.	20 %
862	Base viols	Each 4 00
	and in addition N. W. kilo.	0 10
863	Violoncellos	Each 3 00
	and in addition N. W. kilo.	0 12
<i>Note.</i> Violin and other bows shall be dutiable separately under their respective items.		
864	Guitars, zithers, autoharps, mandolins and banjos, common, of white wood	Each 0 75
	and in addition N. W. kilo.	0 50
865	The same, of iron wood or with alternate pieces of the same and common wood, if the wood be the material of chief value, or inlaid or ornamented with mother-of-pearl, ivory or tortoise shell	Each 1 50
	and in addition N. W. kilo.	1 00

No.	Articles.	Rates of Duty.
866	Harpes	Each 10 00
867	Banjos	Each 2 00
868	All other musical instruments and parts thereof, of which wood is the material of chief value, n.o.p.	N. W. kilo. 0 0
869	The same, inlaid with mother-of-pearl, tortoise shell or ivory	N. W. kilo. 0 0
870	Violin bows, with or without hair	Per dozen 1 2
871	Bows for other musical instruments	2 00
872	Horsehair for bows, in bunches, each sufficient for 1 bow	Per dozen bunches 0 0
873 Strings for musical instruments:		
(a)	Of silk, animal waste, sinews or intestines	N. W. kilo. 2 00
(b)	The same, wound with wire of copper or steel, silver plated or not	N. W. kilo. 2 00
(c)	The same, wound with silver wire	0 0
(d)	Of copper or alloys thereof of any common metal, wound with copper or alloys thereof, silver plated or not	1 00
(e)	Of steel or iron, silver plated or not (except piano wire), not combined with other material	N. W. kilo. 0 0
(f)	Piano wire	0 0
874	Picks of any material	1 00
875	All parts of violins or guitars not specially mentioned	N. W. kilo. 1 00
876	Clarinets, bass and alto clarinets, flutes, piccolos, flageolet flutes, musettes, oboes, bassoons, English horns and other reed instruments of any material except silver	Each 1 00
	and in addition N. W. kilo.	0 0
877	Reeds for any instrument except organs	N. W. kilo. 0 0
878	Corinets, tubas, trombones and euphoniums	Each 1 00
	horns: bugles, trumpets and other brass musical instruments, of any metal, n.o.p., except those of gold and silver	Each 1 00
	and in addition N. W. kilo.	0 0
(a)	The same, silver or gold plated	Each 2 00
(b)	Parts for musical instruments of any metal (except gold and silver) n.o.p.	N. W. kilo. 0 0
(c)	The same, silver or gold plated	Each 2 00
879	Bas drums	Each 1 00
	and in addition N. W. kilo.	0 25
880	Small drums, except toy drums	Each 0 0
	and in addition N. W. kilo.	0 0
881	Tambourines of all kinds, not toy	Each 0 0
882	Jews' harps	Each 0 0
883	Chinese or Japanese bells (gongs), cymbals, chimes and triangles, for bands	N. W. kilo. 0 0
Keys for instruments:		
884	Of any material except ivory, mother-of-pearl or tortoise shell	N. W. kilo. 0 0
885	Of ivory, mother-of-pearl or tortoise shell	1 00
886	Mouthpieces for musical instruments, of wood, metal, bone, composition, glass or other material, except gold or silver	N. W. kilo. 0 0
887	Diaphragms	Per dozen 0 3
888	Metronomes	Each 0 6
<i>Note.</i> All instruments classified under class K, imported in individual cases belonging thereto, shall be subject to duty on the net weight or per unit, not including exterior or immediate packing. Such individual cases shall be dutiable separately under their corresponding items.		
889 Cases for musical instruments:		
(a)	Of cardboard, metal or wood, plain or covered with textiles other than silk, mixed silk or leather	N. W. kilo. 0 15
(b)	Same, covered with leather, silk or mixed silk	0 40
(c)	Of leather, lined or not	0 60

## CLASS L. MACHINERY, APPARATUS AND VEHICLES.

## GROUP I.—Machinery, apparatus and instruments.

890	Steam boilers and engines of all kinds, including locomotives and tenders; traction and portable engines; motors for animal power; road-making machinery; hydraulic, petroleum, gasoline, naphtha and hot or compressed air motors; power and hand cranes, turntables, elevators, power pumps, well and rock-drilling machinery, excavating machinery, rock crushers, concrete mixers, pile drivers, power hammers, derricks, dredges, windlasses, stamp mills and windmills; and parts thereof	ad val. 5 %
<i>Note.</i> Gasoline motors, up to 100 horsepower for boats will be admitted free.		
891	Machinery for extracting oils from oleaginous nuts and seeds, rice-milling and refrigerating machinery, sawmills, planers, edgers and woodworking machinery in general	ad val. 5 %
892	Machinery for the manufacture of cigarettes, chocolate, hats and shoes, and metal-working machinery, n.o.p.	ad val. 5 %
893	Machinery and apparatus for the manufacture of sugar, n.o.p., such as evaporators and boiling pans, vacuum juice pumps and heaters, defecators, clarifiers, vacuum pans, filter presses, massecuite wagons, mixers and centrifugals	ad val. 5 %
894	Printing presses, paper cutters, ruling machines, type, rules, millers, galleys, composing sticks, galleys and other printing apparatus, implements and accessories for printing, lithography and bookbinding	ad val. 5 %
895	Appliances and apparatus, parts and cases thereof and accessories n.o.p. for mathematical, optical, astronomical, surgical, geodetic, scientific and other purposes, including thermometers, barometers, splanometers, lactometers, saccharometers, alcoholometers, similar measuring appliances, baric glasses, reading and magnifying glasses, thread counters, appliances for sight testing, micrometers and their slide glasses, surveyors' chains and metal measuring tapes, theodolites, transits, sextants, quadrants, compasses, sights, ships' logs and the like	ad val. 15 %

No.	Articles.	Rates of Duty.	No.	Articles.	Rates of Duty.
936	Electrical and electro-technical machinery, apparatus and appliances:				
(a)	Dynamos, generators, generating sets, alternators, motors and similar machinery not specified elsewhere, transformers and storage batteries, switchboards and switches, are lamps, telephone and telegraph instruments, fans, blazers, and ammeters, ammeters, voltmeters, wattmeters and similar measuring apparatus, dry and wet batteries, and separate parts for any of the foregoing and articles used exclusively in the installation thereof; insulators and insulating compounds and materials used exclusively for electrical purposes, carbon and incandescent bulbs and tubes, <i>ad val.</i>	10%			
<i>Note.</i> —The importation of telegraph and telephone instruments and apparatus is prohibited except with the special permission of the Government.					
(b)	Cooking and heating apparatus and utensils, flatirons, soldering and curling irons, thermocauteries and cauterizing instruments; surgical, dental and therapeutic appliances, including so-called electric belts, X-ray machines, vibratory apparatus, electroplating outfits, cigar lighters; other instruments, implements, utensils and articles used in connection with, for or by means of the application or production of electro-technical, thermo-electric, galvanic or galvanomagnetic force, and separate parts for any of the foregoing, not specified elsewhere, <i>ad val.</i>	15%			
<i>Sewing machines:</i>					
897	Hand, chain-stitch	Each 0.50			
898	Lock or double stitch	Each 0.80			
899	Fitted with pedals or for pedal action	Each 2.00			
900	The same, with cabinet	Each 2.00			
901	For shoemakers	Each 2.00			
<i>Note.</i> —Sewing machines, knocked down, will be dutiable as follows: On the machinery, half of the rates of duty stated in items 899, 900 and 901, and on the pedestal or support, half of the same rates of duty.					
902	Spare and repair parts for sewing machines, N.W. kilo.	0.25			
903	Dental engines and parts thereof, except tools or instruments, <i>ad val.</i>	15%			
904	Type-writers, dictaphones, mimeographs, hectographs, and other machines and apparatus for writing, duplicating and manufacturing manuscript or printed matter, and separate parts for any of the foregoing, including ribbons, pens, stencil sheets, mimeograph slits, and similar accessories, and stamp pads, <i>ad val.</i>	10%			
905	Adding machines, cinematographs, and other cinematograph apparatus, and separate parts and accessories thereof, including ribbons, n.p.p.	15%			
906	Photographs, graphophones, cinematographs, biographs, and similar machines, including separate parts and records and films, <i>ad val.</i>	15%			
907	Cash registers, and separate parts thereof, <i>ad val.</i>	12%			
908	Automatic slot machines for weighing and other purposes, and separate parts thereof, <i>ad val.</i>	25%			
909	Scales for druggists, jewellers and gold or silver smiths, and parts thereof, N.W. kilo.	0.75			
910	Spring balances, counter scales, and scales n.p.p., and parts thereof, <i>ad val.</i>	0.25			
911	Platform scales, and parts thereof, N.W. kilo.	0.05			
912	Wagon, railroad and tramway scales, each over which railways, tramways and waggons are to pass, <i>ad val.</i>	5%			
913	Steelgirds and frames, <i>ad val.</i>	0.05			
<i>Belows of any material, weighing:</i>					
914	Not more than 5 kilos, each, N.W. kilo.	0.12			
915	More than 5 kilos, each, <i>ad val.</i>	0.06			
916	Ice cream freezers, of any material, N.W. kilo.	0.10			
917	Pulley blocks and sheaves, iron or steel or other metal, n.p.p.	0.05			
<i>(a) Same, wood</i>					
918	Roller scales, <i>ad val.</i>	0.05			
919	Gymnasium apparatus, n.p.p.	0.05			
920	Fire extinguishers, cinematographs and similar apparatus for extinguishing fires, and parts thereof, <i>ad val.</i>	5%			
921	Ice boxes (refrigerators), lined with metal or not, enameled or not, <i>ad val.</i>	0.08			
922	Fruit or meat presses and meat grinders, coffee, spice, papot, and other small mills of cast iron, wrought iron, or wood, and similar machines, <i>ad val.</i>	0.02			
923	Numbing machines, <i>ad val.</i>	1.00			
<i>(a) Same, wood</i>					
924	Copying presses, <i>ad val.</i>	2.00			
925	Lever corkers, <i>ad val.</i>	0.10			
926	Machines (without motors) for the manufacture of paper, <i>ad val.</i>	2.00			
927	Cameras and kodaks of all kinds, complete or not, and all parts of same, and apparatus and articles used in photography, including lenses, tripods, plateholders, etc., n.p.p.	20%			
928	Photographic plates of all kinds, dry or other, N.W. kilo.	0.50			
<i>(a) Photographic films in rolls or separate books</i>					
929	Stereoscopes and magic lanterns (not toys), <i>ad val.</i>	15%			
930	Magnets, horseshoe and other, N.W. kilo.	0.20			
931	Telescopes, field, marine and opera glasses:				
(a)	Mounted in steel, copper, brass, leather, rubber, bone, compositions, or other common material, N.W. kilo.	2.00			
(b)	Mounted in mother-of-pearl, tortoise shell, ivory, or silver, <i>ad val.</i>	6.00			
<i>Note.</i> —When mounted in gold, or set with precious stones, they shall be classified as jewelry.					
932	Machinery and parts, n.p.p. in this tariff, <i>ad val.</i>	5%			

GROUP II. Vehicles.

933	Camions, omnibuses, victorias, cabs, and other carts or carriages, n.p.p., elsewhere, new, used or repaired:				
(a)	Finished, four-wheeled, with or without wheels, <i>ad val.</i>	15%			
(b)	Finished, two-wheeled, with or without wheels, <i>ad val.</i>	10%			
(c)	Unfinished and unpainted, four-wheeled, with or without wheels, <i>ad val.</i>	12%			
(d)	Unfinished and unpainted, two-wheeled, with or without wheels, <i>ad val.</i>	10%			
<i>Note.</i> —By unfinished and unpainted carriages and vehicles shall be understood those without paint, brass, or interior or exterior fittings. Carriage bodies of wood, unfinished and unpainted separately, shall be dutiable at half the rates provided for finished carriages.					
934	Waggons, four-wheeled, for the transportation of merchandise, new, used or repaired, with or without wheels, finished or not, <i>ad val.</i>	12%			
935	Carts, two-wheeled, for the transportation of merchandise, <i>ad val.</i>	8%			
936	Hand or push carts, <i>ad val.</i>	5%			
937	Wheelbarrows of any material, <i>ad val.</i>	5%			
938	Wheels for vehicles, n.p.p., with or without tire of steel, <i>ad val.</i>	5%			
(a)	Same, with rubber tires, <i>ad val.</i>	10%			
939	Automobiles or motor trucks, <i>ad val.</i>	5%			
(a)	Motor trucks for merchandise, <i>ad val.</i>	5%			
940	Armadillos and other flying machines, <i>ad val.</i>	5%			
941	Railroad and street cars of all kinds, and parts thereof, <i>ad val.</i>	5%			
942	Row, sail, and motor boats, lighters, and all other water craft, knocked down or not, whether brought on tugs, scows, or in the holds of other vessels, or towed, or entering the territorial waters of the Republic under their own sail or other power, not exceeding 25 metric tons register, <i>ad val.</i>	5%			
943	Bicycles for men or women, complete, but not including lamps, <i>ad val.</i>	5%			
(a)	The same, for children, <i>ad val.</i>	5%			
(b)	Separate parts and accessories of bicycles and motor cycles, n.p.p., <i>ad val.</i>	5%			
944	Motorcycles, <i>ad val.</i>	5%			
945	Velocipedes, <i>ad val.</i>	5%			
946	Baby carriages, <i>ad val.</i>	5%			

CLASS M. ALIMENTARY SUBSTANCES.

GROUP I. Meat, and fish.

947	Poultry, dressed, fresh or refrigerated, N.W. kilo.	0.02			
948	Fresh or refrigerated beef, mutton, and pork, <i>ad val.</i>	0.01			
949	Game, fresh or refrigerated, <i>ad val.</i>	0.02			
950	Fish and shellfish, refrigerated:				
(a)	Fish, <i>ad val.</i>	0.01			
(b)	Shellfish, <i>ad val.</i>	0.05			
951	Meat, smoked or salted, <i>ad val.</i>	0.05			
952	Meat packed in brine, <i>ad val.</i>	0.05			
953	Meat packed in brine, <i>ad val.</i>	0.05			
954	Sausages of all kinds, <i>ad val.</i>	0.12			
955	Hams and bacon, smoked, <i>ad val.</i>	0.12			
956	Lard of pork and other lard of animal origin, however packed, <i>ad val.</i>	0.08			
957	Substances for, or imitations of, lard, including vegetable lard, such as cottonseed, and compounds of lard, however packed, <i>ad val.</i>	0.12			
958	Fish and shellfish, dried, salted, or smoked, <i>ad val.</i>	0.06			
959	The same, packed in brine, <i>ad val.</i>	0.06			
<i>Note.</i> —No canned, bottled, or preserved food, of kind or in quantity, shall be dutiable under paragraphs 947-959, but exclusive, as these paragraphs refer to food in bulk.					
<i>GROUP II. Grain, dried fruit and vegetable products.</i>					
960	Bran of any cereal, <i>ad val.</i>	5%			
961	Rice, hulled or not, <i>ad val.</i>	5%			
962	Rice flour, <i>ad val.</i>	5%			
963	Wheat in the grain, <i>ad val.</i>	5%			
964	Whole flour, <i>ad val.</i>	5%			
965	Rye and buckwheat in the grain, <i>ad val.</i>	5%			
966	Barley of rye, of buckwheat, and of guava, <i>ad val.</i>	5%			
967	Flour in the grain, <i>ad val.</i>	5%			
968	Barley, crushed, for feeding animals, <i>ad val.</i>	5%			
969	Malt of any kind, <i>ad val.</i>	5%			
970	Parried, barbed, <i>ad val.</i>	5%			
971	Corn, or maize of any kind, in the grain or in the pods, <i>ad val.</i>	10%			
972	Corn, flour or meal, <i>ad val.</i>	5%			
973	Guinea corn, <i>ad val.</i>	5%			
974	Cracked corn for feeding animals, <i>ad val.</i>	5%			
975	Oats in the grain, <i>ad val.</i>	5%			
976	Oats, crushed, for feeding animals, <i>ad val.</i>	5%			
977	Millet and other grains, n.p.p., <i>ad val.</i>	5%			
978	Millet flour, <i>ad val.</i>	5%			

## CLASS M. ALIMENTARY SUBSTANCES—continued.

Nos.	Articles.	Rates of Duty.
979	...any seed .....	N.W. kilo. 0 01
980	...maize or wheaten grain, soup pastes .....	" 0 05
981	Prepared cereal foods, n.o.p. ....	" 0 05
982	Arrowroot, sago, and tapioca, ground or not .....	" 0 05
983	Bread, biscuits, and crackers, made of cereal or pulse flour, sweetened, or unsweetened .....	N.W. kilo. 0 08
984	Hardtack, sea biscuit, and dog biscuit .....	" 0 05
985	Yeast, compressed, in cakes or soup pastes .....	" 0 04
986	...any starch and potato flours .....	" 0 05
987	Raisins, dates, figs, prunes, and similar preserved fruits .....	" 0 10
988	Fruits and berries, dried, or desiccated, n.o.p. ....	" 0 06
989	...in bulk .....	" 0 05
990	Beans, dried, .....	N.W. 100 kilos. 0 50
991	Dried peas, chick peas, and other leguminous grains .....	" 2 50
992	Potatoes, beets, and turnips, and other tubers, n.o.p. ....	" 2 50
993	...dried or desiccated .....	G.W. 100 kilos. 2 50
994	Onions .....	" 1 50
995	...in bulk .....	" 0 50
996	Vegetables, dried and desiccated, n.o.p. ....	" 2 00
997	Sugar, refined or not, and glucose .....	N.W. kilo. 0 02
998	Cacao beans .....	" 0 10
999	In powder, paste, lumps, or tablets, unsweetened or sweetened (other than candy or confectionery) .....	N.W. kilo. 0 20
1000	Prepared with milk or with milk and sugar, in paste for diluting .....	" 0 15
1001	Cocoa butter .....	N.W. kilo. 0 28
1002	Green .....	" 0 02
1003	Roasted, ground or not .....	" 0 05
1004	Coffee substitutes, of cereals or other substances, ground or not .....	N.W. kilo. 0 06
1005	Coffee essence or extract .....	" 0 10
1006	Coffee and milk, or coffee, milk and sugar, in paste for diluting .....	" 0 10
1007	Chocolate in any form .....	N.W. kilo. 0 16
1008	Tea .....	" 0 08
1009	...in bulk, shredded or desiccated .....	" 0 10

## GROUP III.—Spices.

1010	Cinnamon (cassia bark), not ground .....	N.W. kilo. 0 20
1011	(a) The same, ground .....	" 0 21
1012	Cloves, allspice and mace, not ground .....	" 0 12
1013	(a) The same, ground .....	" 0 18
1014	Nutmegs, husked or not .....	" 0 20
1015	(a) The same, ground .....	" 0 21
1016	Pepper, white or black, whole .....	" 0 16
1017	(a) The same, ground .....	" 0 12
1018	Cayenne and pod peppers, whole .....	" 0 12
1019	(a) The same, ground .....	" 0 18
1020	Mustard and horse radish, not ground .....	" 0 12
1021	(a) The same, ground .....	" 0 14
1022	(a) The same, in paste .....	" 0 16
1023	Saffron .....	" 4 00
1024	Vanilla beans, .....	" 2 50
1025	Spices, seeds, or leaves, used for food or seasoning, n.o.p., whole .....	N.W. kilo. 0 12
1026	(a) The same, ground .....	" 0 18

## GROUP IV.—Beverages.

1027	Alcohol, or spirit of wine, in any container .....	Per litre 1 60
1028	Alcohol, methyl or denatured .....	" 0 20
1029	Brandy (cognac) .....	" 1 20
1030	From grain, cherry, blackberry, and ginger brandy, and aquadentes, in any container .....	Per litre 1 50
1031	Whisky .....	" 1 50
1032	In bottles .....	" 1 50
1033	In kegs or barrels .....	" 1 00
1034	Liqueurs, cordials, cocktails, and any mixed spirituous liquors, n.o.p., and bitters .....	Per litre 1 35
1035	...in bulk .....	" 1 50
1036	Other sparkling wine, in any container .....	" 1 00
1037	Common red and white wine, in any container .....	" 0 20
1038	Other dry wine, with an alcoholic content not exceeding 14° in any container .....	Per litre 0 40
1039	Wines, still, and those n.o.p., and vermouth, in any container .....	Per litre 0 20
1040	Note.—When the volume of alcohol in the wines provided for in item 1039 exceeds 24°, they shall be classified under item 1022.	
1041	Beer, malt extract, and similar beverages:—	
1042	In bottles containing $\frac{1}{2}$ litre or less each .....	Per dozen 0 60
1043	(a) The same, in bottles containing less than $\frac{1}{2}$ litre each .....	Per dozen 0 50
1044	In bottles containing more than $\frac{1}{2}$ litre and not more than 1 litre each .....	Per dozen 1 20
1045	In other containers .....	" 0 10
1046	Sweetened or flavoured waters, cider, kola, orange, lemon, ginger ale, root beer and other non-alcoholic beverages, n.o.p. ....	Per litre 0 06
1047	Mineral waters, natural or artificial, and aerated waters .....	" 0 06
1048	Fruit juice, pure or with sufficient sugar to preserve it, without alcohol or containing not more than 4% of alcohol .....	Per litre 0 15

## GROUP V.—Miscellaneous articles.

1049	Vegetables, bulbs, tubers, nuts and fruits of all kinds, not specially mentioned, pickled in any form, in containers of wood or of other materials, except glass, earthenware or tin plate .....	G.W. 100 kilos. 4 50
1050	The same, in containers of glass, earthenware or tin plate .....	N.W. kilo. 0 08

Nos.	Articles.	Rates of Duty.
1051	Olives:—	
1052	In wooden containers .....	G.W. 100 kilos. 4 50
1053	In containers of glass, tin or earthenware .....	N.W. kilo. 0 08
1054	Stuffed, in any container .....	" 0 10
1055	Fruits, preserved in their own juice, in syrup, or in water, in any container .....	N.W. kilo. 0 06
1056	Marmalade, sauce and fruit pulp, in any container .....	" 0 10
1057	Crushed fruit and fruit pulp, for flavouring ices and the like .....	N.W. kilos 9 10
1058	Fruits, preserved in brandy, cordials or spirits of any kind, such as brandied peaches, maraschino cherries and the like, in any container .....	N.W. kilo. 0 10
1059	Cakes and puddings of any kind, ginger bread and the like .....	N.W. kilo. 0 12
1060	Flavouring extracts (other than medicinal or fluid or solid extracts for perfumery), commonly used for cooking and baking, not containing over 14% of alcohol .....	N.W. kilo. 0 40
1061	Note.—When containing over 14% by volume of alcohol they shall be assimilated to "essences of liquors" and classified under item 367 (b).	
1062	Sauces, condiments and similar preparations for table use, such as caper sauce, pepper sauce, tabasco sauce, Worcestershire sauce, salad dressing, chutney, tomato sauce, mushroom sauce and the like .....	N.W. kilo. 0 16
1063	Almonds, hazel nuts, chestnuts, peanuts and nuts of any other kind:—	
1064	Unshelled .....	N.W. kilo. 0 08
1065	Shelled .....	" 0 12
1066	Roasted or salted .....	" 0 14
1067	Dried fruits, berries, nuts or other products, candied .....	" 0 25
1068	Confectionery and sweetenings of all kinds, not specially mentioned .....	N.W. kilo. 0 20
1069	Eggs, salted or preserved .....	" 0 04
1070	Fine cheese, or any cheese packed in earthenware or glass, such as Roquefort, Camembert, Brie, Limburger, Imperial and the like .....	N.W. kilo. 0 20
1071	Common cheese .....	" 0 12
1072	Butter .....	" 0 10
1073	Oil, lard, or any other solid or semi-solid fat, in any container .....	N.W. kilo. 0 14
1074	Preparations thereof, including Irish stew, corned beef, and the like .....	" 0 12
1075	Internal parts of animals, including tongue, liver and tripe; rabbits; poultry; ham and bacon; ordinary preparations thereof, canned or bottled; sausages n.o.p., in general .....	N.W. kilo. 0 14
1076	Canned or bottled game: paté de foie gras; devilled ham, meat or game; maccaroni, meat pastes, jellied lambs' heads and sheep's tongues; tonguelets, foie gras, brains and similar products included under delicatessen; preparations thereof n.o.p. ....	N.W. kilo. 0 20
1077	Canned or bottled soups and broths: clam chowder .....	" 0 07
1078	Meat extracts in any form, meat juice and soup tablets; condensed or concentrated soup preparations, dry or in paste .....	N.W. kilo. 0 30
1079	Salmon, simply prepared and preserved, canned .....	" 0 05
1080	Cod, herring, haddock, mackerel, tunny, with or without sauce or oil, and salmon in sauce or oil; in glass, tin or earthenware .....	N.W. kilo. 0 10
1081	Sardines in glass, tin or earthenware, with or without oil .....	" 0 11
1082	Anchovies and anchovy paste, in any container .....	" 0 35
1083	Fish pastes, caviare and fish roe, in any container .....	" 0 10
1084	Oysters and clams, canned .....	" 0 10
1085	Other preserved fish, shellfish and sea food, in glass, tin or earthenware .....	N.W. kilo. 0 15
1086	Evaporated milk or cream, or any preserved, concentrated milk .....	N.W. kilo. 0 06
1087	Malted milk, infantile food and similar preparations .....	" 0 06
1088	Truffles and mushrooms other than in any kind in any container .....	N.W. kilo. 0 35
1089	Baking powder and yeast in any form .....	" 0 05
1090	Vinegar, in bottles .....	Per litre 0 02
1091	(a) The same, in wood .....	" 0 02
1092	Preserved vegetables of all kinds other than pickled, n.o.p., such as tomatoes, corn, peas, pumpkins, cauliflowers, and in general, all preserved vegetables, in any container .....	N.W. kilo. 0 68

## GROUP VI.—Foodstuffs.

1093	Hay and forage, n.o.p. ....	G.W. 100 kilos. 0 25
1094	Concentrated meal .....	" 0 50

## CLASS N.—Miscellaneous.

1095	Rubber, crude and waste, scrap or refuse rubber, N.W. kilo. ....	0 10
1096	(a) Rubber or gutta-percha in sheets or in blocks, or mixed or combined with other materials, for machine packing .....	N.W. kilo. 0 12
1097	(b) Machine packing, not in sheets, of rubber, pure or combined with any material, including piston packing, valve packing, etc., and rings, discs, sockets and washers .....	N.W. kilo. 0 10
1098	(c) Transmission belts of rubber combined with any material .....	N.W. kilo. 0 25
1099	(d) Hose of rubber combined with other material .....	" 0 05
1100	Note.—The weight of hose fittings shall be included if attached.	
1101	Tubing of rubber or gutta-percha, combined or not with other material, with or without accessories, and in sheets .....	N.W. kilo. 0 45

## TARIFF.

Nos.	Articles.	Rates of Duty.	Nos.	Articles.	Rates of Duty.
		Dol. c.			Dol. c.
	(a) Rubber tyres, combined or not with other material, and inner tubes, for wheels of carriages, automobiles, bicycles and the like . . . . . N.W. kilo.	0 60		Hats of straw or any of the materials mentioned in item 78, including crowns, brims or shapes of the same:	
	(b) Rubber hat forms . . . . .	0 45	1092	Not trimmed:	
	(c) Floor covering, or door or floor mats of rubber, combined or not with other material . . . . . N.W. kilo.	0 18		(a) For men . . . . . Per dozen	2 00
	(d) Boots and shoes of rubber, combined or not with other material . . . . . N.W. kilo.	0 50		(b) For women . . . . .	2 00
	(e) Water bottles or cays, fountain syringes, ice and animal bags of soft rubber . . . . . N.W. kilo.	0 70		(c) For children . . . . .	1 20
	(f) Nipples, nursing-bottle dummies, teething rings and similar articles of soft rubber . . . . . N.W. kilo.	0 70	1093	Trimmed:	
	(g) Rubber types and stamps . . . . .	0 60		(a) For men . . . . .	3 00
	(h) Rubber erasers . . . . .	0 70		(b) For women . . . . .	6 00
	(i) All articles and manufactures of soft rubber, not elsewhere mentioned . . . . . N.W. kilo.	0 70		(c) For children . . . . .	1 80
1083	Dental rubber, combined or not with colour, netai powder or other substances . . . . . N.W. kilo.	1 75	1094	Top hats of any kind.	18 00
	(a) Rulers or measures, of hard rubber, combined or not with soft rubber or other material . . . . . N.W. kilo.	1 20		Hats of other materials, including crowns, brims or shapes of the same:	
	(b) Hard rubber penholders . . . . .	1 40	1095	Not trimmed:	
	(c) Fountain pens of hard rubber, with or without gold nibs, and with ornaments or parts of mother-of-pearl, gold, silver or other metal . . . . . Per dozen	8 40		(a) For men . . . . . Per dozen	2 00
	(d) The same, with gold nibs and without ornaments of any kind . . . . . Per dozen	4 20		(b) For women . . . . .	2 00
	(e) The same, with other nibs and without ornaments; also styles of hard rubber . . . . . Per dozen	1 20		(c) For children . . . . .	1 20
	(f) Trays for photographic developing and other purposes, of hard rubber or imitations thereof . . . . . N.W. kilo.	0 50	1096	Trimmed:	
	(g) Syringes and syringe tips of hard rubber . . . . .	1 75		(a) For men . . . . .	4 00
	(h) Cigar or cigarette holders, or mouthpieces for pipes, of hard rubber . . . . .	2 00		(b) For women . . . . .	6 00
	(i) Combs, side combs, back combs, hairpins and hair ornaments of hard rubber . . . . . N.W. kilo.	1 40		(c) For children . . . . .	2 40
	(j) All articles of hard rubber not specially mentioned . . . . . N.W. kilo.	1 75		Note.—The addition of gold bands, linings, ribbons, buckles, articles, laces, feathers, flowers and the like, to any extent, however slight, shall constitute trimming for the application of items 1092-1096 inclusive.	
1084	Amber, jet, coral, ivory, meerschaum, tortoise shell, mother-of-pearl and other shells:			Note.—None of the articles classified under items 1092-1096 inclusive shall be subject to a lower rate of duty than 40% ad val.	
	(a) Any of the foregoing in their natural state, not improved in condition beyond cleaning, scouring or polishing . . . . . N.W. kilo.	0 50	1097	Caps of all kinds not specially mentioned elsewhere:	
	(b) Buttons of any kind, including cuff, collar and stud buttons . . . . . N.W. kilo.	2 00		(a) For adults, of natural or artificial silk, or mixtures of these with other materials, or of leather. Per dozen	3 00
	(c) Pipes, cigar or cigarette holders and mouthpieces . . . . . N.W. kilo.	6 00		(b) The same, for children . . . . .	1 80
	(d) Balls for billiards, pool or similar games, . . . . .	6 00	1098	The same, of any other material:	
	(e) Spectacle or eyeglass frames, fitted with lenses not of glass . . . . . Per dozen	1 75		(a) For adults . . . . .	1 50
	(f) Dice, counters, chessmen and checkers, and any games or toys . . . . . N.W. kilo.	3 00		(b) For children . . . . .	0 90
	(g) Combs, side combs, back combs, hairpins and hair ornaments . . . . . N.W. kilo.	1 50		Note.—None of the articles classified under items 1097 and 1098 shall be subject to a lower rate of duty than 40% ad val.	
	(h) Any article n.o.p. . . . .	1 00	1099	Paper and felt wads of all kinds for fireworks . . . . . N.W. kilo.	3 00
1085	Horn, bone, hoof, whalebone, vegetable ivory, composition and celluloid; also compositions imitating the materials described in item 1084:		1100	Tarred, oiled or prepared fabrics or felt for roofing or sheathing . . . . . G.W. 100 kilos.	1 50
	(a) Any of the foregoing in their natural state, not improved in condition beyond cleaning, scouring or polishing . . . . . N.W. kilo.	0 15	1101	Artificial flowers, fruits, seeds, leaves, stems, pistils, or parts n.o.p., made up into wreaths or not . . . . . N.W. kilo.	1 00
	(b) Buttons of any kind, including cuff, collar and stud buttons . . . . . N.W. kilo.	0 40	1102	Manicures of all kinds . . . . .	0 18
	(c) Pipes, cigar or cigarette holders and mouthpieces . . . . . N.W. kilo.	2 50	1103	Tobacco:	
	(d) Balls for billiards, pool or similar games, . . . . .	2 00		(a) In the leaf . . . . .	0 85
	(e) Dice, counters, chessmen and checkers, and any games or toys . . . . . N.W. kilo.	1 25		(b) Cigars and cigarettes . . . . . and in addition ad val.	0 50
	(f) Combs, side combs, back combs, hairpins and hair ornaments . . . . . N.W. kilo.	1 00		(c) Chewing tobacco . . . . .	0 25
	(g) Collars for men, women and children . . . . . Per dozen	0 20		(d) Other forms not specially mentioned . . . . .	1 00
	(h) Cuffs for men, women and children . . . . . N.W. kilo.	1 25		Note.—Leaf tobacco can be imported through the custom houses of the Pacific and of El Castillo only with the permission of the Government.	
	(i) Any article n.o.p. . . . .	1 25	1104	Games, toys and dolls, except those of gold and silver, gold and silver plated, or of the materials mentioned in items 1084 and 1085 of Class N, or n.o.p. . . . . N.W. kilo.	0 16
1086	Buttons of any kind, including cuff, collar, stud buttons, picture and device buttons, n.o.p., except those of gold or silver, or gold or silver plated . . . . . N.W. kilo.	1 00	1105	Powder puffs, n.o.p. . . . . G.W. kilo.	1 25
1087	Human hair, manufactured or not . . . . .	6 50	1106	Leeches . . . . .	0 75
1088	Sponges:		1107	Oil painting, hand-painted designs or sketches in oil, crayon, water colour, pastel, and pen and ink drawings, n.o.p. . . . .	1 00
	(a) Fine, the cells when dry not exceeding 5 millimetres in average diameter . . . . . N.W. kilo.	4 00		Note.—Frames shall be dutiable separately under the corresponding items.	
	(b) Common, the cells when dry exceeding 5 millimetres in average diameter . . . . . N.W. kilo.	2 00	1108	All sorts of articles and merchandise not elsewhere enumerated or provided for, except raw materials . . . . . ad val.	40 %
1089	Whip:		1109	Raw materials not elsewhere enumerated or provided for:	12 %
	(a) With stocks of wood or other vegetable material, covered with cord, net or woven or plaited materials, or plain . . . . . Per dozen	0 90		Note.—Raw materials are those natural products which have not been advanced in value or condition by any process of manufacture.	
	(b) Same, covered with leather, skin or other material, not mentioned in the preceding paragraph Per doz.	1 44	1110	Cost of repairs upon articles of easy identification exported from Nicaragua and reimported thereon . . . . . ad val.	25 %
	(c) With stocks of horn, whalebone, bivalve or other material, covered with cord, net, woven or plaited materials, or plain . . . . . Per dozen	1 92		Note.—Provided that such articles, exclusive of the repairs thereon, shall be free of duty when reimported, if they shall have been registered at the custom house when exported.	
	(d) Same, covered with leather, skin or other material, not mentioned in the preceding paragraph . . . . . Per dozen	2 88		CLASS O.—ARTICLES FREE OF DUTY.	
	(e) Drivers' whips . . . . .	1 80		The following articles shall be free of duty upon importation into Nicaragua:	
	Note.—Riding whips, in general, shall follow the classification of item 1089, with a reduction of 50 % of the rates provided therein.		1111	Articles imported by the Government for the national public service.	
Unbrella and parasols:			1112	Cool charcoal, coke and firewood . . . . .	
1090	Of natural or artificial silk, pure or mixed with other materials . . . . . Per dozen	6 00	1113	Live plants of every kind, fresh vegetables, fruits and berries n.o.p.	
1091	Of any other material, except paper . . . . .	2 40	1114	Vegetable garden seeds . . . . .	
	Note.—None of the articles classified under items 1090 and 1091 shall be subject to a lower rate of duty than 20% ad val.		1115	Fertilizers, natural . . . . .	
			1116	Live animals or birds of all kinds, n.o.p.	
			1117	Fresh eggs . . . . .	
			1118	Fresh milk . . . . .	
			1119	Fresh fish . . . . .	
			1120	Machinery used exclusively for agriculture, n.o.p., such as ploughs, plough shares, harrows, rakes, cultivators, gins, planters, seeders, shovels, winnowers, harvesting and threshing machinery; and machines and axes for agricultural use . . . . .	
			1121	Books, pamphlets, printed matter, magazines, reviews and newspapers n.o.p.	
			1122	Calendars, lithographs and posters, for advertising, having no commercial value and intended for free public distribution.	
			1123	Printed music, with or without words . . . . .	
			1124	Hydrographic and topographical charts . . . . .	
			1125	Bars of gold, silver, iron, copper, lead, tin and zinc . . . . .	
			1126	Gold, silver, platinum and alloys thereof, crude or in bars, straps, dust, or in broken-up articles suitable only to be remelted.	
			1127	Legal currency, national or foreign, of gold, silver, nickel, copper or paper . . . . .	
			1128	Numismatic and similar collections of coins or medals . . . . .	
			1129	Used and unused postage stamps of all nations . . . . .	
			1130	Ice . . . . .	

## CLASS C.—ARTICLES FREE OF DUTY.—continued.

- 1161 Synthetic bark substitute and substitute of quinine alkaloids and salts of quinine in whatever form.
- 1162 Vaccines and serums.
- 1163 Medals, badges, cups and other small articles, actually bestowed as trophies or prizes or honorary distinctions.
- 1164 Boats or vessels exceeding 25 tons net register.
- 1165 Portable theatres, organs, equipment, panoramas, wax figures and other similar objects for public entertainment imported temporarily in accordance with prescribed regulations.
- 1166 Baggage:—  
(a) Clothing and toilet articles that have been in personal use by a passenger or family, citizens or inhabitants of the Republic, in quantities proportionate to their profession and rank, and that are their personal property, including new articles valued at the place of examination at \$1.00 or less, provided that the new articles are their personal property and for their personal use, and not for barter or for sale.
- (b) Bed and table linen, portable tools and instruments, jewellery and table service, brought by citizens or inhabitants of the Republic in their baggage, which are their personal property (not for barter or for sale), used by such persons in the Republic and exported therefrom, under prescribed regulations.
- (c) Wearing apparel, toilet objects and articles for personal use, bed and table linen, portable tools and instruments, theatrical costumes, jewellery and table service, bearing evident signs of having been used brought by tourists or travellers (not citizens or inhabitants of the Republic of Nicaragua), in their baggage, in quantities proportionate to their class, profession or rank, which are their personal property and not for barter or for sale.

*Note.* The privilege of free entry of effects to which this paragraph refers does not include foodstuffs, provisions, liquors, cigars, cigarettes, drugs, medicinal preparations or perfumery, exceeding in value \$1 for each item.

- 1167 Personal effects, professional instruments, implements and tools of trade or occupation, used household furniture, household effects of persons coming to settle in the Republic, including pictures, paintings and family portraits, pianos and other musical instruments, china ware and kitchen utensils, in quantities and of the class suitable to the position of the persons bringing the same, and intended for their own use and benefit and not for barter or for sale.

*Note.* In order that the articles referred to in the preceding paragraph shall be entitled to the privilege of free entry, the Importers must prove that the effects have been used by them for more than six months, provided that the same be imported by them upon arrival in the Republic or subsequently within a reasonable period in the judgment of the Collector of Customs, and provided that the importers thereof have immigrated with the intention of definitely settling in the country, and provided, further, that this privilege has not previously been granted them. Machinery, merchandise and articles used in manufacture shall not be classified under this item.

- 1168 Articles imported by or shipped to diplomatic officers or consular agents and diplomatic or consular officials of Nicaragua when returning to the country, in accordance with the Decree of October 25, 1912.

- 1169 Samples of such character, in such quantity and of such value, as to constitute as to render them insensible of, or of no appreciable commercial value.

- 1170 Commercial samples the value of any single importation of which does not exceed \$5.00, upon the filing of a bond to an amount equal to four times the assessed duties thereon, with suitable satisfactory to the collector of Customs, subject to the exportation of said samples within six months from the date of their importation, or in default thereof to the payment of the corresponding duties thereon. The period of six months may be extended for three months in the discretion of the Collector of Customs.

- 1171 Foreign articles intended for public exhibitions held in the Republic. These articles shall be subject to the regulations prescribed by the Executive Power in each instance.

- 1172 Specimens and collections of numismatics, ethnology, zoology and zoology for public museums, public schools, academies and scientific and artistic societies, upon due proof of their destination.

- 1173 Photographs, paintings, crayons and other pictorial representations of actual persons, either living or deceased.

- 1174 Nicaraguan fruits and other products shipped abroad which are re-imported, owing to their not having been sold at the place of destination, shall be exempt from the payment of duty. Provided always, that when reimported they are enclosed in the same packages and bear the same marks as when exported; and that they are accompanied by certificate of the Nicaraguan consular officer, or if there be none, of the chief customs authority at the port of re-shipment, stating that the fruits and products are re-shipped to the Republic for the reasons stated above.

- 1175 Articles shipped from the Republic to foreign exhibitions.

- 1176 Repair parts for vessels documented in the Republic of Nicaragua or regularly plying in Nicaraguan waters, made in foreign countries, upon proof satisfactory to the Collector of Customs that adequate facilities for such repairs are not afforded in the Republic of Nicaragua.

- 1177 Images, ornaments and other religious objects, destined for worship upon declaration of the Prelate.

## CLASS P.—ARTICLES PROHIBITED.

- 1178 The importation of the following articles is prohibited, and all such articles shall be seized and destroyed if importation is attempted:—  
(a) Apparatus for making or printing counterfeit money, including dies and plates; also counterfeit coins and paper money.  
(b) Books, pamphlets or other printed or written matter, paintings or illustrations, figures or other objects of an obscene or indecent character, or subversive of public order.  
(c) Roulette wheels, gambling outfits, apparatus and devices.  
(d) Impure, filthy and munitions, when not imported for or by the Government.

## NICARAGUA AND GREAT BRITAIN.

A commercial convention between Great Britain and Nicaragua was signed at Managua on the 28th July, 1905, and ratified at London on the 24th August, 1906.

By this treaty mutual most-favoured-nation treatment as regards import and export duties, and as regards all prohibitions and restriction on importation and exportation, is provided for; exception being made, however, in the case of certain advantages accorded by Nicaragua to the Central American Republics only.

As regards trade and navigation generally, national treatment is accorded, except in the case of coasting trade. National and most-favoured-nation treatment is reciprocally accorded in all that relates to exemption from transit duties, warehousing, bounties, facilities, and drawbacks.

Art. II. of the treaty provides that the free port privileges at the Port of San Juan del Norte are to be abolished, but the port is to remain open to trade on the same footing as the other ports of the Republic. By a protocol annexed to the treaty, the Nicaraguan Government agrees to give Customs-house bonds to the merchants at the port in question for a sum equal to the duties on their goods, paid in commercial tax, during the last 10 years. These bonds will be accepted in payment of Customs duties.

In accordance with the most-favoured-nation clause of this treaty, the reduction of 25% of the Customs duties conceded by Nicaragua in respect of a number of articles of French production, under the French-Nicaraguan Convention of 1903, will be extended to similar articles of British production. The following are the articles in question:—

Dry wines of 14° and under; champagne; mineral waters, carbonate, hydrosulphate, bromide, hydrochlorate, sulphate, or valerate of quinine; medicinal wines and other wines composed of quinine; olive oil for the table; mustard, ground or prepared; powders of all kinds for condiments; preserved truffles; sauces of all kinds; olives; capers, pickles; preserved fruits; vegetables, and tubers, not specified; dried fruits; fruits preserved in liquors or in their own juice or in syrup; crystallized fruits; skins and leathers—sheep, morocco, chamois, varnished and waxed calf, goat and other skins not enumerated; leather gloves; pigskins and imitation thereof; shoemakers' thread; stuffs for slippers; ribbons for shoes; shoe laces; boot and shoe elastics of wool or cotton; woollen or cotton sewing for slippers; shoemakers' knives; eyelets and lugs for boots and shoes; ornaments of gear; laces of all kinds; boot buttons; bath brushes, solid or liquid; nails and rivets; woollen cushioners and cloths; satins and other tissues of pure wool for men's clothing, with or without silk threads or stripes; surgical instruments; office requisites not enumerated; silk or woollen alpaca for clothing; carpets of vegetable fibres.

The treaty came into effect ten days after the exchange of ratifications (i.e., on the 3rd September), and is to remain in force for a period of ten years, and thereafter until one year after denunciation by either contracting party.

## NICARAGUA AND FRANCE.

Convention ratified on 3rd September, 1903, in force until a year after denunciation by either contracting party. In return for certain privileges accorded to goods of Nicaraguan origin, Nicaragua has agreed to admit certain articles from France, Algeria, the French colonies and possessions, and the Protectorates of Indo-China and Tunis at a reduction of 25% of the Customs duty on imports from Nicaragua.

These articles are enumerated in a list annexed to the Convention, and include dry wines of 14° and under; champagne; certain preparations of quinine; mineral waters; olive (table) oil; various condiments; dried and preserved fruits and vegetables; certain skins; certain woollen tissues, &c. Raw materials for soap works and printed books and newspapers are declared free of duty.

## REPUBLIC OF HONDURAS

### ALPHABETICAL INDEX TO TARIFF

	No.		No.		No.		No.
Alcazaca	33	Amantinos	92	Asplintum	830	Barrels	193
Alcorninos	31	Ammonio	93	Aves	839	Barrils	191, 192
Acidos	25-34	Ammonium	1089	Axles	609	Basils	185
Alces	124	Anchor	95	Bacon	1545	Baskets	440, 441
Alcornetes	51	Andine	100	Bags, boot	250	Baths	185, 1525, 1526
Alcove	839	Ammonia	102-104	„ coffee	1367	Batiste	202, 203, 1113
Alabaster	56	Amor	106	„ game	313	Bay rum	298
Alce	56	Amor	105	„ jacks	108	Beds	4, 547-549
Alcornes	58	Anisette	107	„ money	252	Beans	735, 746
Alcornel	60	Anticarsacas	113	Baize	217	Beltspreals	467-469
Alcornetes	60	Apparatus, sanitary	473	Balconies	170	Beltsleats	343-347
Alcornetes	78	Aprons	581, 582, 988	Balls, playing	1190	Beer	438, 439
Alcornetes	79	Arconetes	126	Balls, tennis	186	Bellows	752, 1452
Alcornes	82	Articles for domestic purposes	1224, 1225	Bar-luges	1539	Bells	364, 568
Alcornes	87	Ashes	422, 423	Barley	173, 181, 909, 1536, 1537	Belt	502
Alcornes	88	Asparagus	445	Barometer	414	Belts	448-451, 696-698
Alcornes	91				190	Bolls	133

	Nos.		Nos.		Nos.
Bicycles ..	212	Chemot cotton ..	705	Essences ..	634
Billiards tables and accessories ..	213, 228, 229	Chick peas ..	737	Essentials ..	679
Binnacles ..	216	Chignons ..	1067	Etageres ..	94
Biscuits ..	217, 768, 769	Chimneys, iron ..	568	Ewers ..	38-41
Bits ..	279-282	Chimneys, lamp ..	264	Explosives ..	680
Bitter drops ..	90	China-ware ..	938	Extracts ..	691-693
Blackening ..	210	Chisels ..	112	Eyes ..	1112
Blankets ..	741, 742, 998, 999	Choker ..	569	Eye-glasses ..	1066
Blinds, venetian ..	219-222	Cigar-holders ..	235-238	Erelets ..	1111
Blonde ..	223-226	Citizens ..	452	Fans ..	969
Blouses ..	156	Clay ..	122	Feathers ..	3-8
Blue, laundry ..	211	Cloaks ..	13-15, 387	Fecula ..	1299
Boat hooks ..	332	Clocks ..	1194, 1320, 1324	Felt ..	703
Boilers ..	437	Cloth ..	956, 957	Fertilizers ..	713
Boils ..	436	Clothing ..	1012-1025	Fibre ..	9
Bone ..	860	Coal ..	394	Fichus ..	741, 1143, 1144
Books ..	938-940	Cocks (for cusks) ..	269, 970	Field glasses ..	112
Boot-jacks ..	1365	Cocoa ..	3206	Figures ..	714, 716
Boots ..	254, 255, 259, 1650	Coffish ..	169, 161	Figures, metal ..	917
Bottles ..	256	Coffee ..	321	Filters ..	749
Bottle feeding ..	171-174	Coffee-pots ..	322	Fireworks ..	462
Buckets ..	335-337	Coffins ..	1292	Fish ..	123-125, 126-128
Buckles ..	628	Collars ..	476, 477, 543-546	Fish-hooks ..	114
Buckram ..	607	Colophony ..	1213	Fittings (furniture) ..	843
Buildings ..	166	Colors ..	1229-1233, 1531	Flange ..	182 to 184
Bullets ..	918	Combs ..	1183, 1888	Flannel ..	738, 739
Bunting ..	263, 1350	Compasses ..	11, 392, 470	Flasks ..	743
Buoys ..	304, 305	Copes ..	388	Flax ..	552
Burgers ..	1037	Copper ..	457-459	Flouncings ..	1641-1644
Butter ..	1001, 1005	Cord-bags ..	523	Flour ..	534
Buttons ..	201-268	Cordovan ..	491	Flowers ..	728
Button hooks ..	10	Corru ..	15620	Flower vases ..	726, 727
Breccets ..	897-903, 1287	Cornets ..	495	Flutes ..	720
Braces ..	1354, 1355	Corsets ..	496	Foils ..	729
Brails ..	1457-1459	Corsets, iron ..	503	Foot-wipers ..	750
Brakes ..	1554-1558	Corset ribb ..	1589	Forges ..	737
Bran ..	743, 744	Cork ..	487, 1635	Folding pieces ..	1504-1508
Brass ..	35, 1384	Corkscrews ..	1366, 1532	Frames ..	96, 525, 1017-1019
Brass ..	276	Cosmetics ..	71, 72	Fringes ..	721-723
Brazers ..	1132	Couches ..	369	Frock coats ..	937
Bread ..	913, 1512	Couters, boot ..	1291	Frill juice ..	905
Bricks ..	277, 1348	Court-plaster ..	1460	Fruits ..	747
Brilliantine ..	276	Covers, furniture &c ..	755, 756	Funnels ..	611, 612
Bristles ..	520	Coverlets ..	1419	Fur ..	1625
Britannia metal ..	276, 1251	Cranes ..	814	Furnaces, artists' ..	864
Britannia cloth ..	275	Craps ..	518, 519	Furniture ..	1078-1083
Brooches ..	261-286	Cretone ..	516, 517	Gaiters ..	1261-1263
Brocate ..	287	Crucibles ..	521	Galloons ..	761-766
Bronze ..	297-301	Crucets ..	1633	Gamarrones ..	904
Brooms ..	288-291, 425-427, 631, 1227	Cruet stands ..	96-99	Gases ..	416
Brushes ..	1305	Cruppers ..	815	Garters ..	946
Burners ..	308, 309	Cutches ..	522	Gauges ..	1203
Cables ..	831	Crystal ..	1455	Gauzes ..	775-778
Calabots ..	890	Cues, billiard ..	1298-1300	Gasoline ..	778
Calashes ..	331	Cuffs ..	1226	Gelatine ..	780
Calenders ..	330	Cannu ..	140	Geneva ..	791
Calibradores (calibre compases) ..	333	Cupboards ..	183	Ginger ..	801
Call-bells ..	1520-1523	Carb chains ..	1389	Ginger ale ..	743
Calumbe ..	348-350	Carling irons ..	81	Girbbs ..	785
Calumbe obscure ..	343	Curry-combs ..	508-512, 1503	Glass ..	1628-1631
Candle-snuffers ..	586	Curtains ..	82, 83, 463	Glass cutters ..	507
Candles ..	1598-1600	Cushions ..	1297	Globes ..	780-789
Candlesticks ..	372-378, 1131	Daggers ..	570	Gloves ..	818-823
Cane, furniture ..	908	Dalmatians ..	575	Gloves ..	464, 465
Cane juice ..	1053	Danask ..	257, 744	Gold ..	1121-1123
Cannas ..	944, 945	Decorations ..	576	Gowns, christening ..	47
Caoutchouc ..	411, 412, 792	Denimjous ..	571	Grammeters ..	805
Cap peaks ..	1640	Dentifrice ..	584	Granite ..	806
Capers ..	59	Desks ..	141	Grano de oro (tissue) ..	807, 808
Cars ..	754, 755-759	Diamonds ..	587, 588	Grappile ..	803
Caps, fire-arm ..	391	Diligences (carriages) ..	392	Grapphophones ..	804
Capsulene ..	410	Dishpan carriers ..	1273	Grease ..	812
Capsules ..	392	Dish pans ..	412	Guano ..	817
Carbines ..	393	Disinfectants ..	585	Guitars ..	828
Carboard ..	408	Divers ..	594	Guns ..	790-794
Card-cases ..	1480-1485	Dolls ..	1090	Guns ..	757, 758, 1348
Cards ..	1099	Domans ..	129	Gutta-percha ..	829
Carpine ..	397	Doors ..	125	Hair ..	1095, 1159
Carriage ..	1471-1474	Door stops ..	709	Hair pins ..	805
Carriages ..	460	Dominoes ..	535	Halters ..	307
Cartridges ..	407	Down ..	1260	Ham ..	885, 886
Certs ..	401-405	Drawers ..	335-339	Hammocks ..	832, 833
Cases ..	681-686, 1102-1104	Dressers ..	662	Handkerchiefs ..	989, 990, 1302-1304
Casimir ..	1238, 1347, 1348	Drummers ..	1139-1141	Hangings ..	473
Casocks ..	96-99, 1350	Drugs ..	603	Harmonics ..	132
Cast-iron ..	421	Dusters ..	1259	Harmoniums ..	133
Cement ..	420	Dutch metal ..	1124	Harpoons ..	134, 135
Chains ..	315-320, 1415	Dynamite ..	383	Hatchets ..	831
Chair ..	1417	Earth for moulding cast-iron ..	94	Hats ..	1425-1431
Chair ..	1539-1541	Earth-nuts ..	312	Haversacks ..	1058, 1059
Chamber pots ..	162-164	Easels ..	306	Hay ..	840
Chamois leather ..	771	Ebony ..	606	Hazel nuts ..	142
Chandeliers ..	118-121	Elastic ..	610	Hectographs ..	1454
Chaplets ..	1356	Elevators ..	129	Heels, boot ..	366-368
Charcoal ..	395	Embroideries ..	235-244	Hemp ..	1610
Charms ..	391	Emeralds ..	642	Hide poison ..	108, 551, 552
Charts ..	1306	Enamel ..	637	Hills ..	640, 1301
Cheese ..	356-359	Engravings ..	902	Hinges ..	214, 215, 800, 801
Chees ..	46	Envelopes ..	1422	Holds ..	311
Chests, medicine ..	260	Epaulettes ..	562, 563	Holders (rests) ..	111
Chests-of-drawers ..	476	Ermine ..	131	Holland, cotton ..	860

	Nos.		Nos.		Nos.		Nos.
Millstones	1084	Plates, dental	583	Shapes, hat	731, 862	Thermometers	1513, 161
Minam	1056	Plates, dunnage iron	386	Shawls	555-558, 1145-1147	Thinblades	577-58
Mirrors	648	Plates, looking-glasses	161	Sheets	1361-1363	Thread	849-85
Moire	1676	Platinum	1252	Shingles	1362	Tilburies	161
Monochords	1065	Ploughs	116	Shirt fronts	1184	Tins	157, 175, 91
Morocco leather	1025	Plush	704-706	Shirts	351-356	Tin...	663, 96
Mosquito-nets	1089	Points, embroidered	1288-1290	Shoe-horns	334	Tipplate	838, 87
Mother-of-pearl	481, 975, 1007	Poles	1330	Shoes	1650, 1658	Tinsel	121
Motors	1672-1675	Polish, leather	963, 1286	Shooks	604	Tires	966, 96
Moulds	1060-1062	Polish, metal	1332	Shut	166, 1187	Tissues	781-783, 80
Moulds, sugar	861	Postal	1266	Shut-guns	626		808, 1495-1498
Mudclage	1077	Pouches	1267, 1268	Shoulder-knots	897-903	Tow, gold or silver	138
Mushrooms	1411	Presses, iron	1265	Shovels	1129	Tobacco	1414-1416
Muslin	1066	Portfolios	405	Sieves	417, 418, 1466, 1467	boxes	1450-1451
Nails	81	Portraits	1343	Silk	813, 1400-1402	pipes	1234-1235
Nailin	1091	Posters	1274-1277	Silver	1249, 1260	Toilet requisites	157
Nails	1057	Potatoes	1180	Siphons	1413	Tombstones	97
Nails	455-456, 841	Pottery	64	Sizing-pastes	1181	Tonic	534, 84
Naphtha	1098	Pouches (shooting)	1068	Skates	1659	Tools	84
Naphtha	1408-1410	Powder boxes and flasks	1264, 1265	Skeletons	108, 209, 1223, 1649	Tooth-picks	154
Necelles	484-486	Preparations, medical &c.	1282, 1283	Skins	1108	Towelings	134
Nets	1322, 1323	Presses, printing	1278-1281	Skirts	639	Towels	1142, 1542, 145
Netting	1085, 1321	Printed matter	753	Skirts, other	639	Toys	966-90
Newspapers	508, 1199	Prints (pictures)	691	Slabs, marble &c.	858	Traps	1290, 135
Nickel	1106	Prints (tissues)	872	Slates	1245, 1246	Tricofore	148
Nipples	567	Puffs, flosses	252, 613	Slippers	159, 1138	Tricofore	150
Nuts	142	Puffs, powder	1071	Snuff	1313, 1449	Tricofore	150
Nutmeg	675	Pumps, and accessories thereof	1331	Soaps	881-883	Troughs	138, 117
Ona	1339	Purfs (beads)	1033	Socks	326-329	Trousers	340-342, 11
Ona	143	Purses	1371	Sold	1425	Trowels	92
Ones	1110	Rackets	1314	Solder	1424	Trunks	40
Onleth	622-624	Racks	1270	Sorbet glasses	1438	Trombles	204-206
Ons	16-19	Railings	1433	Sounding lines	1431	Trunks	204-206
Onives	111	Rails	1319, 1345	Sounds (surgical)	1433	Trusses	27
Onnibus	1114	Rails	1312	Soups and soup pastes	1435, 1436	Tubs, caoutchouc	152
Onions	415, 416	Razors	1100	Spices	147	Tubs, steam	133
Omyx	1115	Red lead	146	Spatulas	931, 932	Tails	1559-157
Ovals	1116	Reflectors	1323	Speaking-tubes	1564-1567	Turbines	42, 135
Openers, can and letter	1112	Refrigerators	1325	Spectacles	109-111	Turtle-shell	47
Organs	1119	Rennet	526	Spelter	1191	Tusks	47
Organs	1117	Reps	1341	Spermaceti	650, 651	Twines	271, 459, 49
Organs	1118	Resin	1341	Spheres	635	Umbrellas	1170-1171
Ornaments	824-827, 1120	Rests (holders)	141	Spices	647	Undershirts	366-368
head	22	Revolvers	1344	Sponges	653	Uniforms	127
structural	33	Ribbon	444-447	Spoons	328-332	Utensils	461, 1576, 137
	1655	Rice	137	Springs, furniture	1342	Vaccine	158
Oser	1053	Rigging, ships'	888	Sprinklers	1326	Valises	176, 177, 281-283
Overs	376, 371	Rings	101, 127, 128, 1439	Spurs	654-657	Vanilla	158
Painters' utensils	1578	Rivets	1355-1357	Stamps, rubber	1405	Vaporizers	158
Paintings	524	Robs, baptismal	1824	Starch	80	Tanish	188, 15
Paints	475	Roils	1581, 1592	Stationery	633	Vaseline	159
Padiums	1130	Rollers	1351	Statues	665, 667, 714-716	Vases	159
Panifas	1134	Roofs	1489	Stearine	668, 669	Vegetables	92
Paniers	1467	Roofing slates	1493	Steel	23, 24	Veils	1605-160
Panoramas	1135	Roofs, tiles	1490, 1491	Steels	636	Velopedes	160
Paper	1152-1168	Rugs	845-848	Stencils	1353	Velvet	1510-151
Paper-weights	1241	Rules	1327, 1328	Stereoscopes	673	Velvetens	113
Paracantes	1169	Rye	424	Stills	49	Vermicelli	71
Parasols	1311	Sabres	643	Stirrups	678	Vests	59
Parts	1174-1176	Saddles	1416	Stockings	1041-1045	Violins &c	163
Past-board	405	Saddle-bags	69, 70	Stones	1215-1222	Vinegar	163
Pastels	117	Saddle-cloth	816	Stoppers	1476-1478	Wads for guns	145
Pastilles	1178, 1179	Saddle-trees	760	Stout	877	Wafers	110
Patterns	1182	Saildrons	1247	Stores	687	Waggons	40
Pecunias	1183	Safes	323	Strainers	466	Waistcoats	55
Pedants	391	Saffron	150	Straw	1128	Waists	499-50
Pearls	1200, 1201	Sago	1368	Streamers	767	Walking-sticks	157-20
Pears	99	Sails	1691	Strings, musical instrument	550	Wallets	23
Peas	1573	Salt	1369-1371	Stucco	680	Watches	1331-1333
Peas	564	Salt-cells	1374-1377	Sugar	153	Water-cockets	83
Peas	1193	Salt-petre	1378	Sulphur	1442	Water pipes	76, 7
Pencil cases	920, 921	Samples	1085-1087	Sunphur	155, 725	tanks	176, 7
Pencils	515, 922, 923	Sandals	1432	Sunshades	1432	Waters, mineral	36
Pendoliers	1272	Sandals	1385	Supplies, photographic &c	1030-1032	perfumed	37
Pens	1275	Sandals	1388	Surgicals	1420	Wax	428-433, 917
Pepper	1296	Sandals	1391	Suspenders	1443	Weathercocks	1609
Percal and percaline	1195, 1196	Sandals	1393	Sweetmeats	603	Weights	1504, 1200
Perfumery	1198	Sandals	1626, 1627	Sword knots	441, 1341	Whalebone	173, 504
Petroleum	614-617	Satin	1316-1318, 1396-1398	Syringes	894-896	Wheat	1565
Picnics	694	Satinet	1553-1555	Syrups	887	Wheels	1358-1360
Photographs	730	Satinets	1315	Table cloths	1002, 1003	Whips	925, 996
Phosphorus	734	Sauceboats	1360, 1363	Table covers	121	Whistles	141
Photographs	736	Saucepans	1379	Tacks	1292, 1293	White lead	57
Pickles	625	Sauces	1379	Taffeta	1461	White metal articles	1251
Pierres	867	Sausages	1372, 1373	Talc	1464	Wicks	1033-1036, 1127
Pierres, cushions	22	Scabbards	1581, 1582	Tallow	1390	Wigs	1195
Pins, not specified	86	Scabbards	167 to 169	Tanks	76, 77, 1468, 1469	Windows	1284, 1285, 1617
Pipes galvanized	86	Scapulars	503, 695	Tape	492, 493	Wine	1683-1687
lead	1568	Scarfs	1518	Tapioca	1475	Winnowers	144
tobacco	1234-1237	Scissors	1518	Tar	86, 1228	Wire	50-53, 627, 1494
Pistols	1239, 1240	Seams	987	Targets	218	Wood	917, 919, 919
Pits	1242	Screens	1550, 1551	Tarlatan	1486, 1487	Wool	669
Pitch	1244	Sealing wax	912	Tassels	245-251, 513	Worstel	1142
Pitchers	379, 380	Seals	1404	Tea	1488	Wraps	997, 998
Plants	1559	Seeds	809, 1405	Teach	530	Wreaths	497, 498
Plant, printing &c	1027-1029	Semolina	1406	Telegraphs	1501	Yarn	717, 718, 848
Plants	1248	Serge	1394, 1395	Telephones	1500	Yeast	936
Plaster	1460, 1465-1467	Shades	1137	Telescopes	1502	Zarays (fine print) of cotton	1651, 1652
Plate	1584-1586	Shagreen	554	Tents	1517, 1546	Zinc	1636, 1657
				Terra-cotta	1515		

## MONEY, WEIGHTS AND MEASURES.

The monetary unit is the silver peso (100 centavos).  
For weights and measures the metrical system has been adopted.

## CUSTOMS TARIFF.

## IMPORTATION.

Save in the case of wool for building purposes, which is dutiable per

1,000 square feet, all goods enumerated in this Tariff are assessed for duty on gross weight per half kilogramme.

Note.—Importers must have to pay for the cartage and stowage of goods a tax of 50 centavos per 100 kilos, which the customs shall levy at the time of passing each import entry. (Decree No. 56, of March 11, 1903.)

## TARIFF.]

Nos.	Goods.	Duties.		Nos.	Goods.	Duties.	
		P. C.				P. C.	
1	Alhaca twine	0	15	86	Tar	0	05
2	Cordage	0	02	87	Alum.	0	10
3	Paper	0	10	88	Aluminium, manufactures of	0	02
4	Glass beads	0	25	89	Levers	0	02
5	Fans	1	00	90	Birds	0	35
6	Of ivory or mother-of-pearl	0	20	91	Auber	0	30
7	Of palm-leaf or paper	0	20	92	Amiantus	0	05
8	Of feathers	1	50	93	Ammoniac	0	40
9	Fertilizers	0	02	94	Rtagères	0	01
10	Button hooks	0	35	95	Anchor	0	25
11	Openers, letter	0	10	96	Cried	5	00
12	Can	0	10	97	Of gold	3	00
13	Cloaks, cotton	2	00	98	Of silver	3	00
14	Woolen	3	00	99	Of white metal	1	01
15	Silk	3	00	100	Aulite	0	10
16	Oils	0	65	101	Rings, curtain	1	00
17	Essential	0	50	102	Animals, live	5	00
18	Machine	0	23	103	Quadrupels	0	10
19	Perfumed	0	23	104	Stuffed	0	10
20	Casters (see Cruet Stands)	0	10	105	Aniseed	0	15
21	Olives	0	38	106	Aniside	0	35
22	Pin cushions	0	05	107	Anisette	0	25
23	Steel, crude	0	05	108	Buffalo hides or deer skins	1	00
24	Manufactured into articles not specified	0	05	109	Specimens	5	00
25	Acids	0	50	110	Gold	3	00
26	Acid, acetic	0	15	111	Silver	3	00
27	Hydrochloric	0	15	112	Field glasses	1	01
28	Nitric	0	15	113	Antimaccassars for furniture	0	25
29	Sulphuric	0	05	114	Fish-hooks	0	05
30	Accordions	0	20	115	Indigo	0	05
31	Ornaments for the head	1	01	116	Flowers	0	02
32	Structural, of iron or metal	0	05	117	Scenes (see Chandeliers)	0	05
33	Barometers	0	50	118	Chandeliers, crystal	0	10
34	Rau	0	02	119	Metal	3	00
35	Waters, mineral	0	04	120	Gold	3	00
36	Perfumed	0	15	121	Silver	3	00
37	Ewers, iron	0	05	122	Clay	0	15
38	Potency	0	05	123	Herrings preserved in oil	0	05
39	Paints	0	10	124	Snorkel	0	05
40	White metal	0	10	125	In brine	0	05
41	Tarpetine oil	0	08	126	Arenometers	0	25
42	Needles, sewing, embroidering or crochet	0	25	127	Rings, iron	0	10
43	Compasses, mariners'	0	25	128	Brass	0	02
44	Shoulder-knots (see Jewellery, Nos. 897 to 903)	0	35	129	Hydrographs	0	02
45	Chess (game)	2	00	130	Cupboards, wooden	0	10
46	Alabaster, and all kinds of manufactures thereof	0	02	131	Ermine	0	25
47	Stills	0	10	132	Harmonicas, jews' harps	0	20
48	Wire, steel	0	10	133	Harmoniums	0	10
49	Copper	0	05	134	Harness, cart	0	10
50	Iron	0	25	135	Carriage	0	25
51	Brass	Free.		136	Harpoons for fishing	0	02
52	Free.	0	05	137	Rice	0	05
53	Telegraph	2	00	138	Tronchs, iron	0	05
54	Albs	0	05	139	Wooden	0	02
55	White-lead	0	05	140	Asphaltum	0	10
56	Albums	0	10	141	Rests (holders)	0	05
57	Capers	0	10	142	Hazel nuts	0	01
58	Alcohol	0	10	143	Oats	0	02
59	Alcoholometers	0	25	144	Grain winnowers	0	20
60	Damask	0	05	145	Jet, crude	0	20
61	Lucerne	0	01	146	Manufactured	0	05
62	Pottery	0	05	147	Spades	0	30
63	Pins not specified	0	25	148	Trays	0	10
64	Carpets, cotton	0	25	149	Of white metal	0	60
65	Hemp	0	50	150	Saffron	0	10
66	Woolen	0	50	151	Red lead	0	10
67	Saddle-bags of leather	0	50	152	Mercury	0	05
68	Of agave ("mescal")	0	02	153	Sugar	0	05
69	Cotton, medicinal	0	40	154	Alizes	0	10
70	Raw	0	10	155	Sulphur	0	10
71	Jewellery, fine	5	00	156	Blue, laundry	0	02
72	Imitation	0	50	157	Ceramic tiles	0	10
73	Lavender	0	10	158	Bibs	0	80
74	Tanks, iron	0	02	159	Slippers	0	15
75	Wooden	0	02	160	Colish in oil	0	05
76	Alumans	0	02	161	Dried or smoked	0	05
77	Almonds, with or without shells	0	02	162	Chamber pots, iron	0	05
78	March	0	10	163	Porcelain	0	10
79	Cushions, feather	0	20	164	Basils	0	25
80	Air	0	10	165	Bullels and shot	0	10
81	Curry-combs	0	10	166	Scales of bronze	0	10
82	Alpaca	1	00	167	Of tinplate	0	15
83				168	Fine, for pharmacies &c.	0	05
84				169	Bags, iron	0	25
85				170	Buckets, earthenware	0	05
86				171	Iron	0	05
87				172	Wooden	0	05
88				173	Paper	0	02
89				174	Tiles, floor	0	20
90				175	Vases, best of their	0	10
91				176	Imitation	0	10
92				177	Whalebone	0	25
93				178	Bands, cotton	0	25
94				179	Woolen	0	20
95				180	Silk	0	25
96				181	Flags, cotton	1	50
97				182	Silk	0	05
98				183	Baths, iron, tinplate &c.	0	30
99				184	Balustrades, iron, tinplate &c.	0	10
100				185	Chair chains for lifts	0	10
101				186	Varnish, furniture	0	10
102				187	Barometers	0	50
103				188	Bars, steel	0	05
104				189	Iron	0	15

\* Decree of March 1, 1902, Relative to the Importation of Alcohol ("La Gaceta," No. 2168, of March 31, 1902).—Art. 1.—No. 60 of the Customs Tariff shall read as follows: "There shall be charged two pesos for every half kilogramme of imported alcohol. Proprietors of pharmacies may import each year 30 gallons of alcohol for exclusive use of their establishment, and this alcohol shall be charged as medicine in their chemical pure. Art. 2.—If they import more than 30 gallons, they shall pay two pesos for every half kilogramme in excess of said quantity. Art. 3.—In order to benefit by the regime referred to, the proprietors of pharmacies shall apply to the Ministry of Finance and substantiate their application by producing the corresponding invoices for the alcohol to be imported.

Decree of April 2, 1903.—Art. 1.—The importation of ordinary intoxicating liquors is prohibited. Art. 2.—The following liquors are considered as ordinary, under the provisions of this law: Whisky, cognac, rum, aniseed and gin, put up in casks, barrels, kegs or demijohns, or when put up in bottles containing less than 210 Carthier of alcoholic strength, or when in the countries of their origin their price be less than \$1 (gold) per litre or \$0.70 (gold) per bottle, or if their selling price do not exceed 60 ¢ of that of brandy and of liquors on which there is a monopoly.



No.	Goods.	Duties. P. C.	No.	Goods.	Duties. P. C.
193	Barrels, mounted or not	0 02	302	Compasses	0 02
194	Earth for moulding cast-iron	0 04	303	Scarfs	0 10
195	Embroidery boms	0 10	304	Burats; shawls &c	0 10
196	Frames, screen	0 10	305	In the piece	0 10
197	Sticks, walking	0 35	306	Easels	0 35
198	Sword	2 00	307	Scissors	0 00
199	Walking, with ivory handles	2 00	308	Cables, wire	0 00
200	With gold handles	5 00	309	Mauls-hemp	0 00
201	Walking, with silver handles	2 00	310	Capstans	0 00
202	Barbiste, cotton	0 40	311	Hoists	0 00
203	Lino	1 25	312	Earth-nuts	0 00
204	Trunks, leather	0 20	313	Bags, game	0 00
205	Iron	0 05	314	Bags, game	0 00
206	Wood	0 10	315	Chain, ship	0 00
207	Latze, woollen	0 50	316	Bronze or copper	0 00
208	Lay-rum	0 20	317	Iron	0 00
209	Calf skins	0 24	318	Gold	0 00
210	Hicking	0 15	319	Silver	0 00
211	Butt-hooks	0 02	320	Silver or gilt	0 00
212	Bicycles	0 20	321	Coffee	0 00
213	Billiard tables and accessories	0 05	322	Coffee-jets of tinplate	0 00
214	Hinges, iron	0 10	323	Safes	0 00
215	Tras	0 02	324	Lime, common	0 00
216	Bismarck	0 05	325	Hydraulic	0 00
217	Biscuits, fine, in tins	0 10	326	Socks, cotton	0 00
218	Targetz	0 40	327	Scotch yarn	0 00
219	Blonde, cotton	0 50	328	Woollen	0 00
220	Woollen	1 25	329	Silk	0 00
221	Linen	3 00	330	Calenders	0 00
222	Silk	0 60	331	Calashes and cabriolets	0 00
223	Blouses, gold	2 00	332	Boilers and their accessories	0 00
224	Woollen	2 00	333	" <i>calandras</i> " (caliper compasses)	0 10
225	Linen	2 00	334	Shoe-horn	0 00
226	Silk	5 00	335	Drawers, cotton	0 00
227	Hats, cart	0 30	336	Scotch yarn	0 00
228	Balls, ballad, of ivory	1 00	337	Woollen	0 00
229	Of celluloid &c	0 30	338	Linen	0 00
230	Bags, beer	0 20	339	Silk	0 00
231	Wallets of leather	1 00	340	Trunks, cotton	0 00
232	Money bags	0 02	341	Woollen	0 00
233	Pumps and their accessories	0 05	342	Linen	0 00
234	Chimneys ("bombillos"), lamp	0 15	343	Camera obscure, for photography	0 00
235	Gear-holders of amber	0 50	344	Lusters in tins	0 00
236	Of celluloid &c	0 15	345	Bedsteads, iron	0 00
237	Of neersdamm	0 50	346	Woollen	0 00
238	Of wood &c	0 15	347	" <i>para cimble</i> "	0 10
239	Embroideries, cotton	0 60	348	Quilting, cotton	0 00
240	Woollen	4 00	349	Linen	0 00
241	Linen	5 00	350	Silk	0 00
242	Gold	4 00	351	Shirts, cotton	0 00
243	Silver	4 00	352	With linen fronts	0 00
244	Silk	4 00	353	Woollen	0 00
245	Tassels, cotton	1 00	354	Linen	0 00
246	Hemp	1 00	355	Silk	0 00
247	Woollen	1 00	356	Chemisettes, cotton	0 00
248	Silver	4 00	357	Scotch yarn	0 00
249	Gold	5 00	358	Woollen	0 00
250	Tinsel	1 00	359	Silk	0 00
251	Silk	4 00	360	Undershirts, cotton, plain or embroidered	0 00
252	Puffs, powder	0 02	361	Washes	0 00
253	Machine packing of cotton	0 02	362	Linen	0 00
254	Top-boots of leather	0 60	363	Silk	0 00
255	Of caoutchouc	0 02	364	Bells, tower	0 10
256	Bottle, glass	0 02	365	Hand	0 00
257	Decorative, crystal	0 02	366	Hemp, unmanufactured	0 00
258	Jars, enjaly	0 02	367	Cable up to 1 inch	0 00
259	Boots, leather	0 02	368	Cordage more than 1 inch	0 00
260	Medicine chests	0 30	369	Couches	0 00
261	Buttons	0 30	370	Padlocks, bronze	0 00
262	Celluloid	0 60	371	Iron	0 00
263	Mother-of-pearl	0 30	372	Candlesticks and candelabrams of crystal	0 00
264	Hemp	1 00	373	Gilt	0 00
265	Metal or gilt	3 00	374	Iron	0 00
266	Gold	4 00	375	Crucifix	0 00
267	Silver	4 00	376	Gold	0 00
268	Silk	1 00	377	Silver	0 00
269	Knives, iron	0 02	378	White metal	1 00
270	Tras	0 35	379	Pitchers, earthenware	0 02
271	Back twine	0 15	380	Iron, tinplate &c	0 05
272	Braziers of all kinds	0 12	381	Earl heads (see No. 4)	0 25
273	Bracelets (see Jewellery, Nos. 897 to 903)	0 05	382	Rugs, leather, cotton	0 50
274	Pitch	0 05	383	Woollen	0 50
275	Brittany cloth	0 50	384	Silk	0 50
276	Britannia metal (see No. 1251)	1 00	385	Not specified	0 50
277	Brilles	0 50	386	Water pipes, iron*	0 02
278	Brilliantine	0 30	387	Boaks, cloth	2 00
279	Bits (horse &c.), iron &c	0 10	388	Cups	2 00
280	Gilt	5 00	389	Mantles, silk, for saddles	2 00
281	Gold or silver	1 00	390	Mackintoshes	5 00
282	White metal	5 00	391	Cups, fire-arms	1 00
283	Brooches	4 00	392	Capsules for bottles	0 10
284	Gold	4 00	393	Carbines	1 00
285	Silver	4 00	394	Coal	Free.
286	Silk	4 00	395	Charcoal	0 02
287	Brocade	0 30	396	Masks of all kinds	0 10
288	Brushes, hair-dressers	0 10	397	Carmine	0 10
289	White-washing	0 35	398	Meat, salted	0 10
290	Paints	0 25	399	Smoked	0 10
291	And pencil, fine	0 25	400	Tinned	0 25
292	Hooks, belt	0 15	401	Carriage and wagons	0 00
293	Cartain	0 10	402	Trundles, two or four wheeled	0 02
294	Or clasp for books	0 10	403	Carts, hand	0 02
295	Newspaper	0 15	404	Charts, scientific	0 02
296	Clothing	0 25	405	Portfolios of all kinds	0 50
297	Iron, unmanufactured	0 10	406	Pasteboard for box making	0 05
298	Staves &c	0 10			
299	Bronze, gilt	0 10			
300	Powder	0 10			
301	Vases, candelabrams &c	0 80			

\*Galvanised iron plates and pipes shall be exempt from fiscal and municipal duties of every description until further notice.

Nos.	Goods.	Duties. P. C.	Nos.	Goods.	Duties. P. C.
407	Cartridges for fire-arms	1 00	515	Pencils	0 10
408	Cardboard, drawing	1 00	516	Cretoume, cotton	0 20
409	Casimir, woollen	1 00	517	Cretoume, linen	0 35
410	Of mixed yarn	1 00	518	Crepou, woollen	4 00
411	Caoutchouc, crude	0 50	519	Silk	0 15
412	Manufactured into articles not specified	0 05	521	Crucibles	0 02
413	Cellulose papers (see No. 461)	0 02	522	Crystal, manufactured into articles not specified	0 05
414	Barley	0 04	523	Copy-books, blank	0 10
415	Onions, crude	0 10	524	Paintings, framed or not	0 15
416	Preserved in vinegar	0 10	525	Picture frames	0 05
416a	Garlic	0 20	526	White metal	0 05
417	Sieve, flour	0 05	527	Trowels, masons'	0 50
418	Mide	0 04	528	Spoons, table	0 20
419	Shoe, clothes &c.	0 02	529	Iron, pewter &c.	5 00
420	Cement	Free.	530	Gold	3 00
421	Cattle bells	0 10	531	Silver	1 00
422	Asbes, animal	0 02	532	Ladies (class of as women)	3 00
423	Vegetable	0 02	533	Irons, tool	0 05
424	Rye in the grain	0 05	534	Knives, table, with long or bone handles	0 20
425	Brushes, grooming	0 20	535	With iron handles	0 20
426	Shoe, clothes &c.	0 25	536	With ivory handles	3 00
427	Tooth, nail &c	0 15	537	With gold handles	3 00
428	Vax, white, for candles	0 35	538	With silver handles	1 00
429	Moulding	0 10	539	With white metal handles	0 30
430	Vegetable	2 00	540	With pruned handles	0 15
431	Figures, flowers &c	0 10	541	Shoe makers'	0 60
432	Medicine (see Nos. 432 to 435)	0 05	542	Collars, cotton	0 60
433	Shoe makers'	0 10	543	Lace	0 15
434	Licks, bronze	0 08	544	Linen	0 60
435	Iron	0 10	545	Boys &c, glass	0 25
436	Belts, bronze	0 08	546	Gold	3 00
437	Iron	0 10	547	Silver	1 00
438	Beer in barrels	0 07	548	Strings and spun strings for musical instruments	0 25
439	in bottles	0 10	549	Hides with the hair	0 25
440	Baskets, wire	0 10	550	Unmelted, not specified	0 10
441	Wicker	0 05	551	Welded	0 25
442	Chisels	0 50	552	Shagreen	0 25
443	Girts	0 40	553	Shawls, cotton	0 25
444	Ribbons, cotton	2 00	554	Cotton mesh	0 50
445	Of mixed	3 00	555	Woollen	1 00
446	Of pure silk	0 35	556	Silk	3 00
447	Belts, cotton	0 50	557	Wastoids (see Nos. 1612 to 1613)	
448	Leather	0 50	558	Vests (Do. do.)	
449	Woollen	0 20	559	Leather, varnished	0 25
450	Silk	0 05	560	Epauletts, gilt or silver	0 50
451	Chiselled into articles not specified	0 05	561	Gold or silver	0 08
452	Nails, steel	0 10	562	Pess	1 00
453	Copper	0 05	563	Cheviot, cotton	1 00
454	Iron	0 05	564	Nipples, fire-arm	0 02
455	With ornamental heads	0 05	565	Chocolate	0 25
456	Copper, unwrought	0 10	566	Dalmatics	5 00
457	Plates	0 05	567	Denim	0 02
458	Manufactured into articles not specified	0 02	568	Denim	0 25
459	Carriages and their accessories	0 05	569	Damask, cotton	1 00
460	Utensils, kitchen	0 35	570	Linen	0 50
461	Fireworks and crackers	0 10	571	Silk	3 00
462	Cushions (see Nos. 82 and 83)	0 15	572	Decorations	0 10
463	Glue, ordinary	0 10	573	Tumbles, iron, copper &c	0 25
464	Fish	0 15	574	Gold	3 00
465	Staplers (kitchen stais)	0 05	575	White metal	1 00
466	Bedspreads, cotton	0 20	576	Decorations	0 10
467	Woollen	0 40	577	Tumbles, iron, copper &c	0 25
468	Silk	3 00	578	Gold	3 00
469	Mattresses, wire	0 10	579	White metal	1 00
470	Horsehair	0 02	580	Aprons (durable according to component material)	
471	Of cotton &c	0 10	581	Aprons, waterproof	0 50
472	Hangings (see Curtains, Nos. 508 to 512)	2 00	582	Dental plates of celluloid	2 00
473	Elephants' tusks	0 40	583	Dentifrice (perfumery)	0 25
474	Paints (see Nos. 1229 and 1230)	0 10	584	Disinfectants	0 50
475	Collars, animals'	0 10	585	Woolen buffers (see Nos. 373 to 375)	
476	Ladies' (see Nos. 73 and 74)	0 10	586	Diamonds	5 00
477	Chests of drawers	0 10	587	Glaizers	1 00
478	Compasses	0 05	588	News-papers	0 02
479	Turtle shells	0 50	589	Tooth, artificial	3 00
480	Mother-of-pearl, crude	1 00	590	Thorns (see Nos. 73 and 74)	
481	Manufactured into articles not specified	0 20	591	Diligences (carriages)	0 02
482	Jeans ("coquillos")	1 00	592	Diamonds	0 10
483	Neck-ties, cotton	1 50	593	Divans (furniture)	0 10
484	Woollen	2 00	594	Dominoes	0 35
485	Silk	0 15	595	Dominoes	2 00
486	Cork in any form not specified	0 10	596	Diamonds (see Wearing Apparel)	1 00
487	Ordage, ships'	0 20	597	Sword-knots, cotton, woollen, linen &c	3 00
488	Twines, cotton	0 20	598	Gold	5 00
489	Hemp	0 20	599	Silver	0 00
490	Cordura	0 25	600	Silk	0 00
491	Tap, woollen	0 50	601	Drillings, cotton	0 20
492	Silk	3 00	602	Linen	0 35
493	Laces, shoe makers'	0 50	603	Drugs not specified	0 50
494	Cornets	0 20	604	Shocks for casks	0 02
495	Cornices, metal	0 02	605	Sweetmeats, dry or in syrup	0 10
496	Wreaths, funeral	3 00	606	But-lins, iron or woollen	0 01
497	Beril	0 40	607	Articles imported for use of the President of the Republic	
498	Wax (see Nos. 1229 and 1230)	1 50	608	State Ministers and Diplomatic Representatives	Free.
499	Woollen	2 00	609	Axles, iron or steel	0 01
500	Silk	0 50	610	Elastic, boot	0 25
501	Belted	1 00	611	Funnels, metal	0 10
502	Corsets of all kinds	1 00	612	Puffs, powder	0 05
503	Whalebones, stay	0 10	613	Petticoats, cotton	0 40
504	Paper knives	0 30	614	Woollen	1 00
505	Glass cutters	0 50	615	Silk	3 00
506	Curtains, cotton	0 50	616	Linen	1 50
507	Of cotton guipure	1 00	617	Silk	1 50
508	Woollen	3 00	618	Linen	3 00
509	Silk	0 25	619	Oilcloth, table	0 50
510	Tassels for curtains (intitiable as in the case of curtains)	0 25			

No.	Goods.	Duties.	No.	Goods.	Duties.
623	Oilcloth, packing	0 10	723	Linings, put	0 0
624	Floor	0 20	724	Phosphorus	0 0
625	Pickles	0 10	725	Matches of all kinds	0 0
626	Staining pastes ("engrudos")	0 20	726	Photographs	0 0
627	Wire fencing	0 05	727	Forges	0 0
628	Backrun ("entreferros"), cotton	0 15	728	Flannel, cotton	0 0
629	Scapulars	0 05	729	Flannel, woollen	1 0
630	Brooms	0 05	730	Flax, glass or crystal	0 0
631	Brushes	0 15	731	Blankets, cotton	0 0
632	Shotguns	1 00	732	Woollen	0 0
633	Stationery	0 10	733	Brakes, iron &c	0 0
634	Essences, medicinal, and syrup-making	0 30	741	White metal	1 0
635	Spheres	0 02	745	Beans, dried	0 0
636	Fire steels	0 10	746	Flannel	0 0
637	Enamel	0 10	747	Fruits, in brandy	0 0
638	Insertions, cotton	1 25	748	Canned	0 0
639	Linen	2 00	749	Fresh	0 0
640	Hilts, sword, foil &c	1 00	750	In their juice	0 0
641	Emeralds	5 00	751	Dried	0 0
642	Quarry	0 05	752	Belows	0 0
643	Sabres	1 00	753	Primes	1 0
644	Swords	1 00	754	Caps	0 0
645	Asparagus	0 10	755	Cover, fire-arm	0 0
646	Spatulas	0 30	756	Covers, furniture (dutiable according to material)	0 0
647	Spices	0 10	757	Blow guns ("fundes de tubo")	1 0
648	Mirrors, fixed or not	0 15	758	Cap guns	0 0
650	Permanets, unmanufactured	0 10	759	Petticoats (see Nos. 614 to 617)	0 0
651	Manufactured	0 15	760	Saddle trees	0 0
653	Sponges	1 00	761	Galloons, cotton	0 0
654	Spurs, iron or brass	0 10	762	Woollen	0 0
655	Gold	3 00	763	Linen	0 0
656	Silver	3 00	764	Silver or gold	5 0
657	White metal	1 00	765	Gilt or silvered	1 0
658	Meerschm	0 50	766	Silk	4 0
659	Skeletons	0 01	767	Streamers ("antardetes")	0 0
660	Worsted	0 40	768	Biscuits, common	0 0
661	Prints	0 15	769	Fire, in tins	0 0
662	Dresses	0 10	770	"Gomarrones"	0 0
663	Tin in pieces	0 10	771	Chamiss leather	0 0
664	In articles not specified	0 10	772	Chairs, pins &c	0 0
665	Statues, bronze or copper	0 11	773	Click pens	0 0
666	Marble	0 00	774	Decanters	0 0
667	Plaster	0 10	775	Gauzes, cotton	0 0
668	Stearine, unmanufactured	0 10	776	Woollen	1 0
669	Manufactured	0 15	777	Linen	2 0
670	Mats, straw	0 05	778	Silk	5 0
671	Hemp	0 05	779	Gassing	0 0
672	Oilcloth	0 15	780	Gelatine	0 0
673	Stereoscopes	0 30	781	Tissues, white cotton, not specified	0 0
674	Dish mats of sparterie	0 05	782	White linen, not specified	0 0
675	Oakum	0 02	783	Gray cotton	0 0
676	Quick matches	0 10	784	Geneva	0 0
677	Storax	0 20	785	Ginger ale	0 0
678	Stirrups	0 10	786	Glasses, crystal, not specified	0 0
679	"Estiridos"	0 10	787	Lamp	0 0
680	Stucco	0 20	788	Paper	0 0
681	Cases, gun &c	1 00	789	Terrestrial	0 0
682	Surgical	0 25	790	Gum arabic, in lumps	0 0
683	Sewing	0 50	791	Prepared	0 20
684	Jewellery	5 00	792	Cantelone, manufactured into articles not specified	0 20
685	Toilet	0 50	793	Gum-lac	0 20
686	Travelling	0 50	794	Gums, medicinal	0 20
687	Stores	0 02	795	Caps, cotton	0 0
688	Labels, blank	0 50	796	Trimmed, for children	2 00
689	Printed	0 60	797	Woollen	0 50
690	Explosives, gun	1 00	798	Fur	0 50
691	Extracts, meat	0 15	799	Gilt	3 00
692	Perfumery	0 25	800	Hinges	0 0
693	Medicinal	0 50	801	Brass	0 0
694	Phactoms	0 02	802	Engravings	0 0
695	Scarfs, cotton	0 35	803	Graphite	0 0
696	Belts, leather	0 50	804	Graphophones	0 20
697	Woollen	0 50	805	"Grandtorios"	0 10
698	Silk	3 00	806	Quatre	0 20
699	Skirts (see Nos. 614 to 617)	0 50	807	"Grano de oro" (tissue, of cotton)	0 50
700	Lamps, street	0 15	808	Woollen	0 50
701	Lanterns, paper	0 15	809	Seeds not specially mentioned	0 0
702	Glass	0 38	810	Hooks for wire fencing	0 10
703	Feenla	0 55	811	For Venetian blinds	0 00
704	Plush, cotton	0 15	812	Grense, curt	0 00
705	Woollen	0 60	813	Crus (silk tissue)	0 00
706	Silk	3 00	814	Cranes	3 00
707	Mats	0 05	815	Cruppers	0 50
708	Fibres	0 05	816	Saddlecloths	0 50
709	Door stops	0 10	817	Gunn	0 01
710	Markers	0 55	818	Gloves, cotton	0 30
711	Fiche	1 00	819	Deeskin	0 20
712	Vernicelli	0 10	820	Kid	0 50
713	Felt	0 60	821	Fencing, boxing &c	1 00
714	Figures, clay	0 45	822	Woollen	5 00
715	Bronze	0 10	823	Silk	5 00
716	Wax	0 35	824	Ornaments, coffin	1 00
717	Yarn, woollen ("engrudos")	0 60	825	Walking stick (see No. 1502)	0 00
718	Rope	0 02	826	Carriage	0 02
719	Filter	0 05	827	Sword	0 02
720	Flutes	0 20	828	Guitars	0 25
721	Fringes, cotton	3 50	829	Gutta-percha, manufactured into articles not specified	0 25
722	Woollen	0 60	830	Axes	0 03
723	Silk	3 00	831	Hatchets	0 10
724	Hoops, iron	0 02	832	Hammer, cotton	0 25
725	Flowers of sulphur	0 15	833	Of blades	0 00
726	Flower vase, iron	1 05	834	Flour	0 20
727	Porcelain or glass	0 10	835	Buckles, iron	0 10
728	Flowers, artificial	2 00	836	Brass	0 10
729	Folk	1 00	837	Trouser	0 20
730	Photography	0 02	838	Hectographs	0 10
731	Shaps, hat	0 10	839	Arrow	0 02
732	Fedler	0 01	840	Ray	0 02

TARIFF.]

Nos.	Goods.	Duties.	Nos.	Goods.	Duties.
		P. C.			P. C.
841	Horse-shoe nails	0 50	950	Foot-wipers	0 05
842	Fittings, furniture	0 10	951	Linen cut, horse	0 05
843	Fittings, door &c	0 10	952	Flax, unmanufactured	0 10
844	Tools not specified, for arts and trades	0 05	953	Lawn, of white or colored cotton	0 40
845	Agricultural, for arts and trades	0 05	954	Lanterns	0 35
846	Iron in bars, sheets, rods &c. (see also No. 386).	0 05	955	Banias (see Nos. 444 to 447).	0 25
847	Galvanized (see also No. 386), for roofing	0 02	956	Cloth, cotton	0 25
848	Yarn, cotton	0 05	957	Hemp	0 05
849	Thread, cotton, sewing or embroidering	0 25	958	Slates, marble, slate &c	0 01
850	Cotton, crochet	0 15	959	Faienceware, ordinary	0 05
851	Cotton, weaving	0 40	960	China-ware	0 10
852	Woolen	0 20	961	Plates, looking glass	0 10
853	Linon	0 20	962	Hops	0 50
854	Gold or silver	3 00	963	Polish, barney &c	0 60
855	Silk	0 20	964	Leather, soft	0 20
856	Wool	1 00	965	Silk	3 50
857	Silvered or gilt	0 05	966	Wheel tires, iron or steel	0 01
858	Thin plate	0 05	967	Of india rubber, for velocipedes	0 50
859	In varnished or painted wares	0 10	968	Key-rings	0 10
860	Holland, cotton	0 20	969	Corks, metal, for casks	0 05
861	Moulds, sugar	0 05	970	Woolen, for casks	0 10
862	Shapes, hat	0 10	971	Macron	0 05
863	Laris, boat	0 05	972	Machetes for agriculture	0 35
864	Furnaces, artisans'	0 25	973	Or hunting knives with bronze or horn handles, sheathes or not	0 15
865	Bone, manufactured into articles not specified	0 10	974	Madapolam	0 50
866	Pictures	1 00	975	Lumber	0 50
867	Maguets	0 35	976	Mother-of-pearl	0 05
868	Printed matter	0 20	977	Malacca	0 10
869	Incense	0 02	978	Maize, green, in tins	0 05
870	Hues	0 02	979	Corn (maize) flour	0 05
871	Colored prints	0 30	980	Malachite	0 05
872	Sanitary apparatus	0 10	981	Valises, leather	1 10
873	Insecticides	0 05	982	Imitation leather	0 10
874	Implement, agricultural	0 05	983	Leaves &c	0 02
875	For arts and trades	0 25	984	Maize	0 10
876	Instruments, scientific	0 20	985	Wire netting	0 25
877	Irish cotton cloth	0 20	986	Feeling bottles	0 10
878	Linen cloth	0 10	987	Screens	0 10
879	Soaps: palm-oil, turpentine, and other common	0 15	988	Aprons for artisans	0 10
880	Perfumed	0 50	989	Hauls, tool	0 02
881	Medicinal	0 10	990	Pump	0 10
882	Jellies	0 05	991	Peas	0 05
883	Ham, salt	0 25	992	Peas	0 05
884	In tins	0 10	993	"Mantilla" (see Hammocks, No. 833).	0 05
885	Syrups	0 05	994	Mantilla for tailors &c	2 00
886	Whipping, ships	0 05	995	Whips, carmen's ("manipulo para carmen")	0 15
887	Jasper	0 25	996	Mantilla ("common cloth, amble-clot and bleached")	0 20
888	Cages, bird	0 05	997	"Mantilla" (sailcloth)	0 20
889	Coarse cloth ("jersey")	1 00	998	Horse clothing	0 10
890	Mattresses, straw	0 02	999	Blankets for animals	0 10
891	Syringes, metal	0 30	1000	Lard	0 50
892	Caoutchouc	0 30	1001	Cocoa butter	0 25
893	Glass	0 50	1002	Tablecloths, cotton	0 50
894	Jewellery, steel	0 50	1003	Linon	3 00
895	Amber	0 50	1004	Mantilla, silk	0 25
896	Tortoise-shell	0 50	1005	Butter	0 25
897	Cethuloni	0 50	1006	Mantilla (scarfs), cotton	0 25
898	Coral	0 50	1007	Crepe	0 50
899	Gold or silver	0 50	1008	Lace	1 00
900	Gilt or plated ware	0 35	1009	Woolen	3 00
901	Draughts, chess, and like games	0 10	1010	Silk	0 02
902	Fruit juice	0 25	1011	Maps, geographical	0 05
903	Toys	0 25	1012	Machines, sewing, and other for arts or trades, and accessories thereof	0 05
904	Musical	0 25	1013	Agricultural or mining, and accessories thereof	0 05
905	Cane for furniture	0 05	1014	For sciences	0 05
906	Kepis, officers'	0 05	1015	Not specified	0 05
907	Kerosene	0 05	1016	Picture frames of card and	0 05
908	Sealing wax	0 01	1017	Woolen	0 05
909	Bricks	0 02	1018	Gilt	0 20
910	Tiles, flooring, faience	0 02	1019	Ivory, unwrought	2 00
911	Lamps, of all kinds	0 02	1020	Manufactured into articles not specified	0 25
912	Launches	0 10	1021	Vegetable	0 01
913	Coal, raw	1 50	1022	Marble in the rough	0 01
914	Bearing, flint	0 50	1023	Statues, tumb-tone &c	0 25
915	Wool, embroidering	0 50	1024	Morocco leather	0 25
916	Pencil cases, gold	5 00	1025	Masks of cardboard &c	0 01
917	Not specified	0 10	1026	Plant, printing	0 10
918	Pencils	0 05	1027	Wearing, not specified	0 25
919	Chalk	0 01	1028	For sciences, not specified	0 35
920	Tomb-stones	0 35	1029	Supplies, photographic	0 05
921	Whips	0 05	1030	Electrical	1 00
922	Press in sheets	0 25	1031	Clock and watch	0 50
923	Milk, condensed	0 25	1032	Wicks, timber-box	0 25
924	Vegetables, fresh	Free.	1033	Lamp	0 05
925	Preserved in vinegar	0 02	1034	Candle	0 25
926	Lye	1 00	1035	Vegetable	0 05
927	Starches, starch	5 00	1036	Burner, lamp	3 00
928	Gold or silver	1 00	1037	Mechan, gold and silver	0 35
929	Lenes	1 00	1038	And crosses, metal	0 35
930	Letters, marking	0 10	1039	Medallions (see Jewellery, Nos. 897 to 903).	0 35
931	Water-closets	0 10	1040	Stockings, cotton	0 30
932	Yeast	2 00	1041	Canvases (tapes)	0 05
933	Frack coats (see Nos. 1012 to 1016)	0 10	1042	Scotch yarn	0 40
934	Shoes, black	0 10	1043	Woolen	0 40
935	Copy-letter	0 10	1044	Silk	0 50
936	Printed	0 02	1045	Medicines not specified	0 10
937	Liquor sets or cases	0 25	1046	Measures for liquid	0 10
938	Alcoholic and sweet liquors: in bottles	0 25	1047	For agriculture	0 10
939	In other receptacles	0 25	1048	Mercury	1 00
940	Canvases, embroidery	0 25	1049	Mercury	0 25
941	Painters	1 00	1050	Microscopes	1 00
942	Garters	0 10	1051	Honey	0 45
943	Filings, metal	0 10	1052	Cane juice	0 10
944	Lemonades	0 05	1053	Artificial hair	0 10
945	Tooth-picks	0 20	1054	Artificially wrought	0 10
			1055	Minium	0 10

Nos.	Goods.	Duties. P. C.	Nos.	Goods.	Duties. P. C.
1057	Myrrh	0 20	1162	Paper, printing	0 20
1058	Haversacks, leather	0 60	1163	Emery	0 10
1059	Cloth	0 30	1164	Parachut	0 10
1060	Mouldings, gilt	0 10	1165	Ruled, for music	0 10
1061	Plaster	0 10	1166	Wall	0 10
1062	Zinc	0 05	1167	In cloth	0 10
1063	Mills, coffee, and spices	0 05	1168	Blotters	0 10
1064	Windmills	0 01	1169	Parachutes	0 10
1065	Monochords	0 20	1170	Umbrellas, cotton	0 25
1066	Eye-glasses (see Nos. 109 to 111).		1171	Woolen	0 25
1067	Chignons	3 00	1172	Silk	0 50
1068	Pouches, shooting	4 31	1173	Lightning conductors	0 01
1069	Mosquito-nets	1 01	1174	Pieces, elementary	0 10
1070	Glass bowls	0 21	1175	Medicine	0 10
1071	Pulleys	0 01	1176	For the arts	0 10
1072	Motors, hydraulic	0 00	1177	Pastels	0 10
1073	Electrical	0 00	1178	Pastilles, sugar	0 10
1074	Animal power	0 00	1179	Medicinal	0 00
1075	Steam	0 10	1180	Potatoes	0 05
1076	Moire	3 05	1181	Skirts for tailors &c.	0 25
1077	Muchilage	0 25	1182	Patterns for tailors &c.	0 15
1078	Furniture, bamboo	0 10	1183	"Paymas" (see Nos. 1612 to 1615).	
1079	Wooden or cane	0 20	1184	Shirtfronts	0 60
1080	Covered with cane	0 50	1185	Combs, horn, celluloid &c	0 50
1081	Covered with wood	0 25	1186	Ivory, mother-of-pearl, tortoise-shell	2 00
1082	Covered with silk	0 50	1187	Ornamental, of ivory, mother-of-pearl, tortoise-shell	2 00
1083	Used, imported for the use of persons bringing in the same	0 01	1188	Of horn, celluloid &c.	0 20
1084	Millstones	0 05	1189	Hair	0 05
1085	8 samples in pieces, in quantities not exceeding 25 lbs.	Free.	1190	Playing balls	3 00
1086	Exceeding 25 lbs.	0 01	1191	Solder	0 10
1087	Of serviceable articles (valuable as the articles such samples represent).		1192	Wigs	3 00
1088	Catches	0 10	1193	Pelisses (see No. 1625).	
1089	Ammunition (shot)	0 10	1194	Choclos	0 50
1090	Balls of all kinds	0 25	1195	Peregrine	0 10
1091	Muslin, cotton	0 40	1196	Peregrine	0 40
1092	Woolen	1 25	1197	Partridge shot	0 10
1093	Linen	2 00	1198	Perfumery	0 25
1094	Silk	2 00	1199	Newspapers	Free.
1095	Vegetable hair for mattresses	0 05	1200	Pearls, imitation	0 25
1096	Muslin, printed	0 05	1201	Fin	0 50
1097	Mother-of-pearl, manufactured into articles not specified	0 01	1202	Venetian black	0 25
1098	Naphtha	0 05	1203	Spirit gances	0 05
1099	Playing cards	0 25	1204	Weights, iron	0 10
1100	Razors	0 50	1205	Bronze	0 10
1101	Pocket knives or penknives	0 50	1206	Fish, dried	0 05
1102	Cases, travelling	0 50	1207	Smoked	0 05
1103	sewing	0 50	1208	in line	0 05
1104	Toilet	0 50	1209	Mats, Chinese	0 05
1105	Lampblack	0 05	1210	Oilcloth	0 05
1106	Nickel in a crude state	0 05	1211	Petroleum	0 05
1107	Levels	0 10	1212	Pitch (see No. 1341)	0 05
1108	Cutter skins	0 10	1213	Celophany	0 25
1109	Waifers	0 10	1214	Pianos and their accessories	0 10
1110	Beliers	0 10	1215	Stones, artificial	0 01
1111	Eyelets, boot &c.	0 25	1216	Grind, common	0 01
1112	Artificial eyes	0 00	1217	For wetting fine instruments	0 20
1113	Batiste, Dutch	1 25	1218	Flint	0 05
1114	Ombibases	0 01	1219	Imitation precious	0 50
1115	Onyx in any form	0 10	1220	Lithographic	0 05
1116	Opals	5 00	1221	Rumice	0 05
1117	Organ	0 10	1222	Precision	0 25
1118	Organs, large and small	0 10	1223	Skins with the hair	0 25
1119	Ornaments, church	2 0	1224	Articles of iron for domestic purposes	0 05
1120	Ornaments, church	2 0	1225	Of white metal and the like	1 00
1121	Gold, ingot	Free.	1226	Pepper, cumin &c	0 10
1122	Manufactured into jewellery &c	5 00	1227	Brushes, artists'	0 35
1123	In booklets for gilding	1 00	1228	Paint, fat	0 10
1124	Pinset and Dutch metal	1 00	1229	Colors, artists'	0 10
1125	Licorice	0 25	1230	Oil	0 05
1126	Oysters, lobsters &c.	0 15	1231	Gold or silver	0 10
1127	Span wicks	0 20	1232	In paste	0 05
1128	Straw for mattresses	0 05	1233	In powder	0 05
1129	Shovels	0 05	1234	Tobacco-pipes of amber	0 50
1130	Palliums	5 00	1235	Celluloid	0 10
1131	Candlesticks, bronze	0 05	1236	Meerschaum	0 50
1132	Bread	0 02	1237	Wooden	0 10
1133	Velvetene, cotton	0 50	1238	Empty casks	0 05
1134	"Panillas"	0 40	1239	Pique, cotton	0 25
1135	Panoramae	0 15	1240	Linen	0 50
1136	Trousers (see Nos. 1612 to 1615).		1241	Paper weights	0 10
1137	Lamp shades	0 35	1242	Plat of all kinds	1 00
1138	Silippers	0 05	1243	Holsters, pistol	0 50
1139	Druggist	1 00	1244	Pita	0 05
1140	Woolen	1 00	1245	Slates, writing	0 05
1141	Silk	2 00	1246	Roofing	0 05
1142	Bath wraps and towels	0 25	1247	Sulfrons	0 05
1143	Belous, woolen	1 00	1248	Plastic	0 10
1144	Silk	3 00	1249	Silver, ingot	Free.
1145	Shawl, cotton	0 20	1250	Manufactured into articles not specified	3 00
1146	"V.ollen"	0 00	1251	Articles of white metal	1 00
1147	"V.ollen"	3 00	1252	Platinum in any form	5 00
1148	Handkerchiefs, cotton	0 25	1253	Lead, unwrought	0 05
1149	Woolen	1 50	1254	Shot, bullets &c	0 05
1150	Linen	1 00	1255	Brass	0 05
1151	Silk	3 00	1256	Leathers, ornamented	0 05
1152	Paper, open, worked ornamented	0 50	1257	Pens, steel	0 10
1153	Card	0 10	1258	Gold	5 00
1154	Chinese for bookcases	0 10	1259	Feather-dusters	0 30
1155	Gilt or silver	0 50			
1156	Blotting	0 10			
1157	Cigarette	0 10			
1158	Writing	0 0			
1159	Brass	0 10			
1160	Wrought	0 10			
1161	Waterproof	0 1			

\* Decree of March 5, 1902, establishing the regime applicable to printing paper.

"La Gaceta" No. 2166, of March 22, 1902.)

Art. 1.—Printing paper imported direct by printing-office proprietors or by newspaper editors shall be exempt from fiscal duty of every description, as set blished in virtue of article 5 of the Press Law.

Art. 2.—Printing office proprietors and newspaper editors shall present to the Ministry of Finance Customs Administrators their original invoices and on production of this evidence the duty-free import permits will be issued to them.

Nos.	Goods.	Duties, P. C.	Nos.	Goods.	Duties, P. C.
1260	Down	0 20	1368	Sago	0 05
1261	Gaiters, leather	0 60	1369	Salt, table	0 05
1262	Oilecloth	0 30	1370	Salts, Epsom (sulphate of magnesium)	0 05
1263	Linou	0 25	1371	Salt-collars (sulphate of soda)	0 05
1264	Rice powder boxes	0 25	1372	Sausages in tins	0 15
1265	Powder flasks	0 25	1373	Sausages, Bologna	0 10
1266	Ronales	0 30	1374	Salt-collars, crystal &c.	0 05
1267	Ponchos, cotton	0 55	1375	Gold	2 00
1268	Waterproof	0 50	1376	Silver	2 00
1269	Porcelain in wares not specified	0 10	1377	White metal	1 00
1270	Bottle racks	0 60	1378	Saltpetre	0 05
1271	Purses	0 10	1379	Sauces	0 10
1272	Penholders	0 10	1380	Sauceboats	0 25
1273	Dinner carriers	0 10	1381	Gold	3 00
1274	Posts of iron for illumination	0 01	1382	Silver	1 00
1275	Earthenware	0 05	1383	White metal	0 01
1276	Glass	0 05	1384	Brass	0 30
1277	Falence	0 01	1385	Buoys, life-saving	0 35
1278	Printing presses and plant	0 05	1386	"Saudate," cotton	0 60
1279	Presses for trades, weighing not more than 25 lbs.	0 05	1387	Sandals	Proh.
1280	Do. do. weighing more than 25 lbs.	0 05	1388	Leeches	0 10
1281	Coying	0 05	1389	Sapoho	0 05
1282	Preparations, medicinal	0 25	1390	Woolen	0 05
1283	Toilet	0 05	1391	"Surgeas," woollen	0 10
1284	Doors and windows, iron	0 04	1392	Coffins	0 01
1285	Doors, wooden	0 15	1393	Sardines	0 10
1286	Polish ("pulimento") for leather	0 05	1394	Serge, woollen	3 00
1287	Bracelets (see Nos. 73 and 74)	0 50	1395	Silk	0 30
1288	Embroidered points of cotton	0 60	1396	Satin, cotton	1 00
1289	Linen	4 00	1397	Woolen	3 00
1290	Silk	0 10	1398	Silk	3 00
1291	Counters, boot	0 05	1399	Tallow, rough	0 10
1292	Backs, steel	0 05	1400	Floss silk	3 00
1293	Iron	0 05	1401	Thrown silk	3 00
1294	Knitted goods, cotton	0 50	1402	Silk, manufactured into articles not specified	0 25
1295	Linen	1 00	1403	Tamper, rubber, and their accessories	0 10
1296	Silk	3 00	1404	Sauces from &c.	0 10
1297	Daggers, sheathed or not	0 60	1405	Seeds for sowing	0 01
1298	Curtains, cotton or linen	0 15	1406	Semolina	0 05
1299	Paper	2 00	1407	Panniers, saddle	0 10
1300	Lace	1 00	1408	Napkins, cotton	0 50
1301	Sword hilts	1 00	1409	Linen	0 05
1302	Cane or umbrella handles of bone, wood, horn or common metal	0 25	1410	Shirts	0 10
1303	Of ivory or silver	2 00	1411	Mushrooms	0 05
1304	Of gold	5 00	1412	Cider (see Nos. 1635 and 1636)	0 25
1305	Burners, lamp	0 28	1413	Sipoons	0 05
1306	Cheese	0 25	1414	Whistles	0 10
1307	Argand lamps	0 25	1415	Chairs (see Nos. 1078 to 1083)	1 00
1308	Of gold	5 00	1416	Saddles and their accessories	0 10
1309	Of silver	5 00	1417	Chairs for surgical operations	0 10
1310	Of white metal	3 00	1418	Leggings (see Nos. 1261 to 1265)	0 50
1311	Paravents (see Nos. 1170 to 1172)	1 00	1419	Coverlets (see Nos. 467 to 469)	0 50
1312	Kamie, unwrought	0 05	1420	Surcingle	0 10
1313	Snuff	1 00	1421	Table covers (see No. 8382 to 8385)	0 10
1314	Rackets (game)	6 25	1422	Envelopes (see No. 115 )	0 10
1315	Satinet ("ribbed")	3 00	1423	S-lee (see Nos. 1078 to 1083)	0 50
1316	Satin, cotton	1 00	1424	Solder	0 50
1317	Woolen	3 00	1425	Hats, cotton	0 50
1318	Silk	3 00	1426	Cork	0 50
1319	Rails, door &c.	0 08	1427	Cane	3 00
1320	Mouse traps	0 10	1428	Woollen	1 00
1321	Wire nettings	0 05	1429	Straw	2 00
1322	Nets, fish	0 10	1430	Trimming for bridges and girls	2 00
1323	Linen	0 38	1431	Sundshades (see Nos. 1170 to 1172)	0 25
1324	Lamp reflectors	0 10	1432	Somnis, surgical	0 01
1325	Refrigerators	0 10	1433	Sounding lines	0 10
1326	Sprinklers	0 10	1434	Soups in tins	0 10
1327	Rules for artisans	0 10	1435	Soup pastes	0 25
1328	Office	0 05	1436	Sorbet glasses	0 10
1329	Railings, iron	5 50	1437	Rings (see Nos. 897 to 903)	0 10
1330	Clocks, mantel and suspending &c.	5 50	1438	Rings (see Nos. 1612 to 1615)	0 10
1331	Watches, gold	3 00	1439	Sole leather	0 10
1332	Silver	1 00	1440	Sulphate of iron or copper	0 25
1333	Nickel &c.	0 02	1441	Suspensory	1 00
1334	Clocks, tower	0 05	1442	Tobacco, pipe	2 00
1335	Rivets, steel	0 10	1443	Cigarettes	2 00
1336	Copper	0 05	1444	Cigars	2 00
1337	Iron	Proh.	1445	Tobacco, cut	1 50
1338	Steam tugs	0 02	1446	Chewing	1 50
1339	Oars	2 00	1447	Snuff	0 60
1340	Reps, silk	0 05	1448	Thongs, horse	0 10
1341	Pine resin	0 05	1449	Shells, button	0 50
1342	Furniture springs	0 15	1450	Silver	3 00
1343	Portraits	1 00	1451	White metal	1 00
1344	Revolvers	0 05	1452	H.-s, boot	0 10
1345	Rails, tramway	0 50	1453	Billiard cues	1 00
1346	Bri lles and novelties	1 00	1454	Gum wook	0 05
1347	Fowling pieces	0 10	1455	Brads, copper	0 10
1348	Air-guns	0 10	1456	Iron	0 05
1349	Curling irons	0 10	1457	For shoe makers	0 05
1350	Lampure heaters	0 01	1458	Coart plaster	0 35
1351	Rolls & road	0 10	1459	Silk tulle	2 00
1352	Red for polishing metals	0 10	1460	Morceleather	0 25
1353	Stee yards	0 10	1461	Vegetable ivory	0 25
1354	Rum (see Nos. 942 and 943)	0 05	1462	H & T	0 50
1355	Ready-made wearing apparel (see Nos. 1613 to 1625)	0 05	1463	Brums, toy	0 25
1356	Chaplets, rosaries &c.	0 10	1464	Sieves, flour	0 25
1357	Labels, tin	0 05	1465	Mount	0 05
1358	Wheels, grinding	0 02	1466	Tanks, iron	0 05
1359	Cart	0 02	1467	Woolen	0 50
1360	Carriage	0 25	1468	Carpets, cotton	1 50
1361	Shoe, cotton	0 25	1469	Silk	3 00
1362	Linen	0 25	1470	Not specified	0 05
1363	Earth	1 00	1471	Tapuca	0 15
1364	Swords	0 10	1472	St. nops, cork	0 15
1365	Bootjacks	0 05			
1366	Corkscrews	0 05			
1367	Coffee, sugar and like bags	0 05			

Nos.	Goods.	Duties. P. C.	Nos.	Goods.	Duties. P. C.
1477	Stoppers, caoutchouc.	0 20	1581	Scabbards, leather	1 00
1478	Glass.	0 05	1582	Metals	1 00
1479	Visiting cards	0 00	1583	Vanilla	0 25
1480	Carbuncles of mother-of-pearl, ivory &c	1 00	1584	Plate, gold	5 00
1481	Gilt	0 50	1585	White metal	3 00
1482	Gold	5 00	1586	White metal	1 00
1483	Silver	5 00	1587	Vaporizers	0 10
1484	White metal	1 00	1588	Cow leather	0 10
1485	Glass	0 05	1589	Ribs, corset	0 50
1486	Tartarian, cotton	0 40	1590	Curtain poles	0 10
1487	Linen	2 00	1591	Rods, iron	0 05
1488	Tea	0 25	1592	Brass	0 10
1489	Roofs, iron	0 01	1593	Vaseline	0 10
1490	Roofing-tiles, clay	0 01	1594	Jars or vessels, earthenware	0 05
1491	Iron	0 01	1595	Wooden	0 00
1492	Shingles	0 01	1596	Paper	0 05
1493	Roofing slates	0 02	1597	Glass	0 05
1494	Wire netting	0 20	1598	Candles, stearine	0 10
1495	Tissues, cotton, not specified	0 25	1599	Wax	0 10
1496	Woolen, not specified	0 60	1600	Tallow	0 10
1497	Linen, not specified	0 80	1601	Sails, boat	0 50
1498	Silk, not specified	2 00	1602	Weathercocks	0 05
1499	Waterproof, not specified	0 50	1603	Velocipeds and their accessories	0 20
1500	Telephones and their accessories	0 05	1604	Velvet (see Nos. 1510 to 1512).	0 50
1501	Telegraphs and their accessories	0 50	1605	Velv, cotton	1 00
1502	Telescopes and their accessories	0 50	1606	Woolen	3 00
1503	Umbrellas, canes	0 10	1607	Linen	3 00
1504	Forks with horn or bone handles	0 20	1608	Silk	3 00
1505	The like with iron handles	0 20	1609	Surgical bandages	0 15
1506	The like with ivory handles	1 00	1610	Hide poison	0 05
1507	The like with gold handles	3 00	1611	Windows	0 01
1508	The like with silver handles	3 00	1612	Clothing, men's, of cotton	0 50
1509	The like with white metal handles	1 00	1613	The like, of silk	3 00
1510	Velvet, cotton	0 50	1614	The like, of linen	1 00
1511	Woolen	1 00	1615	The like, of silk	3 00
1512	Silk	3 00	1616	Clothing for ladies, of cotton	0 50
1513	Thermometers	0 50	1617	The like, of wool	3 00
1514	Chimney	0 35	1618	The like, of linen	1 00
1515	Figures of terra-cotta	0 35	1619	The like, of silk	3 00
1516	Bricks &c. of baked clay	0 01	1620	Clothing, for children, of cotton	0 05
1517	Tents	0 25	1621	The like, of linen	3 00
1518	Set-saws of all kinds	0 35	1622	The like, of linen	1 00
1519	Tilburies	0 05	1623	The like, of silk	3 00
1520	Call-bells, table	0 35	1624	Baptismal robes	2 00
1521	Gold	5 00	1625	For clothing	0 60
1522	Silver	5 00	1626	Sashes, window	0 05
1523	White metal	1 00	1627	For shop windows	0 05
1524	Pots, caoutchouc	0 25	1628	Window glass, plain	0 05
1525	Baths, wooden	0 05	1629	Hollow, not specified	0 05
1526	Metal	0 05	1630	Watch glasses	0 50
1527	Ink, drawing	0 05	1631	Glass, not specified	0 10
1528	Writing	0 05	1632	Vinegar	0 10
1529	Printing	0 01	1633	Cruets (see Nos. 1634 to 1636)	0 35
1530	Marking	0 05	1634	Champagne	0 65
1531	Aniline colors	0 10	1635	Wines: red, white and sweet, in bottles	0 65
1532	Lockscrews	0 15	1636	The like in other receptacles	0 10
1533	Knobs, furniture	0 10	1637	Medicinal	0 30
1534	Braces, cotton, of woolen	1 00	1638	Violins, altos and violoncellos, and their accessories	0 20
1535	Silk	3 00	1639	Cork shavings	0 15
1536	Embroidered bands, cotton	0 50	1640	Cap peaks	0 50
1537	Linen	0 60	1641	Flounces ("puffs"), sleeve of cotton	1 40
1538	"Tutu," gold or silver	5 00	1642	The like, of woolen lace	1 50
1539	Chalk for billiards	0 20	1643	The like, of linen lace	0 50
1540	For schools	0 05	1644	The like, of silk lace	3 00
1541	For tailors	0 05	1645	Plaster, raw	0 05
1542	Towels, cotton	0 25	1646	For dentists	0 10
1543	Linen	0 25	1647	Statues	0 01
1544	Towelings	0 25	1648	Bags, jute	0 01
1545	Bacon	0 10	1649	Sheepskins with the wool	0 50
1546	Tarpaulins for ships	0 20	1650	Boots and shoes of all kinds	1 00
1547	Waxes, iron	0 02	1651	"Zarigua" (fine print) of cotton	0 30
1548	Woolen	0 02	1652	Old linen	0 50
1549	Tonic, Oriental	0 25	1653	Satin, cotton	0 25
1550	Screws, bronze	0 10	1654	Woolen	1 00
1551	Iron	0 05	1655	Silk	3 00
1552	Traps	0 05	1656	Zinc, crude	0 05
1553	Turpentine	0 05	1657	Sheet	0 05
1554	Brads, cotton	0 42	1658	Woolen shoes	0 05
1555	Woolen	0 05	1659	Fruit juice	0 20
1556	Gold or silver	5 00			
1557	Gilt or silvered	1 00			
1558	Silk	3 00			
1559	Hats, straw	0 10			
1560	Tricycles	0 20			
1561	"Tricyclo"	0 25			
1562	Wheat	0 01			
1563	Corn	0 01			
1564	Truffles	0 10			
1565	Speaking tubes	0 10			
1566	The like of clay	0 05			
1567	The like of bronze	0 10			
1568	The like of iron	0 05			
1569	Lead pipes	0 05			
1570	Tulle, cotton	0 50			
1571	Woolen	1 00			
1572	Linen	1 00			
1573	Silk	3 00			
1574	Deer	0 01			
1575	Turbinos	0 01			
1576	Military uniforms	2 00			
1577	French kitchen	0 25			
1578	For domestic use, of tinued or enameled iron	0 05			
1579	Paints utensils	0 25			
1580	Toilet requisites	0 25			
1581	Vaccine	0 25			

## EXPORTATION.

Produce of the country shall on exportation pay the duties established in the following tariff, provided always that the special laws relating to cattle and other products shall be maintained in force.

Goods.	Duties. P. C.
Caoutchouc	3 00
Mahogany	5 00
Cedar, Royal	5 00
Sapin	3 00
Sassafras and Santa Marta	4 00
Cabinet woods, not specified	2 00
Building woods, not specified	2 00
Gum and common woods for any use, short	1 00
Mulberry wool	2 00
Dye woods	1 00
Sassafras	2 00
Ox hides	1 00
Deer skins	2 00
Chicle	1 00
Cocoa-nuts	1 00
Male neat cattle	1 00
Male horses and asses	1 50
Mules	2 00

## EXPORT DUTY ON CATTLE.

TARIFF.]

## COSTA RICA

INDEX TO THE PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF.

	Nos.		Nos.		Nos.		Nos.
Aerids	90-94	Chives	18, 19	Horse shoes	14	Paints	8, 91
Aerated beverages	80	Cloth	15	Hose, fire	11	Photographs	16
Aerophones	80	Clothing	35, 37, 38, 47	" leather	67	Paper and manuf. of	50-55
Agricultural implements	11, 14	Cloves	82	" rubber	58	Paraffine	90
Air guns	19	Coal	1	Household articles	1, 5	Parasols	32, 46
Alabaster	2, 5	Cochineal	92	Ice-cream freezers	16	Passenger-traffic	17, 48
Aluminum	51, 55	Cocoa	80, 85	Incubators	20	Pearls	25
Almanacs	91	Coffee	80, 82	Indigo	91, 92	Pencil cases	20
Amber	91	" mills	15	Ink	8, 20	Pencil holders	16
Ammonia	12	" pots	14	Ink-stamps	59	Pens	19
Anchors	34, 37	Coffins	20, 60, 63	Instruments, drawing	17, 60	Pepper	82
Aprons	22	Colours	62, 71, 73	" musical	5, 16	Perambulators	19
Arms, side	21	Combs	16	" scientific	19, 94	Perfumery	38, 39
" sporting	91	Compasses	16	" surgical	94	Petroleum, crude	89
Articles of common metal	20	Copying-presses	16	Idoliform	13	" refined	91
" for lighting	17	Coral	9	Iron, galvanized	12	Pharmaceutical preparations	34, 98
" for table & kitchen use	19	Cordage	28	" plate	13	Photographs	59
Asbestos	2	Cork, crude	19	" sheet	11	Phosphates	89
Asphalt	1	Corkscrews	57	" singlass	92	Photographic cameras	59
Automobiles	14, 15	Corozo	57	" ivory, crude	67	" dry plates	59
Axles	80	Cosets	56	Jams	80	Pianos	60
Bacon	102, 103	Cotton, and manuf. of	26, 27, 29, 38	Jet	1	Pills	95
Bags	34	Cranes	20	Jet	20, 25	Pipes, clay	15
Balams	92, 94	Crosses	5	Key-hole guards	19, 62	" lead	15
Bark, tanning	58	Cruet stands	20	Key rings	20	Pipes, smoking	9, 16, 65, 72
Barks and roots	92	Curtain loops	25, 36, 47, 48	Kitchen utensils	16, 17, 59	" for water conduits	21
Barometers	16	Cutlery	19	Knives	17	Pistols	3
Battles	5, 15	Dentifrices, glass	5	Lamp fonts	5, 36	Pitch	74
Beads	9, 20	" iron	16	" shales	17	Platoes	85
Beams and joists	11	Dextrine	91	Lara	80, 82	Powders	98
Beans	74, 76	Diamonds—glaziers	60	Lawn mowers	14	Preserves	85
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Belts for ladies	20	Dynamite	80	Letter balances	62	Purses	20, 71
Bicycles	19	Earthenware	75	Lithobits	12	Quick-silver	12
Billiard balls	73	Ears	5	Lime	2	Rails, iron or steel	11
" cues	60	Electrical accessories	92, 94	Lint	91	Raisins	61, 70
Billiards and similar games	60	Elaxirs	92, 94	Liquors	86, 88	Razor straps	15
Biscuits	86	Emery	12	Locks	17	Razor	91
Bitters	86	Engines	81	Locomotives	17	Rennet	91
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" wool	12, 45, 47	Extracts	92, 99	Macaroni	80	Rice	75
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Built	51, 55	" electric	66	Malt	76	Rubber, crude	57
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Books and shoes	91	Feather dusters	73	Manometers	16	Saccharine	97
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Bottles and flasks, glass	62, 63	Felt	59, 40, 42	Maps	2, 5	Saddle trees	70
Boxes, fancy	62, 63	Filters	23	Marble	8	Saddles	91
" musical	62	Flintlocks of precision	46	Marbles	70	Saffron	78
" paint	14	Fish	36	Mathematical cases	19	Sago	30, 32
" tin plate	14	Flowers	11, 45	Mattresses	43, 62	Salt	77, 80
Braces	36	Flannels	9	Mats	28, 29	Salts	94, 97
Brandy	29	Flower stands	6	Meats	75, 78, 83	Sandals	56
Bricks	28	" vases	20	Medicinal creams	97	Sausages	19
Bronze powder	28	" artificial	57	" ointments	97	Saxons	19
Brooms	16, 28, 29, 32, 40, 43	Foot scrapers	17	" pastilles	95	Seeds	74, 76, 80
Brushes	15	" wipers	60, 72	Medicine chests	94, 98	Shawls	34, 37, 48
Buckles	85	Forges	19	Meerschaum	9	Shirt fronts	56, 57
Bullets	18	Fountain pens	63	Mercury	89	Shirts, men's	36, 47, 48
Butter	15	Fruits in their juice	3	Meters, steam and water	16	Shot	11
Button-hooks	8, 9, 20, 46, 47, 62, 72	Frying pans	9, 20	Methyl alcohol	97	Silk, and manufactures of	46, 49
Buttons	8, 9, 20, 46, 47, 62, 72	Funeral wreaths	71	Mica	17	Sliver	11
Cabinet makers' wood	59	Fur coats	16	Microscopes	16	Skates	19
Cages, wire	90	Furnaces	5, 16, 17, 59, 60, 61, 62	Milk, condensed	80, 83	Slate pencils	2
Calcium carbide	93	Furniture	5, 16, 17, 59, 60, 61, 62	Millstones	2	Slates, roofing	2
Camphor	19	Garments	36, 37, 38, 45, 48	Mineral waters	90	" for schools	2
Can-openers	67	Garlic	61, 62	Mining material	11	Small wares	20, 45
Candles, tallow	9, 20	Gases	64	Mirrors	8	Soap	67, 92, 94, 96
Candlesticks	64	Glass, and manuf. of	36, 37, 38, 45, 48	Mortars	5, 16	Socks and stockings	31, 58, 48
Cases	61, 62	Gloves	35, 37, 38, 45, 48	Moss	58	Spectacles	25
Cases of oilcloth	17	Glue	191, 92	Motor cycles	16	Spinaeeti	67
Caps for bottles	93	Glycerine	92	Mouldings	60	Spirits	80
Capulens	95	Hats	36, 37, 38, 45, 48	Mounds	15, 17	Sponges	72, 73
Carbide of soda	95	Hazel nuts	36, 37, 38, 45, 48	Musical boxes	17, 59	" for corsets	72
Caric, visiting, &c.	51, 41, 46, 47	Gold	11	Mustard	62	" for watches	20
Carpets	19, 20	Gramophones	14	Muzzles	82	Suits	19
Carriages	14	Graphite	19	Nails	19	Starch	82
Cartridges	19	Grates for furnaces	11	Needles	18	Statues	5, 7, 9, 16, 19, 20, 25
Cash	19	Grasses	95	Netts, fishing	29	Straw plating for hats	17
Cash registers	16	Grindstones	25	Netts, mosquito	26	Stetoscopes	62
Casters for carriages and doors	105	Gums	21	Newspapers	50	Sticks, walking	64, 75
Cattle	74	Guns	59	Nursing bottles	5	Straps	19
" food	74	Gynastatic apparatus	59	Nut crackers	19	Stones	2, 5, 5
Caustric soda	94	Hair clippers	20	Nuts, metal	15	" precious	25
Cement	74-78	" pills	20	Oakum	25	Stoves, kitchen	15, 16
Chains and cables	12, 14, 17	Hams	51, 57, 45, 48	Ochres	57	String, musical instrument	20, 73
Chalk	5, 90, 91	Handkerchiefs	61, 62, 45, 48	Oilcloth	2, 27, 29	" razor	79, 87
Charcoal	80	Harmoniums	70	Oil for table covers	20	Sulphates	59
Cheese	82	Harpes	36, 37, 38, 45, 48	" oil presses	14	Surgical bandages	95
Chemical product	80-90	Hats	36, 37, 38, 45, 48	" oil marcarine	90, 94, 98, 99	Synthetic chains	94
Chloroform	94	Hazel nuts	36, 37, 38, 45, 48	" omanacrine	69	Sweetwaters	78
Chider	83	Hides, skins, and manuf. of	66, 72	" opacrine	20, 73	Table covers	34, 35, 37, 15, 18
" clear cases	20	Hinges	85	" opacrine	60	" services	95
" holders	9, 10, 72	Hooks	18	" opacrine	91	Tale	20
Cinematograph films	82	Hops	78	" opacrine	91		
Cinnamon	82	Hops	78	" opacrine	91		
Crate of magnesia	93	Hops	78	" opacrine	91		





TARIFF.]	Nos.	Goods.	Duty per kilo. Colon etc.	Nos.	Goods.	Duty per kilo. Colon etc.
		like implements; large machetes called <i>de suelo</i> ; solder or metal for soldering and for bearings ( <i>manuñeras</i> ); metal, except gold, silver or iron, in ingots or plates, such as tin plate, zinc and copper; wire netting for fences, with meshes of more than 8 centimetres; springs for vans and wagons; grates; perforated plates for cart bottoms and for sewerage; also for coffee sorters; tin foil for wrapping; chains and cables from 1 down to $\frac{1}{2}$ centimetre in thickness; horse and ox shoes; hand cars and wheels for the same; sheets of common metal for re-inforcing the same; plate iron, containing asbestos for machine packing; large tanks and basins, containing more than 1 hectolitre; architectonic ornaments and decorations weighing more than 3 kilos.; carvings and tombstones weighing more than 100 kilos.; crocks, kettles, pans, pie tins, frying pans and coffee pots of cast iron; machines for industry and agriculture for the same; saws, such as sewing, wood sawing and working machines and saws for the same; machines for the manufacture of beer, ice, aerated waters, candles, bricks, flour, for washing, ironing, folder cutting, maize grinding and iron working; lawn mowers for parks and gardens; oil presses; electric machines except for cabinet; machines for cranes; merry-go-rounds and the like; machines for divers; pumps and water elevating machines; jacks; aeroplanes; power mills for grinding roasted coffee; chimneys and all spare parts of machines such as bearings ( <i>manuñeras</i> ), pulleys, shafts, and spare parts of all kinds, belonging or not to less highly rated machines; large bearings; forges; grates for steam boiler furnace; ploughs, harrows, and drags, without inscriptions and not heated; common garden vases weighing more than 46 kilos.; pulley blocks weighing more than 3 kilos. ....			than 46 kilos.; door and window springs; mica in sheets and articles for illuminating and for machines; pulley blocks of iron weighing less than $\frac{1}{2}$ kilo.; architectonic ornaments for buildings, weighing less than 1 kilo.; velocipedes, small carriages and other pedal vehicles and the like. ....	1 40
	18	Buckles, nails and rivets for harness makers, of nickelled or painted iron; surgical and like metal; furniture castors, of lower clocks; veterinary surgeons' instruments; book nails of brass and copper; hooks for cupboards and for other purposes except for curtains; small magnets for assays; brass, copper or bronze chains for stoppers and for other purposes except curtains. ....			0 40	
	19	Bicycles without motor; inkstands, writing pens and hand blotters, not fancy, of common metals; pen-holders and pencil-holders; knives, lancets and scalp knives; cut-throat knives and all other metal articles of the same kind, for table use; fancy hunting knives; can-openers, nut crackers, corkscrews; folding knives, pen knives, scissors other than shears and shears, razors and safety razors, also hair clippers; bits, curb chains, muzzles, spurs and stirrups; bells weighing less than 2 kilos.; door knockers; separate key-hole knobs; hooks, paper weights, pens and paper weights; metal scales and perforators for offices; nickelled and aluminium articles for table use and for bath rooms, including fine taps for wash-stands and baths; also nickelled articles for kitchen use; pens; toys; scales; loaded cartridges for sporting guns; parlor firearms or air guns, with barrel having up to 6 millimetres; shotguns, shot and baskets, for field play; common standing and hanging clocks; fine Roman and other balances for letters and for laboratories; surgical instruments; mathematical cases for draughtsmen; statues and carvings weighing from 50 down to 10 kilos.; labels; sewing, etc., cases and detached parts for the same, such as nail files, nippers, and other like articles; chains, zips and knobs of bronze and copper for curtains; metal mouldings for umbrellas; stills for laboratories, with the authority of the Government; glaziers' diamonds; small electric fans for office; ferns; bronze powder, paste, or liquid, for painting or bronzing; perambulators; garden vases of metal weighing 10 down to 2 kilos. ....	0 06			1 00
15	Plain wire covered with oleoth or tarred canvas, nails, screws, washers, bolts, nuts, rivets, washers, bolts, <i>clavos</i> , and brails, of common metals; shot, bullets, and buckshot; small coffee mills, ventilators and grates for incense pipes; large electric fans; lead pipes; common wire netting for fowl houses, with meshes of from 8 down to 2 centimetres; iron kitchen stoves, flues and plates for the same; wire cables under $\frac{1}{2}$ centimetre in diameter; roof gutters, pipes, and hooks for the same; butts weighing more than 10 kilos.; wire hoops for carts; moulds for the manufacture of candles, bricks, roofing tiles, and other moulded articles; axles for carriages and coaches. ....		0 15			
16	Common furniture of iron; Roman balances to weigh over 46 kilos., also weights for the same; wire closet apparatus; springs of all kinds for carriages, coaches, and furniture; axels for vans, carts, and wagons, with types of less than 10 centimetres in breadth, also undergear for carriages, with or without wheels; nave hoops for carriages; copying presses; cash registers and similar apparatus; typewriters; small presses for extracting the juice of meat and fruit, also small apparatus for the kitchen, such as for peeling potatoes or fruit, or for chopping of mincing meat, and for rasping cheese, except those of tin plate, aluminium or nickelled; ice-cream freezers; pulley blocks weighing from 2 down to $\frac{1}{2}$ kilos.; nickelled or plated tubes of bronze, of copper; rods of common metal, except iron or for curtains; common taps for pipes; points for railings; wire covered with oleoth or hemp for electric installations; tools for arts and trades, such as hand-saws, hammers, gouges, stocks and dies for the same, sharpeners, steels, pliers, chisels, tinsmiths' shears and secateurs, scrapers, curry-combs, boarding picks, oil cans, wire whisks, common machetes for agriculture, also knives for arts and trades and for the kitchen; hatchets; nail irons; mortars; enamel 1 and tin lined utensils for table use, for the kitchen, and for domestic purposes; hoppers, stoves, furnaces, foot warmers, roasters, griddles for kitchen; irons for brooding cattle; tanks, and basins containing less than 10 hectolitres; pails; tubs, demijohns, pots, carboys, and other articles for kitchen use, of cast iron, except those classed in No. 14 and not being of tin plate; wire grates for stoves, griddles, screens, boilers, and of all kinds, with meshes under 2 centimetres in diameter, except fine wire grates of brass or copper specified in No. 11; wire netting for banks and other similar; wheels and casters for doors and small carriages; iron safes and safety boxes; baths weighing less than 100 kilos., except those of tin plate; day figures and tin miners' and shops; supports and stands for displaying articles; architectonic ornaments weighing from $\frac{1}{2}$ down to 1 kilo., of any metal except tin plate; cranks ( <i>manuñeras</i> ) for machines; scientific instruments, such as water and steam meters, thermometers, barometers, nanometers, compasses, microscopes, pantographs and the like; calculators; small electric machines and batteries for cabinet; chains, steam, or electric automobiles, motor cycles and bicycles; belt claws or wire-cloth fasteners; electric bells; statues and carvings weighing from 100 down to 50 kilos.; iron garden vases, common, weighing from 46 down to 10 kilos.; small machines of all kinds, unenumerated. ....		0 20			
17	Fine furniture of brass, copper, and bronze; common lamps and all articles for petroleum, gas and electric lighting; mouse and other traps; caps for bottles; iron chains of less than $\frac{1}{2}$ centimetre in thickness; keys, padlocks, bolts, hinges, bolts for bedsteads, latch keys, lock cases, door latches, fasteners and screw-eyes of iron; metal stoppers, screws and inscriptions for marking logs; checks for stencils and inscriptions for marking logs; checks for stencils and inscriptions for marking logs; knobs ( <i>perillas</i> ) for cattle and for locks; foot scrapers; nautical instruments which cannot be considered as toys; household articles of tin plate, brass, and copper, such as coffee pots, buckets, wash basins, chargers, trays, watering cans, boxes, pipes and gutters ( <i>caños</i> ); kitchen utensils of aluminium, stellite brass; Roman and other balances, common, to weigh less					
	20	Strings for musical instruments, of common metal; articles of common metal, steel, iron, brass, copper, nickel, silver, eyes, hooks, pins, fine, fish hooks, spectacle frames with or without glasses, opera glasses not combined with mother of pearl, tortoise-shell or ivory, clear cases, purses or money bags, masks, beads, thumbless, metals, pencil cases, tinier boxes of all kinds, buckles except for harness makers, hairpins and hair buckles ( <i>agachados</i> ), buttons, buttons for corsets and the like; covered wire of all kinds for latas; hullion, puri, pegs, handle, tub in sheets, tinzel, and foil for bronzing; ead bells and hawk bells; watch springs; crosses, crucifixes, and other religious articles; fancy and ornamental inkstands and hand blotters; fancy flower cases, candleholders and candlesticks; ornate candlesticks; for firearms; fascinating caps; flowers, pulvis, plants, mineral wreaths, and the same natural metalised; ornamental articles for table use and for domestic purposes, silvered or gilt; silvered or gilt lock cases, curtain loops and knobs; coffins; watches, not plated; ornamental articles in the form of standing or hanging clocks; enumerated false jewellery and small wares of all kinds, common; curtain-loop holders and curtain rings; belts for ladies; statues and busts weighing less than 10 kilos.; garden vases of metal, weighing less than 2 kilos.; clock and watch movements and separate parts of the same. ....				2 00
	21	Sporting arms, such as single or double barrelled guns, not of precision and without rifled barrels; pistols and revolvers. ....				3 40
	22	Side arms, such as swords, fencing foils, daggers, poniards, sabres, fencing sabres, and blades for the same, of common metals, including metal and cane sticks containing the same; separate parts for firearms, such as nipples, locks and hammers. ....				3 00
	23	Firearms of precision, which can only be imported with the authority of the Government. ....				10 00
	24	War arms and materials, such as cartridges, bullets, and other articles of silver, according to the invoice of origin. ....				Prohibited.
	25	Plate of gold, watches of gold or gold plated, pendants and other articles of gold; gold foil for dentists, for gilding, and for other purposes; jewellery of gold, precious stones and pearls; according to the commercial invoice, <i>and red</i> . In case of doubt on the part of the officials, as to the accuracy of the invoice, the goods, both in this and the foregoing case, shall be valued by appraisers appointed by the Government, and duty shall be levied in accordance with their decision. ....				25 2
		CLASS III. VEGETABLE TEXTILE FIBRES.				
	26	Cotton yarns for weaving; cotton in the wool, unspun. ....				Free
	27	Cotton in the wool, ginned; erule cotton, pits, <i>edago</i> and straw; okoum of all kinds, tarred or not; made-up bags for coffee, silk, cocoa and sugar; common cloths for packing and roofing; made-up and waterproof covers for protecting coffee and other grain; common hemp tissues, for bagging; okoum and crude hemp; machine belting; fishing nets. ....				0 00
	28	Condage and articles of pita, <i>edago</i> , osier and cane, such as cord, twine, and cables, common; baskets, scrubbing brushes, horse brushes, also artisans' brushes, sewn or riveted hose; packing; mats; mining hose; brooms of osier and other vegetable fibres. ....				0 1

## CLASS III.—VEGETABLE TEXTILE FIBRES—continued.

No.	Goods.	Duty per kilo Colon etc.
29	Cotton, spun for wicks; waste yarn for cleaning floors; thread, twine and cords of twisted and pressed hemp; oil cloth and canvas of common fibres for floors; door mats; sawed for mattresses, pillows and bolsters; cotton twine; crude flax; straw brushes; hemp bands or webbing, in lengths for upholsterers.	0 20
30	Cotton yarn in skeins, bobbins or balls; canvas for embroidery; blankets, unfolded, plain or twisted; quilted sail cloth of all kinds; wicks for lamps and tinder boxes; blind and awnings for preserving from the sun; field awnings; oiled or painted cloth imitating leather, for table covers, furniture, or carriages; buckram and padded tissues for covers; sails for boats.	0 35
31	Cotton cloth, washed blankets, white muslin, cloth for bed sheets; carpets without admixture of wool; mattresses and pillows of seaweed and straw; varnishes of cotton and hemp for saddles; canvas prepared for painters; halters, crumplers, and headstalls of <i>cobana</i> .	0 45
32	Drills, ticking, <i>maculilla</i> , <i>manitas driles</i> , dyed sail cloth of all kinds, and <i>melils</i> called <i>manillas</i> ; <i>capups</i> ; umbrellas and parasols; reus and headstalls; cotton blinds and padded tissues; <i>brua</i> or mattress cloth; oiled and waterproof clothing for workmen; hair and clothes brushes of all kinds of vegetable fibre without horsehair.	0 60
33	Tissues of cotton such as <i>clintia</i> , <i>husting</i> , <i>retoneu</i> , <i>pique</i> in lengths, <i>perale</i> , <i>peraleine</i> , <i>gauze</i> , <i>muslin</i> , <i>caubrie</i> , <i>main-sook</i> , <i>lavin</i> , <i>tarlatan</i> , <i>flannel</i> , <i>slang</i> and other like tissues; <i>brua</i> and hemp tissue called <i>perilla</i> ; linen drills for clothing; waxed floor rugs on cotton tissue; saddle covers ( <i>mantillones</i> ).	0 80
34	Toys of cotton, hemp, cane, and osir; hammocks, saddle bags, hand bags and carpet bags; fine baskets; bow shoes and slippers; knitted underwear, such as vests, drawers, socks and stockings; napkins, handkerchiefs, aprons, bed-covers, embroidery, shawls, mufflers, dish cloths, scarves and bands; blunting and damasked tissue for napkins and table cloths; <i>catayilla</i> , <i>batiste</i> , <i>Hollands</i> , tissues for bed sheets and similar cloth of linen, even mixed with cotton; hemp soles for sandals; legings of sail cloth; cotton tissues for mosquito nets; hemp table covers, quilts.	1 60
35	Napkins, table cloths, bed sheets, pillowcases, aprons, of cotton, without embroidery; coats for children; collars, cuffs, shirt fronts, and collages; hat crowns, umbrella covers; common gloves for workmen and for bathing; also other like articles; mufflers with silk selvage, with or without silk fringe; umbrellas containing silk; table covers; tissues with fine muslin, <i>impol</i> , for curtains; curtains of hemp; tapes for footwear.	1 50
36	Ribbons, <i>haludilla</i> , <i>clases</i> , <i>corli</i> , <i>garters</i> , <i>braces</i> , <i>corsets</i> , <i>apretadores</i> , <i>crinolines</i> , <i>bustles</i> , and <i>dress shields</i> , of cotton yarn; covered buttons and hooks; elastics for garters and similar articles; underwear except knitted, such as chemisettes, pantaloons, overshirts, petticoats and the like; men's shirts; crapes; mosquito nets; <i>made-up</i> cut leaves for flowers; silvered or gilt double mounted tissues; sandals of sole leather and vegetable fibres; common hats of esparto and cane, for workmen; <i>made-up</i> lace; bath wraps; <i>panteras</i> for footwar and the like; lamp shades; fancy and ornamental purses; straw plaiting for hats; linen damask; cotton curtains, except lace curtains; pique cuttings for waistcoats.	2 00
37	Lace, embroidered bands, applications, plaiting, and like ornaments, also all articles of passementerie, of cotton and hemp; cotton interclothing, such as vests, trousers, bougies and waistcoats; mufflers containing silk; shawls combined with silk or with silk fringes; gloves and neckties; cuttings for footwear, with or without elastic; curtains, bed covers of lace and tissues for making the same; embroidered muslin; embroidered pillow slips, bed covers and aprons; artificial flowers; <i>made-up</i> footwear of cotton or linen; fine hats of cotton, esparto, cane, or straw, and hat shapes of all kinds, untrimmed; semi-made up underwear; bed sheets, handkerchiefs, napkins, tablecloths, towels, shirt fronts, collars, cuffs, and other like covers and other like articles, of linen, with or without admixture of cotton; cotton tissues, with one face of silk such as satin and other, except plush, to be taxed according to their velvety part.	2 50
38	Tissues with face of silk, even with interior admixture of another material, shall be included in this class.	
39	Hats, cigar cases and like articles, of pita; <i>made-up</i> clothing of linen, and semi-made up clothing, whether knitted or not; fine socks and stockings of Scotch yarn; cotton and straw hats trimmed with feathers and ribbons; tissues of vegetable fibres similar to silk tissues; linen ornaments, even with parts of cotton; cotton cloth painted for wall or similar decoration.	4 00

## CLASS IV.

## ANIMAL TEXTILE FIBRES.

29	Felt in lengths for roofing, for partitions, boats, and the like.	0 65
40	Wastes of bristles, horsehair, goat hair, fish scales, and horse brushes, brushes for boots, floors and similar of bristles, or horsehair; brushes for artisans, with or without vegetable fibres; felt for the manufacture of hats.	0 20
41	Spun or twisted wool, in skeins, for embroidering and for weaving; loose bristles, horsehair and wool, for mattresses.	0 40
42	Common woven blankets, without silk ornament or borders; saddle covers and felt in lengths for making the same.	0 80
43	Booze of wool; umbrellas and parasols of wool; soles for footwear; hair, clothes, tooth, and hair brushes of bristles, horse and other animal hair; paint brushes for any use, of horsehair; horsehair tissues of all kinds; pillows and mattresses of wool or horsehair; toys.	1 00
44	Carpet, shag and carpet lace of wool; alpaca, melins, bringes and all other similar tissues, pure or mixed with	

No.	Goods.	Duty per kilo Colon etc.
	any fibre not being silk, and not coming under the category of cloth and ca-sinere; common white flannel, for children's coats; thinnak and damasked tissues; plush, even with cotton, for morning coats; mourning suits for hats; tissues for hats; semi-manufactured woollen hats called <i>chuspa</i> ; shawls, combined or not with cotton without any part of silk.	1 50
45	Cloth, cassimere, and flannels (other than the white flannel specified in No. 44), of wool, with or without admixture of other materials; handkerchiefs, shawls, and cloaks containing silk or embroidery, or with silk fringes; table covers; men's hats, and untrimmed hats and bonnets for women and children; umbrellas and parasols with silk; <i>chamaras</i> ; fine blankets, with or without silk embroideries.	2 00
46	Woollen underwear, of wool, knitted or not, such as vests, drawers, petticoats, chemises and coats for children; crapes and velvines; madrola covers, of wool or with wool; woollen leggings; buttons and beads covered with woollen tissue; elastic for footwear; <i>made-up</i> flags; small carpets and shag with silk; silk umbrellas and parasols; raw silk and fines silk, spun or not for looms, or in twisted yarn for sewing; cotton, linen, wool and silk tissues, the cotton or wool predominating (if the face of silk, these tissues are to be classed under No. 47).	2 50
47	Hair and imitations thereof, wrong No. 46; unfinished semi-finished clothing, in which wool is the material predominating in weight, with or without ornaments of another material (if in clothing of crape or velving, the lining is of silk or contains silk, such clothing shall be dutiable as being of silk, under No. 49); ribbons, tassels, lace, braids, cords, bands, scarves, elastics and all woollen passementerie; <i>tissu</i> of all kinds; dalmatics and sacerdotal vestments; woollen curtains, even combined with other materials, provided the wool predominates in weight; foot-wear and cuttings for footwear, of wool, with or without elastics; elastics for footwear; strings for musical instruments; blankets of fines silk; carpets; cushions covered with silk or with covering containing silk; umbrella covers, <i>made-up</i> ; buttons and heels, covered with silk tissue; silk hammocks; underwear and shirts and chemises of wool with silk, knitted or not.	4 00
48	Tissues of all kinds, galloons, elastics, ribbons, garters, braces, corsets, neckties, gloves, shawls, mufflers, cloaks, handkerchiefs, table covers, flags, curtains, handkerchiefs, and all ornaments and passementerie of silk and similar, with or without core or part of other material entering into the manufacture of the same; silk underwear, for men or women, knitted or not; shirts or chemises; woollen and silk hats, trimmed, for women and children; silk hats for men; footwear of silk and cuttings, with or without elastic.	5 50
49	<i>Made-up</i> articles of silk, the silk tissue predominating, even with linings or ornaments of other material.	7 50

## PAPER AND MANUFACTURES THEREOF.

50	Newspapers; white printing paper.	Free.
51	Cardboard and packing paper of all kinds; common bags of paper; large and small boxes of paper, unlabelled, <i>e.g.</i> for chemists and druggists (labelled paper for putting up patent medicines and perfumery or characterising foreign goods, is dutiable under No. 59); cards, maps, plans, printed books with binding, copy-books for schools, ruled or not; writing paper unmounted; blotting paper and blotting paper; coloured paper and cardboard for printing works, for drawings, for lithographs and for book-binding; ruled music paper; printed music; every paper; printed or lithographed advertisements, unframed; common almanacs; (targe) pasteboard for roofing; paper pulp; w.c. paper; paper for labelling paper for photography, transparent paper; paper imitating glass and oil paper for letter copying; stamped writing paper; commercial printed matter such as invoices, receipt books, cheques, forms, letters and the like; paper patterns and perforated paper for embroidering; fly killing paper; common book bindings; paper for lithography; film; mouldings, rissettes, ornaments and other decorations for buildings of non-painted carton pierre.	0 20
52	Household and other articles of cardboard and paper, painted or varnished, without ornaments, figures or gilding; floor or partition bricks; boxes for packing shawls; coloured paper or cardboard for flowers, balloons and the like; cigarette paper in reams or books and letter-copying paper in sheets or in booklets; bank registers and books, ruled or not; wall paper; aluminium paper for photography, transparent paper; paper imitating glass and oil paper for letter copying; stamped writing paper; commercial printed matter such as invoices, receipt books, cheques, forms, letters and the like; paper patterns and perforated paper for embroidering; fly killing paper; common book bindings; paper for lithography; film; mouldings, rissettes, ornaments and other decorations for buildings of non-painted carton pierre.	0 40
53	Lamps and lanterns of paper and cardboard; shoe bracks; office blotters or pads and school satchels; portfolios; music for phonolas; waxed or painted paper imitating leather or rolled; letter envelopes; plain cardboard without ornaments or figures cut for photographs; architectural mouldings and ornaments, painted or varnished; screens, cases or boxes containing envelopes and writing paper; paper in sheets and fancy and ornamental bags for confectionery, sweetmeats and other articles; common lamp shades.	0 40
54	Wearing apparel, such as collars, cuffs, shirt-fronts, also articles of domestic use with ornaments and gilding of cardboard and paper; toys; chess, toilet, playing cards and like games; bags and valises; labels of all kinds including bottle labels; gilt or silvered paper for flowers; carnival paper such as serpentine, confetti and similar articles; sewing, etc. cases; stumps; sherris or cases for jewellery, spectacles, and the like; cut cardboard with gilt ornaments for photographs; frames with or without glass; with or without portraits or paintings; framed advertisements with or without glass; albums for photographs, postage stamps and postcards; open-worked paper for bouquets.	1 00

	Goods.	Duty per kilo. Colon etc.	Nos.	Goods.	Duty per kilo. Colon etc.
55	Visiting and other cards of cardboard and paper printed on or not; portraits, photographs and oil or other paintings; transfers in rolls or loose; flowers, leaves, flower vases, fans, masks, and all fancy or ornamental articles of paper; almanacs in the form of adornments; bank notes; notarial seals; postcards; printed books with bone, mother-of-pearl, ivory, tortoiseshell and similar binding	2 00	63	Fancy and ornamental boxes of less than 2 kilos. in weight; carvings and statues of less than 2 kilos. in weight; coffins lined with tissue of wool or silk; wooden heels, uncovered; ornamental wares of less than 2 kilos. in weight, of rubber, cork and indurated gums; capes of oleothin on silk or wool; wool, gums, tagua, corozo and vegetable ivory manuf.; turned into uncovered buttons, hair hooks, finished book bindings, fans, pipes, pipe bowls and all fancy or ornamental wares, also small wares, corset springs, dried natural plants and flowers, prepared as ornaments; fountain pens	2 00
CLASS VII.					
WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN INDUSTRY AND MANUFACTURES THEREOF.					
56	Vessels of all kinds put together or not; carriage, cart and wagon wheels with tyres of 10 centimetres or more in breadth	Free.	64	Walking sticks and canes of all kinds, without gold or silver sword or handle	4 00
57	Axles for vans, carts and wagons; agricultural and industrial machines; rakes; cases for soap and alimentary pastes; oaks, barrels, staves, hoops and bands; oars and masts for vessels; sleepers; shingles ( <i>teja manil</i> ), handles for picks, axes, brooms and other kinds of tools; hand carts, wheels and other detached parts of tools; cases and boxes of agricultural tools; machine pulleys; cases and boxes of chain for butter, cheese, fruit, also those used by chemists but not labelled or otherwise printed; crude corozo, tagua or vegetable ivory; crude rubber; machine belting of rubber; pulley blocks weighing more than 2 kilos.; unmanufactured esparto	0 06	65	Timber; boards, planks, beams, joists, latiss, small boards, small planks and all building articles	0 04
58	Dyeing or tanning bark; natural gums, resins, lac or case; machine packing of rubber; natural gums; telegraph and telephone posts and cross-arms for the same; ordinary buckets, pails, baths, tubs and wash basins of common wood; shoemakers' lasts, hat blocks and the like; moulds and models; spheres and globes; Level's apparatus; ordinary baskets of chip; water pipes and wheel for the same	0 10	CLASS VIII.		
59	Frames for vans, carts and wagons of 10 centimetres in breadth; if they have tyres of less than 10 centimetres in breadth: cabinet-makers' wood in trunks and logs, also turned in the shape of railings, balusters, staircase posts and staircases; cigar and similar boxes, neither varnished, lined nor ornamented; implements for arts and trades, such as lock-makers' benches, snuff-boxes, iron, levels, chisel, bobs, <i>pulgarias</i> , bellows, levelling mouldings and beavertails being painted nor varnished, rulers; mouse and other traps; small presses for laundresses; barrel taps; pulley blocks from 2 down to $\frac{1}{2}$ kilo. in weight; flooring tiles; spigots for telephones and telegraphs; lay-figures for milliners and shops; carvings and statues exceeding 1 kilo. in weight; w.c. apparatus and the accessories; window blinds of wood with or without glass, attics ( <i>ventanas</i> ) and the like; cane blinds and screens; boxes for packing shawls; scientific and drawing instruments; photographic camera; telephones and telegraphic apparatus; phonographs, gramophones and the like; lighting implements; gymnastic apparatus; wheels for coaches and carriages of four or six tyres; crude cork; patting slabs of rubber or elastic gum; drawing straws; rubber tyres for carriages, automobiles, and other vehicles and liquid or cement for repairing same; kitchen utensils such as spoons, ladles, and small mills; common furniture, plain or worked, without carving, plates or mirrors, even with turned parts and carved seats of wood, rattan, osiers, or cloth	0 20	CLASS VIII.		
60	Furniture of common wood, cane, rattan, or other solid furniture of cane wood, with or without mirror and carved or turned parts, with seats of wood, cane, of cane, or cloth; cane furniture and so-called Vienna furniture, with or without mirror, unupholstered; trunks uncovered or covered with tin plate or common tissue; billiards and similar games; billiard cues; coaches, carriages and omnibuses and wheels, with iron tyres; detached parts of vehicles; saddle-trees and stirrups, matches; pulley blocks weighing less than $\frac{1}{2}$ kilo.; mouldings of all kinds, lacquered, varnished and gilt; coffins varnished or lacquered without other ornaments; window blinds and Venetian blinds; foot-wipers and similar articles of rubber and cork; cork stoppers and foot-wipers of wood; cane and cane ( <i>manipulos</i> ); door plates with inscriptions; harmoniums, organs, pianos, and other keyboard instruments, also all stringed and wind instruments, such as violins, guitars, flutes, bagpipes, which cannot be considered as toys; lock knobs; velocipedes; hooked boards for filing papers	0 40	ALIMENTARY PRODUCTS.		
61	Furniture with or without mirror, cane, wood, leather or other material, with or without silk or containing silk, even with silk fringes and ornaments; finished frames, uncovered for portraits, with or without glass; screens of cotton, woollen or linen tissue; trays, chargers and razor strops ( <i>azafates</i> , <i>bandejas y servidadores</i> ); make-up waterproofs of capes of oleothin or in combination with pure cotton tissue; pencils of all kinds and shapes; fancy and ornamental boxes weighing more than 2 kilos.; sewing and other cases; bags, card cases and flask holders; crank, coil or spring musical boxes; paint boxes and with paints; stereoscopes; baby carriages; finished frames of any shape, covered with any kind of tissue; fine furniture inlaid with mother of pearl, of any kind, also furniture covered with silk tissues; toys of all kinds of wood and rubber; games of chess, draughts and the like; combs, ordinary hand blotters and pen-holders; key-hole guards; knobs and poles for curtains; wooden shoes; make-up waterproofs or capes of oleothin, gutta-percha, cork and rubber, or in combination with wool and cotton and leather; hats, shoes, boots, breeches, vapoirs ( <i>chapones</i> ), stoppers, hats, caps, mugs; rubber seals and letters; bed sheets, mattresses, life belts, cushions, nipples, injectors, bottles, stoppers, pipes and all articles except ornamental, of oleothin, gutta-percha, cork or rubber; coloured mugs; fancy and ornamental baskets of chip; wooden toothpicks	1 00	74	Live plants; fodder seeds; bran and cattle food of cotton seed; black beans; maize in the grain	Free.
			75	Hay and other fodder; fresh fruit; ice; fresh eggs; fresh meat in ice; wheat in the grain	0 02
			76	Coloured beans, white, brown and other; barley, rye, oats and other cereals, unhusked; seeds of all kinds other than fodder seeds; hazel nuts, chestnuts, almonds and the like, dried, in the shell; brewing malt	0 15
			77	Wheat flour and <i>cecmie</i> ; common salt in grains or pieces	0 07
			78	Rice, sweetmeats in loaves or <i>panoles</i> ; loaf of yeast and other cereals; sugar; hops and must of barley or oats and other substitutes; crisped wheat, oats and other cereals; gelatine; meats dried, smoked or in brine, other than ham, sausages and fat pork; casings in salt for stuffed meats; pearl barley; red table wine imported in bottles	0 04
			79	Sugar of current quality, unrefined	0 12
			80	Beer in bottles, barrels, or any other receptacle, not specified, brewed beverages such as ginger ale, <i>colas</i> and the like; hams, sausages and similar products; shellfish and fish of all kinds, dried, smoked, or in brine; cocoa in the bean and earthenware; common table salt, fine, in small bags and flasks; macaroni, vermicelli, lasagnes and all other alimentary and industrial foodstuffs prepared, not specified, natural or prepared; casary seed; pure lard; bacon, <i>tocineto</i> and fat pork in brine; condensed milk, pure, with addition of sugar, containing cream and solid matter in a quantity not below 95% and 25% respectively; coffee in the bean; red table wine imported in barrels or demijohns (if containing more than 15% of alcohol they are dutiable under No. 85)	0 17
			81	White wine, non sparkling, and liquor wine, dry or sweet, other than <i>metella</i> , imported in bottles	0 15
			82	Cheese of all kinds; fine cinnamon and common cinnamon ( <i>canelin</i> ), ground or not; cumin, pepper, Jamaica pepper, cloves, mustard in the grain or ground and other similar spices; ground coffee; dried garlic ( <i>ajo</i> ), onion, potato and the like; starches; compound lard, butterine ( <i>margarina</i> ) and the like	0 20
			83	Fresh vegetables and pot herbs; potatoes; fresh, sautes, mustard and other vegetables preserved in vinegar, oil, or otherwise, in whatever receptacle, milk in powder	

No.	CLASS VIII. ALIMENTARY PRODUCTS—continued.	Duty per kilo. Colon etc.	No.	CLASS IX. SUBSTANCES EMPLOYED IN PHARMACY, PERFUMERY, CHEMICAL INDUSTRIES AND ARTS.	Duty per kilo. Colon etc.
	not sterilized; condensed milk not in another condition than is provided in No. 80; fruits in their juice, in honey, dried, without peel and sugared fruit; bananas; raisins; dried or drained ( <i>quindos</i> ), nuts; butter completely pure; non-sparkling ciders; refined sugar in leaves or powder; dry or sweet non-sparkling wines, to which have been added aromatic plants, such as yersintha, mentillo, mulberry and other wines, when imported in bottles; pure fruit juices not concentrated	0 25	93	Simple vegetable drugs, not dutiable at a lower rate, whole or crushed; trade acetate and sulphide of copper; red precipitate (bioxide of mercury); calomel; corrosive sublimate; black trade sulphide of antimony; trade sulphides of calcium, iron and potassium; trade chloride of tin; pure sulphate of potassium; peroxide of manganese; sulphate of nickel; pure carbolic, nitric, hydrochloric, and sulphuric acids, oxide of nitrogen; red oxide of iron or colcothar; trade sulphide of sodium; hyposulphite of sodium; oxygen in cylinders; tannin; xylol; acetol; crystallizable benzol; citrate of magnesia; effervescent salts; camphor; medicinal gums; organic acids; vegetable petroleums; unenumerated natural organic paints; liquid and animal; manna; mannite; nutmegs; quinine; cinchona; uncombined pills; pearls and capsules of salts of quinine; gelatine capsules of castor oil, cod-liver oil and balsam; sweetened medicinal pastilles; tartaric acid; pastilles and tablets of corrosive sublimate; poppy and pepperized meat; unscented medicinal soaps; scented soaps, wrapped in cakes or bricks, not weighing more than 30 grammes	0 60
86	White wines, sweet, dry or liquor wines, other than sparkling wines and <i>metellus</i> , imported in barrels or demijohns; substitutes for butter and its adulterations such as oleomargarine	0 40	94	Unenumerated simple medicinal drugs such as berries, bulbs, barks, flowers, gums, fruits, leaves, lichens, wood, moss, medicinal nuts, roots, resins, seeds, shrubs, herbs; unenumerated simple animal drugs such as cantharides, castoreum, hornhorn, turtle bone, etc.; unenumerated natural balsams, such as tolu and Peru balsam; unenumerated chemical substances, such as mineral acids; hydrotoric; acetic, formic, lactic, phosphoric, benzoic, formic, gallic, lactic, picric, pyrogallic, salicylic, valerician; mineral salts, also metals and metal salts entering into their composition and unenumerated: salts of aluminum, antimony, arsenic, sulphur, barium, bismuth, bromine, cerium, cadmium, calcium, cerium, chlorine, cobalt, copper, tin, phosphorus, iron, lithium, magnesium, manganese, mercury, nickel, lead, potassium, sodium, iodine and zinc; organic salts; acetates, borates, benzoates, bitrates, cecylates, camphorates, carbonates, carbolates or phenates, cyanides, citrates, formates, gallates, glycerophosphates, lactates, lactophosphates, methylates, nitrates, fatty acids, oxalates, peptonates, salicylates, tannates, tetrates and valerianates; salts of camphor; acetyl, amyl, benzyl, aniline, carbonyl, ethyl, guaiacol, isobutyl, methyl and naphthyl; chloroform, iodoform, chlorals, creosote, salol, sulphonal, trional, ethers, aldehydes, and alcohols unenumerated; unenumerated liquid pharmaceutical preparations, such as distilled waters, oils, balsams, colodions, colligates, decoctions, elixirs, official essences, and spirits, emulsions, fluid extracts, syrups, drops, glycerolates, mucilages, solutions or liqueurs, tinctures, liniments, honey, <i>acrimides</i> , mixtures, mucilages and wines; cocoa butter, infusion of silver, pepsine, pancreatine, papaine and diastase or maltine; vegetable charcoal in powder; menthol; saffron; quassin-essence; seedling wax; carmine; santoline; nitrobenzol; croton oil; surgical disinfectants; tooth and ligatures, plain or medicated; clinical thermometers; surgical instruments; trusses, suspensory bandages, pessaries, bougies, probes, elastic stockings, abdominal belts, and other unenumerated instruments and apparatus, used in medicine, surgery, dentistry, and pharmacy; when wool unitted: pure chemical substances, which, when commercial, shall be dutiable at less than 1 colon; pure sulphate of iron, pure sulphate of copper, pure caustic potash, pure caustic soda, pure chloride of sodium; shaving soap and paste; alum in lumps for barbers; extracts, spirits, compound essences and juice of fruits for syrups; chaulmoogra oil; scented toilet waters such as Florida water, eau de cologne, kamanga water, eau de rose and rum; empty waters; aniline dyes	1 00
87	Sparkling wines such as champagne, muscatel, muselle or the like	1 50	95	Unprepared powder; toilet vinegar and lotion; tooth washes; toilet waters and liniments for the hair and head; unenumerated medicaments in soft or hard gelatine capsules and comprims; functioning medicinal pastes and pastilles; medicinal plasters; polyphylin; scannomy; unenumerated scented soap for toilet use	1 50
88	Liqueurs classed in No. 87, imported in barrels or demijohns	2 40	96	Scented medicinal soaps; unenumerated medicinal preparations; natural and powdered opium; unenumerated medicinal plasters; polyphylin; scannomy; unenumerated scented soap for toilet use	1 70
89	Liqueurs classed in No. 87, imported in barrels or demijohns	2 40	97	Lozenges and pastes for perfuming the mouth; unenumerated salts of gold, silver and platinum; medicinal ointments and pomatums; depilatories; medicinal creams and pastes; granulated medicaments with or without sugar; niban flies; saccharine; vanillin; powders in pyrotechnic mixtures; powder boxes and puffs of all kinds; chemically pure ethyl alcohol for medicinal purposes	2 00

## CLASS IX.

## SUBSTANCES EMPLOYED IN PHARMACY, PERFUMERY, CHEMICAL INDUSTRIES AND ARTS.

89	Bisulphide of carbon; creoline and other similar emulsions of creol; crude sulphate of soda; ferule petroleum; mercury; crude silicate of soda; trade crystals of potassium; crude phosphates of ammonium, potassium, sodium and calcium; crude nitrates of ammonium, potassium, sodium and calcium; crude sulphates of ammonium, potassium, sodium and calcium; trade sulphate of iron; dynamite imported with the authority of the Government; pitch ( <i>resin rubia</i> ); thymic acid or thymol; erule-calcedine carbonate of sodium and carbonate of potassium; soda ash; trade soda ash; soapworks; lupure or trade caustic potash and soda ash	0 02	98	Unenumerated drug preparations, such as pills, capsules, lozenges, pastes, ointments, and other medicinal preparations, which, when commercial, shall be dutiable at less than 1 colon; pure sulphate of iron, pure sulphate of copper, pure caustic potash, pure caustic soda, pure chloride of sodium; shaving soap and paste; alum in lumps for barbers; extracts, spirits, compound essences and juice of fruits for syrups; chaulmoogra oil; scented toilet waters such as Florida water, eau de cologne, kamanga water, eau de rose and rum; empty waters; aniline dyes	1 00
90	Chalk or crude carbonate of calcium or marble powder; paraffin; trade stearic, palmitic and oleic acids; palm and cocoa-nut oils; animal charcoal; chloride of lime; gasoline; mineral waters; <i>tacana</i> ; glucose; liquid carbolic acid; calcium carbide; ordinary lubricators; trade sulphuric acid, when imported in iron drums (if not imported in any other receptacles, it shall pay 0.20 according to No. 91); melted and sublimate sulphur; trade sulphate of copper	0 65	99	Unenumerated drug preparations, such as pills, capsules, lozenges, pastes, ointments, and other medicinal preparations, which, when commercial, shall be dutiable at less than 1 colon; pure sulphate of iron, pure sulphate of copper, pure caustic potash, pure caustic soda, pure chloride of sodium; shaving soap and paste; alum in lumps for barbers; extracts, spirits, compound essences and juice of fruits for syrups; chaulmoogra oil; scented toilet waters such as Florida water, eau de cologne, kamanga water, eau de rose and rum; empty waters; aniline dyes	1 00
91	Crude or trade hydrochloric, nitric and carbonic acids, and trade sulphuric acid, when not imported in iron drums; refined petroleum; vegetable dyestuffs, whole or crushed; olive, cotton-seed, sweet almond, castor, linseed, nut's foot, lard, <i>sesum</i> , cod-liver and other unenumerated fatty oils, natural or without admixture; oxalic, acetic, boracic, sulphurous and pyrogenous acids; liquid and compressed ammonia; borax; precipitated sulphur; alum or sulphate of aluminum and potassium; trade sulphate of copper; extracts for tanning; poisons for hives; lamp blacks; trade carbonate and chloride of ammonium; white lead, red lead, litharge; trade and pure carbonate of sodium; oxide of zinc; trade crystallized carbonate of sodium or washing soda; trade chloride of potassium; epsom, Glaubier, la rochele, and carlsbad salts; red and yellow phosphorus; prussian blue; washed tale; pumice stone; tripoli; lyeol and other compounds of cresol, nitrophenol; ordinary zinc; gallnuts, whole or in powder; industrial yeasts; rennet; lint and cotton prepared for surgical purposes; preparations for destroying noxious animals; (furniture); licorice extract in cakes, for preparing tobacco and in quantities below 4 kilograms; trade arsenic; turpentine; nitrate of potassium; trade saltpetre; ordinary paints in powder or prepared in oil; vermillion; detritive; albumen; prepared and precipitated chalk; refined oil for sewing and industrial machines; truncating paste for disinfecting; pill tiles, spatulas and other accessories of metal for chemists; mortars of composition and crystal; portable electric batteries for medical use; writing and printing ink; bioxide of hydrogen peroxide; oxygenated water; unenumerated disinfective and antiseptic substances and preparations	0 20	100	Unenumerated drug preparations, such as pills, capsules, lozenges, pastes, ointments, and other medicinal preparations, which, when commercial, shall be dutiable at less than 1 colon; pure sulphate of iron, pure sulphate of copper, pure caustic potash, pure caustic soda, pure chloride of sodium; shaving soap and paste; alum in lumps for barbers; extracts, spirits, compound essences and juice of fruits for syrups; chaulmoogra oil; scented toilet waters such as Florida water, eau de cologne, kamanga water, eau de rose and rum; empty waters; aniline dyes	1 00
92	Cinchona bark, whole or pulverized; wines, elixirs and emulsions of cod-liver oil and morrhua; wines, syrups and elixirs of cinchona, of hemlockbalm, of meat extract and of peptonates; citric, tartaric and lactic acids; chloroform and permanganate of potassium; trade chloride, carbonate of sodium and sulphate of barium; whole or crushed roots of peruvian bark; trade chloride, carbonate, nitrate and sulphate of iron; cream of tartar; precipitated carbonate of iron; iron pulverized and reduced by hydrogen; dry perchloride of iron; balsam of capillaire and eucalypt; whole or pulverized gums, namely: guggul, gauri, mastic, copal, dammar, elemi, lac, sandarac, tragacanth, and chondrium; singees and other fine glues; wool grease; milk sugar and other unenumerated sugars; unenumerated glycerine; official soap; hard, soft, and animal; indigo and chemical; unenumerated inks, <i>india</i> and dyptic extracts; meat extracts; mult extracts and pharmaceutical preparations; variety of all kinds; sulphathaline; methylated or wood alcohol; honey, vegetable japan wax and mineral waxes or resins	0 40	101	Unenumerated drug preparations, such as pills, capsules, lozenges, pastes, ointments, and other medicinal preparations, which, when commercial, shall be dutiable at less than 1 colon; pure sulphate of iron, pure sulphate of copper, pure caustic potash, pure caustic soda, pure chloride of sodium; shaving soap and paste; alum in lumps for barbers; extracts, spirits, compound essences and juice of fruits for syrups; chaulmoogra oil; scented toilet waters such as Florida water, eau de cologne, kamanga water, eau de rose and rum; empty waters; aniline dyes	1 00

Nos.

Goods.

Duty  
per kilo.  
Colon etc.

ART. 2.—All goods not enumerated in the present Tariff shall be dutiable at the rate of the articles which they most closely resemble; unenumerated articles or goods consisting of various articles shall pay the rate applicable to the predominating material, and failing such predominating material, they shall be dutiable according to the material paying the highest rate of duty.

ART. 3.—The duties shall be payable on gross weight, if the Tariff provides that the goods are chargeable on weight, without any deduction for packing or receptacle. If a receptacle is liable to a higher rate of duty than its contents, it shall be assessed separately.

ART. 4.—Postal parcels shall pay as a minimum the sum of 50 centimes even though the amount of duty may be less, and the general rate shall always apply.

ART. 5.—Imported goods shall pay inclusive of all duties, the rates leviable thereon under the Tariff, besides the quantity of 1 centime per kilogramme, save as to the goods classed under Nos. 1, 103, 105, 106, and 107.

Goods which under contracts or special Laws are admitted duty-free, shall pay the Consular fees, in conformity with the provisions of Law No. 32, dated January 24, 1907, except as to those which such contract or Decree should expressly exempt from payment of said fees.

## EXPORT DUTIES ARE ESTABLISHED AS FOLLOWS:

	Per kilo.
Wood shipped <i>raf</i> Panamanas or any other open port on the Pacific coast.....	Free
Fruits, pulse, earthen and minerals.....	Free
General merchandise.....	0 01
Bananas (special duty in American gold)..... bunch	0 01
Baggage.....	0 03
Manganese ore..... ad val.	9%
Timber..... ad val.	7%
Deer skins in any condition..... ad val.	40%
Hides in any condition or form, sugar including "panela," rubber, bar silver, and all other articles not already subject to export duty under earlier laws..... ad val.	10%
Coffee (duty in American gold)..... per 45 kilos	1 50

ART. 6.—All the above duties shall be paid in advance in accordance with the regulations in force.

ART. 7.—Goods destined for the Province of Limon shall continue to be subject to the provisions of Law No. 18, dated June 9, 1899.

ART. 8.—As regards warehousing, the regulations thereto remain in force.

## PROHIBITIONS.

The following articles are prohibited importation: Arms, ammunition and articles of military equipment; dynamite and nitroglycerine, as well as articles constituting a State monopoly, or which, in the future, may be treated as such; engravings, paintings, lithographs of an obscene or immoral character; objects the use of which come within the application of the foregoing paragraph; decayed or damaged alimentary goods and products or medicines, found by analyses made by competent persons, to be noxious to public health; silver coins, whether national, nationalized or foreign, as also of silver in bars, ingots or in any other form, but excepting silver jewellery, or works of art, or silver destined for these or similar uses.

## REPUBLIC OF PANAMA

MONEY, WEIGHTS AND MEASURES.—The monetary unit is the Balboa (100 centesimos). For weights and measures the metric system is in force.

LAW 39 OF 1915.

The National Assembly of Panama decrees:—

ART. 1.—Foreign merchandise or articles of commerce imported for sale or consumption in the Republic are subject to the payment of a tax called "commercial tax."

ART. 2.—All merchandise and articles of commerce will be considered as of foreign origin which are imported from other countries, and which may be brought from boats which voluntarily or through necessity touch on ports.

ART. 3.—All merchandise and articles of commerce imported into the Republic from another country must come supported by the following documents legalized by the Panamanian consuls:—The manifest drawn up by the captain of the ship, the purser or agent of the company to which the ship belongs; bills of lading and a detailed invoice of the merchandise. When a ship is despatched by American officials for the ports of Cristobal or Balboa, although these ships may bring merchandise or effects of any class consigned to Colon or Panama, the manifests will always be presented to the said officials at Cristobal or Balboa, but a copy of these manifests will be forwarded to the authorities of the ports of Colon or Balboa, according to the case, for the annotation and watching of the cargo consigned to those ports.

ART. 4.—Imported foreign goods will pay the commercial tax once only upon arrival at the port where they are imported in conformity with the tariff this law establishes.

ART. 5.—For the purpose of collecting the said commercial tax, merchandise or articles are divided into the four following classes:—

- Class 1. Articles free from the payment of the tax.
- Class 2. Articles taxed with 10% and 20%.
- Class 3. Articles taxed with a specific tariff.
- Class 4. Articles whose importation is prohibited.

To Class 1 belong:

- 1 Mineral coal.
- 2 Live animals imported for improving the races.
- 3 Ploughs, rakes, hoes and other tools, and machinery for the direct and exclusive agricultural use.
- 4 Machinery for the manufacture and refining of sugar cane and for coffee, cocoa, rice, rubber and tobacco.
- 5 Machinery for the conservation of fruits prepared in the Republic for exportation, for the conservation of meat and hams, and in general all classes of refrigerators.

- 6 Machinery for saw mills, brick kilns and potteries; for boring and extraction of mineral oils, for digging artesian wells and opening and maintaining navigation and irrigation canals.
- 7 Machinery and raw materials for the manufacture of cloths, soaps, candles, matches and electric light.
- 8 Shoe-making machinery and machinery for the extraction of dyes and resins.
- 9 Locomotives, machines, rails and other rolling stock and accessories for the construction and maintenance of railroads, also stone crushers and rollers for the construction and maintenance of roads.
- 10 Ships set up in sections, brought for navigating the waters of the Republic under the national flag.
- 11 Guano and all classes of natural and artificial fertilizers used in agriculture; asphalt or bitumen of Judea, sulphate, bisulphate and bisulphide of coal; special insecticides and machinery for the destruction of insect pests.
- 12 Seeds, orchids and all useful live plants.
- 13 Hard wheat used in making spaghetti.
- 14 Ice and pure vaccine virus.
- 15 Iron, steel or other metal apparatus for lightning conductors.
- 16 Gas and electric light meters, lamps for public use, and other lighting apparatus designed for the same use; monuments, statues, monuments and fountains in stone, marble, bronze or other metals to be used for decorating parks, squares, streets, graveyards and public roads.
- 17 Objects imported by municipal councils for adornment, public use or honor.
- 18 Educational material imported by heads of private schools and carried on by the Secretary of Public Instruction, provided the schools are approved according to the legal requirements and programmes.
- 19 Effects for establishments of charity, provided the requests have been approved by the Secretary of Public Works and have been made by the president of the board of directors under oath that they will be put to no other use.
- 20 Articles imported by the National Government, those imported by the President of the Republic for his private use and those imported by diplomatic agents accredited to the Republic.
- 21 Binding and printing materials, ruled paper, lithographic, photo-engraving, &c. materials, with ink and paper for newspapers and for printing books.
- 22 Pipes and other materials for aqueducts and public sewers.
- 23 Books, papers and printed matter which come through the mail.
- 24 Seals, advertisements, almanacs, and other printed matter of no commercial value.

- 25 Scientific instruments intended solely for the use for which they were made and in no case for speculation. Machinery, wheat and raw material for the manufacture of flour.
- 26 Articles imported by the American Government in conformity with the Treaty of November 18, 1903.
- 27 Articles exempt from payment of duty owing to contracts made with the government, but the orders of these articles must first be submitted to the Secretary of Finance, who shall assure himself that they are necessary to the business placing of the order, and shall examine them on arrival to assure himself that they are the articles ordered and they will be used for the purpose stated.
- 28 Passengers' baggage. By baggage is meant (a) Objects which a traveller brings with him in the same ship in which he arrives, as clothes, shoes, watch, bed, arms, professional tools and instruments, with a total weight of 100 kilograms; (b) Used objects which immigrants are duty in addition to their baggage (c) Objects which are household furniture and the like, but in no case commercial articles. To enjoy this exception the immigrant must present a consular certificate stating that having been domiciled in a foreign country he comes to establish himself in this. To this certificate must be attached a consular invoice of the articles expressed in the preceding article. Baggage, jewelry, dramatic, equestrian and other travelling companies; scientific collection of natural history, coins, antiques or objects of art generally destined to public exhibition and foreign merchandise destined to commercial exhibitions held in this country. These exceptions will not be granted unless the interested party deposits the value of the duties on the said objects or gives bond for the same in the form. The amount of such duties will go definitely to the Treasury, if within the stipulated time, which can be reasonably extended, the said objects are not voluntarily re-shipped or it is proved that they have totally disappeared through use or death, according to the nature of the same.

ART. 7.—All merchandise and articles of commerce not specified in the first and third classes belong to the second class, and will be divided into two groups, Group A paying 10% *ad val.* and Group B paying 20% *ad val.* The following articles belong to Group A:—

Rice, flour, beans, alfalfa, bran, dried vegetables of all kinds, potatoes, onions and all kinds of cereals, olive oil, unskinned condensed milk, petroleum of 150° centigrade, cement, barbed wire for fencing, lathes, machetes and other workmen's tools, books and printed matter which do not come through the post, tape and hempen cloth for sacks and bags. Articles or effects of any class which enter into the manufacture of others whose raw material is exempt will pay 10% *ad val.* provided they are not classified in the special tariff.

All other articles belong to Group B.

ART. 8.—The 20% on articles in Group B mentioned in the previous article will not become effective without taking into account that provided for in Art. 121 of the Constitution, and after coming to an agreement with the government of the United States of America in accordance with what is laid down by the Taft Convention.

ART. 9.—Correspond to the third class:—

Common spirit alcohol, distilled liquors, bay rum, wine, beer, fermented liquors, soda water, lemonades and charged drinks, syrups, waters, elixirs, essences for making liquors, articles taxed as a protection to national industries, and passengers' baggage when its weight exceeds that established by this tariff. For these articles the taxes detailed below will be paid.

Aguardiente and its compounds up to 21° Cartier, such as rum, brandy, gin, whisky, anisette, refined or not .....	1 50
Liquors of more than 21° up to 42°, such as chartreuse, crème de cacao, peppermint, Padre Kerman, kummel, absinthe .....	2 00
Aguardiente or unprepared alcohol of 22° or more .....	2 00
Condensed liquid or essence for the manufacture of liquors .....	5 00
Bitters or aperitifs, such as Angostura bitters, Fernet Branca, .....	1 00
White or red tincture of guaiacum, galega, anise, .....	0 10
Sweet wine known as vermouth, port, sherry, claret, sherry with or without quinquina, pajarete, malveira, angelica, .....	0 20
Concentrated wine and other similar wines .....	0 20
Cider, champagne .....	0 40
Sparkling wine .....	0 50
Beer .....	0 15
Gaseous water, sodas and patented medicinal wines when coming packed and with the usual recipes for drug stores .....	25%
Ginger ale, kola champagne, and the like .....	0 20
Cocktail, triple cocktail, pope rum, gallo, rum cream, rum punch &c. ....	0 40
Wines and cordials of kola, and of fruits such as cherry, raspberry &c. ....	0 40
Concentrated essences for the manufacture of liquors .....	3 00
Cake, imported for consumption, for fattening, and which are not for the improvement of the breed .....	20 00
NOTE.—It is understood that four quarters comprise one head of cattle, and when imported in pieces less than quarters 400 lbs. of meat are considered as one head of cattle for the purpose of collecting the tax.	
Common yellow, white, or mottled soap .....	15%
Fine scented soaps .....	25%
Stearine candles .....	15%
Coffee, grain, raw, roasted, or ground .....	0 10
Unroasted .....	0 08
Sugar, common .....	0 25
Sugar, refined, including all sugars employed for household purposes .....	0 25
Honey, cane juice, or sweets imported under the name of nuscovado sugar or any other name or pretext, and even white sugar when applied to the manufacture or distillation of aguardiente or alcohol .....	0 05
Tobacco, macuto (raw), made up into cigars, filer or cut .....	2 00
Leaf or plug for smoking or chewing .....	1 50
Cigars .....	1 50
Wood matches .....	0 15
NOTE. The collection of the tax on tobacco and matches will be on the weight after subtracting that of the wooden or metal outer cases.	
Bay rum .....	15%
Yams .....	1 00

By a decree (No. 1123, dated November 12, 1915, the import duty fixed by Law No. 39 of 1915 is increased by 20% in respect of the following articles, viz:—

Spirits and liqueurs: essences for the manufacture of liqueurs or perfumers; bitters or aperitifs, champagne, cocktails &c.; tobacco, cigars and cigarettes.

To Class 4 belong:—

Opium, with the exception of that for medicinal purposes, the orders for which must be given with the permission of the Secretary of Finance, and quantity imported without the previous knowledge of that official will be confiscated by the government.

Arms and elements of war.

Purse or counterfeit money, and apparatus imported for making money without the express permission of the legal authorities.

The 10% and 20% duty to which merchandise of the second class are subject will be collected on the value shown on the consular invoices issued by the official appraisers, or on the value these fix when they consider the price on arrival of the goods in accordance with that of the merchandise at the same time and port of shipment. Therefore, every declaration shall be made on the base of the consular invoice viced by the official appraiser or on the value fixed by him.

ART. 12.—The importer of articles who has paid the Treasury the tax treated of in this law will have the right to a return of a proportional part thereof if he proves satisfactorily to the Secretary of Finance and Treasury, with a certificate from the respective chief of customs and other authorities, that for any reason these articles have decreased in quantity, either by robbery, breakage, decomposition, or for any other reason are not complete. When merchandise, liquors, or articles of any class are re-exported within six months after their importation into the Republic, or sold to vessels passing through the Canal at any time, 95% of the duty paid at the time of importation will be returned to the merchant.

ART. 11.—Import duties will not be returned when re-exportation is made within six months after importation, nor where the value of the goods re-exported is less than 50 balboas.

ART. 13.—In order to re-export, the interested party shall make request to the Treasury General of the Republic or the Administrators of Finance for permission to make the re-exportation, with the approval of the Secretary of Finance or the governor as the case may be.

ART. 16.—When the permit is granted, if no objection is made, notice shall be given to the respective inspector of the port, and the shipment of the articles shall take place in his presence or in the presence of the officer which is appointed by him and of another employee of the Treasury.

ART. 17.—The Treasurer-General or the Administrators of Finance, according to the case, shall issue a permit with the details of the merchandise or articles to be re-exported, their origin, date of importation, vessel, name of the captain, and shall state the port of destination, consignee, number of packages, contents, value, marks, name of the shipper and the person responsible for the exportation. This permit is to be signed by the consignee, the port of destination, and the Panamanian consul or consular agent resident there shall authenticate the signature of the said consignee. The Treasurer General at Panama and the Administrators of Finance at Colon and Bocas del Toro, according to the case, shall fix a time for each re-exporter for the return of the permits so issued, taking into account the distance from the place of shipment to the place of discharge.

ART. 18.—Consular or consular agents of the Republic shall collect for the Treasury \$1.00 for the authentication of each signature.

ART. 19.—For the return of 95% of the duties mentioned in Art. 13, an account shall be presented against the National Treasury for the amount of the said duties. The account shall be compared with the settlement made for payment of the said duties at the time of importation, and with the return of the permit mentioned in Art. 17. This account shall be viced by the respective inspector of the port and the Secretary of Finance and Treasury, or the governors in Colon and Bocas del Toro shall order payment to be made.

ART. 20.—In cases where it is known publicly that the ship in which the re-shipment was made has been wrecked, and that the merchandise has been lost, the 95% of the duties shall also be returned. The loss or sinking shall be proved by the testimony of three competent witnesses.

ART. 21.—If merchandise is imported for re-exportation is forced, or is again imported into the Republic, except in the case of *force majeure*, it will pay import duties again. If it is discovered that there was malice in requesting permission for the re-exportation of merchandise covering the fraudulent intention of securing return of duties, the merchandise shall be confiscated and a fine double the value imposed on the person requesting permission for the re-exportation.

ART. 22.—Merchandise arriving on the *Equinox* on the through bill of lading en route to foreign countries is not subject to the payment of the commercial tax. With this exception, for the exemption of the payment of the tax, only those goods shall be considered in transit which come to persons or business men established in ports of the Republic, to be sent to another country immediately after arrival, and it is proved that they arrived under those conditions.

ART. 23.—In the cases mentioned in the previous article, the consignee of the articles shall immediately notify of their arrival and shall request at the same time permission to effect the transit through the consular documents to prove the effects have arrived in transit. Permission granted, there shall be deposited in the Treasury-General of the Republic, as a bond, the value of the import duties to be paid, which shall be refunded upon presentation of the landing certificates showing that the goods have reached their destination.

ART. 24.—Permits to effect the despatch of merchandise in transit shall be obtained in the form described in Art. 17 of this law.

ART. 25.—The importation of goods or articles introduced through the port of Panama, which for some good cause do not come supported by consular documents, remain subject to the payment of the simple consular fees in addition to the commercial tax, and no declaration tending to have merchandise so introduced considered as in transit will be accepted. Every person shall be considered as an importer of hats of tepalcates straw who brings a quantity greater than is considered necessary for his personal use.

ART. 26.—Persons who introduce, or try to introduce secretly, merchandise taxed by this law, or who present invoices or sworn statements in which the value of the articles is altered, or in which one article is substituted for another, or who in any manner attempt to evade the complete payment of the corresponding tax, or who try to introduce or to trade in merchandise of which the importation is prohibited, are

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subject to the following penalties: Double duties, a fine of \$100 to \$500 and the confiscation of the merchandise.

ART. 27.—The penalties fixed in the preceding article shall be imposed administratively by the collector of the commercial tax, once the fraud or attempted fraud is proved, without other appeal than that entered before the Secretary of Finance and Treasury. The superior, having revised in the course of the appeal the proceedings created by the imposition of the fine, and heard the answers of the person fined, will approve, modify, or disapprove the said imposition.

ART. 28.—The penalty of double duties and proportional fine will be imposed in all cases of fraud or attempted fraud. In addition the loss of the merchandise and of the vessel in which it is brought will be jointly decreed when introduced secretly at a port other than that qualified as the destination in the manifest, or at a point or hours other than those fixed, or without the corresponding documents. In the case of extraction, shipment, or transportation of foreign merchandise for the coasting

trade, or for re-exportation, made at unqualified ports, at points, or hours other than those fixed or without the corresponding documents, and in cases of repetition or bribery, the same penalty will be applied.

ART. 29.—Manifests fees will be collected by the consuls of the Republic, reduced in accordance with the Taft Convention to \$6.00 for the first 100 packages and \$1.20 for each remaining 100 packages; but manifests in which only articles of iron, steel, copper, zinc, wood, tiles and the like are noted will pay only \$6.00 no matter what the quantity shipped.

ART. 30.—In the case of goods despatched by American officials for canal zone ports, with the merchandise or effects of any class destined to Colon or Panama, the consuls of the Republic shall collect the manifest fees from such shipper to Colon or Panama, calculating them according to the consular invoice in which the cargo is detailed.

ART. 31.—Previous dispositions contrary to the present law are revoked.

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## ALPHABETICAL INDEX TO THE PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF

	Nos.		Nos.		Nos.		Nos.							
Absorbent cotton	522	Chloral	532	Furniture	147-151	Oils	35-37, 112, 113, 122-							
Acetates	511	Chlorides	533	Galloons	176, 177, 197, 198, 338, 339, 1		126, 257-259, 513							
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Agricultural implements	219	Chocolate	570, 571	Gasoline	340, 393, 131, 486, 487	Paper boxes	659							
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Albumen	520, 521	Cigarettes	167	Glass, and manufactures of	47	Paper, and manufactures of	579-604							
Alcohol, anhyd and ethyl	79, 80	Cigars	167		285-295, 537	Pastes, alimentary	121							
Almonds	245	Cinnamon	85	Gloves	717	Patterns	676							
Alumina	242, 244	Clay	246	Glycerin	607	Pearls	623							
Aluminium	242, 244	Clocks, and movements for	416, 617	Glue	53-55, 439, 440	Pencil and pen holders	687							
Amber, articles of	523	Clothing	343, 344, 296, 397, 434, 1	Glycol	41	Pencils	273							
Ammonia	1-3		435, 490, 491	Gold, and manufactures of	169-173, 537	Perfumery	701							
Animals	243		354, 355, 407, 408, 447, 448, 506, 507, 703, 87	Grains	180	Periodicals	597							
Antimony	638-641	Cloves	250	Grapes	96	Phosphorus	545							
Apparatus, scientific &c	638-641	Coal	116	Guano	95	Pictures	597, 598							
Arms	638-641	Cocoa	84, 115	Gums	48	Pillows	665-668							
Arsenic	638-641	Coffee	84, 115	Guns	132	Pins	191a, 221a							
Articles of tortoise-shell &c	245, 695	Coin	178, 179	Gypsum	245	Pipes and tubes	196, 202, 227							
Asbestos	245, 695	Collars	345, 346, 398, 399	Hair, and manufactures of	13, 19		229, 242							
Asphalt	627-629	Collectors, for educational purposes	536	Handkerchiefs	20, 22, 71, 102	Plaits of straw	168							
Automobiles	627-629	Colours	537, 538	Hat frames	347, 400	Plants, medicinal	110, 111							
Axles	627-629	Copper	183-201	Hats	649	Plates, photographic	702							
Babooches (footwear)	60-62	Coral, and manufactures of	10, 70	Hemp	651	Platinum, and manufactures	169-172							
Bags, travelling	132	Cord	306, 307, 358, 359, 411-414, 1	Hides	709-717	Playing cards	602							
Balsams	86		435, 490, 491	Honey	26, 57, 59	Plumage	255							
Barley	145, 223	Corbidge	156, 160, 161	Hops	33	Polish	525							
Barrels	669	Cord	99-101	Horn, and manufactures of	103	Powder	644, 647							
Baseball masks	669	Corks, bottle	221b &c	Hose, rubber	7, 69	Precious stones	202							
Baskets, travelling	669	Corsets	342, 395, 433, 448, 449	Hosiery, articles of	661	Preserves	175							
Beer	570, 571	Cotton, and manufactures of	72-74, 76, 306-357, 1064	Iron	329, 329, 330, 382, 373-473	Printing materials	698							
Bells	31, 52		76, 306-357, 1064	Ink	385, 173-473	Rails, for railways	238							
Belts	340, 393, 431, 486, 487, 664	" seed	636	Insertions	686	Resins	132							
" machinery	654	Crabs	341, 394, 432	Ivory	356, 357	Ribbons	358, 359, 391, 392, 429, 430, 484, 485							
Benzol	261	Cravats	273	Instruments, scientific	608	Rice	481							
Beverages	366-578	Crayons	273	Iron, and manufactures of	212-241	Rope	160, 161							
Biscuits	572, 573	Crystal, and manufactures of	285-305	Ivory, and manufactures of	10, 70	Rubber, and manufactures of	687-689							
Bitters	525	Cuffs	245, 346, 398, 399	Jars	284, 286	Rufflings	338, 339, 391, 392, 429, 430							
Bleaching	525	Curtains	669-689	Jewellery	247	Rugs	327, 379-381							
Bolting cloth	63	Demi-horns	288	Jute	247	Saccharine	550							
Bone, and manufactures of	7, 69	Detonators	643	Knitted goods of wool	171-174, 199, 200	Sacks	326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000							





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\* Free, when imported through customs houses in the northern district of the territory of Lower California.



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Nos.	Goods.	Duties. P. C.	Nos.	Goods.	Duties. P. C.
325	Cotton tissues, with admixture of fine metal in the form of "burra" or threads.....	3 75	365	Lace ( <i>croché y punto</i> ) of linen, and manufactures thereof, even if combined with glass, common metal or paste in the form of beading or embroidery.....	8 30
326	Cotton tissues, with admixture of fine metal in the form of woven or embroidered designs or patterns.....	6 00		Coarse tissues of jute, abaca, pita, ixtle, heniqueu, or New Zealand fibre (or "canamazo"), of any weave containing up to 32 threads in warp and weft, in a square of 2 centimetres side:	
	<i>Note.</i> —Sacks for sacking produce, made of the tissues enumerated in Nos. 313, 315 and 322, are dutiable at 12 centavos per kilo gross weight.			Unbleached, weighing per square metre:	
	Sacks for sacking produce which have already been used, made of any description of cloth, are exempt from duty.		366†	Up to 250 grammes.....	0 20
	<i>Manufactured articles.</i>		367†	More than 250 and up to 450 grammes.....	0 16
327	Carpets and rugs of cotton, with cut or uncut pile, on a foundation of any vegetable fibre.....	9 30	368†	More than 450 grammes.....	0 12
328	Articles of cotton hosiery work n.s.m., even with ornaments other than of silk.....	3 00	369	Bleached or coloured: shall pay the duties specified under Nos. 366-370 according to kind, with a surtax of 20%.	
329	Articles of cotton hosiery work n.s.m., with silk ornaments.....	3 50	370	Bleached or coloured, gummed, prepared or having paper stuck thereon, for wall hangings.....	0 40
330	Articles of cotton cloth n.s.m., even with admixture of common metal in the tissue and borders or fringes, not of silk, not embroidered, cotton fabrics of all kinds, stuck together with gum, paste, or any other adhesive substance.....	1 25	371	Tissues of jute, abaca, pita, ixtle, heniqueu, New Zealand fibre (or "canamazo"), bleached, brownish, or coloured of plain weave, having up to 24 threads in warp and weft, in 1 square centimetre, and such as are not included under Nos. 366-370 inclusive.....	0 17
331	Articles of cotton cloth n.s.m., even with admixture of common metal and borders or fringes other than of silk, with embroideries not containing silk.....	2 00	372	Tissues of linen, and other similar fibres, bleached, brownish, or coloured, of plain weave, having up to 24 threads in warp and weft in 1 square centimetre, and not included under Nos. 366-370 inclusive.....	0 17
332	Up to 40 centimetres in length.....	0 80		Tissues of linen, hemp and other similar fibres, bleached, brownish or coloured:	
333	More than 40 centimetres in length.....	2 00	373	Plain weave, having more than 24 warp and weft threads in 1 square centimetre.....	0 30
334	Cotton socks and stockings of hosiery work, even when containing ornaments of other material, except silk.....	2 50	374	Other than of plain weave.....	0 40
335	Cotton socks and stockings of hosiery work, with silk ornaments.....	3 00	375	Embroidered with wool or artificial silk.....	0 45
336	Shirts, vests and drawers of cotton cloth:		376	With admixture of common metal in the form of "burra," patterns or designs, woven or embroidered.....	2 50
	Bleached or unbleached, containing in warp and weft to the square centimetre:		377	With admixture of fine metal in the form of "burra" or threads.....	3 75
	(a) Up to 40 threads.....	3 00	378	With admixture of fine metal, in patterns or designs, woven or embroidered.....	6 00
	(b) More than 40 and up to 60 threads.....	3 50		<i>Manufactured articles.</i>	
	(c) More than 60 threads.....	5 00	379	Carpets and rugs of hemp, jute or any other similar vegetable fibre, plain woven, twilled, figured or with mottled pile.....	0 35
	Coloured, containing in warp and weft to the square centimetre:		380	Carpets and rugs of hemp, jute or any other similar vegetable fibre, with cut pile.....	0 45
	(d) Up to 40 threads.....	4 00	381	Carpets and rugs of hemp, jute or any other similar vegetable fibre, with fringes or borders of wool.....	0 50
	(e) More than 40 and up to 60 threads.....	5 00	382	Articles of linen hosiery work n.s.m., even having ornaments other than of silk.....	4 00
	(f) More than 60 threads.....	7 00	383	Articles of linen hosiery work n.s.m., having ornaments of silk.....	4 50
	(g) Figures: Bleached, unbleached, or coloured.....	9 00	384	Articles of linen cloth n.s.m., even with admixture of common metal in the tissues and borders or fringes other than of silk, not embroidered.....	2 00
337	Undershirts and shirts for men and boys, of cotton cloth, with fronts, collars and cuffs of linen, pays duty according to the kind of cloth of which made, under any of the seven sub-sections of No. 336, with a surtax of 20%.		385	Articles of linen cloth n.s.m., even with admixture of common metal and borders or fringes other than of silk, with embroideries not containing silk.....	3 00
338	Ribbons, ruffings, edgings, fringes, galloons, nettings and trimmings of cotton.....	3 00	386	Tassels of linen or hemp, jute, or any other similar vegetable fibre, even with cords of the same material up to 40 centimetres in length.....	1 00
339	Ribbons, ruffings, edgings, fringes, galloons, nettings and trimmings of cotton, with heads of glass, common metal or paste.....	1 50	387	Tassels of linen or hemp, jute or any other similar vegetable fibre, when provided with cords of the same material, with less than 40 centimetres in length.....	2 25
340	Belts, garters and suspenders, of cotton.....	2 00	388	Stockings and socks of linen hosiery work, even containing ornaments other than of silk.....	3 50
341	Cravats, of cotton cloth.....	4 00	389	Stockings and socks of linen hosiery work, having ornaments of silk.....	4 00
342	Cotton corsets, even with silk ribbons and ornaments.....	4 00	390	Drawers, undershirts and shirts for men and boys, of linen cloth, or of other similar textiles, unbleached, bleached, or coloured:	
343	Clothing cut out ( <i>cortes de vestido</i> ), of cotton cloth, even with ornaments or lace, other than silk, for women and girls.....	2 50		(a) Of plain tissue having not more than 24 threads in warp and weft to the sq. centimetre.....	6 50
344	Clothing cut out ( <i>cortes de vestido</i> ), of cotton cloth, with ornaments or embroideries of silk, or skirts or overskirts of cotton lace.....	3 00		(b) Of plain tissue having more than 24 threads in warp and weft to the sq. centimetre.....	8 50
345	Collars and cuffs, of cotton cloth, neither embroidered or open worked.....	2 50		(c) Of tissues other than plain.....	10 50
346	Collars and cuffs, of cotton cloth, embroidered or open worked.....	3 00	391	Ribbons, ruffings, edgings, fringes, galloons, trimmings and nettings of linen.....	1 00
347	Cotton handkerchiefs, of cotton cloth, with linen lace trimming, even if open worked with silk.....	0 50	392	Ribbons, ruffings, edgings, fringes, galloons, trimmings and nettings of linen, combined with beads of glass, common metal or paste.....	2 00
348	Cotton umbrellas, parasols and sunshades.....	0 75	393	Belts, garters and suspenders of linen or hemp.....	2 50
	Shawls of cotton, containing in warp and weft, in a square of 5 millimetres side:		394	Cravats of linen tissue.....	4 50
349	Up to 26 threads.....	4 30	395	Corsets of linen or hemp, even with ribbons and ornaments of silk.....	4 50
350	More than 26 and up to 38 threads.....	2 40	396	Clothing cut out ( <i>cortes de vestido</i> ), of linen cloth, even with ornaments or lace other than of silk, for ladies and girls.....	5 00
351	More than 38 threads.....	5 50	397	Clothing cut out ( <i>cortes de vestido</i> ), of linen cloth, with silk trimmings or embroideries, or with skirts or overskirts of cotton or linen lace.....	5 50
352	Elastics of cotton and rubber, exceeding 1 centimetres in width.....	0 75	398	Linen collars and cuffs, neither embroidered nor open worked.....	3 00
353	Elastics of cotton and rubber, not exceeding 1 centimetres in width.....	1 25	399	Uitto, ditto, embroidered or open worked.....	4 00
354	Ready-made clothing n.s.m., and separate parts thereof, when sewn, of cotton tissue, even with ornamentations other than of silk, and without skirts or overskirts of lace.....	3 00	400	Linen handkerchiefs, with trimmings of cotton or linen lace, even if embroidered with silk.....	0 60
355	Ready-made clothing n.s.m., and separate parts thereof, when sewn, of cotton tissues, with ornaments, embroideries, stripes or "burra" of silk, or with skirts or overskirts of cotton, wool or linen.....	4 00	401	Linen parasols, umbrellas and sunshades.....	1 00
356	Cotton insertions, open worked or embroidered with cotton, wool or linen.....	4 00	402	Linen shawls up to 26 threads in warp and weft in a square of 5 millimetres side.....	2 20
357	Cotton insertions, open worked or embroidered with cotton, wool or linen, with beads of glass, common metal or paste.....	1 50	403	Linen shawls exceeding 26 and up to 38 threads in warp and weft in a square of 5 millimetres side.....	3 30
	<i>Flax (LINEN).</i>		404	Linen shawls exceeding 38 threads in warp and weft in a square of 5 millimetres side.....	6 60
	<i>Fura.</i>			† Sacks for sacking produce, made of the tissues enumerated in No. 366, are dutiable at 10 centavos; in No. 367 at 8 centavos and in No. 368 at 6 centavos per kilo gross weight. Sacks for sacking produce, which have already been used, made of any description of cloth, are exempt from duty.	
358	Cord of linen or hemp not exceeding 1 centimetre in diameter.....	2 25		‡ When imported through Customs Houses in the northern district of the Territory of Lower California the duty is 6 centavos per kilo gross.	
359	Cord of linen or hemp exceeding 1 centimetre in diameter and less than 3 centimetres.....	1 75			
360	Linen or hemp yarns, and yarns of similar fibres n.s.m.....	0 20			
361	Yarn of heniqueu, ixtle, jute, New Zealand fibre (phorumium or tenax), crotalaria or sunn hemp ("crotalaria pambol") or admixture of said material, the weight of each kilogram not exceeding 465 metres, and the weight of each kilogram of abaca or manila hemp yarn cut exceeding 137 metres.....	0 75			
362	Thread of linen or hemp, in balls, hanks or skeins.....	1 50			
363	" " " " on reels.....	1 25			
364	Smoothed linen thread for shawls.....	1 50			

## TEXTILES AND MANUFACTURES THEREOF continued.

Nos.	Goods.	Duties, P. C.
403	Linen or hempelastic, combined with rubber, of more than 4 centimetres in width . . . . .	1 00
404	Linen or hemp elastic, combined with rubber, not exceeding 4 centimetres in width . . . . .	1 50
405	Ready-made clothing n.s.m., and separate parts thereof, when sewn, of linen tissues, even with ornaments other than of silk, and with lace, hair skirts or overskirts . . . . .	7 00
406	Ready-made clothing n.s.m., and separate parts thereof, when sewn, of linen tissues, with ornaments, embroideries, stripes or "floral" of silk, or with skirts or overskirts of cotton or linen lace . . . . .	10 00
407	Insertions of linen, open-worked or embroidered with cotton, wool or linen . . . . .	4 00
408	Insertions of linen, open-worked or embroidered with cotton, wool or linen, trimmed with beads of glass, common metal or paste . . . . .	2 00
III. Wool.		
Yarns.		
409	Not exceeding 1 centimetre in diameter . . . . .	3 00
410	More than 1 centimetre and less than 3 centimetres in diameter . . . . .	2 00
411	Cord of cotton or hemp, covered with wool . . . . .	2 50
412	Not exceeding 1 centimetre in diameter . . . . .	1 00
413	Exceeding 1 centimetre in diameter . . . . .	2 50
414	Worsted or woollen yarns and thread, even with admixture of common metal . . . . .	2 50
Tissues.		
415	Woollen lace ( <i>engage y punto</i> ), and manufactures thereof, even with glass, common metal or paste in the form of beads or embroideries . . . . .	9 00
416	Woollen tissues of any kind, even containing common metal or silk in the form of "floral", weighing per square metre: . . . . .	3 50
417	Up to 150 grammes . . . . .	3 50
418	More than 150 and up to 450 grammes . . . . .	4 00
419	More than 450 grammes . . . . .	4 00
Manufactured articles.		
420	Carpets of fulled wool, of cows' hair, and hogram carpets ( <i>de jerga</i> ) of wool, plain or twilled . . . . .	1 00
421	Carpets of corried wool, or with mient pile, with foundation of any vegetable material . . . . .	1 25
422	Carpets of wool, with cut pile, with foundation of any vegetable material . . . . .	2 00
423	Knitted goods of wool or worsted n.s.m., even with ornaments other than of silk . . . . .	4 00
424	Knitted goods of wool or worsted n.s.m., with ornaments of silk . . . . .	4 50
425	Articles of woollen tissue n.s.m., even with admixture of common metal and borders, fringes or embroideries other than of silk . . . . .	6 00
426	Tassels of wool, even though with cords of the same material: . . . . .	1 25
427	Up to 10 centimetres in length . . . . .	3 00
428	Drawers, undershirts or shirts of woollen cloth, for men and boys . . . . .	12 00
429	Drawers and shirts of cotton, woollen, or linen cloth with silk stripes, or with fronts, collars or cuffs embroidered with silk, for men and boys . . . . .	13 50
430	Ribbons, ruffings, edgings, fringes, galloons, nettings and lace-trimmed of wool, even with stripes or embroideries of common metal . . . . .	1 00
431	Ribbons, ruffings, edgings, fringes, galloons, nettings and lace-trimmed of wool, with beads of glass, common metal or paste, even with stripes or embroideries of common metal . . . . .	2 50
432	Belts, garters and suspenders, of wool . . . . .	3 00
433	Belts, garters and suspenders, of wool . . . . .	5 00
434	Woollen corsets, even with ribbons and trimmings of silk . . . . .	5 00
435	Clothing cut out ( <i>cortes de vestido</i> ), of woollen cloth, even with ornamentation or lace other than of silk, for ladies and girls . . . . .	5 00
436	Clothing cut out ( <i>cortes de vestido</i> ), of woollen cloth, with ornaments, embroidery, stripes or "floral" of silk, for ladies and girls . . . . .	6 00
437	Felt of wool or rabbit hair, weighing per square metre: . . . . .	1 50
438	Up to 450 grammes . . . . .	0 50
439	More than 450 grammes . . . . .	0 10
440	Woollen felt, in endless bands for machinery . . . . .	4 00
441	Slaves of woollen cloth, not lined . . . . .	2 50
442	Lined . . . . .	3 00
443	Chemise, woollen, even combined with common metal . . . . .	1 25
444	Woollen umbrellas, parasols and sunshades . . . . .	2 00
445	Woollen shawls, containing up to 26 threads in warp and weft in a square of 5 millimetres side . . . . .	2 00
446	Woollen shawls, exceeding 26 threads in warp and weft in a square of 5 millimetres side . . . . .	3 00
447	Articles of wool and rubber exceeding 4 centimetres in width . . . . .	1 25
448	Articles of wool and rubber not exceeding 4 centimetres in width . . . . .	2 00
449	Ready-made clothing n.s.m., and separate parts thereof, of woollen fabrics, even with ornaments or lace other than of silk . . . . .	7 50
450	Ready-made clothing n.s.m., and separate parts thereof, of woollen fabrics, with ornaments, embroideries, stripes or "floral" of silk . . . . .	10 00
451	Woollen shawls for men ( <i>casacas</i> ), imitating those of cotton, figured or printed . . . . .	8 00
452	Insertions of woollen cloth, open-worked or embroidered with cotton, wool or linen . . . . .	4 00
453	Insertions of woollen cloth, open-worked or embroidered with cotton, wool or linen, and trimmed with beads of glass, common metal or paste . . . . .	2 50

## IV.—SILK AND MIXTURE THEREOF WITH OTHER MATERIALS.

Nos.	Goods.	Duties, P. C.
Yarns.		
452	Silk cord . . . . .	30 00
453	Cord of silk with admixture of cotton, wool or linen . . . . .	15 00
454	Cord of cotton or hemp covered with silk . . . . .	10 00
455	Cord of cotton or hemp covered with silk mixed with cotton, wool or linen . . . . .	5 00
456	Thread of silk, for embroidery, or weaving . . . . .	10 00
457	Raw silk, twisted or floss, and silk waste spun, provided they are not dyed; and worsted with silk thread, even if containing common metal . . . . .	5 00
Tissues.		
458	Blond lace and lace ( <i>blonda, engage, punto</i> ) of silk, and manufactures of, even with embroideries of cotton, wool or linen . . . . .	30 00
459	Blond lace and lace ( <i>blonda, engage, punto</i> ) of silk, and manufactures of, even with embroideries of cotton, wool or linen, if with glass, common metal or paste in the form of beads or embroideries . . . . .	20 00
460	Blond lace and lace ( <i>blonda, engage, punto</i> ) of silk, and manufactures of, containing cotton, wool or linen in the texture . . . . .	25 00
461	Blond lace and lace ( <i>blonda, engage, punto</i> ) of silk, and manufactures of, containing cotton, wool, or linen in the texture, if with glass, common metal or paste in the form of beads or embroideries . . . . .	15 00
462	Silk cloth, of any weave, even with embroideries of cotton, wool or linen . . . . .	25 00
463	Silk bolting cloth . . . . .	5 00
464	Tissues of cotton, wool or linen, containing an admixture of silk only in the warp or in the weft . . . . .	7 00
465	Tissues with silk warp and weft of cotton, wool or linen, or <i>rice versa</i> . . . . .	8 00
466	Tissues of silk with admixture of cotton, wool or linen only in the warp or weft . . . . .	12 00
467	Tissues of cotton, wool or linen, with admixture of silk in the warp and in the weft, provided that the silk does not predominate on the surface . . . . .	8 00
468	Tissues of silk with admixture of cotton, wool or linen in the warp and in the weft, the silk predominating on the surface . . . . .	12 00
469	Tissues of silk combined with cotton, wool or linen, and with admixture of common metal . . . . .	8 00
470	Tissues of silk with admixture of common metal . . . . .	10 00
471	Tissues of silk combined with cotton, wool or linen, and with admixture of precious metal . . . . .	15 00
472	Tissues of silk with admixture of precious metal . . . . .	25 00
Manufactured articles.		
473	Articles of hosiery work of cotton, wool or linen, with admixture of silk, provided that the silk does not predominate on the surface, and even if the articles have ornaments or embroideries of any kind . . . . .	8 00
474	Articles of silk hosiery work, even with ornaments or embroideries of any kind . . . . .	25 00
475	Articles of hosiery work of silk, with admixture of cotton, wool or linen, provided that the silk predominates on the surface, and even if the articles have ornaments or embroideries of any kind . . . . .	15 00
476	Articles of cotton, wool or linen tissue n.s.m., with fringes or embroideries of silk, even with admixture of common metal or beads . . . . .	7 00
477	Articles of silk tissue n.s.m., even with embroideries of cotton, wool or linen . . . . .	25 00
478	Articles of silk tissue n.s.m., with admixture of cotton, wool or linen in the texture . . . . .	15 00
479	Articles of silk tissue n.s.m., even with embroideries of cotton, wool or linen, if with glass, common metal or paste in the texture or in embroideries . . . . .	20 00
480	Articles of silk tissue n.s.m., with admixture of cotton, wool or linen, if containing glass, common metal or paste in the texture or in embroideries . . . . .	12 00
Silk tassels, even with cords of the same material:		
481	Up to 10 centimetres in length . . . . .	8 00
482	More than 10 centimetres in length . . . . .	12 00
483	Tassels of silk with admixture of cotton, wool or linen, even with cords of the same materials mixed . . . . .	6 00
484	Ribbons and insertions of cotton, wool or linen, with ornaments or embroideries of silk . . . . .	7 00
485	Ribbons and insertions of cotton, wool or linen, with ornaments or embroideries of silk, and having beads of glass, common metal or paste . . . . .	5 00
486	Belts, garters and suspenders of cotton, wool or linen, with admixture or embroidery of silk . . . . .	7 00
487	Belts, garters and suspenders of silk . . . . .	15 00
488	Silk corsets . . . . .	15 00
489	Corsets of silk with admixture of cotton, wool or linen . . . . .	8 00
490	Clothing cut out ( <i>cortes de vestido</i> ), of silk tissue, even with beads, ornaments, lace or embroideries of any kind, legal . . . . .	25 00
491	Clothing cut out ( <i>cortes de vestido</i> ), of tissue of silk with ornaments, lace or embroidery of any kind . . . . .	15 00
492	Sacerdotal vestments &c., cut out or finished . . . . .	15 00
493	Of tissue of silk with admixture of cotton, wool or linen, even if having embroideries or galloons of common metal, or admixture of common metal in the texture . . . . .	20 00
494	Of tissue of silk with admixture of cotton, wool or linen, having embroideries or galloons of silver or silver gilt, or admixture of silver or silver gilt in the texture . . . . .	30 00
495	Of silk tissue, even if having embroideries or galloons of common metal, or admixture of common metal in the texture . . . . .	30 00
496	Of silk tissue, with embroideries or galloons of silver or silver gilt, or with admixture of silver or silver gilt in the texture . . . . .	40 00
Umbrellas, parasols, and sunshades:		
496	Of silk . . . . .	4 00
497	Of silk, with admixture of cotton, wool or linen . . . . .	2 50

Blankets of wool and cotton, or of cotton and wool, in any proportion of cotton or fibre comprised in No. 425 are exempt from duty.

Nos.	Goods.	Duties. P. C.	Nos.	Goods.	Duties. P. C.
	Shawls of silk, containing in a square of 5 mm. side :—			Liquours, and bitters :—	
498	Up to 26 warp and weft threads .....	25 00	572	In earthen or glass vessels .....	1 00
499	More than 26 warp and up to 36 warp and weft threads .....	30 00	573	In wooden vessels .....	0 50
500	More than 36 warp and weft threads .....	40 00	574	Vinegar in wooden vessels .....	0 10
	Shawls of silk with admixture of cotton, wool or linen, containing in a square of 5 mm. side :—		575	" " in glass vessels .....	0 25
501	Up to 26 warp and weft threads .....	15 00	576	Wine in wooden vessels .....	0 25
502	More than 26 and up to 36 warp and weft threads .....	20 00	577	" " in glass vessels .....	0 10
503	More than 36 warp and weft threads .....	30 00	578	Sparkling wines .....	1 00
	Elastics of rubber and silk, pure or mixed with cotton, wool or linen :—			PAPER AND PAPER PRODUCTS.	
504	More than 4 centimetres in width .....	3 00		I.—WASTES AND PAPER STOCK.	
505	Up to 4 centimetres in width .....	5 00	579	Refuse and waste of paper and paper pulp of vegetable fibre in sheets for the manufacture of paper, not dyed, perforated at intervals of not more than 10 centimetres .....	Free.
506	Ready-made clothing and separate parts thereof, of silk tissue, even if with beads, ornaments, lace or embroidery of any kind .....	30 00		II.—PAPER AND CARDBOARD.	
507	Ready-made clothing and separate parts thereof, of silk with admixture of cotton, linen or wool in the texture, even if with beads, ornaments, lace or embroideries of any kind .....	20 00	580	Paper, white, of the natural colour of the pulp, or dyed in the pulp, weighing up to 50 grammes per sq. metre .....	0 10
508	Woolen shawls for men ("sarapes"), imitating those of salted, floured or printed, of silk with admixture of cotton, wool or linen .....	20 00		White paper, weighing more than 50 grammes and not more than 100 grammes per sq. metre .....	Free
	Vegetable silk.		581	Containing more than 40% of mechanical wood pulp .....	1 20
509	Yarns, fabrics and manufactured articles n.s.m., of artificial silk, pure or mixed with other vegetable fibres, shall pay the duties corresponding to yarns, fabrics and similar manufactured articles of linen, according to kind, plus a surcharge of 20% .....		582	Containing up to 40% of mechanical wood pulp, .kil. legal	0 15
			583	White paper, weighing more than 100 grammes to the sq. metre .....	
				Paper of dyed pulp :—	
			584	Weighting more than 50 grammes and not more than 100 grammes per sq. metre .....	0 20
			585	Weighting more than 100 grammes per sq. metre .....	0 12
			586	Paper of the natural colour of the pulp :—	
			587	Weighting more than 50 and not more than 100 grammes per sq. metre .....	0 09
				Weighting more than 100 grammes per sq. metre .....	0 06
				III.—MANUFACTURED PAPERS.	
510	Antine oil, alizarine, natural or artificial, and auriferous .....	0 10	588	Advertisements, printed, engraved or lithographed on paper or cardboard, without frames or rolls at the top or bottom .....	0 30
511	Acetates of alumina, ammonia, lime, copper, chrome, iron, lead and soda .....	0 07	589	Paper cut in strips not exceeding 10 centimetres in width .....	0 30
512	Arsenious acid .....	0 50	590	Paper cut in sheets suitable for writing, &c., measuring less than 10 centimetres on any of its sides, ruled paper and watermarked paper .....	0 35
513	Sulphuric acid .....	0 02	591	Paper with monogram, letter heads or bill heads, printed, engraved or lithographed .....	1 25
514	Carbonic, hydrochloric and sulphurous acids .....	0 05	592	Paper, mottled, painted, embossed and glazed, neither bronzed, gilded nor silvered .....	0 13
515	Acetic, citric, chromic, formic, phosphoric, lactic, nitric, oxalic, pyrogallous and tartaric acids .....	0 05	593	Paper, bronzed, gilded or silvered over the whole or part of the surface, and paper with reliefs formed in the pulp .....	0 35
516	Liquid acids n.s.m. .....	0 12	594	Paper hangings (wall paper), combined with tissue, even containing silk, or with any other material n.s.m. .....	0 05
517	Acids in crystals or in powder n.s.m. .....	0 25		IV.—MANUFACTURED ARTICLES.	
518	Size for fabrics or paper, liquid soaps, alkaline silicates and sulfonates .....	0 05	595	Rough articles of ordinary cardboard, of the natural colour of the pulp, n.s.m. .....	0 15
519	Aromatic waters, distilled .....	0 60	596	Manufactured articles of paper n.s.m. .....	0 20
520	Ethyl alcohol .....	1 00	597	Geographical and topographical maps, and nautical charts .....	
521	Amyle, methyl or wood alcohol .....	0 12	598	Geographical maps, not framed, for schools, drawing and copying books, with supplies, for primary schools, books, periodicals of all kinds, printed music, unbound, and printed books for elementary instruction, even if with cardboard cover .....	Free
522	Absorbent cotton and gauze (even though they be sterilized or prepared with antiseptics) .....	1 00	599	Pictures, printed, engraved or lithographed, decorated with paintings, on paper or cardboard .....	1 50
523	Ammonia .....	0 01	599	Blank film for cinematographs .....	1 50
524	Milk sugar .....	0 30	599	Printed films for cinematographs .....	5 00
525	Varnishes, white and coloured, and blacking and polish, in paste or liquid .....	0 30	599	Blank or ruled books, with cardboard, leather or cloth binding, even with common metal corners and clasps of any kind .....	2 00
526	Bicarbonate of potash and of soda .....	0 10	600	Books, printed or blank, bound in velvet, mother-of-pearl, ivory, tortoise-shell, gutta-percha, wool, celluloid, or other than fine metal .....	3 00
527	Medicine chests, travelling .....	1 10	601	Books and music, printed or manuscript, bound in cardboard, leather or cloth n.s.m. .....	0 50
528	Cases with chemical reagents .....	2 50	602	Playing cards .....	0 50
529	Chloride of potash or of soda .....	0 05	603	Common paper envelopes .....	0 20
530	Carbide of calcium .....	Free.	604	Paper excises with monogram, name or other printed matter, even if such matter constitutes an advertisement .....	1 25
531	Alkaline cyanides .....	Free.			
532	Chloral .....	1 00			
533	Chlorate of potash, of soda and of barium .....	1 00			
534	Chloroform .....	5 00			
535	Chlorides of gold and platinum .....	0 60			
536	Colours in powders or crystals .....	0 10			
537	Colours in powders or crystals .....	0 18			
538	Prepared colours .....	0 15			
539	Cream of tartar .....	0 05			
540	Disinfectants derived from coal tar .....	1 00			
541	Medicinal drugs and chemical and pharmaceutical products .....	0 05			
542	Drugs and preparations of all kinds n.s.m., for veterinary uses .....	0 05			
543	Ether of all kinds .....	0 60			
544	Extracts of dyewoods and tan woods .....	0 40			
545	Phosphorus, white or red .....	1 00			

## MACHINERY AND APPARATUS continued.

Nos.	Goods.	Duties. P. C.
620	Repeating watches of silver or other material, except gold, even if containing incrustations or parts of gold or gold plated, each	8 00
621	Watches, not repeating, of silver or other materials, except gold, each	1 50
622	Watches, not repeating, of silver, common metal or other material, except metal containing incrustations of gold or parts of gold or gold plated, each	3 00
VEHICLES.		
625	Wheelbarrows, with one or more wheels, and separate and repair parts, not suitable for any other purpose, kil, gross	0 02
	Carts, carts, wagons, motor lorries and all kinds of vehicles n.s.m., for commerce, agriculture and the transportation of merchandise, weighing each:	
626*	Not more than 250 kilos, .....	0 50
626*	More than 250 kilos, .....	0 10
626	Railroad cars and coaches of all kinds, and repair pieces thereof, when not used for any other purpose, .....	Free.
	Carriages and automobiles of all kinds, n.s.m., used for the exclusive transportation of persons, weighing each:	
627*	Not more than 250 kilos, .....	0 25
628*	More than 250 and not more than 750 kilos, .....	0 50
629*	More than 750 kilos, .....	0 50
	Carriages, skeleton, not upholstered or painted, weighing each:	
630	Up to 250 kilos, .....	0 50
631	More than 250 kilos, and not more than 750 kilos, ..	"
632	More than 750 kilos, .....	0 20
635	Fore and hind parts of carts or carriages, and separate parts thereof n.s.m., poles, shafts and wheels of wood or of wood and metal, painted or varnished, and metal tyres for carts or carriages, .....	0 75
635a	India-rubber tyre, for motor cars for passenger traffic, ..	1 00
635b	India-rubber tyre for motor cars for goods traffic, .....	0 50
634	Boilers and wheels, and separate parts thereof n.s.m., shafts, thills, and wheels of wood or of wood and common metal, not painted or varnished, for carts or carriages, ..	0 50
635	Axles, axle boxes, springs, and wheels of iron, whittle trees of all kinds, <i>nacos</i> , <i>pitones</i> and spokes of wood, for carts or carriages, .....	0 25
636	Craft of all kinds, .....	Free.
637	Tricycles of all kinds, motor cycles with more than two wheels, .....	0 10
638	Velocipedes with any number of wheels, to be propelled by the rider, and separate parts thereof, .....	0 10
638a	Velocipedes with any number of wheels, not propelled by the rider, and separate parts for the same, except motors, ..	1 00

## ARMS AND EXPLOSIVES.

639	Side arms of all kinds, and loose blades thereof, ..	1 50
640	Firearms, repeating or breech-loading, of all kinds, and repair parts thereof, ..	3 00
641	Firearms, other than repeating or breech-loading, of all kinds, and repair parts thereof, ..	1 00
642	Loaded and unloaded cartridges and percussion caps for firearms, ..	0 75
643	Detonators of all kinds and explosives, ..	0 07
644	Dynamite, blasting powder, pyroxylin, or gun cotton, and other explosives n.s.m., ..	0 12
645	Fireworks, ..	0 60
646	Slow matches and quick matches for mines, ..	0 04
647	Powder, other than blasting, ..	0 75

## MISCELLANEOUS ARTICLES.

648	Fans containing silk or feathers, and those with ribs other than of ivory, tortoise-shell or mother-of-pearl, of all kinds, ..	2 00
649	Hat frames of all kinds and conical felts for hats, ..	0 10
650	Articles of all material n.s.m., with ornaments or accessories of leather, silk, or gilt or silvered common metals, and those with incrustations of tortoise-shell, ivory or mother-of-pearl n.s.m., ..	1 00
651	Articles of all kinds of material n.s.m., with ornaments or attachments of gold, silver or platinum, ..	10 00
652	Articles n.s.m., of gutta-percha, ebonised, rubber or cloth which has been rubbered, waxed or varnished with drying oil, ..	0 60
653	Articles n.s.m., for artificial flowers and artificial plants, ..	2 00
654	Rubber belts for machinery, and those of tanned cotton or hemp, ..	0 25
655	Walking sticks n.s.m., and whips of all kinds, ..	2 50
656	Buttons covered or woven with silk or with fabrics containing silk, ..	2 00
657	Buttons covered with silk fabrics not woven with silk, ..	1 00
658	Caps ( <i>cachuchas</i> ) of all kinds and materials, with or without peaks, ..	0 75

\* A Decree dated the 7th January, 1919, and operative as from the 10th, provides for the exemption from import duty of carts, cars, wagons, motor lorries and vehicles of all kinds not specially mentioned, of the kinds included under Nos. 624 and 625 of the Tariff, as also to carriages and automobiles not specially mentioned, of the kinds included under Tariff Nos. 627-629. Further, the exemption from duty covers all kinds of chassis with axles and wheels destined to be adapted to lorries for the transport of goods.

Nos.	Goods.	Duties. P. C.
659	Paint and colour boxes of all kinds, ..	11 00
660	Travelling baskets, with spoons, forks, &c., ..	1 50
661	Rubber hose more than 15 millimetres in external diameter, even though combined with cloth, ..	0 10
662	Masks, unspecified, ..	0 02
663	Sieves and riddles of silk, horsehair, leather or wire gauze, ..	1 00
664	Beds n.s.m., not containing fine metal, ..	0 40
665	Cushions, mattresses and pillows filled with feathers, when the cover does not contain silk, ..	1 50
666	Cushions, mattresses and pillows filled with feathers, when the cover contains silk, ..	1 00
667	Cushions, mattresses and pillows filled with any material n.s.m., when the cover does not contain silk, ..	1 00
668	Cushions, mattresses and pillows, filled with any material n.s.m., when the cover contains silk, ..	4 00
669	Collections of all kinds for education purposes, including bas-relief and fencing masks, &c.; gymnastic apparatus and all kinds of articles for games, not specified in the Customs Tariff, ..	Free.
670	Naturalist, geological or natural history collections for museums, &c., ..	Free.
671	Cut-out parts for footwear of cloth not containing silk, ..	1 20
672	Cut-out parts for footwear of cloth containing silk, ..	10 00
673	Transparent curtains of painted cloth and cotton cloth prepared by any processes for painting or for other uses, ..	0 70
674	Strings for musical instruments, ..	2 00
675	Artificial teeth of all substances, ..	5 00
676	Designs, patterns, or models, for artistic and industrial purposes and moulds for artistic work, ..	Free.
677	Engine packing of all kinds and materials, ..	0 00
678	Frames for parasols and umbrellas, with or without handles of any kind, ..	1 00
679	Artificial flowers of tissue not containing silk, ..	1 00
680	" " and feathers of silk or cloth containing silk, ..	12 00
681	Linings of all kinds for hats, ..	3 00
682	Hand bellows and feather dusters, ..	0 10
683	Sheaths of all kinds not containing silk, for umbrellas and parasols, ..	1 00
684	Rubber erasers, sealing wax, waxes and adhesive substances n.s.m., including rubber tyre cement, ..	0 00
685	Tools of all kinds for artisans, ..	Free.
686	Ice, ..	0 00
687	Rubber footwear, even containing cloth, ..	1 10
688	" " in sheets, of all kinds, ..	0 10
689	" " prepared for dentists, ..	4 00
690	Sanitary water-jets, and urinals and separate and repair pieces thereof, when not suitable for any other purpose, ..	0 10
691	Musical instruments and separate parts thereof, ..	0 10
692	Snap, perfumed, ..	1 50
693	" " not perfumed, for the toilet, ..	0 00
694	" " not perfumed n.s.m., not specified in the Customs Tariff, ..	0 10
695	Sheets of asbestos, cardboard or tow, tinned for roofing, composition of fluid paste, asbestos and aluminum substances, intended for filling the tubes of tyres for vehicles, ..	0 00
696	Mine's lamps of all kinds, ..	Free.
697	Pencil holders and penholders of all kinds, ..	0 70
698	Type, rules, chases, dashes, rollers, moulds, galleys, composing sticks and other appliances for printing and lithography, ..	Free.
699	Samples of paper, cloth and other goods, unserviceable, which by reason of their condition cannot be sold, ..	Free.
700	Toilet and sewing cases, of all kinds, n.s.m., with attachments, ..	3 00
701	Perfumery, ..	0 50
702	Dry plates for photography, ..	3 00
703	Ready-made clothing of oilcloth n.s.m., ..	1 00
704	Travelling bags n.s.m., and game bags, ..	1 50
705	Hats unfinished, without trimming or ornaments: ..	0 30
706	Of esparto, chip, prepared cotton cloth or paper pulp each	1 00
707	N.s.m., ..	0 70
708	Hats of esparto, chip, prepared cotton cloth or paper pulp, with fittings or trimmings not containing feathers or silk, ..	0 70
709	Hats known as "jijipapa" or Panama hats, or imitation thereof, with or without fittings or ornaments, ..	3 00
710	Hats n.s.m., with fittings or trimmings of all kinds, ..	1 70
711	Hats or caps for miners or firemen, ..	Free.
712	Cloth of all kinds, ..	0 40
713	Tents of all kinds, not including the poles for setting same, ..	0 25
714	Black ink for printing or lithography, ..	Free.
715	Candles or tapers of animal wax, ..	0 70
716	" " n.s.m., ..	0 20
717	Concave or convex glasses and spectacle glass, even if with frames, handles or mountings of any kind, ..	1 50

## EXPORT DUTIES ON HIDES, SKINS, GUYULE RUBBER AND TOBACCO.

Goods.	Duties. Cent.
Hides, fresh and dry, of asses, horses, pigs and mules, ..	8
Goat and deer skins, ..	20
Alligator, crocodile and lizard skins, ..	10
Ox and cow hides, fresh or dry, ..	25
Lizard skins (taking as the basis the value of goat and deer skins), ..	ad val.
Hides, unspecified, ..	10
Cuttings and all waste of skins, tanned or not tanned, ..	5
Guyule plants and other indiarubber yielding plants (on rubber contents), ..	ad val.
Guyule rubber, ..	6
Tobacco in leaf, or manufactured, ..	0 75

## TARIFF.]

## GENERAL RULES FOR THE APPLICATION OF THE TARIFF.

*Goods specifically mentioned in the Tariff Index.*

I.—All goods mentioned in the Tariff Index annexed to the Tariff shall pay the duty stipulated in the heading of the Tariff to which they are referred.

*Classification of goods not specified in the Tariff.*

II.—Goods which are not mentioned in the Tariff nor in the Tariff Index shall be classified for duty by analogy or similarity to some class of goods specified in the Tariff, and the rules laid down in the Customs Regulations ("Ordenanza de Aduanas") for the assimilation of unspecified goods shall be followed.

*Definition of the expressions "of all kinds" and "not specially mentioned" found in the Tariff.*

III.—Goods mentioned in the Tariff or in the Tariff Index and accompanied by the words "of all kinds" shall pay the duties stipulated in the heading where they are specified, even if such goods are combined with some other materials, except precious metals. Goods may only contain gold, silver, or platinum without change of Tariff classification in cases where the Tariff heading covering the goods expressly provides for such combination.

The expression "not specially mentioned" is used to avoid confusion with goods which, though of the same general description or of the same materials, are classified in the Tariff or Tariff Index under a separate heading by reason of certain special features which distinguish them from goods "not specially mentioned."

Thus, in certain cases, goods may be described as "of all kinds, not specially mentioned."

*Classification of articles, not specially mentioned, made of two or more materials.*

IV.—Articles composed of two or more materials, and which are not expressly mentioned in the Tariff or Tariff Index, shall pay the duty applicable to the material which predominates in weight, except in the case of goods containing skin, silk, ornaments or accessories of gold, silver, platinum or gilt or silvered metal.

The predominating material shall only be determined by the Customs in cases where the various materials forming the article can be separated without destroying the article. When this cannot be so done, it is open to the importer, verbally and at the time of Customs clearance, to authorize the separation of the different parts, even if the articles examined are not damaged, if his interests are so served, as, for example, in the case of goods (such as padlocks, banners, handles for umbrellas, &c.) which are imported in large consignments which would otherwise pay, in excess duty at the higher rate, a sum obviously greater than the value of the articles examined.

When this examination cannot be made, such articles shall pay the highest rate of duty applicable to the various component parts.

*Classification of articles not fitted together.*

V.—When an article composed of various parts specified in the Tariff or Tariff Index is presented in an unmounted condition, and each part is declared separately, the duties shall be assessed at the rates applicable to each part, even if all the parts are in the same bale, &c., but provided they are wrapped up separately.

*Articles combined with scientific apparatus are subject to duty.*

VI.—Scientific apparatus (such as barometers, thermometers, or others, fitted or mounted in articles such as statues, candle-lights, ink-tans, clocks, &c., &c.), shall pay the duty applicable to the article of which they form part.

*Net weight.*

VII.—By net weight is to be understood the actual weight of the goods without interior packing and without receptacles or wrappings.

*Legal weight.*

VIII.—By legal weight is to be understood the weight of the articles including that of the interior packing, wrappings, labels, boxes of cardboard, wool, or tin plate, straw or chip covers, in which the goods are packed inside the outer case which serves as the general receptacle for the goods.

When articles dutiable on legal weight have no interior packing and are imported loose (in bulk) inside the outer receptacle, alone or with the lining or loss of zinc sheet or tin plate which is usually placed within the outer receptacle for the better preservation of the contents, the actual weight of the goods shall be taken as the legal weight. In reckoning the weight of the goods, no account shall be taken of the loose straw or chip in which parcels may be stowed inside the general or outer receptacle, nor of the weight of such outer case.

*Gross weight.*

IX.—By gross weight is to be understood the weight of the goods including all their internal or outer packings or wrappings, without deduction for any loose straw, &c., mats or hoops.

*Gross weight of goods "in bulk" or in dutiable receptacles.*

X.—Goods dutiable on gross weight shall pay duty on the actual weight of the goods when they arrive without wrappings or packings, or contained in receptacles which are liable to Customs duty.

*Measurements of fringes and hems to be included.*

XI.—When articles with fringes are dutiable by the square metre, the measurements are to include the fringes.

When duty is payable on the net weight in relation with the square metre, the fringes are also to be included.

In the case of tissues such as handkerchiefs, sheets, towels, &c., having a hem more than 1 cm. in width, the dimensions which are to be declared and which are to serve as basis for the assessment of duty shall include the cloth used for the hems—but only the visible part thereof.

*Ordinary receptacles not to pay duty apart from contents.*

XII.—As ordinary receptacles shall be regarded jars, bottles or flasks of earthenware or glass, drums of iron, zinc, tin, copper or lead, boxes of wool, cardboard or tin plate, &c., which are suitable for the goods they contain and which do not, in themselves, constitute merchandise imparting an augmented value to the contents, and which have no special use apart from the contents.

When goods contained in ordinary receptacles are dutiable on net weight, number or measurement, such receptacles shall not be subject to any import duty.

If the goods contained therein are dutiable according to gross weight, then such ordinary receptacles shall pay duty at the rate applicable to the contents.

*Special receptacles which are liable to higher duties than their contents are to be declared separately.*

XIII.—Receptacles other than the common receptacles referred to in Rule XII, which obviously do not correspond with the goods which they contain (whether because they possess a separate commercial value, or because they are "luxury" or "luxury" packing, or because they even exceed otherwise than as packings, and which, taken separately, would be subject to a higher rate of duty than the contents, must be declared separately for the purpose of the levy of duty at the appropriate rate.

*Specified outer packings to be dutiable.*

XIV.—When articles specified in the Tariff (such as money boxes, trunks, valises, firmings, &c.), as imported, constitute outer packings of other goods, they shall pay the duty to which they are liable according to the Tariff, and no allowance shall be made in respect thereof as tare.

*Classification of cloths or cloth socks used for covering goods.*

XV.—Cloths which are used as protective coverings for goods inside packages must be declared and must pay the duty prescribed therefor in the Tariff whatever be the quantity or kind of the cloth, except in the case of waterproof, oiled or tarred cloths which serve the sole purpose of protecting the goods from outside moisture and are present only in a quantity strictly necessary for this purpose. Nor is any declaration for payment of duty necessary in respect of coarse interior sacks of late cloth or of white and plain cotton cloth, when goods have a double receptacle, as in the case of paraffin wax, sulphur, &c., where there is an outer sack and also an inner one.

When goods imported in double packing are dutiable on legal weight the interior sack shall be included in such legal weight.

*Cloths and articles of linen mixed with cotton.*

XVI.—Cloths and articles of linen, hemp or similar vegetable fibres containing an admixture of cotton in any proportion, which are not provided for in the Tariff or Tariff Index, shall pay the duties applicable to cloths and articles of pure linen.

*Tissues of wool with admixture other than silk or precious metal.*

XVII.—Tissues of wool with shawers ("llores") or other material (except precious metals), and also those tissues which contain, in the texture, an admixture of cotton, artificial silk, linen, hemp or other similar vegetable fibre, in any proportion, shall pay the duty applicable to tissues of pure wool.

*Ribbons of mixed silk.*

XVIII.—Only ribbons in which the warp or weft is composed wholly of threads of cotton, linen or wool shall be regarded as ribbons of silk with admixture of cotton, linen or wool.

*Tissues and articles of silk with admixture of wool.*

XIX.—As tissues and articles of silk with admixture of cotton, linen, or wool shall be considered those in which the admixture occurs throughout the texture or in various parts thereof. Those which contain such admixture only in the borders shall pay the duties applicable to cloths or articles of pure silk.

*Definition of "cortes de vestido."*

XX.—As "*cortes de vestido*" are to be considered those articles which (packed in cardboard boxes or otherwise) are disposed, pinned or tacked (showing the shape of the blouse or skirt, &c.), and of which the trimmings are so arranged that the article, as presented to the Customs, is properly displayed and can be seen to be intended to form a particular garment. Otherwise, if it is only a question of tissues not disposed in the form of a garment and with trimmings separate or so arranged that form of a garment and with trimmings separate or so arranged that separate use may be made of them, then the tissue shall be subject to duty according to kind, and the trimmings shall pay duty separately, according to kind.

*Classification of cotton or linen handkerchiefs.*

XXI.—Handkerchiefs of cotton or linen tissue, even if having merely an edging of tissue other than plain, or of open-worked or embroidered tissue, are to be regarded, and assessed for duty, as handkerchiefs made of tissue other than plain, or of open-worked or embroidered tissue, as the case may be.

Handkerchiefs are to be regarded as embroidered if they have "alfarces" or embroideries, however small these may be, and even if they only occur in the form of initials or ornaments in one corner.

When handkerchiefs have a plain chain-stitch in place of the hem, no account shall be taken of such chain-stitch, and the handkerchiefs shall pay the duty applicable, according to the kind of the cloth.

Handkerchiefs which have undergone the drawn work necessary to form the needlework known as "*doblado de uña*" shall not be considered as open-worked.

White handkerchiefs having borders, edgings, initials, names, or any other design or working in colour shall be classed as handkerchiefs made of coloured tissues.

*Settings and mountings of earthenware and glassware.*

XXII.—By "setting" or "mounting" is to be understood the metal part which is fixed to an article of glass or porcelain, which serves as an ornamentation or is a support, and which forms an integral part of the article.

The following are not regarded as "settings" or "mountings," viz.: screws, pins or screws which connect two or more parts, small knobs, nor lids of flasks, bottles, vases, jars or inkstands.

*Classification of articles of metal painted or furnished with metallic coating.*

XXIII.—Except in the case of gilt or silvered metal wares and of tinplate in painted sheets, all articles of metal coated with aluminium, copper or tin, or nickelled or painted, shall pay the duty assigned to articles of the metal of which they are made.

• The expression "*cortes de vestido*" occurs in Tariff Nos. 343-4, 349-7, 431-5 and 494-1. Regard should be had to the explanation contained in Note XX, when referring to these Tariff Nos.





## TARIFF.]

	Nos.		Nos.		Nos.		Nos.
Channels, iron or steel ..	104	Electrotype plates ..	137	Haircloth ..	553	Malleable iron castings ..	125
Char ..	329	Embroideries ..	358	Hairpins ..	158	Malt extract ..	246
Cheese, and substitutes for ..	196	Emery, and manufactures of ..	343	Hammers ..	122	Mantels ..	75, 101
Chemical compounds ..	5, 16, 17	Enamels ..	165	Handkerchiefs ..	255, 259, 215, 358	Mantles, gas &c ..	154
Chemicals ..	314	Engines, steam ..	329, 376	Handkerchiefs ..	139	Maps ..	329
Cheroots ..	185	Engravings ..	324, 327	Hangers, paper ..	303	Marble ..	97, 98
Chessmen ..	241	Envelopes ..	32	Hangers ..	353, 354	Marbles ..	342
Chicory ..	36	Essences ..	16	Hats ..	125	Masks ..	570
Chimney pieces ..	101	Essential oils ..	16, 46	Hatters' iron, cut iron ..	265	Matelots ..	345
China ..	79, 80	Esters ..	329, 376	Hay ..	262	Mats and matting 272, 273, 293, 371	228
China clay ..	76	Etchers ..	16, 29, 46	Heads ..	262	Metal extract ..	5, 16
Chlorates ..	18, 64, 67	Ethers ..	29	Hemp, and manufactures of ..	268, 273	Medicinal compounds ..	7, 16
Chloride of lime ..	19	Ethyl chloride ..	29	Hides ..	27, 253	Medicinal preparations ..	7, 16
Chloroform ..	19	Excrescences ..	31	Hierba ..	143	Mercerized, emble or namm-	281
Chlorophyll ..	231	Extracts ..	16, 30, 31	Hinges ..	171	Menthol ..	13
Chocolate ..	54, 64	Eye-glasses, and frames ..	283, 288	Hinges and nails ..	171	Mercumal preparations ..	14
Chromates ..	161	Eye-glasses, 130, 279, 280, 281, 318, 319, 367	349	Hollow ware ..	125, 151	Metal ..	102, 127, 155, 159, 160, 164
Chronometers, box or ship ..	202	Fabrics ..	218	Hooks ..	296	Metals, unwrought ..	154
Cider ..	185	Fans ..	336	Hooks and eyes ..	354	Miscellaneous manufactures of ..	77
Cigars ..	325	Fasteners ..	336	Hoop iron and iron hoops ..	107	Microscopes ..	94
Cigar bands ..	185	Feather dusters ..	320	Hoop extract ..	247	Mineral ornaments &c ..	347
Citron ..	221	Feathers ..	320	Hops ..	297	Mineral substances ..	154
Clasps ..	151	Felt, roofing ..	288	Horn manufactures ..	297	Mineral waters ..	248, 249
Clays ..	76	Fibres ..	27	Horn ..	368	Mirrors ..	95
Clocks, and instruments and parts of ..	161	Fibre-glasses ..	93	Horn chair, imitation ..	319	Miscellaneous or silk cloth ..	338
Clock cases ..	79, 80	Figs ..	218	Hose ..	259, 260, 271, 428	Mosses ..	177
Cloth 252, 251, 288, 290, 308, 358	318	Flint-glasses ..	131	Hosiery ..	154	Monumental or building stone ..	98
Clothing ..	256, 291, 317	Flint ..	380	Hosiery ..	355	Monuments, marble &c ..	47
Cloves ..	20, 23	Film pictures ..	380	Hosiery ..	355	Morphia ..	27, 372
Coal tar manufactures ..	24	Films ..	380	Hosiery ..	355	Mosses ..	27, 372
Cobalt, oxide of ..	24	Filter tubes ..	82	Hosiery ..	355	Mother-of-pearl manufactures ..	329, 369
Cocaine ..	231	Fire-bricks ..	71	Hosiery ..	355	Motor engines, and parts of ..	120
Cocoa ..	231	Fire-crackers ..	344	Hosiery ..	355	Mutier ..	255, 315
Cocoa butter ..	232	Fireworks ..	344	Hosiery ..	355	Mus ..	79, 80
Coffee substitutes ..	235	Fish ..	136	Hosiery ..	355	Mules ..	199
Collapsible tubes ..	236, 277	Fish hooks ..	136	Hosiery ..	355	Mushroom spawn ..	199
Collars ..	25	Fishing rods ..	136	Hosiery ..	355	Microscopes ..	329
Collodion ..	25	Fishing tackle ..	136	Hosiery ..	355	Miscellaneous instruments ..	366, 373
Cologne ..	26	Flint-glasses ..	136	Hosiery ..	355	Musket ..	132
Coloring ..	26	Flint ..	136	Hosiery ..	355	Musket ..	132
Colors ..	42, 57, 58, 61, 63	Flint ..	136	Hosiery ..	355	Musket ..	132
Columns and posts, iron or steel ..	101	Flint ..	136	Hosiery ..	355	Musket ..	132
Combination suit ..	204	Flint ..	136	Hosiery ..	355	Musket ..	132
Combs ..	566, 568	Flint ..	136	Hosiery ..	355	Musket ..	132
Comfits ..	217	Flint ..	136	Hosiery ..	355	Musket ..	132
Compounds ..	5, 16, 17, 18, 25	Flint ..	136	Hosiery ..	355	Musket ..	132
Confectionery ..	180	Flint ..	136	Hosiery ..	355	Musket ..	132
Copper, and manufactures of ..	137	Flint ..	136	Hosiery ..	355	Musket ..	132
Coral ..	357	Flint ..	136	Hosiery ..	355	Musket ..	132
Corkage ..	240	Flint ..	136	Hosiery ..	355	Musket ..	132
Corkballs ..	240	Flint ..	136	Hosiery ..	355	Musket ..	132
Cords ..	262, 268, 278, 292, 316	Flint ..	136	Hosiery ..	355	Musket ..	132
Corduroys ..	257	Flint ..	136	Hosiery ..	355	Musket ..	132
Cork, and manufactures of 276, 292	180	Flint ..	136	Hosiery ..	355	Musket ..	132
Corn ..	180	Flint ..	136	Hosiery ..	355	Musket ..	132
Corn meal ..	193	Flint ..	136	Hosiery ..	355	Musket ..	132
Cortice ..	176	Flint ..	136	Hosiery ..	355	Musket ..	132
Cosmetics ..	48	Flint ..	136	Hosiery ..	355	Musket ..	132
Cotton manufactures ..	250, 256	Flint ..	136	Hosiery ..	355	Musket ..	132
Covers ..	365	Flint ..	136	Hosiery ..	355	Musket ..	132
Crayons ..	365	Flint ..	136	Hosiery ..	355	Musket ..	132
Creams, boot cleaning ..	365	Flint ..	136	Hosiery ..	355	Musket ..	132
Crockery ware ..	365	Flint ..	136	Hosiery ..	355	Musket ..	132
Crowbars ..	365	Flint ..	136	Hosiery ..	355	Musket ..	132
Crown glass ..	365	Flint ..	136	Hosiery ..	355	Musket ..	132
Cruibles ..	365	Flint ..	136	Hosiery ..	355	Musket ..	132
Cuffs ..	365	Flint ..	136	Hosiery ..	355	Musket ..	132
Cups ..	365	Flint ..	136	Hosiery ..	355	Musket ..	132
Currents ..	365	Flint ..	136	Hosiery ..	355	Musket ..	132
Curtains ..	175, 258, 264, 325, 358	Flint ..	136	Hosiery ..	355	Musket ..	132
Danmark, and manufactures of ..	263	Flint ..	136	Hosiery ..	355	Musket ..	132
Dates ..	218	Flint ..	136	Hosiery ..	355	Musket ..	132
Decalcionannas ..	225	Flint ..	136	Hosiery ..	355	Musket ..	132
Decanters ..	225	Flint ..	136	Hosiery ..	355	Musket ..	132
Deck beams, iron or steel ..	104	Flint ..	136	Hosiery ..	355	Musket ..	132
Deers ..	41	Flint ..	136	Hosiery ..	355	Musket ..	132
Demijohns ..	85	Flint ..	136	Hosiery ..	355	Musket ..	132
Denitrifiers ..	48	Flint ..	136	Hosiery ..	355	Musket ..	132
Dextrine ..	36	Flint ..	136	Hosiery ..	355	Musket ..	132
Diamonds ..	357	Flint ..	136	Hosiery ..	355	Musket ..	132
Diox ..	31	Flint ..	136	Hosiery ..	355	Musket ..	132
Distilled oils ..	16, 46	Flint ..	136	Hosiery ..	355	Musket ..	132
Dolls, and parts of ..	312	Flint ..	136	Hosiery ..	355	Musket ..	132
Dominoes ..	341	Flint ..	136	Hosiery ..	355	Musket ..	132
Downs ..	347	Flint ..	136	Hosiery ..	355	Musket ..	132
Draughts ..	341	Flint ..	136	Hosiery ..	355	Musket ..	132
Drawers ..	341	Flint ..	136	Hosiery ..	355	Musket ..	132
Dress goods ..	341	Flint ..	136	Hosiery ..	355	Musket ..	132
Drumsticks ..	341	Flint ..	136	Hosiery ..	355	Musket ..	132
Drugs ..	341	Flint ..	136	Hosiery ..	355	Musket ..	132
Drug plates ..	341	Flint ..	136	Hosiery ..	355	Musket ..	132
Dusters ..	341	Flint ..	136	Hosiery ..	355	Musket ..	132
Dust metal ..	341	Flint ..	136	Hosiery ..	355	Musket ..	132
Dyes ..	341	Flint ..	136	Hosiery ..	355	Musket ..	132
Eucalyptus, and extracts of ..	78, 80	Flint ..	136	Hosiery ..	355	Musket ..	132
Earthenware ..	78, 80	Flint ..	136	Hosiery ..	355	Musket ..	132
Earthen ..	78, 80	Flint ..	136	Hosiery ..	355	Musket ..	132
Econine ..	78, 80	Flint ..	136	Hosiery ..	355	Musket ..	132
Egg albumen ..	293, 294	Flint ..	136	Hosiery ..	355	Musket ..	132
Eggs ..	293, 294	Flint ..	136	Hosiery ..	355	Musket ..	132
Electric light bulbs ..	170	Flint ..	136	Hosiery ..	355	Musket ..	132
Electrodes ..	170	Flint ..	136	Hosiery ..	355	Musket ..	132



## TARIFF.

Noe.	Classification.	Rates of duty. Dols. cts.
9	Balsams: Copaiba, fir or Canada, Peru, Tolu, and all other balsams which are natural and uncompounded and not suitable for the manufacture of perfumery and cosmetics:	
	If in a crude state, not advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the balsams and the prevention of decay or deterioration pending manufacture, all the foregoing not specially provided for in this Section	10 % ad val.
	If advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the balsams and the prevention of decay or deterioration pending manufacture, all the foregoing not specially provided for in this Section	15 % ad val.
	<i>Note.</i> —No article containing alcohol shall be classified for duty under this paragraph.	
10	Barium: Chloride of	0 00
	Dioxide of	0 01
	Carbonate of, precipitated	15 % ad val.
11	Blackening of all kinds	15 % ad val.
	Polishing powders and all creams and preparations for cleaning or polishing, not specially provided for in this Section	15 % ad val.
	<i>Note.</i> —No preparations containing alcohol shall be classified for duty under this paragraph.	
12	Bleaching powder or chloride of lime	0 00 1/2
13	Caffeine	1 00
	Compounds of caffeine:	25 % ad val.
	Impure tea, tea waste, tea or tea leaves, for manufacturing purposes in bond, pursuant to the provisions of the Act of May 16th, 1908	0 01
14	Calomel, corrosive sublimate, and other mercurial preparations	15 % ad val.
15	Chalk, precipitated, suitable for medicinal or toilet purposes: chalk put up in the form of cubes, blocks, sticks, or discs, or otherwise, including tailors' billiard, and all other manufactures of chalk not specially provided for in this Section	25 % ad val.
16	Chemical and medicinal compounds and preparations, including mixtures and salts, distilled oils, essential oils, expressed oils, rendered oils, greases, ethers, flavouring and other extracts and fruit essences, all the foregoing and their combinations when containing alcohol, and all articles consisting of vegetable or mineral objects immersed or placed in, or saturated with, alcohol, except perfumery and spirit varnishes, and all alcoholic compounds not specially provided for in this Section:	
	If containing 20 % of alcohol or less	0 10
	Containing more than 20 % and not more than 50 % of alcohol	20 % ad val.
	Containing more than 50 % of alcohol	0 20
	Containing more than 50 % of alcohol	20 % ad val.
	Containing more than 50 % of alcohol	0 40
	Containing more than 50 % of alcohol	20 % ad val.
17	Chemical and medicinal compounds, combinations and all similar articles dutiable under this Section, except soap, whether specially provided for or not, put up in individual packages of five and one-half pounds or less gross weight (except samples without commercial value) shall be dutiable at a rate not less than 20 per cent. ad valorem. Provided, that chemicals, drugs, medicinal and similar substances, whether dutiable or free, imported in capsules, pills, tablets, lozenges, troches, ampoules, tubes, or similar forms, shall be dutiable at not less than 25 per cent. ad valorem.	
18	Chloral hydrate, salol, phenolphthalein, urea, terpin hydrate, acetanilid, acetophenetidin, antipyrine, glycerophosphoric acid and salts and compounds thereof, acetylsalicylic acid, aspirin	25 % ad val.
19	Chloroform	0 02
20	Coal-tar dyes or colours, not specially provided for in this Section	0 01
21	All other products or preparations of coal tar, not coal-tar or dyes, not specially provided for in this Section	20 % ad val.
22	Coal-tar distillates, not specially provided for in this Section: benzol, naphthal, rosin, toluol, xylol: all the foregoing not medicinal and not colours or dyes	5 % ad val.
23	Coal-tar products known as: anilin, aniline, toluidine, xylidine, cumidine, nitrobenzol, benzinol, benzidine, toluidine, naphthylamin, diphenylamin, benzaldehyde, benzyl chloride, nitrobenzol and nitrobenzol, naphthylaminosulphonic acids and their sodium or potassium salts, naphthylsulphonic acids and their sodium or potassium salts, anilinosulphonic acid, benzinolchlorobenzoic acid, diamidobenzidinesulphonic acid, metanilic acid, paranitraniline, dimethylaminol: all the foregoing not medicinal and not colours or dyes	10 % ad val.
24	Cobalt, oxide of	0 10
25	Collodion and all other liquid solutions of pyroxylin, or of other cellulose esters, or of cellulose	15 % ad val.
	Compounds of pyroxylin or of other cellulose esters, whether known as cellulosi or by any other name, if in blocks, sheets, rods, tubes, or other forms not polished, wholly or partly, and not more than 25 per cent. finished or partly finished articles	25 % ad val.
	Polished, wholly or partly, or if finished or partly finished articles, of which collodion or any compound of pyroxylin or other cellulose esters, by	

Nos.	Classification.	Rates of duty.	
		Dols. etc.	% ad val.
	whatever name known, is the component material of chief value .....	10	% ad val.
26	Colouring for brandy, wine, beer, or other liquors .....	10	% ad val.
27	Drugs, such as barks, berries, buds, bulbs, bulbous roots, excrecences, fruits, flowers, dried fibres, dried insects, grains, gums, herbs, leaves, lichens, mosses, roots, stems, vegetables, seeds (aromatic, not garden seeds), seeds of medicinal growth, and weeds; any of the foregoing which are natural and unprepared for drug use, and not edible, and not specially provided for in this Section, but which are advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture .....	10	% ad val.
	<i>Note.</i> —No article containing alcohol shall be classified for duty under this paragraph.		
28	Ergot .....	0	10
29	Ethers:		
	Sulphuric .....	0	04
	Amyl nitrite .....	20	% ad val.
	Ethyl acetate and ethyl acetate or acetic ether .....	0	05
	Ethers and esters of all kinds not specially provided for in this Section .....	20	% ad val.
	<i>Note.</i> —No article containing more than 10 per cent of alcohol shall be classified for duty under this paragraph.		
30	Extracts & decoctions of nutgalls, Persian berries, snuaie, logwood and other dyewoods, and all extracts of vegetable origin suitable for dyeing, colouring or staining, not specially provided for in this section; all the foregoing not containing alcohol, and not medicinal .....	0	06½
31	Extract of cyphophylla .....	15	% ad val.
	Saffron & safflower, and extract of, and saffron cake .....	10	% ad val.
	<i>Note.</i> —No article containing alcohol shall be classified for duty under this paragraph.		
32	Formaldehyde solution containing not more than 40 per cent of formaldehyde, or formaline .....	0	01
33	Formal oil, or aniline alcohol .....	0	00½
34	Gum, resin, glue, and glue size:		
	Valued not above 10 cents per pound .....	0	01
	Valued above 10 cents per pound and not above 25 cents per pound .....	15	% ad val.
	Valued above 25 cents per pound .....	25	% ad val.
	Manufactures of gelatin or manufactures of which gelatin is the component material of chief value .....	25	% ad val.
	Isinglass and prepared fish sounds .....	25	% ad val.
	Agar-agar and prepared fish sounds .....	20	% ad val.
35	Glycerine:		
	Crude, not purified .....	0	01
	Refined .....	0	02
36	Gums:		
	Amber, and amberoid unmanufactured, or crude gum, not specially provided for in this Section .....	1	00
	Arabic, or Senegal .....	0	00½
	Camphor, crude, natural .....	0	01
	Camphor, refined and synthetic .....	0	05
	Chicle .....	0	15
	Crude .....		
	Refined or advanced in value by drying, straining, or any other process or treatment whatever beyond that essential to the proper packing .....	0	20
	Dextrine, made from potato form, or potato flour .....	0	01
	Dextrine not otherwise provided for, branat starch or British gum, dextrine substitutes, and soluble or chemically treated starch .....	15	% ad val.
37	Ink and ink powders .....	0	15
38	Iodoform, and potassium iodide .....	0	15
39	Leaves and roots:		
	Buena leaves .....	0	10
	Coca leaves .....	0	10
	Gentian .....	0	00½
	Liciorice root .....	0	01
	Sarsaparilla root .....	0	01
	Liciorice, extracts of, in pastes, rolls or other forms .....	0	01
	Lime, citrate of .....	0	02½
41	Magnesia:		
	Calcined .....	0	01½
	Carbonate of, precipitated .....	0	00½
	Sulphate of, or Epsom salt .....	0	50
42	Menthol .....	0	50
43	Oils rendered:		
	Fish, seal, herring, and other fish oil, not specially provided for in this Section .....	0	65
	Whale oil .....	0	65
	Sperm oil .....	0	65
	Wool grease, including that known commercially as oleagras or brown wool grease .....	0	00½
	Crude and not refined or improved in value or condition .....	0	00½
	Refined or improved in value or condition, and not specially provided for in this Section .....	0	01
	Lardine .....	0	00½
	All other animal oils, vegetable oils, and all condensates and all concentrates of the same, not specially provided for in this Section .....	15	% ad val.
45	Oils, expressed:		
	Alizarin assistant, anthracene-chinoleic acid, and ricinoleic acid, and soaps containing castor oil, any of the foregoing in whatever form, and all other alizarin assistants and all soluble soaps used in the processes of softening, dyeing or finishing, not specially provided for in this section .....	25	% ad val.
	Castor oil .....	0	12



	Classification.	Rates of duty. Dols. cts.	Nos.	Classification.	Rates of duty. Dols. cts.
06.	Pearl hardening for paper makers' use	10 % ad val.		or to a rate of duty based in whole or in part upon the value thereof which shall be dutiable at the rate applicable to their contents	30 % ad val.
	White, non-staining Portland cement	10 % ad val.		<p><i>Note.</i>—The terms bottles, vials, jars, demijohns, and carboys, as used herein, shall be restricted to such articles when suitable for use as and of the character ordinarily employed as containers for the holding or transportation of merchandise, and not as appliances or implements in chemical or other operations.</p>	
	Keene's cement or other cement of which gypsum is the component material of chief value	10 % ad val.		84 Glass bottles, decanters, and all articles of every description composed wholly or in chief value of glass, ornamented or decorated in any manner, or cut, engraved, painted, decorated, ornamented, coloured, stained, silvered, gilded, etched, and blasted, frosted, or printed in any manner, or ground (except such grinding as is necessary for fitting stoppers or for purposes other than ornamentation), and all articles of every description, including bottles and bottle glasses, composed wholly or in chief value of glass blown either in a mould or otherwise; all of the foregoing, not specially provided for in this Section filled or unfilled, and whether their contents be dutiable or free	45 % ad val.
75	Other cements not specially provided for in this Section	10 % ad val.		<p><i>Note.</i>—For the purposes of this Act, bottles with cut-glass stoppers shall, with the stoppers, be deemed corks.</p>	
76	Pumice stone:	5 % ad val.		85 Unpolished, cylinder, crown, and common window glass: Not exceeding 150 square inches	0 00½
	Unmanufactured	0 00½		Above that, and not exceeding 384 square inches	0 01
	Wholly or partially manufactured	0 00½		Above that, and not exceeding 720 square inches	0 01½
	Manufactures of pumice stone, or of which pumice stone is the component material of chief value, not specially provided for in this Section	25 % ad val.		Above that, and not exceeding 1,440 square inches	0 01½
78	Clays or earths:			Above that, and not exceeding 2,880 square inches	0 02
	Unwrought or unmanufactured, not specially provided for in this Section	0 50		<p><i>Note.</i>—Unpolished, cylinder, crown, and common window glass, imported in boxes, shall contain 50 square feet, as nearly as states will permit, and the duty shall be computed thereon according to the actual weight of glass.</p>	
	Wrought or manufactured, not specially provided for in this Section	1 00		86 Cylinder and crown glass, polished: Not exceeding 384 square inches	0 03
	China clay or kaolin	0 75		Above that, and not exceeding 720 square inches	0 07
	Fuller's earth, unwrought and unmanufactured	0 25		Above that, and not exceeding 1,440 sq. inches	0 10
	Fuller's earth, wrought or manufactured	1 50		Above that	
	Floorspar	1 50		87 Fluted, rolled, ribbed, or rough plate glass, weighing over 100 pounds per 100 square feet, shall pay an additional duty on the excess at the same rates herein imposed.	
	<p><i>Note.</i>—The weight of the casks or other containers shall be included in the dutiable weight.</p>			<p><i>Note.</i>—All of the above plate glass, when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass unsilvered.</p>	
77	Mica, unmanufactured:	0 04		88 Cast polished plate glass, finished or unfinished and unsilvered, or of the same containing a wire netting within itself: Not exceeding 384 square inches	0 05
	Valued at not above 15 cents per lb.	0 04		Above that, and not exceeding 720 sq. inches	0 08
	Valued above 15 cents per lb.	25 % ad val.		Above that	0 12
	Cut mica, mica splittings, built-up mica, and all manufactures of mica, or of which mica is the component material of chief value	30 % ad val.		<p>All above that, except of the same containing a wire netting within itself, shall pay an additional duty on the excess at the same rates herein imposed.</p>	
	Ground mica	15 % ad val.		<p><i>Note.</i>—No looking-glass plates or glass silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separately.</p>	
78	Common yellow, brown or gray earthenware made of natural nowashed and unmixed clay: plain or embossed, common salt-glazed stoneware: stoneware and earthenware crucibles; all the foregoing:	15 % ad val.		89 Cast polished plate glass, silvered, cylinder and crown glass, silvered, and looking-glass plates exceeding in size 114 square inches shall be subject to a duty of 1 cent per square foot in addition to the rates otherwise chargeable on such glass unsilvered.	
	Not ornamented, incised, or decorated in any manner	15 % ad val.		<p><i>Note.</i>—All of the above plate glass, when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass unsilvered.</p>	
	Ornamented, incised, or decorated in any manner	20 % ad val.		90 Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, silvered or unsilvered, polished or unpolished, when bent, ground, obscured, frosted, etched, stained, enamelled, bevelled, etched, embossed, engraved, fluted, stained, coloured, painted, ornamented, or decorated	Subject to a duty of 4 % ad val. in addition to the rates otherwise chargeable thereon.
	Not specially provided for in this Section	30 % ad val.		91 Spectacles, eyeglasses, and goggles, and frames for the same, or parts thereof, finished or unfinished	35 % ad val.
	Rocking-horn earthenware	30 % ad val.		92 Lenses of glass or pephlo, moulded or pressed, and polished to a spherical, cylindrical, plano or equill form, and ground and polished: plano or equill glasses, wholly or partly manufactured	25 % ad val.
79	Earthenware and crockery were composed of a non-vitrified absorbent body, including white granite and semi-porcelain earthenware, and earthenware ware, and stoneware, including clock cases, with or without movements, pill tides, plaques, ornaments, toys, charnurs, vases, statuettes, mugs, cups, steins, lamps, and all other articles composed wholly or in chief value of such ware:			Strips of glass, not more than 2 inches wide, ground or polished on one or both sides to a cylindrical or prismatic form, including those used in the construction of prisms, and glass slides for magic lanterns	25 % ad val.
	Plain white, plain yellow, plain brown, plain red, or plain black, not painted, coloured, tinted, stained, enamelled, gilded, printed, ornamented or decorated in any manner, and manufactures in chief value of such ware were not specially provided for in this Section	55 % ad val.		93 Opera and field glasses, optical instruments, and mountings, provided for in this Section	35 % ad val.
	Painted, coloured, tinted, stained, enamelled, gilded, printed, or ornamented or decorated in any manner, and manufactures in chief value of such ware were not specially provided for in this Section	40 % ad val.		94 Surveying instruments, telescopes, microscopes, photographic and projection lenses, and frames and mountings for the same	25 % ad val.
80	China and porcelain wares composed of a vitrified non-absorbent body, which when broken shows a vitrified or vitreous, or semi-vitrified or semi-vitreous fracture, and all bisque and parian wares, including clock cases with or without movements, plaques, ornaments, toys, charnurs, vases, statuettes, mugs, cups, steins, lamps, and all other articles composed wholly or in chief value of such ware:			95 Stained or painted glass windows, or parts thereof, and all mirrors, not bent or in cases	30 % ad val.
	Plain white, or plain brown, not painted, coloured, tinted, stained, enamelled, gilded, printed, or ornamented or decorated in any manner, and manufactures in chief value of such ware were not specially provided for in this Section	50 % ad val.		<p>Incomplete electric light bulbs and lamps, with or without filaments</p>	30 % ad val.
	Painted, coloured, tinted, stained, enamelled, gilded, printed, or ornamented or decorated in any manner and manufactures in chief value of such ware not specially provided for in this Section	55 % ad val.			
81	Earthy or mineral substances wholly or partially manufactured and articles and wares composed wholly or in chief value of earthy or mineral substances, not specially provided for in this Section, whether susceptible of decoration or not:	20 % ad val.			
	Not decorated in any manner	25 % ad val.			
	Decorated	15 % ad val.			
	Unmanufactured carbon, not specially provided for in this Section	15 % ad val.			
	Electrodes for electric furnaces, electrolytic and battery purposes, brushes, plates, and discs, all the foregoing composed wholly or in chief value of carbon.	25 % ad val.			
	Manufactures of carbon not specially provided for in this Section	20 % ad val.			
82	Gas retorts:	10 % ad val.			
	Lava tips for burners	15 % ad val.			
	Carbons for electric lighting, wholly or partly finished:	0 15			
	Made entirely from petroleum coke	0 15			
	Made composed chiefly of lampblack or retort carbon	1 00			
	Carbons for lighting are lamps, not specially provided for in this Section	30 % ad val.			
	Filter tubes	30 % ad val.			
	Porous carbon pots for electric batteries	15 % ad val.			
93	Plain green or coloured, moulded or pressed, and of lime, or of lead glass bottles, vials, jars, and covered and uncovered demijohns and carboys, any of the foregoing, filled or unfilled, not otherwise specially provided for in this Section, and whether their contents be dutiable or free (except such as contain merchandise subject to an <i>ad valorem</i> rate of duty,				

## SCHEDULE B. PAINTS, ENAMELS, WAXES, AND GLASS-WARE—(Continued).

No.	Classification.	Rates of duty. Dols. etc.
1	Enamels of glass, or glass in the form of glass, with gold or silver plated to the finish, or with which glass or enamel is the component material of chief value, not specially provided for in this Section, . . . . .	30 % ad val.
2	Enamels of glass, or glass in the form of glass, with gold or silver plated to the finish, or with which glass or enamel is the component material of chief value, not specially provided for in this Section, . . . . .	20 % ad val.
3	Enamels of glass, or glass in the form of glass, with gold or silver plated to the finish, or with which glass or enamel is the component material of chief value, not specially provided for in this Section, . . . . .	30 % ad val.
4	Enamels of glass, or glass in the form of glass, with gold or silver plated to the finish, or with which glass or enamel is the component material of chief value, not specially provided for in this Section, . . . . .	0 50
5	Enamels of glass, or glass in the form of glass, with gold or silver plated to the finish, or with which glass or enamel is the component material of chief value, not specially provided for in this Section, . . . . .	0 75
6	Enamels of glass, or glass in the form of glass, with gold or silver plated to the finish, or with which glass or enamel is the component material of chief value, not specially provided for in this Section, . . . . .	0 06
7	Enamels of glass, or glass in the form of glass, with gold or silver plated to the finish, or with which glass or enamel is the component material of chief value, not specially provided for in this Section, . . . . .	0 08
8	Enamels of glass, or glass in the form of glass, with gold or silver plated to the finish, or with which glass or enamel is the component material of chief value, not specially provided for in this Section, . . . . .	0 10
9	Enamels of glass, or glass in the form of glass, with gold or silver plated to the finish, or with which glass or enamel is the component material of chief value, not specially provided for in this Section, . . . . .	0 02
10	Enamels of glass, or glass in the form of glass, with gold or silver plated to the finish, or with which glass or enamel is the component material of chief value, not specially provided for in this Section, . . . . .	in addition to the above rates.
11	Mosaic, mosaics of marble or onyx, not exceeding 2 cubic inches in size: . . . . .	20 % ad val.
12	If attached to paper or other material, . . . . .	35 % ad val.
13	Marble, breccia, mosaic, alabaster, and jet, wholly or partly manufactured into monuments, benches, vases, or other articles, or of which these substances, or either of them is the component material of chief value, and all articles composed wholly or in chief value of agate, rock crystal, or other semi-precious stones, except such as are cut into shapes and forms fitting them expressly for use in this Section, . . . . .	45 % ad val.
14	Jewelry, not specially provided for in this Section: . . . . .	25 % ad val.
15	Unmanufactured, or not dressed, heavy, or polished: . . . . .	0 02
16	Unmanufactured, or not dressed, heavy, or polished: . . . . .	1 50
17	Grindstones, finished or unfinished, . . . . .	10 % ad val.
18	Slates, slate chimney pieces, mantels, slabs for tables, roofing slates, and all other manufactures of slate, not specially provided for in this Section, . . . . .	10 % ad val.

## SCHEDULE C.—METALS AND MANUFACTURES OF.

19	Chromium or chromium metal, ferrochrome, or ferrochromium, ferromolybdenum, ferrophosphorus, ferrotitanium, ferrotungsten, ferrovanadium, molybdenum, titanium, tantalum, tungsten or wolfram metal, . . . . .	15 % ad val.
20	Ferrosilicon, . . . . .	15 % ad val.
21	Other alloys used in the manufacture of steel, not specially provided for in this Section, . . . . .	15 % ad val.
22	Muck bars, bar iron, square iron, rolled or hammered, round iron, in coils or rods, bars or shapes of rolled or hammered iron, not specially provided for in this Section, . . . . .	5 % ad val.
23	Beams, girders, joists, angles, channels, car-truck channels, T's, columns and post-ports or sections, columns and posts, deck and built beams, columns, frames, and building frames, together with all other structural shapes of iron or steel, whether plain, punched, or fitted for use, or whether assembled or manufactured, . . . . .	10 % ad val.
24	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
25	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
26	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
27	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
28	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
29	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
30	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
31	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
32	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
33	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
34	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
35	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
36	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
37	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
38	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
39	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
40	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
41	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
42	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
43	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
44	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
45	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
46	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
47	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
48	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
49	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
50	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
51	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
52	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
53	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
54	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
55	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
56	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
57	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
58	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
59	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
60	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
61	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
62	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
63	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
64	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
65	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
66	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
67	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
68	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
69	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
70	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
71	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
72	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
73	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
74	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
75	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
76	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
77	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
78	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
79	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
80	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
81	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
82	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
83	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
84	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
85	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
86	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
87	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
88	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
89	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
90	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
91	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
92	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
93	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
94	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
95	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
96	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
97	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
98	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
99	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.
100	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section: . . . . .	12 % ad val.

101	other process, and commercially known as tin plates,terne plates, and taggers tin, and tinplates coated with metal, and metal sheets decorated in colours or coated with nickel or other metals by dipping, printing, stenciling, or other process, . . . . .	15 % ad val.
102	Steel bars, and tapered or bevelled bars, mill shafting, pressed, sheared, or stamped bars, not advanced in value or condition by any process or operation subsequent to the process of stamping; hammer moulds or swaged steel; gun-barred moulds not in bars; all descriptions and shapes of dry sand, loam, or iron moulded steel castings, sheets and plates; all the foregoing if made by the Bessemer, Siemens-Martin, open-hearth, or similar processes, not containing alloys, such as nickel, cobalt, vanadium, chromium, tungsten or wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron, and similar alloys, . . . . .	8 % ad val.
103	Steel ingots, cogged ingots, blooms and slabs, the blocks or blanks; rolled and tapered or bevelled bars, pressed, sheared, or stamped bars, not advanced in value or condition by any process or operation subsequent to the process of stamping; hammer moulds or swaged steel; gun-barred moulds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam, or iron moulded steel castings, sheets and plates; rolled wire rods in coils or bars, not smaller than 5/16 inch in diameter, and steel not specially provided for in this Section, all the foregoing when made by the crucible, electric, or cementation process, either with or without alloys, and finished by rolling, hammering, or otherwise, and all steels by whatever process, containing alloys such as nickel, cobalt, vanadium, chromium, tungsten, wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron and similar alloys, . . . . .	15 % ad val.
104	Steel wool or steel shavings, . . . . .	20 % ad val.
105	Grill, bolt and sand made of iron or steel, that can be used as armor, . . . . .	30 % ad val.
106	Rivet, screw, flange, and other iron or steel wire rods, whether round, oval, or square, or in any other shape, and flat rods up to 6 inches in width ready to be drawn or rolled into wire or strips, all the foregoing in coils or otherwise, including wire rods and iron or steel bars, cold rolled, cold drawn, cold hammered, or polished, in any way in addition to the ordinary process of hot rolling or hammering, not specially provided for in this Section, . . . . .	10 % ad val.
Note.—All round iron or steel rods smaller than 20/100ths inch in diameter shall be classed and dutiable as wire.		
107	Round iron or steel wire, . . . . .	15 % ad val.
108	Wire composed of iron, steel or other metal except gold or silver, covered with cotton, silk or other material; corset clasps, corset steels, dressing brushes, tin wires and steel in strips, not thicker than No. 20 wire gauge and not exceeding 5 inches in width, whether in long or short lengths, in coils, or otherwise, whether rolled or drawn through dies or rolls, or otherwise produced, . . . . .	15 % ad val.
109	Telegraph, telephone, and other wires and cables composed of metal and rubber, or of metal, rubber, and other materials, . . . . .	15 % ad val.
110	Iron and steel wire coated by dipping, galvanizing or similar process, with zinc, tin, or other metal, . . . . .	15 % ad val.
111	All other wire not specially provided for in this Section and articles manufactured wholly or in chief value of any wire or steel, provided for in this Section, . . . . .	15 % ad val.
112	Wire ropes and cables, . . . . .	30 % ad val.
113	No article not specially provided for in this Section, which is wholly or partly manufactured from tin plate, terne plate, or the sheet, plate, hoop, band, or scroll iron or steel herein provided for, or of which such tin plate, terne plate, sheet, plate, hoop, band, or scroll iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value, . . . . .	
114	No allowance or reduction of duties for partial loss or damage in consequence of rust, or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel, or upon any manufacture of iron or steel, . . . . .	
115	All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Chapp-Griffith, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel, . . . . .	
116	Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, . . . . .	15 % ad val.
117	Automobiles valued at less than 2,000 dollars and more, and mobile bodies, . . . . .	45 % ad val.
118	Automobiles valued at less than 2,000 dollars, . . . . .	30 % ad val.

Classification.		Rates of duty. Dols. cts.	Classification.		Rates of duty. Dols. cts.
No.			No.		
12	Automobile chassis, and finished parts of automobiles, not including tyres.....	30 % ad val.		posed wholly or in chief value of aluminum: all the foregoing not specially provided for in this Section.....	25 % ad val.
10	Bicycles, motor cycles, and finished parts thereof, including tyres.....	25 % ad val.	135	Needles for knitting or sewing machines.....	20 % ad val.
1	Axles, parts thereof, axle bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, not otherwise provided for in this Section.....	10 % ad val.		Latch needles, and tap needles, knitters and all other needles, not specially provided for in this Section, and bakings of metal.....	20 % ad val.
	<i>Note.</i> —When iron or steel axles are fitted in wheels or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.			Needle cases or needle boxes furnished with assortments of needles or combinations of needles and other articles.....	20 % ad val.
12	Blacksmiths' hammers, tongs, and sledge, track tools, wedges, and crowbars, whether of iron or steel.....	10 % ad val.	136	Fish hooks, fishing rods and reels, artificial flies, artificial baits, snelled hooks and all other fishing tackle or parts thereof, not specially provided for in this Section, except fishing lines, fishing nets and seines.....	30 % ad val.
13	Nuts or nut blanks, and washers.....	10 % ad val.		<i>Note.</i> —Any prohibition of the importation of feathers in this Section shall not be construed as applying to artificial flies used for fishing.	
	Bolts of iron or steel, with or without thimble or nuts, or of blanks, finished hinges or hinge-blanks.....	10 % ad val.	137	Steel plates, engraved, frontotype plates, electrotype plates, half-tone plates, photograph plates, photo-engraved plates, and plates of other materials, engraved for printing.....	15 % ad val.
	Spiral nut locks and lock washers, whether of iron or steel.....	30 % ad val.		Plates of iron or steel engraved or fashioned for use in the production of designs, patterns, or illustrations on glass in the process of manufacturing plate or other glass.....	15 % ad val.
14	Card-cloth not actually and permanently fitted to and attached to carding machines or to parts thereof at the time of importation.....			Lithographic plates of stone or other material engraved, drawn, or prepared, and wet transfer paper or paper prepared wholly with glycerine or glycerine combined with other materials, containing the figures taken from lithographic plates, steel points, lithed, machine- or brightened, and steel rods, stalks for non-skidding automobile tyres.....	20 % ad val.
	When manufactured with round iron or untempered round steel wire.....	10 % ad val.		Rivets of iron or steel, not specially provided for in this Section.....	20 % ad val.
	When manufactured with tempered round steel wires.....	35 % ad val.		Cross-cut saws.....	12 % ad val.
	When manufactured with plain wire or with felt face, or wool faced, or rubber face cloth containing wool.....	35 % ad val.		Mill saws.....	12 % ad val.
25	Cast-iron pipe of every description.....	10 % ad val.		Pit and drag saws.....	12 % ad val.
	Cast irons, and irons, plates, stove-plates, sadirons, tilters, irons, hatters' irons, and castings and vessels wholly of cast-iron.....	10 % ad val.		Circular saws.....	12 % ad val.
	Castings of iron or cast-iron which have been machined, drilled, milled, or otherwise advanced in condition by processes or operations subsequent to the casting process but not made up into articles or finished machine parts.....	10 % ad val.		Steel hand saws, finished or further advanced than tempered and polished.....	12 % ad val.
	Castings of malleable iron, not specially provided for in this Section.....	10 % ad val.		Hand, back, and all other saws, not specially provided for in this Section.....	12 % ad val.
	Cast hollow-ware coated, glazed or tinned.....	10 % ad val.	140	Screws, commonly called wood-screws, made of iron or steel.....	25 % ad val.
26	Chain or chain of all kinds, made of iron or steel, not specially provided for in this Section.....	25 % ad val.	141	Umbrella, and parasol ribs and stretchers, composed of iron, steel, or other metal, and frames, or other ribs, and ribs for umbrellas, wholly or partially finished.....	35 % ad val.
	Sprocket and machine chains.....	25 % ad val.	142	Wheels for railway purposes, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partially finished, and iron or steel locomotive, car, or other railway tyres or parts thereof, wholly or partly manufactured.....	20 % ad val.
27	Lap-welded, butt-welded, acetal-iron, or other thin steel, pipes, flues or stays.....	20 % ad val.		<i>Note.</i> —When wheels for railway purposes, or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.	
	Cylindrical or tubular tanks or vessels for holding gas, liquids, or other material, whether full or empty.....	30 % ad val.	143	Aluminum, aluminum scrap, and alloys of any kind in which aluminum is the component material of chief value, in crude form.....	0 02
	Flexible metal tubing or hose, not specially provided for in this Section, whether covered with an epidermis or material, or otherwise.....	20 % ad val.		Aluminum in plates, sheets, bars, strips, and all other forms, and alloys of aluminum with such as potassium, barium, calcium, magnesium, and sodium.....	0 05 1/2
	Welded cylindrical furnaces, tubes or flues made from plate metal, and corrugated, ribbed, or otherwise reinforced against collapsing pressure.....	20 % ad val.		Aluminum in plates, sheets, bars, strips, and all other forms, and alloys of which said metals are the component material of chief value.....	25 % ad val.
	All other iron or steel tubes, finished, not specially provided for in this Section.....	20 % ad val.	144	Antimony, as regulus or metal.....	10 % ad val.
28	Penknives, pocket knives, clasp knives, pruning knives, building knives, erasers, manicure knives, and all knives by whatever name known, including such as are denominatively mentioned in this Section, which have folding or other than fixed blades or attachments, and razors, all the foregoing, whether assembled but not fully finished or finished.....	35 % ad val.		Matte containing antimony, but not containing more than 10 per cent. of lead.....	16 % ad val.
	Valued at not more than 1 dollar per dozen.....	35 % ad val.		Antimony, oxide, salts, and compounds, unmanufactured.....	25 % ad val.
	Valued at not more than 1 dollar per dozen.....	35 % ad val.	145	Antimony, oxide, salts, and compounds, unmanufactured.....	15 % ad val.
	<i>Note.</i> —Blades, handles, or other parts of any of the foregoing knives, razors, or erasers shall be dutiable at not less than the rate herein imposed upon the knives, razors, and erasers of which they are parts.		146	Bronze powder, bronzes, flint, and metal, in leaf.....	25 % ad val.
	Scissors and shears, and blades for the same, finished or unfinished.....	20 % ad val.	147	Copper, in rolled plates, called braziers' copper, sheets, rods, strips, pipes, and copper bar, not in the shape of sheathing or yellow metal, or of which copper is the component material of chief value, and not composed wholly or in part of iron amalgamized.....	5 % ad val.
	<i>Note.</i> —All articles imported in this paragraph shall, when imported, bear the name of the maker or purchaser and beneath the same the name of the country of origin, die-stamped conspicuously and indelibly on the blade, each or any blank thereof, or, if practicable, each and every blank thereof.		148	Gold leaf.....	55 % ad val.
129	Sword blades and sword and arrow blades of quality steel, in part of metal, and other similar blades.....	30 % ad val.	149	Silver leaf.....	30 % ad val.
130	Table cutlery, including, cooking, fruit, kitchen, bread, butter, vegetable, fruit, cheese, carpenters' bench, carvers', drawing, artists', fishing, bay, tanners', plumbers', painters', palette, artists', and shoe knives, forks and steaks, finished or unfinished, without handles.....	25 % ad val.	150	Tinsel wire, lame or labin, made wholly or in chief value of gold, silver, or other metal, made wholly or in chief value of tinsel wire, lame or labin.....	25 % ad val.
	Without handles.....	30 % ad val.		Fabrics, ribbon, beltings, toys or other articles, made wholly or in chief value of tinsel wire, lame or labin, or of tinsel wire, lame or labin, and metal, including, or of metal threads, not specially provided for in this Section.....	10 % ad val.
	<i>Note.</i> —All the articles specified in this paragraph, imported, shall have the name of the maker or purchaser, and beneath the same the name of the country of origin indelibly stamped or branded thereon in a place that shall not be covered thereafter.		151	Belt buckles, trousers buckles, waistcoat buckles, snap fasteners, and clasps by whatever name known, any of the foregoing made wholly or in chief value of iron or steel; hooks and eyes, metal buttons, and metal buttons and buttons, all the foregoing and parts thereof, not otherwise specially provided for in this Section.....	15 % ad val.
131	Musks, filed-blanks, rapiers, and flouts, of all cuts and kinds.....	25 % ad val.	152	Lead-bearing ores of all kinds containing more than 5% of lead—on the lead contained therein.....	0 00 1/2
132	Fillet, air-knives, mangle-rolling shotguns and rifles, and parts thereof.....	15 % ad val.		<i>Note.</i> —On all importations of lead-bearing ores (gene-bearing see paragraph 162) the duties shall be	
133	Breech-loading shotguns and rifles, or combination shotguns and rifles, and parts thereof and fittings thereof, including barrels further advanced than rough bored only; pistols, whether automatic, magazine, or revolving, or parts thereof and fittings thereof.....	35 % ad val.			
134	Table, kitchen, or a hospital utensil, or other similar hollow ware, composed of iron or steel, enamelled or glazed with vitreous glasses; table, kitchen, and hospital utensils, or other similar hollow ware composed of iron or steel, enamelled or glazed with vitreous glasses; table, kitchen, and hospital utensils, or other similar hollow ware composed of iron or steel, enamelled or glazed with vitreous glasses; table, kitchen, and hospital utensils, or other similar hollow ware composed of iron or steel, enamelled or glazed with vitreous glasses; table, kitchen, and hospital utensils, or other similar hollow ware composed of iron or steel, enamelled or glazed with vitreous glasses; table, kitchen, and hospital utensils, or other similar hollow ware composed of iron or steel, enamelled or glazed with vitreous glasses; table, kitchen, and hospital utensils, or other similar hollow ware composed of iron or steel, enamelled or glazed with vitreous glasses; table, kitchen, and hospital utensils, or other similar hollow ware composed of iron or steel, enamelled or glazed with vitreous glasses; 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Nos.	Classification.	Rates of duty, Dols. cts.	Nos.	Classification.	Rates of duty, Dols. cts.
<p>be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the secretary of the Treasury, who shall make a proper assay of the samples and report the result to the proper customs officers, and the import entries shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.</p>			<p>led, lithographed, electroplated or embossed in color..... 30 % ad val.</p> <p>If decorated, colored, waxed, lacquered, enameled, lithographed, electroplated or embossed in color..... 10 % ad val.</p>		
<p>145 Lead dress, lead ballion or base ballion, lead in pigs and bars, lead in any form not specially provided for in this Section, all refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured..... 25 % ad val.</p>			<p>165 All steam engines, steam locomotives, printing presses, and machine tools..... 15 % ad val.</p>		
<p>146 Lead in sheets, pigs, cast, glaziers' lead, and lead wire..... 25 % ad val.</p>			<p>Embroidering machines and lace-making machines, including machines for making lace curtains, nets or nettings..... 25 % ad val.</p>		
<p>147 Metallic mineral substances in crude state and in all unwrought, whether capable of being wrought or not, not specially provided for in this Section..... 10 % ad val.</p>			<p><i>Note.</i> Machine tools as used in this paragraph shall be held to mean any machine operated by a motor of more than half power which employs a tool for working on metal.</p>		
<p>Manganese-sand and thorite..... 25 % ad val.</p>			<p>166 Nippers and pliers of all kinds wholly or partly manufactured..... 30 % ad val.</p>		
<p>Thorium, oxide of and salts of..... 25 % ad val.</p>			<p>167 Articles or wares not specially provided for in this Section:</p>		
<p>Crystalline, or alcohol mantles treated with chemicals or metallic oxides..... 25 % ad val.</p>			<p>If composed wholly or in part of platinum, gold or silver, and articles or wares plated with gold or silver and whether partly or wholly manufactured..... 50 % ad val.</p>		
<p>Gas-mantic scrap consisting in chief value of metallic oxides..... 10 % ad val.</p>			<p>If composed wholly or in chief value of iron, steel, brass, copper, brass, nickel, pewter, zinc, aluminum, or other metal, but not plated with gold or silver, and whether partly or wholly manufactured..... 20 % ad val.</p>		
<p>Nickel, nickel oxide, alloy of any kind in which nickel is a component material of chief value:</p>			<p>SCHEDULE D. WOOD AND MANUFACTURES OF.</p>		
<p>In pigs, ingots, bars, rods, or plates..... 10 % ad val.</p>			<p>168 Briar root or briar wood, ivy or laurel root, and similar wood unmanufactured, or not further advanced than cut into blocks suitable for the articles into which they are intended to be converted..... 10 % ad val.</p>		
<p>Sheets or strips..... 20 % ad val.</p>			<p>169 Cedar, commercially known as Spanish cedar, lignum vitae, lancewood, ebony, box, graminella, mahogany, rosewood and satinwood; all the foregoing when sawed into boards, planks, deals, or other forms, and all cabinet woods not further manufactured than sawed..... 10 % ad val.</p>		
<p>Tens, metallic, not specially provided for in this Section..... 20 % ad val.</p>			<p>Veneers of wood..... 15 % ad val.</p>		
<p>With nib and barrel in one piece..... 75 %</p>			<p>170 Paving posts, railroad ties and telegraphic, trolley, electro-light and telegraph poles of cedar or other woods..... 10 % ad val.</p>		
<p>Penholder tips, penholders and parts thereof..... 25 % ad val.</p>			<p>171 Casks, barrels, and hogsheads (empty), sugar-box shoals, and packing boxes (empty), and packing-box shoals, of wood, not specially provided for in this Section..... 15 % ad val.</p>		
<p>Gold pens..... 25 % ad val.</p>			<p>172 Boxes, barrels, or other articles containing oranges, lemons, limes, grapefruit, shadblows, or pomelos..... 15 % ad val.</p>		
<p>Fountain pens, and typographic pens..... 25 % ad val.</p>			<p><i>Note.</i> The thin wood, so called, comprising the sides, tops and bottoms of fruit boxes of the growth and manufacture of the United States, exported as fruit box shoals, may be reimported in completed form, filled with fruit, without the payment of duty; but proof of the identity of such shoals shall be made under regulations to be prescribed by the Secretary of the Treasury.</p>		
<p>Combination penholders, comprising penholder, pencil, rubber, eraser, automatic stamp, or other attachment..... 25 % ad val.</p>			<p>173 Chair cane or reeds wrought or manufactured from rattan or reeds..... 10 % ad val.</p>		
<p><i>Note.</i> Pens and penholders shall be assessed for duty separately.</p>			<p>Osier or willow, including chip of and split willow, prepared for basket makers' use..... 10 % ad val.</p>		
<p>Pins with solid heads, without ornamentation, including hair, safety, hat, bonnet and shawl pins; any of the foregoing composed wholly of brass, copper, iron, steel or other base metal, not plated with gold or silver and not commonly known as jewelry..... 20 % ad val.</p>			<p>Manufactures of osier or willow furniture..... 25 % ad val.</p>		
<p>Quicksilver..... 10 % ad val.</p>			<p>174 Toothpicks of wood or other vegetable substance..... 25 % ad val.</p>		
<p><i>Note.</i>—The flasks, bottles or other vessels in which quicksilver is imported shall be subject to the same rate of duty as they would be subjected to if imported empty.</p>			<p>Butcher's and packers' skewers of wood..... 10 %</p>		
<p>Type metal, and type..... 15 % ad val.</p>			<p>175 Blinds, curtains, shades, or screens, any of the foregoing in chief value of bamboo, wood, straw, or compositions of wood, not specially provided for in this Section..... 20 % ad val.</p>		
<p>Watch movements, whether imported in cases or not..... 30 % ad val.</p>			<p>Ditto, if stained, dyed, painted, printed, polished, grained or cross-banded..... 25 % ad val.</p>		
<p>Watch cases and parts of watches, chronometers, box or strap, and parts thereof..... 30 % ad val.</p>			<p>Baskets in chief value of like material..... 25 % ad val.</p>		
<p>Lever clock movements having jewels in the escapement, and clocks containing such movements..... 30 % ad val.</p>			<p>176 Boxes or cabinet furniture, whether of wood, bamboo, wood, wholly or partly finished, and manufactures of wood or bark, or of which wood or bark is the component material of chief value, not specially provided for in this Section..... 15 % ad val.</p>		
<p>All other clocks and parts thereof, not otherwise provided for in this Section, whether separately packed or otherwise, not composed wholly or in chief value of china, porcelain, parian, bisque or earthenware..... 50 % ad val.</p>			<p>SCHEDULE E. SUGAR, MOLASSES, AND MANUFACTURES OF.</p>		
<p>All jewels for use in the manufacture of watches, clocks or meters..... 10 % ad val.</p>			<p>177 Sugars, tank bottoms, sirups of cane juice, melacha, concentrated melacha, concrete and concentrated molasses, testing by the polariscope not above 75 degrees..... 0 00 1/2</p>		
<p>Time detectors..... 15 % ad val.</p>			<p>And for every additional degree shown by the polariscope test, plus of 1 cent per pound additional, and fractions of a degree in proportion.</p>		
<p>Enamelled dials and dial plates for watches or other instruments..... 30 % ad val.</p>			<p>Molasses:</p>		
<p><i>Note.</i> All watch and clock dials, whether attached to movements or not, shall have indubitably painted or printed thereon the name of the country of origin, and all watch movements, dials, plates, lever clock movements with jewels in the escapement, whether imported assembled or knocked down for reassembling, and cases of foreign manufacture shall have the name of the manufacturer and country of manufacture cut, engraved, or otherwise conspicuously and indubitably on the plate of the movement and the metal thereof, and the movements, clock movements and plates shall also have marked thereon by one of the methods indicated the number of jewels and adjustments, and numbers to be expressed either in words or in Arabic numerals; and if the movement is not adjusted, the word "unadjusted" shall be marked thereon by one of the methods indicated; and none of the aforesaid articles shall be delivered to the importer unless marked in exact conformity to the direction.</p>			<p>Testing not above 40 degrees..... 15 % ad val.</p>		
<p>142 Zinc-bearing ores of all kinds, including old mine on the zinc contained therein..... 10 % ad val.</p>			<p>Testing above 40 degrees and not above 55 degrees..... 0 02 1/2</p>		
<p><i>Note.</i> See the Note after paragraph 152.</p>			<p>Testing above 55 degrees..... 0 04 1/2</p>		
<p>143 Zinc in blocks, sheets, and in melted..... 15 % ad val.</p>			<p>Sugar draughts and sugar sweepings shall be subject to duty as molasses of the same sugar, as the case may be, according to polariscope test.</p>		
<p>144 Bottle caps of metal, collapsible tubes and sprinker tops..... 15 % ad val.</p>			<p><i>Note.</i>—On and after 1st May, 1916, the articles enumerated in this paragraph shall be admitted free of duty.</p>		
<p>If not decorated, colored, waxed, lacquered, enameled..... 0 02</p>			<p>178 Maple sugar and maple syrup..... 0 05</p>		
			<p>Ginger or small sugar..... 0 04 1/2</p>		
			<p>A sugar cane in its natural state, or unmanufactured..... 15 % ad val.</p>		
			<p><i>Note.</i> On and after the 1st May, 1916, the articles enumerated in this paragraph shall be admitted free of duty.</p>		
			<p>179 Saccharin..... 0 65</p>		
			<p>180 Sugar candy and all confectionery not specially provided for in this Section..... 0 02</p>		
			<p>Valued at 15 cents per pound or less..... 25 % ad val.</p>		
			<p>Valued at more than 15 cents per pound..... 25 % ad val.</p>		
			<p><i>Note.</i>—The weight and the value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the merchandise.</p>		

Classification.		Rates of duty.	Classification.		Rates of duty.
Schedule F.—TOBACCO AND MANUFACTURES OF.		Dols. cts.	Schedule G.—AGRICULTURAL PRODUCTS AND PROVISIONS.		Dols. cts.
181	Wrapper tobacco, and filler tobacco when mixed or packed with more than 15 % of wrapper tobacco, and all leaf tobacco the product of two or more countries or dependencies when mixed or packed together:— If unstemmed.....lb.	1 85	186	Horses and mules.....	10 % ad val.
	If stemmed.....	2 50	187	All animals not specially provided for in this section.....	10 % ad val.
	Filler tobacco not specially provided for in this section:— If unstemmed.....lb.	0 25	188	Barley.....bushel of 48 lbs.	0 15
	If stemmed.....	0 50	189	Barley malt.....bushel of 54 lbs.	0 25
182	The term wrapper tobacco as used in this Section means that quality of leaf tobacco which has the requisite colour, texture, and burn, and is of sufficient size for cigar wrappers, and the term filler tobacco means all other leaf tobacco. All grades of cutstems shall not permit any tobacco, except that under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco, unless the invoices of the same shall specify in detail the character of such tobacco, whether wrapper or filler, its origin and quality. In the examination for classification of any imported leaf tobacco, of least one box, or package in every ten, and at least one in every invoice, shall be examined by the appraiser or person authorized by law to make such examination, and at least ten hands shall be examined in each examined bale, box, or package.		190	Barley, pearled, patent, or bulled.....lb.	0 01
			191	Macaroni, vermicelli, and all similar preparations of.....	0 06
183	All other tobacco, manufactured or unmanufactured, not specially provided for in this Section.....lb.	0 55	192	Oats.....bushel of 48 lbs.	0 20
	Scrap tobacco.....	0 35		Do. hulls.....bushel of 48 lbs.	0 08
184	Snuff and snuff flour, manufactured of tobacco, ground dry, or lump, and pickled, scented, or otherwise, of all descriptions.....lb.	0 55	193	Rice, cleaned.....lb.	0 01
185	Cigars, cigarettes, cheroots of all kinds.....	4 50		Uncleaned rice, or rice free of the outer hull and still having the inner outside on.....lb.	0 04
	Paper cigars and cigarettes, including wrappers, shall be subject to the same duties as herein imposed upon cigars.	25 % ad val.		Rice flour, and rice meal, and rice broken which will pass through a No. 12 sieve of a kind prescribed by the Secretary of the Treasury.....lb.	0 06
				Paddy, or rice having the outer hull on.....	0 04
			194	Biscuits, bread, wafers, cakes, and other baked articles, and puddings, by whatever name known, containing chocolate, nuts, fruit, or confectionery of any kind, and without regard to the component material of chief value.....	25 % ad val.
				Butter and butter substitutes.....	0 02
			195	Butter and substitutes therefor.....	20 % ad val.
			196	Beans, and lentils, not specially provided for.....bushel of 60 lbs.	0 25
			197	Beets of all kinds.....	5 % ad val.
			198	Beans, peas, prepared or preserved, or in tins, jars, bottles, or similar containers, including the weight of immediate coverings.....lb.	0 01
			199	Mushrooms and truffles, including the weight of immediate coverings.....lb.	0 02
200	Vegetables, if cut, sliced or otherwise reduced in size, or if parched or roasted, or if pickled, or packed in salt, brine, oil, or prepared in any way, any of the foregoing not specially provided for in this Section, and bean stick or bean pie, mince, and similar products.....	25 % ad val.	201	Pickles, including pickled nuts, pieces of all kinds, not specially provided for in this Section, and fish pastes or salt.....gallon	0 02
201	Pickles, including pickled nuts, pieces of all kinds, not specially provided for in this Section, and fish pastes or salt.....gallon	0 02	202	Eggs, frozen or otherwise prepared for preservation in this section, including the weight of the immediate coverings or containers.....lb.	0 02
202	Eggs, frozen or otherwise prepared for preservation in this section, including the weight of the immediate coverings or containers.....lb.	0 02	203	Eggs, dried.....do.	0 01
203	Eggs, dried.....do.	0 01	204	Eggs, fresh.....do.	0 01
204	Eggs, fresh.....do.	0 01	205	Hops.....bushel of 48 lbs.	2 00
205	Hops.....bushel of 48 lbs.	2 00	206	Hop extract and lupuline.....lb.	50 % ad val.
206	Hop extract and lupuline.....lb.	50 % ad val.	207	Garlic.....bushel of 48 lbs.	0 01
207	Garlic.....bushel of 48 lbs.	0 01	208	Onions, grown or fresh, in bulk, in barrels, casks, or similar packages.....bushel of 48 lbs.	0 10
208	Onions, grown or fresh, in bulk, in barrels, casks, or similar packages.....bushel of 48 lbs.	0 10	209	Split peas.....bushel of 48 lbs.	0 20
209	Split peas.....bushel of 48 lbs.	0 20	210	Peas in cartons, papers, or other similar packages, including the weight of the immediate covering.....lb.	0 01
210	Peas in cartons, papers, or other similar packages, including the weight of the immediate covering.....lb.	0 01	211	Onions, grown or fresh, in bulk, in barrels, casks, or similar packages.....bushel of 48 lbs.	25 % ad val.
211	Onions, grown or fresh, in bulk, in barrels, casks, or similar packages.....bushel of 48 lbs.	25 % ad val.	212	Lily of the valley, pinks, tulips, narcissus, hyacinths, and gladioli bulbs.....dozen	1 00
212	Lily of the valley, pinks, tulips, narcissus, hyacinths, and gladioli bulbs.....dozen	1 00			

## SCHEDULE G. AGRICULTURAL PRODUCTS AND PROVISIONS—con.

No.	Classification.	Rates of duty. Dols., etc.	No.	Classification.	Rates of duty. Dols., etc.
226	Nuts of all kinds, shelled or unshelled, not specially provided for in this Section.	0 01			
	<i>Note.</i> —No allowance shall be made for dirt or other impurities in nuts of any kind, shelled or unshelled.				
227	Venison, and other game.	0 01½			
	Game birds, dressed.	30 % ad val.			
228	Extract of meat, not specially provided for in this Section.	0 10			
	Fluid extract of meat.	0 05			
	<i>Note.</i> —The dutiable weight of the extract of meat and of the fluid extract of meat shall not include the weight of the packages in which the same is imported.				
229	Poultry:				
	Live.	0 01			
	Dead or prepared in any manner, including the weight of the immediate coverings or containers.	0 02			
230	Cheerory root, raw, dried, or unshelled, not ground.	0 01			
	Cheerory root, dried or roasted, ground, and articles used in rolls, or otherwise prepared, but not specially provided for in this Section.	0 02			
231	Unsweetened chocolate and cocoa, prepared or manufactured, not specially provided for in this Section.	8 % ad val.			
	Sweetened chocolate and cocoa, prepared or manufactured, not specially provided for in this Section:				
	Valued at 20 cents per pound or less.	0 02			
	Valued at more than 20 cents per pound.	25 % ad val.			
	<i>Note.</i> —The weight and the value of the immediate coverings other than the outer packing case or other covering shall be included in the dutiable weight and the value of the merchandise.				
232	Cocoa butter or cocoa butterine, refined, deodorized, and all substitutes for cocoa butter.	0 03½			
233	Dandelion root and roots prepared, and articles used as coffee, or as substitutes for coffee, not specially provided for in this Section.	0 02			
234	Starch, made from potatoes.	0 01			
	All other starch, including all preparations, from whatever substance produced, fit for use as starch.	0 00½			
235	Spices, unground:				
	Cassia buds, cassia, and cassia-tree cinnamon and cinnamon chips.	0 01			
	Ginger root, unground and not preserved or candied.	0 01			
	Nutmegs.	0 01			
	Pepper, black or white.	0 01			
	Capsicum or red pepper, or cayenne pepper.	0 01			
	Clove stems.	0 02			
	Cloves.	0 00½			
	Pimento.	0 00½			
	Sage.	0 00½			
	Mace.	0 08			
	Bonibay or wild mace.	0 18			
	Ground spices: in each case the specific duty per pound enumerated in the foregoing part of this paragraph for unground spices, and in addition thereto, a duty of:	20 % ad val.			
	Mustard, ground or prepared, in bottles or otherwise.	0 06			
	All other spices not specially provided for in this section, including all herbs or herb leaves in glass or other small packages for culinary use.	20 % ad val.			
236	Vinegar.	0 04			
	<i>Note.</i> —The standard proof for vinegar shall be taken to be that strength which requires 35 grains of bicarbonate of potash to neutralize one ounce of vinegar.				

## SCHEDULE H. SPIRITS, WINES, AND OTHER BEVERAGES.

237	Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this Section.	2 60
238	Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue.	
	<i>Note.</i> —(1.) It shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors, by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.	
	(2.) Any brandy or other spirituous or distilled liquor imported in any sized cask, bottle, jug, or other packages, or from any country, dependency, or province under whose laws similar sized casks, bottles, jugs, or other packages of distilled spirits, wine, or other beverage put up or filled in the United States are denied entrance into such country, dependency, or province, shall be forfeited to the United States; and any brandy or other spirituous or	

No.	Classification.	of duty. Dols. cts.
	distilled liquor imported in a cask of less capacity than 10 gallons from any country shall be forfeited to the United States.	
239	On all compounds or preparations of which distilled spirits are a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits.	
240	Cordials, liqueurs, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds, containing spirits, and not specially provided for in this Section.	2 60
241	No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than 1 dollar 75 cents per gallon.	
242	Bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof	1 75
243	Changage and all other sparkling wines: In bottles containing each not more than 1 quart and more than 1 pint	9 60
	In bottles containing not more than 1 pint each and more than 1/2 pint	4 80
	In bottles containing 1/2 pint each or less	2 40
	In bottles or other vessels containing more than 1 quart each, in addition to 9 dollars 60 cents per dozen bottles, on the quantity in excess of 1 quart	3 00
	Note.—No separate or additional duty shall be levied on the bottles.	
244	Still wines, including ginger wine or ginger cordial, vermouth, and rice wine or sake, and similar beverages not specially provided for in this Section: In casks or packages other than bottles or jugs: If containing 14 % or less of absolute alcohol	0 45
	If containing more than 14 % of absolute alcohol	0 60
	In bottles or jugs, per case of one dozen bottles or jugs, containing each not more than 1 quart and more than 1 pint, or 24 bottles or jugs containing each not more than 1 pint	1 85
	And any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of 6 cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs.	
	Notes.—(1) Any wines, ginger cordial, or vermouth imported containing more than 24 % of alcohol shall be classed as spirits and pay duty accordingly. (2) There shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits, except that when it shall appear to the Collector of Customs from the gauger's return, verified by an affidavit by the importer to be filed within five days after the delivery of the merchandise, that a cask or package has been broken or otherwise injured in transit from a foreign port and as a result thereof a part of its contents amounting to 10 per cent. or more of the total value of the contents of the said cask or package in its condition as exported, has been lost, allowance therefor may be made in the liquidation of the duties. Wines, cordials, brandy, and other spirituous liquors, including bitters of all kinds, and bay rum or bay water, imported in bottles or jugs, shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty. The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.	
245	Ale, porter, stout, and beer: In bottles or jugs	0 45
	Note.—No separate or additional duty shall be assessed on the bottles or jugs.	
	Otherwise than in bottles or jugs	0 23
246	Malt extract: Fluid: In casks	0 23
	In bottles or jugs	0 45
	Solid or condensed	45 % ad val.
247	Cherry juice and prune juice, or prune wine, and other fruit juices, and fruit syrup, not specially provided for in this Section: Containing no alcohol or not more than 18 % of alcohol	0 70
	If containing more than 18 % of alcohol	0 70
	And in addition thereto	Proof gallon, on the alcohol contained
248	Ginger ale, ginger beer, lemonade, soda water, and other similar beverages containing no alcohol: In plain green or colored, muddled or pressed, glass bottles, containing each: Not more than 1/2 pint	0 12

*Note to Schedule H.*—Distilled spirits produced on or before Oct. 3, 1917, may not be imported for any purpose; distilled spirits produced after Oct. 3, 1917, may be imported for other than beverage purposes under such laws, regulations, and bonds as the Secretary of the Treasury may prescribe. The word "imported" includes shipments from Porto Rico and the Philippine Islands. Distilled spirits produced in the Virgin Islands of the United States, if produced from products the growth of those Islands and distilled after Oct. 3, 1917, may be imported for any purpose, but if imported on or before Oct. 3, 1917, their importation for any purpose is prohibited.

Classification.		Rates of duty. Dols. cts.	Classification.		Rates of duty. Dols. cts.
More than $\frac{1}{2}$ pint and not more than $\frac{3}{4}$ pint doz.		0 18	254	Cloth composed of cotton or other vegetable fibre and silk, whether known as silk-striped, seersucker, silk stripes, or otherwise, of which cotton or other vegetable fibre is the component material of chief value, and tracing cloth.	30 % ad val.
Note.—No separate or additional duty shall be assessed on the bottles.		0 25		Cotton cloth filled or coated, all oilcloths (except silk oilcloths and oilcloths for floors), and cotton window holland.	25 % ad val.
If imported otherwise than in plain green or coloured, mottled or pressed, glass bottles or in such bottles containing more than $\frac{1}{2}$ pints each gallon		0 50		Waterproof cloth composed of cotton or other vegetable fibre, or of which cotton or other vegetable fibre is the component material of chief value, or of cotton or other vegetable fibre and indiarubber.	25 % ad val.
Note.—In addition, duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty.			255	Handkerchiefs or muffers composed of cotton, not specially provided for in this Section, whether finished or unfinished:	25 % ad val.
Beverages not specially provided for containing not more than 2% of alcohol shall be assessed or duty under this paragraph.				Not hemmed.	30 % ad val.
0 All mineral waters and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for in this Section:				Hemmed, or hemstitched.	30 % ad val.
In bottles or jars:			256	Clothing, ready-made, and articles of wearing apparel of every description, composed of cotton or other vegetable fibre, or of which cotton or other vegetable fibre is the component material of chief value, or of cotton or other vegetable fibre and india rubber, made up or manufactured, wholly or in part, by the tailor, seamstress, or manufacturer, and not otherwise specially provided for in this Section.	30 % ad val.
Containing more than $\frac{1}{2}$ pint doz. bottles		0 10		Shirt collars and cuffs of cotton not specially provided for in this Section.	30 % ad val.
Containing more than $\frac{1}{2}$ pint and not more than 1 pint doz. bottles		0 15	257	Phases, velvets, plush or velvet ribbons, velveteens, coriuroys, and all pile fabrics, cut or uncut, whether or not the pile covers the entire surface: of the foregoing composed wholly or in chief value of cotton or other vegetable fibre except flax, hemp, or ramie:	40 % ad val.
Containing more than 1 pint and not more than 1 quart doz. bottles		0 20		Any of the foregoing composed wholly or in chief value of cotton or other vegetable fibre except flax, hemp, or ramie: and manufacturers or articles in any form including such as are commonly known as bias dress facings or skirt bindings, made or cut from phases, velvets, velveteens, coriuroys, or other pile fabrics composed of cotton or other vegetable fibre, except flax, hemp, or ramie.	40 % ad val.
Containing more than 1 quart doz. bottles		0 18	258	Curtains, table covers, and all articles manufactured of cotton chenille, or of which cotton chenille is the component material of chief value, tapestries, and other Jacquard figured upholstery goods, composed wholly or in chief value of cotton or other vegetable fibre: any of the foregoing, in the piece or otherwise.	35 % ad val.
If imported otherwise than in bottles or jars.		0 05		All other Jacquard figured manufactures of cotton or of which cotton is the component material of chief value.	30 % ad val.
Note.—In addition, on all of the foregoing, duty shall be collected upon the bottles or other containers at one-third of the rates that would be charged thereon if imported empty or separately.			259	Stockings, hose and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fibre, and not otherwise specially provided for in this Section.	20 % ad val.
			260	Stockings, hose and half-hose, selvaged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half-hose, and clock-stokings, hose and half-hose, all of the above composed of cotton or other vegetable fibre, finished or unfinished:	
				If valued at not more than 70 cents per dozen pairs.	30 % ad val.
				If valued at more than 70 cents and not more than 1 dollar 20 cents per dozen pairs.	40 % ad val.
				If value at more than 1 dollar 20 cents per dozen pairs (Gloves by whatever process made, composed wholly or in chief value of cotton).	50 % ad val.
			261	Shirts and drawers, pants, vests, union suits, combination suits, tights, sweaters, corset covers, and all underwear and wearing apparel of every description not specially provided for in this Section, made wholly or in part on knitting machines or frames, or knit by hand, finished or unfinished, not including such as are trimmed with lace, imitation lace or crochet or as are embroidered and not including stockings, hose and half-hose, composed of cotton or other vegetable fibre.	35 % ad val.
			262	Bandings, belts, beltings, hose facings, corbs, tassels, cords, and tassels,arters, tyre fabric or fabric suitable for use in pneumatic tyres, suspenders and braces, and fabrics with fast edges not exceeding 12 inches in width, all of the foregoing made of cotton or other vegetable fibre, or of which cotton or other vegetable fibre is the component material of chief value, or of cotton or other vegetable fibre and indiarubber, and not embroidered by hand or machinery; spindle banding, woven, braided, or twisted lamp, stove, or candle wicking made of cotton or other vegetable fibre; loom harness, headstays, or collars made of cotton or other vegetable fibre, or of which cotton or other vegetable fibre is the component material of chief value; foot, shoe and corset laces made of cotton or other vegetable fibre; and labels for garments or other articles, composed of cotton or other vegetable fibre.	25 % ad val.
				Belting for machinery made of cotton or other vegetable fibre and indiarubber, or of which cotton or other vegetable fibre is the component material of chief value.	45 % ad val.
			263	Cotton table damask, and manufactures of cotton table damask, or of which cotton table damask is the component material of chief value, not specially provided for in this Section.	25 % ad val.

## SCHEDULE L. COTTON MANUFACTURES—continued.

Classification.	Rates of duty. Dols. cts.
24 Towels, bath mats, quilts, blankets, polishing cloths, nap cloths, wash rags or cloths, sheets, pillowcases, and batings, any of the foregoing made of cotton, or of which cotton is the component material of chief value, not embroidered nor in part of lace and not otherwise provided for in this Section . . . . .	25 % ad val.
25 Lace window curtains, pillow shams, and bed sets, finished or unfinished, made on the Nottingham lace-curtain machine, and composed of cotton or other vegetable fibre, counting not more than 6 points or spaces between the warp threads to the inch . . . . .	55 % ad val.
Counting 9 or more points or spaces to the inch . . . . .	40 % ad val.
Counting 9 or more points or spaces to the inch . . . . .	45 % ad val.
26 All articles made from cotton cloth, whether finished or unfinished, and all manufactures of cotton or of which cotton is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.

## SCHEDULE M.—FLAX, HEMP, AND JUTE, AND MANUFACTURES OF.

27 Single yarns made of jute:	
Not finer than 5 lea or number . . . . .	15 % ad val.
Finer than 5 lea or number . . . . .	20 % ad val.
Yarns made of jute not otherwise specially provided for in this Section . . . . .	20 % ad val.
28 Cables and cordage, composed of jute, Tanguedine, manila, sisal grass or sunn, or a mixture of these or any of them:	
Cables and cordage made of jute, Tanguedine, or manila . . . . .	0 00
Cables and cordage made of sisal grass, sunn, or of other materials . . . . .	0 01
29 Threads, twines, or cords, composed of flax, hemp, or ramie, or of which these substances or any of them is the component material of chief value:	
Made from yarn not finer than 5 lea or number . . . . .	20 % ad val.
If made from yarn finer than 5 lea or number . . . . .	25 % ad val.
30 Single yarns, made of flax, hemp, or ramie, or a mixture of any of them:	
Not finer than 8 lea or number . . . . .	12 % ad val.
Finer than 8 lea or number, and not finer than 50 lea or number . . . . .	20 % ad val.
Finer than 50 lea or number . . . . .	10 % ad val.
Same spun or plying . . . . .	15 % ad val.
31 All nettings, nets, webs, and seines made of flax, hemp, or ramie, or a mixture of any of them, or of which any of them is the component material of chief value . . . . .	25 % ad val.
32 Floor matting, plain, fancy, or figured, including mats and rugs, manufactured from straw, reed, or palm, or other vegetable substance, not otherwise provided for in this Section, and having a warp of cotton, hemp, or other vegetable substance, including what are commonly known as China, Japan, and India straw matting . . . . .	0 02
33 Carpets, carpeting, mats, and rugs, made of flax, hemp, jute, or other vegetable fibre (except cotton), including what are commonly known as China, Japan, and India straw matting . . . . .	50 % ad val.
34 Hydraulic or flume hose, made of a whole or in part of cotton, flax, hemp, ramie, or jute . . . . .	0 07
35 Tapes composed wholly or in part of flax, hemp, wool, or without metal threads, on reels, spools, or otherwise, and designed expressly for use in the manufacture of measuring tapes . . . . .	20 % ad val.
36 Linoleum, plain, stamped, figured, or printed, including corkine and cork carpet, hinged or plain, also linoleum known as granito or terra plank . . . . .	50 % ad val.
37 Mats, both of flax, hemp, ramie, or jute, or of any other material, including corkine, cork carpet, cork carpet shall be subject to the same rate of duty as herein provided for like carpets, matting, or other carpets . . . . .	20 % ad val.
38 Short collars and cuffs, composed of flax, hemp, or jute . . . . .	50 % ad val.
39 Bands, bindings, ribbons, laces, leashes, and other articles, of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, and not otherwise provided for in this Section . . . . .	50 % ad val.
Wearing apparel composed wholly of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
40 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
41 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
42 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
43 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
44 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
45 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
46 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
47 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
48 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
49 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
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51 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
52 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
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55 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
56 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
57 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
58 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
59 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
60 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
61 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
62 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
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68 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
69 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
70 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
71 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
72 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
73 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
74 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
75 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
76 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
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78 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
79 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
80 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
81 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
82 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
83 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
84 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
85 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
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87 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
88 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
89 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
90 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
91 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
92 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
93 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
94 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
95 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
96 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
97 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
98 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
99 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.
100 Ties, made of flax, hemp, or ramie, or of which the foregoing is the component material of chief value, not specially provided for in this Section . . . . .	50 % ad val.

Nos.	Classification.	Rates of duty. Dols. cts.
281	All woven articles, finished or unfinished, and all manufactures of flax, hemp, ramie, or other vegetable fibre, or of which these substances, or any of them, is the component material of chief value, not specially provided for in this Section . . . . .	55 % ad val.
282	1-1/2- or 2-1/2- inch, when dressed, dyed, or combed . . . . .	20 % ad val.
SCHEDULE K.—WOOL AND MANUFACTURES OF.		
286	Combed wool or tops and roving or roving made wholly or in part of wool or camel's hair, and other wool and hair which have been advanced in any manner or by any process of manufacture, whether the washed or scoured condition, not specially provided for in this Section . . . . .	8 % ad val.
287	Yarns made wholly or in chief value of wool . . . . .	18 % ad val.
288	Cloths, knit fabrics, felt not woven, and all manufactures of every description made, by any process, wholly or in chief value of wool, not specially provided for in this Section . . . . .	35 % ad val.
	Cloths if made in chief value of cattle hair or horse hair, not specially provided for in this Section . . . . .	25 % ad val.
	Flashes, velvets, and all other pile fabrics, cut or uncut, woven or knit, whether or not the pile covers the entire surface, made wholly or in chief value of wool, and articles made wholly or in chief value of such plushes, velvets, pile fabrics . . . . .	40 % ad val.
	Stockings, hose and half hose, made on knitting machines or frames, composed wholly or in chief value of wool, not specially provided for in this Section . . . . .	20 % ad val.
	Stockings, hose and half hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half hose, and clocked stockings, hose and half hose, gloves and mittens, all of the above, composed wholly or in chief value of wool:	
	If valued at not more than 1 dollar 20 cents per dozen pairs . . . . .	30 % ad val.
	If valued at more than 1 dollar 20 cents per dozen pairs . . . . .	40 % ad val.
	Press cloth composed of camel's hair, not specially provided for in this Section . . . . .	10 % ad val.
289	Blankets and flannels, composed wholly or in chief value of wool . . . . .	25 % ad val.
	Flannels composed wholly or in chief value of wool, valued at above 50 cents per pound . . . . .	30 % ad val.
290	Women's and children's dress goods, coat linings, Italian cloths, burnings and goods of similar description and character, composed wholly or in chief value of wool, and not specially provided for in this Section . . . . .	55 % ad val.
291	Clothing, ready-made and articles of wearing apparel of every description, including shawls whether knitted or woven, and knitted articles of every description made up or manufactured wholly or in part, and not specially provided for in this Section, composed wholly or in chief value of wool . . . . .	35 % ad val.
292	Woolenings, suspenders, laces, handkerchiefs, beddings, linings, collars, coats and tassels, and ribbons, any of the foregoing made of wool or of which wool or wool and man-made are the component materials of chief value, and not specially provided for in this Section . . . . .	55 % ad val.
293	Ambrosia, Axminster, moquette, and chenille carpets, figured or plain, and all carpets or carpeting of like character or description . . . . .	55 % ad val.
294	Saxony, Wilton, and Tonnay velvet carpets, figured or plain, and all carpets or carpeting of like character or description . . . . .	30 % ad val.
295	Carpeting, figured or plain, and all carpets or carpeting of like character or description . . . . .	25 % ad val.
296	Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description . . . . .	30 % ad val.
297	Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise . . . . .	20 % ad val.
298	Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise . . . . .	20 % ad val.
299	Woolen and two-ply ingrain carpets . . . . .	20 % ad val.
300	Carpets of every description, woven whole for rooms, and Oriental, Berlin, Ambrosia, Axminster, and similar rugs, if it does not include machine-made Wilton . . . . .	50 % ad val.
301	Drugs, druggists, and all other drugs, whether or not specially provided for in this Section . . . . .	20 % ad val.
302	Carpets and carpeting of wool or cotton, or composed in part of one or of them, not specially provided for in this Section, and in its matting, and rugs of cotton . . . . .	20 % ad val.
303	Mats, rugs for floors, screens, covers, hassocks, bed sides, set squares, and other portions of carpets or carpeting, composed wholly or in part of wool, and not specially provided for in this Section, shall be subject to the rate of duty herein imposed on carpets or carpeting of like character or description . . . . .	
304	When used in a room, the word "wool" is used in connection with a manufactured article of which it is a component material, it shall be held to include wool of any kind, whether or not the wool is of the same origin, whether or not it is by the woolen, worsted, felt, or any other process . . . . .	
305	Hair of the Angora goat, alpaca and other like animals, and all hair on the skin of such animals . . . . .	15 % ad val.
306	Top made from the hair of the Angora goat, alpaca, or any of the above . . . . .	20 % ad val.
307	Yarns made of the hair of the Angora goat, alpaca, and other like animals . . . . .	25 % ad val.
308	Cloth and all manufactures of every description made by any process, wholly or in chief value of the hair of the Angora goat, alpaca, and other like animals, not specially provided for in this Section . . . . .	40 % ad val.

Classification.		Rates of duty. Dols. cts.	Classification.		Rates of duty. Dols. cts.
Nos.			Nos.		
309	Plushes, velvets, and all other pile fabrics, cut or uncut, woven or knit, whether or not the pile covers the entire surface, made wholly or partly of the hair of the Angora goat, alpaca, or other like animals, and articles made wholly or in chief value of such plushes, velvets, or pile fabrics.	45 % ad val.			
SCHEDULE L.—SILKS AND SILK GOODS.					
311	Silk partially manufactured from cocoons or from waste silk and not further advanced or manufactured than carried or combed silk, and silk moils exceeding 2 inches in length.	0 20			
312	Spun silk or schappe silk yarn.	35 % ad val.			
313	Thrown silk not more advanced than singles, trams, or organzine, sewing silk, twist, flax, and silk threads or yarns of every description made from raw silk.	15 % ad val.			
314	Velvets, plushes, chenilles, velvet or plush ribbons, or other pile fabrics, composed of silk or of which silk is the component material of chief value.	50 % ad val.			
315	Handkerchiefs or mufflers composed wholly or in chief value of silk, finished or unfinished: If cut, not hemmed or hemmed only. If hemstitched or imitation hemstitched, or covered, or having drawn threads, but not embroidered in any manner with an initial letter, monogram, or otherwise.	40 % ad val. 50 % ad val.			
316	Ribbons, bandings, including handbands, belts, beddings, bindings, all of the foregoing 12 inches or less in width and if with fast edges, bone casings, braces, corals, corals and tassels,arters, suspenders, tubings, and webs and webbings: all the foregoing made of silk, or of which silk or silk and indiarubber are the component materials of chief value. If not embroidered in any manner, and not specially provided for in this Section.	45 % ad val.			
317	Clothing, ready-made, and articles of wearing apparel of every description, including knit goods, made up or manufactured in whole or in part by the tailor, seamstress, or manufacturer: all the foregoing composed of silk or of which silk or silk and indiarubber are the component materials of chief value, not specially provided for in this Section.	50 % ad val.			
318	Woven fabrics, in the piece or otherwise, of which silk is the component material of chief value, and all manufactures of silk, or of which silk or silk and indiarubber are the component materials of chief value, not specially provided for in this Section.	45 % ad val.			
319	Yarns, threads, filaments of artificial or imitation silk or of artificial or imitation horsehair, by whatever name known and by whatever process made.	35 % ad val.			
	Beltings, corals, tassels, ribbons, or other articles or fabrics composed wholly or in chief value of yarns, threads, filaments or fibres of artificial or imitation silk, or of artificial or imitation horsehair, or of yarns, threads, filaments, or fibres of artificial or imitation silk, or of artificial or imitation horsehair and indiarubber, by whatever name known, and by whatever process made.	60 % ad val.			
SCHEDULE M.—PAPERS AND BOOKS.					
320	Sheathing paper.	5 % ad val.			
	Pulpboard in rolls, not laminated.	5 % ad val.			
	Roofing felt.	5 % ad val.			
	Common paper-box board, not coated, lined, enameled, printed or decorated in any manner, not cut into shapes for boxes or other articles.	5 % ad val.			
321	Filter mase or filter stock, composed wholly or in part of wood pulp, wool flock, cotton or other vegetable fibre.	20 % ad val.			
322	Printing paper (other than paper commercially known as handmade or machine handmade paper, paper, paper, imitation japan paper by short-cut name known, unsized, sized, or glazed, suitable for the printing of books and newspapers, but not for covers or bindings, not specially provided for in this Section, valued above 25 cents per pound).	12 % ad val.			
<i>Note.</i> —If any country, dependency, province, or other subdivision of government shall impose any export duty, export license fee, or other charge of any kind whatsoever whatever in the form of additional charge or bonus, fee, or otherwise upon printing paper, wood pulp, or wool for use in the manufacture of wood pulp, there shall be imposed upon printing paper and above 25 cents per pound, when imported either directly or indirectly from such country, dependency, province, or other subdivision of government, an additional duty equal to the amount of the highest export duty or other export charge imposed by such country, dependency, province, or other subdivision of government, upon either printing paper, or upon an amount of wood pulp, or wool for use in the manufacture of wood pulp necessary to manufacture such printing paper.					
323	Papers commonly known as copying paper, stereotype paper, blunders paper, tissue paper, pattern paper, letter copying books, wholly or partly manufactured, crepe paper and filtering paper, and articles manufactured from any of the foregoing 2 papers, or of which such paper is the component material of chief value.	50 % ad val.			
324	Papers wholly or partly covered with metal leaf or with colors, or with designs, or with other decorative plate finished, and figures and designs painted.	25 % ad val.			
	Parchment paper.				
	Lithographic transfer paper not printed.	25 % ad val.			
	Papers with coated surface or surfaces suitable for covering boxes, not specially provided for, whether or not embossed or printed except by lithographic process.	40 % ad val.			
	All other paper with coated surface or surfaces not specially provided for in this Section.	35 % ad val.			
	Uncoated papers, gummed, or with the surface or surfaces wholly or partly decorated or covered with a design, fancy effect, pattern, or character, whether produced in the pulp or otherwise except by lithographic process.	35 % ad val.			
	Cloth-lined or re-enforced papers.	35 % ad val.			
	Grease-proof and imitation parchment papers, which have been super-calendered and rendered transparent or partially so, by whatever name known.	35 % ad val.			
	All other grease-proof and imitation parchment papers, by whatever name known, whether by whatever name known.	35 % ad val.			
	Bags, envelopes, and all other articles composed wholly or in chief value of any of the foregoing papers, not specially provided for in this Section.	35 % ad val.			
	All boxes of paper or paper made or wood covered with any of the foregoing papers or covered with or of other vegetable fibre.	55 % ad val.			
	Aluminized or sensitized paper or paper otherwise surface-coated for photographic purposes.	25 % ad val.			
	Plain base papers for aluminizing, sensitizing, baryta coating, or for photographic or solar printing processes.	15 % ad val.			
325	Pictures, calendars, cards, lookers, labels, daps, cuttings, placards, and other articles, composed wholly or in chief value of paper lithographically printed in whole or in part from stone, gelatin, metal or other material (except books, views of American scenery or objects, and music, and illustrations when forming part of a periodical or newspaper, or of bound or unbound books, accompanying the same, not specially provided for in this Section) shall pay duty at the following rates:				
	Labels and daps printed in less than 8 colours (bronze printing to be counted as 2 colours), but not printed in whole or in part of metal leaf.	0 15			
	Clear bands of the same number of colours and printings.	0 20			
	Labels and daps printed in less than 2 colours, but not printed in whole or in part of metal leaf.	0 20			
	Clear bands of the same number of colours and printings.	0 25			
	Labels and daps, printed in whole or in part of metal leaf.	0 55			
	Clear bands printed in whole or in part of metal leaf.	0 40			
	Books.	0 07			
	All other articles:				
	Not exceeding 1/2 inch in thickness.	0 15			
	Exceeding 1/2 inch and not exceeding 3/4 inch in thickness:				
	Less than 35 square inches cutting size in dimensions.	0 05			
	35 square inches and over cutting size in dimensions.	0 07			
	Exceeding 3/4 inch in thickness.	0 05			
<i>Note.</i> —In the case of articles heretofore specified, the thickness which shall determine the rate of duty to be imposed shall be that of the thinnest lithographed material found in the article, but for the purpose of this paragraph the thickness of lithographic material mounted or pasted upon paper, or board, or other material, shall be the combined thickness of the lithograph and the foundation upon which it is mounted or pasted.					
	Books of paper or other material for children's use, lithographically printed in whole or in part, not exceeding in weight 250 pages each.	0 04			
	Fiction magazines or periodicals printed in whole or in part by lithographic process or decorated by hand.	0 05			
	Books wholly or in chief value of paper, decorated in whole or in part by hand or by lithographic process or by other means.	0 10			
	Books printed in certain colours, with or without gold points, per 1000 sheets, or of 20 by 30 inches in dimensions.	0 10			
	Books, when decorated, not exceeding 1/2 inch in thickness.	0 10			
326	Writing, letter, note, drawing, manuscript paper and paper commercially known as book paper and imitation parchment paper, plain paper and imitation parchment paper, or paper of any other name known, and books, not of the kind known as book paper, and manuscript and drawing paper, and paper commercially known as book paper, or paper of any other name known, and paper				

## SCHEDULE M.—PAPERS AND BOOKS continued.

Nos.	Classification.	Rates of duty. Dols. cts.
329	Books of all kinds, bound or unbound, including blank books, slate books and pamphlets, engravings, photographs, etchings, maps, charts, music books, or sheets, and in printed matter, all the foregoing, and not specially provided for in this Section	15 % ad val.
	Views of any landscape, scene, building, place or locality in the United States, on cardboard or paper, by whatever process printed or produced, including those wholly or in part produced by either lithographic or photogelatine (except show cards), bound or unbound, or in any other form	0 20 2 00
330	Photograph, autograph, scrap, post-card, and postage stamp albums, wholly or partly manufactured	25 % ad val.
331	Playing cards	60 % ad val.
332	Papers or cardboard, cut, die-cut, or stamped in designs or shapes, such as initials, monograms, heraldic or other forms, and all post cards, not including American views, plain, decorated, embossed, or printed, except by lithographic process, and all papers and manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this Section	25 % ad val.

## SCHEDULE N.—SUNDRIES.

333	Beads and spangles of all kinds, including imitation pearl beads, not threaded or strung or strung loosely on thread for facility in transportation only	25 % ad val.
	Curtains and other articles not encumbered nor applied and not specially provided for in this Section, composed wholly or in chief value of beads or spangles made of glass or paste, gelatin, metal, or other material	50 % ad val.
334	Ramie hat braids	40 % ad val.
	Manufactures of ramie hat braids	30 % ad val.
335	Braids, plaits, laces, and willow sheets or squares, composed wholly or in chief value of straw, chip, grass, palm leaf, willow, osier, rattan, reed, horse-hair, cuba bark, or manila hemp, suitable for making or ornamenting hats, bonnets, or hoods:	
	Not bleached, dyed, colored, or stained	15 % ad val.
	If bleached, dyed, colored, or stained	20 % ad val.
	Hats, bonnets, and hoods composed wholly or in chief value of straw, chip, grass, palm leaf, willow, osier, rattan, cuba bark, or manila hemp, whether wholly or partly manufactured:	
	Not blocked or trimmed	25 % ad val.
	If blocked or trimmed, and in chief value of such materials	40 % ad val.
	<i>Note.</i> —The terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not separated fibre thereof.	
336	Brooms, made of broom corn, straw, wooden fibre, or twigs	15 % ad val.
	Brushes and rubber brushes of all kinds, and hair pencils in quills or otherwise	35 % ad val.
337	Bristles, sorted, lunched, or prepared	0 05
338	Button forms of bastine, mohair or silk cloth, or other manufactures of cloth, woven or made in patterns of such size, shape, or form as to be fit for buttons exclusively, and not exceeding 8 inches in any one dimension	10 % ad val.
339	Buttons of vegetable ivory:	
	In sizes 36 lines and larger	35 % ad val.
	Below 36 lines	45 % ad val.
	Buttons of shell and pearl:	
	In sizes 26 lines and larger	25 % ad val.
	Below 26 lines	45 % ad val.
	Agate buttons	15 % ad val.
	Shoe buttons	15 % ad val.
	Parts of buttons and button moulds or blanks, finished or unfinished, and all collar and cuff buttons and studs composed wholly of bone, mother-of-pearl, ivory, or agate, all the foregoing and buttons not specially provided for in this Section	40 % ad val.
340	Cork bark, cut into squares, cubes or quarters	0 04
	Manufactured cork stoppers, over 1 inch in diameter, measured at the larger end, and manufactured cork discs, wafers, or washers, over 1/4 inch in thickness	0 12
	Manufactured cork stoppers, 1 inch or less in diameter, measured at the larger end, and manufactured cork discs, wafers, or washers, 1/4 inch or less in thickness	0 15
	Cork, artificial, or cork substitutes manufactured from any waste, or granulated corks, and not otherwise provided for in this Section	0 03
	Cork insulation, wholly or in chief value of granulated cork, in slabs, boards, planks, or moulded forms	0 00
	Cork paper	35 % ad val.
	Manufactures wholly or in chief value of cork or of cork bark, or of artificial cork or cork substitutes, granulated or ground cork, not specially provided for in this Section	30 % ad val.
341	Dice, dominoes, draughts, chessmen, chess balls, and billiard, pool, bagatelle balls, and poker chips, of ivory, bone, or other materials	50 % ad val.
342	Dolls, and parts of dolls, dolls' heads, toy marbles of which ever material composed, and all other toys, and parts of toys, not composed of china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this Section	35 % ad val.

Nos.	Classification.	Rates of duty. Dols. cts.
343	Emery grains and emery, manufactured, ground, pulverized, or refined	0 01
	Emery wheels, emery files, emery paper, and manufactures of which emery or corundum is the component material of chief value	20 % ad val.
344	Firecrackers of all kinds	0 06
	Bombs, rockets, Roman candles, and fireworks of all descriptions, not specially provided for in this Section	0 10
	<i>Note.</i> —The weight on all the foregoing to include all coverings, wrappings, and all packing material.	
345	Matches, friction or lucifer, of all descriptions, per gross of 144 boxes, containing not more than 100 matches per box	0 03
	When imported otherwise than in boxes containing not more than 100 matches each	0 00
	Wax matches, tapers, and all matches, with or without in books or folders or having a stained, dyed, or coloured stick or stem, and tapers consisting of a wick coated with an inflammable substance, and night lights	25 % ad val.
	<i>Notes.</i> —(1) In accordance with Section 10 of "An Act to provide for a tax upon white phosphorus matches, and for other purposes," approved April 9th, 1912, while phosphorus matches manufactured wholly or in part in any foreign country shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited.	
	(2) Nothing in this Act contained shall be held to repeal or modify said Act to provide for a tax upon white phosphorus matches, and for other purposes, approved April 9th, 1912.	
346	Perussion caps, cartridges, and cartridge shells, empty	15 % ad val.
	Blasting caps	1 00
	Mining, blasting, or safety fuses of all kinds	15 % ad val.
347	Feathers and downs on the skin or otherwise, crude or not dressed, colored, or otherwise advanced or manufactured in any manner, not specially provided for in this Section	20 % ad val.
	When dressed, colored, or otherwise advanced or manufactured in any manner, and not suitable for use as millinery ornaments, including quills of down and manufactures of down	40 % ad val.
	Artificial or ornamental feathers suitable for use as millinery ornaments, artificial and ornamental fruits, grasses, leaves, flowers, and stems or parts thereof, of whatever material composed, not specially provided for in this Section	60 % ad val.
	Boas, bountonniers, wreaths, and all articles not specially provided for in this Section, composed wholly or in chief value of any of the feathers, flowers, leaves, or other material herein mentioned	60 % ad val.
	<i>Note.</i> —The importation of aligrettes, egret plumes or so-called osprey plumes, and the feathers, quills, heads, wings, tails, skins, or parts of skins, of wild birds, either raw or manufactured, and not for scientific or educational purposes is hereby prohibited; but this provision shall not apply to the feathers or plumes of ostriches, or to the feathers or plumes of domestic fowls of any kind.	
348	Furs dressed on the skin, not advanced further than dyeing	30 % ad val.
	Plates and mats of dog and goat skins	10 % ad val.
	Manufactures of furs, further advanced than dressing and dyeing, when prepared in any manner, whether joined or sewed together, including plates, linings, and crosses, except plates and mats of dog and goat skins, and articles manufactured from fur not specially provided for in this Section	40 % ad val.
	Articles of wearing apparel of every description, partly or wholly manufactured, composed of or of which hides or skins of cattle of the bovine species, or of which dog or goat are the component material of chief value	15 % ad val.
	Articles of wearing apparel of every description, partly or wholly manufactured, composed of or of which fur is the component material of chief value, not specially provided for in this Section	50 % ad val.
	Furs not on the skin, prepared for hatters' use, including fur skins, excepted	15 % ad val.
349	Fans of all kinds, except common palm-leaf fans	50 % ad val.
350	Gum wafers of all descriptions	10 % ad val.
351	Human hair:	
	Raw	10 % ad val.
	If cleaned or commercially known as drawn, but not manufactured	20 % ad val.
	Manufactures of human hair, including nets and nettings, or of which human hair is the component material of chief value, not specially provided for in this Section	35 % ad val.
352	Hair, curled, suitable for wigs or wigs	10 % ad val.
	Hair-cloth, known as "crinoline" cloth	0 06
	Hair-cloth, known as "hair seating," and hair-sewing cloth	80 yd. 0 15
354	Hats, bonnets, or hoods, for men's, women's, boys', or children's wear, trimmed or untrimmed, including bodies, hoods, plaques, forms or shapes, for hats or bonnets, composed wholly or in chief value of fur or the rabbit, beaver, or other animals	45 % ad val.
355	Ink, and ink balls, and ink and manufactures of pulp, not specially provided for in this Section	25 % ad val.
356	Jewellery, commonly or commercially so known, valued above 20 cents per dozen pieces	60 % ad val.

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Classification.		Rates of duty.	Classification.		Rates of duty.
		Dols. cts.			Dols. cts.
Rope, curb, cable, and fancy patterns of chain, not exceeding $\frac{1}{4}$ inch in diameter, width, or thickness valued above 30 cents per yard; and articles valued above 20 cents per dozen pieces designed to be worn on apparel or carried on or about or attached to the person, such as and including buckles, card cases, chains, cigar cases, cigar cutters, cigar holders, cigarette cases, cigarette holders, coin holders, collar, cuff, and dress buttons, combs, match boxes, mesh bags and purses, military, military and hair ornaments, pins, powder cases, stamp cases, vanity cases, and like articles; all the foregoing and parts thereof, finished or partly finished, composed of metal, whether or not enamelled, washed, covered, or plated, including rolled gold plate, and whether or not set with precious or semi-precious stones, pearls, canoes, coral, or amber, or with imitation precious stones or imitation pearls		60 % ad val.	365 Glove trunks, with or without the usual accompanying pieces		75 % of the duty provided for the gloves in the fabrication of which they are suitable.
Stampings, galleries, mesh and other materials of metal, whether or not set with glass or paste, finished or partly finished, separate or in strips or sheets, suitable for use in the manufacture of any of the foregoing articles in this paragraph		50 % ad val.	366 Manufactures of catgut, or whip gut, or worm gut, including strings for musical instruments or any of the foregoing of which these substances or any of them is the component material of chief value, not specially provided for in this Section		20 % ad val.
357 Diamonds and other precious stones, rough or uncut, and not advanced in condition for use from the free State by cleaving, splitting, cutting, or other process, whether in their natural form or broken, and all or any of the foregoing not set, and diamond dust		10 % ad val.	367 Manufactures of amber, asbestos, bladders, or wax, or of which these substances or any of them is the component material of chief value, not specially provided for in this Section		10 % ad val.
Pearls and parts thereof, drilled or undrilled, but not set or strung; diamonds, coral, rubies, canoes, and other precious stones and semi-precious stones, but not set, and suitable for use in the manufacture of jewellery		20 % ad val.	Yarn and woven fabrics composed wholly or in chief value of asbestos		20 % ad val.
Imitation precious stones, including pearls and parts thereof, for use in the manufacture of jewellery, doublets, artificial, or so-called synthetic or reconstructed pearls and parts thereof, rubies, or other precious stones		20 % ad val.	368 Manufactures of bone, chip, grass, horn, india-rubber or gutta-percha, palm leaf, quills, straw, weels, or whalebone, or of which any of them is the component material of chief value not otherwise specially provided for in this Section, shall be subject to the following rates:		
358 Laces, lace window curtains not specially provided for in this Section, each carriage, and all lace articles of whatever yarns, threads, or filaments composed; handkerchiefs, napkins, wearing apparel, and all other articles or fabrics made wholly or in part of lace or of imitation lace of any kind; embroideries, wearing apparel, handkerchiefs, and all articles or fabrics embroidered in any manner by hand or machinery, whether with a plain or fancy initial, monogram, or otherwise, or tambooured, appliquéd, or scalloped by hand or machinery, any of the foregoing by whatever name known; edgings, insertings, galloons, nets, nettings, veils, veillings, neck rufflings, ruchings, tuckings, flouncings, flutings, quiltings, ornaments; beads, lozenge woven and ornamented in the process of weaving, or made by hand, or on any hand machine, knitting machine, or lace machine, and not specially provided for; trimmings not specially provided for; woven fabrics or articles from which threads have been omitted, drawn, punched, or cut, and with threads introduced after weaving, forming figures or designs, used in making straight hemstitching; and articles made in whole or in part of any of the foregoing yarns or articles; all of the foregoing of whatever yarns, threads, or filaments composed		60 % ad val.	Manufactures of india-rubber or gutta-percha, commonly known as druggists' supplies		15 % ad val.
359 Camoïs skins		15 % ad val.	Manufactures of india-rubber or gutta-percha, not specially provided for in this Section		10 % ad val.
Piano-forte and piano-forte-action leather		10 % ad val.	Palm leaf		15 % ad val.
Enamelled upholstery leather		10 % ad val.	Bone, chip, horn, quills, and whalebone		20 % ad val.
Glove leather		10 % ad val.	Grass, straw and weels		25 % ad val.
360 Bags, baskets, belts, satchels, card cases, pocket-books, jewel boxes, portfolios, and other bags and cases, made wholly or in chief value of leather or parchment, not jewellery, and manufactures of leather or parchment, or of which leather or parchment is the component material of chief value, not specially provided for in this Section		20 % ad val.	The terms "grass" and "straw" shall be understood to mean these substances in their natural state, and not the separated fibres thereof.		
Any of the foregoing, permanently fitted and furnished with travelling, bottle, drinking, dining, luncheon, and similar sets		35 % ad val.	Combs composed wholly of horn or of horn and metal		25 % ad val.
361 Gloves, not specially provided for in this Section, made wholly or in chief value of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the length stated in each case being the extreme length when stretched to their full extent, namely:			369 Ivory ticks in their natural state, or cut vertically across the grain only, with the bark left intact		20 % ad val.
362 Men's, women's or children's "glacé" finish Schmalschen (of sheep origin):			Manufactures of ivory or vegetable ivory, or of which either of these substances is the component material of chief value, not specially provided for in this Section		35 % ad val.
Not over 14 inches in length		1 00	Manufactures of mother-of-pearl and shell, plaster of Paris, papier-mâché, and vulcanized india-rubber known as "hard rubber," or of which these substances or any of them is the component material of chief value, not specially provided for in this Section		25 % ad val.
Over 14 inches in length, for each inch in excess of 14 inches, additional		0 25	Shells engraved, cut, ornamented, or otherwise manufactured		25 % ad val.
363 All other women's or children's gloves wholly or in chief value of leather:			370 Masks, of whatever material composed		25 % ad val.
Not over 14 inches in length		2 00	371 Matting made of cocon fibre or rattan		sq. yd. 0 65
Over 14 inches in length, for each inch in excess of 14 inches, additional		0 25	Mats made of cocon fibre or rattan		sq. ft. 0 30
All men's leather gloves not specially provided for in this Section		2 50	372 Moss and sea grass, eelgrass, and seaweeds, if manufactured or dyed		10 % ad val.
364 In addition to the foregoing rates there shall be paid the following cumulative duties:			373 Musical instruments or parts thereof, piano-forte actions and parts thereof, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes; strings for musical instruments, composed wholly or in part of steel or other metal, all the foregoing		35 % ad val.
On all leather gloves when lined with cotton or other vegetable fibre		0 25	374 Photographs, graphophones, graphophones, and similar articles, or parts thereof		25 % ad val.
When lined with a knitted glove or when lined with silk, leather or wool		0 50	375 Violin rosin, in boxes or cases or otherwise		10 % ad val.
When lined with fur		2 00	376 Works of art, including paintings in oil or water colours, pastels, pen and ink drawings, or copies, replicas or reproductions of any kind of the same, statuary, sculptures, or copies, replicas or reproductions thereof, and etchings and engravings, not specially provided for in this Section		15 % ad val.
On all pigskin and prix seam gloves		0 25	377 Peat moss		ton 0 50
			378 Pencils of paper or wood, or other material not metal, filled with lead or other material, pencils of lead		gr. 0 36
			Note.—In no case shall any of the foregoing pay less than 25 per cent. ad val.		
			Slate pencils		25 % ad val.
			379 Pencil leads in tin or other material		10 % ad val.
			Photographic cameras, and parts thereof, not specially provided for in this Section		15 % ad val.
			Photographic dry plates, not specially provided for in this Section		15 % ad val.
			Photographic-film negatives imported in any form, for use in any way in connection with moving-picture exhibits, or for making or reproducing pictures for such exhibits:		
			Exposed but not developed		linear ft. 0 02
			Exposed and developed		" " 0 03
			Photographic-film positives, imported in any form, for use in any way in connection with moving-picture exhibits, including herein all moving, motion, cinematography or cinematography film pictures, prints, positives of duplicates of every kind and nature, and of whatever substance made		Linear or running ft. 0 01
			Note.—All photographic films imported under this Section shall be subject to such censorship as may be imposed by the Secretary of the Treasury.		
			381 Pipes and smokers' articles:		
			Common tobacco pipes and pipe bowls made wholly of clay		25 % ad val.
			Other pipes and pipe bowls of whatever material composed, and all smokers' articles whatsoever, not specially provided for in this Section, including cigarette books, cigarette book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, except cork paper		50 % ad val.
			Meerschaum, crude or unmanufactured		20 % ad val.



## SCHEDULE N.—SCHEDULES continued.

No.	Classification.	Rates of duty.
		Dols. cts.
752	Phosphoric black, known commercially as "bottlers' black," composed of silica, iron oxide and carbon, such as is used for making bottle labels, <i>per centum</i> .....	10 % ad val.
753	Carbon blacks, pure, and of similar kind, composed of material of other than paper or bone, not independent of application, <i>per centum</i> .....	55 % ad val.
754	Spikes for iron or iron alloys, of special shape, with the ends, but not the points, flattened, <i>per hundred</i> .....	30 % ad val.
755	Waxes, or specifically provided for in this Section, such as tallow, but not including cod fish and palm oils, <i>per hundred</i> .....	10 % ad val.
756	Articles of all kinds of animal or vegetable origin, not enumerated in this Section, but provided for in this Section, <i>per centum</i> .....	10 % ad val.
757	Articles of all kinds of animal or vegetable origin, not provided for in this Section, but provided for in this Section, <i>per centum</i> .....	15 % ad val.
758	Articles of all kinds of animal or vegetable origin, not provided for in this Section, but provided for in this Section, <i>per centum</i> .....	15 % ad val.

## FREE LIST.

Before and after the day following the passage of this Act, except as otherwise specially provided for in this Act, the articles mentioned in the following paragraphs shall, when imported into the United States or into any of its possessions (except the Philippine Islands and the islands of Guam and Puerto Rico) be exempt from duty:

- No. Classification.
- 757 Acids, Acetic or pyruvic, arsenic or arsenous, carbolic, chromic, fluoric, hydrofluoric, hydrochloric or muriatic, nitric, phosphoric, plumbic, prussic, stibic, sulphuric or oil of vitriol, and valeric.
- 758 Acids.
- 759 Acetic, raw, dried or modified, but unperfumed.
- 760 Agates, unmanufactured.
- 761 Agricultural implements: Plows, tooth and disc harrows, hoes, rakes, mowers, reapers, agricultural drills and planters, horse-rakes, the manufacture of staves, rails, and car wheels, and other agricultural implements of any kind and of any material, whether specifically mentioned therein or not, whether in whole or in part, including repair parts.
- 762 Almonds, not specially provided for in this Section.
- 763 Alcohol, methyl or wood.
- 764 Alloys, natural or synthetic, and alloys obtained from them, antimonial, and carbide.
- 765 Ammonia, sulphate of, per centum of the strength of.
- 766 Antimony ore and streams containing antimony, but only as to anti-monious content.
- 767 Any animal imported for a specimen of the United States, specially for breeding purposes, shall be admitted free, whether intended to be used by the importer or for sale for such purposes.

Note.—(1) No animal shall be admitted free unless first of a recognized breed, and duly registered in a book of record recognized by the Secretary of Agriculture for that breed.

(2) The certificates of breed and pedigree of such animal shall be preserved and submitted to the Department of Agriculture, duly authenticated by the proper owner of such book of record, together with a bill of sale of the animal, or of importation, and the animal imported for the purpose of breeding shall be kept in a place of record and pedigree.

(3) The Secretary of Agriculture may prescribe such regulations as may be required for determining the purity of breeding and the purity of such animal.

(4) The collector of a custom shall have a certificate from the Department of Agriculture stating that such animal is pure and of a recognized breed, and duly registered in a book of record recognized by the Secretary of Agriculture for that breed.

(5) The Secretary of the Treasury may prescribe such additional regulations as may be required for the importation of such animal.

Schedule N.—SCHEDULES continued. (Continued.)

768 Animals brought into the United States temporarily for a period not exceeding 6 months, for the purpose of breeding, exhibition, or competition for prizes offered by any agricultural, polo, or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also teams of animals, including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States, with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.

769 Animals, human, dead, or unborn, and all extracts of.

770 Antitoxins, vaccine virus, and all other serums derived from animals and used for therapeutic purposes.

771 Articles.

772 Arrowroot in its natural state and not manufactured.

773 Arsenic and sulphide of arsenic, or arsenic.

774 Articles the growth, produce, or manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; steel boxes, casks, barrels, carboys, bags, and other containers or coverings of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shocks and staves when returned in barrels or boxes; also quantities of silver flasks or bottles, iron or steel drums of either domestic or foreign manufacture, used for the shipment of acids, or other chemicals, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury; but the exemption of such articles shall apply only to such domestic goods as may be imported by the exporter thereof, and if any such articles are subject to internal revenue tax at the time of exportation, such tax shall be paid to have been paid before exportation and not refunded; photographic dry plates or films of American manufacture (except negative picture films), exposed abroad, whether developed or not, and films from moving picture machines, light struck or otherwise obtained, or worn out, so as to be unsuitable for any other purpose than the recovery of the constituent materials, provided the film is of American manufacture, but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury; articles exported from the United States for repairs may be returned upon payment of a duty upon the value of the repairs at the rate at which the article itself would be subject if imported under conditions and regulations to be prescribed by the Secretary of the Treasury.

Note.—(1) This paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimbursement of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in foreign countries and exported under any provision of law.

(2) When manufactured tobacco which has been exported without payment of internal revenue tax shall be reimported it shall be retained in the custody of the Collector of Customs until internal revenue stamps in payment of the legal duties shall be placed thereon.

(3) The provisions of this paragraph shall not apply to animals made dutiable under the provisions of paragraph 357.

- 775 Asbestos, unmanufactured.
- 776 Axes, wood and live, and live root axes.
- 777 Bagging for cotton, gunny cloth, and similar fabrics, suitable for covering cotton, composed of single yarns made of jute, ate baste, seg, Russian seg, New Zealand tow, Norwegian tow, dye, mill waste, cotton tares, or other material not bleached, dyed, colored, stained, painted, or printed, not exceeding 16 threads to the square inch, counting the warp and filling, and weighing not less than 15 ounces per square yard.
- 778 Plain woven fabrics of single unto yarns by whatever name known, not bleached, dyed, colored, stained, printed, or rendered non-inflammable by any process.
- 779 Waste of any of the above articles suitable for the manufacture of paper.
- 780 Balm of Gilead.
- 781 Barks, cinchona or other, from which quinine may be extracted.
- 782 Barks, cinchona, crude, not refined or otherwise advanced in condition from its natural state.
- 783 Bee-wax.
- 784 Bells, brass, and bell metal, broken and fit only to be remanufactured.
- 785 Bibles, comprising the books of the Old or New Testament, or both, bound or unbound.
- 786 All binding twine manufactured from New Zealand hemp, manila, or other of hemp fiber, sisal grass or sunn, or a mixture of any two or more of them, of single ply and non-twisting not exceeding 750 feet to the pound.
- 787 Birds and land and water fowl, not specially provided for in this Section.
- 788 Biscuits, bread, and wafers, not specially provided for in this Section.
- 789 Bismuth.
- 790 Bones and all fragments, tendons and intestines of animals and fish, sound, crude, dried or salted for preservation only, and unmanufactured, not specially provided for in this Section.
- 791 Blood, dried, not specially provided for in this Section.
- 792 Blue vitriol, or sulphate of copper.
- 793 Acetic acid and sulphate of copper, or verdigris.
- 794 Boiling cloths composed of silk, imported expressly for milling purposes, and so permanently marked as not to be available for any other use.
- 795 Press cloths composed of animal's hair, imported expressly for oil-milling purposes, and marked so as to indicate that it is for such purposes, and cut into lengths not to exceed 72 inches and woven in widths not under 10 inches nor to exceed 15 inches and weighing at least 2 1/2 pounds per square foot.
- 796 Bones, crude, burned, calcined, ground, steamed, but not otherwise manufactured, and bone dust or animal carbon, bone meal and bone ash.

## 591

## FREE LIST—continued.

- No. Classification.
- 526 Lac dye, crude, seed, tincton, stick, and shell.
- 527 Lactaric or cascin.
- 528 Lard, hard compounds, and hard substitutes.
- 529 Lard, unmanufactured.
- 530 All leather not specially provided for in this Section and leather board or compressed leather; leather cut into shoe uppers or vamps or other forms suitable for conversion into boots or shoes; boots and shoes made wholly or in chief value of leather; leather shoe laces, finished or unfinished; harness, saddles, and saddlery, in sets or in parts, finished or unfinished.
- 531 Lecithes.
- 532 Lemon juice, lime juice, and sour orange juice, all the foregoing containing not more than 2 per cent. of alcohol.
- 533 Life-boats and life-saving apparatus specially imported by societies and institutions incorporated or established to encourage the saving of human life.
- 534 Limestone-rock asphalt.
- 535 Asphaltna and bitumen.
- 536 Lithographic stones, not engraved.
- 537 Litmas, prepared or not prepared.
- 538 Leadstones.
- 539 Madder and mumpet, or Indian madder, ground or prepared, and all extracts of.
- 540 Magnesia, crude or calcined, not purified.
- 541 Manganese, oxide and ore of.
- 542 Manna.
- 543 Mammescripts.
- 544 Marrow, crude.
- 545 Marshmallow or althea root, leaves or flowers, natural or unmanufactured.
- 546 Meats: Fresh beef, veal, mutton, lamb, and pork. Bacon and hams. Meats of all kinds, prepared or preserved, not specially provided for in this Section.

*Note.*—None of the foregoing meats shall be admitted into the United States unless the same is wholesome, wholesome, and fit for human food and contains no dye, chemical, preservative, or ingredient which renders the same unwholesome, unwholesome or unfit for human food, and unless the same also complies with the rules and regulations made by the Secretary of Agriculture, and after entry into the United States in compliance with said rules and regulations, said imported meats shall be deemed and treated as domestic meats within the meaning of and shall be subject to the provisions of the Act of June 30, 1906 (34th Statutes at Large, page 671), commonly called the Meat Inspection Amendment, and the Act of June 20th, 1906 (31th Statutes at Large, page 768), commonly called the Food and Drugs Act, and the Secretary of Agriculture is hereby authorized to make rules and regulations to carry out the purposes of this paragraph, and in such rules and regulations the Secretary of Agriculture may prescribe the terms and conditions for the destruction for food purposes of all such meats offered for entry and refused admission into the United States unless the same be exported by the consignee within the time fixed therefor in such rules and regulations.

- 546 Metals of gold, silver, or copper, and other articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions.
- 547 Milk and cream, including milk or cream preserved or condensed, or sterilized by heating or other processes, and sugar of milk.
- 548 Mineral salts obtained by evaporation from mineral waters, when accompanied by a duly authenticated certificate and satisfactory proof showing that they are in no way artificially prepared and are only the product of a designated mineral spring.
- 549 Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this Section.

- 550 Miners' rescue appliances, designed for emergency use in mines where artificial breathing is necessary in the presence of poisonous gases, to aid in the saving of human life, and miners' safety lamps and parts, accessories, and appliances for cleaning, repairing and operating all the foregoing.

- 551 Models of inventions and of other improvements in the arts, to be used exclusively as models and incapable of any other use.
- 552 Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this Section.

- 553 Myrobolans fruit.

- 554 Cut nails and cut spikes of iron or steel. Horse-shoe nails, horse-shoe nail rails, hobnails, and all other wrought-iron or steel nail not specially provided for in this Section. Wire staples, wire nails made of wrought iron or steel. Spikes, and horse, mule, or ox shoes, of iron or steel.

- 555 Cut tacks, brads, or spikes.

- 556 Needles, hand sewing and darning.

- 557 Needles for shoe machines.

- 558 Newspapers and periodicals.

*Note.*—The term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications issued within six months of the time of entry, devoted to current literature of the day, or containing current literature as a predominant feature, and issued regularly at stated periods, as weekly, monthly, or quarterly, and bearing the date of issue.

- 557 Nuts: Marrons, crude; cocoanuts in the shell, and broken cocoanut meat or eggs, not shelled, desiccated, or prepared in any manner; palm nuts and palm-nut kernels.

- 558 Nux vomica.

- 559 Oakum.

- 560 Oil cake.

- 561 Oils: Birch tar, capcot, cocconut, coal, cod-liver, cotton-seed, croton, ichthyol, ozonolium, palm, palm kernel, perilla, soyabean, and olive oil rendered unfit for use as food or for any but mechanical or manufacturing purposes, by such means as shall be satisfactory to the Secretary of the Treasury and under regulations to be prescribed by him; Chinese nut oil, nut oil or oil of nuts not specially provided for in this Section; petroleum, crude or refined, and all products obtained from petroleum, including kerosene, benzene, naphtha, gasoline, paraffin, and paraffin oil; and also spermaceti, whale and other fish oils of American fisheries, and all fish and other products of such fisheries.

## Nos.

## Classification.

- 562 Oleo stearin.
- 563 Orange and lemon peel, not preserved, candied, or dried.
- 564 Orchil, or cochil liquid.
- 565 Ores of gold, silver, or nickel, and nickel matte; ores of the platinum metals; sweepings of gold and silver.
- 566 Paper stock, crude, of every description, including all grasses, fibres, rags, waste, including jute, hemp and flax waste, shavings, shippings, old paper, rope ends, waste rope, and waste bagging, and all other waste not specially provided for in this Section, including old gray cloth and old canvas bags, used chiefly for paper-making.
- 567 Printing paper other than paper commercially known as hand made or machine hand made paper, japan paper, and imitation japan paper by whatever name known, unsized, sized or glued, suitable for the printing of books and newspapers, but not for covers or bindings, not specially provided for in this Section, valued at not more than 5 cents per ream, decalcomania paper not printed.
- 568 Parchment and vellum.
- 569 Paris green and London purple.
- 570 Pearl, mother of, and shells, not sawed, cut, flaked, polished, or otherwise manufactured, or advanced in value from the natural state.
- 571 Personal effects, not merchandise, of citizens of the United States, lying in foreign countries.
- 572 Pewter and britannia metal, old, and fit only to be remanufactured.
- 573 Philosophical and scientific apparatus, models, instruments, and preparations, including bottles and boxes containing the same, specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale and articles solely for experimental purposes, when imported by any society or institution of the character herein described, subject to such regulations as the Secretary of the Treasury shall prescribe.
- 574 Phosphates, crude.
- 575 Phosphorus.
- 576 Photographs and moving-picture films, sensitized but not exposed or developed.
- 577 Plants, trees, shrubs, roots, seed cane and seeds, imported by the Department of Agriculture or the United States Botanic Garden.
- 578 Platinum, unmanufactured or in ingots, bars, plates, sheets, wire, sponge or scrap, and vases, retorts and other apparatus, vessels and parts thereof, composed of platinum, for chemical uses.
- 579 Phosphorus.
- 580 Potash: Crude, or "black salts." Carbonate of. Cyanide of. Sulphate of. Hydrate of, when not containing more than 15 % of caustic soda. Nitrate of, or saltpetre, crude. Miriate of.

- 581 Potatoes, and potatoes dried, desiccated or otherwise prepared, not specially provided for in this Section.

*Note.*—Any of the foregoing specified articles shall be subject to a duty of 10 % *ad valorem* when imported directly or indirectly from a country, dependency, or other subdivision of government, which imposes a duty on such articles imported from the United States.

- 582 Professional books, implements, instruments, and tools of trade, occupation, or employment in the actual possession of persons emigrating to the United States owned and used by them abroad; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties and apparel; but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad, for temporary use by them in such exhibitions, and not for any other person, and not for sale, and which have been used by them abroad, shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation.

*Note.*—The Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in case application should be made therefor.

- 583 Palm.
- 584 Quina, sulphate of, and all alkaloids or salts of cinchona bark.
- 585 Radium and salts of radioactive substitutes, selenium and salts of.
- 586 Rags, not otherwise specially provided for in this Section.
- 587 Railway bars, made of iron or steel, and railway bars made in part of steel, T-rails, and punched iron or steel flat rails.
- 588 Rennets, raw or prepared.
- 589 Rice and rice flour.
- 590 Sago, crude, and sago flour.
- 591 Salsin.
- 592 Salsp, or salsp.
- 593 Salt.
- 594 Santonin, and its combinations with acids not subject to duty under this Section.

- 595 Seeds: Carlamum, cauliflower, celery, coriander, cotton, cummin, fennel, fenugreek, hemp, horsebunt, mangelwurzel, mustard, rape, St. John's bread or lemon, sorghum, and sugar cane for seed; bulbs and bulbous roots, not edible and not otherwise provided for in this Section; all flower and grass seeds; coniferous evergreen seedlings; all the foregoing not specially provided for in this Section.
- 596 Sheep dip.
- 597 Shotgun barrels, in single tubes, forged, rough bore.
- 598 Shrimps, lobsters and other shellfish.
- 599 Silk cocoons and silk waste.
- 600 Silk, raw, in skins reeled from the cocoon, or re-reeled, but not wound, doubled, twisted, or advanced in manufacture in any way.
- 601 Silkworm eggs.
- 602 Skeletons and other preparations of anatomy.
- 603 Skins of hares, rabbits, dogs, goats and sheep, undressed.
- 604 Skins of all kinds, raw, and hides not specially provided for in this Section.

	Classification.	Nos.	Classification.
1	Asenate of. Cyanide of. Sulphate of, crude, or salt cake and nitre cake. Soda ash. Silicate of. Nitrate of, or cubic nitrate. Soda beans.		time of or prior to their departure from a foreign country, and as are necessary and appropriate for the wear and use of such persons and are intended for such wear and use, and shall not be held to apply to merchandise or articles intended for other persons or for sale.
2	Specimens of natural history, botany and mineralogy, when imported for scientific public collections, and not for sale.		(2) In case of residents of the United States returning from abroad all wearing apparel, personal and household effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established, under appropriate rules and regulations to be prescribed by the Secretary of the Treasury.
3	Spunk.		(3) Up to but not exceeding ten dollars in value of articles acquired abroad by such residents of the United States for personal or household use, or as souvenirs or curios, but not bought on commission or intended for sale, shall be admitted free of duty.
4	Spurs and stiltz used in the manufacture of earthen, porcelain and stone ware.	643	Whalebone, unmanufactured.
5	Stamps: Foreign postage or revenue stamps, cancelled or uncancelled, and foreign government stamped post cards bearing no other printing than the official imprint thereon.	644	Wheat, wheat flour, semolina and other wheat products, not specially provided for in this Section. <i>Note.</i> —Wheat shall be subject to a duty of 10 cents per bushel, wheat flour shall be subject to a duty of 45 cents per barrel of 190 pounds, and semolina and other products of wheat, not specially provided for in this Section, 10 per cent. <i>ad valorem</i> , when imported directly or indirectly from a country, dependency, or other sub-division of Government which imposes a duty on wheat or wheat flour or semolina imported from the United States.
6	Statuary, and casts of sculpture for use as models or for art educational purposes only; regalia and emblems, where specially imported in good faith for the use and by order of any society incorporated or established solely for religious, philosophical, educational, scientific, literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, seminary of learning, orphan asylum, or public hospital in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe. <i>Note.</i> —The term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.	645	All barbed wire, galvanized wire not larger than $\frac{3}{16}$ inch in diameter and not smaller than $\frac{1}{8}$ inch in diameter of the kind commonly used for fencing purposes, galvanized wire fencing composed of wire not larger than $\frac{3}{16}$ inch in diameter nor smaller than $\frac{1}{8}$ inch in diameter, and wire commonly used for baling hay or other commodities.
7	Steel engraved forms for bonds, debentures, stock certificates, negotiable receipts, notes and other securities; and engraved steel plates, dies and rolls, suitable for use in engraving or printing bonds, stock certificates or other securities.	646	Witherite.
8	Steel ingots, cogged ingots, blooms and slabs, die blocks or blanks, and billets, if made by the Bessemer, Siemens-Martin, open-hearth or similar processes, not containing alloy, such as nickel, cobalt, vanadium, chromium, tungsten, or wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron and similar alloys.	647	Wood: Not specially provided for in this Section: Logs, timber, round, unmanufactured, hewn or sawed, split or squared. Pulp woods, kindling wood, firewood, hop poles, hoop poles, fence posts, handle bolts, slingle bolts, gun blocks for gunstocks, rough hewn or sawed, or planed on one side. Ribs for wheels, posts, heading bolts, stave bolts, last blocks, wagon blocks, oak blocks, heading blocks, and all like blocks or sticks, rough hewn, sawed, or bored. Sawed boards, planks, deals, and other lumber, not further manufactured than sawed, planed, and tongued and grooved. Cleats. Laths. Pickets, palings, staves. Shingles. Ship timber, ship planking. Broom handles. Krown handles. Wood flour.
9	Stone and sand: Burrstone in blocks, rough or unmanufactured; rotten sand, trull and sand, crude or manufactured; cliff stone, freestone, granite, sandstone, and limestone, unmanufactured, and not suitable for use as monumental or building stone; all of the foregoing not specially provided for in this Section.	648	Woods: Cedar, including Spanish cedar, gummitte, lacewood, ebony, box, granilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough, or hewn only, and red cedar (Juniperus Virginiana) timber, hewn, split, squared, or round; sticks of partridge, hair wood, pimento, orange, myrtle, bamboo, rattan, reeds unmanufactured, India malacca joints, and other woods not specially provided for in this Section, in the rough, or not further advanced than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes.
10	Strontia, oxide of, protoxide of strontian, and strontianite or mineral carbonate of strontia.	649	Mechanically ground wood pulp, chemical wood pulp, unbleached or bleached, and rag pulp.
11	Strychnia or strychnine, and its combinations with acids not subject to duty under this Section.	650	Wool of the sheep, hair of the camel, and other like animals, and all wools and hair on the skin of such animals, and paper twine for binding any of the foregoing.
12	Sulphur in any form, brimstone, and sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing in excess of 25 per cent. of sulphur.	651	Wool wastes: All noils, top waste, carl waste, slubbing waste, roving waste, ring waste, yarn waste, bar waste, thread waste, garnetted waste, shoddy, mungo, bolls, wool, waste, carded, carded wool, carded noils, and all other wastes not specially provided for in this Section.
13	Sumac, ground or unground.	652	Original paintings in oil, mineral, water or other colours, pastels, original drawings and sketches in pen and ink or pencil and water colours, artists' proof etchings, unbound, and engravings and woodcuts unbound, original sculptures or statuary, including not more than two replicas or reproductions of the same. <i>Note.</i> —The terms "sculpture" and "statuary" as used in this paragraph shall be understood to include professional productions of sculptors only, whether in round or in relief, in bronze, marble, stone, terra cotta, ivory, wood, or metal, or whether cast, carved, or otherwise wrought by hand from the solid block or mass of marble, stone, or alabaster, or from metal, or cast in bronze or other metal, or substance, or from wax or plaster, made as the professional productions of sculptors only; and the words "painting" and "sculpture" and "statuary" as used in this paragraph shall not be understood to include any articles of utility, nor such as are made wholly or in part by stencilling or any other mechanical process; and the words "etchings," and "engravings," and "woodcuts" as used in this paragraph, shall be understood to include only such as are printed by hand from plates or blocks etched or engraved with hand tools and not such as are printed from plates or blocks etched or engraved by photochemical or other mechanical processes.
14	Swine, cattle, sheep, and all other domestic live animals suitable for human food not otherwise provided for in this Section.	653	Works of art, drawings, engravings, photographic pictures and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion and encouragement of art, science, or industry in the United States, and not for sale, under such regulations as the Secretary of the Treasury shall prescribe. <i>Note.</i> —(1) Bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation. (2) The Secretary of the Treasury may, in his discretion, extend this period for a further term of six months in cases where application therefor shall be made.
15	Talcum, scattine, and French chalk, crude and unground.		
16	Tallow.		
17	Tamarinds.		
18	Tanning material—not containing alcohol and not specially provided for in this Section: Extracts: Of quebracho. Of hemlock bark. Extracts of oak and chestnut and other barks and woods other than dye-woods such as are commonly used for tanning not specially provided for in this Section. Nuts and nutgalls and woods used expressly for dyeing or tanning, whether or not advanced in value or condition by dyeing, galling, chipping, crushing, or any other process. Articles in a crude state used in dyeing or tanning.		
19	Tapioca, tapioca flour, cassava or cassu.		
20	Tar and pitch of wood.		
21	Tea not specially provided for in this Section, and tea plants. <i>Notes.</i> —(1) The cans, boxes, or other containers of tea packed in packages of less than 5 pounds each shall be dutiable at the rate chargeable thereon if imported empty. (2) Nothing herein contained shall be construed to repeal or impair the provisions of an Act entitled "An Act to prevent the importation of impure and unwholesome tea," approved March 2nd, 1897, and any Act amendatory thereof.		
22	Teeth, natural, or unmanufactured.		
23	Terra alba, not made from gypsum or plaster rock.		
24	Terra japonica.		
25	Tin ore, cassiterite or black oxide of tin, tin in bars, blocks, pigs, or grain or granulated, and scrap tin. <i>Note.</i> —There shall be imposed and paid upon cassiterite, or black oxide of tin, and upon bar, block, pig tin and grain or granulated, a duty of 4 cents per lb, when it is made to appear to the satisfaction of the President of the United States that the mines of the United States are producing 1,500 tons of cassiterite per year, block and pig tin per year. The President shall make known this fact by proclamation, and thereafter said duties shall go into effect.		
26	Tobacco stems.		
27	Tungsten-bearing ores of all kinds.		
28	Turnerie.		
29	Turpentine, Venice, and sprits of.		
30	Turtles.		
31	Type, stereotype metal, electrolyte metal, linotype composition, all of the foregoing, old and fit only to be remanufactured.		
32	Uranium, oxide and salts of.		
33	Valonia.		
34	Wafers, unseasoned or not edible.		
35	Wax, vegetable or mineral.		
36	Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States. <i>Notes.</i> —(1) This exemption shall include only such articles as were actually owned by them and in their possession abroad at the		

*Notes.*—(1) Bond shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the Customs.

655 Works of art: collections of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college, or other public institution, including stained or painted window glass, or stained or painted glass windows imported to be placed in any house of worship, and excluding any article, in whole or in part, moulded, cast, or mechanically wrought from metal within 20 years prior to importation.

*Note.*—The free importation of such objects shall be subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe.

1.  $\mathbb{R}^n$  is a vector space over  $\mathbb{R}$ .

## AMENDMENT OF THE CUSTOMS ADMINISTRATIVE ACT.

§ 1. That all merchandise imported into the United States shall, for the

"C. That all invoices of imported merchandise shall be made out in the currency of the place or country from whence the importations shall be made, or, if purchased, or agreed to be purchased, in the currency actually

"D. That all such invoices shall, at or before the shipment of the merchandise, be produced to the consular officer, of the United States of the consular district in which the merchandise was manufactured, or pur-

• E. That, except in case of personal effects accompanying the passenger, the importation of any merchandise exceeding \$100 in value shall be admitted to entry without the production of a duly certified invoice

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"F. That whenever merchandise imported into the United States is entered by invoice, a declaration upon a form to be prescribed by the Secretary of the Treasury, according to the nature of the case, shall be filed

"G. That if the consignor, seller, owner, importer, consignee, agent, or other person or persons, shall enter or introduce, or attempt to enter or introduce, into the commerce of the United States, any imported merchandise

<sup>4</sup> H. That if any consignor, seller, owner, importer, consignee, agent, or other person or persons shall enter or introduce, or attempt to enter or introduce, into the commerce of the United States any imported merchandise

" 1. That the owner, consignee, or agent of any imported merchandise may, at the time when he shall make entry of such merchandise, but not after either the invoice or the merchandise has come under the observation

of the appraiser, make such addition in the entry to or such deduction from the cost or value given in the invoice or pro forma invoice or statement in the form of an invoice, which he shall produce with his entry, as in his opinion may raise or lower the same to the actual market value or whole sale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same have been imported; and the collector within whose district any merchandise

“0. That the general appraisers, or any of them, are hereby authorize to administer oath, and said general appraisers, the boards of general appraisers, the local appraisers, or the collector, as the case may be, may cite to appear before them and examine upon oath any owner, importer, agent, consignee, or other person touching any matter or thing which

AMENDMENT OF THE CUSTOMS ADMINISTRATIVE ACT. continued. they, or either of them, may deem material respecting any imported merchandise then under consideration or previously imported within one year, in ascertaining the classification or dutiable value thereof, or the rate or amount of duty; and they, or either of them, may require the production of all letters, accounts, contracts, or invoices relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed and preserved for use or reference until the final decision of the collector, appraiser, or said board of appraisers shall be made respecting the valuation or classification of said merchandise, as the case may be; and such evidence shall be given consideration in all subsequent proceedings relating to such merchandise; and no collector shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers when so required by a general appraiser, or a board of general appraisers, or a local appraiser, or a collector, he shall be liable to a penalty of not less than \$20 nor more than \$500; and if such person be the collector, importer, or consignee, or appraiser, when there is a Board of General Appraisers, or a local appraiser, or collector where there is no appraiser, may make of the merchandise shall be final and conclusive; and any person who shall vitally and corruptly swear falsely on an examination before any general appraiser, or Board of General Appraisers, or local appraiser or collector, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited, or, in the discretion of the Secretary of the Treasury, be sold.

"Q. That all decisions of the general appraisers and of the boards of General Appraisers respecting values and rates of duty, shall be preserved and filed, and shall be open to inspection under proper regulations to be prescribed by the Secretary of the Treasury. All decisions of the general appraisers shall be reported forthwith to the Secretary of the Treasury and the Board of General Appraisers on duty at the port of New York, and the report to the board shall be accompanied, whenever practicable, by samples of the merchandise in question, and it shall be the duty of the said board under the direction of the Secretary of the Treasury, to cause an abstract to be made and published of such decisions of the appraisers as they or he may deem important, to be published either in full, or if full publication shall not be required, to be reported by the board, by an abstract containing a general description of the merchandise in question, a statement of the facts upon which the decision is based, and of the value and rate of duty fixed in each case, with reference, whenever practicable, by number or other designation, to samples deposited in the place of samples at New York, and such abstracts shall be issued from time to time at least once in each week for the information of customs officers and the public.

"R. That whenever imported merchandise is subject to an *ad valorem* rate of duty, or to a duty assessed upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value, wholesale price thereof, at the time of exportation to the United States, in the principal markets of the country from whence exported; that such actual market value shall be held to be the price at which such merchandise is freely offered for sale to all purchasers in said markets, in the usual wholesale quantities, and the price which the seller, shipper, or owner would have received from the buyer, or the board, for such merchandise when sold in the ordinary course of trade in the usual wholesale quantities, including the value of all cartons, cases, crates, boxes, sacks, casks, barrels, hogsheads, bottles, jars, demijohns, carboys, and other containers or coverings, whether holding liquids or solids, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, and if there be used for covering or packing imported merchandise, then the value of such covering or article or paper designed for use otherwise than in the *bonafide* transportation of such merchandise to the United States, additional duty shall be levied and collected upon such material or article at the rate to which the same would be subject if separately imported. That the words "value" or "actual market value," or "wholesale price," whenever used in this Act, or in any law relating to the appraisement of imported merchandise, shall be construed to mean and signify the value of such merchandise, or similar merchandise comparable in value therewith, as defined in this Act.

"S. Any merchandise deposited in any public or private bonded warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of explosive articles.

"T. That in all suits or information brought, where any seizure has been made pursuant to any Act providing for or regulating the collection of duties on imports or tonnage, if the property is claimed by any person, the burden of proof shall lie upon such claimant, and in all actions or proceedings for the recovery of the value of merchandise imported contrary to any Act providing for or regulating the collection of duties on imports or tonnage, the burden of proof shall lie upon the claimant: *Provided*, That probable cause is shown for such presentation, to be judged of by the court.

"U. That if any person, persons, corporations, or other bodies, selling, shipping, consigning, or manufacturing merchandise exported to the United States, shall fail or refuse to submit to the inspection of a duly authorized investigating officer of the United States, when so requested to do, any or all of his books, records, or accounts pertaining to the value or classification of such merchandise, or the Secretary of the Treasury, in his discretion, is authorized while such failure or refusal continues, to levy an additional duty of 15 per cent. *ad valorem* on all such merchandise when imported into the United States: *Provided, however*, That such additional duties shall not be imposed in case the laws of the country of exportation provide for the administration, by its duly authorized officers, of oaths to invoicees, or statements of costs, before certification by consuls, and for similar duties, the burden of proof shall be upon the claimant: Customs duties are directed by the Secretary of State, under Section 2862 of the Revised Statutes, to require such oaths before certification of the invoices.

"V. That if any person, persons, corporations, or other bodies, engaged in the importation of merchandise into the United States or engaged in dealing with such imported merchandise shall fail or refuse to submit to the inspection of a duly authorized investigating officer of the United States, when so requested to do, from the time of such refusal, the port where such merchandise is entered, any or all of his books, records, or accounts pertaining to the value or classification of any such imported merchandise, then the Secretary of the Treasury, in his discretion, is authorized while such failure or refusal continues, to assess an additional duty of 15 per cent. on all merchandise consigned to or

imported by, or shipped, or intended for delivery, to such person, persons, corporations, or other bodies so failing or refusing.

"W. That where merchandise purchased or manufactured in different consular districts in the same country is assembled for shipment and embraced in a single invoice and consigned at the shipping point, such invoice shall be attached thereto the original bills or invoices or statement of the nature and value of the goods, which are actually intended to be paid, fixed, or determined, and in connection with each such purchase or consignment the invoice shall state all charges and expenses as provided in paragraph R of this Section.

"X. No allowance shall be made in the estimation and liquidation of duties for storage or nonimportation caused by decay, destruction, or injury to the goods, or for merchandise imported into the United States whereby their commercial value has been destroyed, under the regulations prescribed by the Secretary of the Treasury. Proof to ascertain such destruction or nonimportation shall be judged with the collector of customs of the port where such merchandise has been landed, or the person acting as such, within ten days after the landing of such merchandise. The provisions hereof shall apply whether or not the merchandise has been entered and whether or not the duties have been paid or secured to be paid, and whether or not a permit of delivery has been granted to the owner or consignee. No such allowance shall be made for damage, but the importers may within ten days after entry abandon to the United States all or any portion of goods, wares, or merchandise of every description included in any invoice and be relieved from the payment of such duties on such abandoned: *Provided*, That the portion so abandoned shall amount to not less than one per cent. of the quantity of the invoice. The right of abandonment herein provided for may be exercised whether the goods, wares, or merchandise have been damaged or not, or whether or not the same have any commercial value: *Provided further*, That section 2899 of the Revised Statutes, relating to the return of packages impounded for appraisement, shall in no wise prohibit the right to make such return, and the Secretary of the Treasury, whether the right to abandon is exercised, or whether the return or destruction there is a nonimportation in whole or in part. All merchandise abandoned to the Government by the importers shall be delivered by the importers thereof at such place within the port of arrival as the chief officer of customs may direct, and on the failure of the importers to comply with the direction of the collector or the chief officer of customs, as the case may be, the collector or chief officer shall cause the same to be disposed of by the customs authorities under such regulations as the Secretary of the Treasury may prescribe, at the expense of such importers. Where imported fruit or perishable goods have been condemned at the port of original entry within ten days after landing, by health officers or other legally constituted authorities, the importers or their agents shall, within twenty-four hours after such condemnation, lodge with the collector, or the person acting as collector, a notice thereof in writing, together with an invoice description and the quantity of the articles condemned, their location, and the name of the vessel in which imported. Upon receipt of said notice the collector, or person acting as collector, shall at once cause an investigation and a report to be made in writing by at least two customs officers touching the identity and quantity of fruit or other perishable goods so condemned, and unless proof to ascertain the shortage cases may be, the collector or chief officer shall have the same lodged as herein required, or if the importer or his agent fails to notify the collector of such condemnation proceedings as herein provided, proof of such shortage or nonimportation shall not be deemed established and no allowance shall be made in the liquidation of duties chargeable thereon.

"Y. That whenever it shall be shown to the satisfaction of the Secretary of the Treasury, that an actual cash value or estimated duties, or permanent indebtedness, or other indebtedness, or any other debt, or payments made upon appeal, more money has been paid or deposited with a collector of customs than, as has been ascertained by final liquidation thereof, the law required to be paid or deposited, the Secretary of the Treasury shall direct the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefor shall be hereby appropriated, and this appropriation shall be deemed a permanent indebtedness to the United States, and the Secretary of the Treasury is hereby authorized to correct manifest clerical errors in any such liquidation for or against the United States, at any time within one year of the date of such entry, but not afterwards: *Provided*, That the Secretary of the Treasury shall, in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this Act, or of any other Act of Congress relating to the revenue, together with copies of the rulings under which such moneys were made.

"Z. That from and after the taking effect of this Act, no collector or other officer of the customs shall be in any way liable to any owner, importer, consignee, or agent of any merchandise, or any other person, for account of any rulings or decisions as to the classification of said merchandise or the duties charged thereon, or the collection of any dues, charges, or duties on or on account of said merchandise, or any other matter or thing as to which said owner, importer, consignee, or agent of any merchandise, or any other person, may have any claim or demand, or decision of said collector or other officer, or from any act or omissions of appraisers.

"AA. That any person who shall give, or offer to give, or promise to give, any money or thing of value, directly or indirectly, to any officer or employee of the United States in consideration of or for any act or omission contrary to law in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage or other articles, shall be liable to a fine of not more than \$5,000, or imprisonment to not more than one year, or both, in the discretion of the court; and evidence of such giving, or offering, or promising to give, satisfactory to the court in which such trial is had, shall be regarded as *prima facie* evidence that such act or omission was contrary to law, and the burden of proving that such act was innocent and not done with an unlawful intention.

"BB. That any officer or employee of the United States who shall, excepting for lawful duties or fees, solicit, demand, exact, or receive from any person, directly or indirectly, any money or thing of value in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage or other articles, shall be liable to a fine of not more than \$5,000, or imprisonment to not more than one year, or both, in the discretion of the court; and evidence of such soliciting, demanding, exacting, or receiving, satisfactory to the court in which such trial is had, shall be regarded as *prima facie* evidence that such soliciting, demanding, exacting, or receiving was contrary to law, and shall put

upon the accused the burden of proving that such act was innocent and not with any unlawful intention.

"CC. That any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure and to be delivered to such parties on their departure for their foreign destination, under such rules and regulations as the Secretary of the Treasury may prescribe."

#### MISCELLANEOUS PROVISIONS.

A. That for the purpose of revalidating the present duties on importations into the United States and at the same time to encourage the export trade of this country, the President of the United States is authorized and empowered to negotiate trade agreements with foreign nations wherein mutual concessions are made looking toward freer trade relations and further reciprocal expansion of trade and commerce: *Provided, however*, That said trade agreements before becoming operative shall be submitted to the Congress of the United States for ratification or rejection.

B. That nothing in this Act contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the Republic of Cuba on the 11th day of December, 1902, or the provisions of the Act of Congress heretofore passed for the execution of the same except as to the proviso of Article 8 of said treaty, which proviso is hereby abrogated.

C. That there shall be levied, collected, and paid upon all articles coming into the United States from the Philippine Islands the rates of duty which are required to be levied, collected and paid upon like articles imported from foreign countries: *Provided*, That all articles, the growth or product of or manufactured in the Philippine Islands from materials the growth or product of the Philippine Islands, or of the United States, or of both, or which do not contain foreign materials to the value of more than 20 per centum of their total value, upon which no drawback of customs duties has been allowed therein, coming into the United States from the Philippine Islands shall hereafter be admitted free of duty: *Provided, however*, That in consideration of the exemptions aforesaid, all articles, the growth, product, or manufacture of the United States, upon which no drawback of customs duties has been allowed therein, shall be admitted to the Philippine Islands from the United States free of duty: *And provided further*, That the free admission, herein provided for such articles, the growth, product, or manufacture of the United States, into the Philippine Islands, or of the growth, product, or manufacture, as hereinbefore defined, of the Philippine Islands into the United States, shall be subject to the condition that the shipment thereof, and the receipt of said shipping, from the country of origin to the country of destination: *Provided*, That direct shipment shall include shipments in bond through foreign territory contiguous to the United States:

*Provided, however*, That if such articles become unpacked while en route by accident, wreck, or other casualty, or so damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through accident or necessity, and that the merchandise involved in the accident is the identical merchandise originally shipped from the United States or the Philippine Islands, as the case may be, and that its condition has not been changed except for such damage as may have been sustained: *And provided*, That there shall be levied, collected, and paid, in the United States, upon articles, goods, wares, or merchandise coming into the United States from the Philippine Islands, the same rates of duty as are imposed upon like articles coming into the United States from the like articles, the internal-revenue tax imposed in the United States upon the like articles, goods, wares, or merchandise of domestic manufacture; such tax to be paid by internal-revenue stamp or stamps, to be provided by the Commissioner of Internal Revenue, and to be affixed in such manner and under such regulations as he, with the approval of the Secretary of the Treasury, shall prescribe; and such articles, goods, wares or merchandise, shipped from said islands to the United States, shall be exempt from the payment of such tax as is imposed by the internal-revenue laws of the Philippine Islands: *And provided further*, That there shall be levied, collected, and paid in the Philippine Islands, upon articles, goods, wares, or merchandise going into the Philippine Islands from the United States, a tax equal to the internal-revenue tax imposed in the Philippine Islands upon the like articles, goods, wares, or merchandise of the Philippine Islands manufacture; such tax to be paid by internal-revenue stamp or stamps, to be provided by the laws in the Philippine Islands, and such articles, goods, wares, or merchandise going into the Philippine Islands from the United States shall be exempt from the payment of any tax imposed by the internal-revenue laws of the United States: *And provided further*, That in addition to the customs taxes imposed in the Philippine Islands, there shall be levied, collected, and paid therein upon articles, goods, wares, or merchandise, shipped from the Philippine Islands to any foreign country other than the United States the internal-revenue tax imposed by the Philippine Government on like articles manufactured and consumed in the Philippine Islands or shipped thereto for consumption therein, from the United States: *And provided further*, That from and after the passage of this Act all internal revenues collected in or for account of the Philippine Islands shall accrue and be paid to the general government of the United States and be paid into the Treasury: *And provided*, That Section 13 of "An Act to raise revenue for the Philippine Islands, and for other purposes," approved August 4th, 1909, is hereby repealed.

D. That articles, goods, wares, or merchandise going into Porto Rico from the United States shall be exempted from the payment of any tax imposed by the internal-revenue laws of said island, whether such island be an independent country, dependency, colony, province, or other political subdivision of government shall pay or bestow, directly, or indirectly, any bounty or grant upon the exportation of any article or merchandise from such country, dependency, colony, province, or other political subdivision of government, and such article or merchandise is dutiable under the provisions of this Act, then upon its importation from the country of production or otherwise, whether such article or merchandise be imported into the United States, whether the same shall be imported directly from the country of production or otherwise, and whether such article or merchandise is imported in the same condition as when exported from the country of production or has been changed in condition by remanufacture or otherwise, there shall be levied and paid, in all such cases, in addition to the duties otherwise imposed in or for account of the country of production or bestowal, The net amount of all such bounties or grants shall be from time to time ascertained, determined, and declared by the Secretary of the Treasury, who shall make all lawful regulations for the identification of such articles and merchandise and for the assessment and collection of such additional duties.

F. Subsection 1. That all articles of foreign manufacture or production, which are capable of being marked, stamped, branded, or labelled, without injury, shall be marked, stamped, branded, or labelled in legible English words, in a conspicuous place that shall not be covered or obscured by any subsequent attachments or arrangements, so as to indicate the country of origin. Said marking, stamping, branding, or labelling shall be as nearly indelible as the nature of the article will permit.

All packages containing imported articles shall be marked, stamped, branded, or labelled so as to indicate legibly and plainly, in English words, the country of origin and the quantity of their contents, and until marked in accordance with the directions prescribed in this section no articles or packages shall be delivered to the importer.

Should any package of imported merchandise be marked, stamped, branded, or labelled so as not accurately to indicate the quantity, number, or measurement actually contained in such article or package, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

The Secretary of the Treasury shall prescribe the necessary rules and regulations to carry out the foregoing provision.

F. Subsection 2. If any person shall fraudulently violate any of the provisions of this Act relating to the marking, stamping, branding, or labelling of any imported articles or packages; or shall fraudulently deface, destroy, remove, alter, or obliterate any such marks, stamps, brands, or labels with intent to conceal the information given by or contained in such marks, stamps, brands, or labels, he shall upon conviction be fined not more than \$5,000, or be imprisoned for any time not exceeding one year, or both.

G. Subsection 1. That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or symbol, made of paper or other material, or any cast, mould, or any other article of an immoral nature, or any drug, or medicine, or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket, or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by the United States, and shall be subject to the same penalties as if they were contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*, That the drugs herebefore mentioned, when used in bulk and not put up in any of the packages herebefore specified, are excepted from the operation of this subsection.

G. Subsection 2. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail, or in bulk, or in any of the packages herebefore specified, any article for the prevention of conception or procuring abortion, or other article of obscene or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offence be punishable by a fine of not more than \$5,000, or by imprisonment at hard labour for not more than ten years, or both.

G. Subsection 3. That any circuit or district judge of the United States, within the proper district, before whom complaint in writing of any violation of any of the foregoing sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation, of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make and publish a return thereon, to the effect that he has or has not found and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

H. Subsection 1. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That if upon the production of this section to any such foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagions or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make the necessary orders and regulations for the execution of this section in effect, or to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States and to such officers or agents of the United States in foreign countries as he shall judge necessary.

H. Subsection 2. That any person convicted of a willful violation of any of the provisions of the preceding subsection shall be fined not exceeding \$500, or be imprisoned not exceeding one year, or both, in the discretion of the court.

I. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labour shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized and directed to prescribe such regulations as may be necessary for the enforcement of this provision.

J. Subsection 1. That a discriminating duty of 10 per centum *ad valorem*, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States, or which, being the production or manufacture of any foreign country not contiguous to the United States, shall come into the United States from such contiguous countries, but this discriminating duty shall not apply to goods, wares, or merchandise which shall be imported in vessels not of the United States entitled at the time of such importation by treaty or convention or Act of Congress to be entered in the ports of the United States on payment of the same duties as shall then be payable on goods, wares, and merchandise imported in vessels of the United States, nor to such foreign products or manufactures as shall be imported from such contiguous countries in the usual course of strictly retail trade.

J. Subsection 2. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture



## MISCELLANEOUS PROVISIONS—continued.

to the United States, which such goods, wares, or merchandise can only be, or are, daily are, first shipped to for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same are shipped, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, forfeited, and condemned in like manner, and under the same regulations, restrictions, and penalties, which have been heretofore established for the seizure and condemnation of the same, by reason of forfeiture to the United States, for the violation of the laws.

3. Subparagraph (c) of the preceding subsection shall not apply to vessels of 25 gross tons or more which are imported in vessels of a foreign country which does not maintain a similar regulation against vessels of the United States.

[illegible]

It is also declared that all materials of foreign production which may be necessary for the construction of naval vessels or other vessels at the ports, stations, or vessels built in the United States for foreign account and shipment, or for the purpose of being employed in the foreign or domestic service, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, may be procured from the United States by the purchase of the necessary quantities of such materials and articles, and upon proof that such materials have been procured from the United States shall be paid the cost.

3. Subsection (c). That all articles of foreign production needed for the operation of naval vessels, or of other vessels owned or used by, the United States, and vessels now or hereafter registered under the laws of the United States, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

(K). The privilege of public-harbor supplies from public warehouses, free entry, and from bonded manufacturing warehouses, free of duty or of drawback (as the case may be), shall be extended, under such regulations as the Secretary of the Treasury shall prescribe, to the vessels of navigation in ports of the United States which may reciprocate with the United States, or, in case of war, the vessels of war of the United States in its ports.

That if any person or persons, laden with merchandise, in whole or in part, about to go, have been ship, in any river, harbour, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, is/is abandoned by the owner thereof, any person who may cause such vessel shall be permitted to bring any merchandise covered thereon into the port nearest to the place where such vessel was so laden free from the payment of any duty thereupon, but not such declarations as the Secretary of the Treasury may prescribe.

3. That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty, and without having an internal-revenue stamp affixed in retio, shall, under such regulations as the Secretary of the Treasury may prescribe, be deposited in bonded warehouses, and exported, if made and manufactured in bonded warehouses, similar to the well-known and designated in Treasury Regulations as bonded warehouses, except *P. mixed*. That the manufacturer of such articles shall first give security, *P. mixed*, for the faithful observance of all the provisions of Law 22, 1894, and regulations as shall be prescribed by the Secretary of the Treasury, *P. mixed*. That the manufacturers of distilled spirits from molasses, *P. mixed*, and beer, *P. mixed*, including all distilleries or manufacturing plants or others of them, shall not be permitted to store manufacturing warehouses.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly abroad or shall be duty laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the payments relating to revenue stamps.

Any merchandise in the manufacture of which goods, and any packages, cranes, vessels, barges, and lands used in putting on the same may enter the jurisdiction of the Secretary of the Treasury, be conveyed without duty, and be exempted from the tax on the same, in the manner of carrying on the business of importation, may, under the proposed regulations, be admitted without the exaction of duty from any bonded warehouse into any bonded warehouse, for a commercial warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction of a new building, or in the turning of merchandise or for the exaction of the business carried on thereon.

articles or in 1918 removed into such bonded manufacturing warehouses as shall be authorized or removed therefrom except for direct shipment to a foreign port or for transportation and immediate exportation to bond foreign countries or to the Philippine Islands under the supervision of the collector of customs designated for that collection or the port, who shall carefully examine the goods for exportation and collect the duty thereon. If the goods are to be re-exported, the articles for their home market, or otherwise, the addition of a bill of exportation, and the name of the vessel. *Provided*, That the duty on a removal of any products incident to the process of manufacture, including any duty levied from champagne rice in bonded warehouses, shall not be levied from any dutiable goods, and such removals may be without payment of duty on the basis of duty equal to the duty paid on such goods when they were first imported into the country. All duties performed and paid by the importer under this provision shall be under the supervision and control of the collector of the customs, and in the expense of the importer.

the collection of merchandise  
to any border zone, factory, warehouse, and a sworn  
by the collection, collecting, such as, all be made

by the manufacturer containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse, and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Articles manufactured under these provisions may be withdrawn, under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for exportation, *provided*, That cigars manufactured under these provisions shall be manufactured in whole or tobacco imported from abroad, and manufactured in such bonded manufacturing warehouses, may be withdrawn for home consumption upon the payment of the duties on such tobacco as is imported, under such regulations as the Secretary of the Treasury may prescribe; and the revenue tax accruing on such cigars in their condition as withdrawn, and the taxes or packages containing such cigars shall be stamped to indicate their character, origin of tobacco from which made, and place of manufacture.

The provisions of Revised Statutes 3432 shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.

N. Subsection 1. That the works of manufacturers engaged in smelting or refining, or both, of ores and crude metals, may upon the giving of satisfactory bonds be designated as bonded smelting warehouses. Ores or crude metals may be removed from the vessel or other vehicle in which they are imported, and may be stored in a bonded smelting warehouse without the payment of duties thereon and may be sold or otherwise disposed of, together with ores or crude metals of home or foreign production; *Provided*, That the bonds shall be charged with the amount of duties payable upon such ores and crude metals at the time of their importation, and the several charges against such bonds may be cancelled upon the exportation of the same; and in the event of the failure of the importer, under paragraph M of this section, to remove the same to a bonded smelting warehouse established under this section, the duties and charges against the bonds cancelled under the payment of the duties charged against the same shall be added to the actual amount of dutiable metal profitible from the smelting or refining, or both, of such ores or crude metals as determined from time to time by the Secretary of the Treasury: *And provided further*, That the said metals so produced, or any portion thereof, may be withdrawn for domestic consumption or transferred to a bonded Customs warehouse, and may be sold or otherwise disposed of, together with the bonds cancelled under the payment of the duties charged against the same, and the amount of ores or crude metals from which said metal would be profitable in their condition as imported: *And provided further*, That on the arrival of the ores and crude metals at such establishments they shall be sampled and analysed according to commercial methods under the supervision of Government officers, and the results of such analyses shall be reported to the Secretary of the Treasury; and at the expense of the manufacturer, the cost of such analyses shall be paid; and the proceeds in said establishments may be withdrawn for consumption upon the payment of the duties chargeable against it as type metal under existing law and the charges against the bonds cancelled in a similar sum: *Provided further*, That all labour performed and services rendered pursuant to the provisions of this section shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer: *Provide further*, That the several regulations for the carrying out of this section shall be prescribed by the Secretary of the Treasury.

Subsection 2. If from and after the first day of January, 1914, under such regulations as the Commissioners of Internal Revenue, with the approval of the Secretary of the Treasury may prescribe, any farmer or association of farmers, any fruit grower or association of fruit growers, or any other person may manufacture alcohol free of tax for denaturation only, and may sell such alcohol to any person, other than a salaried waiter, waiter, or cook, on condition that such alcohol shall be directly conveyed from the still by continuous close pipes to locked and sealed receptacles in which the same may be rendered unfit for use as an intoxicating beverage by an admixture of such denaturing materials as the Commissioners of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe, and that the same may be sold and delivered in bulk, and that the same may be transferred in bond from such stills and sealed receptacles to a central distilling and denaturing plant as hereinafter provided.

That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may authorise the establishment of central distilling and denaturing plants to which alcohol produced under the provisions of this Act, free of tax, may be transferred, redistilled and denatured under such regulations, and upon the execution of such notices and bonds as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

That any rented distilling and denaturing plant provided for in section two of this Act may, in addition to the spirits produced under section one of this Act, use any of the products of farms, fruit orchards, or any substance whatever, for the manufacture of alcohol for denaturation only; *Provided*, That at such distilleries the use of cisterns or tanks of such size and construction as may be deemed expedient shall be permitted in lieu of distillery bonded warehouses under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

That any person who under the provisions of this Act shall fail to register, or shall falsely register, any still or stilling apparatus used by him, or who shall fraudulently remove or conceal any distilled spirits produced by him, or who shall fail to comply with all the requirements of this Act, or any regulations issued pursuant thereto, respecting the production, transportation, or distillation of distilled spirits; and any person who shall remove or attempt to remove any distilled spirits from the possession of the United States, or who shall attempt to remove any distilled spirits from the same has been denatured, shall, on conviction, for each offense, be fined not more than \$5,000 or be imprisoned for not more than five years, or both, and shall in addition thereto forfeit to the United States all real and personal property used in connection with the offense.

That subsection (c) of Section 5241 of the Revised Statutes of the United States shall not apply to stills and apparatus manufactured for use in distilling, provided for in section one of this Act, and the collector, treasurer or assessor of such distilling apparatus shall give notice to the collector of internal revenue of the district in which the said apparatus is made or to which it is removed, of each still, or worm, manufacture, sold, used, or exchanged under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

Section IV. of the Act of March 2nd, 1907, amendatory of the Act of June 7th, 1906, is hereby repealed and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall exempt distilleries operating under this Act from the provisions of Sections 3283 and

12. *Article 7.*—An additional copy of the manifest must be furnished to the master or agent of the vessel for each port in the Canal Zone at which cargo is discharged; provided, that in lieu of a copy of the complete manifest there may be furnished, at the option of the master or agent, copy of only such portions of the manifest as relate to the cargo to be discharged.

## CUSTOMS REGULATIONS FOR THE PANAMA CANAL.—continued.

13. *Article 8.*—There shall also be furnished to the boarding officer the clearance issued to the vessel at the last port of call, a copy of the passenger list, which shall distinguish between passengers in transit and passengers to be landed in the Canal Zone, a copy of the crew list, list of sea stores, purser's statement, certificate of discharge from quarantine, and, in case of vessels of the United States, the register and articles.

14. *Article 9.*—The master shall certify under oath that the manifest, passenger list, and other documents delivered by him to the boarding officer are complete and true.

15. *Article 10.*—No vessel shall be permitted to enter until the master or agent shall produce a certificate of discharge from quarantine.

16. *Article 11.*—Before an entry is made of a vessel of the United States, the register and articles must be produced to the Customs officers, and these papers are to be retained until a clearance is granted.

17. *Article 12.*—It is not necessary for the captain or master of any vessel of war or public vessel owned or chartered by a foreign Government to report and appear on arrival at the Panama Canal, at either of the terminal ports, unless engaged in the transportation of merchandise in the way of trade, but such vessel shall be subject to the quarantine Regulations and to the regulations relative to the payment of tolls and of bills for material, supplies, repairs, harbour pilotage, towage, wharfage, and other services furnished to vessels by the Panama Canal; and such public or chartered vessels, other than men of war, may be required to certify as to the number of passengers or troops on board, and the character and kind of cargo, when requested by the Canal authorities to do so.

18. *Article 13.*—The Bureau of Customs shall have exclusive control over all goods, wares and merchandise, including passenger's baggage and packages of every kind and nature introduced into the Canal Zone, pending the release thereof on presentation of evidence in the form of such goods, wares and merchandise are entitled to free entry, or that the import duties due to the Republic of Panama have been paid, or that payment has been waived. No such goods, wares or merchandise shall be released for delivery to consignees, or for re-export, except upon the order of a Customs officer.

19. *Article 14.*—A copy of the manifest of cargo landed at any point in the Canal Zone shall be delivered by the Bureau of Customs to the Customs authorities of the Republic of Panama.

20. *Article 15.*—The master of a vessel clearing from the Panama Canal, or any port of the Canal Zone, shall be required to furnish to the Bureau of Customs a manifest of all goods, wares and merchandise, including packages of every kind and nature introduced into the Canal Zone, and a list of all passengers embarked in the Canal Zone, or if no cargo has been accepted for shipment and no passengers have embarked, a statement to that effect. But with the consent of the Bureau of Customs, previously obtained, these documents may be furnished through an agency on the Isthmus within forty-eight hours after the clearance of the vessel. The manifests, passenger lists and statements submitted in compliance with this Article shall be subscribed and sworn to by the master or agent of the vessel.

21. *Article 16.*—Vessels leaving the Panama Canal, the port of Balboa, or the port of Cristobal, shall be cleared by the port captain at the port of departure.

22. *Article 17.*—The Captain of the Port will not issue a clearance until he has ascertained:

(a) That the documents and statistical data in regard to cargo and passengers, as required by these and other regulations governing the use of the Panama Canal, have been furnished by the master of the vessel, or that satisfactory arrangements have been made to furnish same through an agency on the Isthmus.

(b) That all tolls, and bills for materials, supplies, repairs, harbour pilotage, towage, or wharfage, furnished to vessels by the Panama

Canal, or by the Panama Railroad Company, have been paid, or that their payment has been secured.

(c) That the vessel has complied with the quarantine and immigration laws and regulations of the Canal Zone.

(d) That the laws and regulations governing the shipment and discharge of seamen, and for the protection of seamen, have been complied with.

23. *Article 18.*—The Executive Secretary charged with the supervision of the Customs Service of the Canal Zone shall, in person, or through such assistants as he may designate, perform the duties of a shipping commissioner, and he shall render such services to American seamen as are commonly rendered by shipping commissioners in the United States, and by American consuls abroad. In the performance of these duties he shall be governed by the Navigation Laws of the United States and by the United States Consular Regulations, in so far as they are applicable.

24. *Article 19.*—Questions which may arise in the administration of the Customs Service of the Canal Zone shall, if not specifically provided for in these regulations shall be decided in accordance with the Customs Regulations of the United States in so far as the latter regulations are not locally inapplicable.

## ORDER RESPECTING THE CUSTOMS SERVICE IN THE CANAL ZONE.

1. If the master of a vessel, arriving at any port in the Canal Zone from a foreign port, shall fail or refuse to produce to the proper officer of the Customs, upon demand by him, the ship's manifest and copies thereof, or shall fail or refuse to give a true account of the destination of such vessel, he shall be subject to a fine not exceeding five hundred dollars.

2. If any merchandise be found on board any vessel arriving in the Canal Zone from a foreign port, which is not included in her manifest, the master of such vessel shall be liable to a penalty equal in amount to the value of the merchandise not manifested, and all such merchandise, belonging to or consigned to the officers or crew of the vessel, shall be forfeited, provided, however, that the penalty authorized by this section shall not be imposed if it should be made to appear to the chief Customs officer, at the port of entry, or to the court in which the trial shall be held, that no part of the cargo has been unladen, except as accounted for in the master's report, and that the errors and omissions in the manifest were made without fraud or collusion; in such case the master may be allowed to correct his manifest by means of a post-entry. It shall not be lawful to grant a permit to unload any such merchandise, so omitted from the manifest, before such post-entry or addition to report or manifest has been made.

3. If sea stores are found on board of a vessel arriving at the Canal Zone from a foreign port, which are not specified in the list furnished the boarding officer, or if a greater quantity of such articles is found than that specified in the list, or if any of the articles are landed without a permit being first obtained from the Customs officer for that purpose, all of such articles omitted from the list or manifest, or so landed, shall be seized and forfeited, and the master of the vessel shall be liable to a penalty of treble the value of the articles so omitted or landed.

4. The officers of the Bureau of Customs are authorized to administer oaths, and to certify invoices covering shipments of merchandise from the Canal Zone to the United States. In the performance of this duty they shall be governed by the United States Consular regulations, and by the circular instructions concerning the certification of invoices issued to Consuls of the United States, in so far as they are applicable, provided, however, that any special instructions heretofore issued, or which may be issued by the Treasury Department, concerning the certification of invoices in the Canal Zone, shall be complied with.

5. Any persons violating any of the Customs laws, or the Customs rules and regulations established, or to be established, by the Governor of the Panama Canal in conformity with existing laws and orders, shall be subject to a fine not exceeding five hundred dollars for each violation of such regulations.

## PORTO RICO

By an Act approved April 12th, 1900, which entered into force May 1st, 1901, it was enacted that "the same tariffs, customs and duties shall be levied, collected, and paid upon all articles imported into Porto Rico as upon those of the United States, which are required by law to be collected upon articles imported into the United States from foreign countries: *Provided*, That on all coffee in the form of ground or imported into Porto Rico there shall be levied and collected a duty of 5 cents per pound, any law or part of law to the contrary notwithstanding."

The internal revenue laws of the United States do not apply to Porto Rico, the exception being made by act of Congress. The Insular Government makes its own internal revenue laws, and it should be noted that the excise taxes are levied in Porto Rico upon the following-named articles, whether produced in the territory or brought or imported therein, according to the rates herein specified:

1. On all distilled spirits produced in Porto Rico, or imported or brought into Porto Rico, a tax of 50 cents on each liter or fraction thereof; *Provided*, That for the purposes of this Act all spirituous liquors, except as otherwise provided for in this Act, produced in Porto Rico, or brought or imported into Porto Rico, of which, exclusive of water, distilled spirits form the chief component, shall be regarded as distilled spirits; and, *Provided*, further, That when the distilled spirits contained in any such spirituous liquor do not form the chief component thereof, exclusive of water, the tax shall be paid at the rate of 25 cents per liter or fraction thereof, on the amount by volume of any distilled spirits which such spirituous liquors may contain and on which no tax has been paid under any of the provisions of this Act.

For the purpose of this Act "chief component" shall be held to be that substance which determines the general use of the article.

2. On all beer, lager beer, ale, porter and other similar fermented liquors, by whatever name they may be known, produced in Porto Rico, or imported into Porto Rico, and sold in bulk to consumers of not less than 15 liters capacity, a tax of 5 cents for each liter or fraction thereof; and on all beer, lager beer, ale, porter and other similar fermented liquors, by whatever name they may be known, produced in Porto Rico, and sold in bottles, or brought into or imported into Porto

Rico, and sold in bottles, a tax of 10 cents for each liter or fraction thereof; *Provided*, That beer which is to be bottled from other containers, on which the above-mentioned tax of 5 cents per liter shall have been paid, shall further pay 5 cents a liter or fraction thereof and no more.

3. On all still wines except those sufficiently mentholated to prevent their use as a beverage, and on all fermented ciders produced in Porto Rico or brought or imported into Porto Rico, or any imitation of, or substitute therefor, a tax of 10 cents on each liter, or fraction thereof; *Provided*, however, That the tax on all champagne shall be 1 dollar on each liter, or fraction thereof, and the tax on all sparkling wines 50 cents on each liter or fraction thereof; and *Provided*, further, That no drawback shall be allowed for any taxpaid, distilled spirit which may be used in fortifying any wine.

4. On cigars manufactured in Porto Rico, or brought or imported into Porto Rico, a tax of 30 cents for each one hundred cigars or fraction thereof; *Provided*, however, That if any cigar maker or operative shall employ a factory wherein he is employed, any cigars, commonly known as *toros*, the manufacturer or owner of the business shall, upon the total of such cigars removed from the factory each day, pay the taxes herein in this Act prescribed and in such manner as the Treasurer of Porto Rico shall by regulations prescribe.

5. On all cigarettes produced in Porto Rico, or imported or brought into Porto Rico, not exceeding three pons per thousand in weight, a tax of 2 dollars for each thousand or fraction thereof, and on all cigarettes produced in Porto Rico, or brought or imported into Porto Rico, exceeding three pons per thousand in weight, a tax of 1 dollar for each thousand or fraction thereof.

6. On all smoking tobacco and on all fine cut chewing tobacco which is in any way especially prepared, either in form or in composition, whether manufactured in Porto Rico or brought or imported into Porto Rico, including all shorts, refuse, scraps, waste clippings, cuttings and screenings when sold in packages for smoking, even though not otherwise specified, the sum of 1 cent per ounce or fraction thereof. That all smoking tobacco and all fine cut chewing tobacco to be used in cigars shall be packed by the manufacturer thereof, on the premises whereon

manufactured, in original packages of not less than one ounce nor more than sixteen ounces each. That each and every package of such smoking tobacco or fine cut chewing tobacco, whether manufactured in Porto Rico or brought or imported into Porto Rico, shall have printed or marked thereon or securely affixed thereto by label, in a conspicuous and legible manner, the name and address of the local manufacturer or importer thereof, and also a notice in both Spanish and English languages, which notice shall read as follows:

Notice.—The manufacturer or importer of this tobacco has complied with all the requirements of the Internal Revenue Laws of Porto Rico. Every person is cautioned under penalty thereof not to use this package for tobacco again.

6. On all playing cards produced in Porto Rico, or brought or imported into Porto Rico, a tax of 25 cents for each pack containing not more than sixty cards.

7. On all perfumery produced in Porto Rico, or imported or brought into Porto Rico, a tax of 15 % *ad valorem*.  
8. On all proprietary medicinal preparations and patent medicines, which are compounded by any formula, published or unpublished, produced in Porto Rico, or brought or imported into Porto Rico, a tax of 10 % *ad valorem*, and, in addition thereto, 28 cents per liter upon the amount by volume of any distilled spirits contained therein and upon

which no tax has been paid under any of the provisions of this Act; *Provided*, That all medicines, other than proprietary or patented, which are compounded by any formula, published or unpublished, and which are offered for sale to the public as originally packed, whether under the name or trade mark of the author of the formula, or manufacturer or distributor of the medicine, or otherwise, shall, for the purposes of this Act, also be considered as patent or proprietary preparations.

9. On all cosmetics and preparations for applications to the hair, mouth or skin such as toilet waters, lotions, powders, pomades, massage creams, pastes, paints, and on all bay rum, and compounded aromatic *alcoholabs* produced in Porto Rico, or brought or imported into Porto Rico, a tax of 10 per centum *ad valorem*, and in addition thereto 28 cents per liter or fraction thereof, upon the amount by volume of any distilled spirits contained therein and upon which no tax has been paid under any of the provisions of this Act; *Provided*, That a drawback shall be allowed on any taxpaid alcohol used in compounding bay rum and *alcoholabs* when said bay rum or *alcoholabs* shall contain at least one part of bay oil to every one hundred parts of alcohol of 40° Cartier, and when said articles are made strictly in accordance with such special regulations as the Treasurer of Porto Rico may prescribe; *And provided*, *further*, That for the purpose of license taxes, all articles within this paragraph specified shall also be considered as perfumery.

## VIRGIN ISLANDS OF THE UNITED STATES

## ST. CROIX

## INDEX TO THE PRINCIPAL ARTICLES MENTIONED IN THE TARIFF, ALPHABETICALLY ARRANGED

Agricultural implements ..	1	Cords ..	4	Machinery and parts of ..	1	Skins ..	5
Alcohol ..	3	Corlages ..	4	Maize ..	6	Soap ..	6
Almonds ..	3	Cork-stoppers ..	3	Manures ..	1	Soda, nitrate of ..	1
Anchors and chains ..	3	Corn-starch ..	3	Maps and charts ..	1	Spirits ..	5
Anchovies ..	3	Cotton yarns ..	3	Matches ..	6	of turpentine ..	6
Animal charcoal ..	1	Carrots ..	3	Meat ..	2	Starch ..	6
Apparatus for sugar boiling ..	1	Demijohns ..	3	Milk in boxes ..	1	staves and hoops for casks ..	1
Arrowroot ..	5	Ducks ..	6	Mules and asses ..	5	Steel ..	6
Bags for packing sugar ..	1	Fire-bricks ..	3	Mustard ..	3	Stockings and socks ..	6
Beer ..	3	Fish ..	3	Needles, sewing ..	4	sugar, loaf ..	6
Bisulphate of lime ..	3	— fresh ..	1	Oars ..	5	household ..	1
Blocks, ships' ..	3	Florida and rose water ..	6	Oils ..	4	Tallow ..	6
Boots ..	6	Flour ..	2	Oil cake ..	4	Tax ..	6
Bran ..	4	Furniture ..	1	Paper, packing ..	5	Tin ..	6
Brass, unwrought ..	1	Garden produce ..	1	— well ..	2	Tires, curling ..	6
Bread ..	2	Gloves ..	6	Peas and beans ..	5	Tin pipes ..	6
Bricks ..	6	Hides ..	4	Pepper ..	3	Tin ..	6
Brooms ..	2	Greats, barley ..	3	Petroleum ..	4	Tin plate ..	3
Butter ..	2	Gunpowder ..	4	Pins ..	4	Tissues of silk ..	6
Buttons, bone ..	4	Hairpins ..	4	Pipes, tobacco, clay ..	5	of wool ..	6
Candles ..	1	Handspikes ..	1	— drainage ..	1	of linen and cotton ..	6
Carts, agricultural ..	4	Harness ..	5	Patch ..	3	Tobacco ..	6
Cattle ..	1	Hay ..	4	Plester of paris ..	3	Tools and implements ..	6
Cement ..	3	Hibos ..	4	Playing cards ..	5	Towels of cotton or linen ..	1
Char ..	1	Hogs and pigs ..	6	Printed books ..	1	Twine ..	5
Charcoal ..	4	Horses ..	4	Puncious ..	1	Varnish ..	3
Cheese ..	2	Horse hair ..	4	Raisins ..	5	Vermicelli ..	4
Chocolate ..	5	Ice ..	3	Rice ..	4	Vinegar ..	3
Cigarettes ..	5	Iron ..	4	Sago ..	3	Wheels for carts ..	1
Cigars ..	5	— scales for carts ..	4	Salt ..	5	Wheelbarrows ..	4
Coal ..	1	— nails and screws ..	4	Sardines ..	5	Whetstones ..	6
Cocoa ..	3	Leuphosph ..	2	Sheep and goats ..	3	Wines ..	5
Coffee ..	4	Lard ..	3	Shingles, Boston ..	5	Wood ..	6
Collars of leather for horses ..	4	Laundry blue ..	3	Shirts, dress ..	5	Woolen fabrics ..	4
— of linen ..	6	Lead, unwrought ..	3	Shoes ..	5	Yokes of wool for each ..	3
Colors, oil ..	3	Leather for harness ..	4			Zinc ..	6
Copper, unwrought ..	4	Lime ..	4				

On imports from all Countries (with the exception of the U. S. of America, from which country all goods are admitted free) the following Duties and Exemptions are Established:

## 1.—In general:

## a. Are free of duty:

Sugar hogsheads, rum and molasses punchions; staves, headings and hoops for casks; agricultural implements; apparatus for sugar boiling and for distilling rum and for sugar-mills; mill timber; fire-bricks; machinery and parts thereof; fresh fish and turtles; fresh garden produce and vegetables for food; coal, mineral; mules and asses; manures; printed books and sheets; maps and charts; used furniture, being the property of persons establishing themselves in the Island. Animal charcoal (kind of fertilizer); drainage pipes (as agricultural implements); bisulphate of lime employed in the clarification of sugar; nitrate of soda or Chilian saltpetre, provided that it be imported in casks or other similar large receptacle and destined to be employed as a fertilizer; bags for packing sugar.

## b. Are subject to a specific duty:

## 2.—Goods.

Flour of wheat ..	100 lbs.	
Flour of other cereals ..	"	
Bread of wheat ..	"	
Bread of other cereals ..	"	
Meat, tongues, hams and sausages, salted, smoked or dried ..	"	
Pork, smoked or salted ..	"	
Fish, dried or salted ..	"	
Fish, smoked or pickled ..	"	

Goods.	Duty.
Butter ..	100 lbs. 1 50
Cheese ..	" 1 50
Lard ..	" 0 40
Peas of all kinds, dried ..	hrl. 0 25
Beans do. do. ..	" 0 25

Tares.—Bags, each lbs.; baskets, mats, straw, pasteboard and the like 5 %; linen packings, single 2 %; packages, firm, such as of wool, iron, stoneware, glass and the like 10 %.

c and d.—The following tariff, dated May 1, 1887, has been substituted in lieu of paragraphs c and d of the import tariff of June 30, 1850:

3.—Goods.	Evaluation.	Duty.
	\$ c.	per ct.
Yokes of wood, for oxen ..	pair 1 50	5
Oars ..	foot 0 10	12 1/2
Alcohol ..	gallon 1 50	12 1/2
Anchovies ..	keg 1 00	12 1/2
S c. Anchors and chains ..	lb. 0 4	5
Pitch ..	hbl. 0 25	12 1/2
Laundry blue ..	lb. 0 8	5
Tin-plate ..	" —	5
Blocks, ships' ..	and vol. —	5
Lead, unwrought ..	lb. 0 6	5
Cotton yarn and crocheted cotton ..	lb. 0 60	12 1/2
Cords and tapes of cotton ..	lb. 0 50	12 1/2
Cotton thread ..	1200 yards 0 13	12 1/2
Iron axle-boxes, for carts ..	ad val. —	5

Goods.			Evaluation.	Duty.	Goods.			Evaluation.	Duty.		
			\$ c.	per ct.				\$ c.	per ct.		
Cocoa, in the bean	..	..lb.	0	16	12½	Horsehair	..	..lb.	0	40	12½
Cement	..	..bbl.	3	0	5	Charcoal	..	..bbl.	0	50	5
Plaster of Paris	..	..	2	0	5	Lampblack	..	..lb.	0	12	12½
Chocolate	..	..lb.	0	45	12½	Cords of 6, 9 and 12 ends	..	..	0	16	12½
Currants	..	..	0	16	12½	Cords, thinner	..	..	0	25	12½
Corn starch	..	..	0	12	12½	Candles, stearine	..	..	0	25	12½
Demijohns	..	..each	0	25	12½	Candles, tallow	..	..	0	12	12½
Vinegar, common	..	..gallon	0	18	12½	Sole leather	..	..	0	20	5
" French	..	..	0	60	12½	Leather for harness	..	..	0	35	5
Sheep	..	..each	4	0	5	Maize in the cob	..	..100 cobs	0	50	5
Lambs	..	..	1	20	5	Maize in the grain	..	..bbl.	2	50	5
Pigeons and doves, for food	..	..	0	20	5	Almonds, shelled	..	..lb.	0	35	12½
Hens	..	..	0	35	5	" in the shell	..	..	0	25	12½
Colors, oil: Zinc white	..	..lb.	0	9	12½	Brass, unwrought	..	..	0	35	5
" White of lead, red and yellow ochre	..	..	0	7	12½	Harpans	..	..hundred	0	10	12½
" dry	..	..	0	6	12½	Needles, sewing	..	..thousand	1	0	12½
" other of all kinds, not specially mentioned	..	..	ad val.	—	12½	Pins, in bulk	..	..	0	30	12½
Varnish, common	..	..gallon	2	0	12½	Pins, on cards	..	..12 cards	0	50	12½
" copal	..	..	3	0	12½	Vermicelli	..	..lb.	0	9	12½
Groats	..	..each	3	0	5	Oil, olive (sweet), No. 1	..	..bottle	0	32	12½
Kids	..	..	0	50	5	" No. 2	..	..	0	50	12½
Groats, barley	..	..lb.	0	3	12½	" lamp; rapeseed, linseed and lard oil	..	..gallon	0	80	12½
Groats of oats	..	..	0	4	12½	" for harness (neatsfoot, spermaceti)	..	..	1	50	12½
Groats, pearled	..	..	0	5	12½	Petroleum, kerosene	..	..	0	15	12½
Rice	..	..	0	3	12½	Oilcake	..	..lb.	0	3	5
Sago	..	..	0	8	12½	Oilcake meal	..	..	0	2	5
4.—Goods.					Ox-bows	..	..ad val.	—	5		
Grease	..	..each	2	0	5	Paper, wall, No. 1	..	..roll	0	25	12½
Towels of cotton or linen, No. 1	..	..dozen	1	0	12½	" No. 2	..	..	0	60	12½
" No. 2	..	..	2	0	12½	" foolscap	..	..ream	1	30	12½
" No. 3	..	..	4	0	12½	5.—Goods.					
Handspikes	..	..each	0	48	5	Paper, packing, No. 1	..	..ream	0	50	12½
Collars of leather, for horses	..	..	1	50	12½	" No. 2	..	..	1	0	12½
" of straw or corn blades for mules	..	..	0	75	5	" No. 3	..	..	1	50	12½
Gloves of silk or kid, for children	..	..dozen pairs	2	0	12½	" note	..	..	1	50	12½
Gloves of silk, for women	..	..	4	0	12½	" writing and letter	..	..	2	0	12½
Gloves of kid, long, for women	..	..	8	0	12½	Pepper, black or white	..	..lb.	0	14	12½
" short, for women	..	..	4	0	12½	Pipes, tobacco, clay	..	..gross	0	80	12½
" kid, for men	..	..	4	50	12½	Raisins, No. 1	..	..lb.	0	15	12½
" of cotton	..	..	1	0	12½	" No. 2	..	..	0	25	12½
Resin	..	..lb.	0	6	5	Salt, cooking	..	..bbl.	0	40	5
Oats	..	..bbl.	4	0	5	Salep (arrowroot, toulsemons)	..	..lb.	0	8	12½
Horses, No. 1	..	..each	10	0	12½	Foundry sand	..	..ad val.	—	5	
" No. 2	..	..	30	0	12½	Sardines	..	..4 box	0	11	12½
" of a dutiable value of \$100.00 or more ad val.	..	..	ad val.	—	12½	Seaweed	..	..lb.	0	3	12½
" foals (of less than 1 year)	..	..each	12	0	12½	Harness for sugar waggon or carts	..	..ad val.	—	5	
Wheels for carts	..	..ad val.	—	5		Twine	..	..lb.	0	12	12½
Wheelbarrows of wood or iron	..	..	—	5		Mustard	..	..bottle	0	40	12½
Cattle, horned, neat, No. 1	..	..each	25	0	5	Shingles, Boston, No. 1	..	..thousand	1	50	5
" No. 2	..	..	40	0	5	" No. 2	..	..	3	0	5
" of a dutiable value of \$50.00 or more ad val.	..	..	ad val.	—	5	" No. 3	..	..	4	50	5
" calves (of less than 1 year)	..	..each	10	0	5	" cypress	..	..	5	0	5
Blades	..	..ad val.	—	5		" of all kinds, of a dutiable value of \$6.00 and more	..	..ad val.	—	5	
Bron	..	..lb.	0	2	5	Cigars, No. 1	..	..thousand	5	0	12½
Hay	..	..100 lbs.	0	50	5	" No. 2	..	..	10	0	12½
Iron: axles for carts; chains for mules and oxen; wire, for fencing; sheet; spikes, nails, rivets of all kinds	..	..lb.	0	4	5	" No. 3	..	..	15	0	12½
Sheet iron, galvanized	..	..	0	5	5	" No. 4	..	..	25	0	12½
Iron nails, galvanized	..	..	0	7	5	" of a dutiable value of \$30.00 and more per 1000	..	..ad val.	—	12½	
Iron screws, galvanized	..	..	0	14	5	Cigarettes	..	..	—	12½	
Iron screws	..	..	0	12	5	Skins, calf	..	..lb.	0	50	5
Iron, unmanufactured	..	..	0	2	5	" lamb, for lining	..	..	0	40	5
Iron, manufactured, not specially mentioned:	..	..	..	..	..	" other	..	..ad val.	—	5	
1. Coarse or bulky wares, rough	..	..	0	3	12½	Shirts, dress, of linen, No. 1	..	..each	2	0	12½
2. Finer, in articles such as hoes, cramps, hinges, &c.	..	..	0	4	12½	" of a dutiable value of \$2.50 and more	..	..ad val.	—	12½	
3. Tinned or enameled	..	..	0	12	12½	" of cotton, No. 1	..	..each	0	50	12½
4. Tin	..	..100 lbs.	0	6	12½	" No. 2	..	..	0	80	12½
Coffee	..	..lb.	0	15	12½	" No. 3	..	..	1	20	12½
Milk, in boxes	..	..bbl.	0	40	5	" of a dutiable value of \$1.50 and more	..	..ad val.	—	12½	
Lime for building purposes	..	..box	0	63	12½	Collars of linen, No. 1	..	..dozen	1	50	12½
" tempered or unslaked	..	..	1	0	5	" No. 2	..	..	2	10	12½
Furkeys	..	..each	2	0	5	Shoes, for children, No. 1	..	..pair	0	25	12½
Carts for agricultural purposes	..	..ad val.	—	5		" No. 2	..	..	0	50	12½
Buttons of bone	..	..gross	0	15	12½	" No. 3	..	..	1	0	12½
Copper, unwrought	..	..lb.	0	25	5	" for women, No. 1	..	..	0	80	12½
Cork stoppers, fine	..	..thousand	5	0	15½	" No. 2	..	..	1	0	12½
" common	..	..	2	0	12½	" No. 3	..	..	1	30	12½
Brooms of rushes	..	..dozen	0	10	12½	" of a dutiable value of \$1.45 and more	..	..ad val.	—	12½	
" straw	..	..	2	50	12½	" for men, No. 1	..	..pair	1	25	12½
Black	..	..lb.	0	2	5	" No. 2	..	..	2	0	12½
Gunpowder, fine	..	..	0	64	12½	Slippers	..	..ad val.	—	12½	
" coarse	..	..	0	40	12½	Shoe blacking	..	..12 boxes	0	35	12½

\* A gallon is counted as answering to 5 ordinary whole bottles or to 3 gin flasks or to 3 large gin flasks.

uous liquors:

w No. 111 of April 6, 1906, relating to the Excise duty on rum in St. Croix.)

RT. 1.—The term *rum* in the present Law shall mean any its manufactured in St. Croix. By *dealer in rum* is to be understood any person who is licensed to sell spirits in St. Croix.

RT. 2 and 3.—

RT. 4.—On all rum removed from the warehouse of the dealer rum, there shall be paid a duty of not less than 20 cents, nor more than 50 cents for each gallon of rum containing up to 54° pure alcohol ascertained by Traulés' alcoholometer at 15.5° plus = 60° Fahrenheit.

rum of greater strength shall be reduced, according to the as- sained measure and strength, to 54°, and pay duty accordingly. The amount of duty to be assessed within the above fixed its shall be determined by the Colonial Council for a period three years.

The duty shall be paid to the Customs at the time when the leaves the warehouse, but for the payment of duty on rum drawn from the warehouse, the Customs are at liberty to not an extension of time—not to exceed one month—until the removal takes place.

RT. 5.—Rum removed from the warehouse of the dealer for port from St. Croix under Customs control is free of duty. However, the Minister of Finance may decide that, subject to necessary measures of control, it will be permissible to withdraw rum from the warehouses free of duty, if used for technical or industrial purposes in St. Croix.

ART. 6 to 12.—

ART. 13.—If the Customs Law does not provide for heavier duty, rum and other spirits imported into St. Croix shall pay customs duty at the same rate as the Excise duty, to be fixed in time to time in accordance with Article 4 of the present w: when the alcoholic strength of spirits cannot be ascertained, y shall be taken as testing 100°.

aw No. 112 of April 6, 1906, relating to the import duties on Spirits, Wine and Beer.)

ART. 1.—Spirits of all kinds brought into St. Croix shall pay an port duty of 1 dollar per gallon. The gallon is equivalent to pots.

ART. 2.—Wine and beer of all kinds shall respectively pay on portation into St. Croix 25 and 20% on the value to be assessed concurrence with the Customs at St. Croix.

ART. 3.—The present Law shall enter into operation on the me day as the Excise Duty Law on rum at St. Croix.

	Evaluation.	Duty.
6.—Goods.	\$ c.	per ct.
ee..... lb.	0 12	5
arbing tiles..... thousand	32 0	5
icks, No. 1..... "	7 0	5
" No. 2..... "	11 0	5
heshstones..... ad val.	—	5
arch..... 100 lbs.	6 50	12½
ockings and socks of cotton; socks for children..... 12 pairs	0 80	12½
" " " No. 1..... "	1 0	12½
" " " No. 2..... "	1 50	12½
" " " No. 3..... "	2 0	12½
" " " No. 4..... "	3 0	12½
" " " No. 5..... "	4 0	12½
" " " the dutiable value of which is \$ 4.50 and more..... ad val.	—	12½
ocks..... "	—	12½

Goods.	Evaluation.	Duty.
	\$ c.	per ct.
Sugar, loaf..... lb.	0 12	12½
Hogs and pigs, large and small, No. 1..... each	1 0	5
" " " No. 2..... "	2 0	5
" " " No. 3..... "	3 0	5
" " " No. 4..... "	4 0	5
Matches..... gross of boxes	0 70	12½
Soap, common, brown or blue..... lb.	0 6	12½
Tallow..... "	0 10	5
Tile pipes..... foot	0 4	5
Spirits of turpentine..... gallon	0 75	12½
Tea, No. 1..... lb.	0 55	12½
" No. 2..... "	0 85	12½
" the dutiable value of which is \$ 1 and more..... ad val.	—	12½
Tin, unwrought, also tin solder..... "	—	5
Tar..... bbl.	6 0	5
Tobacco, in the leaf..... lb.	0 12	12½
" manufactured..... "	0 25	12½
" snuff, in flasks..... flask	0 30	12½
Cordage..... lb.	0 10	5
Wood, hard..... sq. foot of 1 inch thickness	0 7	5
" mahogany..... "	0 8	5
" pitchpine, boards..... 1000 sq feet	30 0	5
" " beams and planks..... "	35 0	5
" white pine, boards..... "	20 0	5
" " beams and planks..... "	25 0	5
" other kinds, of which the measurement by the square is difficult..... ad val.	—	5½
Tissues, of silk mixed with the following materials..... ad val.	—	12½
" of pure wool No. 1..... yard	0 30	12½
" " No. 2..... "	0 60	12½
" the dutiable value of which is 75 cents and more..... ad val.	—	12½
" of wool mixed with the following materials..... ad val.	—	12½
" (linen), of flax or hemp, pure or mixed with the following materials..... ad val.	—	12½
" of cotton, dyed or not, bleached or not, No. 1..... yard	0 5	12½
" the same, No. 2..... "	0 7	12½
" " No. 3..... "	0 10	12½
" " No. 4..... "	0 14	12½
" the dutiable value of which is 16 cents and more..... ad val.	—	12½
" sailcloth..... "	—	5
Woven fabrics, of pure silk, No. 1..... yard	0 50	12½
" " No. 2..... "	1 0	12½
" the dutiable value of which is \$ 1.25 and more..... ad val.	—	12½
Rose water..... bottle	0 12	12½
Florida water..... ½ bottle	0 32	12½
Goblets, No. 1..... each	0 4	12½
" No. 2..... "	0 15	12½
" No. 3..... "	0 50	12½
Tools and implements..... ad val.	—	5
Zinc, unwrought..... lb.	0 16	5
Ducks..... dozen	5 0	5

Note.—Goods not enumerated in the present tariff shall be dutiable according to the invoice price (provided that such price corresponds to the average price of such goods at the place of shipment, with an increase as stipulated hereinafter, in such manner that the total invoice value shall equal the wholesale price of the goods in St. Croix. This increase shall be 15% of the invoice price for goods imported from St. Thomas with an invoice from said island, and 25% for all other goods. In default of an invoice, the Customs shall appraise the value of the goods, either according to the wholesale price in the island, or according to the ordinary retail price less 25% of such price. In both cases the Customs duties must not be included in the appraised value.

## PHILIPPINE ISLANDS

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## EXCEPTIONS.

Rule 6.—*Pile fabrics and knitted and netted stuffs*.—Plushes, velvets, elevents, all pile fabrics, all kinds of knitted or netted stuffs, tuques, vees and blondes, containing an admixture of textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article.

Rule 7.—*Ribbons, galloons, braids, tape and trimmings*.—Ribbons, galloons, raids, tape and trimmings, containing an admixture of textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article. When any of these articles contain metal threads in any proportion they shall be dutiable under the corresponding paragraphs of Class VIII.

Rule 8.—*Broches*.—Broches dutiable under Class V., with silk, shall be liable to the duties leviable thereon, with a surtax of 15 %.

Broches, dutiable under Class VI., with silk, shall be liable to the duties leviable thereon, with a surtax of 30 %.

Broches are textiles with ornamental figures formed by means of a shuttle at time of weaving, and in such manner that the threads forming the figure occupy only the space thereof.

Rule 9.—*Embroidery and trimmings*.—Textiles embroidered by hand or machine after weaving, or with application of trimmings, shall be liable to the duties leviable thereon, with a surtax of 30 %.

If the embroidery contains threads of puri or common metals or of silver, or spangles of any material other than gold, the surtax shall be 60 % of the duties applicable to the textile.

When the threads, puri, or spangles are of gold, the surtax shall be 100 %.

Embroidery is distinguished from patterns woven in the textile by the latter being destroyed by unweaving the web of the textile, while embroidery is independent of the warp and weft and cannot be so unravelled.

Rule 10.—*Metallic threads*.—Textiles composed exclusively of metallic threads shall be dutiable under Class VIII.

Textiles or articles (except those provided for in Rules 7 and 9 hereof), dutiable under Classes V. and VI., containing threads or puri of common metals or of silver, shall be liable to a surtax of 50 % of the duties leviable thereon.

If the threads or puri are of gold the surtax shall be 100 %.

Rule 11.—*Made-up articles*.—Textiles, dutiable under Classes V. and VI., entirely or partially made up into common sacks (except gunny-sacks) or tarpaulins, shall be liable to the duties applicable thereto, with a surtax of 15 %.

Shawls, including those called "mantones" and "pañuelos," travelling rugs, sarones, paladones, counterpanes, sheets, towels, table cloths and napkins, veils, fichas, and handkerchiefs, shall, for the making of these articles imported in the piece, merit, shall not be considered as made-up, except in those cases where the line of separation between them is indicated by unwoven spaces.

Other articles, including wearing apparel, not otherwise provided for, cut, basted, partially finished, or finished, shall be treated in accordance with Rule 1, and shall be dutiable at the rate applicable to the most highly taxed component material in the exterior thereof, with a surtax of 50 %; *Provided*, That made-up articles enumerated in this Act shall not be subject to any surtax for making-up, unless such surtax is specially provided in connection with the corresponding paragraph or clause.

## ARTICLES NOT ENUMERATED AND THOSE COMPOSED OF SEVERAL MATERIALS.

Rule 12.—On any article not enumerated in this Act, manufactured of two or more materials, duty shall be assessed at the rate at which the same would be dutiable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," whenever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article.

(b) If two or more rates of duty shall be applicable to any article, it shall pay duty at the highest of such rates.

(c) No customs officer shall give an advance opinion as to the classification for duty of any article intended to be imported; *Provided*, That when an article intended to be imported is not specifically mentioned in this Act, the interested party or the importer may deposit with the insular collector of customs a sample thereof and request him to indicate the paragraph under which the article is or shall be dutiable, and the insular collector of customs shall comply with such request. In such case classification of the article in question, upon the particular importation involved, shall be made according to the paragraph so indicated.

(d) Salvage from vessels built in foreign countries and wrecked or abandoned in Philippine waters or elsewhere, not otherwise provided for, shall be dutiable according to the corresponding paragraphs of this Act.

## RECEPABLES, PACKAGES AND PACKING.

Rule 13.—(a) Whenever imported merchandise is subjected to an *ad valorem* rate of duty, the duty shall be assessed upon the actual market value of or wholesale price of such merchandise, as bought and sold in usual wholesale quantities, at the time of exportation to the Philippine Islands. In the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the Philippine Islands, or consigned to the Philippine Islands for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the Philippine Islands.

(b) Whenever an article is subject to an alternative minimum *ad valorem* rate, the alternative *ad valorem* duty shall be ascertained by applying the corresponding *ad valorem* rate to such merchandise, inclusive of all costs and charges mentioned in clause (a) of this Rule.

(c) The term "retail package," wherever used in this Act, shall be held to mean any article, goods, wares, or merchandise, together with the holders, containers, packages, or packing, in which such article, goods, wares, or merchandise is usually held, contained, or packed, at the time of its sale to the public in usual retail quantities.

(d) Wherever it is provided in this Act that articles, goods, wares, or merchandise shall be dutiable, "including weight of immediate containers," the dutiable weight thereof shall be held to be the weight of the same, together with the weight of the immediate container, holder, or packing only; *Provided*, That wherever in this Act the term "including weight of immediate containers" and the term "retail package" are both used in the same paragraph or clause, the dutiable weight shall be the weight of the retail package.

(e) Whenever it is provided in this Act that articles, goods, wares, or merchandise shall be dutiable by "gross weight," the dutiable weight thereof shall be held to be the weight of same, together with the weight of all containers, packages, holders, and packing, of whatever kind or character, in which said articles, goods, wares, and merchandise are contained, held, or packed at the time of importation.

(f) Articles, goods, wares, or merchandise affixed to cardboard, canvas, paper, wool, or similar common material, shall be dutiable together with the weight of such packing.

(g) The usual tapes, boards and immediate wrapping shall be considered as a part of the dutiable weight of textiles.

(h) No duties shall be assessed on account of the usual coverings or holdings of articles, goods, wares, or merchandise dutiable otherwise than *ad valorem*, nor those free of duty, except as in this Act expressly provided, but if there be used for covering any dutiable or free, any unusual articles, goods, wares, or merchandise, whether dutiable or free, any unusual articles, form, or material adapted for use otherwise than in the bona fide transportation of such article, goods, wares, or merchandise to the Philippine Islands, duty shall be levied and collected on such covering or holding in accordance with the corresponding paragraphs of this Act.

(i) Whenever the interior container or packing of any article dutiable by weight is of an unusual character, including silk-lined cases, cases of fine wood, silk, leather, or imitations thereof, such as are used to contain jewellery, plate, trinkets, and the like, such containers or packing shall be dutiable at the rate applicable to the component material of chief value.

(j) When a single package contains imported merchandise dutiable according to different weights, or weight and *ad valorem*, the common exterior receptacle shall be prorated and the different proportions thereof treated in accordance with the provisions of this Rule as to the dutiability or non-dutiability of such packing.

(k) Where articles, goods, wares, or merchandise dutiable by weight, and not otherwise specially provided for, are customarily contained in packing, packages, or receptacles of uniform or standard character, it shall be the duty of the insular collector of customs, from time to time, to ascertain by test the actual weight or quantity of such articles, goods, wares, or merchandise, and the actual weight of the packages, packing, or receptacles thereof, respectively, in which the same are customarily imported, and upon such ascertainment, to prescribe rules for estimating the dutiable weight or quantity thereof, and to enforce such articles, goods, wares, or merchandise shall be entered, and the duties thereon levied and collected, upon the basis of such estimated dutiable weight or quantity; *Provided*, That if the importer, consignee, or agent shall be dissatisfied with such estimated dutiable weight or quantity, and shall file with the collector of customs prior to the delivery of the packages designated for examination a written specification of his objections thereto, or if the collector of customs shall have reason to doubt the exactness of the prescribed weight or quantity in any instance, it shall be his duty to cause such actual weights or quantities to be ascertained.

## PROHIBITED IMPORTATIONS.

Sec. 3.—That importation or shipment into the Philippine Islands of the following articles is prohibited:

(a) Dynamite, gunpowder, similar explosives, fireworks and detached parts thereof, except in accordance with enactment of the Philippine legislature, or when imported by, or for the use of, the United States or insular Governments.

(b) Articles, books, pamphlets, printed matter, manuscripts, typewritten matter, paintings, illustrations, figures or objects of obscene or indecent character, or subversive of public order.

(c) Roulette wheels, gambling apparatus, loaded dice, marked cards, machines, apparatus or mechanical devices used in gambling, or in the distribution of money, prizes, or other articles, when such distribution is dependent upon chance.

(d) Any article manufactured in whole or in part of gold or silver or alloys thereof, falsely marked or stamped in violation of the Act of Congress of June 12, 1906, entitled "An Act forbidding the importation, exportation, or carriage in interstate commerce of falsely or spurious stamped articles of merchandise made of gold or silver or their alloys, and for other purposes."

(e) Any article violating the provisions of the Act of Congress of June 30, 1906, entitled "An Act for preventing the manufacture, sale, or transportation of adulterated or misbranded or poisonous or deleterious foods, drugs, medicines, and liquors, and for regulating traffic therein, and for other purposes," commonly known as "the Pure Food Law."

(f) Lottery tickets, advertisements thereof, lists of drawings thereon which, after due notice upon legal entry, shall, together with the proceeds thereof, be forfeited to the Government of the Philippine Islands, after due process of law.

(g) Opium, in whatever form, except by the Government of the Philippine Islands, and by pharmacists duly licensed and registered as such, under the laws in force in said Islands, and for medicinal purposes only.

(h) Opium pipes, parts thereof, of whatsoever material.

(i) Absinthe.

See A.—Abbreviations. See following sec. 8.

#### DEFINITIONS.

Sec. 5.—The term "pharmaceutical product," wherever used in this Act, shall be held to include all medicines or preparations recognised in the United States Pharmacopoeia or National Formulary for internal or external use, and any substance or mixture of substances used for the cure, mitigation, or prevention of human or animal diseases, provided the same are not otherwise provided for in this Act.

The term "proprietary," as applied to medicinal remedies, wherever used in this Act, shall be held to mean a "preparation the manufacture or sale of which is restricted, through patent of the drug or combination of drugs, copyright of the label or name, or in any other manner, or a preparation concerning which the producer or manufacturer claims a private formula."

Wherever in this Act the words "the same" appear as the first words of a paragraph, they shall be held to refer to and to mean the same as the caption of the preceding paragraph. Should such words appear as the first words of a clause, they shall be held to refer to and to mean the same as the clause which immediately precedes the one in which they are used.

#### PAYMENT OF DUTIES.

Sec. 6.—Duties shall be paid in United States money except that:

The following coins now in circulation in the Philippine Islands shall be received for customs duties and taxes at the following rates in money of the United States: Peso, fifty cents; Medio Peso, twenty-five cents; Peseta, ten cents; Media Peseta, five cents, but such rates shall be changed in accordance with a quarterly proclamation of the civil governor.

#### METRIC SYSTEM.

Sec. 7.—The metrical system of weights and measures as authorized by Sections 3569 and 3570 of the Revised Statutes of the United States, and at present in use in the Philippine Islands, shall be continued.

The metre is equal to 39.37 inches.

The litre is equal to 1.057 quarts, wine measure.

The kilogram is equal to 2.2046 pounds avoirdupois.

#### RATES OF DUTIES.

Sec. 8.—That the rates of duties to be collected on articles, goods, wares, or merchandise imported into the Philippine Islands, or going into said Islands from the United States or any of its possessions except as otherwise provided in this Act, shall be as follows: *Provided*, That no article bearing evident signs of being for sanitary construction shall pay a higher rate of duty than 20% *ad val.*; and *provided further*, That no article shall pay a higher rate of duty than 10% *ad val.*, except and unless the same shall be classified under paragraphs 50, 257, 257, 258, 259, 260, 261 or 304, in which event the rate of duty thereby resulting shall be collected anything in this Act to the contrary notwithstanding; and *provided further*, That articles of foreign growth, produce or manufacture, shall be dutiable upon each importation, except previously exported from the Philippine Islands, except as otherwise specifically provided in this Act.

The following abbreviations shall be employed in the tariff:

n. o. p. f. = not otherwise provided for.  
G. W. = gross weight. Kilo. = kilogram.  
N. W. = net weight. Kilos. = kilograms.  
Hectog. = hectogram. Hectol. = hectolitre.

#### CLASS I.

##### STONES, EARTHES, GLASS AND CERAMIC PRODUCTS.

###### Group 1.

###### Stones and earths.

Nos.		Dols. etc.
1	Marble, onyx, jasper, alabaster and similar fine stones: (a) In block, rough, or squared only, and marble dust ..... <i>ad val.</i> (b) In slabs, plates, or steps, sawed or chiselled, polished or not, but without ornamentation ..... <i>ad val.</i> (c) Any of these stones, lettered, further manufactured or decorated, n. o. p. f. .... <i>ad val.</i>	20 % 30 % 40 %
2	Stones, other, natural or artificial: (a) In block, rough or squared only, G. W. .... 100 kilos. (b) Crushed, sawn, hewn, or dressed, whether polished or not, or in slabs, plates, or steps, G. W. .... 100 kilos. (c) Manufactured into articles, n. o. p. f., G. W. ....	0 10 0 50 1 00
3	Millstones, grindstones, whetstones, oil-stones and hones of all kinds, and emery, carborundum, and similar wheels for sharpening, dressing, or polishing, including frames and mountings for any of the foregoing imported therewith ..... <i>ad val.</i>	10 %
4	Asbestos, and manufactures thereof, n. o. p. f. ....	15 %
5	Mica and lava, and manufactures thereof, gas burner tips, and Welsbach and other similar mantles for lamps, <i>ad val.</i>	25 %
6	Earths: (a) Fire clay, lime and Roman, Portland, and other hydraulic cement, G. W. .... 100 kilos. (b) Gypsum, pumice, emery, chalk, kaolin (China clay), unmanufactured, and other crude earths and clays n. o. p. f., G. W. .... 100 kilos.	0 16 0 40

Nos.		Dols. etc.
7	Manufactures of gypsum, G. W. .... 100 kilos. <i>Provided</i> , that no article classified under this paragraph shall pay a less rate of duty than 50% <i>ad val.</i>	5 00
8	Manufactures of chalk, including billiard chalk, red chalk, and French and tailors' chalk, whitening prepared from chalk (other than blanco), including weight of immediate containers, N. W. .... 100 kilos.	4 00
9	Common clay and cement, in bricks, squares, tiles and pipes, n. o. p. f. .... <i>ad val.</i>	10 %
10	Ceramic tiles: (a) Vitrified or glazed, whether vitrified or not, undecorated, G. W. .... 100 kilos. (b) Enamelled, ornamented or decorated, G. W. ....	0 45 1 20
11	Porcelain, bisque, faience, earthenware, stoneware, and other ceramic ware, n. o. p. f.: (a) In filters and articles bearing evident signs of being for sanitary construction, and parts thereof identifiable as such ..... <i>ad val.</i> (b) In common bottles, jars, crucibles, cups, kitchen utensils, and flowerpots, neither gilt, painted, glazed, decorated, nor ornamented ..... <i>ad val.</i> (c) In articles n. o. p. f., neither gilt, painted, glazed, decorated nor ornamented ..... <i>ad val.</i> (d) In dishes, tableware, or articles n. o. p. f., glazed or plain tinted, but neither gilt, painted, decorated, nor ornamented ..... <i>ad val.</i> (e) In dishes, tableware, or articles n. o. p. f., painted, gilt, decorated, or ornamented ..... <i>ad val.</i> (f) Fine decorated wares, in jardiniere, flower stands, vases, and articles for decorative purposes, statuettes, high and low-reliefs, and Satsuma, Sevres, and similar fine porcelains, whether decorated or not ..... <i>ad val.</i>	10 % 15 % 20 % 25 % 40 % 50 %
12	Manufactures of earths and clays, n. o. p. f.: (a) Plain ..... <i>ad val.</i> (b) Ornamented or decorated ..... "	25 % 10 %

###### Group 2.

###### Precious stones, pearls, and imitations thereof.

13	Precious and semi-precious stones, including jade, tigers-eye, chalcedony, opal and similar stones, n. o. p. f., any of the foregoing cut or uncut, but unmounted and unset, and not further manufactured, pearls, unmounted and unset, diamond dust and bort ..... <i>ad val.</i>	15 %
14	Doublets, and other imitations of precious and semi-precious stones, and imitation pearls, unmounted and unset ..... <i>ad val.</i>	30 %

###### Group 3.

###### Glass and manufactures thereof.

*Note*.—Articles ground or cut only for the purpose of truing them or fitting stoppers, shall not be held to be cut glass.

15	Common hollow glass-ware: (a) In demijohns, carboys, jars, bottles, flasks, and similar receptacles, whether empty, or in use as containers of merchandise dutiable by weight or measure (except in those cases in which the classification of such containers is otherwise specially provided for) ..... <i>ad val.</i> (b) Syphon bottles ..... "	10 % 30 %
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*Note*.—To Sec. 15.—The term "cut glass" is held here to apply to the articles, and not to the quality of the glass. This tariff No. accordingly includes all hollow glass-ware ordinarily used as containers, whether manufactured of common or fine glass, unless they are cut, engraved, painted, decorated or otherwise elaborated.

16	Glass, crystal, and glass imitating crystal: (a) In decanters, glasses, tumblers, cups, goblets, saucers, plates, dishes, pitchers, bowls, candlesticks, pillar-lamps, bracket-lamps, and other articles of table service or for lighting; wash-bowls, wash basins, soap dishes, toothbrush holders, and washstand pitchers, any of the foregoing not cut, engraved, painted, enamelled, or gilt ..... <i>ad val.</i> (b) The same, cut, engraved, painted, enamelled, or gilt ..... <i>ad val.</i>	25 % 50 %
17	Lamp chimneys: (a) Neither engraved nor ornamented (except as to such fluting and finishing as may be made in the process of manufacture) ..... <i>ad val.</i> (b) Other ..... "	25 % 30 %
18	Glass or crystal in plate, slabs, and similar forms: (a) Slabs, cones, or prisms, for paring or roofing, G. W. .... 100 kilos. (b) Common window glass, neither polished, nor engraved, nor ornamented ..... <i>ad val.</i> (c) The same, set in lead, or trestled plain or in design; plate glass polished, bevelled or not ..... <i>ad val.</i> (d) Glass of all kinds, engraved or enamelled ..... "	1 65 25 % 35 % 50 %
19	Mirrors of all kinds, framed or mounted (with whatever material), or not, including the value of the frames and mountings ..... <i>ad val.</i>	35 %
	Other manufactures of glass: (a) In spectacles, eyeglasses, and goggles, also lenses for same, mounted or unmounted, including the value of the mountings ..... <i>ad val.</i> (b) In flower stands, vases, urns, and similar articles for toilet and decorative purposes, neither cut, painted, enamelled, nor gilt ..... <i>ad val.</i> (c) The same, cut, painted, enamelled, or gilt ..... " (d) Powdered or crushed glass, in which glass is the component material of chief value ..... <i>ad val.</i>	25 % 40 % 60 % 25 %

CLASS II.		Nos.		Dols. cts.	
COAL, SCHISTS, BITUMENS, AND DERIVATIVES THEREOF.					
Nos.	Group 1. Coal.				
21	Coal and coke, G. W. ....	1,000 kilos.	0 25		
Group 2. Schists, bitumens and derivatives thereof.					
22	Tars, pitches and tar oils, n. o. p. f.; mineral oils, crude or refined, including those for illumination, lubrication, fuel or solvents; vaseline (except when compounded with other substances); axle grease of all kinds; asphaltums; carbolinum and similar compounds, G.W. ....	100 kilos.	0 25		
Provided, that no article classified under this paragraph shall pay a less rate of duty than 10% <i>ad val.</i> Provided further, that, though imported under a name referable to this paragraph, paraffin, or other similar products, shall be classified under paragraph 83.					
CLASS III.					
METALS AND MANUFACTURES THEREOF.					
Group 1.					
Gold, silver and platinum; alloys thereof; gold and silver plated articles.					
23	Gold, platinum and alloys thereof: (a) In jewellery, plate and goldsmiths' wares n. o. p. f. ....	hectog.	12 50		
	(b) The same, set with pearls or with precious or semi-precious stones ....	hectog.	25 00		
	(c) The same, set with doublets, or with imitations of pearls, or of precious or semi-precious stones ....	hectog.	17 50		
	(d) Articles or manufactures of gold or platinum (except jewellery), composed in part of other materials, in which the component material of chief value is gold or platinum, n. o. p. f., pellets for use in dentistry, solder and foil ....	hectog.	2 00		
Provided, that no article classified under this paragraph shall pay a less rate of duty than 25% <i>ad val.</i>					
24	Silver and alloys thereof: (a) In jewellery, plate and silversmiths' wares n. o. p. f. ....	hectog.	1 00		
	(b) The same, set with pearls or with precious or semi-precious stones ....	hectog.	5 00		
	(c) The same, set with doublets, or with imitations of pearls, or of precious or semi-precious stones ....	hectog.	5 00		
	(d) Articles or manufactures of silver (except jewellery), composed in part of other materials, in which the component material of chief value is silver, n. o. p. f., solder and foil ....	hectog.	0 40		
Provided, that no article classified under this paragraph shall pay a less rate of duty than 25% <i>ad val.</i>					
25	Gold and silver plated wares: (a) In jewellery ....	kilo.	2 40		
	(b) In lamps n. o. p. f., picture frames, knives, forks, and spoons, carriage and coffin fittings, saddlery hardware, foil ....	kilo.	0 60		
	(c) Not otherwise provided for ....	kilo.	2 00		
Provided, that no article classified under this paragraph shall pay a less rate of duty than 25% <i>ad val.</i>					
Group 2.					
Cast iron.					
<i>Note.</i> —Malleable cast iron and manufactures thereof shall be dutiable as wrought iron.					
26	Articles of cast iron, painted or not, but not otherwise coated or ornamented, neither polished nor turned: (a) Bars, beams, plates, grates for furnaces, columns and pipes, G. W. ....	100 kilos.	0 35		
	(b) Other, G. W. ....	100 kilos.	0 75		
27	Other articles of cast iron (except those covered or coated with gold or silver) ....	ad val.	15 %		
Group 3.					
Wrought iron and steel.					
28	Wrought iron and steel: (a) In rails, straight or bent, cross-ties, portable tramways, crossings and similar track sections; switch rails, switches, tongues, frogs, fish plates and chairs, G. W. ....	100 kilos.	0 40		
	(b) In bars or beams (except of crucible steel), not cut to measure, perforated or riveted or fastened together, rods, tyres, and hoops, G. W. ....	100 kilos.	0 40		
Provided, that bars or rods not exceeding 15 millimetres in diameter and steel known as "bamboo steel," classified under clause (b) of this paragraph, shall not pay a less rate of duty than 15% <i>ad val.</i>					
	(c) The same, of crucible steel, G. W. ....	100 kilos.	2 65		
Provided, that no article classified under clause (c) of this paragraph shall pay a less rate of duty than 15% <i>ad val.</i>					
29	Wrought iron or steel in sheets: (a) Plain and unpolished, G. W. ....	100 kilos.	0 50		
	(b) Polished, corrugated, perforated, or cold rolled, galvanized or not, and hoop iron, G. W. ....	100 kilos.	1 00		
Group 4.					
Copper and alloys thereof.					
30	Provided, that any of the articles or materials classified under clause (b) of this paragraph, made up in hoops, ridgings, eaves, drain pipes, gutters, ceilings, shingles, ceiling centres, borders, friezes, diafores, and similar articles, shall be dutiable at the rate herein provided, with a surtax of 100%: (a) Tinned, terne-plate, and tin-plate, G. W. ....	100 kilos.	1 20		
	(b) Rough-turned or lathed, but neither polished nor adjusted, G. W. ....	100 kilos.	0 65		
	(c) Neither polished, turned nor adjusted, G. W. ....	100 kilos.	1 00		
31	Wrought iron or steel, in pieces, finished: (a) Wheels, weighing each more than 100 kilos., axles, springs, brake-shoes, drawbars, brake-beams, knippers, couplings, lubricating boxes, and similar articles for railways and tramways, G. W. ....	100 kilos.	0 45		
	(b) Wheels, weighing each 100 kilos. or less, axles and springs for vehicles, n. o. p. f., G. W. ....	100 kilos.	1 05		
32	Wrought iron or steel in large pieces, composed of bars, beams, or sheets, for structural purposes, perforated, or cut to measure, fastened together or not, G. W. ....	100 kilos.	1 25		
33	Wrought iron or steel pipes: (a) Plain, painted, tarred, or galvanized, G. W. ....	100 kilos.	1 10		
	(b) Other (except those coated or covered with gold or silver), G. W. ....	100 kilos.	1 50		
34	Wrought iron or steel wire: (a) More than one millimetre in diameter, plain, galvanized, or coppered, wire cables and ropes, and barbed wire ....	ad val.	10 %		
	(b) One millimetre or less in diameter, plain, galvanized, or coppered, and wire netting ....	ad val.	15 %		
	(c) Other, including those covered with textiles ....	ad val.	25 %		
	(d) Gauze, cloths, and screenings, in the piece ....	ad val.	20 %		
	(e) In other manufactures (except those covered or coated with gold or silver), n. o. p. f. ....	ad val.	25 %		
35	Wrought iron or steel chains, in the piece or otherwise (except in trinkets or jewellery): (a) Exceeding 5 millimetres in diameter ....	ad val.	10 %		
	(b) Other, plain, painted, or galvanized, ....	ad val.	15 %		
	(c) The same, covered or coated with other metals (except gold or silver) ....	ad val.	25 %		
36	Anvils ....	ad val.	10 %		
37	Nuts, bolts, rivets, and washers, N. W. ....	100 kilos.	2 00		
38	Nails, clasp nails, and staples ....	ad val.	10 %		
39	Screws, tacks, and brads ....	ad val.	15 %		
40	Saddlery hardware (except chains and buckles), plain, or covered or coated with other metals or materials (except gold or silver) ....	ad val.	15 %		
41	Buckles (except trinkets or ornaments, or covered or coated with gold or silver) ....	ad val.	15 %		
42	Cutlery— (a) Butchers', shoemakers', saddlers', plumbers', painters', pruning, budding, kitchen, bread, and cheese knives; table knives and forks, with handles of common wood, or of iron, japanned or not, not covered or coated with other metals; common scissors or shears, plain, glazed, or japanned; grass, garden, hedge, pruning and sheep shears; sawbooks ....	ad val.	20 %		
	(b) Pocket cutlery, hunting and sheath knives, side arms (not iron), and parts thereof, razors and other cutlery, including scissors and shears, n. o. p. f. (except those covered or coated with gold or silver) ....	ad val.	30 %		
	(c) Sword canes and similar articles, and weapons with concealed blades ....	ad val.	80 %		
43	Firearms of all kinds and detached parts thereof ....	ad val.	40 %		
44	Manufactures of terne-plate or tinplate: (a) In articles n. o. p. f., plain, painted, varnished, or japanned ....	ad val.	15 %		
	(b) The same, including vehicle lamps, covered, coated, or combined with other metals or materials (except gold or silver) ....	ad val.	20 %		
	(c) Vehicle lamps, covered or coated to any extent with gold or silver, in which the component material of chief value is tinplate ....	ad val.	25 %		
45	Manufactures n. o. p. f., in which wrought iron or steel is the component material of chief value: (a) Plain, painted, varnished, or japanned, or covered or coated with lead, tin, or zinc ....	ad val.	15 %		
	(b) Other (except those covered or coated with gold or silver) ....	ad val.	20 %		
Group 4.					
Copper and alloys thereof.					
46	Copper or alloys thereof, in bars, pipes, and sheets, or alloys of copper in lumps and ingots, any of the foregoing except of Muntz metal ....	ad val.	10 %		
47	Copper and alloys thereof, in wire: (a) Plain ....	ad val.	15 %		
	(b) Bunched, gilt, or nickelled ....	ad val.	25 %		
	(c) Covered with textiles, n. o. p. f., or with insulating materials, cables for conducting electricity, and trolley wire ....	ad val.	10 %		
	(d) Covered with silk, n. o. p. f. ....	ad val.	25 %		
	(e) Gauze, cloths, and screenings, in the piece ....	ad val.	20 %		
	(f) Manufactures n. o. p. f., in which wire of copper or its alloys is the component material of chief value (except when covered or coated with gold or silver) ....	ad val.	25 %		

CLASS III. METALS AND MANUFACTURES THEREOF—continued.		Dols. ets.	
No.			
48	Manufactures of n. o. p. f., in which copper or alloys thereof is the component material of chief value:		
(a)	Plain, polished, varnished, painted, tinned, or japanned <i>ad val.</i>	20 %	
(b)	Other (except those covered or coated with gold or silver) <i>ad val.</i>	25 %	
Group 5.			
Other metals and alloys thereof.			
49	Mercury, li. W. ....	0 10	
50	Nickel, aluminum and alloys thereof:		
(a)	In bars, sheets, pipes and wire <i>ad val.</i>	15 %	
(b)	In articles n. o. p. f. ....	25 %	
51	Tin and alloys thereof:		
(a)	In bars, sheets, pipes, and wire, in thin leaves (tin foil), and alloys in lumps or ingots <i>ad val.</i>	10 %	
(b)	In articles n. o. p. f. (except those covered or coated with gold or silver) <i>ad val.</i>	25 %	
52	Zinc, lead, and metals n. o. p. f., and alloys thereof:		
(a)	In bars, sheets, pipes, wire, and type, and sanitary trays and other plain articles bearing evident signs of being for sanitary construction, and alloys in lumps or ingots <i>ad val.</i>	10 %	
(b)	In plain articles n. o. p. f. ....	15 %	
(c)	In articles gilt, nickel-plated or otherwise embellished (except those covered or coated with gold or silver) <i>ad val.</i>	25 %	

CLASS IV. SUBSTANCES EMPLOYED IN PHARMACY AND CHEMICAL INDUSTRIES, DRUGS, CHEMICALS, PIGMENTS, AND VARNISHES.

Group 1.		Dols. ets.	
Simple drugs.			
53	Oleaginous seeds, copra, and cocoanuts:		
(a)	Crude, li. W. ....	0 80	
(b)	In meal, flour, or cakes, n. o. p. f., li. W. ....	1 50	
54	Resins and gums:		
(a)	Colophony (common or rosin), Burgundy and similar pitch, and Stockholm tar <i>ad val.</i>	10 %	
(b)	Other, when not in the form of a pharmaceutical product or preparation <i>ad val.</i>	20 %	
55	Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, fruits, flowers, dried fibres, grains, herbs, leaves, tubers, mosses, stems, seeds, aromatic and seeds of unbrid growth, weeds, woods, and similar vegetable products, crude, neither edible nor in the form of a pharmaceutical product or preparation, n. o. p. f., including weight of immediate containers. N. W. ....	3 00	
Provided, that no article classified under this paragraph shall pay a less rate of duty than 25 % <i>ad val.</i>			
56	Ginseng root, N. W. ....	5 00	
Provided, that no article classified under this paragraph shall pay a less rate of duty than 25 % <i>ad val.</i>			
57	Animal products employed in medicine, crude, neither edible nor in the form of a pharmaceutical product or preparation, n. o. p. f., including weight of immediate containers. N. W. ....	1 00	
Provided, that no article classified under this paragraph shall pay a less rate of duty than 25 % <i>ad val.</i>			
Group 2.			
Pigments, paints, dyes, and varnishes.			
58	Mineral pigments of common natural occurrence (including ochres, hematites, blues and pargases) or substances prepared for enamels and whitewash, any of the foregoing when dry <i>ad val.</i>	10 %	
Note. Any substance otherwise subject to classification under this paragraph shall, when imported in the form of a liquid or paste, be dutiable under clause (b) of paragraph 59.			
59	Pigments and paints n. o. p. f.:		
(a)	White or red lead, dry <i>ad val.</i>	15 %	
(b)	The same, in liquid or paste, putty or all kinds, bituminous paints made from mineral pitch or coal tar (not aniline dyes) <i>ad val.</i>	20 %	
(c)	Pigments n. o. p. f., dry <i>ad val.</i>	20 %	
(d)	The same, in liquid or paste <i>ad val.</i>	25 %	
60	Varnishes and wood fillers of all kinds <i>ad val.</i>	15 %	
61	Spirits of turpentine <i>ad val.</i>	10 %	
62	Inks: (a) Printing and lithographic, in any form <i>ad val.</i>	15 %	
(b)	Other, in any form <i>ad val.</i>	25 %	
63	Pencils of paper or wood, filled with lead or other materials, pencils of lead, and charcoal and other crayons n. o. p. f. ....	15 %	
64	Eyes, dyes, stuffs, tan bark and tanning extracts n. o. p. f.:		
(a)	Woads, barks, roots, and similar natural products, for dyeing or tanning <i>ad val.</i>	10 %	
(b)	Extracts from the same, for dyeing or tanning, and dyes in any form <i>ad val.</i>	15 %	
(c)	Chemical, indigo (natural or synthetic), colours derived from coal, and chemical dye colours n. o. p. f. <i>ad val.</i>	30 %	
65	Graphite and manufactures of the same (except axle grease), and polishing, dressing, cleansing, and preserving preparations for shoes and leather <i>ad val.</i>	25 %	

Group 3.		Dols. ets.	
Chemical and pharmaceutical products.			
66	Sulphur, li. W. ....	0 50	
67	Boric acid, boron, lime, and phosphorus <i>ad val.</i>	20 %	

No.		Dols. etc.
68	Inorganic acids:	
(a)	Hydrochloric, boric, nitric, and sulphuric, and mixtures of two or more of the same, li. W. ....	0 35
(b)	Carbon dioxide (liquid carbonic acid), and sulphur dioxide <i>ad val.</i>	20 %
(c)	Not otherwise provided for <i>ad val.</i>	25 %
69	Organic acids, not otherwise provided for:	
(a)	Carbolic <i>ad val.</i>	10 %
(b)	Other <i>ad val.</i>	25 %
70	Oxides and hydroxides of potassium, sodium, barium, and other caustic alkalies, n. o. p. f., and soda ash, li. W. ....	0 50
71	Aqua ammonia, and anhydrous ammonia <i>ad val.</i>	15 %
72	Inorganic salts:	
(a)	Sulphates of ammonium and potassium, chloride of potassium, phosphates and superphosphates of lime, nitrates of potassium and sodium, and other chemical and artificial fertilizers <i>ad val.</i>	5 %
(b)	Calcium hypochlorite (chloride of lime) <i>ad val.</i>	10 %
(c)	Common salt and salts n. o. p. f. ....	25 %
73	Organic salts n. o. p. f. ....	25 %
	Provided, that no acids or double salts shall be dutiable under this paragraph.	
74	Mixtures of denaturants, formalin, and potassium bitartrate (cream of tartar, arsenic, wine lees) <i>ad val.</i>	10 %
75	Chemical products, compounds and elements n. o. p. f. <i>ad val.</i>	25 %
76	Alkaloids and their salts (except those of opium or of cinchona bark), and salts of gold, silver and platinum <i>ad val.</i>	35 %
77	Opium in any form, and preparations thereof, for medicinal purposes, n. o. p. f., subject to the provisions of Sec. 3 of this Act <i>ad val.</i>	35 %
78	Proprietary and patent medicinal mixtures and compounds (Chinese and similar medicines):	
(a)	Without alcohol, or containing not to exceed 14 % of alcohol <i>ad val.</i>	50 %
(b)	Containing more than 14 % of alcohol <i>ad val.</i>	75 %
79	Pharmaceutical products, medicinal preparations, plasters and poultices, and capsules, empty, any of the foregoing, n. o. p. f. ....	20 %
80	Aseptic and anti-septic surgical dressings (including absorbent cotton, medicated or not, catgut, silk, and similar ligatures for use in surgery or dentistry) <i>ad val.</i>	15 %
	Group 4.	
	Oils, fats, waxes, and derivatives thereof.	
81	Fixed vegetable oils, solid or liquid:	
(a)	In receptacles weighing each (contents included) more than 2 kilos. ....	15 %
(b)	In other receptacles, proprietary or not (except when compounded with other substances, or in capsules) <i>ad val.</i>	25 %
82	Animal oils and fats, n. o. p. f.:	
(a)	Crude <i>ad val.</i>	10 %
(b)	Refined, in receptacles weighing each (contents included) more than 2 kilos. ....	15 %
(c)	The same, in other receptacles, proprietary or not (except when compounded with other substances, or in capsules) <i>ad val.</i>	25 %
83	Mineral, vegetable, and animal wax:	
(a)	Crude <i>ad val.</i>	10 %
(b)	In candles <i>ad val.</i>	20 %
(c)	In manufactures n. o. p. f. ....	30 %
84	Soaps, soap powders, and similar cleansing and scouring preparations or compositions, any of the foregoing n. o. p. f. ....	15 %
85	Essential oils, perfumery, and products used in the manufacture thereof, and toilet preparations:	
(a)	Essential oils, natural or artificial <i>ad val.</i>	50 %
(b)	Perfumery, and products used in the manufacture thereof, toilet preparations (including powders, oils, cosmetics, hair dyes, tooth soaps and tooth powders, crease paints, and similar articles for toilet purposes), any of the foregoing n. o. p. f., incense, and incense sticks <i>ad val.</i>	40 %
	Group 5.	
	Various.	
86	Bone char, suitable for use in decolorizing sugar <i>ad val.</i>	10 %
87	Starch, locust, and dextrin, any of the foregoing for industrial purposes, li. W. ....	2 00
88	Glasses, albumens, gelatins, isinglass, and manufactures of any of the foregoing <i>ad val.</i>	25 %
89	Explosives:	
(a)	Dynamite, giant and blasting powder, and similar explosives, miners' fuses and caps, and explosive signals <i>ad val.</i>	10 %
(b)	Other, cartridges, fixed ammunition, primers and percussion caps, for firearms, fireworks <i>ad val.</i>	30 %
(c)	Fire crackers and toy torpedoes, including weight of immediate containers, N. W. ....	0 20
90	Matches and match sticks of all kinds, including weight of immediate containers, N. W. ....	0 20
	CLASS V.	
	COTTON AND MANUFACTURES THEREOF.	
	Group 1.	
	Cotton waste,	
91	Cotton waste <i>ad val.</i>	15 %

## CLASS V.

## COTTON AND MANUFACTURES THEREOF.

Group 1.		Dols. ets.	
Cotton waste.			
91	Cotton waste <i>ad val.</i>	10 %	

No.	Group 2.	Dols. etc.	Nos.
	Yarns, threads and cordage.		
82	Yarns, n. o. p. l., in bunks, cops, or bobbins.....	15 %	
93	Yarns or threads for sewing, crocheting, darning, or embroidering, and mercerized yarns or threads.....	25 %	
94	Threads or twines for sewing sails and sacks; rope and cordage, fishing nets, and wicks for making candles and matches.....	20 %	
95	Hammocks, tennis nets, and manufactures of netting n. o. p. l.....	40 %	
96	Felts, hating, and mops and swabs of cotton yarns ..	15 %	

## Group 3.

## Textiles.

Note.—When textiles, included in this group, contain an admixture of materials, are broched, embroidered, trimmed, or made up, they shall be subject to the corresponding surtaxes prescribed in General Rules 2-11 inclusive.

Textiles woven with a coloured yarn on the selvage, or with a coloured selvage stripe not exceeding 10 millimetres in width, shall not be considered as manufactured with dyed yarns.

- 97 Textiles plain and without figures, nappel or not, weighing 8 kilos, or more per 100 square metres, having:
- (a) Up to 18 threads, N. W..... kilo. 0 10
  - (b) From 19 to 31 threads, N. W..... " 0 14
  - (c) From 32 to 38 threads, N. W..... " 0 20
  - (d) From 39 to 44 threads, N. W..... " 3 26
  - (e) 45 threads or more, N. W..... " 5 32

Provided, that any textile classified under this paragraph, stamped, printed or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 30 %; and

Provided, that no further embroidered textile classified under this paragraph shall pay a less rate of duty than 25 % *ad val.* and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or *ad valorem*.

- 98 The same, weighing less than 8 kilos, per 100 sq. metres, having:
- (a) Up to 18 threads, N. W..... kilo. 0 18
  - (b) From 19 to 31 threads, N. W..... " 0 27
  - (c) From 32 to 38 threads, N. W..... " 0 34
  - (d) From 39 to 44 threads, N. W..... " 0 40
  - (e) 45 threads or more, N. W..... " 0 50

Provided, that any textile classified under this paragraph, stamped, printed or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 40 %; and

Provided further, that no embroidered textile classified under this paragraph shall pay a less rate of duty than 25 % *ad val.* and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or *ad valorem*.

- 99 Textiles twilled or figured in the loom, nappel or not, weighing 10 kilos, or more per 100 sq. metres, having:
- (a) Up to 18 threads, N. W..... kilo. 0 14
  - (b) From 19 to 31 threads, N. W..... " 0 18
  - (c) From 32 to 38 threads, N. W..... " 0 24
  - (d) From 39 to 44 threads, N. W..... " 0 30
  - (e) 45 threads or more, N. W..... " 0 34

Provided, that any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 30 %; and

Provided further, that no embroidered textile classified under this paragraph shall pay a less rate of duty than 25 % *ad val.* and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or *ad valorem*.

- 100 The same, weighing less than 10 kilos, per 100 sq. metres, having:
- (a) Up to 18 threads, N. W..... kilo. 0 24
  - (b) From 19 to 31 threads, N. W..... " 0 32
  - (c) From 32 to 38 threads, N. W..... " 0 42
  - (d) From 39 to 44 threads, N. W..... " 0 52
  - (e) 45 threads or more, N. W..... " 0 60

Provided, that any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 40 %; and

Provided further, that no embroidered textile classified under this paragraph shall pay a less rate of duty than 25 % *ad val.* and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or *ad valorem*.

- 101 Pique of all kinds, N. W..... kilo. 0 38

- 102 Cotton blankets:

- (a) Stamped, printed, or manufactured with dyed yarns, in the piece, N. W..... kilo. 0 13
- (b) Other, in the piece, N. W..... " 0 10

Dols. etc.	Nos.	Provided, that all cotton blankets, single or in pairs, hemmed or bound, or not, shall be dutiable under this paragraph, with a surtax of 30 %.	Dols. etc.
	103	Plushes, velvets, velvetines, and other pile fabrics (except in towels and bath robes), subject to the provisions of Rule 8, N. W.....	0 50
	104	Bath robes and towels manufactured of pile fabrics.....	25 %
	105	Knitted goods, subject to the provisions of Rule 6:	
	(a)	In the piece.....	30 %
	(b)	In jerseys, undershirts, drawers, stockings, or socks.....	25 %
	(c)	In other articles.....	35 %

Provided, that any article classified under this paragraph, embroidered, shall be dutiable as such, with a surtax of 30 %, computed upon the ascertained amount of duty under the corresponding clause thereof.

- 106 Tulles, subject to the provisions of Rule 6, plain or figured or embroidered on the loom, N. W..... kilo. 0 35

Provided, that no article classified under this paragraph shall pay a less rate of duty than 30 % *ad val.*; and

Provided further, that any of the same embroidered or figured after weaving, out of the loom, shall be dutiable according to the respective clause, with a surtax of 60 %; and

Provided further, that if the embroidery consists of metal threads, the surtax shall be 80 %; and

Provided further, that these surtaxes shall be computed upon the ascertained amount of duty, whether the rate found applicable be specific or *ad valorem*.

- 107 Laces and blondes, subject to the provisions of Rule 6:

- (a) Lace curtains, bedspreads, pillow shams, and bed sets, embellished, hemmed or bound, made on the Nottingham lace-curtain or warp machines, N. W..... kilo. 0 50

- (b) Other..... 60 % |

- 108 Carpeting..... 30 %

- 109 Textiles called tapestries.....

- (a) In the piece, N. W..... kilo. 0 20

- (b) In made up articles, N. W..... " 0 30

Provided, that no article classified under this paragraph shall pay a less rate of duty than 40 % *ad val.*

- 110 Wicks for lamps, including weight of immediate containers, N. W..... kilo. 0 14

- 111 Trimmings, ribbons, braids, tape, and galloons, including weight of immediate containers (see Rule 7):

- (a) Tape, boot straps, N. W..... kilo. 0 20

- (b) Other, N. W..... " 0 50

Provided, that no article classified under clause (b) of this paragraph shall pay a less rate of duty than 30 % *ad val.*

- 112 Shoe and corset laces, including weight of immediate containers, N. W..... kilo. 0 35

- 113 Cinches, saddle girths, reins, halters, and bridles..... 25 % |

- 114 Ribbons or bands for the manufacture of any of the articles enumerated in paragraph 113..... 15 % |

- 115 Waterproof or caoutchouc stuffs in combination with cotton textiles, and cotton elastic textiles manufactured with threads of gum elastic, and manufactures thereof..... 25 % |

- 116 Manufactures of cotton, n. o. p. l..... 25 % |

## CLASS VI.

## MANUFACTURES OF HEMP, FLAX, ALGÆ, JUTE, AND VEGETABLE FIBRES NOT OTHERWISE PROVIDED FOR.

## Group 1.

## Yarns, threads and cordage.

- 117 Yarns, not otherwise provided for..... 15 % |

- 118 Threads, twines, ropes, cordage, and manufactures thereof:

- (a) Twines, rope-yarns, ropes and cordage, exceeding 15 grammes in weight per each 10 metres, fishing net grammes..... 20 % |

- (b) Threads, twines, ropes, and yarns twisted, weighing more than 3 and not exceeding 15 grammes per each 10 metres..... 25 % |

- (c) The same, weighing 5 or less grammes per each 10 metres..... 20 % |

- (d) Hammocks, tennis nets, and manufactures of netting n. o. p. l..... 40 % |

- (e) Gummy sticks..... each 0 12

## Group 2.

## Textiles.

Note.—When textiles, included in this group, contain an admixture of materials, are embroidered, trimmed, or made up, they shall be subject to the corresponding surtax prescribed in General Rules 2 to 11 inclusive.

Textiles woven with a coloured yarn on the selvage, or with a coloured selvage stripe not exceeding 10 millimetres in width, shall not be considered as manufactured with dyed yarns.

- 120 Textiles of hemp, flax, algæ, jute, and vegetable fibres, n. o. p. l., plain, twilled, or damasked, weighing 35 kilos, or more per 100 square metres, having:

- (a) Up to 10 threads, used for bagging and baling, weighing 45 kilos, or more per 100 sq. metres, N. W. kilo. 0 11

CLASS VI.—MANUFACTURES OF JUTE, FLAX, ALGÆ, JUTE AND VEGETABLE FIBRES NOT OTHERWISE PROVIDED FOR.—continued.

Nos.		Dols. etc.
(b)	The same, weighing from 35 to 45 kilos. per 100 sq. metres, N. W. ....	kilo. 0 02
(c)	Up to 10 threads, for other purposes, N. W. ....	0 07
(d)	From 11 to 18 threads, N. W. ....	0 10
(e)	19 threads or more, N. W. ....	0 15
Provided, that any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of 15 %; and		
Provided further, that any textile classified under this paragraph manufactured with dyed yarns, shall be dutiable as such, with a surtax of 2 %.		
121	The same, weighing from 20 to 35 kilos. per 100 sq. metres, having:	
(a)	Up to 10 threads, used for hugging and baling, N. W. ....	kilo. 0 02
(b)	Up to 10 threads, for other purposes, N. W. ....	0 09
(c)	From 11 to 18 threads, N. W. ....	0 14
(d)	From 19 to 24 threads, N. W. ....	0 18
(e)	From 25 to 30 threads, N. W. ....	0 22
(f)	From 31 to 38 threads, N. W. ....	0 30
(g)	39 threads or more, N. W. ....	0 40
Provided, that any textile classified under this paragraph, bleached, half bleached, stamped or printed, shall be dutiable as such, with a surtax of 25 %; and		
Provided further, that any textile classified under this paragraph manufactured with dyed yarns shall be dutiable as such, with a surtax of 40 %.		
122	The same, weighing from 10 to 20 kilos. per 100 sq. metres, having:	
(a)	Up to 18 threads, N. W. ....	kilo. 0 12
(b)	From 19 to 24 threads, N. W. ....	0 20
(c)	From 25 to 30 threads, N. W. ....	0 28
(d)	From 31 to 38 threads, N. W. ....	0 36
(e)	39 threads or more, N. W. ....	0 56
Provided, that any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of 30 %; and		
Provided further, that any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of 50 %; and		
Provided further, that no article classified under this paragraph shall pay a less rate of duty than 20 % <i>ad val.</i>		
123	The same, weighing less than 10 kilos. per 100 sq. metres, having:	
(a)	Up to 12 threads, N. W. ....	kilo. 0 18
(b)	From 13 to 22 threads, N. W. ....	0 32
(c)	From 23 to 30 threads, N. W. ....	0 45
(d)	From 31 to 38 threads, N. W. ....	0 56
(e)	39 threads or more, N. W. ....	0 90
Provided, that any textile classified under this paragraph, bleached, half bleached, stamped or printed shall be dutiable as such, with a surtax of 50 %; and		
Provided further, that any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of 50 %; and		
Provided further, that no article classified under this paragraph shall pay a less rate of duty than 20 % <i>ad val.</i>		
124	Pinches, wivets, velveteens, and other pile fabrics, subject to the provisions of Rule 6. ....	30 %
125	Knitted goods, subject to the provisions of Rule 6:	
(a)	In the piece, or made up into jerseys, undershirts, drawers, stockings, or socks. ....	30 %
(b)	In other articles. ....	40 %
126	Tallos and laces, subject to the provisions of Rule 6. ....	60 %
127	Carpeting. ....	35 %
128	Tapestries, N. W. ....	kilo. 0 40
Provided, that no article classified under this paragraph shall pay a less rate of duty than 30 % <i>ad val.</i>		
129	Trimnings, ribbons, braids, tape, and gauzons, including weight of immediate containers, subject to the provisions of Rule 7:	
(a)	Tape, boot straps, N. W. ....	kilo. 0 30
(b)	Other, N. W. ....	0 60
Provided, that no article classified under this paragraph shall pay a less rate of duty than 35 % <i>ad val.</i>		
130	Shoe and corset laces, including weight of immediate containers, N. W. ....	kilo. 0 10
131	Gashes, saddle girths, reins, halters and lures. ....	35 %
132	Ribbons or bands for the manufacture of any of the articles enumerated in paragraph 131. ....	20 %
133	Waterproof or caoutchouc stuffs in combination with textiles of vegetable fibres (other than cotton), elastic textiles of any of the same manufactured with threads of gum elastic, and manufactures thereof. ....	30 %
134	Manufactures of vegetable fibres, n. o. p. f. ....	30 %

CLASS VII.

WOOL, BRISTLES, HAIR, AND MANUFACTURES THEREOF.

Nos.		Dols. etc.
Group 1.		
Unmanufactured.		
33	Wool, n. o. p. f.:	
(a)	Counted, prepared for yarns, wool waste, ....	10 %
(b)	Counted, prepared for yarns, wool waste, ....	15 %

Nos.		Dols. etc.
Group 2.		
Yarns.		
136	Yarns. ....	30 %
Group 3.		
Manufactures.		
137	Bristles, animal hair, and manufactures thereof, n. o. p. f. ....	30 %
138	Human hair, made up into articles or net. ....	50 %
139	Knitted goods, subject to the provisions of Rule 6:	
(a)	In the piece. ....	30 %
(b)	In jerseys, undershirts, drawers, stockings or socks. ....	35 %
(c)	In other articles. ....	40 %
140	Textiles of wool, in the piece. ....	30 %
141	Manufactures of wool, n. o. p. f. ....	40 %
CLASS VIII.		
SILK AND MANUFACTURES THEREOF.		
Group 1.		
Raw and spun.		
142	Raw silk and silk waste. ....	25 %
143	Spun silks, not twisted, including weight of immediate containers, N. W. ....	1 50
144	Floss and twisted silks. ....	35 %
Group 2.		
Textiles.		
145	Silk, in the piece. ....	40 %
146	Manufactures in which silk, artificial silk, or imitation silk is the component material of chief value, n. o. p. f. <i>ad val.</i> ....	50 %

CLASS IX.

PAPER AND MANUFACTURES THEREOF.

147	Printing paper, white or colored, suitable for books or newspapers, not printed or otherwise elaborated, and sand, glass, emery, carborundum, and similar papers, and sheathing and roofing paper. This number includes old newspaper, unsuitable as newspapers, imported for commercial purposes, and used for wrapping paper or packing glassware &c. ....	10 %
148	Paper, pasteboard, cardboard, Bristol board, strawboard, and pulpboard, white or colored, n. o. p. f.:	
(a)	Not printed or otherwise elaborated, and writing paper, plain, ruled, or padded, but not printed, parchment paper. ....	15 %
(b)	The same, manufactured into articles, including confetti and serpentine, and envelopes of all kinds, without printing. ....	20 %
149	Paper of all kinds, pasteboard, cardboard, Bristol board, strawboard, and pulpboard:	
(a)	Ruled, printed, engraved, lithographed, surface coated, etched, embossed, or otherwise elaborated, printed or lithographed music, bound or in sheets, with or without words, n. o. p. f. ....	20 %
(b)	The same, manufactured into articles, n. o. p. f. ....	25 %
150	Cigarette paper, printed or not. ....	15 %
151	Blank books, ruled or unruled, with printing or not, and copying books. ....	20 %
152	Printed books, bound or not n. o. p. f. ....	10 %
153	Books and albums of lithographs, engravings, etchings, photographs, maps, or charts, n. o. p. f., and painted designs, pastels, and ink drawings, made by hand, for use in manufacturing and in the industrial arts and sciences. ....	30 %
Provided, that this paragraph shall not apply to works of art introduced for use as such, even when imported for sale, which shall be classified under paragraph 154.		
154	Paper mache, carton pierre, impregnated pulp or fibre:	
(a)	Not further manufactured than in sheets or blocks. ....	10 %
(b)	Further manufactured. ....	20 %

CLASS X.

WOOD AND OTHER MATERIALS, AND MANUFACTURES THEREOF.

Group 1.		
Wood.		
155	Common wood, including cedar of all kinds:	
(a)	In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber. ....	1 00
(b)	Planed, dovetailed, or cut to size, including shingles, laths, and fencing. ....	15 %
156	Fine wood:	
(a)	In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber. ....	20 %
(b)	Planed, dovetailed, or cut to size. ....	25 %
157	Wood shavings, sawdust, excelsior (except those of dye and scented woods). ....	10 %
158	Shooks, staves, headings, hoops, and bungs. ....	10 %
159	Tins, pipes, casks, and similar receptacles, whether empty or in use as containers of merchandise dutiable by weight or measure (except in those cases in which the classification of such containers is otherwise specifically provided for):	
(a)	Suitable for use as containers of liquids. ....	20 %
(b)	Other. ....	10 %

TARIFF.]

		Dols. etc.	Nos.
Group 2.			
Manufactures of wool.			
60 Manufactures of common wool, n. o. p. f., whether finished, manufactured, painted, varnished, or not, but neither innaid, veneered, carved, nor upholstered, nor covered or lined with stuffs or leather, and Vienna or bent-wood furniture	ad val.	25 %	
61 Manufactures of fine wool, n. o. p. f., whether turned, painted, varnished, or polished, or upholstered, covered, or lined with stuffs (except silk or leather), or not, and manufactures of common wool, n. o. p. f., veneered with other wool, or upholstered, covered, or lined with stuffs (except silk or leather)	ad val.	30 %	
162 Manufactures of common or fine wool, n. o. p. f., gilt, innaid, veneered with metal, or ornamented with metal or carving, or upholstered, covered, or lined with silk or leather	ad val.	35 %	
163 Barbers' and dentists' chairs, of whatever material	ad val.	25 %	
164 Bowling alleys, billiard, pool, bagatelle and similar tables, including balls and parts and appurtenances of any of the foregoing, of whatever material (except chalk and cloth)	ad val.	40 %	
Group 3.			
Various.			
165 Charcoal, firewood and other vegetable fuels, G. W. 100 kilos.	ad val.	0 65	
166 Cork: (a) Rough or in boards	ad val.	15 %	
(b) In stoppers or receptacles	ad val.	25 %	
(c) In other articles	ad val.	25 %	
167 Straw for manufacturing purposes, rushes, vegetable hair, genista, osiers, bamboo, iron-corn, rattan, reeds, pitlis, n. o. p. f.:			
(a) Crude, or not further advanced in manufacture than cut into straight lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes, and straw braids, suitable for making or ornamenting hats, neither dyed, coloured, stained nor artificially bleached	ad val.	10 %	
Note.—The term "straw" as used in this clause shall be understood to mean that substance in its natural form and structure, and not the separated fibre thereof.			
(b) Manufactured into furniture	ad val.	25 %	
(c) Into articles n. o. p. f.	ad val.	35 %	
(d) Rattan, split or stripped, bleached or not	ad val.	20 %	
CLASS XI.			
ANIMALS AND ANIMAL PRODUCTS, AND WASTES.			
Group 1.			
Live animals, not otherwise provided for.			
168 Stallions, geldings, mares, mules, asses	each	10 00	
Provided, that sucking foals following their dams shall be free of duty			
169 Bovine animals: (a) Bulls, cows, oxen	each	2 00	
(b) Sucking calves	each	1 00	
170 Swine	each	1 00	
171 Sucking pigs	each	0 25	
172 Animals, fish, reptiles, insects, n. o. p. f.	ad val.	10 %	
173 Birds, including poultry	each	0 15	
Group 2.			
Hides, skins, leather wares, intestines, and wastes.			
174 Hides and skins, tanned, with the wool or hair on, and fur skins with the fur on, tanned or not	ad val.	25 %	
175 Hides and skins, tanned, without the wool or hair, curried, dyed or not:			
(a) Cow, and hides n. o. p. f., split or not, of the classes known as common sole, skirting, harness, or hydraulic leather, sheep skins (casals), ad. boots and shoe findings of any of the foregoing	ad val.	10 %	
(b) The same of other classes, and calf, goat, kid, lamb, and similar skins, sheep skins finished in imitation of any of the foregoing, not having the artificial finishes enumerated under clause (a) of this paragraph, cow hide embossed in imitation of pigskin, and hog and goat findings of any of the foregoing	ad val.	15 %	
(c) Hides and skins, n. o. p. f., hides and skins enamelled, gilt, bronzed, bleached, figured, engraved, or embossed (except as provided in clause (b) of this paragraph), chamois, vellum, and parchment leathers, and boot and shoe findings of any of the foregoing	ad val.	25 %	
176 Gloves:			
(a) Of kid skin	ad val.	40 %	
(b) Other	ad val.	25 %	
177 Boots and shoes:			
(a) Of cow hide, horse hide, sheep skin, and canvas	ad val.	15 %	
(b) Other, and slippers, sandals, and alpacargats, of whatever material (except silk)	ad val.	25 %	
(c) The same, of silk	ad val.	50 %	
178 Saddlery and harness, parts thereof, n. o. p. f.:			
(a) Draft harness and parts thereof	ad val.	20 %	
(b) Other harness, saddlery, and harness makers' wares, and parts thereof, manufactures of raw hide, n. o. p. f., and whips of whatever material	ad val.	25 %	
179 Manufactures of leather, n. o. p. f.	ad val.	35 %	
180 Bladders, intestines and intestines of animals, fish sounds, n. o. p. f.:			
(a) Not further advanced in manufacture than dried	ad val.	30 %	
(b) Further advanced	ad val.	50 %	

		Dols. etc.
181 Animal wastes and by-products n. o. p. f.:		
(a) Unmanufactured, including any of the same ground or prepared as fertilizers or as food for animals	ad val.	10 %
(b) Manufactured, or otherwise advanced in value or condition	ad val.	20 %
CLASS XII.		
INSTRUMENTS, APPARATUS, MACHINERY, VEHICLES, AND BOATS.		
Group 1.		
Musical instruments, watches, and clocks.		
182 Musical instruments, and parts, appurtenances, and accessories therefor, including strings and wires, automatic devices for the production of music only, piano stools, metronomes, tuning hammers, tuning forks, pitch pipes, and similar articles for use in connection therewith	ad val.	25 %
183 Instruments and machines combining other mechanical operations with the production of music, such as slot machines or that character, phonographs, gramophones, graphophones, and similar apparatus; kuestoscopes, biographs, cinematographs, magic lanterns, and similar picture-projecting devices, n. o. p. f., and parts, appurtenances, and accessories for any of the foregoing	ad val.	35 %
184 Clocks, chronometers, watches, cyclometers, pedometers, odometers, and similar devices, and cases, fittings, movements, parts, and accessories for any of the foregoing	ad val.	25 %
Group 2.		
Apparatus and machinery.		
185 Typewriters, mimeographs, Roncos, and other writing, duplicating, and manifold machines and devices, adding machines, comptometers, and other computing apparatus, face registers, and detached parts for any of the foregoing, including ribbons, pads, stencil sheets, mimeograph silks, and similar accessories therefor, and stamp pads	ad val.	15 %
186 Cash registers, and detached parts therefor	ad val.	25 %
187 Sewing machines, and detached parts therefor (except needles)	ad val.	15 %
188 Automatic slot machines, n. o. p. f., and detached parts therefor (subject to the provisions of Sec. 5 of this Act)	ad val.	35 %
189 Machinery and apparatus for weighing, and detached parts therefor, n. o. p. f.	ad val.	20 %
190 Electric and electro-technical machinery, apparatus, and appliances:		
(a) Dynamos, generators, generating sets, alternators, motors, and similar machinery, not otherwise provided for, transformers and storage batteries, switch boards and switches, are lamps, telephone and telegraph instruments, fans, buzzers, and annunciators, ammeters, voltmeters, wattmeters, and similar measuring apparatus, dry and wet batteries, and detached parts for any of the foregoing, and articles used exclusively in the installation thereof, insulators, and insulating compounds and materials used exclusively for electrical purposes, carbon, and incandescent bulbs and tubes	ad val.	10 %
(b) Cooking and heating apparatus and utensils, exhausters, desk and table lamps, flatirons, soldering and curling irons, thermo-cauteries and cauterizing instruments, surgical, dental, and therapeutic appliances, including so-called electric belts, X-ray machines, vibratory apparatus, electro-plating outfits, cigar lighters, other instruments, implements, utensils, and articles used in connection with, for, or by the application or production of electro-technical, thermo-electric, galvanic, or galvanic-magnetic force, and detached parts for any of the foregoing, n. o. p. f.	ad val.	20 %
191 Engines, tenders, motors, steam boilers, pumps, and machinery; diving suits; common tools, implements and apparatus; detached parts therefor n. o. p. f., shafting and gearing:		
(a) Of iron, steel, or wood	ad val.	15 %
(b) Of other materials; emery cloth	ad val.	10 %
192 Machine belting of whatever material	ad val.	10 %
193 Fine tools, implements, and instruments, of whatever material, used in the arts, trades, and professions, such as measuring instruments, micrometric gauges, mathematical and drawing instruments, manicure instruments (not pocket cutlery), watchmakers', jewellers', surgeons', dentists', engravers', carvers', glass cutting, and similar tools, instruments, and implements, any of the foregoing and detached parts therefor n. o. p. f.	ad val.	25 %
Group 3.		
Vehicles.		
194 Wagoons and carts for transporting merchandise, warehouse trucks, hand carts and wheelbarrows, any of the foregoing and detached parts therefor n. o. p. f.	ad val.	15 %
195 Automobiles:		
(a) For the transportation of merchandise	ad val.	15 %
(b) Other	ad val.	20 %
(c) Detached parts and accessories for automobiles, including tyres, lamps and horns	ad val.	25 %
196 Bicycles, velocipedes, and motor cycles, detached parts and accessories therefor, including tyres and lamps	ad val.	20 %



## CLASS XII.—INSTRUMENTS, APPARATUS, MACHINERY, VEHICLES, AND BOATS—continued.

No.		Dols. cts.
207	Vehicles for use on railway, and tramway, and detached parts thereof <i>ad val.</i>	10 %
208	Other wheeled vehicles including perambulators, and aerial machines and balloons, any of the foregoing and detached parts thereof, n. o. p. f. <i>ad val.</i>	20 %
209	Detached wooden parts for any of the articles classified under paragraphs 194 or 198:	
(a)	Unfinished <i>ad val.</i>	15 %
(b)	Finished <i>ad val.</i>	20 %

## Group 1.

Boats and other water craft.

210	Boats, launches, lighters, and other water craft, set up or knocked down, imported into the Philippine Islands, and cost of repairs made in foreign countries to vessels, or to parts thereof, documented for the Philippine customs trade and plying exclusively in Philippine waters and for which repairs adequate facilities are afforded in the Philippine Islands until 31 December, 1921 <i>ad val.</i>	50 %
	On and after January 1, 1922, <i>ad val.</i>	25 %

Provided, that upon proof, satisfactory to the collector of customs, that adequate facilities are not afforded in the Philippine Islands for such repairs, so that the work cannot be done there reasonably, economically, and within a reasonable time, in the judgment of the said collector, such repairs shall be subject to the provisions of paragraph 318; and

Provided further, that if the owner or master of such vessel shall furnish evidence satisfactory to the collector of customs that such vessel while in the regular course of her voyage, was compelled by stress of weather or other casualty to put into a foreign port or place and make such repairs to secure the safety of the vessel, or to enable her to return to the Philippine Islands, such duty shall not be imposed; and

Provided further, that furnishings, stores, and supplies, not otherwise provided for, purchased abroad and imported in such vessels, shall be dutiable under the corresponding paragraphs of this Act.

Note. The expression, "imported into the Philippine Islands," shall be held to mean "brought into the jurisdictional waters of the Philippine Islands in or on another vessel, or towed therein by another vessel except when beached or disabled at sea, as distinguished from coming into said Islands under the craft's own steam, sail, or other motive power."

CLASS XIII.  
ALIMENTARY SUBSTANCES.

## Group 1.

Poultry, meats, soups, and fish.

211	Poultry and game, n. o. p. f., dressed or not, G. W. 100 kilos.	1 00
212	Meat, fresh, n. o. p. f., G. W.	1 00
213	Meat and sausage casings, salted or in brine, G. W.	2 50

214	Hams, bacon and other meats, and sausages, dry, cured, or smoked, not preserved in cans, including weight of immediate containers, N. W.	4 50
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Provided, that sausage classified under this paragraph may be imported in any kind of package exceeding in weight 10 kilos, each; and

Provided further, that salt used for the packing of any article classified under this paragraph shall be dutiable under clause (c) of paragraph 72.

215	Lard and lardings thereof, G. W.	2 50
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216	Canned or potted meats, such as beef, veal, mutton, lamb, pork, ham, and bacon, plainly prepared and simply preserved, n. o. p. f., common preparations thereof, with or without vegetables or other simple ingredients, including Irish stew, corned beef hash, chili con carne, hog and hominy, dry, clipped beef, and the like <i>ad val.</i>	15 %
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217	Internal parts of animals, including tongue, liver, and tripe; rabbits; poultry; ordinary preparations thereof, canned or potted; sausages, n. o. p. f. <i>ad val.</i>	20 %
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218	Canned or potted game; pate de foie gras; devilled ham, meats or game; mince-meat, meat plates, jellied lamb's and sheep's tongues, boneless pigs' feet, sweet-breasts, brains, and similar products of delicatessen class; preparations thereof, n. o. p. f. <i>ad val.</i>	25 %
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219	Canned or potted soups and broths, clam chowder, <i>ad val.</i>	15 %
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220	Meat extract, in any form, meat juice and soup tablets, condensed or concentrated soup preparations, dry or in paste <i>ad val.</i>	25 %
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221	Salted or dried fish, G. W.	1 60
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222	Fish, in cans, glass, or other containers, n. o. p. f., and fresh fish, in any form, G. W.	5 00
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(a)	Cod, herring, mullet, haddock, salmon, and mackerel, plainly prepared and simply preserved, sardines in oil or tomato sauce <i>ad val.</i>	15 %
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(b)	Other common preserved fish, shellfish, and seafood, n. o. p. f. <i>ad val.</i>	20 %
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(c)	Fish, shell fish, sea-food, and preparations thereof, including anchovies, mackerel, menhaden, swordfish, sardines, n. o. p. f., lamprey, whiting, turtle, fish roe, eels in jelly, sharks' fins in any form, shrimp, bladders and fish pastes and butters, and similar products of delicatessen class <i>ad val.</i>	25 %
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(d)	Fish, n. o. p. f.:	
(i)	Fresh, with only the salt indispensable for preservation, G. W.	2 90
(ii)	Dried, salted, smoked, or pickled, in bulk, G. W.	1 60

223	Oysters, clams, and scallops, in any form, n. o. p. f., and fresh oysters in any form, G. W.	2 25
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## Nos. Group 2. Dols. cts.

Grains, seeds, forage, cereals and preparations thereof.

215	Rice:	
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(a)	Unhusked, G. W.	100 kilos.	0 30
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(b)	Husked, G. W.	"	1 20
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(c)	Flour, G. W.	"	2 00
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Provided, that the Governor-General, by and with the advice and consent of the Philippine Commission, may suspend all duties upon rice or the duties upon rice for consumption in particular localities, to be designated by him, whenever and for such period as, in his judgment, local conditions require, in which event rice admitted free by virtue of his order shall be dutiable under governmental supervision or in accordance with such regulations as he may prescribe.

216	Wheat, rice, and barley:		
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(a)	In grain, G. W.	100 kilos.	0 25
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(b)	In flour, G. W.	"	0 47
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217	Corn (maize), oats, and millet, and cereals and grains, n. o. p. f.:		
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(a)	In grain, G. W.	100 kilos.	0 17
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(b)	In meal or flour, n. o. p. f., G. W.	"	0 83
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218	Cereals prepared for table use, such as oatmeal, cornmeal, cracked wheat, cornstarch, and similar preparations, n. o. p. f. <i>ad val.</i>		10 %
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219	Malted milk, infants' foods, and similar preparations <i>ad val.</i>		15 %
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220	Bread, biscuit, crackers, and wafers, of flour of cereals or pulse, including weight of immediate containers:		
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(a)	Unsweetened, N. W.	100 kilos.	3 00
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(b)	Sweetened, N. W.	"	5 00
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221	Cakes and puddings <i>ad val.</i>		25 %
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222	Vermicelli, macaroni, and pastes for soups, n. o. p. f., including weight of immediate containers, N. W.	100 kilos.	2 50
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223	Birds' nests, edible <i>ad val.</i>		30 %
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224	Seeds, n. o. p. f., G. W.	100 kilos.	1 00
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225	Hay, bran, forage, straw, n. o. p. f., seeds and unhusked grains, cracked, or otherwise prepared for animal food, and oil cake <i>ad val.</i>		5 %
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## Group 3.

Pulse, vegetables, fruits, and nuts.

226	Dried beans, peas, and other pulse:		
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(a)	In bulk, G. W.	100 kilos.	0 30
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(b)	In small or retail packages, including weight of immediate containers, N. W.	100 kilos.	2 65
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(c)	In flour, G. W.	"	1 50
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227	Vegetables, fresh (except onions and Irish potatoes), G. W.	100 kilos.	1 00
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228	Vegetables, dried or desiccated, n. o. p. f.:		
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(a)	In bulk, G. W.	"	1 30
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(b)	In small or retail packages, including weight of immediate containers, N. W.	100 kilos.	2 25
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229	Vegetables, preserved, n. o. p. f.:		
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(a)	In bulk, G. W.	100 kilos.	1 00
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(b)	In small or retail packages, including weight of immediate containers, N. W.	100 kilos.	1 50
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Provided, that no article classified under clause (b) of this paragraph shall pay a less rate of duty than 15 % *ad val.*

230	Vegetables, pickled:		
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(a)	In bulk, G. W.	100 kilos.	1 50
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(b)	In small or retail packages, including weight of immediate containers, N. W.	100 kilos.	0 03
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Provided, that no article classified under clause (b) of this paragraph shall pay a less rate of duty than 15 % *ad val.*

231	Fruits, fresh, G. W.	100 kilos.	1 25
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232	Fruits, dried (a) In bulk, G. W.	"	1 50
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(b)	In small or retail packages, including weight of immediate containers, N. W.	100 kilos.	2 50
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Provided, that no article classified under clause (b) of this paragraph shall pay a less rate of duty than 15 % *ad val.*

233	Fruits, preserved, n. o. p. f.:		
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(a)	In bulk, G. W.	100 kilos.	1 50
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(b)	In small or retail packages, including weight of immediate containers, N. W.	100 kilos.	2 00
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Provided, that no article classified under clause (b) of this paragraph shall pay a less rate of duty than 15 % *ad val.*

234	Fruits, in jellies, jams, marmalades, butters, and similar preparations, and fruit pulp <i>ad val.</i>		20 %
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235	Fruits, branched or similarly preserved, and fruits converted or crystallized <i>ad val.</i>		50 %
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236	Nuts and nut products, n. o. p. f.	"	25 %
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## Group 4.

Sugar, molasses, glucose, and confectionery.

237	Sugar (a) Raw, G. W.	100 kilos.	5 72
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(b)	Refined, including weight of immediate containers, N. W.	100 kilos.	4 22
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238	Molasses and syrups, n. o. p. f., and honey:		
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(a)	In bulk, G. W.	100 kilos.	2 00
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(b)	In small or retail packages, including weight of immediate containers, N. W.	100 kilos.	3 00
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239	Glucose, G. W.	"	1 60
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240	Succharine, including weight of immediate containers, N. W.	"	2 00
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241	Candies, confectionery, sweetmeats, chewing gum, n. o. p. f. <i>ad val.</i>		25 %
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	Dols. cts.		Nos.	Dols. cts.
Group 5.				
Coffee, tea, cacao, spices, sauces, condiments, and flavouring extracts.			264 Malt beverages and ciders:	
(a) Unroasted, G. W. ....	100 kilos. 5 30		(a) In receptacles containing each more than 2 litres	
(b) Roasted, ground or not, G. W. ....	7 00		hectol. 3 40	
(c) In packages weighing each less than 5 kilos, including weight of immediate containers, N. W. ....	100 kilos. 9 00		(b) In other receptacles .....	4 80
(d) Chicory, G. W. ....	4 20		265 Sweetened, flavored or aerated waters, artificial mineral waters, aerated or not; ginger ale, root beer, unfermented fruit juice, and non-alcoholic beverages, n.o.p.f. ....	1 50
(e) Tea, including weight of immediate containers, N.W. kilo. ....	0 15		266 Fruit juice, pure or with sufficient sugar to preserve it, without alcohol or containing not more than 4 % of alcohol .....	0 35
(f) Cacao: (a) Unground, N. W. ....	100 kilos. 7 20			
(b) Other, and cacao butter, including weight of immediate containers, N. W. ....	12 50		Group 7.	
Provided, that no article classified under clause (b) of this paragraph shall pay a less rate of duty than 25 % <i>ad val.</i>			Various.	
267 Chocolate, including weight of immediate containers:			267 Milks and creams, pure, or with sufficient sugar to preserve them .....	<i>ad val.</i>
(a) In forms or lumps for manufacturing purposes, N. W. ....	100 kilos. 10 00		268 Milks and creams, compounded with other substances, milk powders and tablets, any of the foregoing n.o.p.f. ....	20 %
(b) In cakes or powder, N. W. ....	100 kilos. 0 15		269 Eggs, not otherwise provided for:	
Provided, that no article classified under clause (b) of this paragraph shall pay a less rate of duty than 25 % <i>ad val.</i>			(a) Fresh or preserved, in natural form, G. W. ....	1 00
267 Cinnamon, cloves, allspice, and mace, including weight of immediate containers:			(b) Egg powders, and other preparations of eggs, n.o.p.f. ....	<i>ad val.</i>
(a) Unground, N. W. ....	100 kilos. 8 00		270 Cheese of all kinds and imitations thereof .....	15 %
(b) Ground, N. W. ....	10 00		271 Butter, including weight of immediate containers, N. W. ....	kilo. 0 05
268 Nutmegs, including weight of immediate containers:			272 Oleomargarine, butterine, ghee, and imitations of butter, including weight of immediate containers, N. W. ....	kilo. 0 05
(a) Unhusked, N. W. ....	0 03		273 Articles and products edible by mankind, n.o.p.f.:	
(b) Husked, N.W. ....	0 05		(a) Crude and in natural state .....	<i>ad val.</i>
(c) Ground, N. W. ....	0 08		(b) Prepared, preserved, or advanced in value or condition by any process or manufacture .....	20 %
269 Pepper, white or black, and pod peppers, dried, including weight of immediate containers:			CLASS XIV.	
(a) Whole, N. W. ....	100 kilos. 2 20		MISCELLANEOUS.	
(b) Ground, N. W. ....	kilo. 0 08		274 Fans of all kinds .....	<i>ad val.</i> 35 %
270 Mustard and horse-radish, including weight of immediate containers:			275 Pens n.o.p.f.; needles (except surgical needles), common and safety pins, hooks and eyes, button rings, and fasteners, crocheted hooks, and buttons, any of the foregoing of common metals (except those covered or coated with gold or silver) .....	<i>ad val.</i> 25 %
(a) Unground, N. W. ....	kilo. 0 02		276 Trinkets and ornaments of all kinds (except those of gold or silver, or of gold or silver plate, or in which the component material of chief value is amber, jet, jade, tortoise shell, coral, ivory, meerschaum or mother-of-pearl), including weight of immediate containers, N. W. ....	kilo. 1 25
(b) Ground, N. W. ....	0 06		Provided, that no article classified under this paragraph shall pay a less rate of duty than 30 % <i>ad val.</i>	
(c) In paste, N. W. ....	0 10		277 Amber, jet, tortoise shell, coral, ivory, meerschaum, and mother-of-pearl:	
271 Saffron, including weight of immediate containers, N. W. ....	kilo. 4 00		(a) Unwrought, or cut for settings or pierced for beads, .....	<i>ad val.</i> 15 %
272 Spices, n.o.p.f., including weight of immediate containers:			(b) Wrought, not otherwise provided for .....	36 %
(a) Unground, N. W. ....	100 kilos. 8 00		278 Horn, bone, whalebone, celluloid, and imitations of any of the foregoing, or of any of the substances enumerated in paragraph 277, including weight of immediate containers:	
(b) Ground and curry powder, N. W. ....	10 00		(a) Unwrought, N. W. ....	kilo. 0 30
Provided, that no article classified under this paragraph shall pay a less rate of duty than 25 % <i>ad val.</i>			(b) Wrought, n.o.p.f., N.W. ....	1 25
273 Sauces for table use, n.o.p.f., such as tomato, caper, tabasco, Worcestershire, catsup, and like preparations	<i>ad val.</i> 25 %		Provided, that no article classified under clause (b) of this paragraph shall pay a less rate of duty than 30 % <i>ad val.</i>	
274 Vinegar:			279 Artificial teeth, with plates or not, artificial eyes, artificial limbs and members, and similar articles for the alleviation of the inconveniences resulting from physical defects .....	<i>ad val.</i> 10 %
(a) In receptacles containing each more than 2 litres	litre 0 02		280 Buttons, including weight of immediate containers:	
(b) In other receptacles .....	0 05		(a) Of mother-of-pearl, N. W. ....	kilo. 1 50
275 Flavoring extracts, compounds, and sirups, including weight of immediate containers:			(b) Of bone, porcelain, composition, wood, steel, iron or similar materials, N.W. ....	kilo. 0 30
(a) Without alcohol, or containing not to exceed 14 % of alcohol, N. W. ....	0 25		(c) Of other materials except gold, silver or platinum, or gold or silver plate, N. W. ....	kilo. 0 50
(b) Containing more than 14 % of alcohol, N. W. ....	0 35		Provided, that no article classified under clause (a) of this paragraph shall pay a less rate of duty than 50 % <i>ad val.</i> ; and provided further, that no article classified under clauses (b) and (c) of this paragraph shall pay a less rate of duty than 25 % <i>ad val.</i>	
276 Vanilla beans, including weight of immediate containers, N. W. ....	kilo. 2 50		281 Artificial teeth, with plates or not, artificial eyes, artificial limbs and members, and similar articles for the alleviation of the inconveniences resulting from physical defects .....	<i>ad val.</i> 10 %
Group 6.				
Spirits, wines, malt, and other beverages.				
Note.—For the purpose of assessment under these paragraphs in which the proof litre is the basis, each and every gauge or wine litre of measurement shall be counted as at least one proof litre. All imitations of whisky, rum, gin, brandy, spirits, or wines, imported by or under any names whatsoever shall be subjected to the highest rate of duty provided for the genuine articles respectively intended to be represented, with a surtax of 50 %.				
257 Alcohol .....	proof litre 0 50		282 Shells, n.o.p.f.:	
258 Whiskey, rum, gin, brandy and other spirits n.o.p.f. ....	proof litre 0 50		(a) Not further advanced in condition than polished	<i>ad val.</i> 10 %
259 Black-erry and ginger brandy .....	proof litre 0 30		(b) Further advanced, manufactures in which shells, n.o.p.f. are the component material of chief value .....	<i>ad val.</i> 25 %
260 Cocktails, liqueurs, cordials, and other compounded spirituous beverages and bitters, n.o.p.f. ....	proof litre 0 65		282 Sponges, natural, including hexactinellida and bofalia:	
261 Wines, sparkling .....	litre 1 00		(a) Not further advanced in condition than washed or bleached .....	<i>ad val.</i> 25 %
262 Still wines, vermouth and sake, containing 14 % or less of alcohol:			(b) Further advanced, manufactures in which sponge or bofalia is the component material of chief value .....	<i>ad val.</i> 10 %
(a) In receptacles containing each more than 2 litres	litre 0 02		283 Felt or textiles prepared or coated with tar, pitch or similar substances, rubberoid, and similar materials for roofing, sheathing and structural purposes, G. W. ....	100 kilos. 0 1
(b) In receptacles containing each 2 litres or less .....	0 05		284 Gilecloth (except of silk), luncheon, cordane .....	<i>ad val.</i> 15 %
Provided, that no article classified under this paragraph shall pay a less rate of duty than 40 % <i>ad val.</i>			(b) Made up into articles .....	25 %
263 Still wines, vermouth and sake, containing more than 14 % of alcohol:			285 Tool bags, chests and cases; trunks, valises, suit cases, travelling bags, "telescopes," hat boxes and similar receptacles for personal effects and animal straps; of whatever material .....	<i>ad val.</i> 25 %
(a) In receptacles containing each more than 2 litres	litre 0 15		286 Stuffed or mounted birds or animals, n.o.p.f. ....	29 %
(b) In receptacles containing each 2 litres or less .....	0 25		287 Feathers for ornaments, stuffed birds or animals or parts thereof for use on wearing apparel or for toilet purposes, natural, finished, or manufactured .....	<i>ad val.</i> 50 %
Provided further, that any of such articles containing more than 24 % of alcohol shall be classified under paragraph 269.				

ASS. XIV.—MINOR CLASSES.—continued.

No.		Dols. cts.
287	Feathers and downs, n. o. p. f.:	
	(a) Not further advanced in condition than cleaned	20 %
	(b) Further advanced and manufactures in which feathers or downs are the component material of chief value	40 %
289	Artificial flowers, buds, pistils, leaves, fruits, seeds and moss, and other parts of artificial plants and flowers, of whatever material	50 %
290	Cane-throne and zutta percha:	
	(a) Crude, and rubber, in sheets, sheeting, or packing, woven with cloth or wire insertions, and gaskets and washers	10 %
	(b) Rubber, soft, in articles n. o. p. f.	25 %
	(c) Rubber, hard, in articles n. o. p. f.	30 %
291	Hoof and flexible tubing, of whatever dimensions or materials	15 %
292	Reservoir pens, and parts and points thereof, of whatever material	25 %
293	Games and toys, including face masks, paper bats, and games, artificial Christmas trees, Christmas tree decorations, toy carts and other small vehicles for children's use, n. o. p. f., and diminutive articles for use as toys, not adapted for practical purposes, including weight of immediate containers, N. W.	0 10
	Provided, that no article of gold, silver, or platinum, or of gold or silver plate, or of tortoiseshell, coral, ivory, or mother-of-pearl, shall be classified under this paragraph;	
	Provided further, that no article classified under this paragraph shall pay a less rate of duty than 25 %	
294	Golf sticks, polo mallets, tennis rackets, baseball and cricket bats, balls of all kinds for use in the sports (except bowling, billiard, pool, and baguette balls), fencing masks and foils, gymnasium apparatus, and croquet sets, and parts of any of the foregoing	25 %
295	Umbrellas and parasols:	
	(a) Covered with paper	each 0 08
	(b) " silk	0 50
	(c) " other stuffs	0 20
	(d) Umbrella frames, complete, uncovered, whether mounted on tubes or sticks or not	40 %
	Provided, that no article classified under this paragraph shall pay a less rate of duty than 25 %	
296	Hats, bonnets, and crowns thereof, of straw, chip, palm leaf, grass, rattan, osiers, and analogous materials:	
	(a) Complete, not trimmed	each 0 13
	(b) The same, trimmed	0 22
	(c) Crowns for	0 11
	Provided, that no article classified under this paragraph shall pay a less rate of duty than 25 %	
297	The same of other materials:	
	(a) Complete, not trimmed	each 0 12
	(b) The same, trimmed	0 20
	(c) Crowns for	0 11
	Provided, that no article classified under this paragraph shall pay a less rate of duty than 25 %	
298	Caps, fezzes, turbans, and headgear n. o. p. f.	30 %
299	Cameras and parts thereof, photographic equipment and articles for use in photography n. o. p. f., including boxes, tripods, photographic cameras and films, film racks and kits, plate holders and frames, developing lights, baths and trays	20 %
300	Apparatus and apparatus, parts and cases thereof, and accessories thereto, n. o. p. f. for mathematical, optical, astronomical, surgical, geodetical, and other scientific purposes, including thermometers, barometers, alcoholometers, salinometers, hydrometers, vacuumeters, radiometers, appliances for sight testing, micrometers, telescopes, microscopes and their slide glasses, sextants, theodolites, transits, sextants, quadrants, compasses, and the like	25 %
301	Tobacco:	
	(a) Leaf tobacco of any kind, unstemmed	kilo. 4 08
	(b) " " stemmed	5 52
	(c) Cigars, cigarettes, and cheroots, of all kinds	9 93
	and ad val.	25 %
	Note.—Paper cigars, and cigarettes, including their wrappers, shall be dutiable under this class.	
	(d) Other tobacco, manufactured or unmanufactured, n. o. p. f.	kilo. 1 25
302	Wastes, n. o. p. f.	10 %
303	Materials, substances, and articles, n. o. p. f.:	
	(a) Not advanced in value or condition by any process or manufacture	ad val. 10 %
	(b) Further advanced, but not manufactured into articles	ad val. 15 %
	(c) Manufactured into articles	25 %
304	Costs or repairs upon articles of easy identification (except those provided for in paragraph 200), exported from the Philippine Islands and re-imported thereon	ad val. 25 %
	Provided, that any such article, exclusive of the repairs thereon, shall be free of duty when re-imported upon compliance with the regulations of the proper collector of customs governing such exportations and re-importations, otherwise the terms of No. 2 shall apply.	

Nos.

306 Ores, and scoria resulting from the smelting thereof, filings, cuttings, and other wastes, of common metals, resulting from manufacture, and fit only for resmelting, and scrap iron, copper, brass, tin, zinc, and lead, and combinations thereof, bell metal, copper regains, copper matte, cast or malleable iron in pigs, soft or wrought iron in ingots, and steel in ingots, and tin, lead, zinc, nickel, and aluminium, in pigs, lumps, or ingots, and Muntz metal.

307 Articles, including anchors, innacles, propellers, and the like, the character of which, as imported, prevents their use for other purposes than the construction, equipment, or repair of vessels, and life preservers and life buoys.

Note.—This Tariff No. applies only to articles the character of which, as imported, prevents their use for other purposes than on shipboard; it does not, for example, apply to heavy circular lanterns with red and white globes, commonly used both on land and sea, which are dutiable under No. 34 (b). If such lanterns are at any time used as equipment for vessels, and are actually placed aboard any ship in the Philippine Islands, the duty paid will be refunded, under the provisions of No. 349.

308 Okum.

309 Raw cotton.

310 Vegetable fibres, raw or hackled, n. o. p. f.

311 Bristles, animal hair and wool, not further advanced in condition than washed.

312 Paper pulp and paper stock.

313 Samples of the kind, in such quantity, and of such dimensions or construction as to render them unsaleable or of no appreciable commercial value, and models not adapted for practical use.

314 Onions, Irish potatoe, in natural state.

315 Gold, silver, platinum, in bars, sheets, pieces, dust, scrap, or in broken-up jewellery or table service.

316 Hides and skins, raw, green, or dry, but not tanned.

317 Hops and malt.

318 Coins and currency of national issue, executed cheques, drafts, bills of exchange, and similar commercial documents.

319 Natural manures.

320 Cinchona bark, sulphate and bisulphate of quinine, alkaloids and salts of cinchona bark, in whatever form.

321 Telegraph cables of the class known as submarine.

322 Vaccines and serums.

323 Ice.

324 Hand paintings in oil, water colour, or pastel, pen and ink drawings, for use as works of art and not as a decoration of merchandise, nor for use in manufacture or the industrial arts and sciences, photographs, paintings, crayons, and other pictorial representations of actual persons, either living or deceased.

325 Lithographs, posters, calendars and signs, whether framed (when the frame bears significant advertising matter to render it of no commercial value) or not, and pamphlets, booklets, and folders, for advertising purposes only, and having no commercial value. *Provided*, That store, office, and business signs, used for advertising local business houses, firms, offices, associations, corporations, trades, or professions, shall not be classified under this paragraph.326 Magazines, reviews, newspapers, and like published periodicals, Bibles and extracts therefrom, hymnals and hymns for religious uses, books and music in raised print, used exclusively by the blind, and text-books prescribed for use in any school in the Philippine Islands: *Provided*, That complete books published in parts in periodical form shall not be classified under this paragraph.

327 Public documents issued by foreign governments, correspondence, manuscripts, and typewritten documents, not prohibited by Sec. 3 of this Act and collections of stamps of national issue used or unused.

328 Medals, badges, cups, and other small articles actually bestowed as trophies or prizes, or those received or accepted as honorary distinctions.

329 Pipe organs imported for the bona fide use of and by the order of any society incorporated or established for religious or educational purposes, or expressly for presentation thereto: *Provided*, That the terms of this paragraph shall be retroactive and of full force and effect from and after Jan. 1, 1907, anything in this Act to the contrary notwithstanding: *And provided further*, That any duty upon any pipe organ so imported since said date shall be subject to refund.

FREE, SUBJECT TO EXPRESS CONDITIONS.

Sec. 10.—That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with the formalities prescribed in each paragraph:

Nos.

330 Eggs and cocoons of the silk worm, subject to exclusion if diseased, or for other cause.

331 Breeding animals of a recognised breed, duly registered in the book of record established in that breed: *Provided*, That certificate of such record, and pedigree of such animal, duly authenticated by the proper custodian of such book of record, shall be produced and submitted to the collector of customs, together with affidavit of the owner or importer that such animal is the identical animal described in said certificate of record and pedigree.

332 Carabao, and other bovine work animals, and mules, until such time as the Governor-General shall certify that conditions in the Philippine Islands warrant the imposition of duty thereon in accordance with the rates prescribed in Group 1 of Class XI.

333 Commercial samples, the value of any single importation of which does not exceed 5,000 dols., upon the filing of a bond in an amount equal to double the ascertained duties thereon, with sureties satisfactory to the collector of customs, conditioned for the exportation of said samples within six months from the date of their importation, or in default thereof, the payment of the corresponding duties thereon. If the value of any single consignment of such commercial samples exceeds 5,000 dols., the importer thereof may select any portion of same not exceeding in value 5,000 dols., for entry under the provisions of this paragraph, and the remainder of the consignment may be entered in bond, or for consumption, as the importer shall elect.

FREE LIST.

Sec. 11.—That the following articles shall be free of duty upon importation into the Philippine Islands:

Nos.

334 Tobacco, pipe, cigars, and pipe.

10s.

34 Regalia, gems, statuary, specimens or casts of sculptures, imported for the *bona fide* use of and by the order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use of and by the order of any college, academy, school, or seminary of learning, or of any public library, not for barter, sale, or hire: *Provided*, That the term "regalia" shall be held to include only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture, fixtures, or ordinary wearing apparel, nor personal property of individuals.

35 Works of art, including pictorial paintings on glass (except stained windows or window glass), imported expressly for presentation to a governmental institution, or to any municipal or provincial corporation, or to any incorporated or established religious society, college, or other public institution.

36 Wearing apparel, articles of personal adornment, toilet articles, books, portable tools and instruments, theatrical costumes, and similar personal effects, accompanying travellers or tourists in their baggage or arriving within a reasonable time, in the discretion of the collector of customs, before or after the owners, in use of and necessary and appropriate for the wear or use of such persons according to their profession or position for the immediate purposes of their journey and their present comfort and convenience: *Provided*, That this exemption shall be held to apply to merchandise or articles intended for other persons or for barter or sale: *And provided further*, That the collector of customs may, in his discretion, require a bond for the exportation or the payment of duties upon articles classified under this paragraph within the time and in the manner prescribed by paragraph 337.

37 Vehicles, horses, harness, bed and table linen, table services, furniture, musical instruments, and personal effects of like character, owned and imported by travellers or tourists for their convenience and comfort, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof, or payment of the corresponding duties thereon, within four months from the date of entry: *Provided*, That the collector of customs may extend the time for exportation to the payment of duties for a term not exceeding three months from the expiration of the original period.

38 Professional instruments and implements, tools of trade, occupation, employment, wearing apparel, domestic animals, and personal and household effects, including those of the kind and class provided for under paragraphs 336 and 337, belonging to persons coming to settle in the Philippine Islands, in quantities and of the class suitable to the profession, rank, or position, of the person importing them, for their own use and not for barter or sale, accompanying such persons, and arriving within a reasonable time, in the discretion of the collector of customs, before or after the arrival of their owners, upon the production of evidence satisfactory to the collector of customs that such persons are actually coming to settle in the Philippine Islands, that the articles are brought from their former place of abode, that change of residence is *bona fide*, and that the privileges granted to them: *Provided*, That neither merchandise of any kind, nor machinery or other articles for use in manufacture, shall be classified under this paragraph: *And provided further*, That officers and employees of the United States Government or of the Government of the Philippine Islands, or religious missionaries taking station in the islands, shall be considered as "coming to settle" for the purposes of this paragraph.

39 Vehicles, animals, birds, insects, and fish, portables, circus and theatrical equipment, and other articles, including pictures, and apparatus, devices for projecting pictures and parts and appurtenances thereof, panoramas, wax figures, and similar objects for public entertainment, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph 337.

40 Personal effects, not merchandise, of residents of the Philippine Islands dying in foreign countries, upon identification as such, satisfactory to the collector of customs.

41 Works of fine art for public museums and galleries, or for art schools, models, archaeological and numismatic objects, specimens and collections of mineralogy, botany, zoology, and ethnology, including skeletons, fossils, and other anatomical specimens for schools, academies, public museums, and corporations and societies organized for scientific or artistic purposes, on proof satisfactory to the collector of customs of their destination.

42 Official consular supplies consigned by a foreign government, of which the collector of customs is the regular representative in the Philippine Islands, to him or to such official, in an amount and of the kind and class allowed free entry by said foreign government when consigned by the Government of the United States of America to its consular representatives within the jurisdiction of such foreign government.

43 Pumps for the salvage of vessels, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph 337.

#### FREE, UPON COMPLIANCE WITH CORRESPONDING REGULATIONS.

SEC. 11.—That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with the regulations which shall be prescribed in accord with the provisions of each paragraph:

344 Wearing apparel, and household effects, including those articles provided for under paragraphs 336 and 337, belonging to residents of the Philippine Islands returning from abroad, which were exported from the said islands by such returning residents upon their departure therefrom or during their absence abroad, upon

Nos.

the identity of such articles being established to the satisfaction of the collector of customs, under such regulations as the insular collector of customs shall prescribe: articles of the same kind and class purchased in foreign countries by natives of the Philippine Islands during their absence abroad and accompanying them upon their return to said islands, or arriving within a reasonable time, in the discretion of the collector of customs, before or after their return, upon proof satisfactory to the collector of customs that the same have been in their use abroad for more than one year.

345 Foreign articles, goods, wares, or merchandise destined for display in public exhibitions in the Philippine Islands, and animals for exhibition or competition for prizes, together with the harness, vehicles, and tools necessary for the purposes designated; subject to the rules, regulations, and conditions as shall be prescribed by the insular collector of customs with respect to bonding for exportation thereof or payment of duty thereon.

346 Philosophical, historical, economic and scientific books, and apparatus, utensils, and instruments specially imported for the *bona fide* use of and by the order of any society or institution incorporated or established solely for philosophical, educational, scientific, charitable, or literary purposes, or for the encouragement of the fine arts, or for the *bona fide* use of and by the order of any college, academy, school or seminary of learning in the Philippine Islands, or of any public library, and not for barter, sale or hire, subject to such regulations as shall be prescribed by the insular collector of customs.

The provisions of this paragraph in respect to books shall apply to any individual importing or shipping two copies of any one work for his own use, and not for barter, sale or hire.

347 Articles of the growth, produce, or manufacture of the Philippine Islands, paintings which are works of art, and books exported to a foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed, and articles returned from foreign exhibitions, subject to identification under such rules and regulations as the insular collector of customs shall prescribe.

348 Repairs to vessels documented in the Philippine Islands or regularly ply in Philippine waters, made in foreign countries, upon proof satisfactory to the collector of customs that adequate facilities for such repairs are not afforded in the Philippine Islands.

349 Articles and materials actually used in the construction, equipment, or repair within the Philippine Islands of vessels, their machinery, tackle, or apparel, subject to such restrictions, conditions, and regulations as the insular collector of customs shall prescribe.

350 Articles brought into the Philippine Islands for the purpose of having repairs made thereon, upon the giving of a bond with sureties satisfactory to the collector of customs, in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within a period of not to exceed six months from the date of importation thereof, in the discretion of the collector of customs, subject to such rules and regulations as the insular collector of customs shall prescribe.

351 The cargo and holdings of articles, goods, wares and merchandise (usual), except as expressly provided.

Sec. 12.—That all articles, the growth, product, or manufacture of the United States and its possessions to which the Customs Tariff in force in the United States is applied and upon which no drawback of customs duties has been allowed therein, coming into the Philippine Islands shall hereafter be admitted therein free of customs duty when the same are shipped directly from the country of origin to the country of destination: *Provided*, That direct shipment shall include shipment in bond through foreign territory contiguous to the United States. Said articles shall be as originally packed without having been opened or in any manner changed in condition: *Provided, however*, That if such articles shall become unpacked while en route, by accident, wreck, or other casualty, or so damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through accident, and that the merchandise involved is the identical merchandise originally shipped from the United States, or its possessions as hereinbefore provided, and that its condition has not been changed except for such damage as may have been sustained.

#### Sec. 13.—(Repeated.)

#### WHARFAGE.

Sec. 14.—That there shall be levied and collected upon all articles, goods, wares, or merchandise, except coal, timber and cement, the product of the Philippine Islands, exported through ports of entry of the Philippine Islands, or shipped therefrom to the United States or any of its possessions, a tariff of one dollar per gross ton of 1,000 kilos, as a charge for wharfage, whatever be the port of destination or nationality of the exporting vessel: *Provided*, That articles, goods, wares, or merchandise imported, exported, or shipped in transit for the use of the Government of the United States, or of that of the Philippine Islands, shall be exempt from the charges prescribed in this Section.

Sec. 15.—That all articles, goods, wares, or merchandise imported into the Philippine Islands shall, for the purpose of this Act, be deemed to be the property of the person to whom the same may be consigned; but the owner of any bill of lading, drawn to order and endorsed by the consignee, shall be deemed the consignee thereof; and in case of the abandonment of any article, goods, wares, or merchandise to the underwriters, the latter may be recognised as the consignee.

#### INVOICES.

Sec. 16.—That all invoices of imported articles, goods, wares, or merchandise shall state the true value thereof in the currency of the place or country from whence imported, or, if purchased, in the currency actually paid therefor, shall contain a correct description of such articles, goods, wares, or merchandise, with true names, weights and quantities in the tariff terms of this Act, and shall be made in quadruplicate, and signed by the importer or shipper, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner.

sec. 17. That except in case of personal effects accompanying a passenger as baggage, or arriving within a reasonable time before or after the departure of a vessel, no articles, goods, wares or merchandise, the owner, no importation of any articles, goods, wares or merchandise exceeding 100 dols. in dutiable value, shall be admitted to entry without the production of a duly certified invoice of the kinds hereinafter described, or the filing of an affidavit made by the owner, importer, or consignee before the collector of customs, showing why it is impracticable to produce the invoice, together with a bond in an amount to be prescribed by, and with such other security as may be required to be furnished by, said official. In the absence of such invoice, no entry shall be made upon the aforesaid affidavit unless the same be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchandise if same was purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of importation in the principal markets of the country from whence imported, and such statement shall be verified by the oath of the owner, importer, consignee, or agent, and shall be made official to examine before the collector of customs, and it shall be lawful for the collector to examine the deponent under oath regarding the source of his knowledge, information, or belief, concerning any matter contained in his affidavit, and to require him to produce any correspondence, document, or statement of account in his possession, or under his control, in which such matters are reflected, and to require him to furnish copies of the importation or of any such documents, or of any statement of account when so required, such owner, importer, consignee, or agent shall be thereafter debarred from procuring any such correspondence, document, or statement for the purpose of avoiding the imposition of additional duty, penalty, or forfeiture incurred under this or any other act in force in the Philippine Islands, unless he shall show to the satisfaction of the collector or the collector of customs, as the case may be, that he was not in his possession of the same when so demanded; but no articles, goods, wares or merchandise shall be admitted to entry under the provisions of this Sec. unless the collector of customs shall be satisfied that the failure to produce the required invoice is due to causes beyond the control of the owner, importer, consignee, or agent.

[illegible]

invoices shall have endorsed thereon when the goods are above prescribed a declaration signed by the purchaser, manufacturer, importer, exporter, or agent setting forth that the invoice is in all respects correct and true and was made at the place from whence the merchandise is exported to the Philippine Islands; that its content of the merchandise was obtained by the person from whom the same were purchased; that the actual cost or fair value of the merchandise is stated in the invoice, and that the actual cost or fair value of the merchandise is stated in the invoice; and that all charges thereon; and that no discounts or drawbacks are contained in the invoice except such as has been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof, at the time of exportation, is stated in the invoice; that such invoice is the principal invoice of the country from which exported; that such invoice is the principal invoice in which the merchandise described in the invoice is freely offered or sold to all purchasers in said markets; and that it is the price which the manufacturer, seller, owner, or agent making the declaration would have received had the merchandise been sold in the principal markets of the country at the time of exportation; that the invoice is correct and true in all particulars; and that it includes all charges thereon; that the number, weight, or measure of the merchandise is correct; and that no invoice of the merchandise described differing from the invoice so produced has been or will be furnished to anyone. If the merchandise was actually purchased, the declaration shall also state the actual amount shown and the currency stated in the invoice; and if the invoice is a bill of exchange, it shall also state the value of the bill; and if the invoice is a bill of lading, it shall also state the value of the goods. Said declaration shall be duly sworn to by the purchaser, manufacturer, owner, or agent before the officer to whom produced.

sec. 19.—That consuls, vice-consuls, commercial agents, collectors of customs, deputy collectors of customs, and commissioners of the United States of America having any knowledge or information of any case or practice by which any person obtaining verification of any invoice defrauds or may defraud the revenue of the Philippine Islands shall report the facts to the principal collector of customs.

sec. 20.—That United States Government vessel, or winter transports to the Army or naval vessels, when coming from the United States or a foreign port to the ports of the Philippine Islands, shall be subject to the same inspection by customs officers of the Philippine Government, for the purpose of determining whether they have on board articles of merchandise dutiable under the laws of the Philippine Islands, as such United States Government vessel, are subject to by customs officers of the Philippine Government when such vessels enter ports of the United States from foreign ports, for the purpose of determining whether such vessels have on board articles of merchandise dutiable under the laws of the United States.

## 1064 WILKINS

SEC. 21.—That on all fuel imported into the Philippine Islands which afterwards used for the propulsion of vessels engaged in trade with foreign countries, or between ports of the United States and the Philippine Islands, or in the Philippine coastwise trade, a refund shall be allowed equal to the duty imposed by law upon such fuel, less 1 per cent, of cost, which shall be paid under such rules and regulations as may be prescribed by the regular collector of customs.

See, 22. That upon the expiration of articles manufactured or produced in the Philippine Islands, including the packing, covering, putting in marking, or labeling the reef, either in whole or in part of imported materials, or from similar domestic materials of equal quantity and of the same manufacturer quality and value, such question to be determined by the singular collection of customs there shall be allowed a drawback.

equal in amount to the duties paid on the imported materials so used, or where similar domestic materials are used, the duties paid on the equivalent imported similar materials, less one per centum. *Provided*, That the exportation shall be made within three years after the importation of the foreign material used or constituting the basis for the drawback claimed. That when the articles exported or re-exported, covering the drawback, are wholly or partially produced in the Philippine Islands not subject to drawback under this Act, or under the materials, or the similar domestic materials of equal quantity and productive manufacturing quality and value entitled to drawback, shall measure thereof may be completed articles or packages that the quantity or value of such articles or packages shall be ascertained *further*, That the duties on imported materials, or domestic materials entitled to drawback under this Act, for which drawback is claimed, shall be identified; that the quantity of such materials used and the amount of duty paid thereon, or that the fact of their being paid upon its equivalent, shall be ascertained; and that the fact of their being exported, or re-exported, and the refund, if any, shall be paid to the manufacturer, producer, exporter, or merchant, or agent, shall be paid to the manufacturer, producer, exporter, or agent, or to any of them, or to the person such manufacturer, producer, exporter, or agent shall, in writing, order such refund paid, under and in accordance with the rules and regulations as the insular collector of customs may prescribe. That no drawback shall be allowed or refund paid under this section on account of any article, or merchandise, or merchandise exported to the United States of America, or to any territory or place under the jurisdiction and the control of the Government thereof, or to such articles, goods, wares, or merchandise are admitted free of duty.

Sec. 23.—That containers, such as casks, large metal, glass, or other receptacles which are, in the opinion of the collector of customs, of such a character as to be readily identifiable, may be delivered to the importer thereof, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within one year from the date of importation, under such rules and regulations as the insular collector of customs shall prescribe.

Sec. 24.—That in addition to the taxes imposed by this Act there shall be levied and collected on goods, wares, or merchandise when imported into the Philippine Islands from countries other than the United States the internal revenue tax imposed by the Philippine Government on like articles manufactured and consumed in the Philippine Islands or shipped thereto, for consumption therein, from the United States.

Sec. 25.—That the insular collector of customs shall, subject to the approval of the secretary of the department having jurisdiction over the customs service, make all rules and regulations necessary to enforce the provisions of this Act.

Sec. 26.—That original jurisdiction in all cases arising in the Philippine Islands is hereby conferred upon the courts of first instance of the Philippine Islands and appellate jurisdiction upon the supreme court of the Philippine Islands in matters arising under the Act of Congress approved Feb. 20, 1905, entitled "An Act to authorise the registration of trade-marks used to commerce with foreign nations or among the other States or with Indian tribes and to protect the same," identical with the jurisdiction conferred upon courts of the United States by Sec. 17 of said Act.

Sec. 27.—That all existing decrees, laws, regulations, orders, or parts thereof, inconsistent with the laws, regulations, or orders, or parts thereof, shall not affect any act done, or any right accruing, or any suit or proceeding had or commenced in any civil cause, before the said repeal takes effect; but all rights and liabilities under said decrees, laws, regulations, or orders shall continue and may be enforced in the same manner as if said repeal had not been made. Any offences committed, or penalties or forfeitures or liabilities incurred prior to the repeal of any decrees, laws, regulations, or orders, shall be prosecuted or enforced in the same manner as if the repeal of such decrees, laws, regulations, or orders had not been passed. All Acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offences or for the recovery of penalties or forfeitures embraced in, modified, changed, or repealed by this Act shall not be affected thereby; and all suits, proceedings, or prosecutions for civil or criminal, for causes arising or acts done or committed prior to the coming into force of this Act shall take effect as if this Act had not been passed.

Sec. 24. That this Act shall take effect sixty days after its passage.

## APPENDIX,

Extract from the United States Tariff Law of 1909 concerning tariff relations with the Philippine Islands.

Now. That there shall be levied, collected, and paid upon all articles coming into the United States from the Philippine Islands, the same duty which are required, to be levied, collected, and paid upon like articles imported from foreign countries; *Provided*, That, except as otherwise hereinafter provided, all articles, the growth or product of or manufactured in the Philippine Islands from materials the growth or product of the Philippine Islands, the United States, or of both, or which do not contain foreign materials to the extent of more than 7% of their total value, upon which no drawback of customs duties has been allowed, coming into the United States from the Philippine Islands shall hereafter be admitted free of duty, except rice, and except, in any fiscal year, sugar in excess of 300,000 gross tons, wrapper tobacco and filler tobacco when not packed with more than 15% of wrapper tobacco in excess of 300,000 gross tons, and cigars in excess of 150 million cigars, when quantities are not in excess of 150 million cigars; the Treasury under such rules and regulations as he shall prescribe; *And provided further*, That sugar, refined or unrefined, and tobacco, manufactured or manufactured, imported into the Philippine Islands from foreign countries, shall be dutiable at rates of import duty varying from 10% to 20% of the value of the sugar and tobacco, and tobacco in B&F form, when rates of import duty imposed upon sugar and tobacco are not in excess of 10% of the value of the sugar and tobacco; *And provided further*, That, under rule and regulations to be prescribed by the Secretary of the Treasury, preference in the right of free entry of sugar to be imported into the United States from the Philippine Islands, as provided herein, shall be given, first, to the producers of less than 500 gross tons of sugar a year, then to producers of the lowest output in excess of 500 gross tons, and finally to producers of the highest output in excess of 500 gross tons; and that, in consideration of the exemptions aforesaid, all duties now levied, collected, or manufactured of the United States, upon which no drawback of customs duties has been allowed therein, shall be admitted to the Philippine

# ARGENTINE REPUBLIC.

## TARIFF.]

lands from the United States free of duty: *And provided further*, That the free admission, herein provided, of such articles, the growth, product, or manufacture of the United States, into the Philippine Islands, or of the growth, product, or manufacture, as heretofore defined, of the Philippine Islands into the United States, shall be conditioned upon the direct shipment thereof from the country of origin to the country of destination: *Provided*, That direct shipment shall include shipments in transit through foreign territory contiguous to the United States; *Provided*, *never*, That if such articles are so damaged as to necessitate their rejection, wreck, or other casualty, or so damaged as to while en route by accident, the packing occurred through accident or necessity and that the merchandise involved is the identical merchandise originally shipped from the United States or the Philippine Islands, as the case may be, and that its condition has not been changed except for such damage as may have been sustained: *And provided further*, That all articles, the growth, product, or manufacture, as heretofore defined, of the Philippine Islands, admitted into the ports of the United States free of duty under the provisions of this section and shipped as heretofore provided from said islands to the United States for use and consumption therein, shall be exempt from the payment of any export duties imposed in the Philippine Islands: *And provided further*, That there shall be levied, collected, and paid, in the United States, upon articles, goods, wares, or merchandise coming into the United States from the Philippine Islands, a tax equal to the internal-revenue tax imposed in the United States upon the like articles, goods, wares or merchandise of domestic manufacture: such tax to be paid by internal-revenue stamp or stamps, to be provided by the Commissioner of Internal Revenue, and to be affixed in such manner and under such regulations as he, with the approval of the Secretary of the Treasury, shall prescribe: and such articles, goods, wares, or

merchandise, shipped from said islands to the United States, shall be exempt from the payment of any tax imposed by the internal-revenue laws of the Philippine Islands: *And provided further*, That there shall be levied, collected, and paid in the Philippine Islands, upon articles, goods, wares, or merchandise going into the Philippine Islands from the United States, a tax equal to the internal-revenue tax imposed in the Philippine Islands upon the like articles, goods, wares, or merchandise of Philippine Islands manufacture: such tax to be paid by internal-revenue stamps or otherwise, as provided by the laws in the Philippine Islands, and such articles, goods, wares, or merchandise going into the Philippine Islands from the United States shall be exempt from the payment of any tax imposed by the internal-revenue laws of the United States: *And provided further*, That, in addition to the customs taxes imposed in the Philippine Islands upon articles, goods, wares, or merchandise imported into the Philippine Islands from countries other than the United States, the internal-revenue tax imposed by the Philippine government on like articles manufactured and consumed in the Philippine Islands or shipped thereto, for consumption therein, from the United States: *And provided further*, That from and after the passage of this Act all internal revenues collected in or for account of the Philippine Islands shall accrue intact to the general government thereof and be paid into the Insular treasury, and shall only be allotted and paid out therefrom in accordance with future acts of the Philippine legislature, subject, however, to section seven of the Act of Congress approved July first, nineteen hundred and two, entitled "An Act temporarily to provide for the administration of the affairs of civil government in the Philippine Islands, and for other purposes": *And provided further*, That, until action by the Philippine legislature, approved by Congress, internal revenues paid into the Insular treasury, as heretofore provided, shall be allotted and paid out by the Philippine Commission.

## SOUTH AMERICA

### ARGENTINE REPUBLIC

The Tariff system adopted in the Argentine Republic is as follows: the Customs law prescribes *specific* duties only in the case of articles of food and drink, tobacco, and a short list of miscellaneous articles, and *ad valorem* duties in the case of all other articles. The *ad valorem* duties, however, are assessed, not on the declared value of the goods, but on the official valuation set out in the Valuation Tariff; and consequently the duties given in the following lists have been calculated by applying the *ad valorem* rates to the official valuations, except as regards those articles for which, as mentioned above, specific duties are fixed by the Customs Law.

It should be noted that the Argentine Budget Law for 1902 imposed an *additional* duty of 2 per cent *ad valorem* on all imported goods subject to a duty of 10 per cent, *ad valorem* or more. This surtax is still in force, and is included in the rates given in the present Return.

### ALPHABETICAL LIST OF THE PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF.

	Class.		Class.		Class.		Class.
Absinthe .. .. .	72	Bugles .. .. .	12	Confectionery .. .. .	60	Flources .. .. .	5
Acids .. .. .	39	Butter .. .. .	56	Coakers .. .. .	9	Flour .. .. .	77
Agricultural machinery .. .. .	11	Buttoms .. .. .	13, 14, 15, 16	Copper .. .. .	12	Flower-pots .. .. .	15
Alboms .. .. .	13	Buttons (linen) .. .. .	9	.. cables .. .. .	12	Flowers (paper) .. .. .	19
Alloys .. .. .	19	.. (steel) .. .. .	9	.. wire .. .. .	12	Food (articles of) .. .. .	55-78
Alumina .. .. .	19	Cables .. .. .	13	Copying presses .. .. .	11	Footwear .. .. .	9
Annuniation .. .. .	79	Candles .. .. .	52	Cordage and twine .. .. .	5, 6, 7	Forges (portable) .. .. .	9
Anchors .. .. .	9	Candlesticks .. .. .	9, 12, 13	Corals .. .. .	6	Forks .. .. .	10, 12, 13
Anchovy paste .. .. .	61	Canvases .. .. .	18	Corsets .. .. .	6, 7	Frames .. .. .	9
Aniline dyes .. .. .	63	Canvases (home) .. .. .	69	Corsets .. .. .	12	Fruits (preserved) .. .. .	60
Animals .. .. .	79	Capes .. .. .	15, 19	Cotton .. .. .	1, 5	Frying pans .. .. .	9
Arms .. .. .	79	Cardboard .. .. .	19	.. seed .. .. .	29	Furniture .. .. .	90
Asphalte .. .. .	27	Carpets .. .. .	8	.. tissues .. .. .	8	Galloons .. .. .	5, 7, 14
Augsers .. .. .	83	Carriage accessories .. .. .	83	Coverlets .. .. .	5, 6	Garters .. .. .	5, 7
Automobiles and accessories .. .. .	83	Carts and carriages .. .. .	33	Cravats .. .. .	15	Gauze .. .. .	12
Awls .. .. .	9	Casks (iron) .. .. .	61	Cravates .. .. .	15	Gelatine .. .. .	23
Axes .. .. .	9, 83	Caxur .. .. .	32	Cuffs .. .. .	5, 6, 18	Gin .. .. .	72
Bacon and hams .. .. .	65	Chairs .. .. .	9	Curling pins .. .. .	5, 6, 7	Glass and glassware .. .. .	5, 6, 7, 8
Bags of sackcloth .. .. .	6	Chairs .. .. .	90	Curtains .. .. .	86	Gloves .. .. .	73
Bands for girls .. .. .	9, 13	Chairs .. .. .	56	Cutlery .. .. .	86	Glue .. .. .	23
Baths .. .. .	9, 13	Chemical products .. .. .	39-51	Cycle .. .. .	24	Glycerine .. .. .	24
Bed-teards .. .. .	55	Chemicals .. .. .	29-54	Dress knickers .. .. .	5, 8	Gold leaf .. .. .	14
Belows .. .. .	9	Chemists' glass .. .. .	5, 8	Dressing gowns .. .. .	18	Gonzales .. .. .	12
Beltine (machine) .. .. .	5, 6, 7, 8, 17	Children's suits .. .. .	15	Drills (hand) .. .. .	14	Grape-sugar .. .. .	35
Belts .. .. .	90	China ware .. .. .	43	Druggists' wares .. .. .	5, 6, 8	Graphite .. .. .	73
Billiard tables .. .. .	60	Chicks .. .. .	58	Dye .. .. .	24	Grease .. .. .	25
Biscuits .. .. .	9, 12	Chloride of lime .. .. .	58	Dynamite .. .. .	79	Grindstones .. .. .	37
Blacks .. .. .	80	Chocolate .. .. .	58	Dynamite .. .. .	87	Gum-resin .. .. .	79
Blades .. .. .	7, 9, 10	Cigar cases .. .. .	17, 19	Earthenware .. .. .	15	Gutta-percha .. .. .	18
Blankets .. .. .	1, 5, 7, 8	Cigars and cigarettes .. .. .	101	Earths .. .. .	32	Hair .. .. .	90
Birds .. .. .	5	Clamps .. .. .	9	Electric lamps .. .. .	87	Hair-pans .. .. .	9
Blouses .. .. .	5, 6, 7	Clays .. .. .	53	Electric machinery .. .. .	87	Hammers .. .. .	9
Boilers .. .. .	9	Clays .. .. .	84	Electro plate .. .. .	87	Handbags .. .. .	7, 17
Bolts .. .. .	41	Cloth of cotton, rubbered for .. .. .	9	Emergency cloth .. .. .	11	Handkerchiefs .. .. .	5, 6, 7
Bones .. .. .	19	.. hats .. .. .	5	Engobing .. .. .	9	Harrows .. .. .	9
Books .. .. .	7	Clothes pegs .. .. .	9	Essences .. .. .	95	Hatchets .. .. .	9
Boots elastic .. .. .	17, 18	.. racks .. .. .	9	Etchers .. .. .	18	Hats (clashes) .. .. .	92
Boots and shoes .. .. .	15	Coal boxes .. .. .	54	Etchers .. .. .	18	.. silk and felt .. .. .	88
Borax .. .. .	16	Coal and coke .. .. .	52	Etchers .. .. .	18	Heating apparatus .. .. .	9
Bottles .. .. .	5, 7	Corks .. .. .	104	Etchers .. .. .	18	Hemp .. .. .	6
Braes .. .. .	5, 7, 8	Cordish .. .. .	58	Etchers .. .. .	18	.. thread and yarn .. .. .	2
Bricks (cotton) .. .. .	5, 7, 8	Cocoa .. .. .	50, 101	Etchers .. .. .	18	Hides .. .. .	17
Brin .. .. .	72	Coffee .. .. .	50, 101	Etchers .. .. .	18	Hinges .. .. .	9
Brandy .. .. .	72	.. grounds .. .. .	50	Etchers .. .. .	18	Hooks .. .. .	9
Brass .. .. .	12	.. substitutes .. .. .	12	Etchers .. .. .	18	Horns .. .. .	60, 101
Bronze .. .. .	16	Coffin ornaments .. .. .	12	Etchers .. .. .	18	.. .. .	62
Brooms .. .. .	9	Colliers .. .. .	20	Etchers .. .. .	18	Horse-dipper .. .. .	10
Buckets .. .. .	9, 12	Colours .. .. .	20	Etchers .. .. .	18	.. .. .	5, 6, 8
Buckles .. .. .	9, 12	Compass (iron) .. .. .	20	Etchers .. .. .	18	.. shoes .. .. .	9

	Class.		Class.		Class.		Class.
Horses .....	89	Mustard .....	68, 104	Sail iron..	71, 104	Taps .....	12, 13
Hose (canvas) .....	6	Nails .....	9, 13	Salt .....	71, 104	Tea .....	74
Hosiery .....	8	Neckties .....	7, 8	Salt cellars .....	61	Telephones .....	87
Illuminating articles .....	12, 13	Needles .....	9	Sardines .....	61	Thinblades .....	1, 2, 3
India rubber .....	18	Oil cake .....	93	Sauerkraut .....	69	Tin .....	13
Indigo .....	21	" cane .....	30	Sausages .....	66	Tiles .....	15
Ink .....	19	" stones .....	75	Saws .....	9, 10	Tin .....	13
Inkstands .....	9, 12, 16	" of turpentine .....	23, 31, 104	Seaweed .....	12	" openers .....	9
Insulators .....	15, 16	Oils and fats .....	25	Seaweed .....	8	Tipstake .....	9
Iron and manufactures of .....	16	Outrimers .....	69	Seaweed .....	10	Tissues (dinet) .....	6
Jars .....	15, 14	Olives .....	9, 10, 13, 16	Serv. drivers .....	9	Tobacco (dinet) .....	6
Jewellery .....	14	Ornaments .....	9, 10, 13, 16	" spammers .....	9	Tobacco .....	101, 104
Jute (woven) .....	6	Paint .....	20	Screens .....	9, 12	Towels .....	5, 8
" yarn .....	2	Paintings and drawings .....	94	Scythes .....	10	Toys .....	18, 102
Kettles .....	9, 13	Paper .....	19	Scindina .....	70	Traps .....	9
Keys .....	19	Pencil holders .....	19	Sewing machines .....	11	Trays .....	1, 8
Knives .....	19	" sharpeners .....	13	Sharpening steel .....	9	Trimmings .....	5, 6, 7, 8
Labels .....	19	Pens .....	19	Shawls, mufflers &c .....	5, 7	Tubs .....	9, 12
Lace .....	19	Penknives .....	19	Shaws .....	9, 10	Tubes .....	16
Laquers .....	20	Perforators .....	19	Shirts .....	5, 6	" (glass) .....	16
Ladies (dron) .....	9	Perfumery .....	25	Ships and boats .....	97	Turistries .....	9
Lamp chimneys .....	16	Photographs .....	12	Shirts .....	5, 6	Types .....	9, 13
" holders .....	15	Phosphorus .....	50	Shot (lead) .....	13	Underclothes .....	103
" shades .....	19	Photographic dry plates .....	16	Shovels .....	9	Umbrellas and parasols .....	5, 103
Lamps .....	12, 16	Photographs .....	19	Sickles .....	10	Valves .....	16
Lanterns .....	9, 19	Pianos .....	96	Silk and silk yarn .....	2	Vaporizers .....	20
Latches .....	9	Pickles and sauces .....	69, 104	Silk fabrics .....	14	Varnishes .....	16
Lathes .....	9	Pillow cases .....	5, 6	Silver leaf .....	17	Vaseline .....	25
Lead .....	13	Pinners .....	9	" wares .....	14	Vegetables (preserved) .....	69
Leather .....	17	Plugs .....	27	Skins .....	38	Vermouth .....	5, 7
" goods .....	17	Pitch .....	9	Sleepers (iron) .....	9	Vinegar .....	75
Lifting jacks .....	36	Playing cards .....	9, 11	Slippers .....	17	Wadding (cotton) .....	5
Linon .....	2	Ploughs .....	8	Snuff .....	101	Wallpaper .....	19
" thread and yarn .....	2	Plush .....	17	Socks .....	98	Washers .....	9
Linings .....	7	Pocket books .....	17	Soda and salts thereof .....	35	Watch chains .....	9, 14
Linsed oil .....	29	Porcelain .....	17	Soldiers .....	12, 13	" keys .....	54
Liqueurs .....	72	Portfolios .....	19	Spanners .....	9	Watches .....	84
Locks .....	9, 12	Post cards .....	13	Spirits .....	10, 12, 13, 15	Water closets .....	9, 15
Locomotives .....	11	Potash and salts .....	19	Spoons .....	9	" levels .....	9
Looking glasses .....	16	Powder boxes .....	13	Spurs .....	19	Waterproof cloth .....	31
Machinery (all kinds) .....	11	Printed matter .....	19	Staircases (iron) .....	9	Weights .....	9, 12
Magnesia and silts .....	49	Printing ink .....	19	Staples .....	39, 104	Wheat .....	76
Marbles .....	15	" type .....	9	Starch .....	19	Wheelbarrows .....	9
Marbles (glass) .....	46	Pulleys .....	9, 12	Stationery .....	19	Wheels .....	9
Margarine .....	56	Pulleys wheels .....	11, 83	Steel .....	9	Whetstones .....	37
Mast hoops .....	9	Punches .....	17	" pens .....	19	Whisky .....	72
Match boxes .....	17, 18	Purses .....	20	" wire .....	9	Whistles .....	15
Matches .....	91	Putty .....	5	Stirrups .....	9, 12	Winches .....	9
Measures .....	9, 13	Quilts (cotton) .....	9	Stockings .....	5, 6	Window curtains and blinds .....	5, 6, 7, 8
Meat carvers .....	10	Rails (iron and steel) .....	9	Stones .....	52, 38	" wire .....	9, 12
" (fresh) .....	64	Rakes .....	38, 54	Straps .....	17	" cables .....	12
" (preserved) .....	66, 104	Razor materials .....	17	Strap plaits for hats .....	100	Wood pulp .....	7
Metal goods .....	9	Razors .....	23, 31	Sugar .....	47	Wood pulps .....	19
Metals (scrap) .....	12	Ribbons .....	5, 7	Sulphates .....	54	" (for embroidery) .....	4
" (unwrought and wrought) .....	9, 10, 11, 12, 13, 14	Rice .....	70	Sulphur .....	19, 79	Woolen fabrics .....	8
Milk cans (iron) .....	9	Ribbons .....	9	Sundries .....	5, 6	" and worsted yarns .....	4, 5, 104
" (pewter, tin or zinc) .....	13	Rope cable .....	18	Tacks .....	3, 6, 8	Worsted manufactures .....	8
Millinery .....	92	Rubber .....	9	Tanks (iron) .....	9	Woven manufactures .....	5, 6, 7, 8
Mineral oils .....	26	Rum .....	52	Tanning materials .....	22	Yarns .....	1, 2, 3, 4
" waters .....	67	Saccharin .....	5	Tape measures .....	9	Zinc .....	12
Minerals .....	32, 38	Sacks (cotton) .....	17	Tapes .....	6		
Mortars .....	9, 15	Saddles .....	17				
Motor cycles and accessories .....	86						
Motors .....	87						
Mufflers .....	8						

MONEY, WEIGHTS AND MEASURES.—The monetary unit is the peso (gold) = 100 centavos. For weights and measures the metrical system has been adopted.

The Tariff specifies that certain goods shall be dutiable on gross weight, and these are indicated in the lists by the letter g.

Articles.	Rates of Duty.
YARNS AND THREAD.	Pesos, etc.
1.—COTTON.	
Cotton yarn:	
Unbleached, for weaving .....	0 02
Coloured, for weaving .....	0 02-50
Thread of cotton:	
On reels (subject to stating the number of metres on each reel) .....	0 02-70
On reels of more than 70 grammes, in balls or in skeins .....	0 27
In packets, specially for weaving stockings .....	0 13-50
2.—LINEN, HEMP AND JUTE.	
Linen yarn, for weaving .....	0 02-25
Jute yarn, for weaving .....	0 00-50
Hemp yarn, for weaving .....	0 00-70
Jute or hemp, spun, for making brads .....	0 00-90
Hemp thread ( <i>hatazo</i> ) .....	0 08-10
Linen thread, for shoemakers and saddlers, in balls or on reels (with deduction of the weight of the reels) .....	0 27
3.—SILK.	
Silk for the loom, combed ( <i>deschudada</i> ), in skeins, net weight .....	1 35
Silk yarn for weaving .....	1 35
Note: This heading applies to silk yarn imported in large skeins ( <i>monopares</i> ) or on bobbins which are adaptable to the weaving loom.	
Silk:	
In skeins, for sewing or embroidery .....	2 97
Otherwise put up for the same purposes (the number of metres on each reel has to be indicated) .....	0 07-50
For buttonholes ("Milanese") .....	0 05-00

Articles.	Rates of Duty.
4. WOOLEN AND WORSTED.	Pesos, etc.
Woolen and worsted yarns for weaving .....	0 04
Woolen and worsted yarns for weaving, mixed with other fibres, except silk .....	0 02-50
For embroidery .....	0 37-40
Wool, mixed with silk .....	0 75-80
WOVEN MANUFACTURES.	
5.—COTTON.	
Sacks of cotton canvas .....	0 21
Shawls of cotton mixed or not with agave, with or without woolen fringe .....	0 16-20
Table covers, with or without metal threads:	
Plain .....	0 24-30
Of plush or velvet character .....	0 37-40
Of cotton mixed with wool (less than 40 per cent. of wool) .....	0 40-50
Quilts of cotton .....	0 24-30
Window curtains and blinds:	
Of cotton imitation crochet and coarse tulle with common applications of cotton stuff .....	0 54
Of cotton with lace, and also those made of lace or transparent material not included above .....	0 81
Of cotton or mixtures, with or without metal threads:	
Plain .....	0 32-43
Of a plush or velvet character .....	0 49-50
Of cotton mixed with wool (less than 40 per cent. of wool) .....	0 40-50
Of cotton mixed with silk (less than 40 per cent. of silk), with linen or cotton lace .....	2 15
Bands for girths ( <i>gigas</i> ):	
Of cotton, including those imported in the piece .....	0 27
Of cotton with admixture of agave or jute (for saddlery or furniture), including those imported in the piece .....	0 14-50

TARIFF.]	Articles.	Duty. Pesos. cts.	Articles.	Rates of Duty. Pesos. cts.
Blankets :			Coverlets, quilted :	
Of cotton ..... kilog.	0 21-60		Of cotton tissue ..... kilog.	0 63
Of waste cotton ( <i>borra de algodón</i> ) ..... kilog.	0 08-10		Of wool mixed with cotton ..... kilog.	1 05
Of cotton mixed with wool (less than 40 per cent. of wool) ..... kilog.	0 32-40		Of silk or a mixture thereof on one side and cotton on the other ..... kilog.	1 68
Of floss silk with cotton weft ..... kilog.	0 40-50		Made-up articles of cotton tissue :	
Table-cloths and napkins :			Of water-proof cotton cloth ..... kilog.	0 42
Of cotton, plain or hemmed ..... kilog.	0 27		Of cotton, all kinds, plain and raised ( <i>con fletes</i> ), except men's shirts, (including the weight of the box) ..... kilog.	0 75-60
" made with drawn or open work ..... kilog.	0 37-80		" Ditto, embroidered or with insertions or embroidered applications ..... kilog.	1 47
" embroidered ..... kilog.	0 54		Cravats, of cotton ..... kilog.	0 84
Handkerchiefs of cotton :			Collars :	
Embroidered or with lace ..... kilog.	1 08		Of cotton, for men or children, in whatever condition they are imported ..... kilog.	1 29-20
Hemmed up to 60 centimetres ..... kilog.	0 62-10		Of cotton tissue on one or both sides, with the interior of paper, pulp, or cardboard ..... dozen	0 04-05
Unhemmed, up to 60 centimetres ..... kilog.	0 27		Of cotton lace ..... kilog.	1 89
Unhemmed, more than 60 centimetres ..... kilog.	0 40-50		Stockings :	
Hemmed, with a fringe (including mufflers ( <i>pañuelos</i> ), small mufflers, shawls, mantles, or ponchos with or without fringe or band of wool) ..... kilog.	0 40-50		Of cotton and of cotton combined ( <i>saturado</i> ), with wool ..... kilog.	0 96-60
Shawls, mufflers, mantles, or ponchos of cotton mixed with wool (less than 40 per cent. of wool) ..... kilog.	0 45-90		Of cotton mixed with silk ..... kilog.	1 47
<i>Revaadores</i> of cotton ..... kilog.	0 16-20		Of unbleached cotton, long, for country wear, very common ..... kilog.	0 23-60
Cotton tissues :			Trowsers of cotton cloth, or cotton mixed with other fibres ..... dozen	6 30
Swanskin ..... kilog.	0 10-80		Shirt fronts of cotton on one or both sides with the inside of paper, pulp, or cardboard ..... dozen	0 06-75
Unbleached, called cloth ( <i>teñoso</i> ) ..... kilog.	0 11		Cuffs :	
Unbleached, with coloured stripes ..... kilog.	0 16-20		Of cotton, for men or children, in whatever condition they are imported ..... doz. prs.	2 07
Unbleached, called bombazine, and sorts not specified ..... kilog.	0 18-90		Of cotton tissue on one or both sides with the inside of paper, pulp, or cardboard ..... doz. prs.	0 04-86
White canvas or duck ..... kilog.	0 14-85		Sheets and pillow-slips of cotton, with open-worked border or hem ..... kilog.	0 75-60
The same, coloured ..... kilog.	0 16-20		Embroidered sheets and pillow-slips ..... kilog.	1 10-30
For lining, known as " <i>capricho</i> " and crinoline, including ordinary cambric, gummied, for lining clothes ..... kilog.	0 16-20		Sackcoats and "dusters" of cotton ..... each	0 63
Velveteen, plush or velvet ..... kilog.	0 37-80		The same, long, called "dusters" ..... kilog.	1 26
Ordurey ..... kilog.	0 27		Bath wrappers of cotton, plushy or not ..... suit	1 68
Unbleached, white or coloured ..... kilog.	0 27		Men's suits of cotton (sackcoat style) ..... suit	1 68
Plushy, for towels or sheets, combined or not with linen ..... kilog.	0 40-50		Note.—Children's suits, all kinds, are assessed 50 per cent. less than those for men, in the respective classes.	
Embroidered, pleated, checkered, hemmed, open-worked, or in any other form, special for shirt-fronts ..... kilog.	0 81		Ready-made garments :	
Embroidered, checkered, pleated ( <i>crêpe</i> ), and open-worked, up to 200 grammes the square metre (including in this paragraph spotted and other minor cotton fabrics embroidered on the Jacquard system) ..... kilog.	0 40-50		Of cotton, for baptism :—	
With lace or open-work and those embroidered in relief or <i>à l'œil</i> (in the style of embroidered bands) not included elsewhere ..... kilog.	0 81		Plain or with cotton lace ..... each	0 42
Knitted, whether mixed with wool or not ..... kilog.	0 62-90		Embroidered or with insertions or embroidered applications ..... each	1 05
White, sorts not specified, up to 80 grammes, inclusive, the square metre ..... kilog.	0 37-80		Capes for children, of pipe or other cotton stuffs, plain or embroidered ..... each	0 33-60
White, plain or (knitted), more than 80 grammes the square metre ..... kilog.	0 21-60		Trimmed or not, for ladies ..... 5 04	
White, figured with stripes or other designs by the loom, more than 80 grammes the square metre ..... kilog.	0 24-30		Wadding of cotton, for lining :—	
*Painted, or f coloured, sorts not specified, up to 80 grammes, inclusive, the square metre ..... kilog.	0 40-50		Not on stuff, including weight of the wrapper ..... kilog.	0 13-50
*Painted, more than 80 grammes the square metre ..... kilog.	0 24-30		On pure or mixed silk stuff ..... kilog.	0 94-50
*Coloured, more than 80 grammes and up to 120 grammes, inclusive, the square metre ..... kilog.	0 24-30		Ribbons :	
*Coloured, more than 120 grammes the square metre ..... kilog.	0 21-60		Of cotton, white or coloured ..... kilog.	0 27
Tissues of cotton mixed with wool (less than 40 per cent. of wool) called plush ..... kilog.	0 43-20		Of cotton velvet ..... kilog.	0 81
Tissues of cotton mixed with wool (less than 40 per cent. of wool), sorts not specified ..... kilog.	0 32-40		Of cotton, with inscriptions ..... kilog.	0 40-50
Robbed, waterproof ..... kilog.	0 21-60		Of cotton, with silk list ..... kilog.	0 54
Mixed with rubber and wool, waterproof ..... kilog.	0 54		Belts, with or without elastic, of cotton ..... dozen	0 40-50
Tissues of cotton mixed with silk (less than 40 per cent. of silk) ..... kilog.	1 08		Cords :	
Towels, of cotton :			Of cotton for corsets, garments, or hats ..... kilog.	0 27
Not plushy ..... kilog.	0 27		Of cotton, with agave path, for pictures or curtains ..... kilog.	0 13-50
Plushy, or with admixture of linen ..... kilog.	0 54		Cotton braid covered with silk, for night garments, ties, and the like ..... kilog.	0 81
Veils and caplins of cotton, for the head ..... kilog.	0 54		Lace and squares for cushions :	
Made-up articles of hosiery tissue :			Coarse cotton netting ..... kilog.	0 43-20
Of cotton, combined ( <i>saturado</i> ) with wool or not : jackets, petticoats, mamechies, and bathing drawers ..... kilog.	0 79-80		Of cotton, and imitation Valenciennes, Brittany, guipure, or crochet, including those combined with metal threads or with pearl ..... kilog.	1 08
Of cotton : sorts not specified in the preceding heading ..... kilog.	1 02-90		Hand-made cotton lace ..... kilog.	0 33-60
Of cotton mixed with silk :			Covers for umbrellas or sunshades, of cotton ..... kilog.	1 08
Jackets and petticoats ..... kilog.	1 26		Gallions, of cotton figured with silk, for brace or dress waists ..... kilog.	1 08
Other kinds ..... kilog.	1 68		Gloves :	
Made-up articles of other kinds :			Of cotton ..... kilog.	1 68
Emptiable trousseaus of cotton :			Of cotton, lined and plushy ..... kilog.	1 26
Common ..... each	0 84		Of cotton mixed with silk ..... kilog.	2 62
Half fine and fine ..... ad val.	12 %		Garters, of cotton ..... doz. prs.	0 13-50
Dressing-gowns of cotton for ladies :			Masks of cotton tissue ..... kilog.	0 81
Plain ..... dozen	8 40		Trimmings (for trowsers, curtains and carriages) of cotton, or cotton mixed with wool, including those combined with metal threads ..... kilog.	0 81
Embroidered, or with insertions or embroidered applications ..... dozen	21 00		Trimmings (for garments, mantles, and the like, i.e., ornaments, applications, fringes, frows, gallions, and set-offs) :—	
Shirts :			Of cotton, with or without metal threads ..... kilog.	0 67-50
Cotton, white or coloured, with plain starched fronts, ordinary, including night-shirts, for men ..... dozen	2 94		" with pearl, and with or without metal threads ..... kilog.	0 54
As above, with front, collar or cuffs of linen, pure or mixed with other fibres, except silk, including those with front, collar and cuffs of cotton checkered, starched or not ..... kilog.	5 88		Braces of cotton :	
The same, embroidered, pleated or with fringe of piqué or half linen ..... dozen	10 08		With or without elastic ..... dozen	0 44
Of cotton mixed with silk ..... kilog.	11 76		" figured with silk ..... kilog.	1 35
Note.—Shirts for children, all kinds, (i.e., those with collar less than 34 centimetres) pay half the duties for men's shirts in each of the above classes.			Note.—Braces for children pay half the above rates.	
Bouses ( <i>camuflaz</i> ) crew* ..... kilog.	1 26		Cloth, of cotton, rubber, or silk, for hats ..... kilog.	0 27
Cotton, mixed with silk ..... kilog.	1 68		Bands, insertions, trimmings or squares of cotton, embroidered, mixed with silk or not ..... kilog.	1 08
Waistcoats of cotton ..... each	0 84		Braid or elastic cord, of cotton ..... kilog.	0 81
			Cotton braid for skirt borders, including that for boot edgings ..... kilog.	0 27
			Cotton braid or ribbon for ornamentation, called <i>petate de galle</i> , and the like ..... kilog.	0 40-50
			Ditto, figured with silk ..... kilog.	1 08
			Flouncers or ruffles, all kinds :—	
			Of cotton ..... kilog.	0 81
			Of cotton mixed with silk ..... kilog.	1 66
			Horse cloths :	
			Of cotton, with or without surcingle ..... kilog.	0 21
			Of cotton, with 2/3 wool, with or without surcingle ..... kilog.	0 29-10

\* Painted tissue = tissues coloured by printing or stamping colours on the fabrics.

\* Coloured tissues = tissues manufactured with coloured yarns and those dyed in the piece.



WOVEN MANUFACTURES (continued).

Articles.	Rates of Duty.	Articles.	Rates of Duty.
Posos, etc.	Posos, etc.	Posos, etc.	Posos, etc.
b. LINEN, HEMPEN, AND JUTE.			
Sheets and pillow-slips of linen, pure or mixed:		Sheets and pillow-slips of linen, pure or mixed:	
With open-work border or hem.....	1 25	With open-work border or hem.....	1 25
Embroidered, in general.....	1 83	Embroidered, in general.....	1 83
Sack coats and dust coats of linen, pure or mixed:		Sack coats and dust coats of linen, pure or mixed:	
For men.....	0 63	For men.....	0 63
For men, long, called dust coats ( <i>guardapolvos</i> ).....	1 26	For men, long, called dust coats ( <i>guardapolvos</i> ).....	1 26
For children.....	0 63	For children.....	0 63
Suits of clothes of linen, pure or mixed, sack-normal, suit for men.....	1 68	Suits of clothes of linen, pure or mixed, sack-normal, suit for men.....	1 68
Suits of clothes for children.....	0 84	Suits of clothes for children.....	0 84
Ready-made garments of linen, pure or mixed, trimmed or not:		Ready-made garments of linen, pure or mixed, trimmed or not:	
For children.....	0 63	For children.....	0 63
For women, with or without "viso" (coloured slip worn under a transparent frock of silk.....)	12 60	For women, with or without "viso" (coloured slip worn under a transparent frock of silk.....)	12 60
Note. Made-up linen articles, lined with silk or mixed silk.....	Pay a surtax of 20 per cent. of the duty otherwise leviable.	Note. Made-up linen articles, lined with silk or mixed silk.....	Pay a surtax of 20 per cent. of the duty otherwise leviable.
Buttons covered with linen.....	0 32 1/2	Buttons covered with linen.....	0 32 1/2
Tapes ( <i>cordas</i> ) of linen, pure or mixed, white or coloured.....	0 54	Tapes ( <i>cordas</i> ) of linen, pure or mixed, white or coloured.....	0 54
Belts of linen:		Belts of linen:	
Medium quality.....	0 81	Medium quality.....	0 81
Fine quality.....	0 27	Fine quality.....	0 27
Cord of linen, for corsets, garments or hats.....	0 21	Cord of linen, for corsets, garments or hats.....	0 21
Common quality.....	2 70	Common quality.....	2 70
Fine quality.....	6 30	Fine quality.....	6 30
Of linen or imitations thereof, in general.....	1 68	Of linen or imitations thereof, in general.....	1 68
Of linen mixed with silk.....	1 26	Of linen mixed with silk.....	1 26
Trimnings (for furniture, carriages and curtains), of jute, even with metallic threads.....	2 52	Trimnings (for furniture, carriages and curtains), of jute, even with metallic threads.....	2 52
Emery cloth ( <i>tréa</i> ) of linen, sized (grained) for hats.....	0 81	Emery cloth ( <i>tréa</i> ) of linen, sized (grained) for hats.....	0 81
Emery cloth.....	0 27	Emery cloth.....	0 27
Bands ( <i>frazes</i> ) of linen, used for covering carts or corn stacks, or for other similar uses.....	0 29	Bands ( <i>frazes</i> ) of linen, used for covering carts or corn stacks, or for other similar uses.....	0 29
Canvases, waxed (oiled or not, for covering carts or corn stacks, or for other similar uses.....)	2 18	Canvases, waxed (oiled or not, for covering carts or corn stacks, or for other similar uses.....)	2 18
Silk fabrics:		Silk fabrics:	
Fabrics made of grained silk.....	2 24	Fabrics made of grained silk.....	2 24
Pure or with up to 15 per cent. of other textile.....	4 05	Pure or with up to 15 per cent. of other textile.....	4 05
Transparent or velvety, when the pattern or spot is of another textile or of paste.....	2 79	Transparent or velvety, when the pattern or spot is of another textile or of paste.....	2 79
Transparent or velvety, ornamented with glass or metal.....	1 35	Transparent or velvety, ornamented with glass or metal.....	1 35
Unbleached.....	1 25	Unbleached.....	1 25
Mixed (from 10 per cent. to 85 per cent. of silk).....	2 16	Mixed (from 10 per cent. to 85 per cent. of silk).....	2 16
Combined with rubber known as waterproof.....	1 35	Combined with rubber known as waterproof.....	1 35
Window curtains and blinds:		Window curtains and blinds:	
Of silk, or mixed silk, or of cotton containing less than 40 per cent. of silk, with linen or cotton lace.....	2 16	Of silk, or mixed silk, or of cotton containing less than 40 per cent. of silk, with linen or cotton lace.....	2 16
Of silk.....	4 05	Of silk.....	4 05
Bands ( <i>frazes</i> ):		Bands ( <i>frazes</i> ):	
Of mixed silk (40 per cent. to 85 per cent. of silk).....	2 16	Of mixed silk (40 per cent. to 85 per cent. of silk).....	2 16
Of silk.....	4 05	Of silk.....	4 05
Blankets of flock or mixed with cotton wool.....	0 40 50	Blankets of flock or mixed with cotton wool.....	0 40 50
Handkerchiefs, kerchiefs, or of silk, pure or with 15 per cent. of other textile.....	4 05	Handkerchiefs, kerchiefs, or of silk, pure or with 15 per cent. of other textile.....	4 05
Ditto, embroidered.....	5 34	Ditto, embroidered.....	5 34
Of silk mixed with up to 70 per cent. of other textile.....	2 16	Of silk mixed with up to 70 per cent. of other textile.....	2 16
Of silk with up to 30 per cent. exclusive of silk.....	1 62	Of silk with up to 30 per cent. exclusive of silk.....	1 62
Veils, muslin-veils, etc.:		Veils, muslin-veils, etc.:	
Of silk or mixed silk, plain or spotted, embroidered.....	4 05	Of silk or mixed silk, plain or spotted, embroidered.....	4 05
Of silk, for boys.....	27 1/2	Of silk, for boys.....	27 1/2
Ready-made articles of knitted material, of silk or mixed silk.....	8 40	Ready-made articles of knitted material, of silk or mixed silk.....	8 40
Made-up articles of other kinds:		Made-up articles of other kinds:	
Dressing gowns of silk or mixture of other fibres, including velvet.....	12 60	Dressing gowns of silk or mixture of other fibres, including velvet.....	12 60
Quilted-trousers.....	2 52	Quilted-trousers.....	2 52
Of silk cloth, or of silk mixed with other fibres.....	1 68	Of silk cloth, or of silk mixed with other fibres.....	1 68
Of silk or mixture thereof on one side and cotton on the other.....	1 68	Of silk or mixture thereof on one side and cotton on the other.....	1 68
Ready-made cloth goods:		Ready-made cloth goods:	
Of waterproof cloth containing silk.....	1 68	Of waterproof cloth containing silk.....	1 68
Of silk or mixture of silk with other fibres, all kinds (such as shirts, night-gowns, blouses, petticoats, shawls, <i>manchilas de chapas</i> , real or imitation, and similar articles.....)	8 40	Of silk or mixture of silk with other fibres, all kinds (such as shirts, night-gowns, blouses, petticoats, shawls, <i>manchilas de chapas</i> , real or imitation, and similar articles.....)	8 40
Of unbleached silk, of all kinds.....	5 04	Of unbleached silk, of all kinds.....	5 04
Neckties:		Neckties:	
Of mixed silk, with or without lining.....	6 72	Of mixed silk, with or without lining.....	6 72
Of silk, with or without lining.....	21 00	Of silk, with or without lining.....	21 00
Corsets of silk or mixture thereof, when having a lining of jute or milled flannel.....	3 74	Corsets of silk or mixture thereof, when having a lining of jute or milled flannel.....	3 74
Collars of silk lace.....	7 36	Collars of silk lace.....	7 36
Stockings of silk or mixture thereof.....	8 40	Stockings of silk or mixture thereof.....	8 40
Ladies' cloaks, capes, talmas, pel-trines, boleros, zouaves, and similar articles:		Ladies' cloaks, capes, talmas, pel-trines, boleros, zouaves, and similar articles:	
Of silk or mixture thereof, with applications, of all kinds.....	4 20	Of silk or mixture thereof, with applications, of all kinds.....	4 20
Of velvet and plush made of silk or mixture thereof (including weight of boxes).....	10 50	Of velvet and plush made of silk or mixture thereof (including weight of boxes).....	10 50
Ready-made garments:		Ready-made garments:	
Of silk or mixture of silk with other fibres, for baptisms.....	6 30	Of silk or mixture of silk with other fibres, for baptisms.....	6 30
Of silk or mixture thereof, trimmed or not, for children.....	3 36	Of silk or mixture thereof, trimmed or not, for children.....	3 36
Of velvet or plush, trimmed or not, for ladies.....	42 00	Of velvet or plush, trimmed or not, for ladies.....	42 00
Handbags of silk or mixture thereof.....	2 70	Handbags of silk or mixture thereof.....	2 70

Articles.	Duty. Pesos, cts.	Articles.	Rates of Duty. Pesos, cts.
Wool:			
Silk, all kinds .....	kilog. net 4 59	Mixed, merino, "president cloth," pilot cloth or melton, ordinary, with up to 70 per cent. of wool .....	kilog. 0 38-40
Silk mixed with other fibres .....	kilog. net 5 51	Or mixed wool, common:	
With warp or warp of other fibres, including those with marking of mixed silk and those mixed with silk plush kilog. net 1 89		Containing hair, for shawls, provided the hair pre- dominates .....	kilog. 0 25-60
Of silk or mixed silk:		Special, for troops .....	kilog. 0 41-60
Up to medium quality .....	dozen 1 08	Mixed, not specified:	
Fine quality .....	dozen 1 02	Up to 200 grammes per square metre .....	0 57-60
Of silk, including watch cords .....	kilog. 6 30	From 201 to 400 grammes .....	0 57-49
Of mixed silk .....	kilog. 3 36	Over 400 grammes per square metre .....	0 48
For ties or squares for cushions:		Containing silk or cotton and silk .....	1 28
Of silk, or mixed silk with bangles .....	5 04	Mixed with rubber, so-called waterproof .....	0 81
Of silk with mixture of other fibres .....	7 56	Mixed with rubber and cotton, so-called waterproof .....	0 54
Of silk or covers of silk with or without admixture, for mushrooms or sunshades .....	kilog. 1 35	Plush, of wool or mixture thereof:	
Of silk or silk or mixed silk .....	6 72	Curled, of all kinds .....	0 21-60
Of silk or mixed silk .....	0 54	Cut, of all kinds .....	0 40-50
Up to medium quality .....	doz. prs. 1 08	Made-up articles of knitted tissue of wool or mixed wool:	
Fine quality, including those packed one pair in a box doz. prs. 1 35		Petticoats, jackets, or mamechkes .....	1 19-70
Of silk or mixed silk .....	0 81	Not specified above .....	1 40-70
Of silk or mixture thereof, with or without metal threads kilog. 2 52		Containing silk, viz., jackets and petticoats .....	2 10
The same, with spangles .....	2 94	Containing silk, not specified above .....	2 10
Trimmings (for garments, veils and the like, by which they are understood ornaments, applications, fringes, twisted cords, galloons and trimmings):		Made-up articles of other kind:	
Of silk or mixed silk, with or without metal threads kilog. 2 94		Dressing gowns for ladies, of wool or wool mixed with other fibres .....	dozen 29 40
Containing gauze, tulle, or other transparent material kilog. 5 88		Dressing gowns for men and women ( <i>robes de chambre</i> ), of wool or mixed wool .....	each 4 20
Do, with bangles, and with or without metal threads kilog. 1 68		Shirts:	
Of silk or mixed silk, with or without metal threads kilog. 4 86		Of wool mixed with silk .....	dozen 11 76
Of silk .....	4 05	Children's shirts of all kinds .....	Half the duties on men's shirts ac- cording to kind.
Of mixed silk (40 per cent. to 85 per cent. of silk) .....	2 16	Under-shirts ( <i>camisetas de cr�pe</i> ):	
Of silk or elastic cord, mixed with silk (less than 10 per cent. of silk), including that with silk or mixed silk markings kilog. 1 35		Of wool or mixed wool .....	kilog. 1 68
Eatings of silk or mixture thereof .....	1 89	Of wool mixed with silk .....	2 10
8.—WOOLLEN AND WORSTED.			
Notes.—(1) Woolen tissues containing not more than 15% of other fibres excluding silk) are regarded as tissues of wool; tissues containing from 16% up to 85% of wool mixed with other fibres (excluding silk) as tissues of mixed wool; and tissues containing less than 40% of wool mixed with other fibres (excluding silk) as tissues containing wool ( <i>tejido con lana</i> ).			
(2) Unless otherwise specially provided, hair will be dutiable as wool.			
Articles.	Rates of Duty. Pesos, cts.	Articles.	Rates of Duty. Pesos, cts.
Targets:		Overcoats:	
Cut pile, wool or mixtures thereof, of all kinds .....	kilog. 0 54	Of woollen cloth or a mixture of wool and other fibres, all kinds .....	each 6 30
Curled pile, of wool or mixed wool .....	0 24-30	Do, for children .....	3 36
Of shag wool, or mixed wool .....	0 16-20	Trousers of woollen cloth or mixture of wool and other fibres .....	dozen 20 16
Table-covers:		Pelions of wool or mixture of wool or other fibres .....	10 48
Of mixed wool .....	0 64	Leggings of wool or mixture thereof .....	2 52
Of wool .....	0 80	Sack coats and "rust coats" of wool or mixtures thereof each 1 68	
Overlets of croch�t-work or imitation dozen 0 44		Ladies' cloaks of wool or mixture thereof, all kinds (except those containing silk), viz.: capes, talmas, pelicans, holeros, zonaves, and similar articles .....	each 2 10
Window curtains and blinds:		Men's suits, of woollen or mixed woollen cloth:	
Of mixed wool .....	0 64	Jacket or frock-coat style .....	suit 7 56
Of wool .....	0 80	Sack-coat style .....	6 30
Of wool or mixtures thereof, in whatever pro- portion, including bands imported in pieces .....	kilog. 0 64	For bathing, of wool or mixture thereof .....	kilog. 0 84
Felts of wool or mixture thereof, in the piece, except those specially for hats .....	kilog. 0 22-40	Children's suits (except suits for bathing) .....	Dutiable at half the rates appli- cable to men's suits according to class
Blankets:		Really-made garments of wool or mixed wool:	
Of wool:		For baptism .....	each 3 36
Henned or bound .....	0 92-50	For children, trimmed or not .....	1 68
Without hem or binding .....	0 76-80	For women, trimmed or not .....	16 80
Of mixed wool:		Gaiters of merino, plain or embroidered .....	dozen 1 28
Henned or bound .....	0 55-50	Belts of wool:	
Without hem or binding .....	0 44-80	Up to medium quality .....	0 54
Of flock wool or goats' hair .....	0 16	Fine quality .....	0 81
Cloths, and small table-covers of croch�t work .....	0 43-20	Lace or squares for cushions: of wool or mixed wool, and imitation croch�t work, including those imported with metal threads or with bangles .....	kilog. 1 08
Kerchiefs, etc.:		Gloves:	
Scarves or mufflers of woollen merino, etc., cashmere or grenadine .....	kilog. 1 21-60	Of wool or wool with admixture of other fibres except silk kilog. 1 68	
Scarves, mufflers, shawls and "ponchos" of wool not in- cluded above .....	kilog. 0 36	Of wool mixed with silk .....	2 13
Scarves or mufflers of mixed woollen merino, cashmere and grenadine .....	kilog. 0 86-40	Passenterie (for furniture, curtains and carriages), of wool or mixed wool, including that with metal threads kilog. 0 81	
Scarves or mufflers of mixed wool not specially men- tioned .....	kilog. 0 70-10	Trimnings (for garments, mantles and the like, viz., ornaments, applications, fringes, frogs, galloons, and set- offs), of wool or mixed wool .....	kilog. 0 67-50
Shawls and "ponchos" of mixed wool:		With or without metal threads .....	0 54
Weighing less than 1,700 grammes .....	0 64	With fur, and with or without metal threads .....	0 54
Weighing more than 1,700 grammes .....	0 57-60	Bands, insertions, trimmings, or squares of wool embroi- dered in silk .....	2 16
Scarves, mufflers, shawls and "ponchos," of wool mixed with silk (containing less than 40 per cent. of silk) .....	kilog. 1 60	Brail of wool or wool mixed with cotton, for edging, in- cluding that with a marking of cotton, wool, or wool and cotton, and that waxed .....	kilog. 0 40-50
Fabrics of wool:		Horse cloths of wool or mixed wool, with or without aurings kilog. 0 54	
For billiard tables .....	0 10-40		
Of mixed wool:			
Knitted, in the piece or cut, not made up .....	0 92-50		
Intending for flags and also baze .....	0 48		
Special fabrics for horse cloths .....	0 38-10		
Not mentioned elsewhere:			
Up to 200 grammes, inclusive, per square metre .....	0 96		
From 201 to 400 grammes .....	0 82-90		
Of more than 400 grammes per square metre .....	0 80		

\* Made-up articles lined with silk or mixed silk are subject to a sur-  
charge of 20 per cent.

ARTICLES.	Rates of Duty.	Articles.	Rates of Duty.
METALS, UNWROUGHT AND WROUGHT.	Pesos, cts.	Pesos, cts.	Pesos, cts.
<div> <p>9. IRON AND STEEL.</p> <p>Sheet and steel, old .....</p> <p>Steel in bars, sheets or plates .....</p> <p>Nails, for casting .....</p> <p>In background or square or in small plates, not worked .....</p> <p>In sheets, hoops, <b>L, T, U, Z</b> iron rods, and iron in other forms, not worked, including striped sheets .....</p> <p>Iron bars, rolled, engraved or carved .....</p> <p>Brought into columns, joists, window sills, frames, ladders and bridges .....</p> <p>Wrought, not specified elsewhere .....</p> <p>Galvanized, in sheets or shapes for roofing .....</p> <p>Galvanized iron sheets (<i>crane plates</i>), literally sheet metal for the use of agriculturists as barriers or dikes (the cost under certain conditions) .....</p> <p>Coated with lead, in sheets or hoops .....</p> <p>Wrought, tinned inside, painted outside, articles such as saucepans, <i>"pans"</i> and kettles with their lids .....</p> <p>Stoves, frying-pans, including those polished or turned .....</p> <p>Cast or pig, in articles for domestic purposes, excepting braziers and kettles on three legs .....</p> <p>Cast, coated with porcelain (enamelled) .....</p> <p>Cast, in the form of bottoms for boilers .....</p> <p>Wrought, in the form of tramway wheels .....</p> <p>In pieces, unfinished, for making brakes .....</p> <p>Plates:</p> <p>Unworked, cut or not .....</p> <p>Painted .....</p> <p>Manufactured in any form, including that painted or varnished, in articles not specially mentioned .....</p> <p>Manufactured into articles for domestic use, including that painted or varnished .....</p> <p>Enamel, .....</p> <p>Enamel, decorated .....</p> <p>Nickel-plated:</p> <p>Datable at the above rates with a surtax of 25 per cent.</p> <p>Tools for carpenters' benches .....</p> <p>Tools and fittings for all classes of carpenters' planes .....</p> <p>Watch-keys, common .....</p> <p>Thin-openers of iron or steel .....</p> <p>Scissors-shaped .....</p> <p>Of other classes or shapes .....</p> <p>For sewing bales, bags, sails or mattresses .....</p> <p>For looms .....</p> <p>Wire of steel or iron, galvanized and unpolished:</p> <p>Up to No. 14 inclusive .....</p> <p>From number 15 upwards, including wire cut for binding machines (weight of boxes or wood being included) .....</p> <p>Wire of iron or steel, galvanized:</p> <p>Up to number 14 inclusive .....</p> <p>From number 15 to 21 .....</p> <p>Above number 21 .....</p> <p>Iron or steel wire, barbed, for fencing .....</p> <p>Iron, twisted, for fencing .....</p> <p>Wire of polished steel:</p> <p>Of 12 millimetres upwards .....</p> <p>Of less than 12 millimetres .....</p> <p>Wire of iron or steel, brazed or coppered of any gauge .....</p> <p>Spoke, made into springs for furniture .....</p> <p>Wire of iron or steel, coated with tin or nickel, of any gauge, including wire specially for sewing hoops and carboard boxes .....</p> <p>Steel wires (<i>cables</i>) for musical instruments .....</p> <p>Boils of iron:</p> <p>Without spring .....</p> <p>With spring .....</p> <p>Keys of iron or steel, including those shaped like cones, and those for cutting wire .....</p> <p>Pushers, all kinds, for leather dressers .....</p> <p>Mortars of iron .....</p> <p>Belts and rollers of iron .....</p> <p>Belts:</p> <p>Common, or unpolished iron (including an extra plough share) .....</p> <p>Steel or polished iron, with one ploughshare, with or without coupler (<i>enchalla</i>), including an extra ploughshare .....</p> <p>Steel, or polished iron, with or without coupler, of one or more ploughshares, mounted on wheels (including spare ploughshares) .....</p> <p>Wheels .....</p> <p>Iron, all kinds .....</p> <p>Of type of, tinned, galvanized or nickel-plated .....</p> <p>Plates:</p> <p>For sails .....</p> <p>For, with or without brass rods, for tailoring .....</p> <p>For sewing machines, even if some part is missing .....</p> <p>Block of iron, or in combination with steel, without handles, all kinds .....</p> </div>			
<div> <p>Bell-lappers .....</p> <p>Buckets and tubs, of galvanized iron, glazed, painted or with porcelain coating, all kinds .....</p> <p>Baths (immersion not shower), cast iron, glazed, painted or with porcelain coating, all kinds .....</p> <p>Hand-drills, with handles and boxes .....</p> <p>Screw and twist drills .....</p> <p>Eye-anglers .....</p> <p>Caulker's augers .....</p> <p>Firmer chisels .....</p> <p>Beaters of wire .....</p> <p>Boat-hooks and harpoons, without handles .....</p> <p>Arms:</p> <p>For blacksmiths .....</p> <p>For silversmiths .....</p> <p>With hammer, for scythes .....</p> <p>Hinges, of iron:</p> <p>Cast and varnished, look nails, and so-called French hinges .....</p> <p>With iron knobs .....</p> <p>With brass knobs or bronze knobs .....</p> <p>Nickel-plated or polished, all kinds .....</p> <p>Hinges of iron or steel, with spring .....</p> <p>Braziers:</p> <p>Iron, with three legs .....</p> <p>Iron, with or without lid .....</p> <p>Cast-iron, for ironing .....</p> <p>Shoemakers' drills and polishers, all kinds .....</p> <p>Brushes, steel, for machine belting .....</p> <p>Brushes, iron, all kinds .....</p> <p>Letter boxes of iron, painted, bronzed or nickel-plated .....</p> <p>Rope or cable (exceeding 22 millimetres in circumference) of iron or steel wire:</p> <p>Ungalvanized .....</p> <p>Galvanized .....</p> <p>Chains:</p> <p>Iron, all kinds, not galvanized, tinned or polished .....</p> <p>Galvanized, tinned or polished .....</p> <p>Iron, for lifts .....</p> <p>Of galvanized iron wire, coated with tin or not, for scales or window blinds .....</p> <p>Door chains, iron and bronzed or nickel-plated .....</p> <p>Boxes or coffers:</p> <p>Of iron or steel .....</p> <p>For printing font .....</p> <p>Partitions, iron or steel, nickel-plated or not .....</p> <p>Heaters (cooking stoves):</p> <p>Wrought iron, for mineral oil or gas .....</p> <p>Cast iron, for spirit, kerosene or gas:</p> <p>Containing up to 10 per cent. of bronze .....</p> <p>Containing from 10 to 60 per cent. of bronze .....</p> <p>Steam radiators or heating apparatus .....</p> <p>Padlocks, of iron, varnished or galvanized or not, including those with lock keys .....</p> <p>Candlesticks, iron, in combination with earthenware or porcelain, with or without bases .....</p> <p>Tables, pipes, angles and joints:</p> <p>Of cast iron:</p> <p>Up to 75 millimetres in interior diameter .....</p> <p>More than 75 millimetres in interior diameter .....</p> <p>Of soft or wrought iron .....</p> <p>Of galvanized iron .....</p> <p>Of iron plated with bronze, or bronzed .....</p> <p>Flexible, of iron or steel .....</p> <p>Small iron lamps (<i>acetylene</i>) for gates .....</p> <p>Coal-boxes of iron:</p> <p>Common quality .....</p> <p>Medium or fine .....</p> <p>Wheels for iron, with one wheel .....</p> <p>Anchor stocks, iron .....</p> <p>Locks:</p> <p>Common, entirely of iron, without latch, for doors .....</p> <p>The same, with latch, including those to be inserted or fixed on, with fronts of iron, brass, or nickel-plated, and without combination .....</p> <p>Of iron, for doors, to be inserted with combination, with fronts of iron, brass, or nickel-plated; those to be fixed on, with combination; those with latch of nickel-plated iron, with or without combination .....</p> <p>Of iron not with combination, but including those to be inlaid with brass sheets, for furniture .....</p> <p>Ditto, nickel-plated, also combination locks and locks with bells .....</p> <p>Sharpening steels .....</p> <p>Boils, iron .....</p> <p>Winches for grandstones, iron .....</p> <p>Chisels for masons, all kinds .....</p> <p>Steel belts, for machines for nailing boots .....</p> <p>Nails:</p> <p>Of galvanized iron .....</p> <p>Of cast or wrought iron .....</p> <p>Of iron, for shoeing .....</p> <p>Of iron with bronze heads, and iron nails, bronze plated .....</p> <p>Cookers:</p> <p>Of iron, for burning coal (<i>carbón</i>) .....</p> <p>For gas, mineral oil, and spirit .....</p> <p>Alloy blocks, iron, all kinds, with support of brass or white metal .....</p> <p>Pressure collars, iron or steel, for transmission shafts .....</p> <p>Compasses, iron, for carpentering, including those having a peg, or brass head .....</p> <p>Iron cutters and drills .....</p> <p>Wire cutters, of more than 20 centimetres .....</p> <p>Iron reservoirs for water-closets or urinals .....</p> <p>Iron racks, put together or not .....</p> </div>			

\* The importation of utensils, such as kettles and frying pans, tinned with a tinning mixture containing more than one per cent. of lead or other poisonous metals—zinc, antimony, arsenic, etc., is prohibited.

Articles.	Rates of Duty. Pesos, etc.	Articles.	Rates of Duty. Pesos, etc.
Drivers, iron, .....	0 08-10	Tape measures, steel: .....	
Low drivers, all kinds .....	0 16-20	Up to 2 metres .....	1 52
Chisels or knives for pipe cutters .....	0 40-50	More than 30 metres .....	10 80
Sleepers .....	Free	Measures, steel, folding or not, up to 1 metre .....	0 67-50
Plates for railways or steam tramways .....	"	Water levels, mounted in iron .....	0 04-35
Seats of iron or half patent, for carriages .....	2 16	Ditto, with bronze edges .....	0 01-40
Carriage seats, or carts, light carriages or "sulky" carriages .....	0 02-70	Numbers and letters, iron or steel, for marking metris, Kilog. .....	0 10-80
Iron or steel, turned or polished .....	0 02-16	Kettles of iron, tripod, including furnaces for field use .....	0 01-62
Iron or oil cans, iron .....	0 09-45	Iron handles ( <i>cercos</i> ) for buckets .....	0 04-75
Shovels, with or without handles, including those for turners .....	0 13-50	Shovels: .....	
Shovels, without handle .....	0 07-50	Without handle .....	0 04-05
Shovels, with handle .....	0 05-50	With handle .....	0 04-85
Shovels, iron gates, common quality .....	0 05-40	Iron gates, common quality .....	0 04-75
Boles .....		Of wrought iron, with or without bronze knob, for doors, windows etc., and those with lock bolts .....	0 04-50
Of iron, for fitting, including those of iron or bronze boxes, those for furniture, and those known as <i>targetes</i> .....	0 08-10	Of cast iron, all kinds .....	0 04-75
Of cast iron, all kinds .....	0 04-75	Iron clothes-racks, for walls, with or without heads or other materials .....	0 04-05
Ditto, nickelled .....	0 05-34	Ditto, nickelled .....	0 05-34
Iron poles for ships' masts .....	0 05-40	Iron poles for ships' masts .....	0 05-40
Iron and steel window blinds .....	0 02-70	Iron and steel window blinds .....	0 02-70
Iron weights .....	0 05-40	Latches ( <i>pieperras</i> ): .....	
Latches ( <i>pieperras</i> ): .....		Of iron, including those for furniture and glass cases .....	0 10-80
Ditto, nickelled .....	0 13-50	Ditto, nickelled .....	0 13-50
So-called thumb latches .....	0 04-46	So-called thumb latches .....	0 04-46
Latches of iron in combination with glass or porcelain, for furniture or glass cases .....	0 16-20	Pickaxes or hammers, iron or steel .....	0 04-32
Pickaxes or hammers, iron or steel .....	0 04-32	Pincers, iron, for shoemakers .....	0 16-20
Pincers, iron, for shoemakers .....	0 16-20	Nozzles, iron, in any shape .....	0 05-40
Nozzles, iron, in any shape .....	0 05-40	Pivots, all kinds .....	0 05-40
Pivots, all kinds .....	0 05-40	Irons: .....	
Common quality for ironing .....	0 01-62	Common quality for ironing .....	0 01-62
Hollow and American irons, for ironing .....	0 04-75	Hollow and American irons, for ironing .....	0 04-75
Of nickelled iron, with nickelled bronze pump, for steam or gas .....	0 13-50	Of nickelled iron, with nickelled bronze pump, for steam or gas .....	0 13-50
Iron plumbis .....	0 05-40	Iron plumbis .....	0 05-40
Pulleys: .....		Of cast iron, with turned rim .....	0 03-74
Of cast iron, with turned rim .....	0 03-74	Of wrought or rolled iron .....	0 06-75
Wire nails .....	0 02-62	Wire nails .....	0 02-62
Iron brads: .....		For shoemakers, all kinds .....	0 02-70
For shoemakers, all kinds .....	0 02-70	Ditto, bronzed .....	0 08-10
Ditto, bronzed .....	0 08-10	Scrapes .....	
Scrapes .....		For horses (curry combs) .....	0 04-55
For horses (curry combs) .....	0 04-55	For ships, also tinsmiths' rasps .....	0 04-05
For ships, also tinsmiths' rasps .....	0 04-05	Harrow .....	0 40
Harrow .....	0 40	Rakes: .....	
Rakes: .....		Iron, with or without handle .....	0 05-40
Iron, with or without handle .....	0 05-40	For horses, all kinds .....	0 10
For horses, all kinds .....	0 10	Washers: .....	
Washers: .....		Iron .....	0 02-37
Iron .....	0 02-37	Galvanized .....	0 04-05
Galvanized .....	0 04-05	Rivets: .....	
Rivets: .....		Iron .....	0 02-41
Iron .....	0 02-41	Ditto, dipped etc .....	0 03-51
Ditto, dipped etc .....	0 03-51	Of bronzed or nickelled iron, for cardboard boxes .....	0 06-75
Of bronzed or nickelled iron, for cardboard boxes .....	0 06-75	Springs: .....	
Springs: .....		Of iron, for doors .....	0 06-75
Of iron, for doors .....	0 06-75	Of iron, for windows or bolts .....	0 04-05
Of iron, for windows or bolts .....	0 04-05	For pair of scissors .....	0 09-14
For pair of scissors .....	0 09-14	Iron or steel rails .....	
Iron or steel rails .....		For railways or steam, horse, or electric tramways .....	Free
For railways or steam, horse, or electric tramways .....	Free	Ditto, worn .....	0 00-74
Ditto, worn .....	0 00-74	Pulley wheels of iron: .....	
Pulley wheels of iron: .....		Common, for wells .....	0 02-15
Common, for wells .....	0 02-15	Cylindrical .....	0 04-05
Cylindrical .....	0 04-05	For window-blinds and argand lamps .....	0 04-75
For window-blinds and argand lamps .....	0 04-75	Made of iron and bronze .....	0 09-41
Made of iron and bronze .....	0 09-41	Wheels ( <i>ruedas</i> ) for shoemakers .....	0 27
Wheels ( <i>ruedas</i> ) for shoemakers .....	0 27	Wheels or castors of iron .....	0 02-15
Wheels or castors of iron .....	0 02-15	Wheels or castors of iron, with fittings of brass, steel, or horn, or with bronze hubs or iron hubs plated in bronze, for furniture .....	0 10-40
Wheels or castors of iron, with fittings of brass, steel, or horn, or with bronze hubs or iron hubs plated in bronze, for furniture .....	0 10-40	Nail claws ( <i>sacacabras</i> ), all kinds .....	0 08-10
Nail claws ( <i>sacacabras</i> ), all kinds .....	0 08-10	Wire nail claws ( <i>sacacabras</i> ) of iron or steel .....	0 05-40
Wire nail claws ( <i>sacacabras</i> ) of iron or steel .....	0 05-40	Corkscrews, wire .....	0 08-10
Corkscrews, wire .....	0 08-10	Iron articles ( <i>clavijas</i> ) for curving rails .....	0 02-16
Iron articles ( <i>clavijas</i> ) for curving rails .....	0 02-16	Carpenters' saws ( <i>sargentinas</i> ), of iron .....	0 02-45
Carpenters' saws ( <i>sargentinas</i> ), of iron .....	0 02-45	Hand saws .....	0 13-50
Hand saws .....	0 13-50	Large saws, pit saws ( <i>pio de loro</i> ) or cross cut saws, with or without frame .....	0 10-40
Large saws, pit saws ( <i>pio de loro</i> ) or cross cut saws, with or without frame .....	0 10-40	Circular saws, hand saws, or saws in plates .....	0 24-70
Circular saws, hand saws, or saws in plates .....	0 24-70	Saws for the hand, with frame .....	1 37
Saws for the hand, with frame .....	1 37	Supports, of cast iron, for power transmission, in any form .....	0 03-24
Supports, of cast iron, for power transmission, in any form .....	0 03-24	Tacks: .....	
Tacks: .....		Iron .....	0 02-14
Iron .....	0 02-14	Ditto, varnished, coppered, bronzed or nickelled .....	0 03-24
Ditto, varnished, coppered, bronzed or nickelled .....	0 03-24	With porcelain head .....	0 06-75
With porcelain head .....	0 06-75	With bronze head .....	0 04-10
With bronze head .....	0 04-10	Carpenters' drills, including <i>triquetas</i> or <i>tracuets</i> .....	0 10-40
Carpenters' drills, including <i>triquetas</i> or <i>tracuets</i> .....	0 10-40	Ornament cutters ( <i>arranques</i> ) of iron and steel, and parts thereof .....	0 27
Ornament cutters ( <i>arranques</i> ) of iron and steel, and parts thereof .....	0 27	Cans for milk, of galvanized or wrought iron .....	0 05-40
Cans for milk, of galvanized or wrought iron .....	0 05-40	Iron wire tissue: .....	
Iron wire tissue: .....		Plated or not, with a mesh up to 12 mm. .....	0 09-45
Plated or not, with a mesh up to 12 mm. .....	0 09-45	Ditto, of galvanized or tinned iron wire .....	0 13-50
Ditto, of galvanized or tinned iron wire .....	0 13-50	Ditto, with a mesh of more than 12 mm. .....	0 03-24
Ditto, with a mesh of more than 12 mm. .....	0 03-24	Pincers, iron, for carpentering .....	0 09-74
Pincers, iron, for carpentering .....	0 09-74		

## METALS, UNWROUGHT AND WROUGHT continued.

Articles.	Units of Duty.	Articles.	Units of Duty.
Chisels of pipes, rods, for gas work .....	Kilog.	Front knives and forks, with handles as above .....	dozen
Butto, for kitchen use, ordinary .....	0 21-60	or wood or composite, for salad .....	0 4
Drillbits or pliers for fastening wagons by means of seals ..	0 02-70	Butto, of buffalo horn or ebony .....	0 2
Drillbits .....	0 24-30	Knives and forks of all kinds, with ivory handles .....	1 0
Shears (for sheep shearing), polished or black .....	0 08-10	Note. If knives are imported without forks, or forks	
Horse, and, clippers .....	0 21-60	without knives, they pay half the above rates,	
Pruning scissors .....	2 16	Scissors and shears, and blades for the same, finished or un-	
Scissors for discharging animals .....	0 18-90	finished .....	30%
Shears for tinsmiths, all kinds .....	0 81	Note. All the articles specified above must, when im-	
Print not type .....	0 13-50	ported, have the name of the maker or purchaser, and	
Bushes, ornaments, enclache, etc .....	0 10-80	beneath the same the name of the country of origin be sunk	
Loose, spurs, quadrants and blank forms of all kinds .....	0 06-75	conspicuously and indelibly on the blade, shank, or tang of	
Corksaws .....		at least one or, if practicable, each and every blade thereof.	
Common .....	0 10-80	Sword-blades and swords and side-arms, irrespective of quality	
Of other classes .....	27%	or use, in part of metal .....	30%
Tools, racks of iron, nickelled or not .....	ad valorem	Table, butchers', carving, cooks', hunting, kitchen, bread,	
Types of all kinds .....	1 35	butter, vegetable, fruit, cheese, carpenters' bench, curriers',	
Thole pins of iron .....	0 02-16	drawing, farriers', fishing, hay, tanners', plumbers',	
Thole pins of galvanized iron .....	0 05-40	painters', palette, artists', and shoe knives, forks and steels,	
Screws and nuts .....	0 06-75	finished or unfinished .....	
Of iron, for wood-working .....	0 07-40	Without handles .....	25%
Patent, for roofs .....	0 05-55	With handles .....	30%
Of iron screw bolts, with or without nuts, including coach		Note. All such knives must, when imported, have the name	
screws (trapezoidal), and those for boltsheads and cotter kilg.	0 03-70	of the maker or purchaser, and beneath the same	
Butte, galvanized .....	0 07-40	the name of the country of origin indelibly stamped or	
Butte, polished or laminated, including screws for metals		branded thereon in a place that shall not be covered	
Tornstiles, iron, put together or not, and extra parts thereof		thereafter.	
Loches of iron .....	0 11-10	Files, file-blanks, rasps and floats, of all cuts and kinds .....	25%
With or without handle .....	Kilog.	Crescent saws, mill saws, pit and drag saws, circular saws,	
For carpenters' and smiths' benches, stands or the like, and		steel leaf saws, finished or further advanced than tempered	
those for tables .....	0 05-40	and polished, hand, back, and all other saws not specially	
Iron hand-saw sets, with or without handle .....	0 21-60	provided for .....	12%
Butto, with nippers .....	1 62	Knives, pointed, and those called French daggers .....	
Iron strakes for bridges and culverts .....	0 00-20	Common quality .....	decimetre
Iron traps, all kinds .....	0 04-05	Medium quality, except those with ivory handle .....	0 04
Iron trestles, all kinds .....	0 02-70	Of fine quality .....	0 08
Cutlery of pointed steel for stretching wire .....	0 05-40	Knives for glaziers and painters .....	2 16
Accessories of iron not specified elsewhere, for the construc-		Knives for cutting valves of rubber .....	0 27
tion of carts and carriages .....	0 05-40	fibre .....	1 62
Butto, of plated, nickelled, or bronze iron .....	0 13-05	Penknives .....	
Categories of iron, pointed or not, for the construction of		Files, all kinds .....	1 62
trunks and travelling bags, other than those specified else-		Medium quality .....	0 54
where .....	0 08-10	Common .....	0 27
Butto, nickelled or bronzed in whole or in part .....	0 10-80	Spoons or forks .....	
Sheaths of triplicate, all kinds .....	0 10-80	Of white-metal bronze (including the weight of the cardinals	
Valves of iron, all kinds .....	0 04-05	box) .....	0 27
Anvils of iron, all kinds .....	0 04-05	Of nickelled steel .....	0 16
Needles and bodkins .....		Curriers' knives ( <i>estras</i> ) .....	0 81
For embroidery, sewing, and crocheting, all kinds, with or		Scythes, without handles .....	9 08
without handle .....	0 27	Sickles, all kinds .....	0 37
For knitting hose .....	0 13-50	Blades .....	
For sewing machines .....	0 50	For tanners' knives .....	0 54
Pins .....		For pruning shears .....	0 24
To packets .....	0 13-50	For shaving machines .....	0 40
Common, in fancy boxes .....	0 27	Machetes .....	
Loose, including those with glass heads, safety pins, those		For cutting thistles, common quality .....	0 27
with jet or glass, for hats .....	0 21-60	For cutting thistles or sugar canes, up to fine quality .....	0 67
Other kinds .....	0 54	Short for kitchen use .....	0 81
Articles of iron, with nickel, wrought in any form, for toilet		Chop-knives, specially for sailors .....	0 21
and similar use .....	0 40-50	Pruning hooks .....	
Set buttons, steel .....	0 27	Curved, with wooden handles .....	0 27
Steel chains, of iron or steel, not gilt or plated .....	0 54	Other kinds, except those scissor-shaped .....	0 67
Steel thimbles .....	0 13-50	Farriers' hoof-parsers .....	0 16
Chaps and buckles, of iron, for men's clothes .....	0 13-50	Shears for sheep-shearing, polished or black .....	0 21
Hair-pins, varnished .....	0 05-40	Horse clippers .....	2 16
Ornament-pins .....	0 21-60	Pruning scissors .....	0 18
Clothes racks, of wire, with or without wood .....	0 21-60	Scissors for discharging animals .....	0 81
Fastenings, trays, stamp-holders and paper-weights, of beaten		Tinsmiths' shears of all kinds .....	0 13
iron .....	0 06-75	Large saws, pit saws ( <i>pie de loro</i> ) or cross cut saws, with	
Metal accessories for use in the manufacture of ties, braces,		or without frame .....	0 10
garters or baskets, including ribs for umbrellas .....	0 13-50	Hand saws .....	0 13
Ornaments of steel mixed with silver .....	2 70	Circular saws, hand saws, and saws in plates .....	0 24
Handles of galvanized iron with wooden ends for grocers, and		Saws for the hand, with frame .....	0 13
those of iron for machine potatoes .....	0 32-10	Meat carvers, with wood or bone handle .....	set
Ornaments or applications of all kinds, of steel, etc., for, hals		Heel-knives, all kinds .....	0 54
Ornaments and figures of cast iron, for stings, very common		Razors, all kinds, with or without handle, including mechani-	
quality .....	0 05-94	cal razors ( <i>las maquinillas</i> ) .....	1 62
Articles of iron for illumination .....		Scissors .....	1 89
With ornaments of copper or bronze .....	0 21-60	Barbers' scissors, for cutting the beard or hair .....	0 27
Nickelled, plated or not, with or without glasses .....	0 06-75	Ornamenting tongs .....	0 94
Handing to, a set of iron combined with bronze .....	1 62	With one or two prongs .....	0 27
		With three or more prongs .....	0 94
		Scissors of all sorts, except those mentioned elsewhere,	
		including tailors' scissors up to 31 centimetres .....	0 40
		Tailors' scissors of more than 31 centimetres .....	0 54
		Swords, sabres, rapiers .....	1 12
		Common sabres for military use .....	0 78
		Fencing sabres .....	7 80
		Daggers .....	
		With handle of ivory, tortoise-shell, or mother-of-pearl	
		Others .....	0 16
		Fencing foils .....	0 02
		Blades .....	1 04
		For swords, sabres, rapiers .....	each 1 04
		For daggers .....	each 0 10
		For foils .....	each 0 78
		For fencing sabres .....	0 26

## II. — MACHINERY

Note.—Spare parts of machines made of any kind of metal or other material and of any shape or kind, which are declared on the manifest as such, and which can be shown to belong to the machines for which they

\* Excluding the handle.

aid to be destined, receive the benefits which the Tariff accords to the like itself. The following, however, are not considered as spare parts forming integral parts of machines: Belts, keys or screw keys, as well as packing, hand rollers, screws, nuts and bolts, pins, hooks, washers, as bolt pins, chains, pulleys, stop-cocks, &c., washers, single-harrows, poles, and felts of any kind.

Articles.	Rates of Duty. Pesos, cts. Per
Motives and spare parts thereof.....	
for reaping, binding, or cleaning, with or without	
cord, platform, covers or tarpaulins, and spare parts	
thereof.....	
for extracting tannin.....	
for exploring and exploiting mines.....	
for steam hulling, with or without motor, tarpaulins	
or covers, and spare parts thereof.....	
for threshing by animal or steam power, with or	
without motor, tarpaulins or covers, and spare parts for the	
me.....	
for sugar refining.....	
for ginning cotton.....	
for engines.....	
for butter-making, and spare parts thereof.....	
for the installation of cotton-spin-	
ning or wool-combing factories.....	
ing apparatus, including pulleys, with or without chains	
kilog. 0 01 05	
ugs:	
of unpolished iron, common quality, including extra	
ploughshares.....each 0 15	
of steel or polished iron, with one ploughshare, with or	
without counter ( <i>uchilla</i> ), including extra ploughshare	
each 0 30	
of steel or polished iron, with or without counter, with one	
or more ploughshares, mounted on wheels, including	
spare ploughshares.....each 1 50	
ngshares:	
of cast or wrought iron, unpolished.....kilog. 0 00 50	
of polished iron or steel.....kilog. 0 01 50	
are parts for ploughs, all kinds, of wrought iron or steel	
kilog. 0 00 75	
rows:	
casting jacks, mechanical, with cord.....each 1 35	
les and weighing apparatus:	
of brass, for jewellers, including the wooden box and	
each 0 81	
Decimal, known as <i>de mostrador</i> , of less than 150 kilogs, or	
resistance.....each 0 81	
Decimal, with index-plate ( <i>de plata normal</i> ), 150 kilogs, or	
more of resistance.....kilog. resistance 0 01 35	
Of iron, Roversal system:	
Of less than 10 kilogs, of resistance, including the brass	
plates (pans).....each 0 27	
Of 10 kilogs, or more of resistance, including the brass	
plates (pans).....kilog. resistance 0 04 05	
With marble plates.....Dutiable according	
to kind, with a	
surtax of 30 per	
cent.	
Computers ( <i>computadores</i> ), one plate:	
Up to 12 kilogs, of resistance.....each 6 75	
More than 12 kilogs, of resistance.....13 50	
Computers, with index-plate ( <i>de plata normal</i> ):	
Up to 150 kilogs, of resistance.....12 15	
More than 150 kilogs, of resistance.....24 30	
Or small spring, roman balances ( <i>de amate redondo</i> ), dozen	
As above, with face (dial) ( <i>de cara</i> ).....kilog. resistance 0 00 40 5	
As above, clock form.....0 00 81	
Or roman balances, called study-arms, put together or not,	
complete or incomplete.....kilog. 0 04 05	
For testing cereals, complete or not.....kilog. 6 75	
For testing, for weighing letters.....0 27	
umps:	
Of iron, with handle for hand use for wells, and iron cylin-	
dets.....kilog. 0 02 70	
Ditto, with casing, piston and bronze joining pieces.....0 04 05	
Other kinds, single or not, of iron with accessories of brass,	
including <i>harruts</i> or steam pumps, those worked by elec-	
tricity and combination hoisting pumps.....kilog. 0 06 75	
With bronze body, and accessories therefor.....0 10 80	
Coated wheel work (gears):	
Cast or wrought iron, all kinds.....0 03 24	
Ditto, with wooden teeth.....0 13 50	
Squeezers for washing machines.....0 54	
hoisting machines, all kinds.....0 03 24	
Manometers, pressure or vacuum, common quality.....27%	
Precision manometers.....0 34	
and sawing machines, with or without case.....0 08 10	
Roll machines for sewing stuffs.....2 50	
As above, <i>de raya recta</i> .....1 50	
Sewing machines, for shoemakers and saddlers.....kilog. 0 08 10	
Machines for wire drawing.....16 20	
Machines to tension the spokes of carriage wheels.....1 08	
Machines for polishing and sharpening knives, all kinds, each	
Machines for teaching, with or without presser.....3 24	
Machines for pleating.....0 34	
Machines for making leeks by hand.....0 40 50	
Machines of wood or iron for making butter by hand.....12 60	
Machines of enameled iron, all kinds, for mincing, stirring,	
and forcing meat.....0 06 75	
Machines for cutting hams, cheese, and similar articles.....0 13 50	
Hand machines for chopping or crushing cereals.....0 00 75	
Hand machines for boring iron, up to 100 kilogs. (2200 lbs.) in	
weight.....kilog. 0 06 75	
Wooden machines, for corking bottles by hand.....kilog. 0 05 40	
Machines of iron for corking bottles.....1 25	
Machines for cutting turf.....1 75	
Machines for typewriting, keyed.....6 20	
Simple, ditto, with one key.....	

Articles. Rates of Duty.  
Pesos, cts.

Machines for shearing, with or without motor, and spare parts	
thereof.....kilog. 0 02 25	
Machines for distilling, with copper pipe and tin worm.....0 01 50	
Pulverisers for vineyards.....kilog. 0 00 50	
Machines for pressing (presses for packing for food).....each	
to ploughs.....each 0 10	
Machines for sowing, on wheels.....1 50	
Winnowers.....5 40	
Registering and calculating machines.....4 00	
Machines, and spare parts thereof, all kinds, not included else-	
where:	
Up to 500 kilogrammes.....kilog. 0 01 50	
Of more than 500 kilogs, up to 1,000 kilogs.....0 01	
Of more than 1,000 kilogs.....0 00 75	
Coffee grinders, with or without wheel, and extra parts there-	
of.....kilog. 0 06 75	
Air motors, with iron tower and pump (excluding pipes).....0 02 70	
Iron coupling presses.....0 03 24	
Ditto, with bronze or nickelled fittings, put together or not	
kilog. 0 08 10	
Presses, of iron, for carpentering.....0 05 40	
Locomotive motors, detached.....each 50 00	

## 12. BRASS AND COPPER.

Copper, bronze, or yellow metal:	
Old or scrap.....kilog. 0 04 05	
Wire of all kinds not covered:	
Less than 5 mm. in diameter.....0 02 25	
5 mm. or more in diameter.....0 12 15	
Copper wire tinned.....0 12 15	
Copper wire, prepared for bottles.....0 02 16	
Gauze.....0 27 00	
Manufactured into bars, tubes, sheets, ingots, and slabs	
kilog. 0 10 80	
Solders.....0 03 45	
Manufactured into rivets, flanges, bells, nails, large rings,	
spikes, tacks, hooks, and burnished or gilded tubes, kilog. 0 16 20	
Manufactured into letter-boxes for doors, door-knockers,	
handles for locks and doors, measures, nozzles, cocks,	
joints, stop-valves, elbows, taps, spigots, valves, oilcans	
and other detached parts for water and steam installa-	
tions, and all manufactures in other forms except	
articles for lighting purposes, artistic or fancy goods, and	
those specified elsewhere.....kilog. 0 24 30	
Manufactured into automatic lubricators.....0 67 50	
Articles mentioned in the preceding sections, Dutiable as above,	
nickelled.....according to class,	
with a surtax of	
30 per cent	
Note. Articles in which the proportion or part of	
copper, bronze or yellow metal represents more than 60	
per cent. of the weight are dutiable at the above rates.	
Wire or cables:	
Of copper, covered with cotton, gutta-percha or other	
materials, except lead or silk, and except all kinds of	
flexible cord:	
Of wire up to 5 mm. in diameter.....kilog. 0 18 90	
Of wire more than 5 mm. in diameter.....0 03	
Of copper, covered with lead:	
Of wire up to 5 mm. in diameter.....0 13 50	
Of wire more than 5 mm. in diameter.....0 02 50	
Of copper, covered with silk, of any diameter.....0 67 50	
Underground wire or cables, with interior lining of lead	
or of any thing of iron or steel.....kilog. 0 01 25	
Flexible cords of two or more conductors, of spiral copper	
wire, of any diameter:	
Covered with cotton, mulhair, wool, or any other	
material, except silk.....kilog. 0 40 30	
Covered with silk.....0 67 50	
Covered with metal or of plated bronze.....0 21 60	
Rings of composition metal or of plated bronze.....each	
including the wooden boxes and weights.....0 81	
Shower baths of brass.....6 75	
Bronze baths, with spring.....0 40 50	
Ditto, nickelled.....1 08	
Brass bradders.....0 10 80	
Pumps with bronze body and accessories therefor.....kilog. 0 10 80	
Cerasticks of brass, with the bottom weighted with lead,	
zinc, or sand.....kilog. 0 10 80	
Locks made of brass:	
In general, for doors.....0 40 50	
For furniture, even with iron bolts and interiors, with	
small bells, but without combination.....kilog. 0 27	
Combination locks.....0 54	
Spoons and forks of whitened bronze (including the weight	
of the cardboard box).....kilog. 0 27	
Straps of composition metal or of plated bronze, with or	
without rubber, including pegs for the same, strings	
ornamented for trappings.....kilog. 0 54	
Pits of composition metal or plated bronze.....dozen 3 24	
Buckles and similar metal articles, including <i>pinquillo</i> , kilog. 0 26 00	
Of bronze or copper.....0 50 40	
Fully wheels of bronze.....0 09 45	
Pans of copper, with or without iron handle.....0 18 90	
Tools-pans of copper or bronze.....4 18 90	
Screws and nuts of copper or bronze.....1 50	
Powder flasks of copper, brass, bronze, or other metal, dozen	
inkstands, trays, stamp holders and paper-weights:	
Of bronze or copper.....kilog. 0 27	
Of wood and bronze.....0 20 25	
Fittings of brass, for umbrellas.....0 27	
Bronze:	
In leaf form.....1 55	
In powder.....0 27	

MEASURES, UNWROUGHT AND WROUGHT—continued.

Articles.	Rates of Duty.	Articles.	Rates of Duty.
	Pesos, etc.		Pesos, etc.
Bronze heaters ( <i>calentadores</i> ), for spirit, kerosene or gas, containing from 10 to 60 per cent. of bronze, each . . . . .	0 18 90	Plated, common quality, and articles of composition metal . . . . .	0 6 75
Tubes, pipes, angles, and joints, flexible, of bronze or copper . . . . .	0 24 50	Galleons: . . . . .	2 10 00
Military bugles ( <i>cornetas</i> ), with pistons or cylinders, each . . . . .	0 13 20	Of gilt or plated metal . . . . .	2 10 00
Musical bugles ( <i>cornetas</i> ), with pistons or cylinders, each . . . . .	1 89	Of silver or gilded silver, or with a core of cotton or silk . . . . .	18 90 00
Corsets ( <i>corsets</i> ), with pistons or cylinders, each . . . . .	1 75 50	Of gold . . . . .	6 70 00
Horns for coaches or carriages . . . . .	0 13 50	Silver leaf . . . . .	2 10 00
Gramophones, gramophones, and similar instruments <i>ad val.</i> . . . .	27 70	Water-chimneys of gilt or silvered metal with or without ornaments . . . . .	2 10 00
Turkish symbols . . . . .	2 70	Fancy buttons of gilt or silvered metal . . . . .	9 80 00
Other kinds of symbols . . . . .	1 35	Fine buttons of gilt metal for uniforms . . . . .	1 60 00
Trombones, with pistons or cylinders, each . . . . .	2 16		
Sopranoes (small cornets), with pistons or cylinders, each . . . . .	0 32 40	13.—EARTHENWARE AND PORCELAIN.	
Hanging lamps of bronze, with or without base of iron, each . . . . .	0 21 60	Cover basins, common coffee pots, dishes, plain and without covers, up to 40 centimetres, butter dishes, tea pots and tureens: . . . . .	0 54 00
Articles for illuminating purposes (including table lamps), of bronze or yellow metal, nickelled or not, plated or not, with or without glasses . . . . .	0 40 50	Of plain white china . . . . .	0 81 00
Handles, collars and connections for electricity, etc., of bronze . . . . .	0 20 70	Of white porcelain . . . . .	0 81 00
Binding posts of copper, tinned or not . . . . .	0 20 70	Trays: . . . . .	0 67 00
		Of plain white china . . . . .	0 67 00
13.—LEAD, TIN AND ZINC.		Of white porcelain . . . . .	0 81 00
Lead: . . . . .		Of white porcelain . . . . .	0 81 00
In sheets . . . . .	0 00 50	Of white porcelain . . . . .	0 81 00
In ingots or bars . . . . .	0 00 40	Of white porcelain . . . . .	0 81 00
In foil, wrought or not . . . . .	0 05 40	Of white porcelain . . . . .	0 81 00
In plates or sheets, bars, or ingots . . . . .	0 07 20	Of white porcelain . . . . .	0 81 00
Tin: . . . . .		Of white porcelain . . . . .	0 81 00
In ingots or bars . . . . .	0 00 45	Of white porcelain . . . . .	0 81 00
Smooth ( <i>fine line</i> ) up to No. 1, cut for recipients . . . . .	0 00 75	Of white porcelain . . . . .	0 81 00
Of greater thickness . . . . .	0 02 97	Of white porcelain . . . . .	0 81 00
In sheets, for engravers . . . . .	0 05 94	Of white porcelain . . . . .	0 81 00
Type metal . . . . .	0 02 24	Of white porcelain . . . . .	0 81 00
Pewter, tin, or zinc: . . . . .		Of white porcelain . . . . .	0 81 00
Milk-cans, kettles, needle-cases and cruet, salt-cellars and candlesticks . . . . .	0 21 60	Of white porcelain . . . . .	0 81 00
Of tin, nickelled . . . . .	0 27 60	Of white porcelain . . . . .	0 81 00
Spoons and forks, with or without iron core . . . . .	0 16 20	Of white porcelain . . . . .	0 81 00
Of tin, nickelled . . . . .	0 20 25	Of white porcelain . . . . .	0 81 00
Tubes, pipes, angles, or joints: . . . . .		Of white porcelain . . . . .	0 81 00
Of lead or zinc, with or without alloy of antimony or tin . . . . .	0 04 05	Of white porcelain . . . . .	0 81 00
Of tin, for beer-barrels . . . . .	0 08 10	Of white porcelain . . . . .	0 81 00
Of other sorts of zinc . . . . .	0 13 50	Of white porcelain . . . . .	0 81 00
Taps for beer barrels ( <i>torvaldases</i> ) of zinc, nickelled or not . . . . .	0 21 60	Of white porcelain . . . . .	0 81 00
Capsules of lead or tin, for bottles or flasks: . . . . .		Of white porcelain . . . . .	0 81 00
Coloured; also those with coloured seals or marks . . . . .	0 13 50	Of white porcelain . . . . .	0 81 00
Uncoloured . . . . .	0 08 10	Of white porcelain . . . . .	0 81 00
Capsules of lead, suitable for medicine bottles (weight with covering) . . . . .	0 27 00	Of white porcelain . . . . .	0 81 00
Nails of zinc . . . . .	0 03 51	Of white porcelain . . . . .	0 81 00
Taps of tin or spelter, for casks . . . . .	0 21 60	Of white porcelain . . . . .	0 81 00
Handles ( <i>manijas</i> ) . . . . .	0 10 80	Of white porcelain . . . . .	0 81 00
Of tin or lead, nickelled, bronzed or gilt . . . . .	0 24 50	Of white porcelain . . . . .	0 81 00
Of pewter, plated or nickelled, for coffins (including the post-mortem box) . . . . .	0 09 45	Of white porcelain . . . . .	0 81 00
Measures for liquids, of tin . . . . .	0 24 50	Of white porcelain . . . . .	0 81 00
Coffin ornaments of tin, pewter or zinc, nickelled or not . . . . .	0 24 50	Of white porcelain . . . . .	0 81 00
Foil of tin or tin alloys . . . . .	0 18 90	Of white porcelain . . . . .	0 81 00
Ditto, gilt or coloured . . . . .	0 21 60	Of white porcelain . . . . .	0 81 00
Sole of lead, with or without wire, for cars or boxes . . . . .	0 04 05	Of white porcelain . . . . .	0 81 00
Solder of lead, with tin . . . . .	0 08 10	Of white porcelain . . . . .	0 81 00
Solder for iron or steel . . . . .	0 13 50	Of white porcelain . . . . .	0 81 00
Routing type: . . . . .		Of white porcelain . . . . .	0 81 00
Lines, ornaments, echeles, etc. . . . .	0 10 80	Of white porcelain . . . . .	0 81 00
Space lines, spaces, quadrants and blanks of all kinds . . . . .	0 06 75	Of white porcelain . . . . .	0 81 00
Articles of lead (called " <i>plumeta</i> ") for the manufacture of carts and carriages . . . . .	0 13 50	Of white porcelain . . . . .	0 81 00
Wire or cable of lead . . . . .	0 04 05	Of white porcelain . . . . .	0 81 00
Articles for illuminating purposes, of zinc: . . . . .		Of white porcelain . . . . .	0 81 00
With ornaments of copper or bronze . . . . .	0 21 60	Of white porcelain . . . . .	0 81 00
Other . . . . .	0 06 75	Of white porcelain . . . . .	0 81 00
Bullets, balls, and shot of lead . . . . .	0 05 20	Of white porcelain . . . . .	0 81 00
Order-burners ( <i>potpuris</i> ) of zinc or other metal . . . . .	1 56 00	Of white porcelain . . . . .	0 81 00
Whistles ( <i>whistles</i> ) of zinc, lead or tin . . . . .	0 13 50	Of white porcelain . . . . .	0 81 00
Ornaments and figures of zinc, etc., for fancy shops ( <i>para escapar</i> ), common quality (including the weight of the interior wrapping) . . . . .	0 05 94	Of white porcelain . . . . .	0 81 00
Trousers buttons of zinc, nickelled or not . . . . .	0 16 20	Of white porcelain . . . . .	0 81 00
Snuff-boxes of zinc . . . . .	0 54 00	Of white porcelain . . . . .	0 81 00
Snuff-boxes ( <i>snuff-boxes</i> ) of zinc . . . . .	0 40 50	Of white porcelain . . . . .	0 81 00
Handles ( <i>manijas</i> ) of zinc, etc., for fancy shops ( <i>para escapar</i> ), common quality (including the weight of the interior wrapping) . . . . .	0 16 20	Of white porcelain . . . . .	0 81 00
Of lead or zinc, nickelled . . . . .	0 05 40	Of white porcelain . . . . .	0 81 00
Steel sharpeners of lead . . . . .	0 05 40	Of white porcelain . . . . .	0 81 00
		Of white porcelain . . . . .	0 81 00
14.—GOLD AND SILVER WARES.		Of white porcelain . . . . .	0 81 00
Gold, in nuggets, ingots or dust . . . . .	Free	Of white porcelain . . . . .	0 81 00
Silver, in bars or virgin silver . . . . .	"	Of white porcelain . . . . .	0 81 00
Ornaments and fancy articles ( <i>articulos de bazar</i> ), of silver, not combined with glass, porcelain or steel . . . . .	6 75	Of white porcelain . . . . .	0 81 00
Jewellery, trinkets, and small wares (match boxes, pen cases etc.) . . . . .		Of white porcelain . . . . .	0 81 00
Of gold of fine fineness (18 carats), without precious stones . . . . .	0 03 50	Of white porcelain . . . . .	0 81 00
Of gold of less than 18 fineness, without precious stones . . . . .	0 02	Of white porcelain . . . . .	0 81 00
Of silver, all kinds, without precious stones . . . . .	2 00	Of white porcelain . . . . .	0 81 00
With precious stones . . . . .	5%	Of white porcelain . . . . .	0 81 00
Note.—The cases in which gold and silver wares are imported must be declared separately for duty.		Of white porcelain . . . . .	0 81 00
Articles of metal: . . . . .		Of white porcelain . . . . .	0 81 00
Of metal or electro-plated, fine quality . . . . .	2 16	Of white porcelain . . . . .	0 81 00
Ditto, medium quality . . . . .	1 35	Of white porcelain . . . . .	0 81 00

Articles.	Rates of Duty. Pesos, cts.	Articles.	Rates of Duty. Pesos, cts.
<b>umbers (rasos) :</b>		<b>Braziers and ovens of fire-clay, with or without muffle,</b>	<b>0 10-80</b>
Of plain white china, .....	0 10-80	..... kilog. net	0 10-80
Of white porcelain, .....	0 21-60	<b>Graduated measures of all kind, of porcelain, .....</b>	<b>0 40-50</b>
<b>aments and figures :</b>		<b>Mortars, of porcelain, with or without feet, .....</b>	<b>0 08-10</b>
Of plaster (weighed with receptacle and wrapping), .. kilog.	0 04-05	<b>Jars (tarros) of china or porcelain with lid of the same material :</b>	
Of terra-cotta or china, .....	0 06-75	Up to 250 grammes, .....	1 35
Of porcelain, .....	0 10-80	Up to 1,000 grammes, .....	2 70
icles of earthenware (barros), very common quality, ..	0 00-54	<b>Jars of porcelain, decorated for pharmaceutical purposes, of more than 500 up to 1,500 grammes, .....</b>	<b>0 27</b>
<b>ies :</b>		<b>Small jars or cups of porcelain or china, up to 500 grammes :</b>	
For roofs, "Havre" or "Marseilles" quality, .. thousand	3 54	Without lid, .....	0 02-70
For pavings, and square paving tiles, 13 or 14 centimetres side, of the same quality and colour as above, .. thousand	2 97	With lid, of metal, wood, or celluloid, ..	0 05-46
Other kinds, not specified, plain, square, for paving, of 15 centimetres and over per side, .. thousand	5 10		
For furnaces, of 30 centimetres by 4 or 5 centimetres in thickness, .. thousand	27 00	<b>II. GLASS AND GLASS-WARES.</b>	
Glazed, smoothed, whether coloured or not, .. kilog.	0 01-35	<b>Common cast glass and crystal glass :</b>	
Ditto, with relief work, .. kilog.	0 01-89	Cruts in wooden stand :	
Glazed, of more than 25 millimetres in thickness, including soles and corners with relief work which exceed that measurement, .. kilog.	0 00-81	Of cast glass, .. dozen	0 81
For mosaic, or mosaic of any form, for courtyards, halls, etc., .. kilog.	0 02-52	Of plain crystal, .. hundred	1 89
More than 14 millimetres in thickness, .. kilog.	0 02-10	<b>Insulators for plates, ..</b>	<b>0 10-80</b>
For footpaths and stables, .. kilog.	0 00-54	Of cast glass or of crystal, .. kilog.	0 40-50
<b>aths :</b>		<b>Knife and fork rests, shell-shaped butter dishes and ice-cream samplers, egg cups, jars, toothpick holders, sweet-meat dishes, radish dishes :</b>	
Of china or glazed earthenware, .. each	18 90	Of cast glass, .. dozen	0 16-20
With accessories, .. kilog.	0 02-70	Of plain crystal, ..	0 67-70
Jars of stone or porcelain, .. kilog.	0 02-70	<b>Sugar bowls, decanters of all sizes, candlesticks, cocktail glasses, complete, butter dishes, rice powder boxes, with or without metal foot, spittoons, gravy bowls and toilet table flasks of 200 to 500 grammes capacity :</b>	
Earthenware water bottles, plain or figured, with or without tray, .. doz.	0 81	Of cast glass, .. dozen	0 54
Earthenware pipes, .. each	0 05-30	Of plain crystal, ..	1 89
Up to 20 centimetres in diameter, .. each	0 03-45	<b>Bonbon boxes :</b>	
Of greater diameter, .. kilog.	0 01-35	Of cast glass, ..	0 27
Earthenware crucibles for furnaces, .. kilog.	0 01-35	Of plain crystal, ..	1 89
<b>Demijohns for use as receptacles :</b>		<b>Bottles or flasks for essences, cream putchers, finger bowls, milk jugs or pitchers holding up to 3 litre, mustard pots, small candlesticks, hand, and toilet table flasks up to 200 grammes of capacity :</b>	
From 1 to 6 litres, .. doz.	0 10-50	Of cast glass, .. dozen	0 27
From 6 to 10 litres, .. doz.	0 81	Of plain crystal, ..	0 54
More than 10 litres, .. doz.	1 08	<b>Presses, stands, dessert stands, salad dishes, fruit stands without covers, plates of all kinds, cruet, trays, cheese dishes up to 35 centimetres, and toilet table flasks of a capacity of more than 500 grammes :</b>	
Flowers of china or porcelain, all kinds, .. kilog.	0 10	Of cast glass, .. dozen	0 94-50
Firebricks, infusible or refractory, .. hundred	0 25-10	Of plain crystal, ..	2 70
Hollow bricks, all kinds, ..		<b>Tablets, salt cellars, tumblers, lemon-squeezers, pen-wipers, pin-cases :</b>	
Wash-stands, with china or porcelain, .. each	6 75	Of cast glass, .. dozen	0 10-80
Coloured, ..	9 45	Of plain crystal, .. kilog.	0 40-50
Lanterns of china or porcelain, with glass, for small incandescent lamps, .. each	0 09-45	<b>Glass balls for garden ornaments, ..</b>	<b>0 08-24</b>
Lamp-stands of china, .. doz.	0 21-30	<b>Soup-dishes, brush-dishes, sponge-cases :</b>	
Sinks of earthenware, enameled or not, .. each	0 21-30	Of cast glass, .. dozen	0 54
<b>Pots :</b>		Of plain crystal, ..	1 89
Of clay or plaster, .. kilog.	0 02-70	<b>Jars (tarros) :</b>	
Of terra-cotta or porcelain, ..	0 54	Of cast glass, with metal lid, ..	1 08
Electric lamp holders : ..		Of plain crystal, with metal lid, ..	3 24
Of china, with brass, ..	0 25-75	<b>Liquor sets :</b>	
Jars (tarros) of china or earthenware, for use as receptacles, .. hundred	0 54	With one decanter and 6 small glasses, with or without tray of cast glass, very common, .. dozen	1 68
Gutter-tiles for roofs, .. thousand	5 10	Ditto, with metal fittings, .. dozen	1 35
Large jars (tinajas) of varnished (glazed) earthenware, .. each	0 21-60	With two decanters and 12 small glasses, with tray of cast glass, .. dozen	2 16
<b>Articles of glazed earthenware (terracotta) :</b>		Other, .. ad val.	27 %
China, coloured or decorated with a single colour, ..		<b>Wash basins :</b>	
China, coloured or decorated with a single colour, ..		Of glass, .. dozen	0 81
China, of more than one colour, ..		Of crystal, ..	2 70
China, plain, coloured and decorated with gold, ..		<b>Punch bowls, with plates, and up to 12 glasses :</b>	
China with relief work, ..		Of cast glass, .. each	0 27
Porcelain with coloured bands (fleur-de-lis except gilt), ..		Of plain crystal, ..	1 62
Porcelain, coloured and decorated, ..		<b>Cheese dishes, exceeding 35 centimetres :</b>	
Porcelain coloured or decorated with gold, ..		Of cast glass, .. dozen	2 16
Porcelain with relief work, ..		Of plain crystal, ..	6 75
Penholders of china, .. gross	0 10-80	<b>Tumblers for cocktail mixers :</b>	
Trays for disinfecting surgical instruments, of china or porcelain, .. kilog.	0 13-50	Glass, ..	0 16-20
Photographical trays, ..	0 10-80	Crystal, ..	0 81
Buttons of porcelain or china for men's clothing, ..	0 10-80	<b>Plate and sheet glass :</b>	
Insulators of earthenware, china, or porcelain, ..		Up to 2 mm. in thickness, common quality, in cases of 8 to 21 square metres, .. case	0 81
More than 3 centimetres in diameter, with or without joint, .. kilog.	0 20-24	Ditto, of more than 2 mm. in thickness, in similar cases, ..	1 25
Up to 2 centimetres in thickness, .. kilog.	0 06-75	Coloured, up to 2 mm. in thickness, in similar cases, ..	1 75-50
Lamp-stands of china, with coating of bronze, .. kilog.	0 20-25	Ditto, more than 2 mm. in thickness, in similar cases, ..	2 29-50
Suspensions of porcelain for incandescent lamps, with glass, .. kilog.	0 09-45	Opaque and milk-white, up to 2 mm. in thickness, in similar cases, ..	1 62
Earthenware vessels for electrical batteries and accumulators, .. kilog.	0 02-70	Ditto, more than 2 mm. thick, ..	
Articles for chemists :		White or coloured glass, fancy, stamped (impresión), of any thickness, up to 2 mm. in thickness, .. sq. metre	0 32-46
Porcelain capsules, all kinds, .. kilog. net	0 52-40	Common, plain (cylindrical), up to 2 mm. in thickness, .. sq. metre	0 37-50
Small spoons (cucharitas), of china or porcelain, ..	0 13-50	<b>Fine quality or crystal, provided that it does not exceed 87 centimetres in length by 41 in breadth, or the equivalent in superficial measure :</b>	
Porcelain funnels, all sizes, ..		Unplated, .. sq. metre	0 70-20
		Plated (silver-plated), ..	0 91-50
		Bevelled, ..	1 10-70
		Plated and bevelled, ..	1 35
		<b>Fine quality or crystal glass, of any other measurement :</b>	
		Unplated, .. sq. metre	0 50-50
		Plated, ..	1 29-40
		Bevelled, ..	1 62
		Plated and bevelled, ..	0 60-80
		Ground or plain, for saucers, .. kilog.	0 01-49
		Plates, for floors, ..	



## GLASS AND GLASSWATERS—continued

Articles.	Rates of Duty.
Squarish or rounded (cuadrado) or stamped, for wall lights and floors, .....	per kilog. g 0 09-10 Pesos, etc.
Broken, all kinds .....	g 0 00-2
Ornaments and figures of glass, weighed with receptacle and packing .....	g 0 00-2
Glass marbles, .....	g 0 06-75
Lamp globes (candados):	g 0 04-05
All kinds, including those known as "tulips," glass or crystal:	
Up to 19 cm. in diameter .....	doz. 0 54
Over 19 and up to 25 cm. in diameter .....	" 1 08
Over 25 and up to 30 cm. in diameter .....	" 1 05
Over 30 cm. in diameter .....	" 6 75
Of ground or transparent (cristal) glass:	
From 20 to 10 cm. .....	" 6 75
Over 10 cm. .....	" 10 80
Of cut glass or crystal:	
From 30 to 10 cm. .....	" 9 45
More than 10 cm. .....	" 14 85
Of glass or crystal, any colour or dimension, for street lamps or ships' lanterns .....	doz. 0 54
Half globe (Pafanera) .....	Half the duty on globes, according to kind.
Bottles for use as receptacles:	
Soda-water, with ball stoppers, of glass of any size .....	doz. 0 13-50
Other, of more than 1 litre, including common glass bottles .....	0 06-75
Ditto, from $\frac{1}{2}$ to 1 litre inclusive .....	doz. 0 10-80
As above fancy bottles .....	0 06-75
Glass bottles for use as receptacles, uncoloured and of known as "white" and those with a spring stopper, of porcelain or china, with metal ferrule .....	27% Dutiable according to class, with a surtax of 25 %.
Looking-glasses, common:	
With frame up to 14 cm. in its greatest dimension, including socket looking-glasses .....	doz. 0 04-05
More than 14 and up to 20 cm. .....	" 0 13-50
More than 20 and up to 30 cm. .....	" 0 27
More than 30 and up to 50 cm. .....	" 0 54
More than 50 and up to 75 cm. .....	" 1 25
Flower vases:	
Of glass .....	g 0 05-40
Of crystal .....	g 0 18-90
Lamps (complete or not):	
Of glass for the table, ordinary, with or without burner and other corresponding pieces, excluding the globe .....	doz. 1 02-60
Of glass, for the table, with foot in the form of a flower vase, excluding the globe .....	doz. 1 62
Glass hand lamps and small night lamps (luminarias veladoras) .....	doz. 0 27
For kerothen use, all kinds .....	0 37-80
Lamp-shades:	
Of white glass .....	g 0 02-70
Of coloured glass .....	g 0 04-05
Lamp-stands of glass .....	doz. 0 54
Wine jars (parreras) of common glass .....	0 54
Lamp holders of glass, common .....	g 0 05-40
Lamp chimneys:	g 0 03-40
Of glass, common quality .....	g 0 02-16
Of glass or crystal, medium or fine quality .....	g 0 05-40
Tubes of glass or crystal for manufactures, and chimneys for non-esculent light lamps .....	g 0 08-10
Tubes of glass or crystal for machines .....	g 0 05-40
Vaporizers:	
Of cut glass, with or without boquilla .....	doz. 0 67-50
Of cut or decorated glass .....	0 94-50
Hollow glass, cut or engraved:	Dutiable as plain glass, with a surtax of 80 %.
Hollow glass, decorated or plain red:	Dutiable as plain glass, with a surtax of 40 %.
Red hollow glass, cut, engraved or decorated:	Dutiable as plain glass, with a surtax of 120 %.
Cut, engraved, or decorated crystal:	Dutiable as plain crystal with a surtax of 60 %.
Glasses for spectacles:	dozen pairs 0 13-50
Linkstands:	
Of cast glass, ordinary .....	g 0 08-10
Of cut glass .....	0 16-20
Of wood and glass, ordinary .....	0 10-80
Rosaries of glass, strung on wire or thread .....	0 54
Glass powder for use in the manufacture of artificial flowers .....	g 0 05-40
Glass buttons for men's clothing .....	0 10-80
Adornments or applications for hats, of glass .....	0 54
Glass insulators .....	g 0 01-62
Accessories of all kinds, of glass or crystal, for illuminating purposes, with or without ornaments and parts of metal .....	kilog. 0 40-50
Lamp-stands of glass, with finials of brass .....	0 29-25
Glass vessels for electrical batteries and accumulators, of all forms and dimensions .....	g 0 01-89
Articles for chemists, &c.:	
Tubes of glass for laboratories, such as pipettes, balls, re-torts, test-tubes, Wolff's flasks, &c. .....	g 0 06-75
Bottles for soda-siphons .....	0 05-40
Globets of glass, with lids, for medical purposes .....	g 0 05-40
Cupping-glasses .....	0 27
Small spoons (enchufetes) of glass .....	0 27

\* These provisions are not applicable to companies *de droit*.

Articles.	
Glass funnels of all sizes . . . . .	kilog. net
Glass flasks : Ordinary, of all shapes, without lid . . . . .	kilog.
Polished, all sizes and shapes . . . . .	"
Droppers ( <i>gouttes</i> ), weighed with the boxes in which packed . . . . .	kilog.
Graduated glass measures, all kinds . . . . .	kilog. net
Photographic dry plates : Size 6 by 8 centimetres . . . . .	dozen
" 9 " 12 " . . . . .	"
" 9 " 18 " . . . . .	"
" 12 " 16 " . . . . .	"
" 13 " 18 " . . . . .	"
" 16 " 21 " . . . . .	"
" 18 " 24 " . . . . .	"
" 21 " 27 " . . . . .	"
" 24 " 30 " . . . . .	"
" 27 " 33 " . . . . .	"
" 30 " 40 " . . . . .	"
" 40 " 50 " . . . . .	"
" 50 " 60 " . . . . .	"
Small jars or cups of glass, up to 500 grammes ; Without lid, of metal, celluloid or wood . . . . .	kilog.
Jars of glass (with glass lid) : Up to 250 grammes . . . . .	hundred
Up to 1,000 grammes . . . . .	"
Glass jars, decorated, for pharmaceutical institutions of more than 500 up to 1,500 grammes . . . . .	each
Glass tubes : For chemical tests . . . . .	"
For syphons . . . . .	hundred
For homeopathic purposes . . . . .	thousand
Glass rods, all kinds . . . . .	kilog.

## 17.—HIDES, SKINS AND LEATHER

## UNWROUGHT AND WROUGHT.

Hides and tanned skins :	
Calf skins :	
Tanned or tanned in the natural state . . . . .	kilog.
Varnished, imitation chamois, and all other classes, including so-called Russia leather . . . . .	kilog.
Goat skins :	
Gruessed . . . . .	"
Morocco, black or coloured . . . . .	"
Skins of half-breed goats, black or coloured, for all uses, and however tanned . . . . .	kilog.
Kid skins :	
And imitations of, for gloves . . . . .	"
For foot wear, and imitations of kid skins, including lamb skins . . . . .	kilog.
Sheep skins :	
Tanned, called morocco leather, of all colours, and chamois-coloured, for re-dressing . . . . .	"
Tanned, in any other form, including imitation kid leather . . . . .	kilog.
<i>Carpuncho</i> leather . . . . .	"
Wolf skins of all kinds . . . . .	"
Colt skins, varnished or tanned, in any form . . . . .	"
Sole leather :	
Patent . . . . .	"
Tanned in any other manner . . . . .	"
Artificial or waste, of compressed leather . . . . .	"
Cow hides, tanned in any manner . . . . .	"
Muzzles of all kinds . . . . .	<i>ad val.</i>
Traffles of leather of all kinds :	
For horses . . . . .	dozen
Portfolios and hanging pouches of leather, for travelling etc. . . . .	dozen
Leather thongs for bridles . . . . .	"
Leather straps for travelling rugs and for girths . . . . .	"
Hopples of leather, all kinds . . . . .	"
Stirrup straps for saddles . . . . .	dozen pairs
Breast straps (for horses) :	
Of patent leather (for horses) . . . . .	each
Of patent leather . . . . .	"
Artificial . . . . .	"
Reins and headstalls (headstalls) :	
Single, with tinned buckles, for saddle-horses . . . . .	dozen
Ditto, double . . . . .	"
Ditto, single, with nickelled, plated or covered buckles . . . . .	"
Ditto, double . . . . .	"
Ditto, single, backstitched ( <i>prespuntadas</i> ) . . . . .	"
Ditto, double . . . . .	"
Reins alone, for driving horses :	
Plain :	
For one horse . . . . .	pair
For two horses . . . . .	"
Backstitched ( <i>prespuntadas</i> ) :	
For one horse . . . . .	"
For two horses . . . . .	"
Horn ( <i>borzotas</i> ) of grained leather . . . . .	kilog.
Trappings and harness (complete or not) :	
With buckles of iron, blit or tinned :	
For one horse . . . . .	each
For two horses . . . . .	"
With buckles, covered, bronzed, plated, nickelled, or of other metals :	
For one horse . . . . .	each
For two horses . . . . .	"
North American, for light and mean conches : . . . . .	"
For one horse . . . . .	"
For two horses . . . . .	"
Saddles of all kinds . . . . .	"

Articles.	Rates of Duty. Pesos, etc.	Articles.	Rates of Duty. Pesos, etc.
ad-bags of leather, of not more than 25 centimetres; common quality.....dozen	0 81	Manufactured in the form of horse-shoes, rings, tyres for carriage and cart wheels, bands for saws, etc. ....kilog.	0 10-50
Fine quality.....dozen	1 62	Manufactured in the form of automobile tyres ( <i>llantas</i> ).....kilog.	0 54
Very fine quality.....dozen	3 24	Boots and shoes:	
Ises, portmanteaux and bags, of leather, for carrying in the hand:		Of cloth, with caoutchouc soles:	
From 26 to 35 centimetres.....each	0 84	For infants.....dozen	2 10
From 36 to 45 centimetres....." 1 26		For children....." 2 52	
From 46 to 55 centimetres....." 1 68		For women and men....." 5 04	
From 56 to 65 centimetres....." 3 36		Of caoutchouc ( <i>caucho</i> ), including weight of receptacle.....kilog.	0 52-50
Of greater size....." 42%		Of cloth and rubber, with sole of rubber:	
For men.....dozen	21 00	Up to 25 centimetres.....dozen	1 26
For boots for men....." 10 50		Of greater size....." 2 94	
For men....." 8 40		Of rubber ( <i>hule</i> ) and felt:	
For women....." 9 24		For children....." 1 26	
For men and half boots for women....." 7 56		For infants....." 0 63	
For women....." 4 62		For women....." 1 68	
For men and half boots for children....." 2 94		For men....." 2 10	
Note.—Footwear exceeding 16 and not exceeding 25 centimetres in length is regarded as footwear for children.		Soles and waists of rubber for boots, with or without insertions of cloth.....kilog.	0 42
Footwear of leather for infants (not exceeding 16 centimetres in length).....dozen	2 52	Flexible tubes of rubber and asphalt for electrical purposes.....kilog.	0 09-45
Appers or cloths:		Cases for guns, made of rubbered cloth, with or without hood, for men or women, and overcoats and ponchos of the same cloths.....each	0 78
Common boots, of any size, of leather, with linings of silk or imitation silk.....dozen	5 88	Capes of waterproof or rubber cloth, with or without hood, for men or women, and overcoats and ponchos of the same cloths.....each	2 52
Common boots, of any size, of leather, with linings of esparto or hemp.....dozen	8 40	Collars of rubber ( <i>caucho</i> ).....dozen	0 54
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Leggings of rubber or waterproofed cloth.....pair	0 67-50
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Cuffs of rubber ( <i>caucho</i> ).....dozen	1 89
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Elastic cords for physical exercises.....dozen	1 89
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Match boxes of rubber:	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Common quality....." 0 27	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Medium or fine quality....." 0 81	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Erasing rubber, and rubber for cleaning razors.....kilog.	0 10-50
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Rubber in cord, and rubber for hose or slings, and rubbers and tubes for vaporisers.....kilog.	0 67-50
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Liquid rubber, in any receptacle (including weight of same).....kilog.	0 13-50
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Taps of vulcanised or elastic rubber.....dozen	0 32-40
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Rubber stamps, complete or not.....dozen	2 70
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Tobacco pouches of rubber, common....." 0 27	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Brays or elastic cords:	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	With silk.....kilog.	1 35
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Of cotton....." 0 81	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	With silk....." 0 81	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Other....." 0 54	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Tubes, pipes, hose, angles and joints, of rubber:	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Without insertions of cloth, with the exception of those of English sheet or its imitations.....kilog.	0 27
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	With insertions of cloth, and with or without wire....." 0 16-20	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Drugs and wares:	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Gutta-percha cloth, and gutta-percha for dentists....." 0 67-50	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Gutta-percha manufactures....." 0 54	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Rubber balls ( <i>golfballs</i> )....." 0 54	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	With mouthpiece of wood or bone....." 1 62	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Without mouthpiece....." 0 54	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	19.—PAPER, STATIONERY AND BOOKS.	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Fibre or wood pulp for the manufacture of paper > 100 kilog.	0 15
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Paper:	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Coloured or white paper for wrapping; brown paper, straw paper and paper for bags.....kilog.	0 08-16
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Common white for newspapers, in rolls or reams....." 0 02-12	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Common white for bookbinders, in rolls or reams....." 0 06-75	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Water for books; and writing paper, of all kinds and qualities, including coloured paper for office use.....kilog.	0 04-50
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Paper for lining....." 0 01-05	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Wall paper:	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Coloured....." 0 06-75	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Common, gilt, silvered, or bronzed....." 0 18-90	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Common, gilt, silvered, or bronzed, varnished or not....." 0 16-20	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Stamped or imitation leather, varnished or not....." 0 40-50	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Ditto, gilt, silvered, or bronzed....." 0 27	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Ditto, <i>quadrado</i> , might....." 0 18-40	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Ditto, gilt, silvered or bronzed....." 0 27	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Albumenised, especially that for photography.....kilog.	0 34
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Chloride paper....." 0 16-20	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Filter paper....." 0 06-75	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Oil paper for copyists; blotting paper and so-called hygienic paper.....kilog.	0 08-10
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Tissue paper, coloured, and others not mentioned....." 0 10-80	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Metallic (enamel) paper, white or coloured....." 0 10-50	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Ferro-prussiate paper and other paper specially prepared for exposing plates.....kilog.	0 16-20
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Paper in strips or discs for telegraphs or indicators.....kilog.	0 04-05
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Transparent paper for windows, called <i>glacier</i> ....." 0 43-20	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Perforated, for bouquets, boxes, pastilles or other ornaments for purposes....." 0 27	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Carbon paper, ordinary, for letter and tracing....." 0 10-50	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Carbon paper for writing machines (typewriters)....." 0 13-50	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Cardboard:	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Not covered, straw yellow, grey, made from paper and that made from mechanical wood pulp, common.....kilog.	0 01-02
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Ditto, covered, and paste-board of all other materials, up to fine quality.....kilog.	0 05-24
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Cut and prepared for further manipulation for the manufacture of receptacles or printed.....kilog.	0 01-05
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Printed, for lotteries, losses....." 0 05-40	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	For the manufacture of playing cards....." 0 05-40	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Millboard of all kinds....." 0 16-20	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Cards ( <i>targetas</i> )....." 0 13-50	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Blank cards of all kinds....." 0 10-50	
Common half boots or shoes, of any size, of leather, with linings of esparto or hemp.....dozen	4 20	Congratulatory cards of all kinds plain....." 0 10-50	

## 18.—INDIA RUBBER AND GUTTA PERCHA.

## ENKROGHT AND WROGHT.

Caoutchouc in the natural state.....kilog.	0 05
Caoutchouc ( <i>caucho</i> ):	
Purified ( <i>goma elastica</i> )....." 0 32-40	
Vulcanised (English sheet, etc., black or red), bags, bands, cloth, bandages, teats, trusses, pumps, sponges, tubes less than 5 mm. in diameter, and all other articles, not specially mentioned, for medical use.....kilog.	1 35
Cardboard made of rubber, for medical use.....each	0 02-70
Tubes of from 5 mm. in diameter, stoppers, rings for teaching, syringes, etc.....kilog.	0 81
Linoleum or woven with cotton, linen or wool, forming bands, measures, teats, and other articles for medical use.....kilog.	1 35
Ditto, lined or woven with silk or mixtures thereof....." 2 34	
Ditto, lined or woven with silk, etc., etc....." 0 54	
Hardened (ebonite, etc.), in the form of canulas, syringes, and other articles for medical use.....kilog.	0 34-50
Rubber ( <i>goma</i> ):	
In bands, for billiards....." 0 10-50	
Elastic, worked into sheets, valves, belting, cords, and mats.....kilog.	0 27
Ditto, with cloth or metal insertions....." 0 16-20	

† The duty is reduced by 30 per cent, if these articles are made of white vulcanised india rubber.

‡ The Law of Feb. 21, 1917 (No. 10,220) provides that paper in reams or on reels for new papers shall be exempt from the payment of Customs duty.

## PAPER, STATIONERY AND BOOKS—continued

[illegible]

ARIFF.

Articles.	Rates of Duty. Pesos, cts.	Articles.	Rates of Duty. Pesos, cts.
25.—GREASE.		CHEMICAL PRIMARY MATERIALS AND CHEMICAL PRODUCTS.	
ase (degras) for tanners (including weight of the immediate receptacle).....	0 01-20	39.—ACIDS.	
ification mineral greases.....	27%	Anhydrous:.....	g 0 04-50
rimaceti.....	0 27	In the form of gas.....	g 0 08-10
rim.....	0 08-60	Liquid.....	g 0 04-50
olia and stoniar products.....	0 21-60	Acetic acid.....	2 16
selioe.....	0 05-40	Cacolytic acid, and salts thereof not specially mentioned.....	0 07-80
ellow.....	0 16-20	Citric and tartaric acids.....	0 17-50
itto, liquid or not, in bottles, boxes, or jars, antiseptic or not, all brands.....	0 10-80	Tannic acid, picric acid, and compounds thereof, also compounds of citric and tartaric acid, not specially mentioned.....	0 54
White or albidina.....	0 18-90	Malic, succinic, and lactic acids, and compounds thereof not specified.....	0 62-54
in bottles, boxes, or jars, antiseptic or not, including cold creams.....	0 81	Lactic and sulpho-lactic acids for industrial use, and impure phosphoric acid.....	0 08-10
zoline, all brands.....	0 81	Boric acid and salts thereof not specially mentioned.....	0 01-36
stments, magnets, and poultices in the form of specifics, liniments, and in any kind of receptacle, for medicinal or veterinary purposes.....	0 81	Hydrochloric (muriatic), carbonic and sulphuric acids, crude.....	0 62-20
26.—PETROLEUM AND MINERAL OILS.		Hydrochloric acid, pure, for industrial use, in carboys (varias).....	0 13-50
phtha, or crude petroleum and carburize.....	Free	Nitric acid, pure, and hydrochloric acid, and salts thereof not specified.....	0 03-24
avy tar oils.....	0 03-06	Nitric acid, crude.....	0 05-46
roseoe.....	0 05-40	Formic, acetic, and oxalic acids, and salts thereof not specially mentioned.....	0 54
se.....	0 02-70	Benzoid, salicylic, gallic, pyrogallic, and prussic acids, and compounds thereof not specially mentioned.....	0 27
se paraffin oil.....	0 20-25	Gallie acid, industrial.....	1 68
Mineral oils, not specified.....	0 02-70	Chronic, cyanuric, dry sulphuric, glacial phosphoric acids, and compounds thereof not specified.....	0 81
Mineral oils put up in bottles (unrectified), up to 12° C. boiling point.....	0 4	Mineral and organic acids, not specified, and compounds thereof.....	0 27
Mineral oils put up in bottles (rectified), up to 12° C. boiling point.....	0 00-81	Oxalic acid.....	0 01-68
Mineral oils put up in bottles (rectified), above 12° C. boiling point.....	0 00-81	Potassic sulphate of aluminium (alum), not calcined.....	0 06-40
Mineral oils put up in bottles (rectified), above 12° C. boiling point.....	0 00-81	Potassic sulphate of aluminium, calcined.....	0 06-40
27.—PITCH.		Sulphate of aluminium, crude.....	0 01-42
Mineral pitch.....	0 00-40	Chromic alum.....	0 01-42
Mineral pitch, for making pavements.....	0 00-20	41.—AMMONIA AND SALTS THEREOF.	
Mineral pitch, for making pavements.....	0 03-40	Anhydrous ammonia, in cylinders, including weight of receptacle.....	0 03
Mineral pitch.....	0 00-12	Ammonia solution.....	0 06-75
28.—RESINS.		Bromide.....	0 21-60
Mineral pitch.....	0 00-12	Carbonate.....	0 05-40
Mineral pitch.....	0 00-12	Hydrochlorate and sulphate.....	0 04-60
Mineral pitch.....	0 00-12	Nitrate.....	0 08-10
Mineral pitch.....	0 00-12	Fluoride.....	0 21-60
Mineral pitch.....	0 00-12	Bisulphate.....	0 54
Mineral pitch.....	0 00-12	Valerianate.....	0 21-60
Mineral pitch.....	0 00-12	Salts, not specially mentioned.....	0 13-50
Mineral pitch.....	0 00-12	Ammoniated sulphate of iron.....	0 13-50
Mineral pitch.....	0 00-12	42.—ARSENIC AND SALTS THEREOF.	
Mineral pitch.....	0 00-12	Anhydrous, all kinds (white arsenic).....	0 02-70
Mineral pitch.....	0 00-12	Red and yellow arsenic.....	0 04-60
Mineral pitch.....	0 00-12	Compounds and salts of arsenic, not specified.....	0 05-40
Mineral pitch.....	0 00-12	43.—BLEACHING MATERIALS.	
Mineral pitch.....	0 00-12	Chloride of lime.....	0 00-75
Mineral pitch.....	0 00-12	44.—BORIC ACID.	
Mineral pitch.....	0 00-12	Calcined boric acid.....	0 02-70
Mineral pitch.....	0 00-12	45.—BORAX.	
Mineral pitch.....	0 00-12	Sodium borate (borax).....	0 04-20
Mineral pitch.....	0 00-12	46.—BROMINE AND IODINE.	
Mineral pitch.....	0 00-12	Bromine.....	0 07-50
Mineral pitch.....	0 00-12	Iodine.....	1 62
Mineral pitch.....	0 00-12	47.—COPPERAS (SULPHATES OF COPPER, IRON AND ZINC).	
Mineral pitch.....	0 00-12	Copper sulphate.....	0 21-60
Mineral pitch.....	0 00-12	Pure.....	0 01-80
Mineral pitch.....	0 00-12	Crude.....	0 13-50
Mineral pitch.....	0 00-12	Ammoniated sulphate of copper.....	0 13-50
Mineral pitch.....	0 00-12	Iron sulphate, pure, and ammoniated sulphate of iron.....	0 06-40
Mineral pitch.....	0 00-12	Iron sulphate and persulphate, crude.....	0 10-80
Mineral pitch.....	0 00-12	Zinc sulphate.....	0 02-70
Mineral pitch.....	0 00-12	Pure.....	0 02-70
Mineral pitch.....	0 00-12	Crude.....	0 02-70
Mineral pitch.....	0 00-12	48.—ETHERS.	
Mineral pitch.....	0 00-12	Acetic and nitric ethers.....	0 40-50
Mineral pitch.....	0 00-12	Ethyl and sulphuric ethers.....	0 27
Mineral pitch.....	0 00-12	Anaesthetic ethyl ether, in vials or bottles.....	0 81
Mineral pitch.....	0 00-12	Urethane ether.....	12 15
Mineral pitch.....	0 00-12	Hydrochloric and hydrobromic ethers, anaesthetic, in vials or bottles.....	0 04-50
Mineral pitch.....	0 00-12	Fruit ethers, and all kinds of ethers not specified.....	1 35
Mineral pitch.....	0 00-12	49.—MAGNESIA AND SALTS THEREOF.	
Mineral pitch.....	0 00-12	Magnesium oxide (calcined magnesia).....	0 21-60
Mineral pitch.....	0 00-12	Carbonate of magnesium.....	0 08-10
Mineral pitch.....	0 00-12	Sulphate and chlorate of magnesium.....	0 01-25
Mineral pitch.....	0 00-12	Impure chloride of magnesium not specially mentioned.....	0 17-50
Mineral pitch.....	0 00-12	Salts of magnesium not specially mentioned.....	0 17-50
Mineral pitch.....	0 00-12	50.—PHOSPHORS.	
Mineral pitch.....	0 00-12	Ordinary phosphors (including the weight of the receptacle and water in which kept).....	0 16-20
Mineral pitch.....	0 00-12	Amorphous (red) phosphors.....	0 16-20
Mineral pitch.....	0 00-12	51.—POTASH AND SALTS THEREOF.	
Mineral pitch.....	0 00-12	Nitrate of potash, crude, and also nitrate of potash not chemically pure, destined for industrial purposes, imported in barrels or sacks (including weight of receptacle).....	0 75

CHEMICAL, PRIMARY MATERIALS AND CHEMICAL PRODUCTIONS.

Articles.	Rates of Duty.	Articles.	Rates of Duty.
Bromate, chlorate, hydrate (caustic potash), sulphate, carbonate, silicate and sulphide, crude .....	100 kilograms. 0 04-05	Cod's tongues (including the receptacle) .....	100 kilograms. 0 00
Tartrate and bitartrate (cream of tartar) and "Seignet" salt .....	100 kilograms. 0 16-20	Shrimps, dried (including the receptacle) .....	100 kilograms. 0 00
Oxalates, prussates, permanganate .....	100 kilograms. 0 13-50	Stockfish, in bales (including the receptacle) .....	100 kilograms. 0 01
Sulphate, nitrate, arseniates, cyanide and hydrate, pure .....	100 kilograms. 0 13-50	Sardines in oil or sauce, boned or not (including the receptacle) .....	100 kilograms. 0 00
Glycerophosphate .....	100 kilograms. 0 13-50	Oysters preserved (including the receptacle) .....	100 kilograms. 0 00
Bromide and hypophosphite .....	100 kilograms. 0 32-40	Preserves of fish and shellfish, in whatever manner prepared (including the receptacle) .....	100 kilograms. 0 20
Iodide .....	100 kilograms. 1 35	Caviar (including the receptacle) .....	100 kilograms. 0 20
Bisulphite .....	100 kilograms. 0 10-80	Anchovy paste (including the receptacle) .....	100 kilograms. 0 40
Salts, not specified .....	100 kilograms. 0 16-20		
Chlorate of potash (medicinal), compressed, or in the form of tablets or pastilles, in boxes, tubes, or bottles, not containing more than 100 .....	100 kilograms. 0 34		
Succharin .....	100 kilograms. 1 35		
		62. HOPS.	
		Hops (including weight of receptacle) .....	100 kilograms. 0 00
		63.—MEAT—ANIMALS, LIVING, FOR FOOD.	
		Animals of all kinds, subject to compliance with the requirements of the Sanitary Laws with regard to animals .....	Free
		64. MEAT, FRESH.	
		Fresh meat .....	Not specified
		65.—MEAT—BACON AND HAMS.	
		Bacon (including weight of wrappers) .....	100 kilograms. 0 20
		Ham (including weight of wrappers) .....	100 kilograms. 0 20
		66. MEAT, SALTED OR OTHERWISE PRESERVED (EXCEPT BACON AND HAMS).	
		Meat, salted, in casks .....	100 kilograms. 0 02
		Preserved meat, with or without truffles (including the receptacle) .....	100 kilograms. 0 21
		Sausages in all forms, including mortadela (including the receptacle) .....	100 kilograms. 0 31
		67.—MINERAL WATERS.	
		Ginger ale .....	100 bottles. 0 54
		Soda water .....	100 bottles. 0 43
		"Refrescos" .....	100 bottles. 0 15
		In bottles .....	100 bottles. 0 54
		Made with soda, in bottles .....	100 bottles. 0 54
		Note.—The bottles referred to above are those containing more than $\frac{1}{2}$ up to 1 litre. Larger bottles pay in proportion.	
		Medicinal mineral waters in general:	
		In bottles containing up to $\frac{1}{2}$ litre .....	100 bottles. 0 08
		In bottles containing from $\frac{1}{2}$ to 1 litre .....	100 bottles. 0 16
		In bottles containing from 1 to 1 litre .....	100 bottles. 0 24
		68.—MUSTARD.	
		So-called English mustard, in jars, packets, or bottles (including the receptacle) .....	100 kilograms. 0 10
		So-called French mustard, in jars, packets, or bottles (including the receptacle) .....	100 kilograms. 0 10
		So-called French mustard, in barrels .....	100 kilograms. 0 08
		Cremora mustard (including receptacle) .....	100 kilograms. 0 08
		69.—PICKLES AND SAUCES.	
		Olives:	
		In oil, stuffed or not (including receptacle) .....	100 kilograms. 0 08
		In brine, in glass receptacles (including weight of same) .....	100 kilograms. 0 05
		Pressed or not, in any other receptacle (including weight of same) .....	100 kilograms. 0 03
		Capers:	
		In glass receptacles (including weight of same) .....	100 kilograms. 0 08
		In wooden barrels or tins (including receptacles) .....	100 kilograms. 0 08
		Chervil:	
		Or green vegetables in brine (including receptacle) .....	100 kilograms. 0 02
		Prepared (including receptacle) .....	100 kilograms. 0 08
		Preserved vegetables in tins, flasks, or bottles (including weight of same) .....	100 kilograms. 0 15
		Pickles:	
		In bottles (including same) .....	100 kilograms. 0 10
		In barrels or tins (including receptacle) .....	100 kilograms. 0 07
		Sauces, English and the like, in bottles (including weight of same) .....	100 kilograms. 0 16
		70. RICE.	
		Rice (including weight of sack) .....	100 kilograms. 0 02
		River, unhusked (including weight of sack) .....	100 kilograms. 0 05
		Seemoling .....	Free
		71. SALT.	
		Rock salt for industrial use .....	100 kilograms. 0 40
		Salt for sea baths (baños de mar) .....	100 kilograms. 0 20
		Common salt .....	100 kilograms. 0 21
		Fine salt:	
		In casks or sacks (including receptacle) .....	100 kilograms. 0 10
		In glass jars (including weight of same) .....	100 kilograms. 0 12
		72. SPIRITS.	
		NOTE.	
		Spirituos beverages of an alcoholic strength exceeding the limits specified below pay a surtax of 1 centavo per litre for each degree or fraction thereof in excess of the respective maximum.	
		"Bottles" are those of a capacity of from 501 millilitres to 1 litre; half-bottles, those containing from 250 to 500 millilitres; quarter-bottles, those containing $\frac{1}{4}$ up to 250 millilitres. Bottles of a capacity of more than 1 litre pay in proportion.	
		Brandy (Aguardiente) not exceeding 70°:	
		In casks or demijohns .....	100 litres. 0 08
		In bottles containing from 0.501 to 1 litre .....	100 litres. 0 25
		Anise spirit, not exceeding 50°:	
		In casks or demijohns .....	100 litres. 0 28
		In bottles .....	100 litres. 0 33
		Arrack, not exceeding 50°:	
		In casks or demijohns .....	100 litres. 0 28
		In bottles .....	100 litres. 0 33

61.—FISH.

Fresh fish .....	Free
Fish in brine, or preserved, in drums or tins (including the receptacle) .....	100 kilograms. 0 40
Herrings, smoked:	
In kegs (including the receptacle) .....	100 kilograms. 0 03
In boxes (including the weight of same) .....	100 kilograms. 0 08
And other similar fish .....	100 kilograms. 0 04
Salts, etc., not including the receptacle .....	100 kilograms. 0 06

Articles.	Rates of Duty. Pesos, etc.	Articles.	Rates of Duty. Pesos, etc.
gac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 33	Swords, sabres, or rapiers, all kinds.....	each 3 12
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Common sabres for troops.....	dozen 0 78
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Fencing sabres of iron or steel.....	dozen 7 30
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Poils, all kinds.....	pair 1 04
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Blades : For foils.....	each 0 07 30
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	For fencing sabres or broad swords.....	dozen 0 26
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	For sabres, swords, or rapiers.....	dozen 0 01-04
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	For poniards, daggers, and sword-canes.....	centimetre each 0 78
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Cutlasses or short sabres, with brass hilts.....	each 0 78
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Poniards and daggers, with or without sheath.....	centimetre each 0 78
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	With handles of ivory, mother-of-pearl, or tortoise-shell.....	kilogram 4 15
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Others.....	centimetre 4 02 34
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Fence guards, wire.....	dozen 2 43
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Hilts : For foils.....	each 3 30
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	For fencing sabres, swords, or broad swords.....	each 6 21
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	80. BLACKING. Blackening in paste.....	kilogram 0 25-40
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Liquid blacking.....	litre 0 08-10
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	81.—BRAN.....	Not specified
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	82.—CANDLES.....	Not specified
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Candles of all kinds : Of stearin, tallow, paraffin, or mixtures of these materials.....	kilogram 0 10 00
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Of wax, spermaceti, or other classes.....	dozen 0 27
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	83.—CARTS AND CARRIAGES.....	Not specified
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	North American carriages : With four wheels : For six or more persons.....	each 33 30
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	For four persons.....	each 62 40
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	For two persons.....	each 52 00
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	With two wheels : For more than two persons.....	each 41 50
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	For two persons.....	each 15 50
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Carrriages for the road, carriage frames, without body, known as sulkies, two wheels.....	each 6 24
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Racing sulkies.....	each 41 50
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Landaus or vis-a-vis.....	each 116 00
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Coupees.....	each 212 00
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Victorias.....	each 208 00
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Tilburys or brakes.....	each 10 00
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Automobile carriages and carts.....	each 12 %
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Accessories and spare parts for automobiles.....	kilogram 0 24
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Hoods.....	each 0 24
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Chairs.....	each 0 30
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Bobbins and magnets.....	each 0 28-80
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Kerosene lamps.....	each 0 26 40
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Acetylene lamps.....	each 0 13-20
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Parts for the motor (valves, springs, etc.).....	each 0 07-20
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Carriage parts (axles, gears, covers, brakes, etc.).....	each 0 15-60
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Pumps.....	each 0 30
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Hoovers.....	each 0 30
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Carriage bodies, unfinished : For landaus or coupes.....	each 78 00
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	For victorias or brakes.....	each 41 00
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	For tilburys.....	each 20 80
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Drays (torpedes), with or without motor-car sent.....	kilogram 0 02 74
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Patent or half patent axles, for carriages.....	each 2 16
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	For carts or sulkies.....	kilogram 0 02 16
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Of iron or steel, turned or polished.....	each 32 %
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Wheels for carriages.....	each 0 05 40
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Accessories not elsewhere specified, for the construction of carts or carriages.....	kilogram 0 05 40
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Of plated, nickelled or bronzed iron.....	each 0 13-50
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	84.—CLOCKS AND WATCHES.....	Not specified
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Clocks for the wall, table, etc. : Ditto, common or fine quality.....	each 0 40 50
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Ditto, medium or fine quality.....	each 0 41
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Ditto, common and medium quality, from 1 to 20 day clocks.....	each 0 41
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Ditto, fine quality.....	each 2 70
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Alarm clocks : Common quality.....	dozen 1 35
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Fine quality.....	dozen 2 15
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	For men, with chronometer or other complications.....	each 1 50
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	For men, other.....	each 0 75
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Ditto, with fine pearls, or diamonds.....	each 1 25
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Silver watches : For men or women, all systems, up to medium quality.....	each 0 20
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Fine quality, or with complications.....	each 0 25
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Watches, plated or veneer, with gold, all kinds.....	each 0 10
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Watches of common metal, gilt, plated, nickelled, enamelled, steel-finished or not.....	each 0 10
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Ware. Incomplete watches are dutiable as complete watches. Cases for wall or table clocks are dutiable as complete clocks.....	hundred 0 27
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Watch glasses.....	gross 1 54
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Common metal keys for locks.....	each 0 04 50
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	85.—CORDAGE AND TWINE.....	Not specified
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Twine, etc. : Of cotton.....	kilogram 0 10-40
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Of other materials.....	each 0 08-10
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Thick, for fastening springs.....	each 0 04 50
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Tarred, or marine.....	each 0 09 45
ac, not exceeding 50° : In casks or demijohns.....	litre 0 28-70 bottle 0 34	Twine for sewing sacks and for reaping machines.....	each 0 09 45

MISCELLANEOUS ARTICLES. (CONTINUED).

Articles.	Rates of Duty.	Per cent.
86. CYCLES.		
Bicycles and tricycles:		
With one seat, all kinds, except those for children (the wheels of which do not exceed 60 cm. in exterior diameter) complete and finished, or otherwise.....each	10	80
For children, with wheels measuring up to 60 cm. in exterior diameter.....each	4	86
Note.—Bicycles and tricycles, as described above, with more than one seat, pay an additional duty of 2½ per cent (10%) for every extra seat.		
Motor cycles of all kinds.....each	27	40
Accessories and spare parts, all kinds, finished or not.....kilog.	0	621
87.—DYNAMO-ELECTRIC MACHINERY AND APPARATUS AND ELECTRIC LAMPS.		
Electrical motors and dynamos, all kinds.....kilog.	9	01-25
Electric motors (small) for ventilators, complete or not.....each	2	16
Ampère-meters or volt-meters:		
Pocket.....each	0	54
Other kinds.....each	1	35
Commutators, all kinds.....each key	0	54
Meters, apparatus or instruments for measuring electric current, including those for electric lighting.....each	3	24
Portable galvanometers.....kilog.	0	06-75
Electric piles, all kinds.....each	0	06-75
Elements to electric cells or accumulators.....each	0	05-10
Vessels for electric cells and accumulators:		
Of glass.....each	0	01-89
Of earthenware.....each	0	02-70
Of other materials.....each	0	06-75
Morse telegraphic apparatus.....each	4	86
Diagrams, without case (velocimeters).....each	2	43
Telephones:		
For houses, without coil, finished or not.....each	0	54
With coil, finished or not.....each	0	81
Magnetic finisher for not.....each	1	86
Resistance boxes:		
For arc lamps.....kilog.	0	05-40
For electric motors.....kilog.	0	08-10
Cylinders for arc lamp resistance boxes.....each	0	04-05
Electric bells and gongs, all kinds.....each	0	12-50
Lamps (complete or not):		
Are or moderator lamps, with their resistance boxes, attachments and globes:		
Up to 60 cm. in length of lamp, excluding rose (perilla) and holder.....each	3	24
From 60 to 100 cm., excluding rose and holder.....each	4	32
More than 1 metre, excluding rose and holder.....each	5	40
Incandescent lamps of all kinds, including Nernst lamps.....kilog.	9	01-60
Electric light lanterns:		
Of copper, bronze, or nickel.....dozen	1	62
Of composition, tinplate, papier-mâché and pasteboard.....dozen	0	67-50
Accessories, such as switches, fuses, interrupters, keys, plugs, etc., of all kinds and systems:		
With base and cover of porcelain or wood.....kilog.	0	14-85
With porcelain base and covers of metal, papier-mâché, or wood.....kilog.	0	24-20
With base of slate or marble, with or without cover.....kilog.	0	32-40
Not put together, in detached parts of bronze or copper, without the corresponding base of porcelain, slate or marble.....kilog.	0	67-50
Carbon:		
For voltaic arc lamps.....kilog.	9	01-20
Electrodes for furnaces.....kilog.	0	02-70
Underground cables, with interior lining of lead and armature (armadure) of iron or steel.....kilog.	0	01-25
For wire and cables. See under "Brass and Copper."		
88. HATS (SILK AND FELT).		
Adhesive felts (velocimeters) for men's and women's hats.....each	0	31
Non-adhesive felts (velocimeters) for men's and women's hats, including circles and squares of felt.....each	0	54
Felt in pieces for hats.....kilog.	0	01-61
Linings or covers:		
Of silk, pure or mixed.....each	3	36
Of cotton mixed with silk.....each	1	61
Men's and boys' hats, of woolen felt:		
Hard or rubbered.....each	0	36-17
Soft.....each	0	35-58
Full hats:		
Varnished, for coachmen.....each	0	72-50
Others.....each	2	064
89. HORSES.		
Horses.....each		Free
90. HOUSEHOLD FURNITURE.		
Cupboards:		
Of painted or varnished wood, in one or two pieces.....each	12	60
Of mahogany, oak, or walnut, in one or two pieces.....each	25	36
Diagrams, in three pieces.....each	52	50
Of sets of drawers, all kinds:		
Up to medium quality.....each	8	10
Fine quality.....each	16	80
With drawers.....each	5	44
Book cases (revolving).....each	12	60
Book cases or book shelves, with doors.....each	5	44
Small book cases for music.....each	1	68
Tall book cases for music.....each	3	36
Corner cases or cabinets:		
Up to medium quality.....each	1	20
Fine quality.....each	8	40
Brackets or corner cupboards (hangings).....dozen	10	68
Washing stands, small:		
Of deal, painted or varnished, with or without marble.....each	1	26
Of other woods.....each	2	10

Articles.	Rates of Duty.	Per cent.
Washing stands, large.		
Without dressing table, of any wood, up to medium quality.....each	8	
With dressing table up to medium quality, with toilet utensils.....each	12	60
Diagrams, fine quality.....each	21	60
Small dressing or shaving tables.....each	2	
Wardrobes, without mirror.....each	6	
With one door, common quality.....each	12	60
With one or two doors:		
Up to medium quality.....each	12	60
Fine quality.....each	21	60
Ladies' worktables of all kinds:		
Up to medium quality.....each	1	
Fine quality.....each	3	
Writing tables for ladies:		
Of painted white wood.....each	3	
Of other woods.....each	6	
Writing desks of wood (mahogany):		
Up to medium quality.....each	8	
Fine quality.....each	16	
Cylindrical or rotary desks (North American style).....each	16	
Night tables:		
Up to medium quality.....each	1	
Fine quality.....each	3	
Dining tables:		
Common quality.....each	4	
Medium quality.....each	10	
Fine quality.....each	21	
Carving tables (mahogany):		
Up to medium quality.....each	8	
Fine quality.....each	16	
Centre tables:		
With four legs:		
Up to medium quality.....each	6	
Fine quality.....each	12	
With one leg with or without marble:		
Up to medium quality, and those for tea.....each	3	
Fine quality.....each	6	
Card tables of all kinds.....each	4	
Billiard tables (de carambola) without pockets, common.....each	40	50
Billiard tables of any other class.....each	81	00
Sofas and couches:		
Of white wood, painted or varnished, framework only, or with mat seat.....each	4	20
Of mahogany, oak, walnut, or jacaranda.....each	8	40
Diagrams, covered with leather.....each	14	70
Of bent wood or imitation wicker, with seat of mat, or of painted, stamped, or varnished wood.....each	2	10
Diagrams, with seat and back of mat or of painted, stamped, or varnished wood.....each	2	90
As above, with three modifications.....each	5	00
Chairs:		
North American style:		
Of painted or varnished wood:		
With wooden seat.....dozen	1	60
With mat seat, with or without arms, except such chairs of walnut wood.....dozen	2	50
Of walnut wood, or framework only.....dozen	7	50
Of painted or varnished wood, including those of imitation wicker, or of bent wood, and those with seat of stamped, painted, or varnished wood.....dozen	4	20
Of mahogany, oak, walnut or jacaranda, up to medium quality.....dozen	10	50
Diagrams, fine quality.....dozen	21	00
With seat and back of straw plait.....dozen	6	30
Of painted or varnished wood, including those of imitation wicker, or of bent wood, and those with seat and back of painted, stamped, or varnished wood.....dozen	6	30
Diagrams, fine quality.....dozen	10	50
Of mahogany, oak, walnut or jacaranda, up to medium quality.....dozen	12	60
Diagrams, fine quality.....dozen	25	20
With seat and back of leather.....dozen	29	40
Easy chairs (de hamaca):		
North American style:		
With or without arms and those jointed.....each	6	30
Of walnut wood.....each	12	60
With seat or back and seat of straw plait.....each	12	60
Of painted or varnished wood, including imitation wicker.....dozen	12	60
Of mahogany, oak or walnut.....dozen	25	20
Folding or travelling chairs, with cloth.....each	6	30
Mechanical chairs with wheels for children.....each	10	50
High chairs, for children.....each	8	40
Other chairs for children.....each	Deductible according to kind with reduction of 30%	
Chairs for writing tables, with screw spring:		
Of painted or varnished wood, with cane (mat) seat (North American style).....dozen	10	50
Diagrams, of walnut wood.....each	21	60
Reclining chairs, of all kinds, finished or not.....each	2	10
Rotatory chairs and armchairs, upholstered with leather.....each	6	20
Diagrams, with mat (cane) seat.....each	2	10
Piano stools, all kinds.....each	1	26
Footstools.....dozen	5	04
Beds:		
Of painted white wood:		
Single.....each	2	94
Double.....each	4	20
For children.....each	1	26

\* Chairs of the kinds marked \* if with arms, pay a surtax of 30%.

	Articles.	Rates of Duty. Pesos, cts.
starch of all kinds (including the weight of wrapper or cardboard box) .....	.....kilog.	1 04-30
<b>100.—STRAW PLAITING FOR HATS.</b>		
Braod or tissue of straw, common, for hats.....	.....	0 21-60
Ditto, up to 6 mm. breadth .....	.....	0 40
Ditto, fancy, of any breadth .....	.....	0 54
Ditto, combined with silk .....	.....	0 94-50
<b>101.—TOBACCO, CIGARS AND SNUFF.</b>		
Tobacco, in the leaf or cut .....	.....kilog.	0 75
Havana .....	.....	0 12-15
Paraguay .....	.....	0 22-60
Of other origin .....	.....	0 15-20
Stems ( <i>palo</i> ) of tobacco .....	.....	1 04
Cigars.		
Of Havana tobacco .....	.....	1 54
In wooden boxes (including weight of same) .....	.....	2 54
In cardboard boxes (including weight of same) .....	.....	0 02-50
Of tobacco other than Havana .....	.....	0 75-90
In wooden boxes, containing not more than 100 cigars (including weight of boxes) .....	.....kilog.	0 02-50
In cardboard boxes (including weight of same) .....	.....	0 75-90
Cigarettes of all kinds .....	.....	0 42-44
Snuif (including weight of wrappers) .....	.....	0 42-44
<i>Note.</i> —In addition to the import duties, an internal tax is also levied on cigars, cigarettes, and other manufactured tobacco imported into the Republic. This internal tax, in the case of cigarettes and English and North American manufactured tobaccos, is as follows (in paper currency) :—		
On cigarettes in packets or boxes weighing per packet or box (including the weight of the packing):		
Up to 15 grammes .....	.....packet	0 07
Over 15 up to 25 grammes .....	.....	0 10
Over 25 up to 35 grammes .....	.....	0 12
Over 35 up to 45 grammes .....	.....	0 20
Over 45 up to 55 grammes .....	.....	0 25
Over 55 grammes, .55 grammes or fraction thereof .....	.....	0 05
On cigarettes, imported loose .....	.....	0 07
15 grammes or fraction thereof .....	.....	0 07
On English and North American tobaccos, in tablets or plugs .....	.....	1 00
On English tobaccos—Trader Brand, Player's Navy Cut, Gallaher's Pioneer Brand, Glasgow Mixture, Log Cabin, Viking Navy Cut, May Blossom, Waverley Mixture, Golden Magnet, Bond of Union, Ocean Spray, Gold Flake, Honeydew, Reindeer, and Richmond Mixture .....	.....	2 00
On English and North American tobaccos not specified above .....	.....kilog.	4 00
In the case of cigars the rates fixed vary with the weight per thousand &c.		
<b>102.—TOYS.</b>		
Rocking horses, horses on wheels, of more than 40 centimetres each .....	.....each	0 67-50
Ditto, mechanical .....	.....	1 48-50
Wooden horses, for dragging, of more than 20 centimetres .....	.....kilog.	0 02-75
Toys:		
Of celluloid, all kinds .....	.....	0 54
Of vulcanised or elastic rubber .....	.....	0 32-40
Of bone, with or without insertions of rubber, metal, or .....	.....kilog.	0 21-60
Mechanical .....	.....	0 24-30
Of all other kinds, not included elsewhere .....	.....	0 06-75
<b>103.—UMBRELLAS AND PARASOLS.</b>		
Umbrellas:		
Of cotton or wool .....	.....each	0 75-25
Of silk or mixtures thereof .....	.....	0 65
Common quality .....	.....	1 20
Up to fine quality .....	.....	3 30
Of silk, with ivory handle .....	.....	0 00
Sunshades or parasols .....	.....	0 12-60
Plain, of cotton, for ladies .....	.....	0 21
Ditto, with trimmings of cotton or of wool and cotton .....	.....	0 21
<i>Note.</i> —Sunshades of these classes, for children, of which the ribs do not exceed 41 centimetres, pay 30 per cent. less than the above rates.		
Of silk, foulard, and other similar mixtures of silk with cotton:		
Common quality .....	.....each	0 12
Medium quality .....	.....	0 44
Fine quality .....	.....	2 10
Of cotton, for men .....	.....	0 29-60
For men, of half-silk, silk, or foulard .....	.....	0 65
Handles for umbrellas and parasols .....	.....dozen	0 54
Of wood or composition ( <i>pastaf</i> ) .....	.....	0 16-20
Of lead or zinc, mottled .....	.....	0 16-20
Sticks for umbrellas:		
Of wood or cane, common quality, with or without ferrule .....	.....dozen	0 81
Ditto, medium and fine quality .....	.....	2 70
Fine quality, of all other materials, not specially mentioned .....	.....dozen	4 10
Very fine, and those with handles of gold or silver .....	.....dozen	27 75
Bronze accessories for umbrellas .....	.....kilog.	0 25
Ribs for umbrellas .....	.....	0 13-50
Umbrella and parasol covers:		
Of silk or mixed silk .....	.....	4 20
Of cotton .....	.....	0 13-60

+ 5 centavos paper currency may be taken as approximately equivalent to 14.



## MISCELLANEOUS ARTICLES continued.

Articles.	Rates of Duty.
Washed wool .....	Per cent.
Comestibles and other provisions .....	0 0/10
In this section of the Tariff, which are imported in a single receiptable, are a corollary the tare allowances set out in the following schedule:—	
Oils:	
In wooden casks .....	10
In iron drums .....	15
Starch:	
Loose, in cases .....	8
Sugar:	
In barrels .....	10
In cases .....	10
In sacks .....	2
Coffish:	
In cases, loose .....	15
In coffee .....	2
In double bags .....	15
Mixed with chicory, loose in cases .....	15
Salt and meat:	
In cases .....	10
Pickles:	
In barrels .....	10
Honey:	
In cases .....	10
In barrels .....	20
Cheese:	
In cases .....	15
In casks .....	8
Salt:	
In barrels .....	10
Tobacco:	
Sumatra and Java (for the matting) .....	5
Black, in rolls or "puedas" .....	10
In hogheads .....	10
Havana (for the bark (yaguna)) .....	12
Of other origin, in double bales .....	2

All the above-mentioned articles imported in a single receiptable must be declared by gross weight.

Articles imported in two or more receiptables are weighed with the immediate receiptable, without tare allowance, and the weight of such articles must be declared inclusive of the immediate receiptable.

By immediate receiptable is understood the cardboard or coarse paper the tin, glass, packet, wool, metal, or box which contains the merchandise.

Ten is dutiable on the net weight.

**Leather: Musical Instruments.**—The dutiable weight includes the weight of the boxes, paper and wrappings.

**Saddlers' Wares.**—As regards articles dutiable by weight, the dutiable weight includes the paper, boxes and wrappings, as also the bales where articles are imported in this form.

**Hardware and Machinery: Aras.**—The articles included under these sections, if imported in bales, sacks or rolls, are weighed gross; article imported in any other form are weighed with the paper, wrappings, cardboard or wooden boxes, reels or bobbins, except in the case of the under-mentioned articles, for which tare allowances are made:—

Wire on reels or bobbins .....	5 per cent.
Galvanized iron for roofs, in cases .....	7 "
Tinplate in cases .....	5 "
Zinc in casks .....	6 "

**Pottery and glassware.**—In cases where duty is leviable by weight, the weight includes the bales, box, straw or wrapping paper.

**Tissues.**—All tissues dutiable by weight are weighed with their boxes and wrappings, and with the wool and cardboard placed in the interior of the pieces, except in the case of silks, which are weighed with the paper wrappings only.

If these articles are imported in bales, with or without hoops, they are weighed gross.

**Made-up Articles and Ready-made Clothing.**—All articles included under this section of the Tariff are weighed with their cardboard boxes, papers and wrappings.

**Mercury, Paper, Small Wares, Paints, Chemical Products.**—All articles included in these sections of the Tariff are weighed with their respective receiptables or wrappers, being weighed gross if they are imported in single receiptable. In the case of cardboard imported in bales, the gross weight is taken. If the immediate receiptables of soap are boxes of the wood or cardboard, the soap is weighed together with such boxes. For paper for newspapers on reels, a tare allowance of 10 per cent. is made and for paper in bales, a tare allowance of 1 per cent.

## BOLIVIA

## ALPHABETICAL LIST OF THE PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF

	Nos.		Nos.		Nos.		Nos.
Zinc	2790	Bank-notes	400	Brackwals	2179, 2480	Cases	556, 823-834, 1029, 1327-1330
Acetates	2878-2912	Barks, medicinal	3963, 3964	Bran	63	Cash registers	5206
Acetone	2820	Belting	871	Brass	466-470	Casks	354, 355
Acids	2822-2844	Belting	1014	Breastpins	2458	Cassia fistula	2998
Advertisements	270-273	Barley	782-784	Bricks and tiles	1839-1848	Cassocks	3564
Algae	299	Barrels	354, 355	Bridges for violins	1798	Casters	2580
Alkali	3579	Bats for games	713	Brillie bits	408-412	Cassoreum	3504
Albs for ecclesiastics	2854	Bats	672-676	Brilles	2927	Casticola	3503
Albumen	2853, 2856	Beans	1427, 3292, 3293	Brillous	311, 312	Caviar	3505
Albuminates	165, 112	Beaters	2075	Bristles	102, 103	Cebadilla or white hellebore	3010
Alcohol	2790	Belts	871	Bromine	2968	Chemical	358, 341
Alcoholates	2860, 2861	Belts for machinery	767, 768	Bromine	2968	China dishes	146-149
Aldehyde	2863	Belts	871	Bromine	2968	Chin	3508
Alizarine	2867	Belted	2574	Bronze, and imfms. of	480-483	Chin	2730
Almonds	130, 131	Bells	1311-1333	Brushes	963, 964	Chamber pots	305-309
Alum	2822	Belts	871	Brushes	242, 1245	Charcoal	717
Alum	2822	Belts	871	Brushes	474-478, 1568-801	Charcoal (jerked beet)	1139
Aluminate	1126	Belts	871	Brushes	1251, 2332	Chickens	717
Aluminate	143	Belts	871	Brushes	1841-1856	Chickens	717
Aluminate (quarry seed)	2875	Belts	871	Brushes	1841-1856	Chickens	717
Alternative, Dr. Jayne's	2875	Belts	871	Brushes	1841-1856	Chickens	717
Aluminium	2879	Belts	871	Brushes	1841-1856	Chickens	717
Aluminate	2881	Belts	871	Brushes	1841-1856	Chickens	717
Amber	2885, 2886	Belts	871	Brushes	1841-1856	Chickens	717
Ammonia, liquid	2891	Belts	871	Brushes	1841-1856	Chickens	717
Anchors	153	Belts	871	Brushes	1841-1856	Chickens	717
Animals	168, 159	Belts	871	Brushes	1841-1856	Chickens	717
Anisole	170, 171	Belts	871	Brushes	1841-1856	Chickens	717
Anisole	50, 51	Belts	871	Brushes	1841-1856	Chickens	717
Anisole	2907	Belts	871	Brushes	1841-1856	Chickens	717
Antifibrine	2907	Belts	871	Brushes	1841-1856	Chickens	717
Antimony	2908	Belts	871	Brushes	1841-1856	Chickens	717
Antipyrin	2914	Belts	871	Brushes	1841-1856	Chickens	717
Antiseptic	2915	Belts	871	Brushes	1841-1856	Chickens	717
Apud	2915	Belts	871	Brushes	1841-1856	Chickens	717
Apparatus	190-191	Belts	871	Brushes	1841-1856	Chickens	717
Appliances, agricultural	1603	Belts	871	Brushes	1841-1856	Chickens	717
Aprons	1971-1976	Belts	871	Brushes	1841-1856	Chickens	717
Arizot	2922	Belts	871	Brushes	1841-1856	Chickens	717
Armstrong hole	2908, 2909	Belts	871	Brushes	1841-1856	Chickens	717
Arzene	2923-2925	Belts	871	Brushes	1841-1856	Chickens	717
Articles not specially men-	2926	Belts	871	Brushes	1841-1856	Chickens	717
Aspidrol	2926	Belts	871	Brushes	1841-1856	Chickens	717
Asbestos	759	Belts	871	Brushes	1841-1856	Chickens	717
Asphalts, wood	759	Belts	871	Brushes	1841-1856	Chickens	717
Asphalt	759	Belts	871	Brushes	1841-1856	Chickens	717
Atomizers	2435	Belts	871	Brushes	1841-1856	Chickens	717
Aucers	351, 352	Belts	871	Brushes	1841-1856	Chickens	717
Automobiles	2930	Belts	871	Brushes	1841-1856	Chickens	717
Awls	1905, 1906, 2179, 2440	Belts	871	Brushes	1841-1856	Chickens	717
Axles	118	Belts	871	Brushes	1841-1856	Chickens	717
Axles	118	Belts	871	Brushes	1841-1856	Chickens	717
Bacon	2721	Belts	871	Brushes	1841-1856	Chickens	717
Bags	1246, 421, 422, 2124, 2566, 2567	Belts	871	Brushes	1841-1856	Chickens	717
Bags, empty	2559-2562	Belts	871	Brushes	1841-1856	Chickens	717
Ba-man	2931-2938	Belts	871	Brushes	1841-1856	Chickens	717
Bananas	2947, 2948	Belts	871	Brushes	1841-1856	Chickens	717
Bands	1339-1345, 1948, 1949	Belts	871	Brushes	1841-1856	Chickens	717

	Nos.		Nos.		Nos.		Nos.
Office	504, 505	Euphorbia	3138	Images and statues	1193-1195	Oats	285, 289
Office-mills	2016	European	3100	India-rubber	1586-1590	Oilcloth	1229-1232
Office-pots	506-517	Evonyamine	3101	Indicators	1791	Oils	25-36, 205-2815
Offices	268	Ewers	2348, 2349	Infants' shoes	2865	Oilments	3108
Okra	719	Extractors, wad	2552	Ink	2708-2712	Olive	38-12
Oldies	920-927, 1032-1045	Eyebells	2125	Inkstands	2713	Onions	141-154
Ollodion	3057	Eyes	2126, 2127	Instruments, musical	1709-1781	Opium glasses	2128
Oolynch	3058	Eyeglasses	172-180	Insulators	1703	Origami	2129
Oolynch	2332	Faience	1841-1944	Iron, surgical &c	78, 80	Ornament	32-2, 31
Olors, painters'	2533-2539	Fans	2106-2124	Iron, & manfrs. of	3580, 3581	Overcoats	2024
Ombas	2287-2296	Fashers	1367-1369	Jute, & manfrs. of	1370-1379	Oysters	1201
Oms, menthol	330-332	Felt	1354	Jute, medicinal	3216-3224	Packings, machine	677-687
Oms, perfume	3314	Fertilizers	1631	Jinglass	916	Pails	111, 739-742
Opper, and manfrs. of	903, 904	Fiber	1301	Jrory	205	Pails	320-333
Oral	945, 946	Fing.	2151	Jackets	1125-1138	Paintings, oil	1045
Ord pipings	1	Files	1917, 1918	Jars, & ood	1797-1800	Paints	2333-2344
Orlage, hemp and jute	1795	Files	1353-1391	Jewellery	1815, 1814	Pans	251-3
Ords	950, 971	Fire extinguishers	1311	Joints, iron	2776	Pantries, women's	622-627
Ords	905-909	Fish	2329	Juice, fruit	1828, 1829	Paper	21-1, 2234
Ordscrews	2716, 2716	Fish-hooks	188	Jute, & manfrs. of	1507-1529, 2586	.. sheets for flower	1685
Ornets, paper	421, 422	Flapshats for rails	2397	Keys	1050, 1051, 1057-1060	.. makers	2381
Ornets	972-976	Flags	333-337	Knives	1065-1081, 2115, 2116	.. weights	2387
Ororo	2634	Floor matting	1362	Knobs	2311, 2458, 2717-2720	Paraffin	2232-2251
Orset covers	920	Flowers	1158, 1159, 1163	Labels	1331-1345, 2673, 2674	Parasols	2232-2251
Orsets	926-929	Flower vases	1303-1306, 1396, 1962	Laces	1215-1222	Paraphant	1115, 2310
Ors	771-778, 1116, 1117	Flowers, artificial	1397-1403	Lamps, &c	1849-1858	Past menterie	2257-2272
Cotton, & manfrs. of	1470-1507	Fodder	2270	Lanterns	1316-1353	Pastors	2274-2277, 3371, 3372
Courmarin	3071	Foils, fencing	1401, 1403	Lard	2067	Pastures	1002-1013, 2064-2068
Court plaster	3542	Footballs	2298	Lard, wooden	2067	Patches	1168
Covers	1458-1459	Furniture	1406	Lead, & manfrs. of	2401, 2402	Pearls	1, 2312, 2313
Crackers, Chinese	947	Forces, portable	1417	Leads	1392	Pears	1465
Cravats	447-453	Forks	1604, 2694-2699	Leads	1896	Pegs	1301
Creoline	3065	Frames for embroidery	356-358	Leads	1896	Pen-wipers	99
Creosote	3066	.. for photographs	2021	Leads	1896	Pen-wipers	99
Cris and cot., iron	771-778	Freezers	120-129	Leads	1896	Pen-wipers	99
Crosses	377-380, 1040-1044	Freezers	120-129	Leads	1896	Pen-wipers	99
Croton chloral	3079	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Crochets	353	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Crucibles	1064	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Cruet stands	2650-2654	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Cruppers	375	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Cues, billiard	2652, 2653	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Cumin	941	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Cupels, assaying	940-943	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Cyanides	3075	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Curcuma root	142, 802-804	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Curry combs	1016-1025	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Curtains	130-130	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Cushions	130-130	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Cuspidors	3016	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Cutlery	2481-2481	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Dates	886	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Decalcomanies	367	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Demijohns	1160	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Depositories	3077	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Dermatol	3078	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Dials	1260-1262	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Diamonds, glaziers' and drilling	1171, 1175	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Digitaline	3079	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Dish-covers	2665-2668	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Dishes	1454, 1789	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Dishpans	2081	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Dolls	2100-2104	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Doors	2448-2450	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Douches	1183-1187	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Dragon's blood	3476	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Drawers	622-627	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Drawings	1176-1179	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Dress-shields	2900-2903	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Dresses	2767	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Dressing gowns	369-374	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Drills and bits	9655	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Drugs and chemical pro-		Fruit in brandy	3096	Leads	1896	Pen-wipers	99
ducts	2805-2857	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Duboisine	3083	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Dumplings for towels	1994, 1995	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Dusters	1633, 2415	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Dyedwood	1967	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Dynamite	2122	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Earths	3191, 3536	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Easels	186	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Eatings	2195-2504	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Eggs	1791	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Eikonogene	3068	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Elastics	1197-1200	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Elastomer	2830	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Elatine	3083	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Electric apparatus	190	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
batteries	2347	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Elizars	3087	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Embroideries	440	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Emery	1266-1268, 1922, 1933	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Emetic	3578	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Emetine	3098	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Emetine	1293-1295	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Ends, candle of alabaster	195	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Envelopes	2623	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Epaulettes	1140, 1141	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Epon salts	3295	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Ergotine	3090-3092	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Eraser	1589, 2401	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Eserine	2133	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Essences	3095-3132	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Ether	3117-3152	Fruit in brandy	3096	Leads	1896	Pen-wipers	99
Eucalyptol	3157	Fruit in brandy	3096	Leads	1896	Pen-wipers	99

	Nos.		Nos.		Nos.
Reins .. .. .	2527, 2528	Shoe horns .. .. .	603-606	Smack for tanning .. .. .	2789
Rennet .. .. .	1016-1048	Shot, sporting .. .. .	2298	Sisal .. .. .	2342
Resins, medicinal .. .. .	3063, 3084	Shrimps .. .. .	628	Sisal .. .. .	2342
Reticules .. .. .	2566	Sieves .. .. .	786-792	Sisal .. .. .	2342
Retorts .. .. .	2525	Silk, manufactures of .. .. .	1565-1582	Sisal .. .. .	2342
Revolvers .. .. .	2526, 2533, 2534	Silk, manufactures of .. .. .	1565-1582	Sisal .. .. .	2342
Ribbons .. .. .	2417-2420	Silver, & manufactures of .. .. .	1583-1584	Sisal .. .. .	2342
Ribs for umbrellas .. .. .	2528	Skates .. .. .	2220	Sisal .. .. .	2342
Rifles .. .. .	212, 213	Slates .. .. .	2333-2335	Sisal .. .. .	2342
Rims .. .. .	2529-2532	Sleeves .. .. .	1990-1992	Sisal .. .. .	2342
Rings .. .. .	154-157, 198-200, 1026-1028	Smoothing-irons .. .. .	2336, 2337	Sisal .. .. .	2342
Rods of iron for umbrellas .. .. .	2528	Snaufers .. .. .	189, 1166-1171	Sisal .. .. .	2342
Rollers .. .. .	2544	Soda .. .. .	1782, 1783	Sisal .. .. .	2342
Rope yarn .. .. .	1263	Sodium cyanide .. .. .	2556	Sisal .. .. .	2342
Rosaries .. .. .	2538-2540	Solder .. .. .	2525	Sisal .. .. .	2342
Roughsacks .. .. .	1196, 1197	Soldering irons .. .. .	2239-2241	Sisal .. .. .	2342
Rumors .. .. .	1223-1227	Soles for boots .. .. .	2239-2241	Sisal .. .. .	2342
Rulers .. .. .	2511-2512	Soup turens .. .. .	274, 2182, 2183	Sisal .. .. .	2342
Rye .. .. .	794	Spoons .. .. .	1063-1064	Sisal .. .. .	2342
Saddles .. .. .	2555-2559	Sprayers .. .. .	1158, 2475, 2476	Sisal .. .. .	2342
Saddle covers .. .. .	727	Springs .. .. .	2096, 2097, 2520-2521	Sisal .. .. .	2342
Saddle-trees .. .. .	1159	Staples .. .. .	212, 214	Sisal .. .. .	2342
Saffron .. .. .	250	Starch .. .. .	132	Sisal .. .. .	2342
Sago .. .. .	2571	Statues .. .. .	1193-1195	Sisal .. .. .	2342
Salt .. .. .	1019-1022	Stearine .. .. .	1302	Sisal .. .. .	2342
Salt .. .. .	2572, 2573	Steel, & manufactures of .. .. .	43-47	Sisal .. .. .	2342
Salt petra .. .. .	2575	Stencils .. .. .	1301-1306	Sisal .. .. .	2342
Salt .. .. .	2575	Stills .. .. .	86	Sisal .. .. .	2342
Salt .. .. .	196, 137	Stirrups .. .. .	1315-1326	Sisal .. .. .	2342
Salt .. .. .	2582	Stockings .. .. .	548-566, 2016, 2017	Sisal .. .. .	2342
Salt .. .. .	2596	Stones, military .. .. .	959	Sisal .. .. .	2342
Salt .. .. .	1253, 1255	Storax .. .. .	2536-2546	Sisal .. .. .	2342
Salt .. .. .	1263	Stoves .. .. .	150-152, 1159	Sisal .. .. .	2342
Salt .. .. .	2592	Straps .. .. .	18, 982-984	Sisal .. .. .	2342
Salt .. .. .	2598, 2599	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	2598	Straw braid .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	2704-2707	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	2490-2493	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	401	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	1172	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	2703-2707	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	721, 722	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	1618	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	2203	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	2591	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	83	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	7476-7478	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	2144, 2145	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	1631	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	2576, 2577	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	1121, 1122, 1916-2004, 2150-2168	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	2570-2573	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	2546	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	1391	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	2841-2843	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	629-641, 659-661	Straw .. .. .	2134	Sisal .. .. .	2342
Salt .. .. .	2653	Straw .. .. .	2134	Sisal .. .. .	2342

MONEY, WEIGHTS, AND MEASURES.—The monetary unit of Bolivia is the "Boliviano" = 100 centavos. For weights and measures Bolivia has adopted the metric system.

The goods in this tariff which are dutiable on *gross weight* are indicated by the letters (g. w.) immediately following the text. The letter n.s.m. mean "not specially mentioned."

RULES FOR THE APPLICATION OF THE VALUATION TARIFF.

(Act of December 31, 1905.)

ART. 15.—The charge for the deposit of goods in Government warehouses shall be 30 centavos per hundred kilos, or fraction thereof. From the date of the presentation of the clearance certificate warehouse rent shall cease, even though the goods be not taken out.

ART. 16.—Goods subject to "appraisal" or "not specified in the tariff" shall be valued at their wholesale market price. In order to avoid at this appraisal the Consular invoice shall be taken as a basis and its amount be increased by 20% for freight and other charges from the market of origin, provided these expenses have not already been included in the invoice.

In making the above valuation, the original invoice which every merchant is required to have in his possession must be produced, together with the corresponding Consular invoice; should there be a discrepancy in the value of the two invoices, assessment shall be made according to the invoice showing the largest amount. If the importer fails to produce the original invoice, he will be liable to a fine of 4% on the official value declared in the Consular invoice.

ART. 17.—For the application of the valuation tariff the following rules shall be in effect:

- (1.) In every case where the valuation of a tissue is based on the number of threads, the latter shall be reckoned, by means of the glass called "thread counter," in a square of 6 millimeters the side.
- (2.) By "gross weight" is understood the weight of the package as made up for transporting the goods. Valuation by gross weight shall also be adopted in the case of goods generally conveyed loose, in bulk or bound together in bundles.
- (3.) The expression "including packages" applies to goods valued according to their actual weight, together with the weight of containers and packages in which inclosed or wrapped, but not including barrels, casks, casks of wood, tin or sheet iron, with the cross pieces and outside packing cloth necessary for the transport. This rule shall not be applicable to goods for which the mode of weighing has been expressly stipulated in the Tariff.
- Should goods dutiable inclusive of weight of packages be imported loose, in bulk or fastened together in bundles, they shall be appraised according to net weight.
- (4.) "Weight, including receptacles," means the weight of the goods inclusive of immediate receptacle containing them, and adhering to the goods even if used for the transport.
- (5.) Merchandise for which the Tariff does not expressly stipulate another mode of weighing, shall be appraised at net weight.
- (6.) When goods dutiable at gross weight are imported in the same package with other goods assessed or tariffed on some other basis, the weight of the goods including interior receptacles and packages shall be increased by 3% if imported in boxes and by 6% if imported in bales; save that in both cases the exterior receptacle above referred to in Article 3 shall not be taken into consideration.
- (7.) Fractions of a centavo, amounting to 50 centimes and above, shall be considered as a full centavo, and fractions of less than 50 centimes shall not be taken into consideration.
- (8.) The denomination appearing at the head of each group consisting of one or more subdivisions of an item, shall be deemed repeated at the commencement of each subdivision.
- (9.) As "unfinished and untrimmed hats" shall be considered hats which are not provided with linings, ribbons or borders, notwithstanding they may have been ironed; this shall embrace hats furnished with a gauze or paper wrapper for the sole purpose of protecting them from damage.
- (10.) In the Tariff "common metal" shall be held to be any metal except gold, silver or platinum.
- (11.) The fibres or materials of which tissues are composed shall be considered as of higher or lower value, according to the following order:
  1. Silk, animal or artificial.
  2. Wool or hair.
  3. Lnen.
  4. Cotton.
  5. Ramie, hemp, jute and other vegetal fibre fibres.
- (12.) By "warp" must be understood the joint number of threads and filaments which form the length of the tissue, and by "weft" or "wool" the number of threads or filaments crossing the warp.
- (13.) The method of forming the warp determines the classification upon which the appraisal of the tissue is made.
- (14.) A tissue shall be understood as "mixed" when some other material enters into the composition of the threads of the tissue in a less proportion than the principal.

## TARIFF.]

LAW DATED NOVEMBER 30, 1904, RELATING TO THE PAYMENT OF CUSTOMS DUTIES.

("El Estado" No. 10, of January 1, 1905.)

ART. 1.—The pound sterling or English sovereign shall be accepted in discharge of 12 bolivianos 50 centavos.

ART. 2.—From and after January 1, 1905, 50 % of the Customs duties shall be paid in gold, at the rate of 12 bolivianos 50 centavos per pound sterling. In case such 50 % should be paid in silver, wholly or in part, the sum so paid shall be liable to a surcharge of 5 %. Fractions of less than 12 bolivianos 50 centavos may be paid in silver without surtax.

By a Presidential Decree, a statistical tax of one-tenth of 1 % is imposed on all goods imported, exported, or carried in transit. In the case of imports, the statistical tax is to be based on the values given in the valuation tariff. Gold coin imported or exported is exempt from the above tax.

## LAW OF DEC. 1, 1911, MODIFYING THE CUSTOMS TARIFF.

ART. 1.—A surtax of 15 % shall be levied on the amount of entries of dutiable goods, save refined sugar, flour, rice, condensed milk, sarinines, salmon, wheat, maize, tea and jerked beef (*charqui* or *cocina*).

ART. 2.—Articles dutiable according to appraisement and those enumerated in the tariff shall be valued in the manner established in Art. 2 of the Law dated February 16, 1911.

## VALUATION TARIFF

(Sanctioned by the Act of December 31, 1905.)

(Amended by Law of February 16, 1911, and Ordinance of April 27, 1911.)

Nos.	Goods.	Valuation, Bolivianos.	Amount payable, a/b %.
1	Bangles, perforated beads, cord pipings and pearls of crystal, glass or composition; including packages	Kilo. 2 00	30
2	Of common metal, including packages	Kilo. 7 00	30
3	Fans, of palm or shaved wood	doz. 1 00	35
4	Of common wood, bone, or metal, without covering	doz. 18 00	35
5	The same, with covering of paper, cardboard, or common cotton tissue	doz. 6 00	35
6	The same, with covering of pure or mixed silk	doz. 8 00	35
7	" with covering of feathers	doz. 20 00	35
8	Of bone, sandalwood, coco-nut, jawranda, or ebony, or the like with covering of paper or cotton tissue	doz. 20 00	35
9	The same, with face or ornament of silk	doz. 30 00	35
10	The same, gilt, open-worked, with spangles or embroidered	doz. 60 00	35
11	The same, with covering of silk	doz. 80 00	35
12	Of tortoise-shell, ivory, or mother-of-pearl, without covering or with a covering of paper or cotton tissue	doz. 120 00	35
13	The same, with covering of silk	doz. 180 00	35
14	" " " feathers	doz. 240 00	35
15	Of celluloid or imitations, of tortoise-shell, ivory or mother-of-pearl, without covering or with a covering of paper or cotton	doz. 80 00	35
17	The same, with covering of silk	doz. 120 00	35
18	" " " feathers	doz. 180 00	35
19	Other kinds	doz. (a)	35
20	Clasps for curtains, of metal (see Nos. 1458, 1459)		
21	Of cloth (see Passermeterie)		
22	Glove stretchers (see Nos. 1229, 1240)		
23	Can openers, including package	Kilo. 1 20	25
24	Button hooks of all kinds, including package	" 1 50	25
25	Oils (gross weight): Whale or seal, crude	" 0 20	30
26	The same, purified	" 0 40	30
27	Sperm, colza, linseed, rape seed, lard, pine, peanut, neat's-foot or cotton-seed	Kilo. 0 30	30
28	For sewing machines, watches &c. in glass bottles	Kilo. 1 00	30
29	The same, otherwise packed	Kilo. 0 60	30
30	For machines: animal, vegetable, or mineral, in pure	Kilo. 0 12	20
31	Cocoanut or palm	" 0 30	20
32	Walnut	" 0 50	30
33	Gasoline, kerosene, paraffine, petroleum or kerosene	Kilo. 0 08	30
34	Olive or other edible oil, in glass receptacles	" 0 40	25
35	The same, in other receptacles	" 0 30	25
36	Perfumed (see Perfumery)		
37	Oilers for machinery of all kinds, including package	Kilo. 0 40	25
38	39 Olives (g. w.): in oil	" 0 60	25
40	Stuffed	" 1 50	25
41	In brine or not, in glass receptacles	" 0 30	25
42	Same, in receptacles of earthenware, tin or wood	" 0 25	25
43	Steel, unwrought (g. w.), in bars or plates	" 0 17	free
44	Plates for carriage springs	" 0 35	"
45	" " " perforated	" 0 70	"
46	Or covered iron for stiffening clothing or for fastening corsets	Kilo. 1 60	25
47	Manufactured in shapes not specified (see articles not designated in this tariff)	Kilo. 6 00	40
48	Striping straps of leather, including package	" 0 40	25
49	Chicory, ground (g. w.)	" 2 00	25
50	Anatto in paste or powder (g. w.)	" 6 00	25
51	Same, liquid (g. w.)	" 3 00	25
52	Ornaments for hats, metal or glass, including package	Kilo. 12 00	30

(a) According to appraisement.

In case the price of the goods as appearing in the Consular invoice is clearly below the actual value, the Treasury will be at liberty to purchase them at the price indicated, paying down the amount at once and the goods must be put up to auction.

ART. 3.—Duty-free and exempted goods shall be subject to 2 % of their tariff valuation.

Duty-free goods which are cleared "according to appraisement" shall be deemed to be liable to 30 % *ad valorem* in accordance with Art. 1 of the Act dated December 31, 1905, and the net tax referred to in this article shall be reckoned on said 30 %.

ART. 4.—The following shall alone be exempted from duty: Goods introduced for the use of the different Departments of the State, subject to the previous authority of the Ministry of Finance; goods intended for the personal use of members of foreign Legations; goods imported by railway concerns under existing contracts; material destined for the undertaking called *Luz y Fuerza Cochabamba*; baggage, alcohol and spirits subject to the regime; goods which may be expressly free under international Treaties; plant and benevolent ayunms, also materials for public works imported by the Municipalities; accessories imported by educational establishments; coal; crude petroleum; benzine and denatured alcohol.

ART. 5.—Mining and agricultural machines and their accessories are exempted from the tax established by Art. 3 of the present Law.

ART. 6.—The present Law shall take effect on the 1st January, 1912.

Nos.	Goods.	Valuation, Bolivianos.	Amount payable, a/b %.
53	The same, of mother-of-pearl, including package	Kilo. 50 00	30
54	Of wood, composition, sawdust, paper pulp, or papier-mâché, for furniture or buildings (g. w.)	Kilo. 1 80	30
55	The same, with gilding or silvering (g. w.)	" 2 20	30
56	" " with metal pieces (g. w.)	" 0 80	30
57	Of zinc for buildings (g. w.)	" 2 40	30
58	Of metal for collars or other purposes, gilt or silvered (g. w.)	Kilo. 8 00	30
59	The same, of iron (g. w.)	" 2 50	30
60	" of tin or iron, painted or not (g. w.)	" 1 00	25
61	" of paper or cardboard, varnished, silvered or gilt; including package	Kilo. (a)	25
62	Other kinds	" (a)	25
63	Sharpeners or steels to sharpen knives, with handles of wood, bone, horn, or composition	Kilo. 2 40	25
64	Fine, with handles of silvered or plated metal, ivory, mother-of-pearl &c.	Kilo. 10 00	25
65	Brass (g. w.)	" 0 05	free
66	Clothes-pins, with or without springs, including package	Kilo. 1 20	25
67	Clasps of wood for laundresses, for papers, steel, iron, or brass, including package	Kilo. 4 00	25
68	Turpentine, spirits of, unrectified (g. w.)	" 0 25	10
	Waters, mineral:		
69	Sweet smelling, cologne in large or small flasks, lavender water, Florida water or American verbena or imitations thereof, kausaga, celest, hyaline, Duchess, magnolia and Peruvian dew (g. w.)	Kilo. 0 80	30
70	Needle cleaning waters, in flasks (g. w.)	" 0 50	30
71 & 72	Needles, sewing, without regard to quality, including package	Kilo. 5 60	10
73	Packing, straight or curved, for mattress makers, upholsterers, sail makers, and like kinds, including package	Kilo. 1 20	10
74	For sewing machine, including package	" 12 00	10
75	Knitting, iron or bone, with or without handles	Kilo. 6 00	10
76	For pocket or binocular compasses	Kilo. (a)	25
77	Needle cases, of wood, ordinary metal, papier-mâché, rubber, or composition	Kilo. 3 00	30
78	The same, of tortoise-shell, ivory, or mother-of-pearl	Kilo. 30 00	30
79	Other kinds	" (a)	30
80	Insulators for telegraph or telephone (g. w.)	Kilo. 0 60	free
81	Whole (g. w.)	" 0 60	25
82	Capicum, ground (g. w.)	" 0 42	25
83	Whole (g. w.)	" 0 30	15
84	Sesame (g. w.)	" 0 24	25
85	Outfits for babies	" (a)	10
86	For brides, composed of crown streamers, flowers, and silk veil	" (a)	10
87	Braid trimming (see Passermeterie)		
88	Stills of bronze or copper, with or without parts of inferior metals (g. w.)	Kilo. 1 60	free
89	Wire: iron, steel, bronze or copper, for musical instruments, including package	Kilo. 5 00	25
90	Iron or steel, covered with paper or cotton, for tramping bonnets and hats &c., for modistes or dress-makers including package	Kilo. 3 20	25
91	The same, covered with silk, with or without mixture, including package	Kilo. 5 00	25
92	Bronze or copper, for all purposes other than musical instruments, including package	Kilo. 0 80	25
93	Galvanized iron, bronze, or copper, including package	Kilo. 0 40	25
94	Lead, including package	" 0 60	25
95	White metal or nickel, including package	" 3 00	25
96	For transmission of electric currents (g. w.)	" 2 00	free

(a) According to appraisement.

Nos.	Goods.	Valuation, Bolivianos.	Amount, pay- able %.	Nos.	Goods.	Valuation, Bolivianos.	Amount, pay- able
95	Iron, tinued, galvanized or not, for telegraphs, fencing, vaneys, &c., with or without bars or spines, and for tying hay (g. w.) .....	2 00	25	158	Of white metal, nickel, German silver or like kinds .....	7 00	30
96	Iron, tinued, galvanized or not, to tie bottles, in rolls or clipped (g. w.) .....	0 60	25	159	The same, plated or nickelled .....	11 00	30
97	On wooden or iron spools of rolls for landing or other uses (g. w.) .....	1 00	25	160	Silver, gilded or not .....	100 00	30
98	The same of copper or bronze (g. w.) .....	2 00	25	161	Iron, tinued .....	5 00	30
99	With brush for cleaning pipes or nursing bottles, including package .....	1 60	25	162	Other kinds .....	(a)	30
100	Steel of any diameter (g. w.) .....	0 50	free	163	Teething rings for babies, with or without rubber parts, including package, as follows:		
101	Netting (see Wire netting) .....	2 00	35	164	Of rubber or bone .....	5 00	30
102	Brims of gunned tissue for manufacture of hats, including package .....	0 50	35	165	Of ivory .....	36 00	30
103	Same of cardboard, including package .....	2 00	35	166	Rings and other accessories for umbrellas, including package .....	1 00	25
104	Albs (see Ornaments, No. 2130) .....	2 00	35	167	Same of bronze or plated, including package .....	4 00	25
105	Albums for photographs, postal cards, stamps, and in blank for writing, including package, as follows:			168	Animal drive .....	(a)	free
106	With cardboard or paper cover .....	2 40	30	169	Stuffed .....	(a)	25
107	Bound in ordinary leather or cotton cloth .....	5 00	30	170	Antiskid, ordinary (g. w.) .....	0 60	25
108	In composition, imitating wood, tortoise shell, or ivory .....	4 50	30	171	Stannic, including package .....	1 00	25
109	In silk, pure or mixed, veneered or not .....	6 00	30	172	Eyeglasses or spectacles, ordinary, without bows or rims .....	3 00	25
110	In Russia leather, or imitation thereof .....	10 00	30	173	With bows of steel, horn, iron, or buffalo horn, with or without case .....	6 00	25
111	In tortoise-shell, ivory, or mother-of-pearl .....	20 00	30	174	With gold or silver bows, with or without case .....	50 00	25
112	The above, with stands .....	(a)	30	175	With bows, plated, gilded or of tortoise-shell, with or without case, or of tortoise-shell .....	20 00	25
113	With music box or other kinds .....	(a)	30	176	With wire frame, or goggles, with or without bows or cases .....	4 00	25
113a	Alphene clatter (see Sign) .....	2 00	25	177	Without bows, with fittings of steel, iron, buffalo or other horn, with or without case .....	6 00	25
114	Fins, common or fancy, and glass-headed hat pins, including package .....	2 00	25	178	Without bows, with fittings of plated or gilt metal or of tortoise-shell, with or without cases, also nickelled .....	18 00	25
114a	To hold the hair (see Nos. 1095-1200) .....	(a)	25	179	Without bows, with mountings of gold or silver, with or without case .....	60 00	25
115	Carpets (g. w.): of wool, with wool body .....	6 00	30	180	Monocles and those with handles called quizzing glasses .....	(a)	25
116	Or shag, with foundation of hemp, jute, or other vegetable fibre .....	0 80	30	181	Opera glasses, mounted in fittings of field glasses, with or without handle, as follows:		
117	Cotton shag .....	1 00	20	181	With frames of brass, nickelled, painted, or channelled, or not .....	8 00	25
118	Cotton velvet .....	1 20	30	182	Covered with ordinary varnished leather, with enamel or porcelain .....	10 00	25
119	Common cloth .....	1 20	30	183	Same, covered with rusia leather or imitation .....	15 00	25
120	Curled wool of all kinds .....	1 50	30	184	Same, in tortoise-shell, mother-of-pearl, ivory, or aluminum, with handle of gold or silver .....	50 00	25
121	The kind called Brussels .....	2 80	30	185	Telescopes; up to 25 centimetres in length .....	15 00	25
122	Flush, a takkhan, wool reed, mixed or not .....	4 00	30	186	Of larger size .....	30 00	25
123	Hemp or jute called core .....	0 60	30	187	Other kind .....	(a)	25
124	Wool, with or without vegetable mixture .....	1 60	30	188	NOTE. Mountings and fittings of eyeglasses, opera glasses and telescopes will be appraised at 75% of the rates fixed for their respective classes.		
124a	Subtle bags and game bags of all kinds .....	(a)	40	188	Fish hooks, all sizes (g. w.) .....	2 00	free
124b	Cotton, in the wool (g. w.) .....	0 20	30	189	Candle snuffers, with or without spring .....	1 00	25
124c	For packing, called <i>paqueton</i> , with or without cotton tissue (g. w.) .....	1 00	30	190	Apparatus, electric, for illumination and other purposes and its accessories (g. w.) .....	(a)	10
124d	The same, with silk tissue, with or without cotton admixture, including packing .....	8 00	30	191	For tinmiths for wire work .....	25 00	free
125	Calendars, paper, loose-leaved, or glued on cardboard, including package .....	2 00	30	192	For tinmiths for wire work .....	18 00	30
126	Hangers and crowns: straw ( <i>esterilo</i> ), horseshoe or cotton hewn, with or without wire, for women's and children's hats .....	5 00	35	193	Mechanical lifting (g. w.) .....	0 50	10
127	Of cork, with cotton or silk cloth, for men's hats, including package .....	8 00	35	194	And utensils for telegraphs and telephones .....	(a)	10
128	Of stiff cardboard, for kepis, shakos or hats; including package .....	1 00	35	195	Pleochis of all kinds and spare parts for same (g. w.) .....	0 25	free
129	Of felt or flock wool for making hats, including package .....	10 00	35	196	Vinyl bows (see Musical Instruments) .....	0 05	30
130	Amoules, either of silver (g. w.) or nickelled .....	0 40	25	197	Sand; for polishing marble (g. w.) .....	1 40	30
131	Shelled .....	0 60	25	198	Of all kinds, for other uses, including package .....		
132	Starch, all kinds (g. w.) .....	0 20	25	199	Rings, including package, as follows:		
133	Mortars (g. w.) .....	0 50	25	199	For keys, steel or iron, with or without chain of same metal .....	4 00	25
134	Iron or steel, tinued, galvanized or not .....	0 50	25	200	Same, nickelled .....	8 00	25
135	Bronze or copper .....	1 50	25	201	Wood, for carriages .....	2 00	25
136	Glass, crystal, granite, faience, composition, wood or marble .....	0 50	25	202	Iron, with or without chain .....	1 00	25
137	Pillows, bolsters and cushions, including package, as follows:			203	Same of bronze or copper .....	2 40	25
137a	Covered with cotton or linen cloth and stuffed with wool or hair .....	1 20	35	204	Same of nickelled metal .....	4 80	25
137b	The same, stuffed with feathers .....	10 00	35	205	For other uses, of iron, bronzed, tinued, galvanized or not .....	6 00	25
138	The same, covered with silk, mixed or not .....	16 00	35	206	Iron with fixed or loose screw for small pulleys .....	1 00	25
139	Or shavings .....	0 10	30	207	Same of bronze or copper .....	2 40	25
140	Of rubber .....	4 00	30	208	Same of plated or nickelled metal .....	4 00	25
141	Covered with leather or its substitutes .....	5 00	30	209	Of pewter or Britannia metal .....	2 00	25
142	Others' pads (tools), including package .....	3 00	free	210	Harness for carts .....	20 00	30
143	Carry combs for horses, including package .....	0 80	25	211	For coaches (g. w.) .....	(a)	40
144	Carry seed and pump .....	0 20	25	212	Rice: in the grain (g. w.) .....	0 14	30
145	For ornamental or plated (g. w.) .....	0 05	30	213	Ground (g. w.) .....	0 25	25
146	Bronz-glasses of all kinds and sizes, including package .....	1 20	15	214	Articles not specified in this tariff, as follows:		
147	Balls for electric lighting .....	0 24	30	214	Of steel (g. w.) .....	0 60	25
148	Containing dishes, with or without metal, faience, porcelain, or wood parts, as follows:			215	Of alabaster (g. w.) .....	(a)	30
148a	Of tin plate or brass .....	3 00	40	216	Of wire, iron or steel, nickelled, bronzed, coppered or tinued (g. w.) .....	0 80	25
148b	Of bronze or copper .....	4 00	25	217	Of wire, bronze or copper .....	1 00	25
148c	Same, nickelled or plated .....	8 00	25	218	Of aluminum, including package .....	2 40	25
149	Kitchen stoves, iron or small, to burn paraffin or oil with parts of tin or iron plate (g. w.) .....	1 50	25	219	Of tortoise shell, including package .....	70 00	30
150	Same, nickelled or plated (g. w.) .....	3 00	25	220	Of cardboard (g. w.) .....	0 80	30
151	Other kinds .....	(a)	25	221	Of celluloid or other composition, including package .....	3 00	30
152	Anchor and grapnels, iron or steel (g. w.) .....	0 24	free	222	Of tin (g. w.) .....	1 50	25
153	Anchor pins, including package, as follows:			223	Of iron (see Manufactured iron) .....		
153a	Bone, horn, wood, common metal or composition .....	1 00	30	224	Of gutta-percha (g. w.) .....	6 00	25
154	Ivory .....	56 00	30	225	Of tin plate or stamped sheet iron, tinued, painted, or not (g. w.) .....	2 00	30
155	Britannia metal, pewter, lead, zinc, brass or copper .....	3 00	30	225	The same, enameled (g. w.) .....	0 90	30
156	Same, nickelled or plated .....	5 00	30				

(a) According to appraisement.

(a) According to appraisement.

## TARIFF.]

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.	Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
26	Of bone (g. w.) .....	6 00	30	292	Of Britannia metal, pewter, or burnished iron, having or not parts of other material .....	4 00	30
27	Of caneboone (g. w.) .....	4 00	25	293	Same, nickelled .....	5 00	30
28	Of sheet iron .....	2 00	25	294	Same, plated or gilded .....	7 00	30
29	Of vessel copper (see Manufactured brass) .....	1 50	40	295	Of white metal, nickel, German silver, plaque or like materials, having or not parts of other material .....	7 00	30
30	Of varnished or painted wood (g. w.) .....	1 00	40	296	Same, plated or gilded .....	14 00	30
31	Of wood without varnish or paint (g. w.) .....	70 00	30	297	Of silver, gilded or not .....	100 00	30
32	Of ivory, including package .....	(a)	30	NOTE.—For appraisement of sugar bowls of crystal or glass, see glassware; for those of porcelain, faience ware or enamelled iron, see Porcelain. Faience ware, or Enamelled iron, respectively.			
33	Of marble (g. w.) .....	0 40	25	298	Other kinds not specified .....	(a)	30
34	Of white metal, nickel, German silver; plated ware, Britannia metal; pewter, nickelled or not, silvered or gilded, shall be appraised in the same manner as sugar bowls in their corresponding classes.	70 00	30	299	Adzes, with or without handles (g. w.) .....	0 50	free
35	Of mother-of-pearl .....	1 20	10	300	Sulphur, lump or ground (g. w.) .....	0 15	10
36	Of gold .....	3 00	30	Bills, including package, as follows:			
37	Of paper (g. w.) .....	1 00	30	301	Of cotton, rubber, or old cloth .....	3 00	40
38	Of papier-mâché .....	100 00	25	302	Of wool, all kinds .....	3 00	40
39	Of silver .....	0 40	25	303	Of linen, all kinds .....	4 00	40
40	Of lead .....	0 50	25	304	Of silk, all kinds .....	30 00	40
41	Of zinc .....	0 50	25	Cordish (see Fish).			
42	Fasteners or staples for wire, of iron or steel wire, galvanized, tinned, painted or not (g. w.) .....	0 60	10	305	Chamber pots, of pewter, with or without tops (g. w.) .....	4 50	30
43	Razor straps, including package .....	6 00	30	306	The same, flat, for invalids (g. w.) .....	1 50	30
43a	Asphalte or jews' pitch for protecting oxidized metals, or for preserving wool, or combined for naving or roofing (g. w.) .....	0 10	free	307	Of tin plate (g. w.) .....	0 30	30
Mats or holders, for dishes, bottles and other purposes, including package, as follows:				308	Plat-d'or or plaque, including package .....	7 00	30
44	Of papier-mâché, composition, or wood, varnished or painted, gilded or not .....	3 00	30	Of faience or porcelain (see Faience or Porcelain) or iron (see Manufactured iron).			
45	Of tin plate or sheet iron, neither varnished, nor not gilded .....	1 50	30	Of rubber (see articles of rubber not designated).			
46	Same, nickelled, varnished, or painted, gilded or not .....	2 20	30	309	Of aluminum, including package .....	2 40	30
47	Of copper or brass .....	2 80	30	Sleep skins, dressed (see Skins).			
48	The same, nickelled .....	4 00	30	310	Trowels for masons (g. w.) .....	1 20	free
49	The same, plated .....	5 40	30	311	Bridle, horse, of leather, including package .....	6 00	40
50	Of Britannia metal or pewter .....	5 50	30	312	Same, of cotton, wool, or horsehair, including package .....	4 00	30
51	The same, nickelled .....	7 00	30	313	Seals, small, for weighing gold, in wooden boxes, with bowls or pans of from 7 to 15 centimetres in diameter .....	8 00	25
52	The same, plated .....	7 00	30	Scales (g. w.):			
53	Of white metal, nickel, German silver, or like substances .....	7 00	30	314	Hanging, with iron beam and brass or iron pans .....	1 20	25
54	The same, plated .....	10 00	30	315	The same with pans of bronze or copper .....	1 20	25
55	Of silver, gilded or not .....	3 00	30	316	Wild spring, and bronze hanging scales, with or without iron plate .....	2 20	25
56	Of straw or rush-plait .....	2 00	30	317	Of bronze, watch shaped and Roman spring scales in cylinder or watch shape .....	4 00	25
57	Of old cloth .....	4 00	30	318	Same, on iron frame with pans of brass, bronze, copper or iron .....	2 00	25
58	Of wool, tressed or not .....	2 10	30	319	Of iron for counters, with or without steel-rod with single pan of brass or iron and so-called "Union scales" with pan or platform, to weigh up to 125 kilograms .....	1 00	25
59	Of aluminium .....	(a)	30	320	Platform steel-yards with wooden or iron stand .....	0 50	25
60	Other kinds .....	(a)	30	321	For letter weighing .....	(a)	25
61	Hartshorn, calcined or in filings, including package (see Drugs)	14 00	30	322	Chemists and assayers' .....	(a)	25
Surcingle, including package, as follows:				323	With stands of wood or other material and marble top, to weigh up to 4 kilograms .....	12 00	25
62	Of cotton, or mixed with other vegetable fibre .....	6 00	40	324	Same, to weigh up to 30 kilograms .....	28 00	25
63	Of wool .....	8 00	40	325	Larger sizes .....	30 00	25
64	Of hemp, jute, linen or bristles .....	6 00	40	326	Apothecaries', with metal, crystal, or porcelain column, gilt or painted up to 60 centimetres of height .....	50 00	25
65	Of leather .....	(a)	40	327	Same, of more than 60 centimetres of height .....	80 00	25
66	Coffins of all kinds .....	(a)	free	327b	The same, common .....	(a)	25
67	Automobiles of all kinds .....	0 10	10	328	Old style steel-yards, called "troughs" .....	0 40	30
68	Hazel-nuts (g. w.) .....	0 25	25	Pails and tubs (g. w.):			
69	Ones in grain (g. w.) .....	0 10	10	329	Of iron (see Manufactured iron) .....	0 90	40
70	Crushed or prepared (g. w.) .....	0 10	10	330	Of painted tin plate .....	0 40	30
Advertisements and catalogues of goods (g. w.) .....				331	Of wood, with iron hoops, and cedar with metal hoops .....	0 40	30
71	In cardboard, tin of brass .....	0 30	15	Of iron or zinc, painted, tinned or galvanized, and porcelain lined (see Manufactured iron in its several classes).			
72	In paper, hose or in pamphlets or books, with or without board binding .....	1 00	15	332	Of bronze or copper (see Manufactured bronze).	0 80	30
73	Of both the above kinds, with colored engravings .....	1 50	15	333	Of leather and cloth, for firemen and miners' .....	0 40	free
Of the three above kinds, with wood or cardboard frames, painted, varnished, bronzed, or not .....				Ties (see Bricks).			
74	Hoes and spades of all sizes, with or without handles and spare parts (g. w.) .....	0 30	free	334	Ball moulds (see Manufactured iron) .....	30 00	30
75	Trays (g. w.): of wood .....	3 00	30	Benches for carpenters .....			
76	Of papier-mâché .....	3 00	30	Saddles (see Saddles) .....			
77	Of iron or tin plate, ispanned, and those tinned .....	2 20	30	335	Flasks of all kinds .....	(a)	35
78	Of pewter, brass, or covered with white metal .....	4 50	30	336	Small sheets of paper or cotton cloth for ornamenting sweets and dishes of food, including package .....	5 00	40
79	Of plaque or plated metal, in part gilded or not .....	7 00	30	337	Same, of silk .....	30 00	40
80	Of white metal, German silver, or nickel .....	7 00	30	338	Both: of marble .....	0 10	25
81	Same, plated or gilded .....	11 00	30	339	Shower, of tin, brass or zinc, whether or not painted, tinned or galvanized, composed of several parts (g. w.) .....	0 60	25
82	Of silver, gilded or not .....	100 00	30	340	Same, of rubber for travel, with or without accessories .....	4 00	25
83	Of aluminium .....	2 40	30	341	Seating or foot tubs of tin, brass or zinc, enamelled with faience or porcelain, whether or not painted, tinned or galvanized (g. w.) .....	0 40	25
84	Other kinds .....	(a)	30	341b	Of iron, channelled with faience or porcelain .....	0 90	free
Of iron enamelled with faience or porcelain (see Manufactured iron No. 1377).				342	Ramrods, with or without wad extractors, including package .....	1 50	25
285	Saffron, Castille, in oil, dry, in powder, cakes, tablets, or imitation thereof, including package .....	45 00	30	Playing cards (see Games) .....			
Minimum (see Paints).				343	Whalebone (in the round) .....	1 20	25
286	Mercury (g. w.) .....	2 00	free	344	Finished or imitation, covered or not .....	12 00	30
287	Sugar, candy (see Drugs No. 228).	30 00	100	345	Varnish: common, in barrels (g. w.) .....	0 20	30
288	Sugar: refined. Specific duty per metrical quintal (g. w.) .....	30 00	8 50				
288b	Raw, crude and other unrefined sugars. Specific duty per metrical quintal (g. w.) .....	30 00	8 50				
Sugar bowls, including package, as follows:							
289	Of aluminium .....	2 40	30				
290	Of bronze or copper .....	2 00	30				
291	Same, nickelled .....	3 00	30				

(a) According to appraisement.

(a) According to appraisement.

No.	Goods.	Valuation. Bolivianos.	Amount pay- able %.	No.	Goods.	Valuation. Bolivianos.	Amount pay- able		
346	Copai, carriage or furniture, in bottles or tins, including package .....	Kilo.	1 20	30	408	Bridle bits: iron, polished or nickelled, with bosses or parts of silvered metal, or brass, including package .....	Kilo.	5 00	25
347	Same, in small flasks, including package .....	Kilo.	2 50	30	409	Of plated iron, gilded or with incrustations of other metal .....	Kilo.	12 00	25
348	Amber, for photography, including package .....	Kilo.	3 20	30	410	Of wrought or forged iron .....	Kilo.	2 50	25
349	Or preparation for varnishing interior of barrels .....	Kilo.	1 00	30	411	Same, polished or nickelled .....	Kilo.	2 50	25
350	Black, for iron, in tins or bottles (g. w.) .....	Kilo.	0 50	30	412	Same, with bosses or parts of yellow metal .....	Kilo.	3 60	25
351	Angars: of iron or steel for mining (g. w.) .....	Kilo.	0 20	free	413	Keyhole guards, including package, as follows: .....	Kilo.	2 00	30
352	For actions of all kinds, with or without handle, including package .....	Kilo.	2 00	30	414	Of copper or bronze .....	Kilo.	3 20	30
353	Crowbars, of iron or steel, of all sizes, for agricultural or mining purposes .....	Kilo.	0 20	30	415	Of tortoise-shell or ivory or mother-of-pearl .....	Kilo.	14 00	30
354	Barrels, tierces, pipes, casks, tins and kegs: .....	Kilo.	0 30	30	416	Of wood, rubber, composition, bone, leather, papier mache, zinc, iron, tin or brass, painted, nickelled, or not .....	Kilo.	6 00	30
355	Of wood, set up in shoeks (g. w.) .....	Kilo.	7 00	30	417	Speaking trumpets for vessels .....	Kilo.	(a)	30
356	Of pewter or white metal, including packages .....	Kilo.	1 40	35	418	Axle-boxes, steel or iron, for carts or carriages (g. w.) .....	Kilo.	0 20	free
357	Frames: hand embroidery, with or without trim.	Kilo.	6 00	35	419	Billiard balls, of ivory or imitation, including package .....	Kilo.	60 00	40
358	Of all sizes, to sit on floor .....	Kilo.	4 00	35	420	Marbles, stone, china, wood, marble, porcelain, glass, or composition (g. w.) .....	Kilo.	0 36	30
359	Of wood, with prepared cloth for painting ..	Kilo.	6 00	35	421	Bags: packing, printed or not, including package .....	Kilo.	0 50	30
360	Canes or walking sticks: .....	Kilo.	10 00	30	422	Same of so-called parchment paper .....	Kilo.	1 20	30
361	In the rough, without heads or ferrules ..dozen	Kilo.	20 00	30	423	For school children (see Sacks) .....	Kilo.	2 00	30
362	Wholly of wood or of iron covered with leather, with ferrules .....	Kilo.	10 00	30	424	Pumps, wooden, for barrels .....	Kilo.	1 60	30
363	Same, with common metal trimmings .....	Kilo.	20 00	30	425	Of tin or sheet iron for barrels .....	Kilo.	3 20	25
364	Same, with head of bone, horn, stone, metal, composition, or like substances .....	Kilo.	32 00	30	426	Of copper or bronze for barrels .....	Kilo.	3 20	25
365	With ivory, tortoise-shell or mother-of-pearl head .....	Kilo.	120 00	30	427	Common for wells, of iron and steel, with or without accessories .....	Kilo.	10 00	free
366	Of whalebone, or composition .....	Kilo.	144 00	30	428	Fire, and for mining or agricultural use .....	Kilo.	(a)	30
367	Of gum, rubber, or composition .....	Kilo.	12 00	30	429	For watering plants .....	Kilo.	6 00	25
368	Sworn, shall be appraised as above in their proper classes with a surtax of 40% .....	Kilo.	(a)	40	430	Mate tines, straw or shaved wood .....	Kilo.	1 60	30
369	Rifle (only with consent of the Government) each	Kilo.	30 00	50	431	Of tin plate .....	Kilo.	1 00	30
370	Of tortoise-shell, ivory, and those with head of gold, silver or with fine stones .....	Kilo.	(a)	40	432	Of plated metal .....	Kilo.	16 00	30
371	For children, shall be appraised as above in their proper classes with rebate of 50% .....	Kilo.	431	Of silver .....	Kilo.	100 00	30		
372	Dressing gowns, for men: .....	Kilo.	12 00	40	433	Of gold .....	Kilo.	(a)	40
373	Cotton, padded or not .....	Kilo.	30 00	40	434	Cigar and cigarette holders, as follows: .....	Kilo.	15 00	30
374	Of wool, mixed or not with cotton .....	Kilo.	60 00	40	435	Of wood, rubber, gum or composition, in part or not glass, having parts of common metal or not, including package .....	Kilo.	100 00	30
375	The above kinds with silk linings, &c. will be increased 50% over their respective appraisements .....	Kilo.	4 00	40	436	Of nierechaun or imitation, with or without amber, trimmed or not with silver or gold, with cases .....	Kilo.	150 00	30
376	Of silk, mixed or not, padded or not .....	Kilo.	60 00	40	437	Of amber, or imitation, trimmed or not with silver or gold, with cases .....	Kilo.	(a)	30
377	Of Turkish towelling for bath, plain or trimmed, including package .....	Kilo.	4 00	40	438	Other kinds .....	Kilo.	3 00	25
378	Other kinds for babies .....	Kilo.	(a)	40	439	Lamp burners, copper or bronze, including package .....	Kilo.	4 00	25
379	For women and girls (see Dresses) .....	Kilo.	0 60	40	440	Same, nickelled, including package .....	Kilo.	7 00	30
380	Cruppers, leather, including package .....	Kilo.	6 00	40	441	Embroideries of wool, begun or finished on canvass, including package .....	Kilo.	0 05	free
381	Trunks and valises, as follows: .....	Kilo.	0 80	40	442	Of common glass for bottles (g. w.) .....	Kilo.	10 00	30
382	Of camphor wood or imitation .....	Kilo.	0 50	40	443	Of fine earthenware for water, with or without tray and glass (g. w.) .....	Kilo.	0 30	30
383	Of common wood covered with pasteboard, zinc or tin .....	Kilo.	0 50	40	444	Buttons, with or without shank, including package, as follows: .....	Kilo.	0 60	30
384	Covered with leather, oilcloth or canvas .....	Kilo.	0 80	40	445	Of finence, porcelain or glass, for shirts, undershirts, drawers &c. and button moulds of white uncovered wood .....	Kilo.	2 00	30
385	Of tin, steel or iron, painted or not, with or without wooden handles .....	Kilo.	0 50	40	446	Same, for shoes, waistcoats, coats, or for ornamenting clothes .....	Kilo.	2 00	30
386	Pasteboard valises, covered in canvas or oilcloth .....	Kilo.	1 20	40	447	Of cardboard or papier-mache, wholebone, shell, bone, horn, terra-cotta or metal, for trousers, coats, waistcoats and drawers .....	Kilo.	2 00	30
387	Same, covered in leather .....	Kilo.	2 80	40	448	Of corozo or lacquered wood, for waistcoats, coats, or for ornamenting clothes .....	Kilo.	4 00	30
388	Of leather of all kinds .....	Kilo.	5 00	40	449	Of ivory, mother-of-pearl or shell, without regard to grades, for any purpose including package .....	Kilo.	12 00	30
389	Rattan, prepared for furniture, and other uses (g. w.) .....	Kilo.	0 60	30	450	Covered with cotton or linen cloth for shirts or drawers, and covered with cotton or wool for clothes .....	Kilo.	6 00	30
390	Puff boxes for dressing table, including package ..	Kilo.	8 00	30	451	Same, covered in silk .....	Kilo.	7 50	30
391	Bracer, with or without bits: .....	Kilo.	0 80	free	452	Same, for furniture, covered in cloth or leather .....	Kilo.	3 60	30
392	Common wood, including package .....	Kilo.	1 40	30	453	Of composition, lacquered or burnished iron ..	Kilo.	2 00	50
393	Of boxwood, walnut, and like woods, including package .....	Kilo.	1 40	30	454	Of steel, bone, horn or common metal, for waistcoats, coats, or for ornamenting clothes .....	Kilo.	3 00	30
394	Vernition (see Paints) .....	Kilo.	0 20	30	455	Of white or yellow metal, plain, embossed, or overlaid and gilded or plated, for the military .....	Kilo.	15 00	30
395	Blacking, shoe: .....	Kilo.	0 20	30	456	Same, of steel, bone, burnished iron, or white or yellow metal, not gilded nor plated for the military .....	Kilo.	4 50	30
396	In paste, in wood or tin boxes (g. w.) .....	Kilo.	0 20	30	457	Buttons or studs for collars, shirt fronts and cuffs, including package: .....	Kilo.	2 50	30
397	Liquid, in earthenware jars (g. w.) .....	Kilo.	0 20	30	458	Of falence, porcelain, glass, with or without parts of common metal .....	Kilo.	2 80	20
398	Same in glass flasks, or shoe polish (g. w.) ..	Kilo.	0 80	30	459	Of iron or steel .....	Kilo.	8 00	30
399	Or cream in boxes or flasks, white or colored, including package .....	Kilo.	2 00	30	460	Of rubber, corozo, bone, horn or common metal, with or without plating or pliding, having or not parts of other material .....	Kilo.	16 00	30
400	Of the two foregoing numbers imported in boxes with brush or pad (g. w.) .....	Kilo.	3 00	30	461	Of tortoise-shell, ivory or mother-of-pearl, with or without parts of other material .....	Kilo.	(a)	30
401	Or dressing, copper or bronze, for carriage harness (g. w.) .....	Kilo.	0 30	30	462	Other kinds .....	Kilo.	4 00	30
402	Nursing bottles, with tube of glass or rubber: including packing .....	Kilo.	24 00	60	463	With riveted shanks, all kinds .....	Kilo.	6 00	30
403	The same, with only beat of rubber: including packing .....	Kilo.	6 00	30	464	For electric bells .....	Kilo.	6 00	30
404	Bicycles .....	Kilo.	0 20	25					
405	Boot hooks, with or without handles (g. w.) .....	Kilo.	0 20	25					
406	Belts: of white wood .....	Kilo.	7 00	35					
407	Of lacaranda, mahogany, walnut, or like woods ..	Kilo.	12 00	35					
408	Of sheet iron with or without iron parts .....	Kilo.	0 80	35					
409	Monstrache holders or bands, including package ..	Kilo.	10 00	40					
410	Billiard tables, with utensils and parts .....	Kilo.	(a)	40					
411	Banknotes, bonds, cedulas, debentures, loose or pasted together, and stamps and seals (all these articles with permission of Supreme Government) (g. w.) .....	Kilo.	40 00	40					
412	Syrings of all kinds .....	Kilo.	(a)	30					
413	Syringe stopples, bone, gum, rubber, gutta-percha or metal, including package .....	Kilo.	5 00	50					
414	Boas: fur up to 40 centimetres .....	Kilo.	36 00	40					
415	Same, of more than 50 centimetres .....	Kilo.	72 00	40					
416	Of feathers, up to 50 centimetres .....	Kilo.	42 00	40					
417	Of more than 50 centimetres .....	Kilo.	44 00	40					
418	Of silk or of silk and cotton falk, including package .....	Kilo.	50 00	40					

(a) According to appraisement.

(a) According to appraisement.

ARIFF.]				BOLIVIA.				935			
Goods.		Valua- tion. Bolivianos.	Amount pay- able %.	Nos.	Goods.	Valua- tion. Bolivianos.	Amount pay- able %.				
Muzzles and snaffles of iron or other common metal for horses, including package.....	kilo.	2 00	25	525	Fancy boxes, or small baskets of cardboard or wood, empty, lined or otherwise ornamented, for sweetmeats or perfumery.....	kilo.	16 00 40				
Trusses for ruptured people.....	kilo.	9 00	30	526	Wooden, small, gilded or otherwise, in sets of various sizes (nests) including packing.....	kilo.	5 00 0				
Bracers (small), bronze, for fumigating, including package.....	kilo.	1 80	25	527	Woolen, cardboard, horn or composition, for snuff or tobacco, with or without incrustations of mother-of-pearl, including packing.....	kilo.	5 00 40				
Same, of white metal or plated.....	kilo.	4 00	25	528	The same, of ordinary metal, whether silvered, gilt, nickel plated, or not, including packing.....	kilo.	8 00 0				
Bracers, of bronze or copper (g. w.).....	kilo.	1 80	25	529	The same, of tortoise-shell, ivory or mother-of-pearl.....	kilo.	40 00 40				
Of cast iron, with or without feet (g. w.).....	kilo.	0 16	25	530	The same, of silver, gilded or not, including packing.....	kilo.	100 00 40				
Of hammered iron or steel (g. w.).....	kilo.	0 45	25	531	Wooden, of all sizes, varnished or not, for merchandise (g. w.).....	kilo.	0 40 30				
Trimmings: Bugles, finishing, throat, lead, span- gles &c. of silver, gilded or not, including paper wrappings and spoons.....	kilo.	120 00	25	532	Wooden, ornamented or not, for cigars (g. w.).....	kilo.	0 50 40				
Same of bronze or copper, plated or gilded, in- cluding paper wrappings and spoons.....	kilo.	20 00	25	533	Boxes or cases, wooden, with lock with or without spring, for money or jewels (g. w.).....	kilo.	0 80 30				
Same, with silk body.....	kilo.	30 00	25	534	Cardboard, woolen, common metal, horn or pasteboard, for toilet powder, with or without puff, including packing.....	kilo.	2 20 35				
Brushes, including package, as follows.....	doz.	12 00	30	535	China, porcelain, glass or crystal, for toilet powder, with or without puff, including packing.....	kilo.	3 00 35				
Shaving, with ivory handle.....	doz.	4 00	30	536	All others.....	(a)	10				
With buffalo, bone or common metal handle ..	doz.	3 00	30	537	Wooden, crystal, or of other materials, with or without metal ornamentation, for gloves, handkerchiefs &c.....	(a)	10				
Wooden handles, with or without iron socket ..	doz.	3 00	30	538	Hat boxes, cardboard or canvas, leather lined, doz.	36 00	35				
All kinds for artisans (g. w.).....	kilo.	3 50	free	539	Leather.....	60 00	35				
For letter copying, including package.....	kilo.	5 00	30	540	The same, for two hats.....	80 00	35				
Clasps and corner plates of metal, gilded or not, for books and other uses, and cravat clasps, in- cluding package.....	kilo.	9 00	30	541	Same, for more than two hats.....	100 00	35				
Bronze, manufactured:				542	Tin, sheet iron or steel, painted, ornamented, bronzed or not (g. w.).....	2 00	30				
Articles not specified, having or not parts of other material, asknockers, staples, hinges, lamp chains, rings, hooks, door latches, springs, casters, wheels &c. (g. w.).....	kilo.	2 00	25	543	The same, with painting materials.....	(a)	30				
Same, nickelled (g. w.).....	kilo.	3 00	25	544	The same, for schools, including packing.....	1 60	30				
Same, gilded or plated (g. w.).....	kilo.	5 00	25	545	Chinese, carved or plain, of sandalwood &c., doz.	25 00	30				
NOTE.—The three preceding paragraphs shall be understood as including other manufactured bronze articles which may not be set out in this tariff.				546	With ink pulp, wooden or tin (g. w.).....	6 00	30				
In leaf or sheets.....	kilo.	0 80	25	547	Other classes.....	(a)	30				
Burishers of steel or agate.....	doz.	3 00	free	548	Small boxes for drugs (gross weight):.....	2 50	30				
Burins for engravers, including package.....	kilo.	3 00	30	549	Of the plate, painted or not.....	6 00	30				
Easels for painters (g. w.).....	kilo.	0 80	25	550	Of white wood, turned.....	0 80	30				
Hair, human, unprepared, including package ..	kilo.	35 00	30	551	Of shavings.....	1 50	30				
Prepared, including package, as follows.....	kilo.	80 00	30	552	Of boxwood, with small tianene or porcelain cups.....	6 00	30				
Head-stalls, including package, as follows.....	kilo.	6 00	40	553	Of fine wood, varnished.....	5 00	30				
Plain, with handles, with or without reins.....	kilo.	15 00	40	554	Cases of white wood for packing liquors or other purposes, put together or not (g. w.).....	0 80	30				
Of leather, with metal bosses.....	kilo.	8 00	40	555	Line, common, quick or slacked.....	1 00	30				
Of plated white metal, with ends partly composed of leather.....	kilo.	8 00	40	556	Stockings and socks, including packing, as follows:						
Other kinds.....	(a)	free		557	Cotton, with or without seams, for men, women and children.....	3 00	35				
Belaying pins for boats.....	kilo.	0 50	30	558	Of open, worked cotton, and those mercerized ..	6 00	35				
Cables of iron or copper wire (g. w.).....	kilo.	1 00	30	559	The same, with silk stripes or designs.....	7 00	35				
Sockets of aluminum for candles.....	kilo.	0 70	40	560	Woolen or mixed with cotton.....	10 00	35				
Cocoa, in the bean (g. w.).....	kilo.	0 70	40	561	The same, with silk stripes or designs.....	12 50	35				
Powdered (g. w.).....	kilo.	1 00	40	562	Thread or yarn, or imitations thereof.....	20 00	35				
Stewpans, pots, caldrons, kettles and frying pans (gross weight):				563	The same, with silk stripes or design.....	70 00	35				
Of cast iron or steel, with or without feet or covers, lined, galvanized or not.....	kilo.	0 25	25	564	Silk.....	56 00	35				
Same, porcelain lined.....	kilo.	0 50	25	565	The same mixed with other materials.....	1 50	35				
Of iron or steel, enamelled with faience or porcelain (see Manufactured Iron No. 1377).	kilo.	0 50	25	566	Unbleached cotton, long, common, for workmen kilo.	5 00	30				
Of bronze or copper (see Manufactured Bronze)				567	Decalcomanies, including packing.....	0 40	free				
Chains, including packing, as follows:				568	Boilers for steam engines (g. w.).....	1 40	25				
Of brass, copper or bronze, for eq., door bells (see Porter), lamps, for the animals, door chains, and other purposes.....	kilo.	2 00	25	569	Copper or bronze.....	0 80	25				
Of iron or steel.....	kilo.	0 10	25	570	Zinc or tin, for the feet.....	0 80	25				
Tinned or galvanized.....	kilo.	0 60	25	571	All other.....	(a)	25				
Nickelled.....	kilo.	0 70	25	572	Boots and shoes:						
Key (see Rings, according to kind)				573	Top boots for men, common, of leather, so-called military, up to 40 cm. length of leg.....	18 00	45				
Watch chains (see Jewellery)				574	" longer leg.....	84 00	45				
Coffee, in the bean (g. w.).....	kilo.	1 60	40	575	" unvarnished leather, up to 10 cm. length of leg.....	84 00	45				
Ground (g. w.).....	kilo.	1 20	40	576	" longer leg.....	144 00	45				
Coffee-pots, including packing, as follows:				577	" patent leather, up to 40 cm. length of leg doz. pairs	144 00	45				
Of bronze or copper, having or not parts of other material.....	kilo.	2 00	25	578	" longer leg.....	240 00	45				
Same, nickelled.....	kilo.	3 00	25	579	" rubber, waterproof.....	36 00	45				
Same, with plating or gilding.....	kilo.	5 00	25	580	Top boots, exceeding 15 cm. length of leg, for women and girls:	120 00	45				
Of britannia metal, pewter or lead, having or not parts of other material.....	kilo.	4 00	25	581	Silk tissue, pure or mixed.....	100 00	45				
Same, plated.....	kilo.	7 00	25	582	Leather of all classes, varnished or otherwise Boots for men:	120 00	45				
Of white metal, nickel, German silver, and like metals.....	kilo.	7 00	25	583	Double sole, nailed and fitted with iron, for miners.....	80 00	45				
Same, with plating or gilding.....	kilo.	14 00	25	584	Cotton or linen.....	60 00	45				
Of silver, gilded or not.....	kilo.	100 00	25	585	Boots for women and girls:						
Of tin plate or sheet iron, painted, enamelled, bronzed or not; having or not parts of other material (g. w.).....	kilo.	2 00	30	586	Silk tissue, pure or mixed, up to 15 cm. length of leg.....	120 00	45				
Same, nickelled (g. w.).....	kilo.	2 00	30	587	Leather of all classes, up to 15 cm. length of leg doz. pairs	72 00	45				
Same, with gilding or plating.....	kilo.	4 00	30	588	Sandals, bath shoes &c.....	24 00	45				
Of china or porcelain (see China or Porcelain)											
Of iron, lined with china or porcelain (see Iron enamelled with china or porcelain.).....	kilo.	0 30	30								
Boxes (gross weight):											
With tools for artisans.....	kilo.	0 50	free								
Of iron, for keeping money.....	kilo.	0 80	30								
Of lead, for keeping coin.....	kilo.	0 80	30								
Cash registers (g. w.).....	kilo.	0 50	30								
Boxes for tea, shawls and other uses, of China wood, paper paste, lacquered or gilt.....	kilo.	2 00	30								
Cardboard, ornamented or not.....	kilo.	1 40	30								
" gilded, ornamented or silvered.....	kilo.	3 50	30								
Cardboard empty, for French boubons, including confectionery and fancy paper garments, with or without cohetillo (snappers).....	kilo.	5 00	30								

(a) According to appraisement.

ARIFF.]				BOLIVIA.				935			
Goods.		Valua- tion. Bolivianos.	Amount pay- able %.	Nos.	Goods.	Valua- tion. Bolivianos.	Amount pay- able %.				
Muzzles and snaffles of iron or other common metal for horses, including package.....	kilo.	2 00	25	525	Fancy boxes, or small baskets of cardboard or wood, empty, lined or otherwise ornamented, for sweetmeats or perfumery.....	kilo.	16 00 40				
Trusses for ruptured people.....	kilo.	9 00	30	526	Wooden, small, gilded or otherwise, in sets of various sizes (nests) including packing.....	kilo.	5 00 0				
Bracers (small), bronze, for fumigating, including package.....	kilo.	1 80	25	527	Woolen, cardboard, horn or composition, for snuff or tobacco, with or without incrustations of mother-of-pearl, including packing.....	kilo.	5 00 40				
Same, of white metal or plated.....	kilo.	4 00	25	528	The same, of ordinary metal, whether silvered, gilt, nickel plated, or not, including packing.....	kilo.	8 00 0				
Bracers, of bronze or copper (g. w.).....	kilo.	1 80	25	529	The same, of tortoise-shell, ivory or mother-of-pearl.....	kilo.	40 00 40				
Of cast iron, with or without feet (g. w.).....	kilo.	0 16	25	530	The same, of silver, gilded or not, including packing.....	kilo.	100 00 40				
Of hammered iron or steel (g. w.).....	kilo.	0 45	25	531	Wooden, of all sizes, varnished or not, for merchandise (g. w.).....	kilo.	0 40 30				
Trimmings: Bugles, finishing, throat, lead, span- gles &c. of silver, gilded or not, including paper wrappings and spoons.....	kilo.	120 00	25	532	Wooden, ornamented or not, for cigars (g. w.).....	kilo.	0 50 40				
Same of bronze or copper, plated or gilded, in- cluding paper wrappings and spoons.....	kilo.	20 00	25	533	Boxes or cases, wooden, with lock with or without spring, for money or jewels (g. w.).....	kilo.	0 80 30				
Same, with silk body.....	kilo.	30 00	25	534	Cardboard, woolen, common metal, horn or pasteboard, for toilet powder, with or without puff, including packing.....	kilo.	2 20 35				
Brushes, including package, as follows.....	doz.	12 00	30	535	China, porcelain, glass or crystal, for toilet powder, with or without puff, including packing.....	kilo.	3 00 35				
Shaving, with ivory handle.....	doz.	4 00	30	536	All others.....	(a)	10				
With buffalo, bone or common metal handle ..	doz.	3 00	30	537	Wooden, crystal, or of other materials, with or without metal ornamentation, for gloves, handkerchiefs &c.....	(a)	10				
Wooden handles, with or without iron socket ..	doz.	3 00	30	538	Hat boxes, cardboard or canvas, leather lined, doz.	36 00	35				
All kinds for artisans (g. w.).....	kilo.	3 50	free	539	Leather.....	60 00	35				
For letter copying, including package.....	kilo.	5 00	30	540	The same, for two hats.....	80 00	35				
Clasps and corner plates of metal, gilded or not, for books and other uses, and cravat clasps, in- cluding package.....	kilo.	9 00	30	541	Same, for more than two hats.....	100 00	35				
Bronze, manufactured:				542	Tin, sheet iron or steel, painted, ornamented, bronzed or not (g. w.).....	2 00	30				
Articles not specified, having or not parts of other material, asknockers, staples, hinges, lamp chains, rings, hooks, door latches, springs, casters, wheels &c. (g. w.).....	kilo.	2 00	25	543	The same, with painting materials.....	(a)	30				
Same, nickelled (g. w.).....	kilo.	3 00	25	544	The same, for schools, including packing.....	1 60	30				
Same, gilded or plated (g. w.).....	kilo.	5 00	25	545	Chinese, carved or plain, of sandalwood &c., doz.	25 00	30				
NOTE.—The three preceding paragraphs shall be understood as including other manufactured bronze articles which may not be set out in this tariff.				546	With ink pulp, wooden or tin (g. w.).....	6 00	30				
In leaf or sheets.....	kilo.	0 80	25	547	Other classes.....	(a)	30				
Burishers of steel or agate.....	doz.	3 00	free	548	Small boxes for drugs (gross weight):.....	2 50	30				
Burins for engravers, including package.....	kilo.	3 00	30	549	Of the plate, painted or not.....	6 00	30				
Easels for painters (g. w.).....	kilo.	0 80	25	550	Of white wood, turned.....	0 80	30				
Hair, human, unprepared, including package ..	kilo.	35 00	30	551	Of shavings.....	1 50	30				
Prepared, including package, as follows.....	kilo.	80 00	30	552	Of boxwood, with small tianene or porcelain cups.....	6 00	30				
Head-stalls, including package, as follows.....	kilo.	6 00	40	553	Of fine wood, varnished.....	5 00	30				
Plain, with handles, with or without reins.....	kilo.	15 00	40	554	Cases of white wood for packing liquors or other purposes, put together or not (g. w.).....	0 80	30				
Of leather, with metal bosses.....	kilo.	8 00	40	555	Line, common, quick or slacked.....	1 00	30				
Of plated white metal, with ends partly composed of leather.....	kilo.	8 00	40	556	Stockings and socks, including packing, as follows:						
Other kinds.....	(a)	free		557	Cotton, with or without seams, for men, women and children.....	3 00	35				
Belaying pins for boats.....	kilo.	0 50	30	558	Of open, worked cotton, and those mercerized ..	6 00	35				
Cables of iron or copper wire (g. w.).....	kilo.	1 00	30	559	The same, with silk stripes or designs.....	7 00	35				
Sockets of aluminum for candles.....	kilo.	0 70	40	560	Woolen or mixed with cotton.....	10 00	35				
Cocoa, in the bean (g. w.).....	kilo.	0 70	40	561	The same, with silk stripes or designs.....	12 50	35				
Powdered (g. w.).....	kilo.	1 00	40	562	Thread or yarn, or imitations thereof.....	20 00	35				
Stewpans, pots, caldrons, kettles and frying pans (gross weight):				563	The same, with silk stripes or design.....	70 00	35				
Of cast iron or steel, with or without feet or covers, lined, galvanized or not.....	kilo.	0 25	25	564	Silk.....	56 00	35				
Same, porcelain lined.....	kilo.	0 50	25	565	The same mixed with other materials.....	1 50	35				
Of iron or steel, enamelled with faience or porcelain (see Manufactured Iron No. 1377).	kilo.	0 50	25	566	Unbleached cotton, long, common, for workmen kilo.	5 00	30				
Of bronze or copper (see Manufactured Bronze)				567	Decalcomanies, including packing.....	0 40	free				
Chains, including packing, as follows:				568	Boilers for steam engines (g. w.).....	1 40	25				
Of brass, copper or bronze, for eq., door bells (see Porter), lamps, for the animals, door chains, and other purposes.....	kilo.	2 00	25	569	Copper or bronze.....	0 80	25				
Of iron or steel.....	kilo.	0 10	25	570	Zinc or tin, for the feet.....	0 80	25				
Tinned or galvanized.....	kilo.	0 60	25	571	All other.....	(a)	25				
Nickelled.....	kilo.	0 70	25	572	Boots and shoes:						
Key (see Rings, according to kind)				573	Top boots for men, common, of leather, so-called military, up to 40 cm. length of leg.....	18 00	45				
Watch chains (see Jewellery)				574	" longer leg.....	84 00	45				
Coffee, in the bean (g. w.).....	kilo.	1 60	40	575	" unvarnished leather, up to 10 cm. length of leg.....	84 00	45				
Ground (g. w.).....	kilo.	1 20	40	576	" longer leg.....	144 00	45				
Coffee-pots, including packing, as follows:				577	" patent leather, up to 40 cm. length of leg doz. pairs	144 00	45				
Of bronze or copper, having or not parts of other material.....	kilo.	2 00	25	578	" longer leg.....	240 00	45				
Same, nickelled.....	kilo.	3 00	25	579	" rubber, waterproof.....	36 00	45				
Same, with plating or gilding.....	kilo.	5 00	25	580	Top boots, exceeding 15 cm. length of leg, for women and girls:	120 00	45				
Of britannia metal, pewter or lead, having or not parts of other material.....	kilo.	4 00	25	581	Silk tissue, pure or mixed.....	100 00	45				
Same, plated.....	kilo.	7 00	25	582	Leather of all classes, varnished or otherwise Boots for men:	120 00	45				
Of white metal, nickel, German silver, and like metals.....	kilo.	7 00	25	583	Double sole, nailed and fitted with iron, for miners.....	80 00	45				
Same, with plating or gilding.....	kilo.	14 00	25	584	Cotton or linen.....	60 00	45				
Of silver, gilded or not.....	kilo.	100 00	25	585	Boots for women and girls:						
Of tin plate or sheet iron, painted, enamelled, bronzed or not; having or not parts of other material (g. w.).....	kilo.	2 00	30	586	Silk tissue, pure or mixed, up to 15 cm. length of leg.....	120 00	45				
Same, nickelled (g. w.).....	kilo.	2 00	30	587	Leather of all classes, up to 15 cm. length of leg doz. pairs	72 00	45				
Same, with gilding or plating.....	kilo.	4 00	30	588	Sandals, bath shoes &c.....	24 00	45				
Of china or porcelain (see China or Porcelain)											
Of iron, lined with china or porcelain (see Iron enamelled with china or porcelain.).....	kilo.	0 30	30								
Boxes (gross weight):											
With tools for artisans.....	kilo.	0 50	free								
Of iron, for keeping money.....	kilo.	0 80	30								
Of lead, for keeping coin.....	kilo.	0 80	30								
Cash registers (g. w.).....	kilo.	0 50	30								
Boxes for tea, shawls and other uses, of China wood, paper paste, lacquered or gilt.....	kilo.	2 00	30								
Cardboard, ornamented or not.....	kilo.	1 40	30								
" gilded, ornamented or silvered.....	kilo.	3 50	30								
Cardboard empty, for French boubons, including confectionery and fancy paper garments, with or without cohetillo (snappers).....	kilo.	5 00	30								

(a) According to appraisement.

ARIFF.]				BOLIVIA.				935			
Goods.		Valua- tion. Bolivianos.	Amount pay- able %.	Nos.	Goods.	Valua- tion. Bolivianos.	Amount pay- able %.				
Muzzles and snaffles of iron or other common metal for horses, including package.....	kilo.	2 00	25	525	Fancy boxes, or small baskets of cardboard or wood, empty, lined or otherwise ornamented, for sweetmeats or perfumery.....	kilo.	16 00 40				

(a) According to appraisement.

(a) According to appraisement.

TARIFF 30+



Nos.	Goods.	Valuation, Bolivianos.	Amount, payable in %.
Slippers for men and women:			
587	Silk, pure or mixed .....	81 00	45
588	Leather of all classes .....	48 00	15
589	Cloth, shag, plush or felt .....	24 00	45
590	Cotton or straw .....	9 60	15
Shoes for men:			
591	Leather of all classes, varnished or otherwise ..	72 00	45
592	Cotton or linen tissue, with or without leather, and so-called military shoes .....	36 00	15
Shoes for women and children:			
593	Silk tissue, pure or mixed (see No. 587) The same, embroidered, are appraised with a surtax of 40 % .....	60 00	45
594	Cancelled .....	14 40	10
595	Clogs, rubber shoes, including packing .....	3 20	40
596	With or without waterproof lining .....	5 60	40
597	With woolen or other covering, lined or unlined ..	6 00	40
598	Roller skates, and shoes with rubber soles for games .....	12 00	10
599	Bath shoes, with metal or rubber sole, doz., pairs " with cord or hemp sole .....	6 00	40
600	Of Chinese silk .....	15 00	45
601	Calfskin, lined or unlined, with elastic, buckles or straps, for men or women .....	60 00	45
602	Clogs of all classes, with woven sole .....	14 40	10
NOTE.—The preceding regulations refer to footwear exceeding 20 cm. sole. From 13 to 20 cm. sole is appraised with a rebate of 50 %; up to 15 cm., inclusive, with a re- bate of 75 %.			
Shoeborns, including packing:			
603	Horn or bone .....	3 00	25
604	Common metal .....	2 50	25
605	Tortoise-shell, or imitation .....	12 00	30
606	All others .....	(a)	25
607	Underwear: Knit, or of pure woolen flannel, doz.	36 00	40
608	Woolen, mixed with silk .....	60 00	40
609	" mixed with cotton, fleece lined, pure or mixed .....	21 00	10
610	Linen, pure, or mixed with cotton, and of Scotch thread or its imitations, including packing, kilo.	8 00	40
611	Of linen tissue .....	36 00	10
612	Plain, cotton or knit, with or without border ..	12 00	40
613	" twilled, with or without border .....	18 00	40
614	" mixed with wool .....	20 00	40
615	" mixed with silk .....	18 00	40
616	Vicuna wool .....	72 00	40
617	Silk .....	70 00	10
618	" mixed with other materials .....	56 00	40
619	Cotton, for bath, including packing .....	3 00	40
620	Scotch thread or its imitations, including packing .....	8 00	40
621	Cotton, knitted wool, pure or mixed .....	6 00	10
Pantaloons, for women:			
622	Cotton tissue .....	12 00	40
623	" embroidered, trimmed, or adorned in any manner .....	24 00	40
624	Linen, plain .....	36 00	40
625	" trimmed or ornamented in any manner ..	48 00	40
626	Of woolen tissue, trimmed or ornamented ..	56 00	40
627	Silk, including packing .....	70 00	40
628	Shrings, dried (g. w.) .....	0 50	25
NOTE.—Shirts with silk stripes are ap- praised with a surtax of 50 % according to kind.			
Shirts for men:			
629	Cotton, white or colored, with or without collars or cuffs attached .....	20 00	40
630	Striped or checked (called Italian) (g. w.) ..	2 00	40
631	Cotton, linen front, plain, figured or embroidered, with or without linen collars and cuffs attached doz.	30 00	40
632	" with front of linen of more than 50 threads doz.	55 00	40
633	Linen, plain or embroidered, white or colored, with or without collars and cuffs attached, up to 50 threads warp and wool in front .....	84 00	40
634	" with more than 50 threads in front .....	90 00	40
635	Knit, of pure woolen flannel .....	36 00	40
636	" with silk ornamented front .....	18 00	40
637	" with admixture of cotton, and of wool, pure or mixed flock wool .....	24 00	40
638	" with silk embroidered front .....	30 00	40
NOTE.—Shirts with silk stripes are ap- praised with a surtax of 50 % according to kind.			
639	Silk shirts, for men, and chemises for women and children, including packing .....	70 00	40
640	" with admixture of cotton, doz., doz., includ- ing packing .....	60 00	40
641	Cotton knit, with or without border .....	12 00	40
NOTE.—Shirts appraised per dozen shall be increased in valuation by 15 %, when furnished with embroidered fronts.			
Chemises for women:			
642	Cotton, plain .....	20 00	40
643	" adorned, embroidered, or ornamented in any manner .....	40 00	40
644	Linen .....	10 00	40
645	" trimmed or embroidered .....	8 00	40
646	With lace, and other kinds in silk .....	(a)	10
647	Knit, wool or flannel .....	36 00	40
648	" mixed with silk .....	60 00	10

Nos.	Goods.	Valuation, Bolivianos.	Amount, payable in %.
649	Knit, mixed with cotton, and those of flock wool, pure or mixed .....	24 00	40
650	Linen, with or without cotton mixture, and those made of Scotch thread or its imitation, including packing .....	8 00	40
651	Linen tissue .....	38 00	40
652	Plain, cotton or cotton knit, with or without border .....	12 00	40
653	" twilled, with or without border .....	18 00	40
654	" mixed with wool .....	20 00	40
655	" mixed with silk .....	48 00	40
656	Vicuna wool .....	72 00	40
657	Silk .....	70 00	40
658	" with other materials .....	56 00	40
NOTE.—Union suits are valued according to the classification of their respective parts as though they were separate.			
659	Knit woolen shirts, with or without admixture, for cyclists .....	12 00	35
660	" cotton .....	12 00	35
NOTE.—The aforesaid underwear ap- praised by the doz. is allowed a rebate of 10 % if for children, and of 75 % if for infants.			
661	Cumisoles (see Bond's Manual, No. 935) ..	70 00	40
662	Bells: metal, composition, bronze or copper (g. w.) kilo.	1 50	25
663	Of hammered steel or iron (g. w.) .....	0 50	25
664	Cast iron (g. w.) .....	0 20	25
665	Metal bells, up to 9 cm. in diameter, for table use, including packing .....	3 00	25
666	Spring, with or without accessories, for suspen- sion in houses, including packing .....	2 50	25
667	Bells, of metal (g. w.) .....	2 00	25
668	" of iron (g. w.) .....	0 50	25
669	Electric .....	(a)	25
670	Call bells, with spring or knob, of white or yellow metal, and those nickel plated, including pack- ing .....	5 00	25
671	Call bells, of plaque .....	10 00	25
Baskets (g. w.):			
672	Rattan, for clothes .....	1 00	30
673	Oiler, straw, cane, and similar materials, un- adorned, for school and other purposes, those of oiled metal or not, and used for table cutlery, dishes, food, or sewing, and oiled baskets for bottles .....	3 00	30
674	Of oiled metal or plaque for bread, fruit, etc. ..	10 00	30
675	Tinned or untinned wire, with or without parts of other material, for flower-pots, flowers, spoons or other purposes .....	1 00	30
676	Bronze or copper wire, nickel plated or not ..	2 00	30
677	Paddocks, including packing .....	1 00	25
678	Small, common, of brass or iron, with springs and key, for dog collars .....	1 50	25
679	Iron, commonest kind, up to 7 cm. in the widest part, with or without brass key-guard .....	2 20	25
680	" of current quality .....	3 00	25
681	Yellow brass, up to 4 cm. in the widest part ..	1 00	25
682	" up to 8 cm. .....	3 00	25
683	Iron or brass, fine, including combination locks kilo.	9 00	25
684	Iron, self-closing, up to 5 cm. in width .....	6 00	25
685	" broader .....	4 00	25
686	Iron, common, with bolt, varnished or otherwise kilo.	2 00	25
687	" fine, with or without parts of other metals kilo.	4 00	25
688	With bells .....	5 00	25
NOTE.—Paddocks, nickel plated, are ap- praised in their respective classes, with a surtax of 50 %, and if gilt, with a surtax of 75 %.			
Candelabra and candlesticks, including packing:			
689	Bronze, copper or yellow brass .....	2 40	25
690	" nickel plated, gilt or silvered .....	4 00	25
691	Aluminum .....	2 40	25
692	Britannia metal, pewter or lead, with or with- out parts of other materials .....	4 20	25
693	" nickel plated .....	5 00	25
694	" gilt or silvered .....	7 00	25
695	White metal, nickel, German silver, with or without parts of other materials .....	7 00	25
696	" gilt or silvered .....	14 00	25
697	Plaque or silver mounted .....	(a)	25
698	Iron or steel, varnished, painted, tinned, galva- nized or not .....	0 80	25
699	" nickel plated .....	1 00	25
700	Silver, with or without gilding .....	100 00	25
701	Polished (called) .....	2 40	25
702	Those equipped for electric lighting and other uses .....	6 00	25
703	Cinnabar, underground (g. w.) .....	1 20	25
704	Ground (g. w.) .....	1 60	25
705	Bark (g. w.) .....	3 20	25
706	Heaps of jade, raw (g. w.) .....	0 08	30
707	Tubing (g. w.):		
708	Hammered iron for chimneys and other purposes kilo.	0 20	25
709	Iron or steel, galvanized or not .....	0 20	15
710	Lead or composition for aqueducts .....	0 20	15
711	Earthenware, for same purpose .....	0 05	30
712	Cast-iron conduits, galvanized or otherwise ..	0 20	15
713	Iron, bronze or copper for boilers .....	0 40	15

(a) According to appraisement.

S Accessories of these articles are to be appraised as tubing, in their  
respective class.

(c) According to appraisement.

No.	Goods.	Valuation.	Amount	Nos.	Goods.	Valuation.	Amount
		Bolivianos.	pay- ment.			Bolivianos.	pay- ment.
2	Bronze or copper, solid or with sheets of those metals on iron, for guns.....	1 75	35		NOTE. Those furnished with wire man- tresses are appraised in their respective classes with a surtax of 25%.		
3	Barrels, unfitted for iron or other fire-arms.....	(a)	40	778	Accessories of bronze or brass, such as knobs, bars, &c., for bells (g. w.).....	10 00	35
4	Cloaks, cloth, for men.....	1 20	25		Wooden coats (see Furniture)		
5	Cups, metal, of all classes, for bottles (g. w.).....	1 00	30		Box combs are appraised as combs in their respec- tive classes.		
6	Caramel, liquid or in paste, for coloring beverages (g. w.).....	0 15	free	779	Silvering (g. w.).....	0 50	free
7	Charcoal (g. w.).....	0 07	"	780	Caviar or fish roes, however packed (g. w.).....	1 50	25
8	Pit coal (g. w.).....	0 10	"		Preserved tallow (see No. 725)		
9	Coke (g. w.).....	1 50	30	781	Kettles or boilers, of cast-iron, composed of two parts, for boiling glue, tinned, galvanized, or otherwise (g. w.).....	0 20	free
10	Charcoal pencils for drawing, including packing.....	1 80	25	782	Barley, unthreshed (g. w.).....	0 05	25
11	Coal scuttles, of copper or bronze (g. w.).....	0 60	25	783	Roasted or sprouted (g. w.).....	0 08	25
12	Of iron or steel, galvanized, painted or otherwise (g. w.).....	5 00	free	784	Pearled (g. w.).....	0 20	25
13	Carls, wearing, of all sizes.....	10 00	30	785	Onions and garlic (g. w.).....	0 10	25
14	Tortoise-shell, in sheets, unvarnished or imitations.....	0 20	25	786	Sieves or strainers, hand-drift or other, with including packing.....	2 30	25
15	Meat, salted, beef, pork or mutton (g. w.).....	0 10	free	787	Silk tulle.....	10 00	25
16	Fresh, conserved, &c., do.....	21 00	40	788	Wire, any of without handles, including packing.....	1 50	25
17	Saddle covers, of cloth, cassimer, without gold fringing.....	(a)	40	789	Of bronze or copper wire, including packing.....	1 60	25
17	Shabracks (see saddle) for the military, with or without gold fringing.....	(a)	40	790	Of iron or steel wire, including packing.....	1 00	25
18	Of other tissue, wool, cotton or felt.....	20 00	40	791	Ten strings, including packing.....	2 00	25
19	Leather, wrought or plain.....	30 00	40	792	..... silver-plated gilt.....	0 07	20
20	Carts and wagons.....	(a)	free	793	Wood shingles (g. w.).....	0 05	15
21	Reels, for twine on counters.....	1 00	25	794	Rye (g. w.).....	0 30	20
22	Carts or wheelbarrows, of wood or iron, all sorts, of 1, 2 or 4 wheel.....	(a)	free	795	Brushes, tool, or with vegetable fibre (g. w.).....	3 00	30
23	With platforms, for transferring goods, carts.....	(a)	free	796	With backs of wood, rubber, composition, for a table, hair, huts, or clothing (g. w.).....	3 00	30
24	Chin-strops, including packing, as follows:			797	With backs of tortoise-shell, ivory or mother-of- pearl.....	(a)	30
25	Of leather, for calves.....	2 50	35	798	For teat, nails and combs, including packing.....	8 00	30
26	Of brass for caps.....	1 20	25		.....	0 60	30
27	Of metal, gilt or silvered.....	1 00	25	799	For shoes (g. w.).....	1 00	30
27	Railway cars.....	(a)	free	800	Of harness or horsehair, with or without ad- mixture of vegetable materials, with backs of wood or composition (g. w.).....	1 00	30
28	Carriages, of all classes, drawn by horses, carts (see harness) and hand carts for children.....	(a)	35	801	For floors, doors, blind, sand-bags (g. w.).....	0 70	30
29	Pails, of leather, cloth, or rubber, with or without paste-board back for writing desks, including packing.....	2 50	30	802	Carcombs (g. w.).....	0 60	20
30	Of blotting paper, with or without card- board, do.....	1 00	20	803	Of wire, horseshoe, besides in other materials, for cleaning bottles, tubing and gun barrels (g. w.).....	0 80	50
31	With writing materials, horse or cart of 100%.....	(a)	30	804	All others.....	(a)	30
32	All others.....	(a)	free	805	Plans for carpenters, including packing.....	1 50	30
33	Charts and maps, geographical and topographical.....	(a)	free	806	Wax, animal, with or without coloring.....	1 50	30
34	Portfolios and card cases up to 15 cm. in length, covered with leather or worked tissues, colored or plain, also of all-oleo, composition and imitation leather, whether of paper or cardboard, without accessories.....	2 30	30	807	Mineral or vegetable, with or without mixture (g. w.).....	0 60	30
35	The same, with accessories.....	4 00	30		.....	5 00	30
36	The same, up to 22 cm. without accessories.....	4 50	30	808	Bristles, in bundles or boxes, for comb-makers (g. w.).....	7 00	30
37	The same, with accessories.....	8 00	30		.....	0 60	30
38	Of fine leather, or Russian leather, or its imitation up to 15 cm. in height, without accessories.....	50 00	30	810	Punch, for comb-makers (g. w.).....	0 60	30
39	The same, with accessories.....	50 00	30		Leads, combs, with or without parts of bronze, including packing.....	5 00	30
40	NOTE.—The portfolios enumerated in Nos. 744 and 745, exceeding 22 cm. in length pay a surtax of 10%; those enumerated in Nos. 746 and 748, exceeding 15 cm. a surtax of 20%.			811	With belts, for outside fastening of boxes, trunks &c.....	1 25	30
41	With covers of tortoise-shell, ivory, mother-of- pearl, or their imitation, without accessories, with or without metal frame, rattan.....	60 00	30	812	For boxes, drawers, or window shades.....	2 20	30
42	The same, with accessories.....	72 00	30	813	Common, for doors, such as are made in the country, with or without bolts.....	1 00	30
43	Cardboard (g. w.).....	40 00	30	814	With spring catch, without keys, with button for fastening and screens.....	1 20	30
44	Common, of straw or wood pulp, in sheets of cut, and the common variety for picture back- ings or other uses.....	0 12	30	815	With key without catch.....	1 60	30
45	White or colored, common, not transparent.....	0 35	30	816	With metal spring catch, without button, for purposes.....	1 60	30
46	For tickets or common visiting card.....	0 80	30	817	With belt, catch, button and key, for some purposes.....	4 00	25
47	Bristle board (see card) for visiting or photo- graph cards.....	0 80	30	818	With spring bolt and catch, operated only by key.....	5 00	25
48	Fine, enamelled of one color fancy, called porcelain paper.....	0 90	30	819	All kinds, of bronze or copper, with or without parts of other kinds of metals, excepting with belts.....	6 00	25
49	Perforated, for embroidery, including packing.....	1 10	30	820	.....	8 00	25
50	Tarred, for roofing (g. w.).....	0 10	30	821	NOTE.—Nickel plated, boxes are valued in their respective classes with a surtax of 50% and if gilt, with a surtax of 75%.		
51	Colored, in sheets, or cut out (g. w.).....	1 00	30	822	Aluminum, indistinguishable.....	(a)	25
52	Oiled and cardboard on rubber tissue for press copying, including packing.....	2 10	30	823	Boxes, for envelopes of paper, straw, paste, var- nished, cardboard, rubber, composition, or other of iron materials.....	3 00	30
53	Asbestos for roofing (g. w.).....	0 10	30	824	The same, for chairs.....	1 10	20
54	Cardboard boxes, including packing.....	5 00	30	825	Common leather, for envelopes without keys.....	7 20	30
55	Leather.....	2 10	30	826	..... for cases.....	60 00	30
56	The same, filled (g. w.).....	0 60	25	827	Of other materials.....	30 00	30
57	Cartridges, of cardboard, empty, with or without wads, for sporting guns, including packing.....	2 00	25	828	The same, of iron.....	12 00	30
58	The same, filled (g. w.).....	3 50	25	829	..... plain, for iron.....	42 00	30
59	Metal, empty (g. w.).....	1 50	25	830	.....	18 00	30
60	Of iron or wood.....	4 00	30	831	Of tortoise-shell, ivory, mother-of-pearl or their imitation.....	72 00	30
61	Bells, hawk, brass, including packing.....	3 00	25	832	Super.....	100 00	30
62	Bronze or copper, including packing.....	0 10	30	833	Aluminum.....	4 00	25
63	Cocoa pods (g. w.).....	0 20	30	834	Chicoree, paper, or in liquid packing (see No. 835)	(a)	30
64	Chemicals, with or without accessories.....	0 14	35		.....	5 60	30
65	Iron.....	0 60	35		.....	8 75	30
66	772 and 773 With knobs, handles or ornaments of brass.....	0 20	35		.....	0 05	15
67	Iron, nickel-plated.....	0 70	35		.....	0 30	30
68	Bronze.....	0 80	35		.....	1 60	30
69	Materials, of iron and steel, do, the same.....	10 00	35		.....		
70	Folding beds, of iron and steel, do, the same.....	8 00	35		.....		
71	Of wood and canvas.....				.....		

(a) According to appraisement.

(a) According to appraisement.

No.	Goods.	Valuation, Bolivian pesos.	Amount payable in %.	No.	Goods.	Valuation, Bolivian pesos.	Amount payable in %.
811	Asbestos cement, for steam pipes, including packing.....kilo.	0 15	30	901	Iron, for sheetmasks, and pegs for same, also brads for moldings.....kilo.	0 36	25
812	Chisels, of iron or steel (ex. w.).....kilo.	0 80	free		Or trucks up to 25 cm. galvanized or otherwise.....kilo.	0 42	25
813	Cincometrazh films, including the weight of the packing, including mounting.....kilo.	1 00	30	902	" of copper, bronze, or composition, brads of bronze or copper, and those of bronze with iron formations.....kilo.	1 20	25
814	Cotton, plain or diagonal, or of twilled tissue, for sarcinches, or other uses, and those known as "alebras, plain or diagonal, white or colored, kilo.	3 00	30	903	Copper, or bronze, in sheets or plates (ex. w.).....kilo.	0 84	25
815	Cotton, of twilled tissue, for ribbed laces (providing 300 Tassen-sterle).....kilo.	6 00	30	904	" perforated (g. w.).....kilo.	1 00	25
816	Interwoven with metal.....kilo.	6 00	30		Manufactured into monumental articles are appraised as manufactured bronze in their respective classes.		
817	With silk mixture, called "capillas, and strings for hats.....kilo.	7 00	30	905	Cooking stoves, semi-manufactured, of iron or steel, with or without parts of bronze or copper, with or without accessories (g. w.).....kilo.	0 30	25
818	With cotton, warp and wool of silk, all kinds.....kilo.	10 00	30	906	Cocoa (ex. w.).....kilo.	2 50	40
819	Of cotton velvet.....kilo.	6 00	30	906	Cocoa (see Chocolate).....kilo.		
820	Cotton velvet mixed with silk.....kilo.	8 00	30	907	"Coccamts, whole (ex. w.).....kilo.	0 10	25
821	Lettered, for marking clothing.....kilo.	5 50	30	908	" ground (g. w.).....kilo.	0 50	25
822	With inscriptions, with or without silk mixture, kilo.	6 00	30	909	Cochineal (ex. w.).....kilo.	1 50	25
823	Woolen.....kilo.	6 00	30	910	Cocktail shakers of wrought metal.....kilo.	(a)	30
824	With or without cotton mixtures.....kilo.	4 00	20	911	Silver.....kilo.	100 00	30
825	Mixed with silk.....kilo.	12 00	20	911	Firecrackers, Chinese, and fireworks (g. w.).....kilo.	5 00	30
826	Brads and cords, with or without cotton mixture, interwoven with rubber.....kilo.	7 50	30		Oushans (see Pillows).....kilo.		
827	Linens.....kilo.			912	Glue, common (g. w.).....kilo.	0 50	30
828	With mixture of other vegetable fibres, for furniture springs.....kilo.	0 80	30	913	Lip, including packing.....kilo.	1 00	30
829	The same, twilled or not, with or without ad- mixture of cotton, for shoe loops or other uses.....kilo.	1 00	30	914	Wine-clarifying.....kilo.	0 30	30
830	Silk velvet, with or without mixture of other materials, and with the border or edge of same.....kilo.	36 00	25	915	Liquor (g. w.).....kilo.	0 30	30
831	Of crepe, gauze, tulle, veiling, or other trans- parent textiles, embroidered, open-worked or not.....kilo.	100 00	35	916	Fish, or singlas, including packing.....kilo.	10 00	30
832	The same, with mixture of other materials.....kilo.	70 00	35		For glugsups, see Kettles or Boilers, No. 78)		
833	Grosgrain, moire, satin and taffetas, of all colors, with or without caplines or ornaments of cotton.....kilo.	52 00	35	917	Of borehair or wool, covered with cotton, wool, or linen.....kilo.	1 50	35
834	The same, mixed with other materials.....kilo.	56 00	35	918	Covered with cotton.....kilo.	2 50	35
835	Satin, finished and figured, and those called "pupillos and tapes.....kilo.	36 00	35	919	Spring, covered, wire mattresses, uncovered, and wooden skeleton mattresses.....kilo.	0 50	30
836	The same with admixture of other materials.....kilo.	20 00	35	920	Collars, of leather, varnished, for horses.....each	6 00	40
837	Eldings and bindings for hats.....kilo.	52 00	35	921	Leather, unvarnished, for same.....kilo.	4 00	40
838	" with admixture of other materials.....kilo.	36 00	35	922	" common, for mules.....kilo.	2 00	40
839	Mixed with gold and silver, fine.....kilo.	50 00	35	923	Mail, common, for horses.....kilo.	4 00	25
840	With admixture of metal.....kilo.	20 00	35	924	Leather, with or without metal parts for same.....kilo.	5 00	25
841	Belts, including packing.....kilo.	(a)	35		Necklaces of glass, with or without crosses.....kilo.	(a)	25
842	Cotton, with or without rubber, with or without buckles, and ornamented or not with bead work.....kilo.	5 00	40	925	Amber or imitation thereof.....kilo.	60 00	30
843	The same, mixed with silk.....kilo.	18 00	40	926	Electromagnetic.....kilo.	(a)	free
844	" with leather ornamentations.....kilo.	12 00	40	927	Mallets (crombs) (of iron or steel g.w.).....kilo.	0 25	25
845	Leather, with or without metal parts, with or without buckle.....kilo.	10 00	40	928	Compass, for seamen (see Binnacles).....kilo.	0 20	25
846	Of metal weaves, with or without foundation of cotton or other vegetable fibre, and fan holders of all classes.....kilo.	10 00	40		Compasses, for seamen (see Binnacles).....kilo.		
847	Of metal weaves, in form of cord, of cotton velvet, or other texture of the same material.....kilo.	8 00	40		With or without parts of ordinary metal, for draughtsmen, including packing:		
848	Of wood, with or without admixture of mate- rials other than silk.....kilo.	12 00	40	930	Of iron or steel.....kilo.	1 60	free
849	Of silk, with or without lining of other mate- rials, in form of girdles, ornamented, em- broided or plain, with or without buckles or fasteners.....kilo.	40 00	40	931	Of bronze or copper.....kilo.	2 40	
850	The same with admixture of other materials.....kilo.	20 00	40	932	Of wood.....kilo.	1 00	
851	Silk, with mixture or foundation of other ma- terials, for military use.....kilo.	30 00	40	933	Closets, or trunks, of wrought iron, with vessel of same metal, of earthenware or porcelain, with or without valve, with or without parts of wood, bronze or copper.....each	7 00	25
852	Of leather, varnished or not, with or without ornaments or trimmings of metal.....kilo.	18 00	40	934	Of wood, with or without valve, with vessel of other materials.....each	12 00	25
853	Plain, of leather, varnished or not, for children.....kilo.	2 00	40	935	Ready-made clothing, articles, so-called, not otherwise specified in the tariff, for men, women, youths and children.....kilo.	(a)	40
854	Leather, with sheath for knife and common belts of pasteboard.....kilo.	2 40	40	936	Hat-shapers, or apparatus for taking measure- ments of head.....each	50 00	free
855	Prunes and dates, in receptacles of all kinds (ex. w.) kilo.	0 70	25	937	Conserves, of fish, shell-fish, mushrooms, vegetables or pot-herbs (sardines excepted) (g. w.).....kilo.	0 40	25
856	Claves, whole (g. w.).....kilo.	1 00	25	938	Meat (ex. w.).....kilo.	1 00	25
857	Claves, ground.....kilo.	1 60	25	939	Fruit in syrup, water or juice (g. w.).....kilo.	1 80	25
858	Claves (gross weight):.....kilo.			940	Fruit in brandy (g. w.).....kilo.	2 80	25
859	Iron wire, all sizes, galvanized iron, and cornered, not exceeding 25 cm. in length.....kilo.	0 20	25	941	Cups, of white metal, nickel, german silver and the like, with or without parts of other materials, including packing.....kilo.	7 00	25
860	Iron, steel or iron wire, with head of bronze or copper, for upholstery or other purposes.....kilo.	1 60	25	942	Same, plates, engraved, and also of plaque, do.....kilo.	14 00	25
861	The same, nickel plated.....kilo.	2 40	25	943	Silver.....kilo.	100 00	30
862	Canehead.....kilo.			944	All others.....kilo.	(a)	25
863	Copper or composition, for sheathing ships.....kilo.	1 00	free	945	Cupels, for assaying (g. w.).....kilo.	0 60	10
864	Zinc.....kilo.	0 50	25	946	Coral, unwrought (ex. w.).....kilo.	8 00	30
865	Iron, for horse-shoes.....kilo.	0 40	25	947	Wrought.....kilo.	(a)	30
866	Iron, for screw nails or rivets, tinned, galvanized, or otherwise.....kilo.	0 50	25		Cravats for men, including packing:		
867	Bronze, copper, or composition, screw nails or rivets.....kilo.	0 80	25	948	Cotton, all forms and varieties.....kilo.	8 00	40
868	Iron, with porcelain heads.....kilo.	2 00	25	949	Wool, with or without cotton mixture.....kilo.	12 00	40
869	" for gunnicks.....kilo.	20 00	25	950	Linen, with or without inferior admixture.....kilo.	8 00	40
870	With elbed brass heads.....kilo.	2 60	25	951	Silk, with or without mixture, lined.....kilo.	20 00	40
				952	" unlined.....kilo.	60 00	40
				953	" with admixture, unlined.....kilo.	25 00	40
					Cravats for women:		
				954	Cotton plush.....doz.	10 00	40
				955	" mixed with silk.....doz.	14 00	40
				956	Of cotton lace.....doz.	15 00	40
				957	Silk, with lace and ribbons, with or without mixture of another material.....doz.	36 00	40
				958	Wool, with or without admixture of cotton, in- cluding packing.....kilo.	8 00	40
				959	Wool, mixed with silk, including packing.....kilo.	15 00	40
				960	Stocks, varnished, for the military.....doz.	3 00	25
					Clasps, including packing:		
				961	Brass of all kinds.....kilo.	2 40	25
				962	Iron.....kilo.	1 60	25
				963	Or fasteners of metal, for papers.....kilo.	4 00	25
				964	Attached to cotton clothing.....kilo.	20 00	25
					On silk clothing.....kilo.		
					Cork (gross weight):		
				965	In sheets.....kilo.	0 15	30
				966	Stoppers of all sizes, for bottles and flasks, and those with crown of tin-plate.....kilo.	0 40	20

(a) According to appraisement.

(a) According to appraisement.

No.	Goods.	Valuation.		Nos.	Goods.	Valuation.	
		Bolivianos.	Amount payable %			Bolivianos.	Amount payable %
1	Cut, or wrought into soles, for shoes and other purposes.....kilo.	1 50	30	1020	Cotton velvet, plain or trimmed.....kilo.	8 00	30
2	Stoppers with parts of common metal, earthenware, porcelain, wood or clay.....kilo.	2 00	30	1021	Cherlock-woven cotton tissues, with or without admixture of wool.....kilo.	7 50	30
3	Stoppers, with parts of metal, gilded, plated, or of white metal.....kilo.	4 00	30	1022	Cotton mixed with silk.....kilo.	12 00	30
4	Corsets, for shoes or corsets, and for garters, suspenders &c. (see Ribbons).....kilo.			1023	Wool, with or without admixture of inferior material.....kilo.	14 00	30
5	Corsets, cotton, with or without hemp foundation, for window blinds, including packing.....kilo.	2 50	30	1024	The same, mixed with silk.....kilo.	24 00	30
6	Corsets of linen, including packing.....kilo.	4 00	30	1025	Silk or velvet, plain, figured or embroidered.....kilo.	24 00	30
7	Corsets of all sorts (see Passementerie).....kilo.			1026	Rings for horse bits, including packing.....kilo.	1 00	40
8	Cornices, bronze, for windows, including packing.....kilo.	5 00	30	1027	Of white metal, with nickel, German silver and the like, with or without parts of other materials.....kilo.	8 00	25
9	Wool.....kilo.	2 00	30	1028	The same, silver-plated.....kilo.	15 00	30
10	Of galvanized iron, for cornices (g. w.).....kilo.	0 50	30	1029	Sewing cases, all sorts.....kilo.	0 50	30
11	Of zinc (g.w.).....kilo.	0 50	30	1030	Horseshoe nails, zinc-coated.....kilo.	0 15	30
12	All others.....kilo.	(a)	30	1031	Imitation, vegetable, for stuffing furniture or other purposes.....kilo.	0 15	30
13	Wreaths, crosses and other funeral emblems of beads, bugles, drops &c., of crystal, glass or metal, strung on wire, including packing.....kilo.	2 00	30	1032	Woven, for furniture covering and other purposes.....kilo.	12 00	30
14	Of porcelain flowers, or of other ornaments of crystal, glass or enameled metal.....kilo.	3 00	30	1033	Like the foregoing, with admixture of cotton or other vegetable materials.....kilo.	6 00	30
15	Of articles of wreaths or flowers.....kilo.	8 00	30	1034	Crimble, all kinds.....kilo.	0 10	free
16	Of orange blossoms for brushes, and other kinds.....kilo.	(a)	30	1035	Glassware, unspecified (g. w.).....kilo.	0 24	30
17	Palm nuts (see No. 2654).....kilo.			1036	White or colored, with or without common figuring or gilding, of ordinary hollow glass.....kilo.	0 15	30
18	Waists, with or without bones, which fasten on one side, for children, are appraised as corsets, according to classification, with a rebate of 50%.....kilo.	6 00	40	1037	The same, with metal edgings.....kilo.	0 48	30
19	Straps of leather, varnished or otherwise, including packing.....kilo.	(a)	40	1038	Medium or fine, with or without assortment, as common glass.....kilo.	0 15	30
20	With fittings of metal or of other kinds.....kilo.	10 00	40	1039	The same, with edging of common metal.....kilo.	1 00	30
21	Leather, with handles of same material, or of metal, nickel plated or not, including packing.....kilo.	3 00	free	1040	Crosses and medals for rosaries and other purposes, of white or yellow brass, including packing.....kilo.	8 00	25
22	Belting, for machinery, all kinds.....kilo.	15 00	40	1041	Brass, with crucifix, with or without font, for suspension or standing (g. w.).....kilo.	2 00	25
23	Corsets, cotton, all sizes.....doz.	20 00	40	1042	Of tortoise-shell, ivory or mother-of-pearl, with or without crucifix.....kilo.	50 00	25
24	With silk embroidery or lace.....doz.	36 00	40	1043	Glass.....kilo.	(a)	25
25	Linen, all sizes.....doz.	60 00	40	1044	All others.....kilo.	(a)	25
26	With silk embroidery or lace.....doz.	144 00	40	1045	Oil paintings of all kinds.....kilo.	(a)	40
27	Silk, all kinds and sizes, with or without mixture of cheaper material.....doz.	4 00	25	1046	Rennet, including packing.....kilo.	6 00	30
28	Pencil-sharpeners, all sorts, including packing, kazoopeners (see Abrasives).....kilo.	2 50	30	1047	Powdered.....kilo.	0 50	30
29	Paper-cutters, wood, bone, composition, or common metal, including packing.....kilo.	30 00	30	1048	Liquid, in barrels, flasks or bottles.....kilo.	2 50	30
30	Tortoise-shell, ivory, mother-of-pearl, or their imitations, including packing.....kilo.	(a)	30	1049	Or salted stomachs.....kilo.		
31	All others.....kilo.	1 60	25	1050	Sa d sets, consisting of fork and spoon, including packing.....kilo.	5 00	25
32	Penknives, common, with one or two blades, doz.	3 20	25	1051	Boxwood.....kilo.	12 00	25
33	Medium quality.....doz.	8 40	25	1052	Ebony or buffalo horn.....kilo.	50 00	30
34	One.....doz.	4 00	25	1053	Ivory.....kilo.	1 00	25
35	Common, from three to five blades.....doz.	8 00	25	1054	Ordinary fish sets, metal, with or without gilt parts.....kilo.	4 00	25
36	Medium quality.....doz.	20 00	25	1055	Cornucopias, small cases, and the like for conchives and perfumes (see Boxes).....kilo.	0 40	25
37	One.....doz.	(a)	25	1056	Spoons, large and small, including packing.....kilo.	2 00	25
38	With more than five blades.....doz.	2 50	free	1057	Of galvanized iron or brass.....kilo.	3 50	25
39	NOTE.—For purposes of appraisement, penknives with iron blades and handle of horn, wood, tin, iron, composition, or bone, are classified as common; those with iron blades in imitation of steel, with handles of mother-of-pearl, tortoise-shell, ivory or other fine material, as medium; those with blades of tempered steel and handles of all materials, as fine; the term blades is applied to scissors, pins, cork-screws, pinners, or other parts which fold back within the handle.....kilo.	4 80	30	1058	Pewter or lead, with or without foundation of steel, iron or common metal.....kilo.	7 00	25
40	Glass-cutters, iron, with steel wheels.....kilo.	12 00	30	1059	The same, plated or nickel.....kilo.	14 00	25
41	Patterns, embroidered, cotton tissue, for infants.....kilo.	21 00	29	1060	White metal, nickel, German and the like.....kilo.	8 00	25
42	Cotton, with or without stamped lapels, up to 75 cm. in length, for vests.....kilo.	30 00	29	1061	The same, plated or gilded.....kilo.	10 00	25
43	The same, embroidered, with or without silk.....kilo.	24 00	30	1062	Wooden.....kilo.	1 00	25
44	Cotton, mixed with silk.....kilo.	36 00	30	1063	Bone or horn.....kilo.	60 00	25
45	Wooden, with trimmings of lapels, stamped, or figured, with or without cotton mixture.....kilo.	72 00	30	1064	Tortoise-shell, ivory or mother-of-pearl.....kilo.	0 50	25
46	The same, mixed with silk.....kilo.			1065	Tin or sheet iron, with or without cartonnage or porcelain, enamel, painted or otherwise.....kilo.	0 20	25
47	Silk, with or without cotton mixture, including packing.....kilo.	12 00	30	1066	Common yellow metal.....kilo.	0 40	25
48	Shoe patterns, sewed or otherwise, including packing.....kilo.	20 00	30	1067	Large, iron, for plumbers and lockers.....kilo.	0 10	free
49	Leather, all sorts, varnished or not.....kilo.	6 00	30	1068	For sugar mills.....kilo.		
50	Of cotton cloth, mixed with material other than silk or wool.....kilo.	12 00	30	1069	Knives, including packing.....kilo.		
51	Wool, or mixed with material other than silk.....kilo.	24 00	30	1070	All sizes, for butchers, <i>hammers</i> , <i>scissors</i> and all pointed knives, with handle of iron, steel or wood.....kilo.	2 50	25
52	Silk, with or without admixture of other material.....kilo.	72 00	30	1071	The same, fine, with handle of ebony and the like.....kilo.	4 00	25
53	Dress patterns, mixed, with trimmings of ornaments, are valued, including boxes, according to the textile class to which they belong, with a surtax of 10%.....kilo.	24 00	30	1072	For arts and trades.....kilo.	3 00	free
54	NOTE.—Dress patterns with embroidery are appraised with an increased valuation of 25% over the surtax above referred to.....kilo.	36 00	30	1073	Table knives, with or without set, including packing.....kilo.		
55	Fruit peels or rinds, unadorned (g. w.).....kilo.	0 10	25	1074	Of ordinary size, or for dessert, with handle of bone, horn, rubber, wood or ordinary metal.....kilo.	1 00	25
56	Curtains, including packing.....kilo.	3 00	30	1075	The same, with handle of fine wood, stained, and nickel-plated knives.....kilo.	15 00	25
57	Hemp or jute, with or without admixture of cotton.....kilo.	6 00	30	1076	The same, with plated or nickel-plated handles.....kilo.	7 00	25
58	Cotton, in piece, as gauzes, emblems, Russian or lawn, plain or figured.....kilo.	10 00	30	1077	The same, with handle of white metal, nickel, German silver and the like.....kilo.	50 00	25
59	Feather-stitched, scalloped or not, and zupure curtains.....kilo.	10 00	30	1078	The same, with handle of white metal, nickel or German silver.....kilo.	32 00	25
60	The same, chain-stitched or otherwise.....kilo.	10 00	30	1079	The same, with silver handles.....kilo.	100 00	25
61				1080	Plated, for fish, butter or cheese, with or without zupure.....kilo.	24 00	25
62				1081	The same, with mother-of-pearl handles.....kilo.	18 00	25
63				1082	Carving sets, with plaque handle, with or without gilding.....kilo.	5 00	25
64				1083	The same, with handle of ivory or mother-of-pearl, with or without gilding.....kilo.	14 00	25
65				1084	The same, with handle of bone, metal, wood or staghorn.....kilo.	1 00	25
66				1085	The same, with handle of white metal, nickel or German silver.....kilo.	4 00	25
67				1086	The same, with fork and spoon, for pocket use.....kilo.	12 00	25
68				1087	Collars and cuffs, for men's shirts, as follows:.....kilo.	1 00	25
69				1088	Paper, with or without cotton textile.....kilo.	6 00	40
70				1089	Cotton.....kilo.		

(a) According to appraisement.

(b) According to appraisement.

Goods.		Value Bolivianos.	Amount pay- able %.	Goods.		Value Bolivianos.	Amount pay- able %.
784	Linen, with or without admixture of cotton, knit.	8 00	40	1149	Manico flour (g. w.)	0 30	25
785	Rubber or composition	8 00	30		Dice (see Toys).		
786	Fur, for cloaks	(a)	40	1150	Demijohns, of glass, of all sizes (g. w.)	3 00	30
787	For women, including packing, as follows:			1151	Thinblows of bone, iron, steel, brass, or white metal		
788	Of cotton lace	14 00	40		do.	3 00	free
789	Cotton, untrimmed	10 00	40	1152	Nickel or silver-plated	1 00	25
790	" trimmed	12 00	40	1153	Double plated or plumed	5 00	25
791	Linen, untrimmed	12 00	40	1154	Ivory, tortoise-shell, mother-of-pearl or their imitations	50 00	25
792	" trimmed	14 00	40	1155	Of ordinary metal	2 00	free
793	Silk, trimmed for net, with or without admixture of another material	36 00	40		Aprons (see Maudiles)		
794	" with fur trimmings, or of fur alone	(a)	40	1156	Brush holders, of painted tin, with or without porcelain fittings, for press letter-copying (g. w.)	0 40	25
795	Feather	20 00	40	1157	Ganges, for artists (g. w.)	1 00	free
796	Cambrie, gaza or tulle, bordered or figured with colors interwoven (see Lace or Trim-mings in their corresponding classes)			1158	Peaches, stoned, dried (g. w.)	0 40	25
797	Melchior-reppes glass, combined with rubber for	2 10	30	1159	Shufflers of iron or steel, including packing	1 00	25
798	Thread combers of all sorts	6 00	20	1160	Bronze or copper, including packing	3 00	25
799	Stripes, catgut, twist-led, for twisted instruments, including packing	15 00	20	1171	Metal, silvered or nickel (g. w.)	5 00	25
800	Hartslong (see Nos. 2072, 2073)			1172	Screw drivers (g. w.)	2 00	free
801	Hides of neat cattle, undressed	0 40	25	1173	Glazing sticks, for shoe makers (g. w.)	1 00	"
	Cured, including packing, as follows:			1174	Diamonds, for glaziers	1 00	"
802	Calf, tanned or not, and sheepskins	2 00	25	1175	Black, for drilling rocks	(a)	"
803	Packing or imitations thereof	2 00	25		Drawings, models or designs for embroidery or wood carving, including packing, as follows:		
804	Buckskin, for boots and shoes	2 00	25	1176	In paper	12 00	30
805	Camois, for cleaning metals	0 60	25	1177	In cardboard	6 00	30
806	Shagreen, or imitations thereof	0 60	25	1178	Models or designs for embroidery, painted on paper or cardboard	7 00	30
807	Kid and imitations thereof	12 00	25	1179	Figures, models or patterns, in paper, for clothing models	2 50	30
808	Morocco or imitations thereof	10 00	25	1180	Teeth, artificial, all kinds, loose, including packing		
809	Sheepskins, called <i>lambas</i> (basils)	8 00	25		do.	30 00	30
810	Other classes, for rug, bedspreads and other purposes	(a)	25	1181	" with gums, including packing	22 00	30
811	In narrow strips, for trimming and other purposes, and all classes of hides and skins not elsewhere specified	(a)	25	1182	Sword knots of leather, varnished or not, with or without silk, for the military	10 00	35
812	Horse or cow, whole, varnished or colored	3 00	25	1183	Silk, with wire of iron or tin metal, plated or gilded		
813	Calf, white or dyed, pel-fur	3 00	25		do.	32 00	35
814	Sides, muled, oiled sole leather	7 00	25	1184	Silk, with silver wire	100 00	35
815	Parchment	8 00	25		Douches or irrigators, with or without parts of crystal or glass, with or without tubing or hose of rubber, including packing, as follows:		
816	Cradles and baby carriages, of osier or cane, with or without hood, for infants, and walking stools	1 20	55	1185	Of tin, or brass called iron	1 00	30
817	All others (see Cots)			1186	Of rubber, or rubber cloth	8 00	30
818	Same, with wheels (see Carriages)			1187	Of nickel-plated iron (see Glassware)	6 00	30
819	Vests of cloth, cassimere or other woollen goods, with or without admixture of cotton, plain, worked or stamped	60 00	40	1188	Bon-ton dishes in syrup or jellies (g. w.)	1 40	25
820	Velvet or silk, pure or mixed	30 00	40	1189	Comfits, pastes and pastilles, except medicinal (g. w.)	3 00	25
821	Knit (see Biscuits, according to kind)	30 00	40	1190	The same, in tancy boxes (g. w.)	5 00	25
822	Cotton or linen, all kinds	30 00	40	1191	Railway ties, wooden	0 10	free
823	Plates, of porcelain or glass, are appraised under china and glass ware.			1192	Iron and steel	0 12	"
824	Brass plates, gilded, for helmets, including package	14 00	25	1193	Images, lands, and statues of wood, marble, stone, or plaster, with or without pedestal (g. w.)	1 00	30
825	The same, not gilt, including package	10 00	25	1194	The same, metal (g. w.)	2 00	40
826	Jackets, called "pajamas," including packing, as follows:			1195	All others	(a)	30
827	Knit, cotton, bordered or otherwise	8 00	40	1196	Axles, iron or steel, with or without boxes, for trucks, carts, cars and carriages (g. w.)	0 15	free
828	Knit of wool, pure or mixed, plain or trimmed	10 00	40		Flashes for shoes, including packing, as follows:		
829	The same, fur	12 00	40	1197	Cotton	3 00	30
830	Silk	12 00	40	1198	Wool, pure or mixed	4 00	30
831	Silk, mixed, trimmed or otherwise	50 00	40	1199	Silk, pure or mixed	6 00	30
832	Overjackets of cloth, cassimere, felt and water-proof material	10 00	40	1200	For papers, notes &c.	8 00	30
833	Other textiles	(a)	40	1201	Boats and vessels, all sorts and sizes	(a)	free
834	Knit of flock wool for men and women	3 00	40	1202	Funnels are appraised in their respective classes according to the material of which they are composed.		
835	Knit, woolen	3 00	40	1203	Sausage fillers, brass, including packing	2 40	"
836	With silk sleeve, with or without lace, or embroidered strips	8 00	40	1204	Packing, steam, for machines (g. w.)	0 50	"
837	Knit, cotton, pure or mixed with wool, for men				Undershirts, made up or in pieces, including packing, as follows:		
838	Of cloth, common, for miners	1 00	40	1205	Cotton, plain or trimmed with lace or edgings, other than silk	5 00	40
839	Of rough cloth or frieze	5 00	40	1206	Cotton, embroidered	10 00	40
840	Of cotton, linen or wool, for children	48 00	40	1207	Linen or mixed with other materials, plain or trimmed with lace or edgings	6 00	40
841	Jerked beef or <i>cacha</i> (see Meat, Salted, No. 725)	6 00	40	1208	The same, embroidered	11 00	40
842	Epaulettes of copper wire, gilt or silvered	20 00	35	1209	Also upper skirts of wool, with or without admixture of material other than silk, plain or trimmed	10 00	40
843	" of silver wire, gilt or otherwise	60 00	35	1210	The same, embroidered	15 00	40
844	Chucks for banks and banking houses, including packing	4 00	30	1211	Knit, cotton, or mixed with other vegetable materials	4 00	40
845	Whips, common, with long handle or carter's, doz.	7 00	30	1212	Knit, of wool, or with admixture of material other than silk	6 00	40
846	For coachmen	30 00	30	1213	Knit, woolen, mixed with silk	12 00	40
847	For riding	12 00	30	1214	Silk, plain or trimmed	20 00	40
848	Crops	18 00	30		" mixed with other materials	40 00	40
849	With fine handle	(a)	30	1215	Lace and nets, including packing, as follows:		
850	Borets, for iron (g. w.)	3 00	free	1216	Cotton, of all kinds	8 00	30
851	Nipples, for firearms, including packing	10 00	25	1217	" mixed with silk	24 00	30
852	Stoves or heaters	(a)	25	1218	Wool, with or without admixture of cotton	14 00	30
853	Thumb tacks for drawing, iron or steel, including packing			1219	Lenale	8 00	30
854	Bronze or copper, including packing	8 00	25	1220	Common, linen, or mixed with other vegetable fibres	20 00	30
855	Sprayers, empty or filled with perfumed water, for carnivals (g. w.)	3 00	25		do.	40 00	30
856	Chocolate in paste or powdered (g. w.)	1 20	25	1221	Blonde and gignure laces, as follows:		
857	As above, with milk (g. w.)			1222	Silk, with or without mixture	100 00	30
858	Chocolate pots are appraised as coffee-pots in their respective classes.				beaded	80 00	30
859	Rowlocks, of iron or steel, galvanized, tinned or otherwise (g. w.)	0 30	25	1223	Ruching, excluding packing, as follows:		
860	Bronze or copper (g. w.)	1 00	25	1224	Cotton, with or without cotton lace	22 00	30
861	Potato flour (g. w.)	0 32	25	1225	" mixed with silk	35 00	30
				1226	Linen, with or without admixture of cotton	30 00	30
				1227	Silk, with mixture of other materials	42 00	30
					Silk	72 00	30

(a) According to appraisement.

(a) According to appraisement.

TARIFF.]		BOLIVIA.				941			
No.	Goods.	Valuation. Bolivianos.	Amount pay- able %.	No.	Goods.	Valuation. Bolivianos.	Amount pay- able %.		
28	Oilcloth (gross weight).....	kilo.	0 42	30	1287	Bronze or copper.....	kilo.	3 00	25
29	Single, for table cutters, carriages and other purposes.....	kilo.	0 70	30	1288	" nickel, silver or gilded.....	kilo.	5 00	25
29	Black, varnished, of superior quality.....	kilo.	1 00	30	1289	White metal, nickel, German silver, and the like.....	kilo.	7 00	25
30	Tarred cloth for packing and roofing purposes.....	kilo.	0 08	30	1290	The same, silver or gilded.....	kilo.	14 00	25
31	For hat coverings and other purposes. Trans- parent, water proof, of cotton cloth.....	kilo.	5 00	30	1291	Sponges, common.....	"	6 00	30
32	The same, of silk tissue.....	kilo.	12 00	30	1292	Mellium and fine.....	"	30 00	"
33	Pickles, souces and sauces, put up in the earthen- ware or glass (g. w.).....	kilo.	0 35	25	Skimmers are appraised as spoons in their respective classes.				
34	The same, in barrels (g. w.).....	kilo.	0 18	25	Prints, including packing, as follows:				
35	Chinese sauces, in cans (g. w.).....	kilo.	0 35	25	1293	Engraved or lithographed, on paper or card- board.....	kilo.	7 00	30
36	Veneers, mahogany, jicarandi or other wood, for cabinet makers (g. w.).....	kilo.	1 00	30	1294	Chromos and oleographs printed in colors, on paper, tissue, or cardboard, common	kilo.	6 00	30
37	The same, thin, on paper (g. w.).....	kilo.	2 40	30	1295	Current quality, or fine.....	"	16 00	30
38	Glove stretchers, of varnished wood.....	doz.	6 00	30	1296	The preceding, framed.....	"	(a)	30
39	Bone or fine wool.....	kilo.	12 00	30	1297	Rucks or stands for bottles, iron of all kinds (g. w.)	kilo.	0 40	25
40	All others.....	"	(a)	30	1298	All others.....	"	(a)	25
41	Vises or pinners, including packing.....	kilo.	1 50	free	1299	Tin, bar or sheet (g. w.).....	kilo.	0 42	25
Twists or strings of silver wire, for musical instru- ments (see Coris)				1300	Rolls, in sheets, for bottle tops, or other purposes (g. w.).....	kilo.	1 50	25	
Step-ladders (see Furniture)				1301	Pers. waists, for shoes (g. w.).....	"	0 12	25	
Pouches (see Sacks)				Statues (see Images).				0 30	15
142	Brooms, twigs, with handle.....	doz.	4 80	30	1302	Stearine, in mass (g. w.).....	"	0 30	15
143	" without handles.....	doz.	2 40	30	NOTE.—By a law of December 5, 1912, stearine may be imported free of duty by candle manu- facturers for use in making candles.				
144	Whisk brooms of Chinese cane, and of other classes and origin, without handle.....	doz.	1 20	30	1303	Martling, Chinese, and imitations thereof, for floors (g. w.).....	kilo.	0 50	30
145	Esparto.....	kilo.	1 50	30	1304	Stereoscopes, portable, cardboard, with or with- out 12 views.....	doz.	18 00	30
Guns (on permit from the Government), as follows:				1305	Wooden, with or without 12 views.....	each	6 00	30	
146	Cap guns, single barrelled, with or without chamber, common or current quality.....	each	6 60	50	1306	All others.....	"	(a)	30
147	The same, double barrelled.....	"	12 00	50	1307	Mat-work or woven wool for window shades, wooden, painted, including packing.....	kilo.	0 50	30
148	Single barrelled, fine.....	"	16 00	50	1308	For embroidery, of cotton, hemp or jute, including packing.....	kilo.	2 00	30
149	Double barrelled, fine.....	"	20 00	50	1309	Linen, or mixed with other vegetable fibres, including packing.....	kilo.	3 00	30
150	Breech-loading, single barrelled, common or current quality.....	each	18 00	50	1310	Of silk, pure or mixed.....	"	12 00	30
151	The same, double barrelled.....	"	30 00	50	1311	Fire extinguishers (g. w.).....	"	0 14	free
152	Fine, single or double barrelled, all others.....	"	(a)	50	1312	Stoles for priests (see Ornaments).....	"	(a)	40
153	Chisels, with or without handles, including packing.....	kilo.	0 60	free	1313	Tow for furniture (g. w.).....	kilo.	0 10	30
154	Squares, iron or steel (g. w.).....	"	0 60	"	1314	Oakum (g. w.).....	"	0 11	free
155	Wooden (g. w.).....	"	0 80	"	Scupper nails (see Nails).				
156	Iron or steel plate, wooden handle, with or without fillets, of common metal or levels (g. w.)	kilo.	4 00	"	Strippers, including packing, as follows:				
Cuspidors (gross weight):				1315	Iron or steel, tunnel, galvanizad or not, without springs.....	kilo.	0 80	25	
157	Tin or iron, varnished or painted.....	"	0 80	25	1316	The same, with springs.....	"	2 40	25
158	Brass, yellow or white.....	"	1 20	25	1317	The same, nickel or silver plated.....	"	3 20	25
Iron, with porcelain finish (see Manufactured iron)				1318	Bronze or copper.....	"	2 60	25	
159	White metal.....	kilo.	7 00	25	1319	" nickel or silver plated.....	"	5 00	25
Dials, enamelled, for watches.....				1320	White metal, nickel, German silver and the like	kilo.	7 60	25	
160	Common unenamelled, for standbys or hanging clocks.....	doz.	4 00	25	1321	" silver plated.....	"	14 00	25
161	The same, with or without handles, including packing.....	doz.	4 50	25	1322	Wooden, uncarved.....	"	0 50	30
162	Fine, and all others.....	"	7 00	25	1323	" carved.....	"	1 40	30
162	Stamps, of wood, paper &c. for drawing and shading, including packing.....	kilo.	3 60	30	1324	Leather lined, known as baules.....	"	2 50	35
163	Enamel or tinzel, including packing, as follows:	"	2 00	25	1325	Leather or velvet, in form of a slipper, for women.....	kilo.	5 00	35
164	In sheets, very thin.....	kilo.	6 00	25	1326	All others.....	"	(a)	35
165	Cut, for flowers and other objects.....	kilo.	12 00	25	Cases, including packing, as follows:				
166	Ornamented with imitation stones or other fancy objects.....	kilo.	20 00	25	1327	Empty, for jewellery, cigar holders, cutlery, lined with leather or silk texture, pure or mixed.....	kilo.	24 00	30
Emery (gross weight):				1328	Lined with paper, oil-cloth or tissue, without admixture of silk.....	kilo.	12 00	30	
167	Powder, for polishing steel.....	"	0 30	30	1329	Wood or cardboard, for spectacles.....	"	2 40	30
168	On cloth.....	"	0 60	30	Travelling cases, containing spoons, forks, knives, vases &c. (see Dressing Cases).				
168	On paper.....	"	0 35	30	1330	For fancy articles and other kinds.....	"	(a)	30
Swords and sabres:				1331	Labels, metal, for bottles (see Carbis).	"	(a)	30	
169	Iron and steel, with finishings of same, for troops (under permit from the Government).....	each	3 00	25	1332	Printed for bottles, glazed or not, including packing.....	kilo.	6 00	30
170	Iron and steel, with finishings of ordinary metal, for officers, silvered, gilt, nickel plated, or otherwise.....	each	18 00	25	1333	The same, gilded, silver-plated or bronzed, including packing.....	kilo.	10 00	30
171	All others.....	"	(a)	25	1334	Signs or titles, of paper, for packages of tea, cigar boxes, cigarette packages, up thecaries and others, glazed or not, including packing.....	kilo.	7 00	30
Spatulas, including packing, as follows:				1335	The same, gilded, bronzed, or silver red, including packing.....	kilo.	14 00	30	
172	Iron or steel, for artisans (palette or putty knives).....	kilo.	3 00	free	Blank, of cardboard, pasteboard, or composi- tion, for marking prices, including packing				
173	Iron or steel, with wood or bone handle, for apothecaries.....	kilo.	4 00	30	1336	Extra, of sheet (g. w.).....	kilo.	2 00	30
174	Boxwood.....	"	6 00	30	1337	Long and (g. w.).....	"	1 10	25
175	Espasars for artisans, including packing.....	"	0 40	free	1338	Mat (g. w.).....	"	2 00	10
176	Boiler cleaning compositions (g. w.).....	"	0 12	"	1339	Extract of elm (ulmo), quebracho or of any other substance de tint for dyeing (g. w.).....	kilo.	1 00	30
Mirror (gross weight):				1340	Bands, including packing, as follows:				
177	Common, with cardboard frame.....	"	0 60	30	1341	Straps or belts of cotton, hemp, linen or jute.....	kilo.	5 00	30
178	" with frame of tin plate, sheet iron, zinc, or tin, painted or bronzed or otherwise, with or without abaissements or pictures	kilo.	0 70	30	1342	Woolen, pure or mixed with cotton.....	"	9 00	30
179	With frame of brass, bronze or copper.....	"	1 40	30	1343	Silk, with slides of wood or of silk, with or with- out a halstake of other material.....	kilo.	50 00	35
180	With frame of pasteboard, wood, bronzed, varnished, painted or not.....	kilo.	1 00	30	1344	Abdominal, elastic or not, of cotton, linen or wool, with or without admixture of ma- terials other than silk.....	kilo.	22 00	30
181	Better quality, with frame of wood, pasteboard &c. gilded, plated, varnished, painted, or bronzed, in square, elliptical or oval form.....	kilo.	2 00	30	1345	The same, of silk, or mixed with other materials	kilo.	50 00	35
182	Fancy, with two or three glasses, and all others not specified.....	"	(a)	30	1345	The same, rubber.....	"	25 00	30
183	Handspikes, wooden, all forms and sizes (g. w.)	kilo.	0 40	free	(a) According to appraisement.				
184	Spermaceti.....	"	1 60	30	(a) According to appraisement.				
Spurs, with or without leather straps, including packing, as follows:				1346	Iron or steel.....	kilo.	1 20	25	
185	Iron or steel.....	"	1 60	25	1346	" nickel plated.....	"	1 60	25
186	" nickel plated.....	"	1 60	25					

(a) According to appraisement.

(a) According to appraisement.

Nos.	Goods.	Valuation, Bolivianos.	Amount payable %.	Nos.	Goods.	Valuation, Bolivianos.	Amount payable %.
1342	Lanterns of glass or crystal, with or without wooden bottoms (g. w.) .....	0 80	30	1408	Goggles or chisels, carpenter's, with or without handle (g. w.) .....	1 00	free
1347	Hooks, arms, or elbows, and other similar parts for gas or electric light (g. w.) .....	2 00	10	1408	Match boxes are appraised as cigarette cases in their respective classes (see No. 823 &c.)		
1348	Paper, Chinese, so called (g. w.) .....	0 80	30		Matches (gross weight):		
1349	Of tissue or tulle, ornamented with lace, beads &c. ....	8 00	30	1409	Wax .....	0 80	30
1350	Of colored glass (g. w.) .....	0 80	30	1411	With flint or light .....	0 32	30
1351	Portable, common, of tin or sheet iron, painted, enamelled, varnished or not, including packing .....	2 00	30	1412	Paper and wooden fuses .....	1 00	30
1352	Or mica, including packing .....	2 10	30	1413	All others .....	1 20	30
1353	Or lamps for carriages, and other classes .....	(a)	30		NOTE.—The importation of matches into Bolivia is prohibited as from the 11th May, 1909.		
1354	Felt, tarred, for roofing or other purposes (g. w.) .....	0 30	25		Photographs, including packing, as follows:		
1355	Hair, for rollers, not tarred (g. w.) .....	1 00	free	1414	On cardboard .....	10 00	30
1356	Door mats, of esparto, cocoa, hemp, jute or mixed with other vegetable materials, without wooden border (g. w.) .....	0 70	30	1415	For stereoscopes .....	16 00	30
1357	The same, with wooden border (g. w.) .....	1 50	30	1416	Porcelain .....	8 00	30
1358	Wood, of all classes (g. w.) .....	2 00	30	1417	Forges, portable (g. w.) .....	0 60	free
1359	Rubber (g. w.) .....	4 00	30	1418	Evening coats, of cloth or cassimere .....	60 00	30
1360	All others .....	(a)	30		Flasks (see Glassware).		
1361	Fibres, manilla, hemp, jute or other vegetable, raw, for the manufacture of ropes and sucking (g. w.) .....	0 20	free	1419	Small bottles or tubes, of glass for homeopathic medicine, with or without cork stoppers .....	1 20	30
	Markers, for games, including packing, as follows:				Blankets (gross weight):		
1362	Rubber or composition .....	12 00	40	1420	Cotton, with or without binding of cotton or silk .....	0 90	30
1363	Bone .....	8 00	40	1420	Cotton, with woolen wool .....	1 20	30
1364	Ivory .....	60 00	40	1421	Cotton, with mixture of wool or flannel .....	1 50	30
1365	Mother-of-pearl .....	0 00	40	1422	With silk stripes or ribs .....	3 00	30
1366	Vermiculite (g. w.) .....	0 07	25	1423	Flock wool, with or without mixture or warp of cotton .....	1 00	30
1367	Felted, woven, for pianos (g. w.) .....	6 00	30	1424	Wool, mixed with cotton .....	2 00	30
1368	For saddle cloths and other purposes (g. w.) .....	2 40	30	1425	Wool, pure .....	4 00	30
1369	And cloths, printed in colors, for carpets and other purposes (g. w.) .....	1 50	30	1426	Wool, fur, cloth, cassimere, hair or astrakhan, and all others .....	(a)	30
	Iron (gross weight):			1427	Beans (g. w.) .....	0 98	25
1370	Unmanufactured, in its various forms .....	0 20	free	1428	Fruit, fresh .....	(a)	free
1371	Imbeds .....	0 70	30	1429	Dry, in bulk, unspiced (g. w.) .....	0 20	25
1372	Sheet, channelled or plain, neither painted, tinned nor galvanized .....	0 12	30	1430	Preserved .....	1 50	25
1373	The same, tinned, painted or galvanized .....	0 15	25		Fruit boxes are appraised as sugar bowls in their respective classes		
1374	Sheets, perforated .....	0 42	free	1431	Bellows, for blacksmiths, silversmiths, tinmiths &c. (g. w.) .....	0 40	free
1375	Manufactured into articles, undesignated, whether painted, tinned, galvanized, varnished, bronzed or not .....	0 50	25	1432	For vineyards .....	1 00	30
1376	Manufactured into articles, undesignated, nickel plated .....	1 00	25	1433	Hand, for domestic use (g. w.) .....	0 80	30
1377	Manufactured into articles, undesignated, with facing of earthenware or porcelain, with or without parts of other common metal .....	0 80	25	1434	Dishes, tin-plate, including oven pans .....	0 60	25
1378	Manufactured into elbows, unspiced crosses or chains; grates for steam boilers, iron, sugar moulis, pans for miners, weighing more than 46 kilos, rails and nails for same, wheels and parts of machinery for mines, arts and industries &c. ....	0 30	free		Other sorts are appraised as sugar bowls in their respective classes		
	Wrought (see Steel).			1435	Caps, for firearms, including packing .....	5 00	25
1379	Stiffening and shank irons, for shoe makers, including packing .....	2 00	30	1436	For mines (g. w.) .....	6 00	free
1380	Figures, fancy, for table ornaments, of earthenware, porcelain, crystal, glass and other materials .....	(a)	30	1437	Stumps (see No. 12629).		
1381	Terra cotta (g. w.) .....	2 00	30	1438	Covers, of woolen cloth or flannel, for pianos .....	each	20 00
1382	Marble (g. w.) .....	1 00	30	1439	Linon or cotton texture .....	5 30	40
1383	Hope yarn of hemp or jute .....	0 18	30		For furniture, appraised according to the material of which they are made		
1384	Rims, tin or brass, silvered or gilt, for boxes, carriages, or other nests (g. w.) .....	1 75	25		For cushions or pillows, including packing, as follows:		
1385	Filters, water, with case of iron, stone, wood or metal .....	8 00	30	1440	Of linen, embroidered with or without lace .....	12 00	40
1386	In form of conde, with funnel of crystal .....	18 00	30	1441	Of cotton, plain .....	6 00	40
1387	Tissue of all classes, including packing .....	4 00	30	1442	Of cotton, embroidered, with or without lace .....	4 80	40
1388	Of porcelain, earthenware or tin .....	6 00	30	1443	Of plain .....	3 60	40
1389	Tubular, for the pocket .....	8 00	30	1444	Straw envelopes, for bottles (g. w.) .....	0 05	30
1390	Or vessels of charcoal, for table bottles .....	5 00	30		Covers for firearms, including packing, as follows:		
1391	Common distillers, of earthenware, stone or composition (g. w.) .....	0 50	30	1445	Of leather, with or without belt .....	10 00	40
1392	Hops or bands, of wood or iron, w. w. ....	0 10	free	1446	Of canvas, with or without leather .....	6 00	40
1393	Glass, crystal, earthenware or porcelain, white or colored, with or without gilding or plating .....	0 60	30	1447	Covers for trunks: of canvas, with or without leather .....	6 00	40
1394	The same, with fittings of metal .....	0 80	30	1448	Of paper, for hats, with packing .....	1 20	40
1395	Terra cotta .....	1 60	30	1449	Covers for kettles .....	(a)	40
1396	Artificial flowers and plants, stuck or in bunches, including packing, as follows:	(a)	25	1450	Of leather for saddles .....	10 00	40
1397	Cotton texture and paper, ordinary .....	6 00	30	1451	Of woolen or cotton tissue, for saddles .....	6 00	40
1398	Cotton to store, fine .....	10 00	30	1452	Covered .....	42 00	30
1399	Porcelain or composition, with or without textile leaves .....	3 40	30	1453	Iron, with or without springs .....	48 00	30
1400	Wax and orange blossom or their fruit .....	6 00	30	1454	Bureny pitch or white resin (g. w.) .....	0 12	30
1401	Silk, or imitations thereof, with or without textile leaves .....	16 00	20		Biscuits (gross weight):		
1402	Silk and cotton tissues, fine, when included in the same package .....	12 50	30	1454	Without sweetening or hard .....	0 12	25
1403	Also natural plants, dried, tinted or not .....	1 20	30	1455	Of sugar in tins or tins .....	1 00	25
1404	Falls, for fencing .....	5 00	30	1456	In fancy boxes .....	1 60	25
1405	Of cases .....	10 00	30		Books, including packing, as follows:		
1406	Footstuffs .....	(a)	35	1457	Of all kinds, for hanging papers .....	2 40	25
1407	Photographs or gramophones, with accessories .....	(a)	30	1458	For cutlery, of common metal, with or without wool, glass, crystal, earthenware, porcelain, or other similar ornaments or composition .....	1 00	25

(a) According to appraisement.

(a) According to appraisement.

TARIFF.]

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.	Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
1470	Cotton fabrics (gross weight):			1513	The same, with silk stripes or designs, including packing.....	8 00	30
1471	Prepared for oil paintings or for maps and plans.....	0 50	30	1514	Velvet for upholstering, including packing.....	6 00	30
1472	Brabant or crepe, white, plain, twilled, for sheeting or other purposes; drills, <i>diabla fuerte</i> , plain or twilled, satinet, quilted or shagged, <i>casinetos</i> , twilled, quilted or shagged; thick tissues ( <i>piele</i> ) for men's and boys' garments; plain, white fabric, heavy or light weight; tickings, damask or not-striped ginghams, mixed cloths, stripes, oxford, chintz, percales, printed cottons, white and colored flannel, either plain or twilled; plain, figured or twilled brocatel, Hollands, choletas, tartans and percales.....	1 25	30	1515	The same, unbleached, for dresses and plays, including packing.....	1 80	30
1473	Lustring with figured ribs, damask, twilled, figured, white or colored; gingham, vichy, zephyr, pique, with or without border, cambric, sicilian, cashmeres and other enumerated tissues for dresses, plain, figured or twilled or embroidered.....	2 20	30	1516	The same, open-worked or embroidered, for millinery and other purposes, including packing.....	10 00	30
1474	The same, with woollen designs or stripes.....	3 00	30	1517	Linen gauze, batiste, cambric and Holland, including packing.....	6 00	30
1475	" with woollen mixture or wool.....	4 00	30	1518	Brocades of copper, silver or gold threads, with cotton core, including packing.....	30 00	30
1476	" with silk or plush designs or stripes.....	6 00	30	1519	Other brocades, not specified.....	(a)	30
1477	Woven, with admixture of silk, Louis Philippe satin, and other satiny tissues, with cotton warp and silk wool.....	10 00	30	NOTE.—Linen goods, mixed with cotton, that have not been appraised, shall be valued as pure linen.			
1478	Sailcloth, stout and other, and canvas for the manufacture of sails or for tables.....	0 80	30	NOTE.—Tissues mixed with silk or having silk wool shall pay 25 % on their appraised value, unless specially mentioned as such.			
1479	Tissues, unbleached, plain or twilled.....	1 00	30	NOTE.—Rame articles shall be appraised, like those of cotton, in their respective schedules with a surtax of 25 %.			
1480	Casinet, with mixture of wool.....	1 50	30	1520	Open-worked hosiery, with or without straw or metal, for dress trimmings, including packing.....	12 00	30
1481	Plush tissue for bathing-sheets and towels.....	2 00	30	1521	Metal fabrics for trimming hats, or other purposes.....	16 00	30
1482	Borlon, sized or with admixture of horsehair, for skirts or other purposes.....	2 00	30	1522	Woollen fabrics (gross weight):		
1483	Pressed or figured for binding.....	1 50	30	1523	Beize, called "pilon", swanskin of 100 threads or two borders.....	2 60	30
1484	Satin for the manufacture of shoes, Louis Philippe satin and other satiny tissues.....	2 50	30	1524	The same, with admixture of cotton or wool.....	1 70	30
1485	The same, with admixture of wool.....	3 50	30	1525	Domestic beize, white or colored.....	0 90	30
1486	Brocatel, Holland, choletas, tartan, drills and percaleine, with silk stripes.....	3 50	30	Cashmeres, including packing, as follows:			
1487	Damask of all kinds, and other figured tissues, white or colored, for tablecloths, napkins, towels, covers, etc., white or colored lawn or cambric for curtains, and the woollen imitation of these tissues used in the manufacture of flags.....	2 50	30	1526	Cashmere of flock wool, with or without cotton admixture or wool; woollen with cotton wool; these called "pilon", "siam", "navarra", and beize with or without mixture.....	1 60	30
1488	Ponchos (mantles) (see Nos. 2435 to 2445 inclusive) Colored damask for bed-spreads, or table-covers, with or without admixture of hemp, cotton stuffs, Marseilles, or pique for waist-coats.....	3 00	30	1527	Wool, with cotton mixture.....	2 50	30
1489	Waterproof tissues, with caoutchouc, for ponchos and other purposes.....	4 00	30	1528	The same, woollen.....	3 50	30
1490	Flannel-kind tissues with silk embroidery.....	4 00	30	1529	" of wool, with silk mixture.....	4 50	30
1491	Transparent, such as cambric, balzarine, muslin, tulle, organza, lawn, grenadine, openwork lustring, gauze, with or without ribs, figured, or damasked, white or colored; tulle for shawls and other similar goods, plain, figured or painted, and goods for curtains.....	3 50	30	1530	Damasks for table-covers, bed-spreads, or other purposes, with or without cotton mixture, including packing.....	5 00	30
1492	The same, with woollen designs or stripes.....	4 00	30	1531	The same, with silk wool, including packing.....	7 50	30
1493	" with silk designs or stripes.....	6 00	30	1532	Reps and damasks for upholstery, plain wrought, or with tassels, including packing.....	6 00	30
1494	" with silk mixture or wool.....	10 00	30	1533	The same, with cotton admixture of wool, including packing.....	4 50	30
1495	With metal designs or ornaments.....	4 00	—	1534	Reps and damasks with silk admixture or wool shall be appraised with a surtax of 50 %		
1496	Plush, velvet or corduroy, plain, figured or stamped, of all kinds, with or without face.....	5 00	30	1535	Flannel of all kinds, including packing.....	4 50	30
1496a	Fabrics, with warp or wool of cotton and face of pressed ( <i>apressedo</i> ) silk.....	20 00	30	1536	The same, with cotton admixture or wool, including packing.....	3 00	30
1497	Reps, cretonnes, and other tissues for curtains or upholstery, with or without admixture of jute or hemp.....	2 50	30	1537	Coarse frieze, for lining saddles with or without cotton or linen mixture (g. w.).....	1 60	30
1498	The same, with silk designs or stripes.....	6 00	30	1538	Frieze for dress lining such as Manof, satin, serge, Louis Philippe, and other satiny tissues, and satin for the manufacture of shoes, including packing.....	5 60	30
1499	The same, with silk admixture or wool.....	1 00	30	1539	The same, with cotton admixture or wool, including packing.....	3 50	30
1500	Cotton gauze, lawn especially for linings.....	1 00	30	1540	The same, with silk mixture, designs or stripes, including packing.....	8 00	30
1501	Fine Bishop and other similar lawns.....	2 40	30	1541	Bunting for flags, including packing.....	3 50	30
1502	Tulle and tissues for veillings, with or without beads, including packing.....	5 00	30	1542	Fabrics for mantles (see ponchos, Nos. 2435 to 2445 inclusive)		
1503	The same, with admixture of silk, including packing.....	14 00	30	1543	Ana-cote, calico, serge or flannel &c. for bathing suits and other purposes, with or without admixture of wool or cotton, including packing.....	1 00	30
1504	Cotton tissues interwoven with common metal threads, with or without admixture of silk, including packing.....	10 00	30	1544	Tissues for costumes or clothing, plain, worked, stamped or twilled, and that called "lilies" cloth, with or without cotton mixture or wool, including packing.....	5 00	30
1505	The same, wrought with gold or silver, with or without admixture of silk, including packing.....	16 00	30	1545	The same, with silk stripes or designs, including packing.....	8 00	30
1506	Cotton, mixed with hair or other kinds of mixtures and specified.....	(a)	30	1546	The same, with silk mixture or wool, including packing.....	10 00	30
Tissues, with a silk mixture of wool, shall pay an additional duty of 25 % on their respective appraisements unless otherwise specified.				1547	The same, with metal and silk mixtures, including packing.....	12 00	30
Linen, hemp or jute fabrics, as follows:				1548	Velvet, plain, worked or stamped, with or without cotton admixture, for upholstering plushy tissues and astrakhan, and imitations thereof, with or without cotton admixture, including packing.....	6 00	30
1507	Hemp or jute, burlaps, plain or twilled, for the manufacture of bags (g. w.).....	0 30	30	1549	Cashmeres and merinos, including packing.....	5 00	30
1508	Canvas and duck of hemp, jute or linen, for awnings, sails and other purposes (g. w.) kilo.	1 20	30	1550	The same, with cotton admixture or wool, including packing.....	4 50	30
1509	Stamped into cloth for curtains (g. w.).....	1 50	30				
1510	Drills, tickings, flannels, cambrics, and white or colored fabrics for dresses (g. w.).....	2 50	30				
1511	The same, with silk designs or stripes, including packing.....	10 00	30				
1512	Fabrics for curtains, furniture covers, with or without cotton mixture, including packing.....	4 00	30				

(a) According to appraisement.

(a) According to appraisement.



Nos.	Goods.	Valuation. Bolivianos.	Amount pay- able %.
1558	Tailles, and all transparent and open-work fabrics, with or without borders, for wrapping gowns, shawls, and for other purposes, including packing ..... Kilo.	8 00	30
1559	The same, with cotton mixture or wool including packing ..... Kilo.	5 50	30
1560	The same, with silk mixture or wool, including packing ..... Kilo.	14 00	30
1561	Light cloth for carpets, with figures of stamped colors (g. w.) ..... Kilo.	2 00	30
1562	Plum or stamped cloth, for table-covers (g. w.) ..... Kilo.	4 00	30
1563	Cloth prepared for embroidery, including packing ..... Kilo.	3 00	30
1564	The same, for billiard tables, including packing ..... Kilo.	7 00	30
1565	Cloth for gentlemen's or ladies' garments shall be appraised as cash-meres in their respective kinds.	(a)	30
1566	Cloths not specially mentioned.	(a)	30
NOTE.—Fabrics mixed with silk mixture or wool shall pay a surtax of 25 % on their respective appraisements unless specially mentioned as such.			
Silk fabrics, including packing, as follows:			
1567	Of all kinds, plain, (marked for women's double, single, not specially mentioned, satin, pique, serge and the like, for dresses and lining, &c.) ..... Kilo.	15 00	35
1568	The same, with cotton, wool, or linen mixture or wool ..... Kilo.	30 00	35
1569	Brocaded, damasked, "lamure," satin, reps and other similar fabrics, for furniture and other purposes ..... Kilo.	50 00	35
1570	The same, with admixture of other material ..... Kilo.	55 00	35
1571	Plush or velvet, plain or figure, for trimmings, dresses or upholstery ..... Kilo.	55 00	35
1572	Fabrics with stripes, rats, or figures of silk plush, pure or without admixture of other material ..... Kilo.	50 00	35
1573	Black plush, with or without cotton mixture, for hats ..... Kilo.	50 00	35
1574	Gentile for embroidery or other purposes, with or without metal ..... Kilo.	56 00	35
1575	Fabrics called "chairs," or lawn, crepe, gauze, veiling, tulle, and of transparent and open-work fabrics, whether plain or figured ..... Kilo.	60 00	35
1576	The same, with admixture of other materials, or with beads, straw, metal, wax, or other similar trimmings ..... Kilo.	45 00	35
1577	The same, worked or embroidered with common metal, shall pay a surtax of 50 % on their respective appraisement.	(a)	35
1578	Brocades, gold and silver cloths, and fabrics with gold or silver ..... Kilo.	100 00	35
1579	The same with common mix or silver metal ..... Kilo.	60 00	35
1580	The same with admixture of wool or cotton ..... Kilo.	36 00	35
1581	Of silver or gilt copper wire, with silk core (see Foulard, Nos. 2149 to 2177, inclusive).	18 00	35
1582	Fabrics of other kinds (g. w. &c.) ..... Kilo.	(a)	35
NOTE.—If any article contains artificial silk, the silk used in the same shall be considered artificial silk for the purpose of appraisement.			
1583	Articles, with or without admixture of vegetable fibre (see Carrots).	(a)	free
1584	India-rubber balloons, to be inflated (see Toys, Geographical and astronomical globes ..... (a)	free	
1585	Globes and lamp shades, of glass or crystal (see Glassware).	(a)	free
Glasses of porcelain (see Porcelain, Nos. 2148 to 2150, inclusive).			
1586	Glasses, solid or liquid, for industrial purposes (g. w.) ..... Kilo.	0 00	30
1587	Pure (g. w.) ..... Kilo.	6 00	30
1588	Goggles, for the military, silvered or gilt ..... Kilo.	2 00	25
1589	For ladies (see Cravats).	(a)	25
1590	Indebled, manufactured (g. w.) ..... Kilo.	1 00	30
1591	The same manufactured (g. w.) ..... Kilo.	1 00	30
1592	Indebled, manufactured (g. w.) ..... Kilo.	1 00	30
1593	The same, whether combined or not with tissue or common metal (g. w.) ..... Kilo.	2 00	30
1594	Indebled, including packing ..... Kilo.	3 50	30
1595	The same, with wooden or common metal sheath, including packing ..... Kilo.	7 00	30
1596	For dentists, including packing ..... Kilo.	10 00	30
1597	Steele, including packing ..... Kilo.	1 50	30
1598	Members on bottles, with or without brush ..... Kilo.	1 00	30
1599	For men, of cloth, with or without ..... Kilo.	12 00	40
1600	Of wool, cotton or linen, with peaks ..... Kilo.	3 00	40
1601	Of velvet or silk (tulle, plain, embroidered, or trimmed) with or without admixture of other material ..... Kilo.	50 00	40
1602	Of velvet or silk (tulle, plain, embroidered, or trimmed) with gold or silver ..... Kilo.	72 00	40
1603	Of velvet or silk (tulle, plain, embroidered, or trimmed) with gold or silver ..... Kilo.	6 00	40
1604	Of cloth, with gold or silver ..... Kilo.	10 00	40
1605	Of cloth, with gold or silver ..... Kilo.	10 00	40
1606	Of cloth, with gold or silver ..... Kilo.	10 00	40
1607	Of cloth, with gold or silver ..... Kilo.	10 00	40
1608	Of cloth, with gold or silver ..... Kilo.	10 00	40
1609	Of cloth, with gold or silver ..... Kilo.	10 00	40
1610	Of cloth, with gold or silver ..... Kilo.	10 00	40
1611	Of cloth, with gold or silver ..... Kilo.	10 00	40
1612	Of cloth, with gold or silver ..... Kilo.	10 00	40
1613	Of cloth, with gold or silver ..... Kilo.	10 00	40
1614	Of cloth, with gold or silver ..... Kilo.	10 00	40
1615	Of cloth, with gold or silver ..... Kilo.	10 00	40
1616	Of cloth, with gold or silver ..... Kilo.	10 00	40
1617	Of cloth, with gold or silver ..... Kilo.	10 00	40
1618	Of cloth, with gold or silver ..... Kilo.	10 00	40
1619	Of cloth, with gold or silver ..... Kilo.	10 00	40
1620	Of cloth, with gold or silver ..... Kilo.	10 00	40
1621	Of cloth, with gold or silver ..... Kilo.	10 00	40
1622	Of cloth, with gold or silver ..... Kilo.	10 00	40
1623	Of cloth, with gold or silver ..... Kilo.	10 00	40
1624	Of cloth, with gold or silver ..... Kilo.	10 00	40
1625	Of cloth, with gold or silver ..... Kilo.	10 00	40
1626	Of cloth, with gold or silver ..... Kilo.	10 00	40
1627	Of cloth, with gold or silver ..... Kilo.	10 00	40
1628	Of cloth, with gold or silver ..... Kilo.	10 00	40
1629	Of cloth, with gold or silver ..... Kilo.	10 00	40
1630	Of cloth, with gold or silver ..... Kilo.	10 00	40
1631	Of cloth, with gold or silver ..... Kilo.	10 00	40
1632	Of cloth, with gold or silver ..... Kilo.	10 00	40
1633	Of cloth, with gold or silver ..... Kilo.	10 00	40
1634	Of cloth, with gold or silver ..... Kilo.	10 00	40
1635	Of cloth, with gold or silver ..... Kilo.	10 00	40
1636	Of cloth, with gold or silver ..... Kilo.	10 00	40
1637	Of cloth, with gold or silver ..... Kilo.	10 00	40
1638	Of cloth, with gold or silver ..... Kilo.	10 00	40
1639	Of cloth, with gold or silver ..... Kilo.	10 00	40
1640	Of cloth, with gold or silver ..... Kilo.	10 00	40
1641	Of cloth, with gold or silver ..... Kilo.	10 00	40
1642	Of cloth, with gold or silver ..... Kilo.	10 00	40
1643	Of cloth, with gold or silver ..... Kilo.	10 00	40
1644	Of cloth, with gold or silver ..... Kilo.	10 00	40
1645	Of cloth, with gold or silver ..... Kilo.	10 00	40
1646	Of cloth, with gold or silver ..... Kilo.	10 00	40
1647	Of cloth, with gold or silver ..... Kilo.	10 00	40
1648	Of cloth, with gold or silver ..... Kilo.	10 00	40
1649	Of cloth, with gold or silver ..... Kilo.	10 00	40
1650	Of cloth, with gold or silver ..... Kilo.	10 00	40
1651	Of cloth, with gold or silver ..... Kilo.	10 00	40
1652	Of cloth, with gold or silver ..... Kilo.	10 00	40
1653	Of cloth, with gold or silver ..... Kilo.	10 00	40
1654	Of cloth, with gold or silver ..... Kilo.	10 00	40
1655	Of cloth, with gold or silver ..... Kilo.	10 00	40
1656	Of cloth, with gold or silver ..... Kilo.	10 00	40
1657	Of cloth, with gold or silver ..... Kilo.	10 00	40
1658	Of cloth, with gold or silver ..... Kilo.	10 00	40

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount pay- able %.
1602	The same, with ornaments and close button hats, trimmed, with or without ribbons for holding same ..... (a)	10	
1603	For infants, as follows: Of cotton or linen, plain or trimmed, without silk ..... doz.	12 00	40
1604	The same, with silk ..... doz.	6 00	40
1605	Of cotton, linen, wool, or silk, made up, &c. .... doz.	18 00	40
1606	Of knitted cotton, and nightcaps of the same material, including packing ..... Kilo.	6 00	40
1607	Of knitted wool, including packing ..... Kilo.	10 00	40
1608	The same with silk admixture, including packing ..... Kilo.	15 00	40
1609	Of knitted silk, including packing ..... Kilo.	72 00	40
1610	For children, the caps being of velvet or silk, embroidered or plain, with or without zalloons ..... doz.	30 00	40
1611	The same of cloth ..... doz.	4 00	40
1612	Of other kinds, without gold or silver fringes, ..... doz.	12 00	40
Marking gances (see Liquor gances).			
1612	Of all kinds, for artists (g. w.) ..... Kilo.	0 50	free
1613	Siftings of wheat, mixed with straw or grain (g. w.) ..... Kilo.	0 65	25
1614	Fasteners or staples for fences (see No. 142).	(a)	25
1615	Of pine and other vegetables ..... Kilo.	0 08	30
1616	Animal, with mixture of other substance, for lubricating ..... Kilo.	0 10	30
1617	Saponified ..... Kilo.	1 00	30
1618	Of iron, with or without handles, for moving (g. w.) ..... Kilo.	0 40	free
1619	Fertilizers of all kinds ..... (a)	20	
1620	Gloves and mittens, including packing, as follows: Cotton knit, common texture ..... Kilo.	5 00	20
1621	Of fine texture, with or without embroidery or its imitation, and those of linen, Scotch thread or its imitation ..... Kilo.	16 00	30
1622	Linen knit, with mixture of silk ..... Kilo.	22 00	30
1623	Cotton knit, with mixture of silk ..... Kilo.	20 00	30
1624	Woolen knit, with or without mixture of other material, except silk ..... Kilo.	12 00	30
1625	Of cloth or other woollen fabric, with or without admixture of other material, except silk ..... Kilo.	11 00	30
1626	Silk knit, with or without pieces of other material ..... Kilo.	72 00	25
1627	Of silk, with admixture of cotton or linen ..... Kilo.	42 00	35
1628	Of skins of all kinds, with or without silk lining, and those with pasteboard cuffs ..... Kilo.	40 00	35
1629	Of skin for fencing or boxing ..... Kilo.	20 00	35
1630	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1631	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1632	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1633	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1634	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1635	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1636	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1637	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1638	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1639	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1640	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1641	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1642	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1643	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1644	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1645	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1646	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1647	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1648	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1649	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1650	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1651	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1652	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1653	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1654	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1655	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1656	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1657	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30
1658	Of hair, hemp, or jute, for rubbing the skin ..... Kilo.	6 00	30

(a) According to appraisement.

No.	Goods.	Valuation.		Nos.	Goods.	Valuation.	
		Bolivianos.	Amount payable %.			Bolivianos.	Amount payable %.
58	Tools for watchmakers or silversmiths, including packing .....	(a)	free	1712	Bows, violin, common .....	6 00	20
59	Tools (n. s. m.) for the arts and trades .....	(a)	..	1713	.. fine quality .....	12 00	30
60	Awls (n. s. m.) used exclusively in agriculture and mining and "Hochas" for the rubber industry .....	0 30	25	1714	.. ornamented with gold, silver or platinum .....	(a)	30
61	Awls (n. s. m.) used exclusively in agriculture and mining and "Hochas" for the rubber industry .....	0 30	25	1715	Ordinary or common, for violoncellos, each .....	18 00	30
62	Tryons or glass woolen cases (g. w.) .....	0 30	25	1716	.. fine quality .....	36 00	30
63	Yarn or waste of cotton or wool for cleaning machinery or other purposes (g. w.) .....	0 30	30	1717	.. ornamented with gold, silver or platinum .....	(a)	30
64	Wool thread (see Passemeterie, No. 2260).			1718	Month harmonicas, of wood or metal, with or without bells, and with or without cases, including packing .....	1 00	50
65	Thread or cotton for sewing, embroidering, marking, knitting, or darning, in rolls or hanks, including packing .....	1 30	10	1719	Harmoniums .....	40 00	30
66	The same, of any length, of numbers above No. 10, including packing .....	1 00	10	1720	.. double pedal .....	80 00	30
66A	A- above, from No. 1 to No. 10 inclusive, including packing .....	0 80	10	1721	Harmoniums and clay corinthus .....	(a)	30
67	For the manufacture of fabrics (g. w.) .....	0 40	10	1722	Bridges for violins .....	3 00	30
68	Thread, woolen, for the manufacture of ties of every description, including packing .....	1 80	10	1723	Trombones, wooden or metal, with or without attachments .....	30 00	30
69	The same, with 8 or false thread, including packing .....	6 50	20	1724	Bas drums, wooden or metal, with or without attachments .....	24 00	30
70	The same, of goat hair or imitation thereof, including packing .....	6 00	10	1725	Musical boxes of tripline, with crank, up to 7 centimeters in length or diameter .....	8 00	30
71	The same, with silk or false thread, including packing .....	7 00	10	1726	The same, of larger sizes .....	16 00	30
72	Thread, woolen and silk, with or without thread, for embroidering, including packing .....	14 00	10	1727	Of other kinds, up to 15 cm. in length, each .....	4 00	30
73	The same, for the manufacture of fabrics (g. w.) .....	0 40	10	1728	.. up to 25 cm. ..	16 00	30
74	Thread of linen, in rolls, of No. 10 and above, including packing .....	1 40	10	1729	.. up to 35 cm. ..	30 00	30
74A	A- above, from No. 1 to No. 10, including packing .....	1 10	10	1730	.. up to 55 cm. ..	50 00	30
75	In hanks or balls for sewing, including packing .....	3 50	10	1731	.. up to 55 cm. ..	70 00	30
76	The same, in spools, including packing .....	1 40	10	1732	Of larger sizes, and those having moving statuettes and figures .....	(a)	30
77	The same, common, or shoemakers (g. w.) .....	0 84	10	1733	Drums .....	14 00	30
78	Vegetable fibres, for sewing, in hanks or bales, and every being thread (n. s. m.) in hanks or bales (g. w.) .....	0 60	30	1734	Cases, of wood or earlboard, for violin .....	2 40	30
79	Thread of silk for embroidering, sewing, marking, knitting, or darning, in hanks or balls, including the paper of the wrapper .....	24 00	10	1735	.. for violoncellos .....	12 00	30
80	The same, in spools or pastboard rolls, including the pastboard boxes .....	14 00	10	1736	.. of other kinds .....	(a)	30
81	The same, in spools, including packing .....	10 00	10	1737	Clarinets .....	100 00	30
82	Sickles (see Scythes).			1738	Cylinders for organs of all kinds .....	20 00	30
83	Tin plate, common, in sheets (g. w.) .....	0 20	15	1739	Cylinders, of all kinds .....	(a)	30
84	The same, painted or enameled (g. w.) .....	0 56	15	1740	Reels and trumpets for the military .....	4 00	30
85	Blades of iron or steel for artisans' planes (g. w.) .....	2 00	free	1741	The same, of coromangs, piston or cylinder .....	20 00	30
86	Sheets of paper for flower makers, including packing .....	1 00	30	1742	Clarinets and flutes, boxwood or imitation thereof .....	12 00	30
87	Of fabrics of all kinds, for the same purpose, except those of silk, including packing, kilo. ..	8 00	30	1743	.. of ebony or green-willa or imitation thereof .....	18 00	30
88	Of waxed cloth for flower-makers, including packing .....	7 00	30	1744	.. fine, with silver keys .....	48 00	30
89	Of silk fabrics, including packing .....	15 00	30	1745	Keys for instruments, of wood, metal or bone, including packing .....	10 00	30
90	Blades for fencing foils, including packing .....	8 00	25	1746	The same of metal, with or without ivory handle, including packing .....	15 00	30
91	Dried mushrooms, of all kinds (g. w.) .....	1 00	25	1747	Flute keys .....	48 00	30
92	Wooden lasts and blocks, with or without metal pieces, for wig makers, hatters and shoemakers (g. w.) .....	1 00	free	1748	"Coronets," piston and cl. corinthus .....	16 00	30
93	Moulds, or blocks, for measuring the head (see Conformators).			1749	Chinese bells for horns .....	26 00	30
94	Baton moulds (see Buttons).			1750	Bassons .....	24 00	30
95	Ovens for roasting coffee and meat (see Roasters).			1751	Flute keys .....	18 00	30
96	Assay furnaces (g. w.) .....	0 20	..	1752	Flutes, of one or two keys .....	2 50	30
97	Forks, with or without handles, for agricultural purposes (g. w.) .....	0 30	..	1753	.. up to 5 keys .....	4 00	30
98	Of iron or steel wire, for the hair .....	1 00	25	1754	.. exceeding 5 keys .....	18 00	30
99	Of bronze or copper wire .....	1 60	25	1755	.. of Boehm's system and other similar ones .....	60 00	30
100	The same, gilded .....	2 50	25	1756	Containers, large and small, manieres and mandolines, common, of white wood .....	5 00	30
101	Arrows of caoutchouc, horn, bone or coromangs .....	12 00	25	1757	The same, of varnished white wood .....	10 00	30
102	Of tortoise-shell, with or without incrustations .....	80 00	25	1758	The same, cabinet wood, with or without pieces of white wood .....	20 00	30
103	Of other kinds .....	(a)	25	1759	The same, binal and of other kinds .....	(a)	30
104	Egg cases shall be appraised as sugar bowls, according to their respective kind .....	1 00	free	1760	Harp .....	(a)	30
105	Of cloth (see Waxel cloth).			1761	Melodions .....	(a)	30
106	Manicures, in small pieces for cleaning gold, including packing .....	2 00	..	1762	Metronomes .....	5 00	30
107	Printing presses and their attachments .....	(a)	..	1763	Organisms, clay .....	6 00	30
108	Indicator or manometers for steam engines .....	(a)	..	1764	.. metal .....	10 00	30
109	Inhalers shall be appraised like atomizers, according to their respective kind .....	(a)	..	1765	Organ and portable organs, of all kinds, including church organs .....	(a)	30
110	Surgical, physical, mathematical and other scientific instruments, except those specified in this tariff .....	(a)	free	1766	Tambourines .....	3 00	30
111	Medical instruments, also their spare and duplicate parts, as follows:			1767	Parchment or skins for covering drums and bag drums .....	16 00	30
112	Ascorblers, common, with bellows, of pasteboard or wood, with box measuring up to 20 cm. in length .....	12 00	20	1768	Plans of all kinds, with or without stools or covers .....	(a)	30
113	.. with box measuring up to 30 cm. in length .....	24 00	30	1769	Saxophones, mechanical, and those called piano, with or without stools or attachments .....	(a)	30
114	.. of fine steel, up to 20 cm. ..	24 00	30	1770	Pistons (see "Coronets" No. 1748).		
115	.. up to 30 cm. ..	48 00	30	1771	Metal, wooden, or horn whistles .....	6 00	20
116	.. of hoppers ..	72 00	30	1772	The same, ivory .....	50 00	30
117	Of other kind and non specified ..	(a)	30	1773	Cymbals, of metal, for military bands .....	12 00	30
				1774	Saxophones, of metal or of other .....	12 00	30
				1775	Mutes for violins .....	3 00	20
				1776	Engel-bells for violins .....	3 00	20
				1777	Triangles for bands .....	12 00	30
				1778	Trombones, baritone and basses .....	18 00	30
				1779	Hunting horns .....	6 00	30
				1780	Horns, piston or cylinder .....	24 00	30
				1781	Common violins, with or without bow .....	10 00	30
				1782	The same, fine quality, with or without bow .....	20 00	30
				1783	Violoncellos .....	30 00	30
				1784	Not specially mentioned .....	(a)	30
					NOTE.—Boxes, cases and bags for musical instruments are considered included in the appraisal of the latter.		
				1785	Common soap, without perfume, for washing, in cakes, bars or paste (g. w.) .....	0 50	30
				1786	Tin, melted .....	1 50	30
				1787	Powder, including packing .....	0 50	30
					In paste or powder, for cleaning metal articles, in a fine packing .....	0 70	30
					.. in a fine packing ..	0 70	30

(a) According to appraisement.

(a) According to appraisement.

Nos.	Goods.	Valuation, Bolivianos.	Amount, payable in %.	Nos.	Goods.	Valuation, Bolivianos.	Amount, payable in %.
1788	Toilet soap, scented, common, including packing.....	1 00	30	1839	Firebricks, for smelting furnaces.....	0 02	10
1789	Soup dishes shall be appraised as sugar bowls, according to their respective kinds.....	1 00	30	1840	Bricks, common, for building purposes.....	0 02	30
1790	Hams, raw (g. w.).....	0 80	25	1841	For cleaning knives.....	0 04	30
1791	.. cooked (g. w.).....	1 00	25	1842	Tiles of clay, terra cotta and glass.....	0 08	30
1792	Headstalls of leather, with or without long rein, including packing.....	4 00	40	1843	.. polished.....	0 20	30
1793	The same, of wood, including packing.....	8 00	40	1844	.. with mosaic work or painting.....	0 30	30
1794	Syrups and sherbets, non-mechanical (g. w.).....	1 20	25	1845	.. with blue figures, glazed, white or colored, for tables, yards, or sidewalks.....	0 20	30
1795	Cordage, white or tarred—hemp, esparto, coir or jute—and same of Manila hemp and sisal, exceeding 21 mm. in circumference (g. w.).....	0 25	20	1846	Of jacar or mulberry, polished or unpolished, and those of earthenware coated with faience or varnish.....	0 12	30
	The same, up to 21 mm. in circumference (see No. 2373).....	0 25	20	1847	Of composition.....	0 04	30
1796	Flowerpots and flower receptacles shall be appraised as sugar bowls, according to their respective kinds.....			1848	Of scoria, smooth, channelled, or with mouldings, for tables, yards, or sidewalks.....	0 02	30
	.. of iron or steel wire, with or without pieces of other material, whether painted, varnished, tinued, bronzed, galvanized, or not, including packing.....	1 00	30	1849-1857	Lumps of all kinds, sizes and qualities, with one or more lights, with or without chimneys, shades or reflectors, including chandeliers, ornaments, parts and other accessories thereof, and those for gas and electric light (see No. 2373).....	1 00	30
1797	.. of tin, brass, or painted iron.....	1 00	30		Small hand lamps for mines (g. w.).....	1 00	30
1798	.. of paper paste (paper-mache).....	0 80	30		Wool (gross weight):.....		
1799	.. of caoutchouc, ebonite, or composition.....	4 00	30	1859	Of sheep.....	0 25	30
	.. of other materials, shall be appraised as sugar bowls, according to their respective kinds.....			1860	The same washed.....	0 45	30
1801	Bird cages, as follows:.....			1861	Of alpaca, vicuña, or guanaco.....	0 60	30
	.. of iron or steel wire, with or without pieces of other material, whether painted, varnished, tinued, bronzed, galvanized, or not, including packing.....	1 20	30	1862	Vegetable.....	0 35	30
1802	.. of bronze or copper wire, with or without pieces of another material, whether nickel plated, gilded, silver plated, or not, including packing.....	3 00	30	1863	Prepared for knitting or embroidery (see Thread).....	5 00	30
1803	.. of wire, galvanized, with or without pieces of other material, for keeping meat or other edibles (g. w.).....	1 20	30	1864	Laurels.....	0 30	2
1804	.. of other kinds.....	(a)	30		.. Lobsters, shrimps, and oysters, in water or brine (g. w.).....	0 30	2
1805	Syringes, including packing, as follows:.....				Pen and pencil cases and holders, as follows:.....		
	.. of glass or crystal, with or without pieces of other material, for applying injections.....	2 80	30	1865	Of brass, called "pencil holders," and those of brass or white metal, nickel plated or coated, with or without pencil, including packing.....	6 00	2
1806	.. of tin.....	3 00	30	1866	The same, silver or gold plated.....	18 00	2
1807	.. of rubber, with or without pieces or sample of other material.....	7 00	30	1867	Of gold, without pen.....	12 00	1
1808	.. of hard rubber or gutta-percha.....	6 00	30	1868	The same, with gold pen.....	15 00	1
1809	.. of bronze, with pump, in cases.....	48 00	30	1869	Of silver, with pen.....	36 00	1
1810	.. of tin and bronze, Rancho type, with pump.....	60 00	30	1870	The same, with gold pen.....	60 00	1
1811	.. For hypodermic injections.....	36 00	free	1871	Of pearl or ivory, including packing.....	55 00	30
1812	.. Of other kinds.....	(a)	30	1872	The same, figured or open-worked, including packing.....	70 00	30
1813	Jewellery, n. s. m., of gold, silver, and jewels in general, fine pearls and precious stones.....	(a)	14	1873	Common, of wood or metal, including packing.....	2 00	30
1814	.. false, n. s. m.....	(a)	25	1874	The same, of fine quality, including packing.....	5 00	30
1815	Games, chess, of all kinds.....	(a)	30	1875	Of bone, porcelain, rubber, gum or composition, plain, including packing.....	5 00	30
1816	Bagatelle tables, with or without attachments.....	70 00	30	1876	The same, figured or open-worked, including packing.....	7 00	30
1817	Playing cards, of all kinds, with or without cases, including packing.....	5 00	30	1877	With ink fountain, and of other kinds.....	(a)	30
1818	Bone dice, including packing.....	5 00	30		Pencils, with wooden sheath, including packing, as follows:.....		
1819	The same of mother-of-pearl or ivory, including packing.....	60 00	30	1878	Special, for artisans.....	2 00	30
1820	Draughts, with or without painted, polished, nished or not, including packing.....	1 00	30	1879	Common, for drawing or writing.....	2 40	30
1821	The same of cabinet wood, including packing.....	2 00	30	1880	The same, of fine quality.....	6 00	30
	.. Dominoes, including packing, as follows:.....			1881	Common, colored, for drawing or writing.....	4 80	30
	.. Of bone, wood, or bone and wood.....	2 00	30	1882	The same, of fine quality.....	9 60	30
1822	.. Of ivory or mother-of-pearl.....	60 00	30	1883	With tube of ordinary metal.....	8 00	30
1823	.. Of ivory and bone.....	30 00	30	1884	Slide, with or without wooden sheath.....	1 00	30
1824	.. Of ivory and bone.....	30 00	30	1885	Of other kinds.....	(a)	30
1825	Lotto of all kinds, in pasteboard or wooden boxes, including packing.....	1 60	30	1886	Without wooden sheath, called "leads" of any color, for writing or drawing.....	12 00	30
1826	.. Of other kinds.....	(a)	30		NOTE.—Pencils with erasers, with or without sheath, shall be appraised according to kind, with a surcharge of 50%; ink pencils shall be inflexible as coloured pencils according to kind.....		
1827	Sets of tools and attachments, as follows:.....			1887	Washstand set, including packing, as follows:.....		
	.. small, for carvers &c., consisting of three or four pieces, with or without handles.....	0 60	25		Of zinc, tin or brass, called "iron," with or without attachments of the same material, whether painted, enamelled, varnished, bronzed, or polished.....	1 40	2
	.. Of iron for stoves (see Manufactured iron).....	0 60	25	1888	The same, of iron or steel.....	0 80	2
1828	.. Of bronze or copper (see Manufactured bronze).....	0 60	25		Stationary washstand (see Basins).....		
1829	Juice of cedarate, lemon, strawberries, raspberries, cherries, or other similar fruits, un-sweetened, in jars or bottles (g. w.).....	0 30	25		Hygienics (see Basins).....		
1830	.. In other receptacles.....	0 50	25		Of wood (see Furniture).....		
1831	Toys: balls and dolls of rubber, with or without pieces of other material, and small balloons, with or without inscriptions, including packing.....	4 00	30	1889	Flows, of silk, with or without a mixture, for trimming shoes, with or without buckle, and those for the head and chest, including packing.....	10 00	40
1832	.. of wood and pasteboard or composition, with or without pieces of other material (g. w.).....	0 50	30	1890	Milk, preserved, condensed, sterilized or powdered (g. w.).....	0 30	2
1833	.. Of tin, cast iron, or steel, without mechanism or spring (g. w.).....	1 00	30	1891	Milk bowls shall be appraised as sugar bowls, according to their respective kind.....		
1834	.. The same, with spring or mechanism (g. w.).....	2 00	30	1892	Common (g. w.).....	0 09	30
1835	.. Of lead (g. w.).....	0 70	30	1893	Vegetables, fresh.....	(a)	30
1836	.. The same, with spring or mechanism (g. w.).....	1 20	30	1894	Dry or salted in brine (g. w.).....	0 35	2
1837	.. Covered with skin, without mechanism (g. w.).....	2 00	30		Preserves (see Canned goods).....		
1838	.. Covered with cloth, without mechanism (g. w.).....	2 50	30	1895	Tomatoes, dry or in brine (g. w.).....	0 35	2
1839	.. Of the two foregoing numbers, with spring or mechanism (g. w.).....	5 00	30	1896	Lentils (g. w.).....	0 07	2
1840	.. Keys (see Case or Ribbon).....	0 04	25		Spangle (see Gold and Silver twist or thread).....		
1841	.. Gum Lac, reddened or of any other color (g. w.).....	2 10	30		Letters and figures for marking, including packing, as follows:.....		
1842	.. Sealing wax, in bars, for letters, including packing.....	2 00	30	1897	Of pasteboard or paper, whether gilded, silvered, painted, varnished, or not.....	6 00	30
1843	.. For bottles or for papers, including packing.....	0 60	30	1898	Open-worked, of tin, brass, or zinc.....	2 50	30
				1899	Of steel or iron, for marking on metal, wood or leather (see Manufactured iron).....	1 00	30
				1900	In bulk, for inscriptions, of wood, whether gilded, silvered, painted, or not.....	3 00	30
				1901	Yeast, liquid or in paste, for brewers.....	0 30	30
				1902	Powdered, for bakers (g. w.).....	0 60	30

(a) According to appraisement.

(a) According to appraisement.

Nos.	Goods.	Valuation.		Nos.	Goods.	Valuation.	
		Bolivianos.	Amount payable, %.			Bolivianos.	Amount payable, %.
13	Frock coats and jackets, of wool, with or without admixture.....each	40 00	40	1961	Wrenches, of iron or steel, for nuts, with or without wooden pieces.....kilo.	0 50	free
14	Of any cotton or linen fabric.....each	10 00	40	1962	Flower pots shall be appraised as sugar bowls, according to kind.....kilo.	0 50	free
15	Awls with handles, for artisans, including packing.....kilo.	2 00	free	1963	Machetes and pruning hooks for agricultural purposes (g. w.).....kilo.	1 00	free
16	Without handles, including packing.....kilo.	6 00	..	1964	Woods (gross weight).....kilo.	0 02	31
17	Memorandum books, without pockets, with or without pencils or pencil holders, with cardboard, oilcloth, or pasteboard cover (g. w.).....kilo.	1 40	30	1965	Fine cabinet wood.....kilo.	0 02	31
18	The same, of other kinds.....kilo.	(4)	30	1966	Unplaned, such as pine, oak &c. in boards, beams, joists, girders and other pieces similar thereto, of any thickness and size (g. w.).....kilo.	0 03	free
19	Books for gilding or plating, of ordinary or common metal, including packing.....kilo.	12 00	30	1967	The same, planed or grooved.....kilo.	0 03	17
20	Of gold or silver leaf, including packing.....kilo.	100 00	15	1968	Like woods, natural form, in shavings, sawdust, or powder.....kilo.	0 05	31
21	Model and crochet books, including packing.....kilo.	0 50	30	1969	Indian corn (g. w.).....kilo.	0 06	25
22	Books, printed, reviews, pamphlets and newspapers, bound in paper or with paper paste, cardboard or linen or cotton fabric (g. w.).....kilo.	1 40	free	1970	1969 Valises and saddle racks, of all kinds, including packing.....kilo.	3 00	(4)
23	The same, with cover of mother-of-pearl, ivory, tortoise-shell, leather, Russia leather, or its imitation, velvet, metal, wood, paper, mache, with or without leather, enamel or coal with gold, silver, or etched or silver plated metal.....kilo.	(4)	30	1971	Trunks and valises (see Trunks).....kilo.	1 00	31
24	Copybooks of all kinds, blank or ruled, printed or not, common quality (g. w.).....kilo.	2 00	30	1972	With pieces of rubber, wood, chinaware, earthenware, porcelain &c. (g. w.).....kilo.	1 00	31
25	The same, of fine quality (g. w.).....kilo.	3 50	30	1973	Aprons, made up or in patterns, including packing, as follows:.....kilo.	3 50	(4)
26	Special, for copying in letter presses, including packing.....kilo.	1 50	30	1974	Of wool, cotton, or linen.....kilo.	7 00	40
27	Files, carbide, with or without leather or cloth, for invoices, letters &c., with iron, copper or bronze spring, and these called "biblio-rapides" (g. w.).....kilo.	1 20	30	1975	The same, embossed or embroidered.....kilo.	7 00	40
28	The same, without springs (g. w.).....kilo.	1 00	30	1976	Waterproof, with or without rubber.....kilo.	5 00	(4)
29	Liquor cases, with or without crystal, glass, earthenware or porcelain backs, including packing, as follows:.....kilo.	3 00	35	1977	Of silk.....kilo.	60 00	40
30	Britania metal, spelter, lead, zinc, bronze or copper.....kilo.	3 00	35	1978	The same, with admixture.....kilo.	45 00	(4)
31	The same, nickel or silver plated.....kilo.	3 00	35	1979	The embroiled aprons already mentioned shall pay a surtax of 25%.....kilo.	(4)	40
32	Of white metal, nickel, German silver, plaque, alpaca, or the like.....kilo.	7 00	25	1980	Leather bottles, for animals, shall be appraised as cruettes.....kilo.	3 00	free
33	The same, gilded or silver plated.....kilo.	14 00	35	1981	Handles, hollow, for artisans (g. w.).....kilo.	0 50	30
34	Of aluminium.....kilo.	3 20	35	1982	For umbrellas, parasols, walking sticks, of common wood, including packing.....kilo.	2 00	31
35	Of iron or steel wire, whether galvanized, tinned or not.....kilo.	1 50	35	1983	The same, with pieces of horn, bone or common metal, including packing.....kilo.	(4)	31
36	Of iron, wood, paper paste, or composition, with or without metal pieces.....kilo.	(4)	35	1984	Other kinds, of wood for tools as follows:.....kilo.	2 40	free
37	Of other kinds.....kilo.	(4)	35	1985	For spades, adzes, hatchets (combos), scythes, axes, lamps, sledges, pickaxes, rakes, or other similar tools (g. w.).....kilo.	2 40	free
38	Of glass or crystal (see Glassware).....kilo.	(4)	35	1986	For cutting and trimmer chisels, jack and try planes, gouges, files, awls, hammers, hand saws or other similar tools (g. w.).....kilo.	0 80	free
39	Of cotton or other vegetable material.....kilo.	6 00	40	1987	Of wool, for brooms or brushes, painted or unpainted.....kilo.	0 80	31
40	The same, with admixture of embroidery of silk.....kilo.	12 00	40	1988	Of wood, for seals, with or without pieces of metal, including packing.....kilo.	2 50	31
41	Of silk, with or without admixture.....kilo.	7 00	40	1989	Hose, of rubber, with or without cloth or common metal (g. w.).....kilo.	1 50	25
42	Of silk, with or without admixture.....kilo.	32 00	40	1990	Of leather or with leather with or without pieces of common metal (g. w.).....kilo.	1 00	25
43	Of metal or leather.....kilo.	7 00	40	1991	Of canvas, with or without pieces of common metal (g. w.).....kilo.	0 50	25
44	Emery cloth (g. w.).....kilo.	0 50	30	1992	Rubber tubes for irrigators, nasal douches, syringes &c. including packing.....kilo.	12 00	31
45	" paper (g. w.).....kilo.	0 20	30	1993	Cotton sleeves, of all sizes.....kilo.	12 00	40
46	Emery, on cloth or paper (see Sandpaper).....kilo.	0 40	free	1994	with linen cuffs.....kilo.	15 00	40
47	Files, of all kinds, for artisans (g. w.).....kilo.	0 40	30	1995	with lace.....kilo.	45 00	40
48	For finger nails.....kilo.	(4)	30	1996	Sleeves (see Muffs).....kilo.	0 20	25
49	Tooth-picks, including packing, as follows:.....kilo.	6 00	30	1997	Peanuts (g. w.).....kilo.	0 20	25
50	Of quill.....kilo.	0 60	30	1998	Dummies, with head, for milliners or tailors (g. w.).....kilo.	2 00	31
51	Of wood.....kilo.	0 60	30	1999	The same, without head (g. w.).....kilo.	1 00	30
52	Of other kinds.....kilo.	(4)	30	2000	Dummies included in Art. 15 of the Law of Dec. 31, 1905.....kilo.	(4)	free
53	Earplugs, of all kinds.....kilo.	4 00	30	2001	Artificial hands and legs.....kilo.	(4)	free
54	Tube cleaners (see Brushes).....kilo.	(4)	30	2002	Manometers (see Gauges).....kilo.	(4)	free
55	Lanterns (see Lamps).....kilo.	(4)	30	2003	Shawls and wrappers, including packing, as follows:.....kilo.	(4)	free
56	Faience, in pieces, n.s.m. (gross weight):.....kilo.	0 10	30	2004	Of merino, cashmere, woollen satin &c. plain or trimmed with passementerie, ornaments, bands or fringes, called "veronicas".....kilo.	10 00	31
57	Of common earthenware, without glaze.....kilo.	0 20	30	2005	Of merino, cashmere, woollen satin &c. embroidered, or with silk guards.....kilo.	15 00	31
58	White or colored, common.....kilo.	0 20	30	2006	Of merino, cashmere, woollen satin &c. with woollen crape or <i>spunilla</i> .....kilo.	10 00	31
59	The same, of fine quality, with or without glaze.....kilo.	0 40	30	2007	Of merino, cashmere, woollen satin &c. with silk guards.....kilo.	18 00	31
60	With metal covers or frames.....kilo.	0 50	30	2008	Of merino, cashmere, woollen satin &c. with admixture or wool of silk.....kilo.	40 00	31
61	Lenses, for cosmoramas and other purposes, with or without handles, including packing.....kilo.	4 00	30	2009	Of merino, cashmere, woollen satin &c. with cotton <i>spunilla</i> .....kilo.	5 00	31
62	Coated or varnished with mercury, with or without layer (g. w.).....kilo.	1 40	30	2010	Of merino, cashmere, woollen satin &c. of silk <i>spunilla</i> , plain, not including boxes kils.....kilo.	70 00	21
63	Hops for the manufacture of beer.....kilo.	1 00	10	2011	Of merino, cashmere, woollen satin &c. embroidered, not including boxes.....kilo.	30 00	31
64	Mounting bands, of wood, with or without admixture, with or without rubber, for hats, including packing.....kilo.	8 00	40	2012	Of silk, with wool of wool or cotton.....kilo.	50 00	31
65	Of silk, with or without admixture, with or without rubber, including packing.....kilo.	50 00	40	2013	Horse-rings, of linen or cotton, including packing.....kilo.	2 00	40
66	Iron or steel tyres for cars, carts and carriages, keys for watches, including packing, as follows:.....kilo.	6 20	free	2014	Horse-rings, of wool, including packing.....kilo.	3 00	40
67	Common, of steel, iron or bronze, with or without pieces of other metal.....kilo.	6 00	25	2015	Lard (g. w.).....kilo.	0 30	21
68	The same, nickel, silver or gold plated.....kilo.	25 00	25	2016	Table covers or cloths, and napkins, including packing, as follows:.....kilo.	2 50	(4)
69	Spigots for barrels, casks &c. (gross weight):.....kilo.	0 50	30	2017	Of cotton fabric.....kilo.	2 50	(4)
70	Of white wood.....kilo.	1 20	30	2018	Of linen fabric, with or without admixture of an inferior material.....kilo.	5 20	40
71	The same, varnished, with or without pieces of common metal.....kilo.	1 20	30	2019	Of unbleached linen fabric.....kilo.	3 00	40
72	Of iron, tin or spelter, nickel or not.....kilo.	1 00	30	2020	Paper napkins.....kilo.	3 00	40
73	The same, of copper or bronze.....kilo.	2 00	30	2021	Those embroidered shall pay a surtax of 2% according to their respective appraisement.....kilo.	0 50	25
74	The same, nickel plated.....kilo.	3 00	30	2022	Butter (g. w.).....kilo.	0 50	25
75	Of iron or steel, whether tinned, bronzed, galvanized, or not.....kilo.	1 20	30	2023	Butter dices shall be appraised as sugar bowls, according to their respective kinds.....kilo.	0 50	25
76	The same, nickel plated.....kilo.	2 00	30				
77	Of bronze or copper.....kilo.	2 00	30				
78	The same, nickel plated.....kilo.	4 00	30				

(a) According to appraisement.

(c) According to appraisement.

No.	Goods.	Valuation Bolivianos.	Amount payable in %.
2014	Marlins (see Shaws).		
2014	Ginger ( <i>Muga</i> ) (g. w.) .....	2 00	30
2015	Machines, as follows:		
2015	Those not specially mentioned, with their attachments, for industries, arts and sciences, whether imported or not in these pieces, in- cluding washing machines, sewing machines (g. w.) .....	0 50	free
2015	Typewriters (g. w.) .....	0 20	"
2016	For mincing meat, grinding or roasting coffee, for making butter and peeling cereals and fruits, with or without enamel, including packing .....	0 40	25
2017	"Photographic" (with attachments for stoppering bottles (see Wrought iron)) .....	(a)	30
2018	"Small" of wood .....	6 00	25
2019	For eyelid fixing and paper perforating (g. w.) kilo. ....	0 30	25
2020	For other purposes, not specified .....	(a)	25
2021	Frames, of all kinds, for photographs and pictures (a) kilo. ....	(a)	30
2022	Of all kinds, for mirrors (g. w.) .....	1 00	30
2023	Ivory, unmanufactured, or imitations thereof, including packing .....	16 00	30
2024	Wicks for night lamps, including packing ..	2 00	30
2025	Marble, alabaster and Jasper (gross weight):		
2026	In blocks .....	0 05	30
2027	In slabs, unpolished .....	0 10	30
2028	"Polished" .....	0 20	30
2029	Wrought, for christening fonts, masoleums, or other purposes .....	(a)	30
2030	Hammers, of iron or steel, with or without handles (g. w.) .....	0 40	free
2031	Masks, including packing, as follows:		
2032	Of wire .....	6 00	50
2033	Of pasteboard .....	4 00	50
2034	Of wax or composition .....	8 00	50
2035	Of cotton fabric .....	20 00	50
2036	Of silk fabric, with or without admixture ..	30 00	50
2037	Of wire, special for fencing .....	3 00	30
2038	Putty for glaziers, w. ....	0 20	30
2039	Of iron or steel (g. w.) .....	0 25	free
2040	Of wood (g. w.) .....	0 30	"
2041	Cotton wicks for lamps, lanterns, chandelier- shades and tinder-boxes (including packing) ..	1 80	30
2042	Saturated with tallow, for gaslights (g. w.) ..	0 10	30
2043	Sulphurized, for disinfecting wine and liquor casks (g. w.) .....	0 30	free
2044	Bits, of iron or steel, for braces (g. w.) ..	2 00	"
2045	Pocket tin boxes, with or without attachments, including packing, as follows:		
2046	Of common metal .....	3 00	25
2047	Nickel, gold or silver plated .....	6 00	25
2048	Of other kinds .....	(a)	25
2049	Medals (see Crosses).		
2050	Medallions (see Jewellery).		
2051	Stockings, silk elastic, with or without admix- ture, for invalids, including packing .....	30 00	30
2052	The same, of cotton or linen, including packing ..	10 00	30
2053	Measures, pocket tapes, in wooden, leather or common metal boxes, including packing, as follows:		
2054	Of cloth tape .....	5 00	15
2055	Of metallic ribbon .....	10 00	15
2056	Of varnished cloth .....	2 00	15
2057	For folding or rolling up, as follows:		
2058	Of common metal .....	1 60	15
2059	Of boxwood, with or without pieces of bronze kilo. ....	7 00	15
2060	Of wood, with or without pieces of bronze ..	3 00	15
2061	Of horn, bone, hard rubber .....	5 00	15
2062	Of whalebone .....	20 00	15
2063	Of ivory .....	50 00	15
2064	Graduated measures for liquids, including pack- ing, as follows:		
2065	Of crystal or glass (see Glassware)		
2066	Of iron, steel or other common metal .. kilo.	1 00	15
2067	Of wood .....	2 00	15
2068	Gas or water meters, including packing ..	1 00	25
2069	Pulse, in grain, n. s. m. (g. w.) .....	0 07	25
2070	Metal, yellow (see Copper)		
2071	"White or nickel, in sheets (g. w.) ..	1 40	25
2072	"White, called Babbitt or anti-friction metal for machines (g. w.) .....	0 25	25
2073	Metronomes (see Musical instruments)		
2074	Honey, and cane and palm molasses (g. w.) ..	0 14	25
2075	Leads for pens (see Pens)		
2076	Mixtion, for gliding (see Purpurine)		
2077	Samplers, for drawings, open work and garments (see Drawings)		
2078	For writing and teaching drawing, including packing .....	3 00	free
2079	Patterns and models:		
2080	Of wood, including packing .....	0 66	30
2081	Of tin plate, sheet iron or zinc, whether tinned, galvanized, painted, enamelled with faience or porcelain, or not, including packing ..	1 20	30
2082	The same, of tin, including packing .....	0 66	30
2083	Of bronze, with or without pieces of another common metal, including packing ..	1 60	30
2084	Of gypsum for making mouldings in relief (g. w.) kilo. ....	0 30	30
2085	Of wood, for the manufacture of cigars, with packing .....	5 00	30

(a) According to appraisement.

No.	Goods.	Valuation Bolivianos.	Amount payable in %.
2070	Mouldings (gross weight):		
2071	Of wood, varnished, painted, bronzed, silvered, gilded or not .....	6 80	30
2072	"Of wood, unpainted with gypsum, not gilded, ..	0 30	30
2073	"Gilded .....	0 60	30
2074	Paper pulp, pasteboard, sawdust, veneered or not with wood, not gilded .....	2 40	30
2075	The same, painted, varnished, silvered or gilded kilo. ....	3 60	30
2076	Twirling sticks or busters, of all kinds, including packing .....	2 00	30
2077	Bodies of all kinds .....	(a)	40
2078	Bags, hunting (see Saddledbags)		
2079	Of canvas, with or without leather, called "nose-bags," including packing .....	1 50	30
2080	Mosaic of wood, for flooring (g. w.) .....	0 60	30
2081	Mustard in powder (g. w.) .....	0 60	30
2082	Prepared mustard (g. w.) .....	0 35	30
2083	Motors, for machines or engines .....	(a)	free
2084	Furniture (gross weight):		
2085	Of all kinds, of common wood, with or without marble mirrors or looking-glasses, with or without iron pieces, set up or knocked down, varnished or unvarnished, painted or un- painted .....	0 50	25
2086	The same, with gilt fillets or stripes (g. w.) ..	0 70	25
2087	The same, of fine wood, such as mahogany, cedar, sassafras, walnut, rosewood, sandal, and other cabinet woods, and those made of common wood veneered with the aforesaid woods, with or without looking-glasses or mirrors or marble and their attachments, whether polished, set up or knocked down, or not including those upholstered in white or those with an outside lining of cotton or hemp .....	1 40	25
2088	Of common wood, with outside lining of cotton or hemp fabrics .....	1 00	25
2089	The same, with seats or backs of carpeting or canvas, veneer, or perforated wood or iron kilo. ....	1 40	25
2090	The same, of American walnut, with or with- out polish or varnish, and those made of varnished wood with seat or back of cane kilo. ....	0 40	25
2091	Those called "Vienna" .....	0 80	25
2092	The same, with gilt fillets or stripes (g. w.) ..	1 00	25
2093	Of all kinds, upholstered or covered with any kind of woollen or silk fabrics, or with leather, with or without covers .....	1 60	25
2094	Of wood of all kinds, gilded or inlaid with mother-of-pearl, metal, ivory or tortoiseshell, with or without ornaments of metal, with or without looking-glasses, and marble, and their attachments, whether upholstered or not, or with cane seats, set up or in loose pieces .....	2 00	25
2095	Of China wood, or papier-mâché .....	4 00	25
2096	Of iron, n. s. m., with or without woollen seat or back .....	0 35	25
2097	Of iron, gilded .....	0 50	25
2098	Fancy, nickel plated, or other kinds, n. s. m. ....	(a)	25
2099	Of wood, with wax face .....	(a)	25
2100	Revolving chairs for counting houses .....	1 00	25
2101	Watch springs, including packing .....	15 00	25
2102	Clock springs, including packing .....	10 00	25
2103	Over muffs (see Reports No. 2025)		
2104	Shot, sporting (g. w.) .....	0 24	25
2105	Shot pouches of leather, cloth or common metal, and powder flasks, stout and double, for hunt- ing, including packing .....	8 00	25
2106	Dolls, including packing, as follows:		
2107	Undressed, covered with basil or tissue, of all sizes, with face of cardboard, faience, or porcelain, and wooden dolls .....	1 20	35
2108	The same, with wax face .....	1 60	35
2109	Dressed, with face of porcelain, faience or porcelain .....	1 60	35
2110	The same, with wax face .....	2 40	35
2111	Of rubber (see Toys)		
2112	Mechanical dolls, and of other kinds .....	(a)	35
2113	Dolls of celluloid .....	3 50	25
2114	NOTE.—These having only chemise shall be considered undressed.		
2115	Moss, loose or in packages, for trimmings and for florists, including packing .....	1 20	30
2116	Music, including packing, as follows:		
2117	Printed or manuscript .....	1 40	30
2118	Perforated paper or cardboard for musical instruments and the sheets and cylinders for phonographs .....	4 00	30
2119	The same, in metal for same .....	3 00	30
2120	Playing cards (see Games)		
2121	Razors, with or without case, with handle of wood, bone, horn, rubber or composition .....	7 00	25
2122	The same, with extra blades not exceeding 6 doz. 2111 .....	14 00	25
2123	"With ivory, tortoise-shell or mother- of-pearl handle .....	24 00	25
2124	The same, in boxes, with attachments .....	(a)	35
2125	Safety razors, with or without extra blades not exceeding 2 .....	18 00	25
2126	Extra blades for all kinds of razors .....	6 00	25
2127	Knives, sailors', common, with or without spring doz. ....	3 00	25
2128	The same, fine, with or without spring .....	5 00	25
2129	Dressing cases of all kinds .....	(a)	35

(a) According to appraisement.

No.	Goods.	Valuation.		No.	Goods.	Valuation.	
		Bolivianos.	Amount payable %.			Bolivianos.	Amount payable %.
18	Leaves of all kinds for artisans .....	1 50	free	2174	Dusters of cotton, for furniture and other purposes .....	1 00	30
19	Nuts (g. w.) .....	0 08	25	2175	The same, of linen, plain or figured, for cleaning dishes and for other purposes .....	1 40	30
20	Nutmegs, with or without shells (g. w.) .....	2 00	25		Handkerchiefs, including packing, as follows :		
21	The same, in powder (g. w.) .....	3 40	25	2176	Of cotton, hemmed or not, without lace or embroidery .....	2 00	30
22	Sealing wafers, including packing, as follows :	2 00	30	2176a	The same, imitating foulard .....	3 00	30
23	Of flour for sealing .....	8 00	20	2176b	Mercedized .....	2 50	30
24	The same, of gum, for the same purpose .....	2 00	30	2177	Imitation of fine foulards .....	7 00	30
25	Wine skins and other leather bags .....	2 00	30	2178	With embroidered initials or name .....	5 00	30
26	Eyeballs and hooks of metal for clothing, footwear and other purposes, including packing .....	4 00	30	2179	Of gauze, embroidered, and in imitation of cambric .....	8 00	30
27	Eyes, artificial .....	(a)	free	2180	Trimmed with cotton blonde or lace .....	16 00	30
28	The same of glass, for animals, including packing .....	6 00	30	2181	The same, with linen blonde .....	24 00	30
29	Orchil, liquid, in paste or powder (g. w.) .....	0 50	30	2182	Of linen, with or without admixture of cotton, embroidered or not .....	6 00	50
30	Origanum (g. w.) .....	0 10	25	2183	Of linen tulle, embroidered or not .....	10 00	20
31	Ornaments of all kinds for priests and all other articles for church use .....	(a)	10	2184	Linen batiste, embroidered or not .....	20 00	30
32	Gold, in sheets, for dentists .....	2 00	10		The three foregoing schedules with silk admixture, stripes, blondes or embroideries, shall pay a surcharge of 20% according to their respective values :		
	In sheets for gilding (See No. 1919)			2185	Of silk foulards for the hand or neck, not embroidered .....	60 00	35
	Oysters (see Lobsters)			2186	The same, embroidered .....	70 00	35
33	Cotton wicks, not braided (g. w.) .....	0 60	30	2187	The same, of floss silk .....	30 00	35
34	The same, braided and colored for the manufacture of candles (g. w.) .....	0 80	free	2188	Of silk, with admixture of other material .....	35 00	35
	Iron or copper buckets for mines (see Manufactures of iron or bronze)			2189	The same, embroidered .....	25 00	35
35	Straw, for brooms and other purposes (g. w.) kilo.	0 00	30	2190	Of wool, for the neck, with or without silk stripes or figures .....	15 00	30
36	Straw braid, prepared for the manufacture of hats, including the weight of the packing .....	1 20	30		Paper (gross weight) :		
37	Spades or shovels for agriculture, of iron or steel, with or without handles (g. w.) .....	0 40	free	2191	Of the (Campana or Venado brands &c. for cigarettes .....	1 20	30
38	The same, of wood, with or without handles, for cereals or grains (g. w.) .....	0 20	30	2192	The same cut, in rolls, tubes, or bundles .....	2 40	30
39	Painters' pallets, wooden, including packing .....	1 60	30	2193	Crown and engraved for putting up cigarettes, not gilded .....	1 60	30
40	Skewers, wood, for dressing meats (g. w.) .....	0 10	25	2194	The same, gilded .....	2 00	30
41	Needles, wooden or bone, for knitting or other purposes, including packing .....	1 50	30	2195	In ribbons, for telegraphs and for newspapers, unglazed .....	0 50	free
42	Trousers, of cotton or linen .....	18 00	40	2196	Of linen, glazed or not, and of cotton glazed for printing and books .....	0 30	free
43	Of cloth, cassimere, or other similar woollen fabrics .....	120 00	40	2197	Wrapping paper .....	0 20	30
44	The same, with admixture of cotton .....	72 00	40	2198	White or colored, without varnish, for kites and posters, and for wrapping purposes .....	0 30	30
45	Of coarse cloth or baize (bayeta) .....	30 00	40	2199	The same, with inscription .....	0 50	30
	Those not exceeding 35 centimetres in width at the waist shall be appraised with a rebate of 50%			2200	Gold or silver-plated for the same purposes, with or without inscriptions .....	1 00	30
	Shades, with or without frame and with or without ornaments, for lamps and candlesticks, including packing, as follows :			2201	Colored, varnished, for binding and for book covers .....	0 70	30
144	Of pasteboard, cotton fabric or paper .....	3 00	30	2202	Gilded, silvered, or worked, for same purposes .....	2 00	30
145	Of glass, earthenware, or porcelain (see Glassware, Earthenware or Porcelain) .....	(a)	35	2203	Transparent, imitation of parchment, for wrapping .....	0 50	30
146	Of silk, with or without admixture, and other kinds (in S. M. C.) .....	(a)	35	2204	For florists, cut or not, not gilded nor silvered .....	0 70	30
147	Swaddling clothes, including packing, as follows :			2205	The same, gilded or silvered .....	6 00	30
148	Of cotton, with or without embroidery .....	2 50	40	2206	Albumenized and black or colored paper for photographers .....	3 00	30
149	Of pique or wool, with or without embroidery .....	3 50	40	2207	Blotting paper, with or without advertising .....	0 50	30
149	Of linen, with or without embroidery .....	4 00	40	2208	Rules for music .....	0 60	30
2149	Handkerchief and glove cases .....	(a)	35	2209	Of silk tissue in loose sheets for press covering .....	1 20	30
	Square shawls (see Shawls)			2210	Carbon paper for making copies .....	4 00	30
	Shawls of different kinds, including packing, as follows :			2211	Chemical paper for reproducing copies in the press .....	1 50	30
2150	Of cotton, with or without woollen fringes kilo.	2 20	40	2212	Blank paper, with or without cloth, for drawings or plans, and paper prepared for oil painting .....	1 00	30
2151	Of cotton netting and crocheted, with or without woollen fringes .....	4 00	40	2213	The same, ruled lengthwise and crosswise, with or without fabric, and that of Prussian blue for reproducing plans by means of the light .....	1 80	30
2152	Of wool, with or without admixture or wool of cotton .....	3 50	40	2214	Transparent cloth for tracing .....	2 50	30
2153	Of vicuña wool and those of merino or cashmere, painted or stamped .....	6 00	40	2215	Waxed for lithography .....	6 40	30
2154	Those of the two foregoing numbers, with silk stripes, figures or insertion .....	8 00	40	2216	For cards, glazed or not, imitation of parchment .....	3 00	30
2155	The same, with silk wool or embroidery .....	12 00	40	2217	Bristol or card paper .....	1 80	30
2156	The same, with cotton insertion .....	7 00	40	2218	Perforated, for pipes, ornamenting boxes for confectionery, and paper for bouquets and sweetmeats, cornets, crimped for lampshades, figures or other purposes .....	5 00	30
2157	Of knitted wool .....	8 00	40	2219	Of cotton, coated foil or half foil .....	0 40	30
2158	The same, with silk stripes or plush trimmings .....	10 00	40	2220	Of cotton or linen for notes, letters or communications, and put up in boxes with envelopes .....	0 50	30
2159	The same, with admixture or wool of silk .....	16 00	40	2221	The same, with monogram and fancy paper, with or without envelope, including stamps, perforated, enclosed, or worked paper .....	2 00	30
2160	Shawls, mantles of tulle netting, cotton netting or crocheted .....	6 00	40	2222	Rules for invoices, billheads &c. .....	0 80	30
2161	The same, embroidered with wool or cotton .....	7 50	40	2223	Printed invoices, drafts, billheads, receipts, memoranda and the like .....	3 00	30
2162	The same, embroidered or trimmed with silk .....	9 00	40	2224	Cut up as in serpients for the game called "Carival," as serpentine, confetti &c. .....	0 80	30
2163	Of goat hair .....	12 00	40	2225	Special for water-closets .....	0 40	10
2164	And mantles of linen, plain or embroidered .....	30 00	40	2226	Pasteboard for filters .....	0 80	20
2165	Shawls, kerchiefs, points &c. of gros-grain, Pekin, serge or taffeta of silk, plain or embroidered .....	50 00	40	2227	Fly paper .....	1 50	30
2166	The same, with admixture of any inferior material .....	30 00	40	2228	Alaska special paper for lining clothes .....	1 00	30
2167	The same, weaving &c. of other than transparent silk netting or fabric (except those of tulle, lace and blonde), plain, open-worked, figured in the loom, with or without fringes .....	100 00	40		Wall paper, as follows :		
2168	Mantles, laces and other like articles, of silk tulle, lace or blonde, with or without admixture of cotton or linen .....	150 00	40	2229	Without design or colors, called "ground paper," for walls .....	0 18	30
2169	Of other cotton tissues .....	2 50	30	2230	Common, painted, without glaze .....	0 42	30
2170	Of other cotton tissues .....	3 50	30	2231	The same, glazed, varnished, lacquered, bronzed, silvered, gilded, common .....	0 80	30
2171	Turkish, linen .....	5 00	30	2232	Hot gilded or silvered, white or colored, glazed or unlazed .....	4 00	25
2172	Of other linen fabrics .....	5 00	30	2233	Venet or with velvet designs, whether bronzed, silvered, gilt, or not, common .....	3 20	30
2173	Of linen, embroidered or open-worked, for any purpose .....	10 00	30				

(a) According to appraisement.

Nos.	Goods.	Value Boliviano.	Amount pay- able %.	Nos.	Goods.	Value Boliviano.	Amount pay- able %.
2234	The same, hot gilded or silvered.....kilo.	5 00	30	2294	Ornamental combs of horn, bone, hard rubber, rubber, paste or composition, plain, open- work or figured, with or without ornaments of another material, for the hair, also circular ones for children, including packing.....kilo.	8 00	30
2235	Transparent paper, called "chuter," for decorating glass.....kilo.	5 00	30	2295	The same, of common metal, whether nickel- plated or not, including packing.....kilo.	3 00	30
2236	With decorations on other kinds superior or better than those already stated.....kilo.	(a)	30	2296	The same, of ivory or tortoise-shell.....kilo.	80 00	30
2237	Paraffin paste (g. w.).....kilo.	0 25	15	2297	Hair, human (see Hair, No. 187).....kilo.		
NOTE.—By a law of Dec. 5, 1912, paraffin may be imported free for a term of 5 years by candle manufacturers for use in making candles.				2298	Of animals, for making hats &c. including packing.....kilo.	3 00	30
2238	Unbleached, of cotton fabric.....doz.	12 00	35	2299	Balls, of rubber (see Toys).....kilo.		
2239	Of wool or with an inferior mixture.....doz.	24 00	35	2300	Of leather, for football or other games, including packing.....kilo.	10 00	30
2240	Of silk.....doz.	50 00	37	2301	Wigs (see prepared Hair, No. 188).....kilo.		
2241	Of silk, with admixture of another material.....doz.	48 00	35	2302	Coats lined with sheep or goats' skins, including packing.....kilo.	2 50	40
Linings made for square pieces of umbrellas or parasols shall be appraised with a rebate of 60% on their respective appraisements.				2303	With skins of <i>perla lunera</i> , including packing .....kilo.	5 00	40
Parasols, umbrellas of from 10 to 55 centimetres in length measured on the ribs, as follows:				2304	Of the wool (g. w.).....kilo.	0 40	30
2242	Of cotton fabric.....doz.	6 00	35	2305	Of iron or bronze (see Manufactured iron or bronze).....kilo.	0 80	30
2243	The same, trimmed or embroidered with wool or cotton.....doz.	18 00	35	2306	Of other kinds.....kilo.	(a)	30
2244	Of linen, of all kinds.....doz.	12 00	35	2307	Perfumery assorted, n. s. m. and scented waters, with or without case or fancy boxes, including essences, toilet waters, cosmetics, pastes, creams, dyes, face paint, carmine, facial polishing powders, pomades, brillian- tine, hand-lotion &c.....kilo.	(a)	60
2245	The same, embroidered.....doz.	24 00	35	2308	Parchment for book covers and other purposes.....kilo.	8 00	30
2246	Of wool or with an inferior admixture.....doz.	18 00	35	2309	Knobs of earthenware or porcelain for bells, with or without pieces of common metal.....kilo.	0 50	30
2247	The same, with silk trimmings.....doz.	30 00	35	2310	Of copper or bronze (see Metals, No. 189).....doz.		
2248	Of silk, without laces.....doz.	48 00	35	2311	Pearls (see amended No. 1813).....kilo.	6 00	30
2249	Of silk, with admixture of another material.....doz.	36 00	35	2312	Of glass or composition, including packing.....kilo.		
2250	Of silk, with or without admixture, with laces or embroidered with silk or both.....doz.	72 00	35	2313	Venetian blinds, with or without attachments (gross weight).....kilo.	1 50	30
NOTE.—Parasols exceeding 55 centimetres in length, measured on the ribs, shall be appraised as umbrellas in their respective classes. Those less than 40 centimetres in length shall be appraised with a rebate of 50%.				2314	Chinese matting.....kilo.	30 00	35
2251	With gold, silver, mother-of-pearl, ivory or tortoise-shell handle, and those of China paper laces, including packing, as follows:	(a)	35	2315	Of silk, with admixture of another material.....kilo.	16 00	35
2252	Shoe or stay, of cotton, linen, wool or leather, with metal tips.....kilo.	5 00	30	2316	The same, with admixture of another material.....kilo.	3 00	30
2253	Of silk, with or without admixture.....kilo.	30 00	35	2317	Painted on cotton cloth.....kilo.	3 00	30
2254	Of bronze or copper, silver-plated or not, for stirrup straps.....kilo.	3 50	25	2318	The same, embroidered with cotton.....kilo.	3 00	30
2255	The same, of white metal, nickel or the like.....kilo.	7 00	25	2319	" " with wool.....kilo.	4 00	30
2256	Like foregoing, silvered or gilded.....kilo.	14 00	25	2320	" " with silk.....kilo.	5 00	30
Passemeterie: Curtain-beds, trimmings, fringes, tassels, corals, tapes, tufts, fringes, gulleons, grecques, ornaments, gimps, elzings, braids or other similar articles for upholstering, clothing, footwear, etc., with or without core of another material, with or without glass adornments, wood, wax, straw, common metal, crystal, or other similar materials, including packing, as follows:				2321	Of wood or spartery, painted, with or without coloured designs.....kilo.	0 60	30
2257	Of cotton, with or without admixture of another material, than wool or silk.....kilo.	3 50	30	2322	Of glass and other beads.....kilo.	(a)	30
2258	The same, with wooden admixture.....kilo.	4 00	30	2323	Liquor gauges and aerometers.....kilo.	5 00	30
2259	The same, with admixture of silk or wool and silk.....kilo.	8 00	30	2324	Pessaries of rubber, with or without metal tubes, including packing.....kilo.	6 00	30
2260	Of wool, with or without admixture of another inferior material.....kilo.	6 00	30	Weights for scales, including packing, as follows:			
2261	The same, with silk mixture.....kilo.	10 00	30	2325	Of iron or steel.....kilo.	1 00	25
2262	Of hemp or jute.....kilo.	5 00	30	2326	Of bronze or copper.....kilo.	2 50	25
2263	Of linen, with or without admixture of another vegetable material.....kilo.	6 00	30	2327	The same, nickel or gilded.....kilo.	3 00	25
2264	Of silk, with admixture of another inferior material.....kilo.	20 00	35	2328	The same, gilded or silvered.....kilo.	5 00	25
2265	Of silk.....kilo.	30 00	35	2329	Fish, dried, smoked or in brine (g. w.).....kilo.	0 16	25
2266	Of common metal, gilded or silvered, with linen or cotton, or of other material than silk.....kilo.	8 00	25	Those not specially mentioned (see Canned fish)			
2267	The same, as the foregoing, with core containing silk.....kilo.	35 00	25	2330	Mats of all kinds (g. w.).....kilo.	0 40	30
2268	Of silver, gilded or not.....kilo.	90 00	25	2331	Pitch, Burgundy or white (g. w.).....kilo.	0 30	30
2269	Of emaine furs.....kilo.	15 00	30	2332	Cologony (g. w.).....kilo.	0 30	10
2270	Of other furs.....kilo.	10 00	30	2333	Nipples of rubber or cow-teats for nursing bottles, with or without spare pieces, including packing.....kilo.	8 00	30
2271	Of straw or feather trimmings.....kilo.	8 00	30	2334	Nipples of milk extractors of all kinds, including packing.....kilo.	4 00	30
2272	Of wooden shavers.....kilo.	4 00	30	2335	Picks, iron or steel, for labourers, with or with- out handles (g. w.).....kilo.	0 50	free
2273	Of silk or horsehair.....kilo.	5 00	25	2336	Stones, fine whetstones or house for sharpening razors.....kilo.	2 00	30
2274	Basins of all kinds (g. w.).....kilo.	0 20	30	2337	Common, for sharpening tools (g. w.).....kilo.	0 20	free
2275	Paste, lean, rice &c. (g. w.).....kilo.	0 15	25	2338	Emery (g. w.).....kilo.	0 50	"
2276	For sharpening razors, including packing.....kilo.	3 00	25	2339	Turners (g. w.).....kilo.	0 10	15
2277	For cementing and cleaning metal dyers.....kilo.	0 80	25	2340	Milstones and those for crushing sugar cane, and grind-stones, mounted or not (g. w.).....kilo.	0 05	free
2278	These not specially mentioned for dyeing.....kilo.	0 80	25	2341	Lithographic (g. w.).....kilo.	0 20	"
2279	For brushes and brushes for the teeth.....kilo.	1 50	25	2342	Flint (g. w.).....kilo.	0 04	30
2280	Caramels and tablets, not mechanical (see Candies)			2343	Paving, except marble (g. w.).....kilo.	0 80	30
2281	Pastille, for perfuming, including packing.....kilo.	1 00	25	2344	For billiard tables.....kilo.	0 18	30
2282	Folder, dry (g. w.).....kilo.	0 01	free	2345	Presque-stones (see No. 1813).....kilo.		
2283	Skates.....kilo.	(a)	30	2346	Imitation of the above called "false stones," including packing.....kilo.	80 00	25
2284	Fronts, including packing, as follows:			2347	Electric batteries.....kilo.	(a)	19
2285	Of cotton for shirts.....kilo.	5 00	40	2348	Flowers or haboushins of brass, zinc or tin plate, for hanging, with or without paint or varnish, including packing.....kilo.	1 40	25
2286	The same, embroidered.....kilo.	6 00	40	The same, of earthenware or porcelain, shall be appraised as earthenware or porcelain respec- tively.			
2287	Of linen, plain or embroidered with or without admixture of cotton.....kilo.	10 00	40	2349	Of other kinds.....kilo.	(a)	25
2288	Of wool.....kilo.	10 00	40	Marble, iron or bronze basins shall be appraised as manufactured marble, iron or bronze respec- tively.			
2289	Of silk.....kilo.	70 00	40	2350	Pepper, white or ground (g. w.).....kilo.	0 50	25
2290	The same, with admixture of cotton.....kilo.	60 00	10				
Combs of all kinds, with packing, as follows:							
2291	Of wood.....kilo.	2 00	30				
2292	Of rubber, caoutchouc, horn, bone or composi- tion.....kilo.	5 00	30				
2293	Of bone, imitation of ivory.....kilo.	24 00	30				
2294	Of ivory or tortoise-shell.....kilo.	80 00	30				
2295	Of common metal, whether nickel-plated or not.....kilo.	3 00	30				
2296	Of horn, bronze, iron or steel, for combs.....kilo.	3 00	30				
2297	Of leather, bronze, iron or steel, for panter- ies.....kilo.	4 00	free				

(a) According to appraisement.

(a) According to appraisement.

## TARIFF.]

## BOLIVIA.

Nos.	Goods.	Valua-	Amount	Nos.	Goods.	Valua-	Amount
		tion.	pay- able %.			tion.	pay- able %.
		Bolivianos.	free			Bolivianos.	free
2351	Pencil brushes, for artisans (g. w.).....Kilo.	2 40	"	2408	Of swan or other birds, for quilts, mattresses and for other purposes.....Kilo.	6 00	30
2352	For drawing and painting (g. w.).....Kilo.	2 40	"	2410	Ostrich feathers for dusters.....Kilo.	4 00	30
2353	Paints, fine, prepared, in small tin or lead tubes and Chinese vermilion in small packages, in- cluding packing.....Kilo.	4 00	30	2411	Ostrich, for trimming.....Kilo.	100 00	30
2354	Fine carmine, in small cakes or powder, in- cluding packing.....Kilo.	24 00	30	2412	Quills, cut or uncut, for writing.....Kilo.	6 00	30
2355	Gross weight, as follows : Common, prepared with oil of whatever kind .....Kilo.	0 14	30	2413	Of common metal, and those in common tubes .....Kilo.	3 00	30
2356	Of copper for vessels or other purposes.....Kilo.	0 50	30	2414	Of gold, without holders.....Kilo.	2 50	30
2357	White lead, dry, in paste or in powder; red lead, lampblack, colorator, number or natural or burnt earth, and in general all common dried paints, in small tin or lead tubes.....Kilo.	0 20	30	2415	Feather dusters, large and small, of all kinds, for cleaning purposes, including packing.....Kilo.	2 50	30
2358	Almagra ochre "malaza" and common chalk .....Kilo.	0 05	30		Truning hooks (see Machinery) Leggins and gaiters of all kin is, including pack- ing, as follows :	7 00	40
2359	Royal yellow or masticot.....Kilo.	0 60	30	2416	Of leather.....Kilo.	8 00	40
2360	Aniline, fuchsine, alizarine and their imita- tions.....Kilo.	2 40	30	2417	Of cloth or canvas.....Kilo.	3 00	40
2361	Indigo.....Kilo.	2 80	30	2418	Knitted wool (see Fabrics).....Kilo.	3 00	40
2362	Prussian or ultramarine blue and burnt ochre .. .....Kilo.	0 10	30	2419	Of cotton cloth, with or without rubber .. .....Kilo.	5 00	40
2363	Ultramarine blue, in balls or powder.....Kilo.	0 35	30	2420	Polygraphs, for writing or making copies.....Kilo.	(a)	30
2364	Fine blue, called "Berlin".....Kilo.	2 40	30		Powder (gross weight) :		
2365	Vermilion or common cinnabar and silver or zinc white.....Kilo.	0 50	30	2421	Blasting powder, for mines.....Kilo.	0 24	free
2366	Carmine or red lake and the liquid for confec- tionery and other purposes.....Kilo.	2 40	30	2422	Dynamite and gelatine dynamite, called "Giant".....Kilo.	1 40	40
2367	Dragon fire paste.....Kilo.	5 00	30	2423	Fine, for printing in colors.....Kilo.	1 40	30
2368	Fine, not specially mentioned.....Kilo.	(a)	30	2424	The same, in barrels.....Kilo.	1 00	30
2369	Common paints on pasteboard, for schools in- cluding packing.....Kilo.	2 00	30	2425	Smoketess powder.....Kilo.	3 00	30
2370	Paint boxes for schools (see Boxes, No. 544) For furniture, called enamel, including packing .....Kilo.	1 00	30	2426	Tin powders for looking-glasses, including packing.....Kilo.	5 00	30
2371	Tweczers, slippers, pinchers, including packing .. .....Kilo.	0 60	30	2427	For killing insects, including packages.....Kilo.	0 80	30
2372	Wire-kernels and pistachio nuts (g. w.).....Kilo.	0 60	30	2428	For clarifying wines and liquors, and those known by the name of Filotina and rapid clarifier, including packing.....Kilo.	0 80	30
2373	Twine and rope yarn, spun yarn, threads and fibres, from 9 to 21 millimetres in circum- ference, tarred or not (g. w.).....Kilo.	0 70	30	2429	For coloring the same and other liquids, in- cluding packing.....Kilo.	5 00	30
	The above of less than 9 millimetres in circum- ference shall be appraised as thread according to their respective kind.			2430	Siccative, called Paris or Venice powders, for painters, including packing.....Kilo.	0 50	30
	Pipes, including packing, as follows :			2431	For cleaning or polishing metal articles, in- cluding packing.....Kilo.	0 60	30
2374	Of chalk or burnt earth.....Kilo.	1 00	30	2432	Face powder, with or without mixture, in boxes, packages, pots &c. with or without puffs, and those called "veloutine" including packing.....Kilo.	5 00	40
2375	Of earthenware or porcelain, with or without wooden pieces, as hard rubber, with or with- out pieces of common metal.....Kilo.	6 00	30	2433	Carry (g. w.).....Kilo.	0 65	25
2376	Of wood, with or without common metal pieces .....Kilo.	12 00	30	2434	Mead (g. w.).....Kilo.	0 85	25
2377	With glass, amber or composition mouthpiece .....Kilo.	25 00	30		Ponchos, made up or in pieces (gross weight) :		
2378	Meerschmann or imitation thereof, plain or with figures, with or without metal, silver or gold, ornaments, with case.....Kilo.	100 00	30	2435	Of cotton.....Kilo.	2 00	40
2379	The same, without case.....Kilo.	160 00	30	2436	The same, with wooden or silk stripes .. .....Kilo.	3 50	40
2380	Of other kinds.....Kilo.	(a)	30	2437	Of cotton, with a admixture or wool of wool .. .....Kilo.	3 00	40
2381	Paper weights of all kinds.....Kilo.	(a)	25	2438	Of linen.....Kilo.	6 00	40
	Pistols (only with the consent of the Supreme Government), as follows :			2439	Of wool.....Kilo.	4 00	40
2382	Cap, with wooden stock, single barrelled.....Kilo.	8 00	50	2440	Of wool, with admixture of cotton.....Kilo.	4 50	40
2383	The same, double-barrelled.....Kilo.	10 00	50		Those of the four previous schedules with silk stripes shall be appraised with a surtax of 25 %		
2384	Same, with hunting bag, cartridge box or pouch .....Kilo.	30 00	50	2441	Of vicuña wool, with or without an inferior al- mixture.....Kilo.	12 00	40
2385	Of other kinds.....Kilo.	(a)	50	2442	The same, with admixture or wool of silk .. .....Kilo.	30 00	40
2386	Those called parlor.....Kilo.	8 00	50	2443	Of cloth lined with baize, with or without vel- vet collar.....Kilo.	5 00	40
2387	Small, pocket.....Kilo.	3 00	50	2444	Waterproof coats of all kinds.....Kilo.	8 00	40
2388	Revolvers of all sizes and calibres, with wooden stock.....Kilo.	5 00	50	2445	The same, containing silk.....Kilo.	12 00	40
2389	The same, with stock of rubber, gutta percha, ivory, bone, ebonite or common metal.....Kilo.	12 00	50	2446	Of silk, including packing.....Kilo.	50 00	40
2390	With mother-of-pearl, ivory or silver metal butt or stock.....Kilo.	20 00	50	2447	The same, with admixture or wool of other material, including packing.....Kilo.	40 00	40
2391	With pieces of inked monograms or other gold, silver or platinum ornaments.....Kilo.	(a)	50		Porcelain (gross weight) :		
2392	Pistol holders for saddles &c.....Kilo.	6 00	35	2448	White, of all kinds.....Kilo.	0 30	30
2393	Of stone, for schools.....Kilo.	0 30	free	2449	Painted, enamelled, gilded or decorated, and that containing monograms.....Kilo.	0 60	30
2394	Of pasteboard.....Kilo.	0 40	"	2450	With brass, white metal, nickelled or platin- um ornaments.....Kilo.	1 20	30
2395	Of earthenware, porcelain or marble .. .....Kilo.	1 20	"	2451	Bottle stands, leather, with or without bottles .....Kilo.	12 00	40
2396	For billiard tables (see Stone).....Kilo.	0 50	"		Blanket holders, book holders and sheet holders (see Straps)		
2397	Smoothed sheet iron of iron or steel, net weight .. .....Kilo.	0 10	"	2452	Pocket books or purses, common of all kinds, without attachment, less than 4 centi- metres in their largest dimension.....Kilo.	3 60	30
2398	Spoons or fish plates, railway (see Manufactured iron).....Kilo.	(a)	"	2453	The same, of larger dimensions.....Kilo.	4 80	30
	Artificial plants (see Flowers)			2454	The same, with attachments.....Kilo.	7 20	30
	Soles, for boots and shoes, including packing, as follows :			2455	Of fine leather and Russian leather, with or without attachment.....Kilo.	24 00	30
2399	Of cork or hemp.....Kilo.	0 80	30	2456	Of tortoise-shell, ivory or mother-of-pearl or imitation thereof.....Kilo.	48 00	30
2400	Of iron.....Kilo.	1 00	30	2457	Of other kinds.....Kilo.	(a)	30
2401	Of gutta-percha.....Kilo.	6 00	30	2458	Breastpins of all kinds (see Gems, jewels and imi- tation jewellery, Nos. 1-13, 1814)		
2402	Silver bars.....Kilo.	46 00	free	2459	Presses (gross weight) :		
	Stamped silver, prohibited				Of iron or steel, with or without pieces of other common metal, for dyeing, corking or domes- tic use, and those with fly wheel for stamping .....Kilo.	0 60	25
2403	Plumbago for polishing or shining (g. w.).....Kilo.	0 20	25	2460	Of iron or steel, with screw, for copying letters, with or without bronze or copper pieces, and those without screw, of the same material, called travelling presses.....Kilo.	0 50	25
2404	Lead in sheets, bars or plates and in grains for assays (g. w.).....Kilo.	0 20	25	2461	Cop in presses of wood, with or without pieces of other material.....Kilo.	0 80	25
2405	In fine sheets for bottle stoppers (g. w.).....Kilo.	1 00	25	2462	Typographic and lithographic and those for balancing bay, cotton, wool, grapes or other agricultural purposes.....Kilo.	0 14	free
2406	Feathers, including packing, for the natives, kid- common, for trimming hats for the natives, kid- down, or in bunches or tufts, whether tied together or not with wire, or arranged in any other way, with or without pieces of other material.....Kilo.	30 00	30	2463	Of wood, iron or steel, for artisans.....Kilo.	0 40	"
2407	Lower, or in bunches or tufts, whether tied together or not with wire, or arranged in any other way, with or without pieces of other material.....Kilo.	30 00	30	2464	For hand-stamping, with seal operated on metal, with or without boxes.....Kilo.	4 00	25
2408	Tufts or plumes for helmets and military hats.....Kilo.	(a)	30	2465	For perforating letters or figures.....Kilo.	(a)	25

(a) According to appraisement.

(a) According to appraisement.



Nos.	Goods.	Valuation, Bolivianos.	Amount payable %.	Nos.	Goods.	Valuation, Bolivianos.	Amount payable %.
2466	Small hand presses of all kinds, for extracting juice of meat or fruit, including packing	kilo.	0 40	2516	Watches of all kinds.....	(a)	15
2467	Forbes winnagers, with flyinders of any material	kilo.	0 40	2517	Clocks .....	(a)	15
	Doors and windows (gross weight):	kilo.	0 40	2518	Ours .....	(a)	15
2468	Of common wood, set up or knuckled down ..	0 40	50	2519	Palms, of all kinds, for artisans, including packing	kilo.	4 00
2469	Of refined wood, set up or knuckled down ..	0 30	50		Springs (gross weight):		
2470	Of iron, for sliding windows ..	0 50	50	2520	Of iron or steel, for furniture seats, whether painted, tinneled, copper coated or not ..	kilo.	0 20
2471	Bed frames, for sliding windows ..	0 50	free	2521	Of bronze or copper, whether painted, tinneled, copper coated or not ..	kilo.	1 00
2472	Polishers, iron or steel, for artisans (g. w.) ..	1 00	50	2522	Of iron or steel, for doors, whether nickel plated or of bronze or copper ..	kilo.	0 40
2473	Of wood or bone (g. w.) ..	0 60	50	2523	The same, of bronze or copper ..	kilo.	0 30
2474	Bracelets of all kinds (see Jewels and Jewellery, Nos. 1813, 1814) ..	0 60	50	2524	Of iron or steel, for carriages ..	kilo.	0 60
2475	Sunglasses, atomizers and inhalers, of common metal, whether nickelled, silver plated or not, with or without material, for medicinal purposes and perfume water, including packing ..	kilo.	10 00	2525	Retorts and nappies, of all kinds, for smelting and assaying (g. w.) ..	kilo.	0 20
2476	Of crystal, glass, with or without parts of other material for perfume waters ..	kilo.	5 00	2526	Revolvers (see Pistols and Rifles)		
2477	Of iron or steel, for ploughs (g. w.) ..	0 20	free	2527	Brilles, leather, shall be appraised as headstalls.		
2478	Billiard cue tips, including packing ..	10 00	30	2528	The same, in complete sets, composed of head-stall, bit, checkstrap, halter &c, with or without metal rings ..	kilo.	10 00
2479	Bracelets, iron handle, for artisans ..	5 00	free	2529	Of other kinds ..	kilo.	(a) 40
2480	With handles, for artisans ..	1 00	50		Rifles (only with the consent of the supreme Government):		
	Daggers, only with permission of the supreme Government, with or without shield or scabbard, including packing, as follows:			2530	Rifles or parlor guns ..	each	12 00
2481	With iron handle, hand and other, wood or common metal handle ..	3 00	50	2531	The same, in boxes ..	15 00	50
2482	With deer or buffalo horn handle, or of composition called "Maraline," of white metal or nickel bronze ..	6 00	50	2532	Not repeating ..	20 00	50
2483	With ivory, tortoise-shell, mother-of-pearl, or imitation thereof handle ..	kilo.	24 00	2533	Winchester, or like guns, and those with loading pouches ..	each	10 00
2484	Of silver, gold, or nickel metal handle ..	(a) 30	50	2534	Revolvers with wooden butt ..	50 00	50
2485	Knobs, or handles or cranes, paraflex &c ..	(a) 30	35	2535	Of other kinds ..	(a)	50
2486	Paraffin or bronze powder, of all kinds and colors, including packing, and also the liquid or prepared ones for brazing; weight including receptacles ..	kilo.	2 50	2536	Sprayers (see Atomizers)		
2487	Of wood ..	kilo.	5 00	2537	Castors of all kinds for legs of furniture, including packing ..	kilo.	2 10
2488	Of steel ..	kilo.	8 00	2538	Cylinders for blotting paper, furnished or not with paper, including packing ..	kilo.	1 00
2489	Bats or rackets for ball playing, including packing, as follows:			2539	Rosaries of wool, coconut, glass, corozo, bone and other similar, including packing, kilo.	2 00	30
2490	Of wood ..	kilo.	3 00	2540	Of other kinds ..	(a)	30
2491	The same, with strings, threads or parchment ..	kilo.	8 00	2541	Wheels, leather, for small carts and for carriages (g. w.) ..	kilo.	0 70
2492	Of iron or steel, for artisans ..	1 00	free	2542	The same, with rubber (g. w.) ..	kilo.	2 00
2493	Ink presses, in desks, with wooden, bone or composition handle ..	6 00	30	2543	Of iron or steel for wheelbarrows ..	kilo.	0 40
2494	The same, with tortoise-shell, ivory, or mother-of-pearl handle ..	kilo.	30 00	2544	Cart wheels are dutiable under No. 730		
2495	Scrapers, of iron or steel, with or without handles, for slaps ..	kilo.	1 00	2545	Rollers for artisans ..	3 00	50
2496	Spokes, wooden, for carriage, cart and wheelbarrow wheels (g. w.) ..	kilo.	0 10	2546	Turkish towels (see Nos. 2169 and 2171)		
2497	Strips, including packing, as follows:			2547	Of white cotton, plain or twilled, for beds, without embroidery, including packing ..	kilo.	2 40
2498	Of any kind of leather, for lining caps or hats ..	kilo.	8 00	2548	With embroidery, edging, or lace, including packing ..	kilo.	3 00
2499	Gileties, for the same purpose ..	kilo.	3 00	2549	Of linen, white or unbleached, or with a mixture of another vegetable material, for beds, without embroidery, including packing ..	kilo.	5 00
2500	Of paper or pasteboard, for the same purpose ..	kilo.	2 00	2550	The same, with embroidery, edging, or lace, including packing ..	kilo.	7 00
2501	Embroidered eagles or inscriptions of threat etc. in silk, on cotton fabrics ..	kilo.	12 00	2551	Punches, including packing, for artisans ..	2 00	free
2502	The same, embroidered with silk thread or cotton, including silk on cotton fabrics ..	kilo.	20 00	2552	Nail-pullers, including packing ..	1 00	50
2503	The same, the embroidery of which is of woolen or vegetable thread on a woolen fabric, with or without an inferior admixture ..	kilo.	14 00	2553	Wall-extractors for fireware, including packing ..	1 00	25
2504	The same, the embroidery of which is of silk thread or thread containing silk, on linen fabrics ..	kilo.	14 00		Coats, blouses, and any other similar garments for men:		
2505	The same, the embroidery of which is of silk thread or thread containing silk, on any other fabric, wool, silk, metal, or any other thread, on a fabric, with or without admixture ..	kilo.	15 00	2554	Of cashmere, cheviot, cloth, serge, flannel, or other similar cloth, or fabrics of wool ..	each	25 00
2506	Net, for fishing etc. ..	kilo.	1 50	2555	The same, with cotton admixture ..	18 00	40
2507	Net, for fishing etc. ..	kilo.	0 80	2556	The same, of woollen fabric, such as alpaca, or the like ..	8 00	40
2508	Saturated of all kinds ..	(a)	35	2557	Of linen or cotton fabric ..	20 00	40
2509	Spinning, cats, of cane, tin plate or sheet iron, whether tinned, or unlined, painted, coated, varnished or not (g. w.) ..	kilo.	2 00	2558	Of unbleached silk fabric, or with admixture ..	20 00	40
2510	Walking sticks or umbrellas etc. etc., including packing, as follows:				Those measuring less than 35 centimetres in the back, except those of silk, shall be appraised with a rebate of 50 %.		
2511	Of iron or steel ..	kilo.	3 00	2559	Empty bags, for packing (gross weight):		
2512	Of iron or steel ..	kilo.	1 00	2560	Of cotton or cotton admixture ..	kilo.	0 70
2513	Of iron or steel ..	kilo.	0 30	2561	Of canvas ..	0 80	35
2514	Of iron or steel ..	kilo.	0 30	2562	Of all the other fabrics of hemp, pita, or esparto tissue ..	kilo.	0 25
2515	Of iron or steel ..	kilo.	0 30	2563	Bags for ores and minerals of all kinds ..	0 15	10
2516	Of iron or steel ..	kilo.	0 30		Hand bags, for travelling, including packing:		
2517	Of iron or steel ..	kilo.	0 30	2564	Of leather of all kinds ..	4 00	35
2518	Of iron or steel ..	kilo.	0 30	2565	Of push ..	2 50	35
2519	Of iron or steel ..	kilo.	0 30	2566	Of person, olecloth, or wool ..	1 80	35
2520	Of iron or steel ..	kilo.	0 30		For carrying money or jewels, saddle-shaped, called "punches" or "bolsillos," including packing:		
2521	Of iron or steel ..	kilo.	0 30	2567	Of leather or wool ..	4 00	35
2522	Of iron or steel ..	kilo.	0 30	2568	Of pasteboard, imitation of leather or oil-cloth ..	1 00	35
2523	Of iron or steel ..	kilo.	0 30	2569	School bags, pasteboard, for children ..	0 40	35
2524	Of iron or steel ..	kilo.	0 30	2570	The same, of leather or olecloth ..	1 00	35
2525	Of iron or steel ..	kilo.	0 30		Of rubber (see Baskets)		
2526	Of iron or steel ..	kilo.	0 30		For military instruments, of chamorro or other thin skins ..	kilo.	4 00
2527	Of iron or steel ..	kilo.	0 30		Net. One bag is deemed to be bags of close texture, suitable only for exporting ore and bullion, not exceeding 65 centimetres in length by 35 in width.		
2528	Of iron or steel ..	kilo.	0 30	2571	Sago or tapan (g. w.) ..	kilo.	0 20
2529	Of iron or steel ..	kilo.	0 30	2572	Salt, common, ground, in grains or lumps (g. w.) ..	kilo.	0 20
2530	Of iron or steel ..	kilo.	0 30	2573	Refined salt, including packing ..	0 40	25
2531	Of iron or steel ..	kilo.	0 30	2574	Sulphates, of all kinds (g. w.) ..	1 60	25

(a) According to appraisement.

(a) According to appraisement.

Goods.		Valuation. Bolivianos.	Amount payable %.	Nos.	Goods.		Valuation. Bolivianos.	Amount payable %.
(a)		(a)	(a)		(a)		(a)	(a)
575	Nitrate, saltpetre, common, for industrial purposes (g. w.)	0 10	free	2633	Finished or unfinished, for the military Hats for men and boys:			
	Purified (see Nitrate of potash or soda) Sauces (see Pickles)			2634	High hats, beaver or imitation, of silk plush, and those having a spring, with or without pasteboard boxes	84 00	40	
576	Life-preservers of rubber and waterproof fabrics,	3 00	35	2635	Of sized brim or sized brim and crown, of beaver, felt or woollen fabric, low crown	48 00	40	
577	Of cork	1 30	35	2636	Of straw, palm, or shavings	(a)	40	
578	Sandal wood, white or cetrine, whole or in powder, including packing	1 40	30	2637	Of hair	18 00	40	
579	Red (g. w.)	0 15	30	2638	Felt hats of beaver or rabbit fur, soft, for men, women and children	36 00	40	
580	Blood, crystallized, for refining sugar (g. w.)	0 06	30	2639a	Of felt, cloth, wool, soft ( <i>Therm</i> ) material, up to current quality, for men, women and children	24 00	40	
581	Leeches	10 00	free	2639b	Wool felt for men and women	12 50	40	
582	Sardines, in oil, canned (g. w.)	0 20	25	2639c	Of oleoth, linen or cotton for men and women For children, of the materials mentioned in tariff Nos. 2639a and 2639b	10 00	40	
583	Tallow, of all kinds, raw or rendered (g. w.)	0 20	30			6 25	40	
584	Stamps, rubber, for ink, with or without pad,	30 00	30	2640	Of other kinds	(a)	40	
585	" for dating	36 00	25					
586	" of metal, for same purposes	36 00	20					
587	" for sealing, with wood or bone handle	12 00	25					
588	" with ivory or mother-of-pearl handle	60 00	25					
589	" for dating, finished or unfinished	48 00	20					
590	" automatic, and those for numbering	25 00	25					
	Seeds (see Plants)							
591	Grits (g. w.)	0 20	25	2641	Probes and catheters, including packing:	8 00	15	
592	Handsaws and saws of all shapes and sizes, for artisans (see Table-saws)	0 80	free	2642	Of rubber			
593	Syringes of glass, with metal neck, for aerated beverages (g. w.)	0 10	30	2642	Of common metal, nickel plated, silver plated or not	10 00	15	
594	The same, with rattan or wire covering for the preparation of aerated beverages, with 12 caps (g. w.)	2 00	30	2643	Of silver	60 00	15	
595	Saddles, with or without attachments, of leather, or imitation thereof, with or without pieces or a portion of other leather	60 00	10	2643	Stamp tinsens shall be appraised in their respective schedules according to the material of which they are made	3 00	free	
596	The same, of sole or other leather, except pig- skin	40 00	40	2644	Thinwipes of all kinds for artisans			
597	The same, stiff, but uncovered	30 00	40	2645	Rings (see Jewellery)	(a)	40	
598	The same, with silver plates	50 00	40	2646	Casque for the clergy			
599	"—Only girths, stirrups and stirrup straps shall be considered as attachments.			2647	Suspensory bandages, linen or cotton, with or without rubber, including packing	5 00	30	
2600	Dress shields, of rubber, with woollen, cotton or linen fabrics, for dresses, including packing	6 00	30	2648	Of silk, with or without admixture, including packing	15 00	30	
2601	The same, without rubber, including packing	4 50	30	2649	Tobacco, leaf or cut (specific duty)	1 20	3 00	
2602	Of rubber, with silk fabric, with or without ad- mixture of any other material, including packing	14 00	30	2650	Chewing, and snuff (specific duty)	1 20	3 00	
2603	The same, without rubber	10 00	30	2651	Walls for draught, including packing	2 00	30	
2604	Bedspreads and table covers, including packing:	2 50	30	2652	Billiard cues, common wood	1 40	30	
2605	Of hemp or jute, with or without metal	3 00	20	2653	Fine quality, India	3 00	30	
2606	The same, with admixture of wool, with or without metal	1 00	30	2653b	Shoe heels covered with skin or tissue of all kinds	3 00	40	
2607	Of wool with warp or wool of cotton	5 00	30					
2608	The same, with silk figures or stripes	6 00	30					
2609	Of wool	10 00	30					
2610	Of wool, with silk admixture	8 00	30					
2611	The same, with silk figures or stripes	7 00	30					
2612	Of wool, velvet or felt plush	5 00	30					
2613	Of cotton velvet or other vegetable fibre	4 00	30					
2614	Of linen	50 00	40					
2615	Of silk of all kinds	40 00	40					
2616	The same, with admixture of another material	40 00	40					
2617	Of silk, plain, with a lining of other material than silk	40 00	40					
2618	The same, quilted	20 00	40					
2619	For or feather and those called "Eledones" and other kinds not specially mentioned	(a)	40					
	NOTE.—Silk embroidered shall pay a sur- charge of 50 %							
2620	Corset covers, including packing:							
2621	Of cotton fabric	4 00	40					
2622	Of linen fabric	6 00	40					
	Those of silk, with or without admixture, and knitted of cotton or wool, shall be appraised as undershirts according to their respective kinds Those embroidered or trimmed shall pay a sur- charge of 25 %, and those trimmed with silk tulle shall pay a surcharge of 50 %							
2623	Table covers of oleoth or rubber, with or without border, including packing	2 00	40					
2624	Envelopes, paper, with or without cloth, stamped or not, with or without monogram (g. w.), kilo.	1 00	50					
2625	Overcoats and wraps of all kinds for men and boys	(a)	40					
2626	Solder for tinmiths and work in bronze	0 50	free					
	Hats for ladies and girls:							
2627	Of shavings, palm, hair, straw, cloth, felt, velvet, or any other material, trimmed with lace, feather, flowers or silk	(a)	40					
2628	The same, without trimming called frames of hair, straw, palm, or shavings	12 00	40					
2629	The same, of flock wool, felt, cloth	6 00	40					
2630	The same, of felt, or silk velvet	20 00	40					
2631	Of straw, palm, or shavings, common, for bath- ing purposes	6 00	40					
2632	Of cloth, hair felt, or silk felt, made up or not, for the clergy	72 00	40					

(a) According to appraisement.

(a) According to appraisement.

Nos.	Goods.	Valuation, Bolivianos.	Amount pay- able %.	Nos.	Goods.	Valuation, Bolivianos.	Amount pay- able %.
2687	Of silk, with admixture of another inferior material, each kilo.	15 00	40	2700	The same, with trousers, each	12 00	40
2688	Of silk, each kilo.	60 00	40	2741	The same, of knitted wool, with or without admixture, each	6 00	40
2689	Wire gauze, of iron wire, whether painted, tinned, galvanized, or not (g. w.), each kilo.	6 75	25	2742	The same, of knitted cotton, each	4 00	40
2690	Of iron or copper wire (g. w.), each kilo.	3 00	25	2743	The same, of linen braid, with or without admixture, and those of cotton fabric, each	3 00	40
2691	Barrel cloth (see oil cloth), each	30 00	10	2744	Traps of all kinds, for rats or mice (g. w.), each	1 60	25
	Sugar tongs, and sugar bowls &c. shall be appraised the same as sugar bowls No. 289, according to class			2745	Of all kinds for dies (g. w.), each	1 60	25
2692	Piners of iron or steel for artisans, each kilo.	1 00	free	2746	Turpentine, common or dark (g. w.), each	0 40	30
2693	Of iron, wood or steel for hair or beard curling or curling, each kilo.	5 00	25	2747	Wheat, hulled or not (g. w.), each	0 07	free
	Knives, including packing, as follows:			2748	Tripple (g. w.), each	0 25	10
2694	Of iron or steel, thin or thick, each kilo.	2 00	25	2749	Truffles (g. w.), for soups, each	2 50	25
2695	Of spelter or lead, with or without steel or iron core, each kilo.	3 00	25	2750	Scabbars, leather, those for swords, each	35 00	40
2696	Of white metal, nickel, German silver, or the like, each kilo.	7 00	25	2751	Of all kinds, for knives and daggers, with or without straps, each	4 00	40
2697	Of plaque, gilded or not, each kilo.	14 00	25	2752	Of metal, for swords, each	15 00	40
2698	With mother of pearl or ivory handle, each kilo.	20 00	25	2753	Of other kinds, each	10 00	40
2699	With coating of silver or of other kinds, each kilo.	30 00	free	2754	Shafts; weight, including receptacles, each kilo.	20 00	30
2700	Thermometers, clinical, each	0 00	25	2755	Vafts, or poles, of wood, for machinery, each	1 20	free
2701	For bath, on wood or common metal, each	3 00	free	2756	For carts and wagons, each	0 50	30
2702	Of other kinds, each	1 00	25	2757	Rods, of iron or steel, for umbrellas and parasols, each kilo.	0 20	free
2703	Screw-plates, iron, steel or wood, for artisans (g. w.), each kilo.	1 00	free	2758	Vaseline, white or yellow; weight, including receptacles, each kilo.	1 20	30
	Traps, which shall be appraised as sugar bowls No. 289, according to their class				Glasses, tumblers &c. of all kinds shall be appraised in their respective schedules according to the material of which they are made.		
2704	Scissors and nail files, including packing, each kilo.	7 00	25		Candles (gross weight), as follows:		
2705	Snuffers for lamps, including packing, each	2 00	25	2760	Stearine, spermaceti, paraffin or composition, either white or colored, each kilo.	0 70	30
2706	For clipping, shearing, or pruning, each	2 00	free	2761	The same, with adornments, each	1 80	30
2707	Scissors for seamstresses, smiths, barbers, tailors &c., each kilo.	3 00	..	2762	The same, gilded, each	3 00	30
	Inks (gross weight):			2763	The same, of wax or admixture of another material, each kilo.	1 80	30
2708	For printing purposes and lithographing, seals, and for typewriters, in ribbons or rollers, each kilo.	0 60	..	2764	The same, gilded, and those with adornments, each kilo.	3 60	30
2709	Of all colors, for writing, liquid or in sheets, each kilo.	0 20	30		Veils (see shawls)	(a)	35
2710	Indelible ink, each	1 50	30	2765	Velocipedes, three wheels, each	2 00	30
2711	Indian ink, in paste, including packing, each	5 00	30	2766	Poison for rats, each kilo.	2 00	30
2712	The same, in liquid form, including packing, each kilo.	3 00	30	2767	Dresses for women and children and fancy dresses of all kinds, for machinery, each	(a)	40
	Ink-stands, of glass, faience, or porcelain, shall be appraised as glassware, earthenware, or porcelain, according to kind				Glass, plain, not colored (gross weight):		
	Ink-stands of lead, spelter, tin, bronze, or brass, shall be appraised in the same manner in their respective schedules			2770	Of any size, not exceeding 4 mm. in thickness, without bevel; exceeding 4 mm. in thickness and not exceeding 80 cm. in length, without bevel, each kilo.	0 25	30
2712	Fancy ink-stands, each	1 00	30	2771	The same, with bevel, each kilo.	0 50	30
2713	Printing type (g. w.), each kilo.	2 00	free	2772	Plain, of any shape and size, colored, including drilled, figured or painted, grooved, mottled or engraved, each kilo.	0 30	30
2715	Corkscrews, with screw or spring, and those of large size, especially for locking or grasping the stopper firmly, each kilo.	3 00	25	2773	Glass, concave or convex, each kilo.	0 80	30
2716	The same, u.s.m., each kilo.	2 00	25	2774	For watches or spectacles, including packing, each kilo.	8 00	30
	Knobs or handles, including packing, as follows:			2775	Prepared for photographs and films (g. w.), each kilo.	0 70	30
2717	For furniture or wooden drawers, with or without screw, each kilo.	0 80	30	2776	Beams, pillars, posts, and other similar pieces, iron or steel unions or couplings specially manufactured for construction purposes, each kilo.	0 10	10
2718	Faience, porcelain, glass, composition or of glass, with or without screw, each kilo.	1 40	30	2777	Vinegar, concentrated; weight, including receptacles, in glass receptacles (g. w.) (specific duty), each kilo.	0 80	25
2719	Of wood or paper pulp, with iron or bronze, with pendants, each kilo.	2 60	30	2778	In other receptacles (g. w.) (specific duty), each kilo.	3 50	3 00
2720	Of iron or with pieces of another material, whether nickel plated or not, each kilo.	2 00	30	2779	Visors, including packing, as follows:	0 10	35
2721	Of bronze or copper, each kilo.	2 60	30	2780	Of pasteboard, varnished, or oiled with pasteboard core, each kilo.	3 00	40
2722	The same, nickel or silver, each kilo.	4 00	30	2781	Of leather, each kilo.	3 00	40
2723	Of white metal, nickel, German silver, or the like, with or without pieces of another material, whether silvered, gilded or not, kilo.	6 00	30	2782	Of bone, rubber, hard rubber or composition, each kilo.	4 00	40
2724	For door locks of iron or composition, coated or not, each kilo.	0 70	30	2783	Paraguay tea (g. w.), each kilo.	0 40	25
2725	Of bronze, of copper and iron, each kilo.	1 75	30	2784	Gypsum, common, impure, in lumps or powder (g. w.), each kilo.	0 04	30
2726	The same, nickel plated, each kilo.	3 00	30		The same, pure, for dentists, including packing, each kilo.	0 30	30
2727	White metal, nickel, German silver, or the like, each kilo.	7 00	25	2785	Axils, of iron or steel, for artisans (g. w.), each	0 20	free
2728	The same, gilded or silver plated, each kilo.	6 00	30	2786	Jaw, raw (g. w.), each	0 10	30
2729	Of bronze or half-crystal, in shape of trunk handles, with a crystal plate, each kilo.	5 00	30	2787	Zinc, in bars or ingots, each	0 20	free
	Suspenders and braces shall be appraised like garters; No. 1927, according to their respective kinds			2788	In sheets or plates, each	0 20	25
2730	Chalk, prepared in small cakes for tailors, billiard cues and scheds, including packing, kilo.	0 60	30	2789	Sunae, for tanning or dyeing (g. w.), each	0 14	30
2731	Bacon (g. w.), each kilo.	0 40	25				
2732	Awning or shades, of canvas, cotton, hemp, tulle, or the like fabric, whether pitched, each kilo.	0 50	35				
2733	Screws and bolts of iron, steel of all kinds, with or without nuts (g. w.), each kilo.	0 25	25				
2734	The same, bronzed or nickel-plated, each kilo.	1 20	25				
2735	Of bronze or copper, each kilo.	2 00	25				
2736	Of wood, iron or steel, for vises, for artisans, large, with or without stand, and small ones for blacksmiths and carpenters, each kilo.	0 50	free				
2737	Of iron or steel for pressing meat and for other purposes (see Machines), each kilo.	0 60	..				
2738	Saw-sets, of iron or steel, with or without handle, for hand-saws or saws, without nippers, kilo.	0 65	..				
2739	The same, with nippers, each kilo.	3 00	..				
2740	Suits, of two or three pieces, for children, with knee-pants, of cassimere, cloth or wool, with or without admixture, each	8 00	40				

(a) According to appraisement.

(a) According to appraisement.

## TARIFF.

## BOLIVIA.

No.		Goods.	Valuation. Bolivianos.	Amount pay- able %.	No.	Goods.	Valuation. Bolivianos.
2796	Sweet liquours, cassis and cordials, such as Chartreuse, Curacao, Cacao, Benedictine &c. in common bottles (specific duty).....doz.	24 00	10 00		2857	Alkaloids, not specified, and their salts.....kilo.	60 00
2797	In other receptacles of crystal or ornamented..... (a)	50			2858	Camphor, bromide.....	1 60
2798	Wines, as follows:				2859	Castor oil.....	1 80
2798	Champagne and other sparkling wines, in common bottles (specific duty).....doz.	50 00	15 00		2860	Alcohols of raspberry, chartreuse, and like kinds, including packing.....kilo.	3 20
2798B	Asiatic and other red wines of the same description, in common bottles (specific duty).....doz.	40 00	10 00		2861	And medicinal alcohols not specified (g. w.).....	1 30
2799	Generous wines, or imitations thereof, such as Burgundy, claret, red or white, Cyprus, Madera, Madeira, Port, Frontignan, Pajarete, Cherry, Malaga, Muscatel, Pedro Jimenez, Peralta &c. in common bottles (specific duty) doz.	24 00	7 20		2862	Other kinds not specified (g. w.).....	2 50
2800	The same, in other receptacles (specific duty) litre	2 00	0 60		2863	Aldehydes, benzoin.....	0 40
2801	White, such as: Barsac, Marsala, Rhine, Grave, Sauterne, Vernouth, and other not specified, and imitations thereof, in common bottles (specific duty).....doz.	24 00	7 20		2864	Cotton, for wounds, not medicated, including packing.....	0 20
2802	The same, in other receptacles (specific duty) litre	2 00	0 60		2865	Same medicated, including packing.....	0 20
2803	Clarets of all kinds, such as Bordeaux &c. in common bottles (specific duty).....doz.	18 00	6 00		2866	Food for infants, Liebig, Nestle, and like kinds (g. w.).....	3 20
2804	The same, in other receptacles (specific duty) litre	1 50	0 50		2867	Alizarine, including packing.....	60 00
	NOTE.—When <i>aguardientes</i> or spirits, beer, liquours, wines &c. are imported in half, quarter, or eighth bottles, the bottles shall be appraised proportionately according to their kind. By a common bottle is meant the bottle which by its shape and capacity has been adopted by commercial usage as current or standard for receptacles of the different kinds of liquors as indicated by the following scale, i. e. 33 to 100 centilitres; <i>aguardiente</i> or spirits, wines, beer, from 60 up to 75 centilitres.				2868	Musk, including packing.....	1 30
	DRUGS AND CHEMICAL PRODUCTS.				2869	Alumina sulphate.....	4 80
	NOTE.—At the end of each article marked thus † should be read "weight including receptacles."				2870	Alumina, acetate.....	1 60
	Articles marked thus † pay 30 % on their valuation.				2871	Alumina tartrate.....	2 20
No.	Goods.	Valuation. Bolivianos.			2872	Alumina, sulphate.....	2 40
2805	Oils (g. w.):		0 80		2873	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2805	Almond.....kilo.		0 80		2874	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2806	Poppy.....		0 80		2875	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2807	Cod liver.....		2 00		2876	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2808	with iron or other substance.....		0 80		2877	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2809	Cate or juniper.....		0 80		2878	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2810	Hemp.....		0 80		2879	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2811	Castor.....		0 80		2880	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2812	Clove or sesame.....		3 20		2881	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2813	Croton tiglium.....		6 40		2882	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2814	Fern, etherized.....		0 80		2883	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2815	Laural.....		1 00		2884	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2816	Vaseline.....		2 60		2885	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2817	Medicinal, not specified.....		2 60		2886	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2818	Nutmeg butter.....		1 30		2887	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2819	†Acetanilid.....		1 20		2888	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2820	†Acetone.....		22 00		2889	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2821	Acetophenone.....		1 30		2890	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2822	†Alcali.....		0 50		2891	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2823	Acids (see No. 2838).				2892	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2824	†Arsenious or white arsenic.....		0 40		2893	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2825	†Boric, crystallized or in powder.....		1 30		2894	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2826	†Carbonic or phenic, crystallized.....		0 10		2895	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2827	Carbonic, in capsules, including packing.....		2 00		2896	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2828	Liquid carbonic acid for industrial uses, in cylinders (net weight).....kilo.		2 25		2897	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2829	†Citric.....		0 12		2898	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2830	†Hydrochloric or muriatic, crude or pure.....		2 40		2899	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2831	†Hydrofluoric or fluorid.....		0 80		2900	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2832	†Phosphoric, liquid.....		0 80		2901	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2833	Cane-lled.....		0 30		2902	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2834	Nitric, crude or pure (g. w.).....		0 30		2903	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2835	†Nitric, not specified.....		4 00		2904	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2836	Oleic, impure; including packing.....		0 20		2905	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2837	†Oxalic, impure.....		0 20		2906	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2838	Carbonic, in capsules, including packing.....		2 00		2907	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2839	vinegar; pylogenous, or wood vinegar, crude (g. w.).....kilo.		0 15		2908	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2840	†Tannic, or pure tannin.....		1 60		2909	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2841	†Tartaric.....		1 60		2910	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2842	†Sulphuric, pure, lower packed (g. w.).....		2 40		2911	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2843	receptacle (g. w.).....		0 06		2912	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2844	Sulphurone (g. w.).....		0 09		2913	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2845	Aconitin and its salts.....		60 00		2914	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2846	Actol.....		1 60		2915	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2847	†Agar-agar (Ceylon moss).....		1 60		2916	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2848	†Pink or fender.....		0 09		2917	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2849	†Caricinia.....		0 09		2918	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2850	†Waters; tar or elatina.....		1 30		2919	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2851	†Carmelite flower.....		25 00		2920	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2852	†Medicinal, in any kind of medicinal flowers and leaves, kilo. rose, limes, and other medicinal flowers and leaves, kilo.		0 65		2921	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2853	Alrol.....		3 20		2922	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2854	Albumen.....		5 00		2923	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2855	Albuminates, dry or liquid, and extracts of blood, including packing.....		5 00		2924	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
2856	Dry, not specified, such as hematin, albumin, including packing.....		5 00		2925	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2926	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2927	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2928	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2929	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2930	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2931	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2932	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2933	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2934	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2935	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2936	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2937	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2938	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2939	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2940	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2941	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2942	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2943	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2944	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2945	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2946	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2947	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2948	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2949	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2950	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2951	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2952	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2953	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2954	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2955	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2956	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2957	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40
					2958	Alumina, sulphate, impure, for industrial uses (g. w.).....	0 40





## DRUGS AND CHEMICAL PRODUCTS continued

No.	Goods.	Valuation.	No.	Goods.	Valuation.
3324	Sulphate and black sulphate.....kilo.	3 80	3413	+Bichromate.....	1 80
3325	Salts, n. s. m.....	11 20	3414	+Bicarbonate.....	0 40
3326	Tannate.....	9 60	3415	+Bichromate.....	0 75
3327	Mordant of sugar with sand-lime, including packing.....	0 30	3416	+Bisulphate.....	0 55
3328	Methylene for denaturing alcohol (g. w.).....	0 30	3417	+Bitartrate, or cream of tartar.....	1 00
3329	Methyl salicylate.....	16 00	3418	+Bromide, or soluble cream.....	2 00
3330	Methyl.....	32 00	3419	+Bromide.....	2 25
3331	Migraine.....	60 00	3420	+Carbonate, impure, or purshah (g. w.).....	0 25
3332	Myrtol.....	22 00	3421	+Carbonate, pure.....	2 40
3333	Morphine and its compounds.....	60 00	3422	+Cassite, refined.....	1 30
3334	Flux, glass, in powder, including packing.....	3 20	3423	+Cyanide.....	2 00
3335	Moss, (various) or coal-tar.....	0 55	3424	Potassium cyanide, impure, in packages of not less than 50 kilos (g. w.).....kilo.	0 80
3336	Naphthalene, commercial, in powder, flasks or balls (g. w.).....kilo.	0 15	3425	+Chlorate, including.....	1 80
3337	chemically pure (g. w.).....	0 15	3426	+Chlorate, pure or impure (g. w.).....	0 40
3338	+Naphthol.....	1 30	3427	+Chlorophosphate.....	0 65
3339	+Naphthol of bisulphate.....	20 00	3428	+Chloride, impure, for fertilizing purposes (g. w.).....	0 12
3340	Narcotine.....	60 00	3429	+..... pure.....	1 00
3341	Necotine.....	60 00	3430	+Chloride, and ferrocyanide.....	1 60
3342	Snow of antimony (see White oxide of antimony).....	9 60	3431	+Fluoride.....	2 00
3343	+Nickel, crystallized acetate.....	6 40	3432	+Fluoride.....	2 40
3344	+Crystallized chloride.....	1 60	3433	+Phosphate.....	12 80
3345	+Sulphate.....	0 50	3434	+Hypophosphite.....	4 80
3346	Nitramine.....	60 00	3435	+Antimony tartrate or emetic.....	1 60
3347	+Nitrate of silver, melted or crystallized, or lunar caustic.....kilo.	30 00	3436	+Manganate.....	2 40
3348	Gall nuts, whole, including packing.....	0 55	3437	+Common nitrate for industrial purposes (g. w.).....	0 65
3349	..... in powder or ground, including packing.....	0 60	3438	+Refined nitrate, or Tranelia salt, or mineral crys.....	0 65
3350	Nux vomica, whole, including packing.....	0 65	3439	+Nitrite.....	2 40
3351	..... in powder, including packing.....	1 00	3440	+Oxalate, acid, or sorrel salt.....	1 00
3352	Nutro (see Albuminate).....	4 80	3441	+Neuter or pure oxalate.....	0 55
3353	Nutro, for medicine or containing medicine, including packing.....kilo.	11 20	3442	+Permanganate (g. w.).....	0 80
3354	..... in powder.....	15 00	3443	Solid silicate (g. w.).....	0 06
3355	Opeolide, including packing.....	0 80	3444	+Sulphate (g. w.).....	0 45
3356	Archi, liquid or in paste, including packing.....	0 80	3445	+Sulphocyanide.....	3 20
3357	..... in powder.....	1 00	3446	+Sulphide.....	2 40
3358	Orexine and its compounds.....	60 00	3447	+Tartrate of potash and soda, or Seignet salt.....	0 65
3359	Orphol.....	30 00	3448	+Neuter tartrate.....	2 40
3360	Gold, pure chloride of.....gramme	0 80	3449	+Valerianate.....	20 00
3361	And chloride sodium.....	0 50	3450	+Valerianate.....	60 00
3362	Orpiment (see Yellow arsenic).....	60 00	3451	Potassium, metallic.....	1 30
3363	Oxide of cerium.....kilo.	25 00	3452	Radiav's Ready Relief, including packing.....	16 00
3364	Oxygen in steel cylinders (g. w.).....	1 35	3453	Protargol.....	60 00
3365	Pagiano syrup, in small flasks, including packing.....	3 20	3454	+Quinine and compound thereof.....	32 00
3366	+Pancreatin.....	9 60	3455	+Quinine and its compounds.....	11 00
3367	Painalmines, including packing.....	2 40	3456	+Quinisol, in powder.....	8 00
3368	Papaine.....	60 00	3457	+Roses, (specimens), whole, including packing.....	12 00
3369	Papapolyde.....	60 00	3458	..... powder.....	3 20
3370	+Paraldehyde.....	6 40	3459	Milkroot or seneca, whole, including packing.....	3 80
3371	Pastes: alicia, liehen, gum, &c., sold by weight, including packing.....kilo.	1 60	3460	Medicinal, n. s. m., whole (g. w.).....	0 50
3372	The same, medicinal, in small boxes or flasks, including packing.....kilo.	2 50	3461	..... (g. w.).....	1 60
3373	Pastilles, aromatic, for the mouth, including packing.....	4 80	3462	Cori protectors, including packing.....	60 00
3374	..... medicinal, to be sold by weight, including packing.....kilo.	1 60	3463	+Resorcin.....	2 40
3375	..... or aromatic sticks for fumigating, and Armenian paper, including packing.....kilo.	1 60	3464	+Saccharine.....	60 00
3376	..... for hypodermic injections, including packing.....	16 00	3465	Salt, ammoniacal (see Chlorhydrate ammoniac).....	2 40
3377	..... tablets and compressed pieces, for medical purposes, n. s. m., in small boxes or flasks, including packing.....kilo.	2 50	3466	Salts, of mineral, natural, or artificial waters, for bathing.....kilo.	1 30
3378	Paulinia (see Gurania).....	1 30	3467	Effervescent of magnesia, potash, lithia, &c., including packing.....kilo.	1 30
3379	Pectoral of anacaulita, and the like (g. w.).....	25 00	3468	+Sallein.....	16 00
3380	Pepsin, crystallized, granulated or in seeds.....	6 40	3469	+Saliprine.....	16 00
3381	..... in powder, mixed with starch or milk sugar.....	6 40	3470	+Salophene.....	

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	Goods.	Valuation, Bolivianos.	Goods.	Valuation, Bolivianos.	Duty
†	Hypsoulphite .....	free			
†	Lactate .....	kilo. 6 40			
†	Refined nitrate .....	" 1 00			
†	Nitrite .....	" 2 50			
†	Oxalate .....	" 0 65			
†	Permanganate .....	" 1 30			
†	Purgative or refreshing, including packing .....	" 2 40			
†	Salicylate .....	" 0 06			
†	Liquid silicate (g. w.) .....	" 2 30			
†	The same, pure .....	" 0 10			
†	" solid, in powder (g. w.) .....	" 0 03			
†	Sulphate, or Glauber salts (g. w.) .....	" 0 25			
†	Pure sulphate .....	" 0 12			
†	Sulphite .....	" 3 29			
†	Sulphocarbonate .....	" 1 30			
†	Sulphovinate .....	" 0 80			
†	Sulforesinate .....	" 0 19			
†	Sulphide, impure (g. w.) .....	" 2 10			
†	" pure .....	" 2 00			
†	Tartrate .....	" 12 80			
†	Iodide .....	" 12 80			
†	Sodium, metallic .....	" 20 00			
†	Ergotized rye, in small flasks, including packing .....	" 2 00			
†	Nitroglycerin or trinitrine .....	" 1 30			
†	Medicinal, in water (g. w.) .....	" 50 00			
†	Sosodol and preparations thereof .....	" 0 50			
†	Serums, anti-diphtheric, antistreptococic, and in general all serums destined to combat epidemics .....	" 10 00			
†	Sulphonol .....	" 12 80			
†	Suppositories, medicinal, including packing .....	free			
†	Sulphate of soda and (in general) salts used in metallurgy .....	" 9 60			
†	Court plasters for wounds, of linen or gutta-percha, including packing .....	" 60 00			
†	Taline and compounds thereof .....	" 24 00			
†	Tannabine, or aluminous tannate .....	" 6 40			
†	Tamar Indian, including packing .....	" 0 24			
†	Tamarind (g. w.) .....	" 24 00			
†	Tannates of albumen .....	" 32 00			
†	Tannin, pure (see Tannic acid) .....	" 8 00			
†	Tannic acid .....	" 1 30			
†	Tannuform .....	" 2 80			
†	Tea, medicinal, including packing .....	" 3 20			
†	Oil of clove, including packing .....	" 60 00			
†	Emphatic or spandrap cloth, including packing .....	" 2 00			
†	Theobromine .....	" 2 50			
†	Terpene, hydrate of, including packing .....	" 0 35			
†	Theriac .....	" 12 80			
†	Thymol .....	" 1 30			
†	Tinctures, medicinal (g. w.) .....	" 25 00			
†	Tonga, antineuralgic specific, including packing .....	" 1 30			
†	Tonic, Jay's, vermifuge, or the like, including packing .....	" 1 00			
†	Litmus, including packing .....	" 0 65			
†	Venetian transparent turpentine, and of other origins (g. w.) .....	" 6 40			
†	Theriac, including packing .....	" 60 00			
†	Trional .....	" 32 00			
†	Outgut for sewing wounds (see Catgut)	" 9 60			
†	Quinments, medicinal (see Pommes)	" 25 00			
†	Uranium acetate .....	" 29 00			
†	Nitrate of uranium .....	" 60 00			
†	Urea .....	" 60 00			
†	Urethane .....	" 60 00			
†	Vanillin .....	" 4 50			
†	Valoid .....	" 2 40			
†	Vasogene, containing medicinal substances, including packing .....	" 2 00			
†	Bandages, cloth, for wounds, including packing .....	" 6 40			
†	" of metal or morocco leather for seton, including packing .....	" 60 00			
†	Veratrine .....	" 12 80			
†	Wines, medicinal, n. s. m., in common bottles containing up to 75 centilitres (specific duty, 8.09) .....	" 1 00			
†	" medicinal, n. s. m., in other receptacles (specific duty, 0.60) .....	" 2 40			
†	Le Roy's emetics, including packing .....	" 1 60			
†	Pink, agaric, including packing .....	" 15 00			
†	Iodine, pure .....	" 22 00			
†	Iodine trichloride .....	" 16 00			
†	Iodoform .....	" 65 00			
†	Iodol .....	" 38 00			
†	Iodolbucid .....	" 16 00			
†	Iodopyrine .....	" 0 65			
†	Iodoform .....	" 0 65			
†	Xylo .....	" 0 65			

NOTE.—All articles included in the present section that are not subject to the payment of specific duties shall pay 30% on their respective preparations, with the exception of the following, which are to pay 10%: pure liquid, carbolic or phenic acid, chloride or hypochlorite of lime, acetate of sulphate of quinine, hydrochlorate of lime, bichromate of potash, quinine and its compounds, and nitrate of soda.

#### ORDINANCE OF MAY 2, 1913, RELATING TO THE EXPORT TARIFF.

Tariff of Export duties on dutiable Bolivian products.

	Goods.	Valuation, Bolivianos.	Duty.
1.	ANIMAL PRODUCTS.		
1	Hides of neat cattle, dried or salted .....	" 80	10 %
2	Sheep skins .....	" 20	4 %
3	Goat skins .....	" 60	4 %
4	Alpaca skins .....	" 2 00	4 %
5	Hides and skins, other kinds .....	According to appraisement	4 %

NOTE.—The item "Hides and skins, other kinds" does not include chinchilla skins, and vicuña skins and wool, the

exportation of which is prohibited under penalty of forfeiture.

#### 2.—VEGETABLE PRODUCTS.

- 6 Fine gum "Para" or "Mollendo" which are exported through the Custom-houses of La Paz, Oruro, Yacuiba, Puerto Suarez, San Matias, Cobija and Abumá .....
- 7 Fine "Para" gum exported through the Custom-houses of Villa-Boila and Guayaramerín .....

NOTE.—The export duty on gum is not levied in a uniform manner, the valuation depending on fluctuations of prices in London; these prices are taken for fixing from time to time the official valuation upon which the percentage is reckoned, after deducting expenses of production.

In the Custom-houses of the North-West and East, Administrators are authorised, in conformity with Article 476 of the Customs Regulations, to fix said official valuation, and in the Custom-houses of the West and South this will be incumbent upon the Director General of Customs.

According to the quotations for the second fortnight of April, the Director General fixed the following valuations, which are to be applied, until further notice, in the Custom-houses of La Paz, Oruro and Yacuiba:

Fine gum, per kilog. Bs. 5.30 at the rate of 8 %:

Common gum, per kilog. Bs. 2.00 at the rate of 8 %:

No figures have yet been published respecting the valuations adopted in the other Custom-houses, which are continually varying between Bs. 5.00 and Bs. 3.00 per kilog., according to the London quotations.

#### 3.—MINERAL PRODUCTS.

- 8 Tin Ore ("barilla")—Basis: Metrical quintal. Law of November 18, 1912:

When the Straits ton is quoted under £100, per metrical quintal	Bs.
over £100 and up to £110	2 00
" " " " " " " "	2 20
" " " " " " " "	2 80
" " " " " " " "	3 50
" " " " " " " "	4 15
" " " " " " " "	4 30
" " " " " " " "	5 45
" " " " " " " "	6 10
" " " " " " " "	6 75
" " " " " " " "	7 42
" " " " " " " "	8 05
" " " " " " " "	8 70
" " " " " " " "	9 35
" " " " " " " "	10 00
" " " " " " " "	10 65
" " " " " " " "	11 30
" " " " " " " "	11 95
" " " " " " " "	12 60
" " " " " " " "	13 25
" " " " " " " "	13 90
" " " " " " " "	14 55
" " " " " " " "	15 20

- 9 Tin Bars.—Basis: Metrical quintal. Law of November 18, 1912:

When the Straits ton is quoted under £100, per metrical quintal	Bs.
over £100 and up to £110	3 25
" " " " " " " "	3 50
" " " " " " " "	4 35
" " " " " " " "	5 24
" " " " " " " "	6 11
" " " " " " " "	6 94
" " " " " " " "	7 87
" " " " " " " "	8 74
" " " " " " " "	9 65
" " " " " " " "	10 48
" " " " " " " "	11 35
" " " " " " " "	12 22
" " " " " " " "	13 09
" " " " " " " "	13 96
" " " " " " " "	14 83
" " " " " " " "	15 70
" " " " " " " "	16 57
" " " " " " " "	17 44
" " " " " " " "	18 31
" " " " " " " "	19 18
" " " " " " " "	20 05
" " " " " " " "	20 92

- 10 Bismuth Bars.—Basis: Metrical quintal. Law of November 18, 1912:

When the price per ton is from £220 to £230, per metrical quintal	Bs.
over £230 and up to £240	10 00
" " " " " " " "	11 00
" " " " " " " "	11 50
" " " " " " " "	12 00
" " " " " " " "	12 50
" " " " " " " "	13 00
" " " " " " " "	13 50
" " " " " " " "	14 00
" " " " " " " "	14 50
" " " " " " " "	15 00
" " " " " " " "	15 50
" " " " " " " "	16 00



## MINERAL PRODUCTS--continued.

MINERAL PRODUCTS—continued.		Bs.
When the price per ton is from £550 to £660 ..	per metrical quintal 16	15 00
“ over £660 and up to £870 ..	“	17 00
“ 370 ..	“	17 50
“ 380 ..	“	18 00
“ 390 ..	“	18 50
“ 400 ..	“	21 00
“ 450 ..	“	23 50
“ 500 ..	“	26 00
“ 550 ..	“	28 50
“ 600 ..	“	31 00
“ 650 ..	“	33 50
“ 700 ..	“	36 00
“ 750 ..	“	38 50
“ 800 ..	“	41 00
“ 850 ..	“	43 50
“ 900 ..	“	46 00
“ 950 ..	“	48 50
“ 1,000 ..	“	50 00
11 Bismuth (the “ <i>carbides</i> ”) concentrated or not, shall pay the duty fixed above, subject to a reduction of 30%, and in the case of non-concentrated eride ore, the reduction shall be at the rate of 50%.		
12 Copper Bars. Basis: Metrical quintal. Last of November 18, 1912:		
Should copper be quoted in Europe at a price not exceeding £50 per ton, the duty on exported bars, ingots and rods (“ <i>cjes</i> ”), shall be at the rate of Bs. 1.30 per metrical quintal.		
From £51 to £60 copper shall pay ..	Bs.	2 00
“ 60 “ 70 ..	“	2 50
“ 70 “ 80 ..	“	2 50
“ 80 “ 90 ..	“	2 60
“ 90 “ 100 ..	“	3 20
“ 100 and upwards ..	“	3 50

13 Copper ore ("barilla").—The export duty on "barillas" or concentrated copper ore shall be at the rate of 70 % of the foregoing tariff on bars, ingots or rods ("cjes").

Non-concentrated copper ore shall pay the export duty, subject to reduction of 75 % on the duties appearing in the above table in respect to bars.

## SCHEDULE OF CUSTOMS WAREHOUSE RENT

Packages	up to 30 kilograms in weight	0.46
from 31 to 70 kilograms in weight		0.10
71 to 100		0.15
101 to 130		0.20
131 to 160		0.25
161 to 190		0.30
191 to 220		0.33
221 to 250		0.40
251 to 280		0.45
281 to 310		0.50
311 to 340		0.55
341 to 370		0.60
371 to 400		0.65
401 to 430		0.70
431 to 460		0.75
461 to 490		0.80
491 to 520		0.85
521 to 550		0.90
551 to 580		0.95
581 to 610		1.00

ORGANIC CUSTOMS LAW OF THE REPUBLIC

Art. 1. Custom-houses are public offices established by the Government on the coast and at such points as may be necessary, through which goods can enter and depart from the territory of the Republic, in order to collect the tariff duties and secure compliance with the provisions of the laws.

Art. 2. Custom-houses are maritime, fluvial or land, as the case may be. All are divided into classes, according to their qualification, *i.e.*, by reason of their importance as regards the import or export traffic, transit or coasting trade. Their number and designation under the name of "Aduanas," "Casierías de Guds," and "Resguardos" are set out in the Customs regulations.

Art. 3.— All goods which can form the subject of a commercial transaction shall be admitted into the territory of the Republic, with the sole exception of articles whose free circulation is prohibited by penal laws, public safety and morality laws and by regie laws affecting goods subject to monopoly.

Art. 4.—Exportation is allowed of products of the soil and industry of the country, in any form, except live vicuñas, alpacas and chinchillas.

Art. 5. To be legally considered as imported into the country, merchandise of any description must pass through a national Custom-house for the purpose of being examined and assessed with any Customs duties chargeable thereon.

Art. 7.—No exemption from, or reduction of duty can be granted in favour of any industry, public establishment, company or person whosoever, except in cases expressly authorised by laws or legislative decisions.

Art. 8.—Exemptions enjoyed by Diplomatic Agents are granted accordance with the respective treaties and international usage, and a subject to the provisions of the Customs regulations.

Art. 9.—Officers entrusted with the collection of Customs duties shall exercise no reserve in ensuring proper discharge of the duty to be performed by them, and importers of goods and other articles are required to exhibit to and submit to inspection of the Customs all merchandise imported by them.

Art. 10.—Goods admitted into Custom-houses of the Republic shall remain therein under protection of the laws, and in no case, not even the event of war with the country of which the owners, shippers or consignees of the goods are subjects, can the goods be seized or any measure of reprisal resorted to.

Art. 11.—In no case nor under any circumstances can the goods referred to be subjected to any new State or municipal taxes beyond the duties established in the tariff under special laws or municipal orders duly sanctioned by the Senate.

Art. 12.—The liability of the Treasury in connection with goods warehoused at the Customs is subject to laws and regulations bearing on the matter and the Administrators will take cognisance of all claims arising thereon.

In such cases, if claimant refuses to abide by their decisions, the dispute shall be submitted to the Government, whose decision shall be final.

Art. 16.—The draft of the tariff according to which it is to be assessed the value of goods imported through the Customs into the country shall be prepared by a Commission appointed by the Executive Power where the Treasury and Chambers of Commerce shall be represented. Upon approval by Congress, said tariff shall continue in effect for eighteen months, but this term may be prolonged by legal enactment.

Art. 17.—The tariff can be neither altered nor modified by the Executive Power, in case it should be necessary to complete same by adding new or omitted goods, or inserting in the free list articles not comprised therein, the Administrator shall acquaint the Executive Power with the fact, to be dealt with as deemed expedient.

Art. 18. — Every importation shall be effected in the form prescribed by law, and the consular invoices relative to imported goods must be produced, save the exceptions specially provided for in the regulations.

Art. 19.—Exports of products of the country, transshipments, and re-shipments, coasting-trade business, imports of duty-free or special taxed goods shall all be subject to the formality of valuation and clearance in conformity with the Regulations.

Art. 20.—Metals and ores of all kinds must, prior to being exported, pay the tax applicable thereto. As to argenteiferous ores, the payment of the export tax shall only be provisional; the degree of silver percentage declared by exporter shall first be taken as basis, but on final settlement of duty, he shall be required, within the time limit of 180 days from date of export certificate, to exhibit his trade account of sales effected abroad, showing amount of silver, gold, tin, copper or bismuth contained in the exported ore.

In default of production of such accounts as aforesaid within the term specified, the person concerned shall be condemned to pay the duties chargeable on ore containing the most silver.

ART. 21.—Cases of contraband and Grand shall be adjudicated upon administratively by the Head of the Customs-house concerned, with the intervention of the Public Prosecutor, but the decision of the Chief of the Customs may be referred to the Minister of Finance, who may be impeached in the Supreme Court, the disputed goods remaining in the while in the custody of the Customs, without prejudice to any such common law judgments as may be rendered in respect of other offences committed in connection with the foregoing.

Art. 22. -The Executive Power will frame necessary regulations for carrying out the present law.

Promulgated November 25, 1893.

## GENERAL CUSTOMS REGULATIONS.

(Extracts from Chief Divisions.)

## IMPORTATION, EXPORTATION AND INTERNAL TRADE.

## Chapter 1.—Valuation Tariff.

Art. 213.—The tariff upon which the value of goods imported into the Republic through its ports and frontiers are to be assessed shall be established every eighteen months, and shall be applicable during said period unless extended for a longer time by legal enactment.

Art. 214.—After sanction by Parliament, the tariff shall go into operation from the date fixed for this purpose and no alteration can be made save in order to add goods or articles unenumerated.

Art. 215.—After expiration of the said eighteen months fixed in Article 213, the Government will decide as to whether the tariff is to be maintained or modified totally or in part, and whether occasion requires the appointing of a special Commission for the purpose.

Art. 216.—The valuation tariff shall be established at La Paz by a Commission consisting of the Inspector-General of Customs, the Administrator of Customs, the Chief Appraiser and such number of merchants of the place as may be designated by the Government. The Commission in each particular case, if it deemed it, according to indications, designate in the Customs of Commerce. This Commission shall be presided over by the Inspector-General of Customs, when failing, by the Administrator. The appraisement shall be made according to the appraised value according to their wholesale value delivered at the Customs. In establishing this valuation the original invoice shall be used and its amount increased by 25% in converting the prices into money of the country referred to in the invoice. The present Decree shall be published by the Ministry of Finance in pursuance of the Decree dated June 7, 1909.

## Chapter 2. -Import Duties.

Art. 218. Foreign goods imported for consumption in the country shall pay at the Custom-house of entry and in the form prescribed by these regulations import duties fixed in the tariff.

Art. 219. - The following goods, when entered for consumption, shall be admitted free of duty, viz. :

1. Articles included in the free list of the import tariff in force, also the articles covered by the law of December 12, 1900.
2. Products the growth of Chili as well as articles manu-ctured therefrom, upon proof of their origin and identity being furnished, (Article 5 of Amistice signed with Chili on April 3, 1884, and Art. 7 of Additional Protocol of May 30, 1885.)

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3. Products of the soil and industry of Peru subject to restrictions.
4. Personal baggage.
5. Articles intended for personal use of Diplomatic Agents.
6. Articles belonging to Bolivian Ministers on their return from their mission. For this purpose the interested parties shall make an application to the Government and annex a detailed and signed list of the articles they propose to import, so that the free-entry permit may be transmitted to the Administrator of Customs.
7. Articles for State use and service subject to the previous orders of the Government.

Chapter 5.—Exportation, Re-shipment and Transhipment.

Art. 272.—All products of the soil and industry of the Republic are permitted to be freely exported. The exportation and extraction of metals and ores generally shall be subject to compliance with the special provisions contained in these regulations.

Art. 273.—The exportation of all kinds of products of the country as well as of nationalized goods can only be effected subject to an authority on the Customs issued on a certificate in triplicate copy. Any person shipping and exporting goods without accomplishing this formality shall be sentenced to a fine of 2 % of the value of the goods.

Art. 274.—Re-shipment and transhipment shall not be liable to payment of any duties. Goods re-shipped from one port of the Republic to other or in destination of a foreign country, shall only pay warehouse rent after the first year of warehousing has expired.

Chapter 6.—Exportation of Metals and Ores.

Art. 290.—Metals and ores of all kinds can only be exported subject to previous payment of the tax applicable thereto according to the table set forth in the law, and in the manner mentioned in Art. 7 of these regulations.

Art. 291.—As respects argentiferous ore, the tax chargeable is of a provisional character, and in collecting this tax, regard shall be had to the proportion of silver declared by the exporter, who for the purpose of final settlement shall be bound to exhibit his account sales showing the percentage of silver, gold, copper, tin and bismuth contained in the exported ore; this production will be required within 180 days from date of issue of the export certificate.

Art. 292.—Failing compliance with this formality within the time specified, the person interested shall be compelled to pay the taxes payable on the richest silver ore without prejudice to penal interest.

Art. 293.—For the purpose of the provisions of Art. 291, the export certificates required to accompany the ores referred to, shall be detached from a counterfoil register, upon the stubs of which are to be mentioned the name of the exporting person or firm, name of the transport adopted, quantity and weight of ores, amount paid and mode of transport adopted. In the respective register shall be noted the certificates, together with all particulars appearing thereon.

Art. 294.—The exportation effected without the above-named export certificates, as well as the detection of differences between the exported quantities and those declared in the said document, shall be deemed cases of contraband within the meaning of the provisions of these regulations. Silver coin is allowed to be exported, but its importation into the Republic is prohibited under penalty of confiscation.

The Executive is empowered to suspend, if thought fit, the Coining of Silver Money Law of November 30, 1904. ("El Estadon," No. 10, of January 1, 1905.)

Chapter 7.—Exportation Overland.

Art. 295.—Products of the soil, of industry of the country, nationalized goods and foreign merchandise in transit exported overland must be accompanied by a pass issued by the respective Custom-house.

Art. 296.—This pass shall be issued in triplicate and show the route adopted for export, the marks, numbers, quantity and kind of packages,

as well as the kind, quantity and quality of goods or articles contained in each package.

Art. 301.—Goods paying export duties and foreign transit goods must leave the country via the same routes and roads as were assigned for their importation. Goods found to be outside of the routes or not accompanied by the required pass shall be seized.

Chapter 8.—Internal Trade and Coasting Trade.

Art. 302.—Fruits, metals, ores and other native products and also nationalized goods may be freely transported from one point of the Republic to another, without any formality beyond obtaining a Customs pass, which shall be issued free of charge and intended to serve for the carrier of the load to prove the place whence he departed and whither he is proceeding.

Art. 303.—Trade between ports of the Republic may be carried on by any vessel whatsoever, and it shall be lawful:

1. To transport from a principal port to another of the same class and to import through a principal port all non-prohibited merchandise;
2. To convey from a principal to a secondary port and import through the latter native or nationalized goods;
3. To transport from a secondary to a principal port or from one to a secondary port all native or nationalized goods.

TITLE XII.

Chapter I.—Miscellaneous Provisions.

Art. 407.—Communication to the public of Customs registers and documents is strictly forbidden.

Any copy of Customs valuations or of any other particulars contained in the clearance documents &c. must be taken at the time of assessment by the appraisers.

If the interested parties desire to obtain certificates, these documents may be issued to them on the order of the Chief of Custom-house on their making a written application to that effect.

Art. 408.—With the view of securing order and uniformity in Customs documents, these are directed to be made out on special paper. This paper shall be issued at Custom-houses on account of the Treasury at the following cost per sheet:

- 20 centavos for detailed manifests.
- 20 centavos for re-shipping or transhipping bills.
- 10 centavos for clearance documents.
- 10 centavos for export bills.

In customs for passes under bond.

All said papers shall on the first page bear a stamp of 20 centavos.

Art. 409.—Every Customs certificate &c. shall be made out on a 20 centavos stamp.

Art. 410.—General manifests produced by captains on their arrival may be made out on ordinary paper furnished with the 20 centavos stamp only, provided these documents require no special formality.

Art. 411.—Every person having business with the Customs shall be entitled to complain of any improper treatment received by him at the hands of the Customs. For this purpose the interested party will make a written report to the Chief of the Customs, who will transmit the same, through the Inspector-General, to the Ministry of Finance, to which department are to be submitted all matters arising out of that administration.

Art. 412 to 414.—

Art. 415.—All Customs provisions in force inconsistent with these regulations are hereby repealed.

The Minister of Finance and Industry is entrusted with the execution of the present law.

La Paz, January 21, 1901.

BRAZIL

ALPHABETICAL INDEX TO TARIFF

	No.		No.		No.		No.
Acetates .. .. .	177	Benzozates .. .. .	198	Candles .. .. .	51, 55, 67, 68, 1066	Coal .. .. .	624
Acetone .. .. .	176	Benzine .. .. .	197	Cane, etc., and manufactures .. .. .	385-409	Cochineal .. .. .	194
Acids .. .. .	1009	Bismuth .. .. .	119	Carbide .. .. .	203	Coffee, manufactures of 1062, 1069	667
Aeroplanes .. .. .	616	Bismuth, ship and other .. .. .	761	Carriages and carriages .. .. .	205	Coins .. .. .	667
Alabaster, and manufactures of .. .. .	180	Bismuth .. .. .	119	Carpets .. .. .	140, 487, 553	Collars .. .. .	469, 562, 612
Albumen .. .. .	131, 183	Bismuth .. .. .	119	Cash registers .. .. .	1066	Collars, animals' .. .. .	683, 736
Alcohol .. .. .	184	Bismuth .. .. .	119	Cash registers .. .. .	1066	Colony .. .. .	219
Alcoholates .. .. .	182	Bismuth .. .. .	119	Cash registers .. .. .	1066	Colony .. .. .	105
Alkaloids .. .. .	186, 759	Bismuth .. .. .	119	Cash registers .. .. .	1066	Colouring materials and colours .. .. .	156, 173, 174
Ammonia .. .. .	187	Bismuth .. .. .	119	Cash registers .. .. .	1066	Combs .. .. .	86, 378
Ammoniac, and wares of .. .. .	617	Bismuth .. .. .	119	Cash registers .. .. .	1066	Compasses .. .. .	993
Ammonia .. .. .	188	Bismuth .. .. .	119	Cash registers .. .. .	1066	Condiments .. .. .	1061
Aniline or fuchsine colours .. .. .	146	Bismuth .. .. .	119	Cash registers .. .. .	1066	Coppers' wares .. .. .	332
Animals, live, and prepared .. .. .	101	Bismuth .. .. .	119	Cash registers .. .. .	1066	Copper and its alloys, and manufactures of .. .. .	669-639
Aniseed .. .. .	759	Bismuth .. .. .	119	Cash registers .. .. .	1066	Coral .. .. .	82, 145
Antimony .. .. .	985	Bismuth .. .. .	119	Cash registers .. .. .	1066	Cordage .. .. .	11, 424, 453, 547, 688, 746
Anvils and hammers .. .. .	985	Bismuth .. .. .	119	Cash registers .. .. .	1066	Cork, and manufactures of .. .. .	117, 329, 360
Apparel, wearing 461, 469, 513, 529, 557, 562, 593, 617	101	Bismuth .. .. .	119	Cash registers .. .. .	1066	Corkscrews .. .. .	1017
Arms and ammunition .. .. .	752-791	Bismuth .. .. .	119	Cash registers .. .. .	1066	Cosmetics .. .. .	15, 456, 550, 587
Arsenic .. .. .	113	Bismuth .. .. .	119	Cash registers .. .. .	1066	Cotton, and manufactures of 421-480	292
Ashes, blue .. .. .	807	Bismuth .. .. .	119	Cash registers .. .. .	1066	Counters .. .. .	460, 552, 582
Ash-trees .. .. .	3	Bismuth .. .. .	119	Cash registers .. .. .	1066	Craft .. .. .	340
Bacon .. .. .	69	Bismuth .. .. .	119	Cash registers .. .. .	1066	Crucibles .. .. .	194
Bagatelle boards .. .. .	3, 6	Bismuth .. .. .	119	Cash registers .. .. .	1066	Cranes .. .. .	37, 459, 510, 551, 589
Bags 402, 420, 470, 521, 563, 1052	983	Bismuth .. .. .	119	Cash registers .. .. .	1066	Crucibles .. .. .	212
Baize .. .. .	1063	Bismuth .. .. .	119	Cash registers .. .. .	1066	Crosses .. .. .	998
Balances .. .. .	983	Bismuth .. .. .	119	Cash registers .. .. .	1066	Cuffs .. .. .	386
Balsams, prepared .. .. .	196	Bismuth .. .. .	119	Cash registers .. .. .	1066	Cumin .. .. .	105
Bamboo, and manufactures of .. .. .	205-409	Bismuth .. .. .	119	Cash registers .. .. .	1066	Curry .. .. .	710
Barks, medicinal and dyeing .. .. .	108	Bismuth .. .. .	119	Cash registers .. .. .	1066	Curry-combs .. .. .	796
Baskets .. .. .	402, 420	Bismuth .. .. .	119	Cash registers .. .. .	1066	Cutlery .. .. .	792-797
Beer .. .. .	1101	Bismuth .. .. .	119	Cash registers .. .. .	1066	Cylinders .. .. .	292
Bellows .. .. .	680, 687	Bismuth .. .. .	119	Cash registers .. .. .	1066	Diamonds .. .. .	997
Bells .. .. .	42, 995, 1033	Bismuth .. .. .	119	Cash registers .. .. .	1066	Diatex .. .. .	225
Belting .. .. .	35, 449, 502, 546, 581, 1033	Bismuth .. .. .	119	Cash registers .. .. .	1066	Dextrine .. .. .	223
Belts .. .. .	197	Bismuth .. .. .	119	Cash registers .. .. .	1066	Disinfectants .. .. .	223
Benzine .. .. .	197	Bismuth .. .. .	119	Cash registers .. .. .	1066		

Nos.		Nos.		Nos.	
Drawings	1033, 1034	Indigo	765	Pastry	99
Drugs	691	Iodoform	765	Peas	76
Drum, roasting	170-27	Iron, and manufactures of	250	Peas	389, 696, 702, 751
Dusters, for	1020	Ivory and manufactures of	703-757, 1000	Pens	153
Dynamite and other explosives	14	Jasper, and manufactures of	618	Pepper	666, 750
Earths, colouring	168-170, 172	Jewellery	666, 667, 674, 701, 702	Peppine	118
Eggs	61	Juice, fruit	713, 1033, 1062	Petroleum	282
Electrum	226	Leather, and manufactures of	328-505	Perambulators	401
Electricity	227	Leaves	466, 519, 561, 592, 681	Perfumery	161
Engines	626, 1064	Limes	339, 486, 532, 571, 1053	Permanenates	283
Enamel	667, 681	Liquors	130, 227	Phosphates	283
Enamelles	667, 681	Liquors	130, 227	Phosphates	283
Erasers	795	Liquors	130, 227	Phosphates	283
Essences, artificial	118	Liquors	130, 227	Phosphates	283
Ethers	251	Liquors	130, 227	Phosphates	283
Extractions	398, 1009, 1014, 1067, 673	Liquors	130, 227	Phosphates	283
Fabrics	232, 233	Liquors	130, 227	Phosphates	283
Fans	16, 84, 571, 417, 1033, 1057	Liquors	130, 227	Phosphates	283
Feathers	1007	Liquors	130, 227	Phosphates	283
Felt	508	Liquors	130, 227	Phosphates	283
Fils	1007	Liquors	130, 227	Phosphates	283
Fire	620, 638	Liquors	130, 227	Phosphates	283
Fire extinguishers	986, 998	Liquors	130, 227	Phosphates	283
Fireworks	1064	Liquors	130, 227	Phosphates	283
Fish	82	Liquors	130, 227	Phosphates	283
Flax, and manufactures of	528-556	Liquors	130, 227	Phosphates	283
Flowers, artificial	1018	Liquors	130, 227	Phosphates	283
Fodder	113	Liquors	130, 227	Phosphates	283
Forks	357, 1028	Liquors	130, 227	Phosphates	283
Frames	99, 99	Liquors	130, 227	Phosphates	283
Fruits	99, 99	Liquors	130, 227	Phosphates	283
Furs	99, 99	Liquors	130, 227	Phosphates	283
Furniture	333, 338, 541, 515, 514, 546, 551, 553, 554, 555, 561, 567-570, 572, 583-585, 598, 600, 604, 605, 607, 673, 678, 679, 717, 726, 727, 717, 756, 1029	Liquors	130, 227	Phosphates	283
Gaiters	45	Liquors	130, 227	Phosphates	283
Gadgets	105	Liquors	130, 227	Phosphates	283
Galloons	439, 480, 532, 571	Liquors	130, 227	Phosphates	283
Games	667, 681, 1053	Liquors	130, 227	Phosphates	283
Garlic	1037, 1053	Liquors	130, 227	Phosphates	283
Ginger-al	124	Liquors	130, 227	Phosphates	283
Girthing	33, 448, 501, 545	Liquors	130, 227	Phosphates	283
Glassware	651-665, 892	Liquors	130, 227	Phosphates	283
Gloves	40, 417, 461, 511, 554, 573	Liquors	130, 227	Phosphates	283
Glue	242	Liquors	130, 227	Phosphates	283
Glycerine	242	Liquors	130, 227	Phosphates	283
Gold, and manufactures of	666	Liquors	130, 227	Phosphates	283
Grapes	996	Liquors	130, 227	Phosphates	283
Guanine	57	Liquors	130, 227	Phosphates	283
Gum	129	Liquors	130, 227	Phosphates	283
Gum cotton	185	Liquors	130, 227	Phosphates	283
Guns	772, 1033	Liquors	130, 227	Phosphates	283
Guns	772, 1033	Liquors	130, 227	Phosphates	283
Gutta-percha, manufactures of	772, 1033	Liquors	130, 227	Phosphates	283
Gypsum, and manufactures of	628	Liquors	130, 227	Phosphates	283
Hair, human, and manufac-	2, 8	Liquors	130, 227	Phosphates	283
tures of	2, 8	Liquors	130, 227	Phosphates	283
Handicrafts	416, 199, 542, 572	Liquors	130, 227	Phosphates	283
Handles	352, 572	Liquors	130, 227	Phosphates	283
Harness	26, 29, 33, 21, 36, 30, 41, 47	Liquors	130, 227	Phosphates	283
Hats	2, 31, 355, 403, 421, 615	Liquors	130, 227	Phosphates	283
Hay	509, 543, 580, 605	Liquors	130, 227	Phosphates	283
Haz	113	Liquors	130, 227	Phosphates	283
Haz dress	411, 985	Liquors	130, 227	Phosphates	283
Hocks, wooden for boots and shoes	2896	Liquors	130, 227	Phosphates	283
Hemp, and manufactures of	528-556	Liquors	130, 227	Phosphates	283
Hides, and manufactures of	23-50	Liquors	130, 227	Phosphates	283
Hinges	754	Liquors	130, 227	Phosphates	283
Holders, cigars and cigarettes	1055, 1056	Liquors	130, 227	Phosphates	283
Honey	244	Liquors	130, 227	Phosphates	283
Hoofs	74	Liquors	130, 227	Phosphates	283
Hooks and eyes	712	Liquors	130, 227	Phosphates	283
Hooks, fishing	712	Liquors	130, 227	Phosphates	283
Hoops	334	Liquors	130, 227	Phosphates	283
Horns	114	Liquors	130, 227	Phosphates	283
Hose	42, 462, 555, 1055	Liquors	130, 227	Phosphates	283
Ice	999-1005, 1009, 1025	Liquors	130, 227	Phosphates	283
Implements	1009	Liquors	130, 227	Phosphates	283
Incubators	150	Liquors	130, 227	Phosphates	283
Indigo	765	Liquors	130, 227	Phosphates	283
Instruments, mathematical	173, 174	Liquors	130, 227	Phosphates	283
Physical A.C.	818-75	Liquors	130, 227	Phosphates	283
Instruments, musical	929-937	Liquors	130, 227	Phosphates	283
Iron, and manufactures of	250	Liquors	130, 227	Phosphates	283
Ivory and manufactures of	703-757, 1000	Liquors	130, 227	Phosphates	283
Jasper, and manufactures of	618	Liquors	130, 227	Phosphates	283
Jewellery	666, 667, 674, 701, 702	Liquors	130, 227	Phosphates	283
Juice, fruit	713, 1033, 1062	Liquors	130, 227	Phosphates	283
Leather, and manufactures of	328-505	Liquors	130, 227	Phosphates	283
Leaves	466, 519, 561, 592, 681	Liquors	130, 227	Phosphates	283
Limes	339, 486, 532, 571, 1053	Liquors	130, 227	Phosphates	283
Liquors	130, 227	Liquors	130, 227	Phosphates	283
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Liquors	130, 227	Liqu			

DECEMBER 22ND, 1899. For weights and measures the metrical system.

ARTICLE 1. All foreign goods destined to be consumed in Brazil, with the exception of those used in Art. 2, shall be subject to the duties stipulated in the Customs Law.

The following are considered as being of foreign origin :

1. All goods imported from abroad either for consumption, or in transit and those on board of vessels seeking a port of refuge in Brazil on account of stress of weather, provided such goods be cleared for consumption in the country.
2. Small boats, belonging to any vessel, unfit for service and sold or transferred in any port in the Republic.
3. Foreign goods nationalized through the payment of Customs duties conveyed from one Customs port to another in the Republic without documents (" *sem despacho* ").
4. National goods imported without documents.

## TARIFF.]

other in the Republic, and which, at first sight, cannot be distinguished from similar foreign goods.

§ 1. Flotsam and jetsam, in conformity with Art. 293 of the *Consolidated Customs and Revenue Laws*.

## EXEMPTIONS (1).

ART. 2.—The following goods and articles shall be exempt from import duties on such bond being given as the Inspector of Customs or the Administrator of the Treasury may deem necessary:

§ 1. Samples of no or of insignificant value shall be understood fragments of any kind of goods or merchandise in a quantity strictly necessary to reveal the nature, kind and quality, provided that the duties payable on each package do not exceed 1,000 reis.

§ 2. Models of machines, vessels, instruments, and of all kinds of inventions or improvements made in the arts.

§ 3. Agricultural implements and instruments for any of the liberal mechanical arts, and other articles for the use of printers, artists and engravers, coming to reside in the Republic, provided that such instruments are necessary for the exercise of their profession or industry and that they do not exceed the quantity indispensable for their personal requirements or for those of their families.

§ 4. Surplus provisions belonging to planters settling in the Republic, taken by them at the time of starting and not used on the journey.

§ 5. All articles for the personal use of Foreign Ambassadors and Legations, and, in general, of all persons belonging to the diplomatic corps, coming to reside in the Republic, when such articles can be considered as included in their luggage.

§ 6. Goods and effects imported by Ambassadors, Ministers Resident and Charges d'Affaires as related to the Government of Brazil, in the manner and according to the rules laid down by the laws in force, or imposed by Consuls General in the regular consular service, of nations not having a Legation in Brazil; also furniture and other personal articles of Consuls General and of Consuls in the regular consular service imported on their first installation.

§ 7. Effects for the personal use and service of Chiefs of Brazilian Diplomatic Missions remaining to the country, on the previous application of the Minister for Foreign Affairs.

§ 8. Goods and articles imported for the use of men-of-war belonging to friendly nations, as well as for their officers and crews, imported either in transports belonging to the respective States, in mail steamers or in merchant vessels, by request of the competent Legation or Chief of the naval station.

§ 9. National products of the soil or industry or those nationalized by the payment of duty which, after having been exported, return on whatever used to the Republic, provided that:

1. Such goods differ, and can easily be distinguished from similar goods of foreign origin;

2. They be returned within one year from the time they left a national port;

3. They be accompanied by a customs certificate at the foreign port of departure, duly legalized by the Brazilian Consular Officer, or, in his failing, authenticated according to Art. 312 of the *Consolidated Customs and Revenue Laws*.

This provision shall not apply to articles of national production used for packing products which have been exported from the country. (Law No. 1313 of December 31st, 1904, Art. 10.)

§ 10. National articles and goods sold for consumption for any reason whatsoever, if they were loaded on vessels which, after having sailed from a Brazilian port, call at another or are shipwrecked.

Should any doubt arise as to whether the salvaged products are national or foreign, no exemption from duty will be granted.

§ 11. Instruments, books and implements for the personal use of literary men, or of any kind of instruments coming to explore Brazil, subject to previous application having been made to the Legation concerned.

§ 12. Used effects or clothing of passengers, as well as the instruments and articles of daily use or necessary for the exercise of their profession (2), and articles of daily use or necessary for the exercise of their profession (2), and articles of daily use or necessary for the exercise of their profession (2).

§ 13. Used effects or clothing of ship masters and crews, nautical instruments, books, charts, maps, plans and implements for their personal or professional use, whether such articles remain on board or be taken ashore by the aforesaid persons on leaving the vessel.

§ 14. Commercial books already in use and all manuscripts; family portraits; books for the use of passengers, provided that not more than one copy of each work be imported; finished or unfinished drawings and sketches belonging to artists intending to reside in the country, and, in general, all used implements and articles necessary for their art or profession.

§ 15. Used travelling trunks, portmanteaus and bags, belonging to the baggage of passengers and crews of vessels, necessary for their daily personal use during the voyage.

§ 16. Jewellery of passengers.

§ 17. All kinds of old articles of previous metal, rendered unserviceable at the time of, or prior to, clearance or examination.

§ 18. Barrels, hogsheads, casks, cases, casks, receptacles of common black, blue or greenish glass, or of common earthenware or faience boxes of wicker-plait, iron, lead, tin or zinc; sacks and wrappers of coarse packing cloth and other common tissue, and all unfinished packings in which goods not dutiable on gross weight are packed, unless said containers be empty or, for any reason, be emptied, or completely separated from the goods they contained.

§ 19. Straw which has served for packing goods and which is not serviceable for any other purpose.

§ 20. Foreign goods which have paid import duty in any competent Custom-house and are conveyed from one Customs port to another in national vessels, with the necessary clearance papers, according to the regulations in force.

§ 21. Goods and articles entitled to free entry under the provisions of the Tariff.

§ 22. All goods and articles the free importation of which is or may be conceded by a special law, or by a contract entered into by the Federal Government with any national or foreign person, company or corporation (3).

§ 23. Goods and articles directly imported on account of the Union for the service of the Republic.

§ 24. Produce of fisheries carried on by national vessels.

§ 25. Goods introduced into the interior of the Amazonas, Para and Mato Grosso States, from any point of the territories contiguous to such States, and the produce of said territories, in conformity with the provisions of Treaties and Conventions concluded with those frontier Countries.

§ 26. Piles imported by shipwrights established in Brazil and destined to the building of vessels and steamers in national dockyards on compliance with the formalities required by Art. 17 of Law No. 128, of December 10, 1890.

§ 27. Articles belonging to lyric, dramatic, equestrian and other travelling companies for performances in public edifices, and collections of natural history, numismatics and antiquities; statuary and busts of whatever material for public exhibitions; also foreign goods intended to appear in industrial exhibitions established in the country.

This exemption can only be granted when the interested party deposits the amount of the import duties leviable on the above-mentioned articles or furnishes adequate guarantee; these duties will, however, be collected if within the time granted by the chief of the bureau of entry (which time may be reasonably extended) the articles thus imported be not re-exported, or (proof be not afforded that they have disappeared through usage or through death, in the case of animals).

§ 28. Boats and skiffs of ships declared unserviceable, when they are sold together with them at public auction. In such case, said boats and skiffs shall only be subject to the fees on the transfer of property.

§ 29. Machines, clothing and public assistance institutions, provided that the imported articles be destined to the usage and maintenance of the aforesaid persons (4).

§ 30. The under-mentioned chemical products when imported as fertilizers or when they can be employed in an agricultural industry:

Mineral or bone phosphate of ammonia, copper, iron or potash; potash and of soda; sulphates of ammonia, chloride of potassium, formic acid (5), sulphur; and animals imported for the improvement of native breeds.

§ 31. Animals imported for the improvement of native breeds.

§ 32. Works of art, paintings, sculptures and the like, executed by national artists and imported into the Republic, similar works of foreign artists when imported by Academies of Fine Arts established in the country, also works of art considered as of immediate utility for study or models, and capable of contributing to the progress or development of national art.

§ 33. Receptacles of glass or earthenware imported for the Administrations carrying on the sale of natural medicinal waters of the Republic.

§ 34. Cattle of every description imported across the Rio Grande do Sul frontier, for the purposes of breeding, consumption, working, or any other use in the State; should such cattle be subsequently exported through any port of the Republic, they shall be considered as contraband.

§ 35. Books and reagents, models, furniture, machines, and generally all materials for schools, belonging to State Museums or High Schools, or destined for free public education in popular educational establishments subsidised or not by the Federal Government, by the States, or by associations owning a building set apart for that purpose (7).

§ 36. Agricultural machines, in conformity with Art. 424, §§ 27 and 28 of the *Consolidated Customs Laws*, machines intended for central stations, exploitation materials and component parts, machines, component parts thereof, and exploitation materials for use in mines, transported direct by agricultural establishments or mining undertakings for their own use. Undertakings having imported apparatus and materials for any other use shall incur a penalty of double the duty fixed in the Tariff.

By exploitation materials are solely understood chemicals, explosives, and simple metals, and any apparatus, and simple materials and transport plant for mining purposes. (Law No. 1056 of August 12, 1897.)

NOTE.—The following goods are effected by §§ 27 and 28 of Art. 424 of the *Consolidated Customs Laws*:

Machines and materials for the improved manufacture of sugar and for the erection or improvement of central stations, imported direct by agriculturalists or by the undertakings concerned.

These machines and materials include the following:

1. Iron framework and armature, also accessory parts thereof, such as columns, girders, bolts, rivets, plates of zinc or of galvanized iron for partitions or roofs;

2. Plant for electric or gas-lighting complete;

3. Iron pipes for water, gas or steam conduits, with their respective valves and cocks;

4. Tools, portable lifting apparatus, forges and other apparatus; for the distillation of brandy and alcohol;

5. Machines and transmission apparatus for sugar factories, for the distillation of brandy and alcohol;

6. Machine belting apparatus;

7. Portable and fixed rails, dump cars for earth works, freight cars, locomotives, tractors (tractores), boats and lighters of wood or iron;

8. Fireproof bricks for steam boiler furnaces;

9. Scales for weighing sugar cane and sugar, and iron tanks;

The exemption does not extend to common building bricks, wood of any quality, wire-rope commonly known as Paris cables, machine grease and all articles manufactured by the home industry in a quantity sufficient for supplying the market.

The exemption from duty is also applicable to component parts of machines imported separately, if the examination made by experts appointed by the chief of the bureau of entry proves that such articles cannot be used otherwise than to substitute without identical parts of any kind of machine, or as duplicates of parts in a good condition, but unserviceable to eventually become unfit for use.

This provision does not apply to grease boxes, columns, shafting, and other parts of iron connected with the motion gear, which are not to be considered as internal parts of machines, except in the case of machinery and apparatus referred to in § 5 above.

ART. 3.—The articles mentioned in §§ 12 to 15 of Art. 2 may be exempt from duty, even when they do not arrive on the same vessel at the same time as the passengers or crew.

(1) See at the end of Tariff Articles 2 (1) and 4 of Law No. 2719, dated December 31st, 1912.

(2) See at the end of Tariff Art. 16 of Law No. 2719, dated December 31st, 1912.

(3) Repealed by Art. 2 (1) of Law No. 2719, dated December 31, 1912.

(1) Repealed by Art. 2 (1) of Law No. 2719, dated December 31, 1912.

(2) See at the end of Tariff Articles 11 and 17 of Law No. 2719, dated December 31, 1912.

ART. 4.—The permission of the Minister of Finance is necessary for the free importation of the goods enumerated in §§ 22, 23, 26, 29, 31, 32, 33 and 35 of Art. 2.

SOLE PARAGRAPH.—The person effecting the clearance of goods enumerated in §§ 22, 23, 29, 31, 32, 33, 35 and 36 of Art. 2 must, in his application to the chief of the bureau of entry, or to the Minister of Finance, with the view of obtaining the clearance permits, indicate with accuracy the numbers and marks of the packages, their contents, quantity, weight or measure.

As to the articles enumerated in § 26 of Art. 2, the application for free entry must state the necessary materials or pieces, the name of the vessel, the deckyard where it is to be built, and what is to be its tonnage.

ART. 5.—Goods comprised in §§ 1-8, 11-16, 18, 20, 22, 23, 25, 26, 31, 32 and 35 of Art. 2, are not only exempt from clearance duties, but also from the registration tax of 10% prescribed by Art. 569 of the *Consolidated Customs Laws* (1).

#### PROHIBITED GOODS.

ART. 6.—The clearance of the following articles and goods is prohibited:

1. All obscene or immoral sculptures, paintings or lithographs.
2. Any article the use or application of which is either obscene or immoral.
3. Counterfeit prints or books referred to in Art. 35 of Law No. 369 of September 18, 1845, and in Decree No. 2491, of September 30, 1859.
4. Daggers, clasp-knives, air-guns and air-pistols; sticks, umbrellas and any other article containing swords, stiletos, daggers or firearms.
5. Gunpowder of any quality, when the person effecting the clearance does not present a special permit from the competent Police authorities.

Alimentary products or medicines in a state of putrefaction or damaged, and which are found to be injurious to public health, after examination by competent persons in the manner prescribed by § 7, Chap. 5, title VIII, of the *Consolidated Customs Laws*.

§ 7. Arms and ammunition of war, when the Federal Government feels it necessary for the safety and maintenance of public order.

ART. 7.—The articles enumerated in §§ 1, 2, 4 and 6, the importation of which is prohibited in virtue of the preceding article, shall be seized and immediately destroyed or rendered unserviceable; those mentioned in § 3 shall be forfeited, in conformity with Art. 2, of Decree No. 2491, of September 30, 1859; those comprised in Art. 2, of Decree No. 2491, of September 30, 1859, those comprised in §§ 5 and 7 shall, according to their nature, be deposited in the arsenals and military magazines or in any other place that the Government may designate, or be collected in a special warehouse until they can be regularly cleared with the permission of the competent authority; a statement of the proceedings must be taken down in writing and signed by the chief of the Customs.

§ 1. When the articles imported in §§ 1 and 2 of the preceding article can be destroyed or rendered unserviceable without prejudice or damage to other non-prohibited goods with which they may be packed, these latter may be cleared, otherwise all the goods shall be destroyed.

§ 2. Should any article of value or composed of precious materials be found amongst the goods enumerated in § 4 of the preceding article, and should it be possible, on the other hand, to destroy or render null for use, umbrellas, whips, etc., in which contained, the provisions of the preceding paragraph will be complied with.

#### APPLICATION OF THE TARIFF.

ART. 8.—In the application of the tariff and collection of duties no distinction with relation to the goods, or to the exporters or importers shall, under any pretence, be made unless established by Law.

ART. 9.—In the collection of duties, no distinction shall be made (save the provisions of Art. 18, §§ 4 and 5) between new and used goods and articles, in the place of use, or in cuttings, unfinished or incomplete, entirely finished in ready for use, with or without ornaments; neither shall the nature of the packages, nor any circumstance not expressly stipulated in the tariff or provided for in the present dispositions be taken into account.

An article of object shall be reputed as differing from that classed or mentioned in the tariff by the simple fact of its having been ornamented or modified in a manner not therein specified, and which has not altered its nature, quality or use, although a different name shall have been given to it.

ART. 10.—Clothes and articles, unembroidered, ornamented or trimmed with gold, silver or precious stones, not specially classed in the tariff or duties levied to special provisions of the tariff, shall pay the *ad valorem* ornamented.

ART. 11.—Wares manufactured or composed of different materials, not subject to special or fixed duties in the tariff or regulated by any particular provision shall be subject to the duties established for similar wares of materials, or of the same kind, when the predominating material, in case of equality, shall pay according to the most highly taxed material.

Mixed tissues, with respect to which the special regulations established in the following article must be observed, are excepted.

#### MIXED TISSUES.

ART. 12.—Tissues visibly composed of different materials, for which no special duty is stipulated in the tariff, shall pay the duty of the most highly taxed component material, shall pay the duty of the most when all the threads of the warp or all those of the weft are composed of a material subject to the lowest duty, in which case a reduction of 10% will be granted.

For tissues mixed with silk the following rules must be observed:

1. Mixed tissues in which all the threads of the warp or all those of the weft are of silk and the remaining threads of different material, shall pay the duties stipulated for similar tissues composed entirely of silk, with a reduction of 50%.

2. Mixed tissues with the warp and wool of silk, but in the warp or wool of which, or in both, there are visible threads of any other material, silk, with a reduction of 20%.

No reduction, however, shall be granted to tissues of silk when in the insignificant quantity that they do not alter the nature, importance, or value of the tissues.

3. Mixed tissues with the warp and wool composed of other materials,

but in the warp or wool of which, or in both, there are a few threads or mixture of silk, shall pay the duties leviable on the most highly taxed material, with a surtax of 30%.

4. Tissues of any material mixed with gold or silver, and not specially classed in the tariff, shall pay the duties leviable on plain corresponding tissues with a surtax of 20%.

#### UNENUMERATED GOODS—ASSIMILATIONS.

ART. 13.—Goods not specified or not comprised in one of the numbers of the tariff, nor in any of its general classifications, shall be assimilated to those goods mentioned in the tariff to which they show analogy of affinity either on account of the nature and quality of the component material, or on account of the manufacture, tissue, workmanship or shape, or on account of the use or employment; such goods shall pay the same duties as the goods to which they are assimilated.

§ 1. In order to establish assimilations, the Inspector, after taking the opinion of the experts appointed to examine the goods, shall decide whether the assimilation is possible or not, and in the affirmative, determine in which tariff number the goods are to be classed.

§ 2. Should the interested party not accept the assimilation, he may appeal to the competent superior authority in the form and within the time determined by title XI, of the *Consolidated Customs Laws*.

§ 3. Should the interested party accept the assimilation, such assimilation shall be definite for the special case in question.

§ 4. Should the interested party reject the assimilation, either before or after the appeal, he may be authorised to re-export the goods within a period not exceeding 90 days; after the expiration of this period, the goods must be cleared for consumption and shall pay duty in conformity with the administrative decision.

§ 5. If, after observance of the mode of procedure established in §§ 1 and 2 of the present Article, the goods cannot be assimilated, they shall be dutiable at the rate of 50% *ad valorem*.

#### GOODS CLEARED *ad valorem* OR ACCORDING TO INVOICE.

ART. 14.—The price regulating the *ad valorem* duties to be levied shall be the market price at the place of exportation, increased by all expenses subsequent to the purchase, such as export duties, freight, insurance, commission, etc., up to the port of discharge; in default of such information, or when the amount thus determined is deemed to defraud the market of importation less the amount of duties, with an additional 10%.

However, the duties on manufacturers', clothing or tissues, figured, embroidered or ornamented, rated *ad valorem*, shall never be higher than those established in the tariff for the same articles, either figured, embroidered or ornamented.

ART. 15.—For the clearance of goods liable to *ad valorem* duties, as well as for all other clearances, the interested parties must furnish Consular invoices of the goods imported by them duly raised by the Brazilian Consul at the place of origin, can rating the declared value which shall be calculated at the rate of exchange of 12 pence per 1,000 reis.

In case of false declaration or should it be evident that the invoice produced does not agree with the value of the goods, the interested party shall be liable to a fine equal to treble the ascertained value, but he may, if he deems proper, exercise any recourse authorised by Art. 511 of the *Consolidated Customs Laws*.

ART. 16.—The Comptroller shall verify, by the means at his disposal, the accuracy of the values given in the declaration; to this end he will consider the invoices referred to in Art. 15, or in default of these, other authentic documents relating to the goods submitted for clearance; the examination of all the said documents shall be effected with all necessary circumspection; when the real value of the said goods cannot be verified by these means, the market price at the place of import shall, as stated in Art. 11, be adopted as a basis.

ART. 17.—Should the Comptroller not accept the value declared by the interested party, or if the latter rejects the value fixed by the Comptroller, the procedure established in Art. 511 of the *Consolidated Customs Laws* shall be followed.

§ 1. Should the value estimated by the experts not exceed by 5% that declared by the interested party, the duties shall be levied according to value stated in the declaration; if it exceeds 5%, the duties shall be levied according to the value determined by the experts.

§ 2. Should the value estimated by the experts exceed by 50% that declared, the interested party shall pay, as a fine to the Treasury, 50% in addition to the duties.

§ 3.—Appeal from the decisions of the experts shall be allowed, and the interested party has, in all cases, the option to re-export the goods within the time fixed by the Inspector and after payment of any fines that may have been incurred.

ART. 18.—The clearance *ad valorem* includes:

1. Goods which by the tariff are subject to *ad valorem* duties.
2. Goods not mentioned and which cannot be assimilated to others classed in the tariff.
3. Samples not exceeding 100,000 reis in value, even if burdened with a duty in the tariff.
4. Fittings, running an articles of usage on board of merchant vessels or men-of-war.
5. Small articles contained in the baggage of passengers, used furniture and other utensils; articles of little value, even if mentioned in the tariff, when, on account of their number, it is difficult to clear them in the ordinary manner. In any case action will only be taken at the request of the interest of party and with the permission of the Inspector.

#### REBATE.

ART. 19.—*Rebate* shall only be granted in the following cases:

1. Tarf.
2. Average.
3. Breakage.

4. Accidental damage, or damage through circumstances which could neither be foreseen nor prevented, to goods deposited in warehouses of the State, placed under its supervision, such damage being duly established in accordance with Art. 247 and 248 of the *Consolidated Customs Laws*.

5. In virtue of any article or of a special provision of the tariff.

SOLE PARAGRAPH.—Goods and other articles appertaining to ships wrecked on the coast or small ships, when sold by public auction for consumption, be allowed a rebate amounting to one-half the import duties.

#### NET WEIGHT—GROSS WEIGHT—TARE.

ART. 20.—Goods not dutiable in the tariff on *real net weight* or *gross weight*, shall pay duty on *legal net weight*.

§ 1. By *real net weight* shall be understood the weight of the goods separated from the packages, both outside and inside.

(1) See at the end of tariff Art. 3 of Law No. 2719, dated December 31, 1912.

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2. By *gross weight* shall be understood the weight of the goods with packages designated in the tariff, including the weight of the paper, paper and other materials necessary for preservation, with the sole exception of those of rough wood.

3. By *legal net weight* shall be understood the gross weight after deducting the tare stipulated in the tariff.

RT. 21.—Should the goods be enclosed in more than one package, the allowance shall equal the rate accorded for each package, except in a warehouse, by a special provision of the tariff, the legal tare comprises more than one package.

RT. 22.—Should a package contain goods, some of which are dutiable on real net weight and others on real net weight or gross weight, the duties on the whole shall be levied on real net weight.

RT. 23.—Should goods be dutiable on legal net weight, but the same rule shall apply when the weight, as found in the same package, is different duties or tare allowances, are found in the same package.

RT. 24.—When clearing goods for consumption, the interested party the option of paying on gross weight, the duties for goods dutiable on net weight or, save the exceptions in Article 11 of the tariff, of paying duties on real net weight for goods dutiable on legal net weight.

RT. 25.—If the containers or packages are of the same shape and of equal or nearly equal weight, the net weight shall be established by weighing 1 in 10, 3 in 20, 5 in one hundred, and so on; the average weight thus obtained shall serve as a basis for calculating the total net weight.

The above proportion may be reduced when the number of packages which exceeds one hundred or when relative to liquids or other goods which are deteriorated through such method of verification; but it will be increased when the total weight thus obtained does not tally with that required for clearance.

RT. 26.—Packages of goods shall be subject to no other duty than that applicable to the goods they contain, whether these be dutiable according to weight, dimension, quality or *ad valorem*.

SOLE PARAGRAPH.—The following are excepted:

1. Crystall or glass receptacles closed in the tariff under No. 2 and one of false glass excepted under Nos. 1, 5 and 6 of the Tariff.

2. All other receptacles of commercial value, or capable of serving for other purposes, when containing goods which are dutiable on net weight, the goods which, being assessable on gross weight, are subject to a lower duty than would be levied on the receptacles if imported separately.

In such case, the duties on the goods shall be levied according to real net weight.

RT. 27.—If a package subject to duty contains goods dutiable on legal net weight, the respective rate shall be considered as the weight of such package.

## AVERAGE.

RT. 28.—By *average* shall be understood all damage sustained by goods under the following circumstances:

§ 1. Accidents at sea or during voyage, which have occurred from the time of shipment to the time of discharge at the Custom-house or in a warehouse.

§ 2. On account of the natural deterioration of goods.

RT. 30.—A rebate of duty is granted for average in the following cases:

§ 1. If, at the time of discharge, the containers show external signs of deterioration and the contents, and the interested party makes a claim or protest within fifteen days from the time of discharge.

§ 2. If, in default of such external signs, the average be proved at the Customs examination or at the time of removal.

§ 3. Cases of average shall be verified either by a commission of experts appointed by the Inspector or Administrator, or by any other means deemed fit by him.

RT. 31.—The experts shall take note of the condition of the goods and amount of damage. Should the damage only be partial, they will separate the damaged from the sound portion, and the latter shall be subject to the regulations established for the clearance of undamaged goods. They shall, in addition, fix the rebate to be accorded for the damaged goods.

RT. 32.—Goods which cannot be separated as damaged at sea or during voyage, but which are considered as damaged in value through contact with water shall not be considered as damaged on account of their inferior quality, but shall be considered as goods naturally deteriorated.

RT. 33.—The Chief of the Custom-house shall, on the advice of the experts or in consequence of any other information, decide whether it is a case of average or not.

RT. 34.—On the proof of a case of average on account of accidents at sea or during the voyage, or of through natural deterioration, the owners or consignees of the damaged goods must, within ten days (which time the Inspector may extend, if he considers proper) from the date on which the goods were officially certified as being damaged, clear the goods subject to the rebate fixed by the experts or, with the permission of the competent Inspector or Administrator, sell them by auction at, or outside the Custom-house gates; and the expiration of this time, the goods shall be considered as lost and will be sold by auction, the proceeds of the sale being paid over to the Custom-house or Treasury cashier.

From the above provisions are excluded the cases provided for by Articles 231 (sole paragraph), 385 and 471 of the *Consolidated Customs Laws*, in respect of which the procedure prescribed in said Articles shall be followed.

RT. 35.—When selling damaged goods by auction, the provisions of Article VI, chap. 6, of the aforesaid Laws will be observed; he duties shall be levied on the sale price as calculated according to the corresponding tariff rates.

RT. 36.—In case of doubt as to whether goods are damaged or not, or as to whether the damage is the result of an accident at sea or during voyage, or is due to natural deterioration, the Inspector may at the request of the interested party, cause the question to be resolved by experts; in such case the procedure established in articles 512 and 517 of the said Laws shall be followed.

ART. 37.—Alimentary or edible products and simple or compound medicines, liquid or solid, which have been damaged at sea or during voyage, or through natural causes, may not be cleared or sold for consumption by auction until after examination by experts and when it be proved that the deterioration does not render the goods noxious to public health. In contrary cases, such goods shall immediately be rendered unserviceable. A statement of the proceedings will be taken down in writing.

Casks and other packages which have served to contain the above-mentioned goods may, however, be cleared as empty receptacles or sold by auction.

## BREAKAGE.

ART. 38.—A tolerance may in all kinds, glassware and articles of tin or enameled cast iron, imported in bulk or in cases, hogshells, hampers or other similar packages, shall pay the respective duties with a rebate of 5% for breakage, whether they be dutiable on real net weight or legal net weight; should the owner or consignee claim a greater rebate, the Inspector may, after the examination by experts appointed by him, allow a further rebate of 5% of the owner or consignee must either accept this concession or pay duty on each separate piece neither broken nor cracked and abandon the remainder, which shall be sold by auction in conformity with Art. 255 of the *Consolidated Customs Laws*.

SOLE PARAGRAPH.—No rebate for breakage shall be accorded after the real net weight of the goods above-mentioned has been verified in the manner indicated in the concluding portion of the present article.

ART. 39.—The tolerance of 5% for breakage or waste in cases shall be granted to the consignee, whether it be dutiable on real net weight or legal net weight, and the Comptrollers shall, unless protest be lodged for general average, be dispensed from effecting the verification.

ART. 40.—The examination heretofore authorized in order to ascertain a leakage or waste in wines imported in casks, withdrawn from Customs-warehouses, is abolished. In future this leakage or waste shall be calculated on the following bases: 3% of the net weight during the first month of their storage, with an increase of 1% for every additional month, up to a maximum of 4%, which rate, whatever be the period of storage, cannot be exceeded.

## FORMALITIES TO BE OBSERVED WHEN CLEARING GOODS.

ART. 41.—The entry or removal of goods deposited in Customs warehouses, the fiscal offices, or their annexes, can only take place subject to payment of the Customs duties, warehouse dues, or any other charge leviable on the goods and after clearance has been effected in accordance with the provisions of the following articles.

ART. 42.—The person who intends to clear dutiable goods is required to present to the chief of the competent Custom-house the following papers:

§ 1. The bill-of-lading and Consular invoice shall be annexed to the corresponding manifests and other documents proving the origin of the goods or articles proposed to be cleared and the receipt of the party effecting clearance to take delivery thereof, in default of a Consular invoice the goods shall be subject to the highest rate of duty provided in the tariff (1).

§ 2. A statement, in duplicate, giving the following particulars:

1. Date of presentation;

2. Name of the owner or consignee of the articles or goods;

3. Name of the vessel or vehicle (*relativa*) transporting the goods, its nationality, place of departure and date of arrival in the respective port;

4. The destination of the depository, warehouse or place where the goods are stored; the date of discharge in the first depot or in the depot where the goods are found at the time of clearance;

5. Kind, numbers, marks and countermarks of the packages to be cleared;

6. Quantity, quality, weight or dimensions of the goods contained in each package, or of the goods in bulk, in conformity with the basis adapted in the tariff for the calculation of duties, and, should the goods be subject to *ad valorem* duty, the value of each article.

7. Signature of the owner or consignee of the articles or goods, if he personally clears the same, or that of his representative duly authorized for the purpose, in conformity with Article III, of the *Consolidated Customs Laws*, by a special power of attorney written and signed by the said owner or consignee.

§ 3. The power of attorney referred to may be written on the declaration itself as follows:

I authorize . . . Custom-house agent or my cashier . . . to clear the goods mentioned in the capacity of Custom-house agent, to clear the goods mentioned in this statement. I holding myself responsible for all acts done by him, for the duties due to the Treasury in respect of the goods entered by him, for the manifest and bill-of-lading, for any defaults committed by him, for any false declarations of duty, as well as for failure to perform all other formalities or proceedings whatsoever.

§ 4.—The particulars as to weight, dimension or quantity of goods must be given both in figures and in letters.

§ 5.—In clearing goods dutiable on weight, the interested party must expressly declare whether the goods are dutiable on *gross weight* or on *real net weight*. If the goods are assessed on legal net weight, either because the interested party prefers such method of clearance, or because he is unable to pay duty on the real net weight, the declaration must be made as follows:

Gross weight. . . . .  
Tare allowance. . . . .  
Legal net weight.

§ 6.—The value of goods dutiable *ad valorem* must be indicated in figures by the interested party in the margin of the respective declaration and should the amount agree, the Comptroller will reproduce the same, in letters, in the body of said document; in contrary cases, he will mention the value to be attributed to the goods.

§ 7.—The declaration of entry and discharge shall be previously compared with the translation of the manifest and with the warehouse register, and the respective Customs employees must note this fact on the declaration.

§ 8.—The value of the goods must appear opposite every denomination and it shall be computed at the rate of exchange of 12 pence per 1000 reis, in conformity with the stipulations of Art. 14 of the present dispositions and according to the form established in Schedule C (omitted).

(1) Article 23 of the Instructions approved by Decree No. 3529 dated December 15, 1899, declares that in default of a consular invoice, the goods to be cleared, whatever be their origin, shall be subject to the Maximum Tariff rates. (See also at end of tariff Art. 53 of Law No. 2719, dated December 31, 1912.)

ART. 43.—The Comptrollers must delay in their respective entries the tariff numbers under which each of the goods verified at the time of clearance is classed.

ART. 44.—Save under circumstances provided by the Law, goods enclosed in one package cannot be cleared separately, part for consumption and part for re-exportation or transshipment.

ART. 45.—The clearance for consumption of liquids, and of the goods classed in Schedule II, annexed to the *Consolidated Customs Laws*, shall be effected separately.

ART. 46.—A same clearance cannot include goods deposited in warehouses, goods stored in other depots or goods left on board a ship or on lighters; the cleared goods shall, as far as possible, be divided according to the depots in which stored.

#### MISCELLANEOUS PROVISIONS (3).

ART. 47.—The numbering of threads entering in tissues liable according to the number of threads contained in a square of 4 millimetres side, shall be effected by the instrument called thread-counter.

The total number of warp and woof threads shall serve to determine the number of threads in the tissue. Should the tissue be irregular, the threads shall be counted on different parts of the piece of the tissue by means of the thread-counter, and the number of threads in the tissue shall be established by taking the arithmetical average of the different parts.

ART. 48.—The removal of samples exempt from duty, according to Art. 2, § 1, may be effected without clearance, after examination by the Comptroller appointed for the purpose, who then the respective package be omitted from the manifest or be mentioned therein as containing samples.

§ 1. The package containing samples is registered as free of duty on the delivery of a certificate written and signed by the person clearing the goods or the owner of the same and visced by the Comptroller at the time of clearance. This certificate shall mention the mark and number of the package, also the name, port of departure and date of arrival of the importing vessel.

§ 2. Should the same package contain both duty-free and dutiable samples, only the former will be admitted free of duty; the latter shall be sealed up any remnant in the package and afterwards duly cleared; the Comptroller must enter in the certificate in question the goods so sealed up and the subject to duty.

ART. 49.—Wines, hard, as well as all alimentary products declared unfit for consumption by the National Laboratory, cannot be cleared through the Customs and the importers or consignees must re-export the same comply with this injunction, the goods shall be rendered unfit for consumption, and the importers or consignees shall incur the fine of 1,000,000, prescribed by Art. 13 of Law No. 489, dated December 15, 1897.

The following shall be considered as noxious to public health and condemned as such:

Wines, as well as all alimentary products containing boric or salicylic acid, alcohol of bad quality, free mineral acids (sulphuric, sulphurous, hydrochloric); sulphides, alkali, fluorates or alkaline fluorates; saccharin; salts of antimony, lead, zinc, tin, arsenic, antimony; sulphate of potash in a quantity exceeding 2 grammes per litre of wine, except wines of a strength above 20 degrees, for which 1 gramme of sulphate of potash per litre shall be tolerated.

In beer the following shall be considered as noxious to health: hop galls (tinctures such as wormwood, bitter quassia, calcichum, p-crotonine, ethers of the fatty series, camphor, anisum, baryum, or any other substance recognized or which may be recognized by scientific analysis).

In all cases, the importation of wines found to be artificial is prohibited, even when not containing substances noxious to public health, and the violations of the first part of the present provision shall be applicable exported by the interested party.

ART. 50.—Should proof be afforded that the consumption of certain goods is not allowed in the country of origin thereof, the importation of such goods shall be prohibited.

ART. 51.—The fine incurred at the time of clearance in all cases provided by the Laws in force, shall in the discretion of the Customs Inspectors and the Comptroller be commensurate, amount to from 1% to 5%, under Art. 477 of the *Consolidated Customs Laws*.

SOLE §.—The penalty of double duty for discrepancies found on examination of the goods shall be incurred whenever the difference in the duties chargeable exceeds 100,000 reis.

ART. 52.—From and after January 1, 1900, in the case of goods bound for any Brazilian port, exporters or freighters shall be required to present for legalization by the Brazilian Consulate at the place of origin of the goods two invoices, one of which shall be handed to the shipper to accompany the goods to their destination and the other retained by the Consulate for transmission to the authorities in the Federal Capital charged with the keeping of general statistics.

ART. 53.—The tariff will be a double one, with maximum and minimum rates. The minimum rate is that provided for in the present tariff; the maximum duty represents double the duty aforesaid (2).

For the application of the tariff aforesaid (2), the Government will determine to what countries the maximum or minimum rates of duty may be applied, they reserving the right to reduce, if they think fit, all or certain countries to Brazilian products in the ships of the most-favoured nation treatment.

ART. 54.—All contrary provisions are hereby repealed.

#### FURTHER CUSTOMS PROVISIONS.

##### EXEMPTIONS.

I. Article 1, section VII, No. 2, of Decree No. 8592, dated March 8, 1911, and Article 2, section IX, of Law No. 2524, dated December 31, 1911.

Fit coal imported by national navigation companies, for their own consumption, is exempt from the registration tax of 10%, as well as coal for foreign navigation companies agreeing to submit to the conditions imposed upon national companies.

The favour must be limited to coal exclusively intended for navigation and railways, but the entry and the grant of the exemption shall be effected under official control (3).

(1) See at the end of tariff Art. 54 of Law No. 2719, dated December 31, 1912.

(2) See at the end of tariff Art. 20 of Law No. 2719, dated December 31, 1912.

(3) See at the end of tariff Art. 24 (II) of Law No. 2719, dated December 31, 1912.

Machinery destined for working Brazilian coal mines and for working Brazilian coal into briquettes, and also machinery and apparatus for the production of the sub-products of coal are exempt from import duty and the *conférence* tax.

II.—ART. 2, Section IV, of Law No. 2524, of December 31, 1911. Natural or artificial fertilizers unfit for any other use, sulphate of potassium, chloride of potassium, kainite, sulphate of ammonia, superphosphate of lime, Thomas' slag, animal and artificial guano, also fertilizing mixtures containing potassium, phosphoric acid and azote, shall be admitted free of Customs duties and registration tax if imported by agriculturists, syndicates, or merchants. Chilean saltpetre which can be used for various industrial purposes, will only enjoy this exemption when imported directly by agriculturists for use in cultivating (4).

III.—ART. 2, Section X, of Law No. 2524, of December 31, 1911. Articles for athletic sports shall be free of duty.

#### REMARKS OF DUTY (5).

I.—ART. 1, No. 1, of Law No. 2524, of December 31, 1911. The undermentioned products imported as raw materials for industrial purposes shall be dutiable as follows:

1. Plain wire destined for the manufacture of barbed fence wire, of staples and hooks, when such wire is imported by manufacturers of said articles (tariff No. 740)—50 reis per kilogramme at the rate of 25%.
2. Tonnage of soda or borax crystallized or in powder (tariff No. 200)—150 reis per kilogramme at the rate of 50%.
3. Oxide of cobalt (tariff No. 271)—3,000 reis per kilogramme at the rate of 25%.

The following shall pay 8% *ad valorem*:

1. Electrodes, electric machines, electric turbines, electric furnaces, mounted or not; tinned or lead-coated plates of iron; also fire bricks, necessary for the installation and exploitation of calcium carbide factories setting fire in the country.
2. Stamped sheets of tinned iron; glass or furnace containers and barrels, employed by fish and shell-fish packers, and imported directly by said factories (The provisions of Nos. 4 and 5 of Ch. III, of § 1 of Article 1 of Decree No. 8592, dated March 8, 1911, are equivalent to the present one.)
3. Plant imported for the installation of cement factories (3).

4. Articles for agriculture if imported directly by agriculturists or agricultural syndicates.

II.—ART. 2, Section I, in fine, of Law No. 2524, of December 31, 1911. A duty of 8% *ad valorem* is levied on material required for the first sewerage, and street paving, imported directly by States or Municipalities, and not intended for private persons (4).

III.—ART. 2, Section II, of Law No. 2524, of December 31, 1911. The following articles imported by agriculturists, agricultural syndicates, navigation and railway companies, or by undertakings and chinnaware, engaged in the manufacture of fence wire, fire stoneware, and restrictions provided for in Decree No. 8592, of March 8, 1911, shall pay the duties set forth below (5):

	Duties Reiss.
11 Cordage of all kinds, and rope-makers' wares such as oilbags and sacks for flaxing oil ("sacofina") and cloth called "mull", plain or with iron or copper fittings, and similar wares	186
42 Hoses, machine belting and all other articles of leather, for pumps and for ships' use	500
51 Oils and oleaginous substances:	
Of horse, whale, seal and other animals, and oils prepared for lubricating machines	48
121 Tar and tar pitch	10
160 Linseed oil, not purified or coloured	32
161 Petroleum, dark, black or reddish, mixed or not with vegetable or animal oils, for lubricating machines	7
173 Water or oil paints suitable for painting houses and ships	30
175 Tar and other varnish suitable for painting ships and houses	80
331 Mast hoops of wood	290
340 Vessels and small craft	20%
373 Pulleys, tackle, blocks and similar block-makers' wares	0180
382 Cords	048
424 Cordage in the piece or made up into articles	088
433 Cordage, rope and cables	160
462 Hose	160
474 Sailcloth and half-sailcloth for ships and tents	160
478 Rags, selva and waste cuttings	10
509 Rags for cleaning vessels	27
527 Rags, selva and waste cuttings	10
547 Hawser, cables, stays and other cordage, tinned or not: In pieces, cuttings or made-up articles	75
555 Sailcloth and half-sailcloth	122
555 Hose	192
555 Rags, selva and waste cuttings	10
617 Animals or carcasses:	
Tissues, yphons, machine packing and washers of tissue, combined or not with wire or with a composition of rubber or talc	150
Combined or not with rubber with or without wire, and in pulp with an admixture of another material	100
Powder, mixed or compound, for the manufacture of composition to cover boilers, pipes and for similar uses	10
Lubricating cream	80
Colours, in whatever manner prepared	25

(1) See at the end of tariff Art. 2 (IV) of Law No. 2719, dated December 31, 1912.

(2) See at the end of tariff Articles 5, 13, 43, 46, 48, 59, 60 and 63 of Law No. 2719, dated December 31, 1912.

(3) See at the end of tariff Art. 15 of Law No. 2719, dated December 31, 1912.

(4) See at the end of tariff Art. 6 of Law No. 2719, dated December 31, 1912.

(5) See at the end of tariff Art. 8 of Law No. 2719, dated December 31, 1912.





## CLASS II.—HAIR AND FEATHERS, RAW OR PREPARED—continued.

Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
12	Tissues of horsehair ("crinoline"): In the piece or in patterns .....kilog. In made-up articles of any kind not specified, with or without mountings of steel or whalebone.....kilog.	6000 8000	50	Net. do.
13	Brushes: With handles or backs entirely of ivory, mother-of-pearl, or tortoise-shell, for whenever use.....kilog.	36000	50	Cases or boxes of cardboard or similar packages; gross.
	With handles or backs of bone, buffalo or other horn, or wood, with or with- out inlaid work: For clothes, hair and similar uses dozen For hats, beard, rice powder and similar uses .....dozen For mustache, teeth, nails, combs and similar uses .....dozen For cleaning metals and other uses dozen For tablecloths, floor-scrubbing and like uses.....dozen For shoes, harness and animals, with or without straps .....dozen Not specially mentioned .....dozen Note 1.—Brushes combined with combs, mirrors, etc., shall be liable to a surtax of 20%. By beard brushes shall be meant those of which the surface covered with hair does not exceed 11 c. centimetres. Brushes exceeding this size shall be considered as hair brushes.	8000 6000 2000 2000 9000 4000 4000	50	
14	Feather dusters: Of peacock and similar feathers dozen Of all other kinds .....dozen	36000 15000	50	
15	Corsets of horsehair.....each	6200	50	
16	Fans of feathers: With ribs of bone, horn or wood, .. With ribs of ivory, mother-of-pearl or tortoise-shell .....each Note 2.—Fans measuring up to 27 centimetres from the extremity of the fittings to the extremity of the feathers shall be considered as children's fans and liable to half the respective duties.	3500 24000	50	
17	Plumes, pompons, for military equip- ment: Of feathers .....gramme	100	50	Exclusive of cardboard cases; gross.
18	Feathers: Of horsehair.....kilog. For flowers and ornaments: Small or in bunches, ..... Birds', ornamental, cock and pigeon feathers, and the like gramme Curled, whole or arranged, detached or united in plumes .....gramme As flowers, single or in wreaths and other ornaments.....gramme Quills for writing: Plain, cut or not.....kilog.	7000 10000 100 200 200 6000	50	Cases or boxes of cardboard or similar packages; gross. do. do. do. do. do.
19	Brushes, painters', etc.: Brushes: Large, with short handles, for tarring .....dozen For painting and whitewashing kilog. Fine, in quills, for drawing and other similar uses .....kilog. For artists and gilders, including flat brushes for graining .....kilog. Other kinds, flat, round or pointed, for varnishing, tracing, etc.....kilog. For shaving: With handles of bone, buffalo or other horn, wood or common metal .....kilog. With handles of ivory, mother-of- pearl or tortoise-shell .....kilog. Note 3.—Painters' brushes, etc., imported without handles are liable to double the duties.	36000 6000 3200 25000 12000 5000	50	do. do. do. do. do. do. do. do. do. do. do. do.
20	Brooms of all kinds, with or without handles .....dozen	10000	50	
21	Hand screens: With handles of bone, buffalo or other horn, or wood.....each With handles of ivory, mother-of- pearl or tortoise-shell .....each	1300 8000	50	
22	All other articles not specially mentioned Note 1.—Tissues of hair are duti-	64 cal.	50	

Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
	able as those of wool, according to kind. When articles mentioned in the present class have ornaments or fittings of ivory, mother-of-pearl or tortoise-shell, and when they are not enumerated in that class, they shall be liable to a surtax of 20%; those ornamented with gold or silver shall be subject to a duty of 60% ad valorem.			

## CLASS III.

HIDES, SKINS AND LEATHER—RAW, PREPARED, TANNED OR  
FINISHED.

23	Hides and skins, raw, of all kinds: Green.....kilog.	200	30	Net. do.
24	Dried and suited ..... " "	300	30	do.
24	Prepared and tanned: With the hair: Ermine, beaver, otter, etc. ....	7000	50	Cases; 10% bales; gross do.
	Not specially mentioned ..... "	2000	40	do.
	Without the hair: Parings or scraps of kid..... "	1200	30	do.
	Sole leather, and tanned cow-hide kilog.	1800	40	do.
	Wild boar, chamois, morocco or moroccoed leather, and kid skins kilog.	2200	30	do.
	Other not specially mentioned: Of natural colour.....kilog.	1400	50	do.
	Dyed or blackened ..... "	2200	30	do.
	Varnished: Of hide or horse-skins, grained, called Russia leather.....kilog.	6000	60	do.
	Do., smooth and all other smooth or grained leather .....kilog.	3000	30	do.
	Note 5.—Manufactured or em- bossed leather or hides shall be liable to a surtax of 20%.			
25	Whip thongs .....dozen	6000	60	
26	Harness of all kinds of leather: For carriages: With ornaments of varnished or tanned iron, single harness.....set With ornaments of common metal, single harness.....set With ornaments of plated, silvered, or gilt metal, single harness.....set For trunkeys .....dozen	60000 120000 240000 40000	60	
27	Purses, bags, necessities and sewing cases, plain or combined with silk: Empty or with fittings of bone, horn, wood, iron, etc.....kilog.	1000	60	Cases or boxes of cardboard or similar packages; gross.
	With fittings of ivory, tortoise-shell, mother-of-pearl, etc.....kilog.	12000	60	do.
	For travelling, valises, haversacks &c.: Without fittings, plain.....kilog.	3000	60	do.
	With fittings of glass, porcelain, bone, horn, wood, iron &c.....kilog.	5000	60	do.
	With fittings of ivory, mother-of- pearl, tortoise-shell, gilt or silvered metal &c.....kilog.	15000	60	do.
28	Game bags, plain, or with powder and shot flasks .....each	3200	60	
29	Bridles of leather of all kinds: For saddle horses: With reins, plain, or with trimmings or ornaments of common metal .....each Do., with ornaments of fine metal, or of gilt or silvered metal, each For draught horses: With reins, plain, or with trimmings or ornaments of common metal .....each With ornaments of fine metal, or of gilt or silvered metal .....each Halters .....each Note 6.—Bridles without reins and reins imported separately from the bridles, are subject to half the above duties.	3000 5000 10000 20000 1500	60	
30	Footwear: Boots, long, Hessian .....pair Do., not specially mentioned ..... "	20000 15000	60	
	Boots and faced shoes: Of leather or skin, or cotton, woolen or linen tissue, up to 22 centi- metres in length.....pair Do., more than 22 centimetres in length .....pair Of silk, or other tissue mixed with silk, up to 22 centimetres in length .....pair Do., more than 22 centimetres in length .....pair Low shoes and buskins: Of leather or skin, or of cotton, woolen or linen tissue, up to 22 centimetres in length .....pair	3000 7000 6000 14000 1200	60	

## BRAZIL.

	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.	Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.	
	Of leather or skin, or of cotton, woolen or linen tissue, more than 22 centimetres in length.....pair	3200	60			For ladies or girls: Covered with pigskin, or with pig skin and velvet, or with velvet.....each	50000	60		
	Of silk, or other tissue mixed with silk, up to 22 centimetres in length.....pair	3000	60			Covered entirely with chamolins, morocco or sheepskin, or having the seat only of pigskin.....each	30000	60		
	Do, more than 22 centimetres in length.....pair	7000	60			Note 8.—Saddles and all other similar articles for the use of travelers and persons crossing the frontier, are free from duty.				
	Slippers and sandals: Of leather or skin, or of cotton, woolen or linen tissue, up to 22 centimetres in length.....pair	700	60			The duties on saddles do not include those of the harness with which they are imported.	2400	20	Cases or boxes of cardboard or similar packages: gross.	
	Do, more than 22 centimetres in length.....pair	1400	60		49	Hat bands, stitched or not.....kilog.				
	Of silk, or other tissue mixed with silk, up to 22 centimetres in length.....pair	3000	60		50	All other articles of leather not specially mentioned, shoemakers' or saddlers', for military and other outfit, and with or without ornaments of common metal.....kilog.	6000	60	do.	
	Do, more than 22 centimetres in length.....pair	7000	60			Note 9.—When articles mentioned in the present class are ornamented with gold, silver, ivory, mother-of-pearl or tortoise-shell, and when they are not enumerated in that state, they shall be dutiable at the rate of 60% ad valorem.				
	Tags of all kinds.....pair	1900	60			CLASS IV. MEAT, FISH, OILY, OLEAGINOUS SUBSTANCES AND OTHER ANIMAL PRODUCTS.				
	Note 7.—Boots and shoes with high uppers, for women and children, called ladies' boots and half-boots, which exceed in height, excluding the heels, two-thirds of the length of the sole, and shoes of all kinds embroidered with gold or silver thread, shall be liable to a surtax of 20%.					51 Oils and oleaginous substances: Of horse, whale, seal and other animals, and oils prepared for lubricating machines.....kilog.	300	50	Casks, 15% 18, 5%.	
	Shoes in which silk does not form an integral part of the tissue but is simply used for embroidering, ornamenting &c, shall not be considered as shoes of tissue mixed with silk.					Refined, for sewing machines and for similar purposes.....kilog.	1200	50	Tins or glass receptacles: gross.	
	Leather of all kinds, cut-out for shoes, stitched or lined, shall be considered as a finished and prepared article, but a reduction of 20% of the respective duties shall be granted.					Note 10.—These duties are only applicable to oils imported in casks; if imported in demijohns, they shall be liable to a surtax of 20%; and if in bottles, flasks or small decanters, 50%, including the duty on the receptacles.				
	By "buskins" are understood common shoes, half-gaitered, with straight heels of one piece, low uppers and ordinary eyelets.					This note is not applicable to refined oils for lubricating sewing machines and the like.				
1	Hats and caps of all kinds.....each	4700	60		52	Lard, rendered or prepared.....kilog.	500	50	Barrels, 20% tins, flasks, pails or similar packages: gross.	
2	Ammunition bags, with or without tubes, and those in form of a powder flask.....doz.	12000	60			Goodpore, Vegetable, Goddard, and the like, and also preparations of tallow in combination with other oily vegetable or animal substances for alimentary use as food substitutes.....kilog.	500	50	do.	
3	Girths.....each	1200	60		53	Meat: Fresh, frozen or otherwise preserved by a refrigerative process: Beef and pork.....kilog.	100	30	Barrels or kits, 20%; cases, 10%; tins or wrappers: gross.	
4	Carriage traces ("cithors"): Plain, or with ornaments or fittings of common metal.....each	15000	60			Mutton.....kilog.	200	50	do.	
	With ornaments or fittings of plated, gilt or silvered metal.....each	25000	60			Of all kinds, in bone or smoked.....kilog.	200	50	do.	
5	Belts of all kinds.....kilog.	10000	60			Preserved in any manner, unseasoned and not otherwise prepared (Appert's system).....kilog.	1000	50	do.	
6	Hose and like collars: Plain or with ornaments of common metal.....each	6000	60			Hams, meat preserves, sausages, tongues, soups or jellies and all other preparations not mentioned.....kilog.	1200	50	Jars or pots, 40%; barrels or kits, 22%; cases, 12%; tins or wrappers: gross.	
	With ornaments of plated, gilt or silvered metal.....each	10000	60			Buttogs, salted.....kilog.	2000	50	do.	
7	Cravats.....dozen	6300	60			Meat extracts.....kilog.	6000	50	do.	
8	Fans of all kinds.....each	2000	60			54	Wax: Not melted, unrefined, natural or raw.....kilog.	700	50	Hogsheads or cases, 18%; in cakes or loaves covered with straw cloth: gross.
9	Strap-leathers.....dozen pairs	18000	60			Prepared, in cakes or loaves, refined or cleaned, or in white or yellow lumps.....kilog.	1600	50	do.	
40	Gloves: Of kid, including Swedish.....doz. pairs	25000	60			Candles, ordinary or plate, and wax soap.....kilog.	2400	50	do.	
	Of chamolins, beaver and the like.....doz. pairs	10000	60			Articles of wax, not specially mentioned.....kilog.	4000	50	do.	
41	Trunks of any size, with or without lining of pasteboard: Covered with sheepskin, canvas and the like: Up to 60 centimetres in length.....each	5000	60							
	From 60 to 80 centimetres in length.....each	12000	60							
	Above 80 centimetres in length.....each	25000	60							
42	Blow-machine belt and all other articles of leather, for pumps and for ships' use.....kilog.	2400	30							
43	Blankets, cloths, pails and skins of morocco, (garbaria, ouadi), goat or other of all kinds.....kilog.	2000	50							
44	Braet straps of white, dyed or varnished leather.....each	5000	60							
45	Leggings or gaiters.....pair	5000	60							
46	Tips for billiard cues.....kilog.	5000	50							
47	Cruppers of white, dyed or varnished leather.....dozen	12000	60							
48	Saddles: For men: Covered with pigskin, or with pigskin and leather, or with skin known as <i>repa</i> .....pair	4000	60							
	Covered with sheepskin, or with sheepskin and pigskin.....pair	15000	60							

\* Under Law No. 2719, dated December 31, 1912, national manufacturers of jerked meat ("carpa") will be entitled to a refund at the rate of 20 reis per kilogramme of *carpa* manufactured and exported, in compensation for the import duties levied on certain raw materials indispensable for this industry.

\* Under Law No. 2519, dated December 31, 1912, national manufacturers of lard (lard) will be entitled to a credit at the rate of 20 reis per kilogramme of *lard* manufactured and exported in compensation for the import duty levied on certain raw materials indispensable for their manufacture.

## CLASS IV. MEAT, FISH, OLEAGINOUS SUBSTANCES AND OTHER ANIMAL PRODUCTS—continued.

Nos.	Goods.	Duty, centage Reis.	Per-centage of duty.	Tare allowance.
55	Ghee or gelatine: Prepared for typography .....kilog.	200	50	Barrels or cases, 10%.
	Not specially mentioned .....	700	50	do.
56	Spermaceti: Raw or prepared, strained, in lumps or refined .....	800	20	Barrels or cases, 2%.
	Candles .....	1200	60	Cases or boxes or cardboard of similar packages: gross.
57	Gnano and other manures .....	Free		
58	Milk, preserved, condensed, sterilized or prepared in any other manner .....	500	60	Tins, flasks or similar packages: gross.
59	Tongues, tripe or intestines of oxen, pigs and any other animal: Dried or in brine .....	500	50	Barrels, hogs-heads or kebs, 35%.
	Preserved or prepared in any other manner .....	1200	50	Tins, flasks or similar packages: gross.
60	Butter: Milk .....	1500	50	Earthenware receptacles, 40% ; barrels, 30% ; tins, flasks or similar packages: gross.
	Margarine and substitutes .....	3500	50	do.
61	Eggs of poultry and other domestic birds .....	Free		
62	Fish not otherwise mentioned, shellfish, oysters and other molusca, also fish roe: Codfish .....	60	20	Earthenware receptacles, 40% ; barrels, 30% ; hogs-heads, tubs or cases: 10%.
	Other of all kinds, dried, salted or in brine .....	80	20	do.
	Fresh, frozen or otherwise preserved by a refrigerative process .....	80	20	do.
	Preserved in any manner: Sardines .....	600	50	Tins or flasks: gross.
	All other .....	1200	50	do.
63	Cheese of all kinds .....	1200	50	Cases, 18% ; tins or small cases: gross.
64	Soap, not perfumed, of all kinds .....	400	50	Cases, 8% ; tins: gross.
65	Blind of oxen or other animals, dried or prepared .....	40	20	Barrels or cases, 10%.
66	Soupy substances and the like, not perfumed .....	400	20	Cases, 8% ; tins: gross.
67	Tallow or fat: All kinds .....	100	25	Barrels, 15% ; cases, 10% ; cases or boxes of cardboard or similar packages: gross.
	Candles: purified tallow for pennades .....	700	60	do.
68	Stearine: Raw .....	800	60	Barrels or cases, 12% ; cases or boxes of cardboard or similar packages: gross.
	Candles .....	1200	60	do.
69	Bacon, salted or in brine .....	200	30	Packages of all kinds: gross.

## CLASS V.

## IVORY, MOTHER-OF-PEARL, TORTOISE-SHELL AND OTHER ANIMAL SUBSTANCES, RAW OR PREPARED.

70	Ivory and mother-of-pearl, raw, sawn or prepared .....	3000	15	Net.
71	Tortoise-shell and claws of the tortoise .....	500	15	do.
72	Whalebone .....	500	15	do.
73	Whisks, combs and other shells not specially mentioned .....	300	15	do.
74	Spouges: Fine .....	20000	50	Cases or boxes of cardboard or similar packages: gross.
	Common, for house cleaning and similar use .....	5000	50	do.
75	Bones: Cattle .....	1200	15	Net.
	Other, not specially mentioned .....	300	15	do.
76	Pearly, raw or perforated .....	ad val.		

Nos.	Goods.	Duty, centage Reis.	Per-centage of duty.	Tare allowance.
77	Horns: Of the narwhal, rhinoceros, and hippopotamus .....	450	15	Net.
	Of neat cattle .....	40	15	do.
	Of the buffalo and stag, raw .....	300	15	do.
78	Horns and claws of all kinds not specially mentioned .....	300	15	do.
MANUFACTURES.				
79	Ornaments and all other adornment or fancy articles &c.: Of bone, buffalo or other horn .....	10000	50	Cases or boxes of cardboard or similar packages: gross.
	Of ivory, mother-of-pearl or tortoise-shell .....	30000	50	do.
80	Snuff-boxes: Of bone, buffalo or other horn .....	5000	40	do.
	Of ivory, tortoise-shell, or tortoise-shell and horn .....	30000	50	do.
	Note 11.—Snuff-boxes having a small plate or incrustation of gold or gilt silver shall be liable to a surtax of 30% ; those which, in addition to the plate, have incrustations or mountings of such metals shall be liable to a surtax of 50%.			
81	Buttons and button moulds: with links: Of bone, buffalo or other horn .....	1000	50	do.
	Of ivory, mother-of-pearl or tortoise-shell .....	12000	60	do.
	With shanks and with ornaments of the following or any other material, exceeding gold and silver: Of bone, buffalo or other horn .....	3000	50	do.
	With incrustations of, or inlaid with tortoise-shell, ivory or mother-of-pearl .....	8000	50	do.
	With incrustations of, or inlaid with other materials .....	6000	50	do.
	Of ivory, mother-of-pearl or tortoise-shell .....	30000	50	do.
82	Combs: Raw .....	6000	50	do.
	In manufactures of all kinds .....	30000	50	do.
83	Plates or sheets: Of horn (for lanterns and the like) ..	2000	50	Net.
	Of ivory (for drawing and the like) ..	30000	50	do.
84	Fans: Of bone, buffalo or other horn .....	3000	50	do.
	Of ivory, mother-of-pearl or tortoise-shell .....	20000	50	do.
85	Shark-skin, prepared for polishing .....	250	50	Cases or boxes of cardboard or similar packages: gross.
86	Combs: Of bone, buffalo or other horn, of all kinds .....	6000	50	do.
	Of ivory, of all kinds .....	20000	50	do.
	Of tortoise-shell: Braid-combs, round combs and the like .....	60000	50	do.
	Ornamental .....	100000	50	do.
87	Powder-horns .....	3000	50	Net.
88	Whalebones: For corsets .....	6000	50	Cases or boxes of cardboard or similar packages: gross.
	For raincoats and other purposes ..	2000	50	do.
89	All articles not specially mentioned: Of bone, buffalo or other horn .....	6000	50	do.
	Of ivory or mother-of-pearl .....	15000	50	do.
	Of tortoise-shell .....	65000	50	do.
	Note 12.—Articles of bone, buffalo or other horn, with ornaments of ivory, mother-of-pearl or tortoise-shell, not specially mentioned, shall be liable to a surtax of 30%.			
	Articles with ornaments of gold or gilt silver shall be liable with a surtax of 80% ; unless otherwise specially provided for.			
CLASS VI.				
FRUITS.				
90	Fresh fruits, chestnuts, hazelnuts, cocoanuts, walnuts, almonds and olives of all kinds .....	100	50	Barrels or cases, 11% ; (anacardias), 17% ; (papuleiras), 30% ; tins, flasks, small cases, wooden or cardboard cases: gross.
	Fruits, dried or drained, of every kind .....	400	50	do.

Nos.	Goods.	Per- Duty. Reis.	centage of duty.	Tare allowance.	Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
1	All other kinds of fruits, nuts, &c., mentioned or not: Preserved in spirits, syrup, in paste or jelly .....	1200	50	Hogsheads or cases, 10 %; tins, flasks, small cases, wooden or cardboard cases, exclusive of straw envelopes: gross.		seeds, nuts and other similar products, used in dyeing, medicine, &c.: Bastard saffron, safflower or carthamus (seed) .....	1100	25	Glass receptacles capable of containing: up to 25 gr. of water, 40 %; more than 25 and up to 250 gr. 30 %; more than 250 and up to 500 gr. 20 %; more than 500 gr. and up to 2 kil. 10 %; more than 2 kil. 5 %; bottles or other earthenware or faience receptacles: 20 %; barrels or cases, 10 %; tins or zinc cases, 5 %; boxes, gross: small cases or boxes of cardboard or wood, gross.
	Preserved in sugar, dried or without glazed juice or otherwise prepared or canned .....	2000	50	do.					
CLASS VII.									
[VEGETABLES, FARINACEOUS PRODUCTS AND CEREALS.]									
2	Canary seed and panic .....	150	50	Hogsheads or cases, 12 %; sacks: gross.		Aniseed: Common .....	500	25	do.
3	Rice, husked or not <sup>(1)</sup> .....	160	15	do.		Star aniseed .....	1100	25	do.
4	Oats in the grain .....	40	10	do.		Vanilla (beans) .....	16700	25	do.
5	Barley: In the grain <sup>(1)</sup> .....	40	25	do.		Small carbanum (seed) .....	4400	25	do.
	Roasted or malt .....	40	25	do.		Perfumed Tonka beans .....	3300	25	do.
6	Bran and middlings of all kinds <sup>(1)</sup> .....	20	10	do.		Colocynth (pulp of the fruit) ..	1300	25	do.
7	Wheat flour <sup>(2)</sup> .....	25	10	Glass receptacles capable of containing: up to 500 gr. 40 %; more than 500 gr. and up to 2 kil. 30 %; more than 2 kil. 20 %; hogsheads or cases, 20 %; tins, sacks or other packages of all kinds: gross.		Cumin .....	300	25	do.
	Flour of maize, rice, potatoes, barley, oats, rye; sago, tapioca and rice powder, starch or amylaceous fecula and the like <sup>(2)</sup> .....	300	20	do.		Galnuts .....	200	25	do.
	Milk food .....	500	10	do.		Linseed .....	200	25	do.
	Warton's revalenta arabica, Du Barry's revalenta, macabou, suio and other similar products, simple or compound .....	2000	50	do.		Water-melon seed, not husked ..	1100	25	do.
8	Beans of all kinds <sup>(1)</sup> .....	60	10	Hogsheads or cases, 10 %; sacks: gross.		Nutmegs .....	1600	25	do.
9	Pastry: Common ship biscuits .....	70	20	Barrels, 35 %; hogsheads or cases, 10 %; sacks, gross: small cases, tins or flasks, or similar packages: gross.		Mustard (seed): Black or white .....	200	25	do.
	Biscuits of all other kinds, small cakes and crackers .....	1000	50	do.		Of any kind, prepared or preserved ..	1100	25	do.
	Macaroni, vermicelli and other similar pastes .....	600	10	do.		Saint Ignatius' bean ( <i>Ignatia amara</i> ) .....	1300	25	do.
10	Maize <sup>(1)</sup> : Small or white Angola millet (for birds) .....	200	50	do.		Elder, myrtle and juniper berries ..	200	25	do.
	All other kinds .....	30	20	do.		Sesamum and vango seeds ..	100	25	do.
11	Wheat in the grain <sup>(1)</sup> .....	10	10	do.		Seeds for vegetables, gardening, pasture and for agricultural purposes in general <sup>(1)</sup> .....	Free.		do.
12	Vegetables, farinaceous products and pot herbs, not otherwise mentioned: Dried, fresh, salted or in brine ..	200	20	do.		Not otherwise mentioned .....	500	25	do.
	Preserved, of all kinds, mixed or not with fruit, in paste or otherwise prepared .....	800	50	do.	106	Sweet and other potatoes .....	80	15	Hogsheads or cases, 15 %; hampers or caskets, 5 %.
CLASS VIII.									
PLANTS, LEAVES, FLOWERS, FRUITS, SEEDS, ROOTS, BARKS, PERLS, FODDER AND SPICES.									
13	Shrubs, trees and plants, living, of all kinds <sup>(1)</sup> .....	Free.		do.	107	Curry powder ( <i>curi</i> ) .....	1000	20	Flasks, tins or similar packages, gross.
14	Garlic, loose, in plaits, strung or in bunches .....	200	50	do.	108	Barks and wood, medicinal and for dyeing: Cinnamon .....	300	30	See No. 105.
15	Berries, grains, beans, fruits, thistles,					Oak, quercitron ( <i>quercus tinctoria</i> ), Brazil wood, yellow-wood, logwood and tinsia; sandal-wood, guaiacum, sassafras and all other kinds of wood or bark for tanning or dyeing .....	100	25	do.
						Not elsewhere mentioned .....	500	25	do.
					109	Onions: Loose, in plaits, strung or in bunches .....	300	50	Hogsheads or cases, 15 %; hampers or baskets, 5 %; flasks, tins or similar packages, gross.
						Preserved, with or without fruits or vegetables of all kinds .....	800	50	do.
					110	Tea, Indian, of any kind .....	3000	50	Wooden cases: weighing up to 10 kil. 35 %; up to 20 kil. 25 %; up to 30 kil. 25 %; up to 50 kil. 15 %; 25 %; ditto double, 5 %; tins, 15 %.
						Note 12. The lead, zinc or tin boxes, the straw or cloth boxes in packing, as well as the small boxes of any kind for whatever material, are included in the tare allowance on bark in wooden cases. Cases containing other small boxes up to 1 kil. in weight are not considered as double.			
					111	Mushrooms, dry, fresh or preserved ..	800	50	Cases, 10 %; flasks, tins or similar packages, gross.

(1) In ports where no improvement works have been undertaken, the goods included in Nos 83, 95 (barley in the grain), 96, 98, 100 and 101 shall only be subject to the 2 % tax in gold on their official valuation.

(2) Under Law No. 2719, dated December 31, 1912, fecula (wheat starch) shall pay 30 reis per kilogramme or the same percentage as in the tariff, and rice starch 400 reis per kilogramme or the percentage of 30 %.

(3) These articles are exempt from the registration tax of 10 %.

(1) These articles are exempt from the registration tax of 10 %.

## CLASS VIII.—PLANTS, LEAVES, FLOWERS, FRUITS, &amp;c.—con.

Nos.	Goods.	Per- Reis.	centage of duty.	Tare allowance.
112 Cloves.....	kilog.	300	50	Hogshheads or cases, 10%; flasks or glass receptacles, 20%; sacks, gross.
113 Hay, lucern, oat straw and all other fodder, green or dried.....	kilog.	50	20	Bales, gross.
114 Leaves, flowers, herbs, stalks, rushes, mosses, sprouts and other similar pro- ducts, for medicine and dyeing:				
Bastard saffron, safflower or car- thamus (flowers).....	kilog.	1300	25	See No. 105.
Saffron, Spanish or Asiatic ( <i>crocus sativus</i> ).....	kilog.	20000	25	do.
Rosemary, leaves.....	"	200	25	do.
" flowers.....	"	700	25	do.
Lavender (flowers).....	"	200	25	do.
Kousoo (flowers of the <i>Bravea andulmarica</i> ).....	kilog.	1300	25	do.
Hops.....	"	150	15	do.
Mallow, leaves.....	"	400	25	do.
" flowers.....	"	700	25	do.
Corseian or coraline moss ( <i>Fucus helmuthocorton</i> ), Iceland moss ( <i>Cetraria islandica</i> ) and Irish moss or carrageen.....	kilog.	200	25	do.
Orchilla weed.....	"	200	15	do.
Mace or nutmeg flowers.....	"	2500	25	do.
Poppy flowers, white, black or red ( <i>Papaver rhoeas</i> ).....	kilog.	500	15	do.
Not specially mentioned.....	"	500	25	do.
115 Tobacco:				
Cigars.....	hundred	22000	50	
"garatted.....	kilog.	15000	50	Barrels or hogshheads, 10%; cases, 10%; flasks, 20%; sacks or bales, gross; boxes of tin or lead foil, cardboard, cases or simi- lar packages, gross.
In leaves, of whatever origin or quality.....	kilog.	2400	50	do.
Chewing and the like.....	"	5000	50	do.
Out or in filaments for pipes or cigarettes.....	kilog.	6800	50	do.
Snuff.....	"	13600	50	do.
116 Laurel leaves.....	"	500	50	Hogshheads or cases, 10%; sacks, gross. Cases or boxes of cardboard, gross.
117 Yerba mate.....	"	500	50	
118 Pepper:				
Asiatic, black or Malabar.....	"	300	50	Barrels or cases, 10%; sacks, 2%; flasks, tins or similar pack- ages, gross.
Of any kind, fresh or dried, with or without admixture of fruits or vegetables, or preserved.....	kilog.	800	50	do.
119 Roots and bulbs, for medicine, dyeing &c.:				
Indian saffron, curcuma or white or yellow ginger.....	kilog.	700	25	See No. 105.
Liquorice.....	"	300	25	do.
Marshmallow, with or without bark, or grated.....	kilog.	300	25	do.
Dog grass.....	"	200	25	do.
Orris roots.....	"	300	15	do.
Saduy.....	"	1700	25	do.
For carious, postures, and for agri- cultural purposes in general.....		Free		
Not specially mentioned.....		ad val.	25	
120 All other spices not specially mentioned, fresh, dried or preserved.....	kilog.	2000	25	Barrels or earthenware pots ( <i>alhas</i> ), 5%; tins, flasks or simi- lar packages, gross.

Note 11.—Articles included in this class, when imported crushed, grated, scraped, or in powder, will be dutiable in the first three cases, at the rate of 10%, and in the last case, at the rate of 25%, in addition to the duties specified, when not enumerated in that class or when not generally imported in such state.

If the following leaves, roots, seeds, berries, grains, &c., of the same plant, of which the several parts are sold at different rates, are imported together in the same package, or in a separate one, and are presented to the customs in the same manner, the duty may be levied upon that part pay- ing the highest duty.

Nos.	Goods.	Per- Reis.	centage of duty.	Tare allowance.
In case of importation of an article which is the subject of important export trade of the country, the duty shall be levied at the rate of 30% of the value fixed in the export tariff.				
CLASS IX. VEGETABLE JUICES, ALCOHOLIC AND FERMENTED BEVERAGES AND OTHER LIQUIDS.				
121 Tar and pitch.....	kilog.	20	15	Barrels, casks, or other receptacles, gross.
122 Sugar: Candy.....	"	500	60	Cases, boxes or rooms, 15 sacks, gross.
Grape sugar or glucose.....	"	200	50	do.
Of any other kind (1).....	"	1000	80	do.
123 Oils:				
Olive or sweet oil.....	"	400	50	Woollen cases, 20%; tins or other receptacles of all kinds, gross.
Cotton-seed, palm or coconut (2).....	kilog.	200	50	do.
Not specially mentioned.....	"	300	50	do.
124 Fermented beverages:				
Beer:				
Of milk and extract of liver.....	"	1700	60	Woollen cases, 20%; bottles and other receptacles of all kinds, gross.
Common:				
In barrels.....	"	1200	60	do.
In bottles.....	"	1500	60	do.
(3) Guinness' brand, brewed in England:				
In barrels.....	kilog.	750	60	do.
In bottles.....	"	500	60	do.
Mead, cider, ginger ale and other beverages not mentioned:				
In casks.....	kilog.	600	60	do.
In other receptacles.....	"	100	60	do.
125 Lees of oil or wine.....	"	200	30	Barrels, 20%; tins, 5%.
126 Camphor.....	"	1000	25	See No. 129.
127 Catchu, tan bark, quidrachu or any other vegetable extract containing tannin, dry, in paste or liquid, for use in tanning hides or skins.....	kilog.	100	25	do.
128 Wax or vegetable tallow:				
Wax, pure or natural.....	"	700	25	Net
Composite or prepared.....	"	1600	25	do.
Tallow, natural.....	"	200	25	do.
129 Gums, resinous gums, resins and natural balsams: Mastice:				
Indian or real mastice.....	kilog.	2300	50	Glass recep- tacles capable of containing up to 125 gr. of water, 60% more than 125 and up to 250 gr. 50%; more than 250 and up to 500 gr. 40%; more than 500 gr. and up to 2 kilogs. 30%; more than 2 kilogs. 20%; bottles or other recep- tacles of earthenware or faience, 40%; hogsh- heads, 10%; tins or cases of tin or zinc, 5%; small cases or boxes of cardboard or wood, gross.
Elemi gum.....	"	800	50	do.
Alors of all kinds.....	"	200	50	do.
Ammoniac.....	"	700	50	do.
Arabic, acacia or Senegal gums.....	"	300	20	do.
Asafetida.....	"	500	25	do.

(1) Under Decree No. 6905, dated March 27, 1908, other kinds of sugar shall pay 400 reis per kilogramme if the product of countries not granting direct or indirect bounties on the production or export of sugar. These countries are the following: Germany, Austria-Hungary, Belgium, France, Great Britain, Spain, Italy, Netherlands, Sweden, Switzerland, Luxem- burg and Peru.

(2) Under Budget Law No. 2749, dated December 31, 1912, coconut oil shall pay 2400 reis per kilogramme on the duty percentage of 50%.

(3) Under Budget Law No. 3116, of December 31, 1917, stout manufac- tured in the United States of America is to pay the special (reduced) duty applicable to Guinness' brand brewed in the United Kingdom.

## Noa

No.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.	No.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
	Copal, hard or soft (gummar gum) kilog.	500	25	See No. 129.	140	Bistre .....	1000	25	See No. 129.
	Seammony .....	9000	50	do.	141	Carmine .....	10000	25	
	Incense or olibanum .....	200	50	do.	142	Charcoal, for drawing .....	800	25	Cases or boxes of cardboard or similar packages gross.
	Jalap, white or black .....	8000	50	do.					
	Gum-lac .....	400	25	do.	143	Blue ashes .....	150	25	Hogsheds or cases, 10% of tins or flasks, 5% packets; gross.
	Peruvian balsam .....	4000	25	do.					
	Mexican balsam or India pitch .....	6000	25	do.					
	Turpentine:				144	Cochineal .....	1000	25	See No. 129.
	Portents or common .....	150	50	do.	145	Coral, fine, in powder .....	400	25	Small cases, boxes, tins, or flasks of all kinds; gross.
	Venetian or other of all kinds .....	1000	50	do.					
	Burgundy pitch .....	500	25	do.					
	Pice-pitch:				146	Aniline or fuchsine colours of all kinds, &c. solid or liquid .....	2000	25	See No. 177.
	Prepared for instruments (colophony) .....	1300	25	do.	147	Cork, pulverized, or Spanish black .....	100	25	Hogsheds or cases, 10% of tins or flasks, 5% packets; gross.
	Black, and all other kinds .....	25	25	do.					
	Balsam of Tolu, dry or soft .....	1500	25	do.					
	Not otherwise mentioned .....	1200	25	do.					
130	Liqueurs of all kinds:	2000	60						
	In casks .....			Woolen casks 20%; other receptacles of all kinds gross.					
	In other receptacles .....	1600	60	do.					
131	Alcoholic liquids and beverages:								
	Absinthe, brandy, sweetbrandy, cognac, kirsch, rum, whiskey, cane spirit, French, Rhenish, Jamaican and all other kinds of spirit:								
	In casks .....	1500	60	do.					Pots of earthenware, faience or glass, tins, boxes or similar packages gross.
	In other receptacles .....	1300	60	do.					
	Geneva:								
	In casks .....	800	60	do.					
	In other receptacles .....	400	60	do.					
	Alcohol, rectified .....	500	60	do.					
132	Manna of all kinds .....	1000	50	Tins, 5%; small cases or boxes, 10%; small cases or boxes in cases, 20%; flasks or pots, 20% See No. 129.					
133	Opium, raw or solid .....	12000	50	do.					
134	Fruit juices of all kinds .....	300	50	do.					
	Unfermented grape juice .....	300	50	do.					
135	Vinegar:								
	Common, or for table use, red or white kilog.	100	50	Woolen casks, 20%; tins, flasks and similar packages gross.					
	Prepared for preserves, such as vinegar prepared with tarragon and the like .....	800	50	do.					
136	Wines: Bitters, amer Picon, Fernet, Vermouth and similar beverages:								
	In casks .....	500	50	Woolen casks, 20%; other receptacles of all kinds gross.					
	In other receptacles .....	500	50	do.					
	Champagne and other sparkling wines kilog.	1600	50	Woolen casks, 20%; other receptacles of all kinds gross.					
	Not specially mentioned:								
	Containing up to 14 degrees of absolute alcohol:								
	In casks .....	240	50	do.					
	In other receptacles .....	220	50	do.					
	Containing more than 14 degrees and up to 24 degrees of absolute alcohol:								
	In casks .....	500	50	do.					
	In other receptacles .....	300	50	do.					
	Containing more than 24 degrees of absolute alcohol:								
	In casks .....	600	50	do.					
	In other receptacles .....	400	50	do.					
137	Syrups:	1400	50	See No. 129.					
	Note 15.—Articles included in this class, if of a nature to be imported in one of the following conditions, viz.: Crushed, grated, scraped or in powder, will pay, in the first case 25%, in addition to the respective duties, when not enumerated in that state or when not generally imported in that state.								
	Straw wrappers and wooden envelopes containing bottles or casks are exempt from duty.								
	CLASS X.								
	MATERIALS AND SUBSTANCES FOR PERFUMERY, DEFRIG., PAINTING, &c.								
138	Musk .....	250	25	See No. 129.					
139	Ultramarine of all kinds .....	250	25	Cases, 10%; tins or flasks, 5%; packets gross.					

## CLASS X. MATERIALS AND SUBSTANCES FOR PERFUMERY, DYEING, PAINTING, &amp;c., continued.

Goods.	Duty, Rees.	Per-centage of duty.	Tare allowance.	No. 177.
Crude, impure, suitable for fuel ( ) kiloz.	10	50	See No. 177.	
Not specially mentioned.....	1000	50	do.	
162 Oils, volatile, essential or essences:				
Rosmary .....	3000	50	do.	
Spike or lavender .....	5000	50	do.	
Aniseed .....	8000	50	do.	
Bergamot .....	8000	50	do.	
Cinnamon .....	8000	50	do.	
Balm-mint or melissa .....	3000	50	do.	
Clove .....	3000	50	do.	
Eucalyptus .....	3000	50	do.	
(Orange-blossom (neroli) .....	10000	50	do.	
Geranium .....	10000	50	do.	
Peppermint .....	10000	50	do.	
Juniper .....	5000	50	do.	
Orange-peel or curacao .....	10000	50	do.	
Mustard .....	20000	50	do.	
Nutmeg .....	5000	50	do.	
Turpentine .....	100000	50	do.	
Terpin or terpinol.....	3000	50	do.	
Spirits of turpentine or common oil of turpentine:				
Pure.....kiloz.	200	50	do.	
Impure.....	100	50	do.	
Not specially mentioned.....	8000	50	do.	
Note 17.—The verification of real net weight is not allowed for volatile or essential oils or essences.				
163 Carmine paper .....	7000	50	Cases or boxes of card board or similar packages: gross.	
164 Perfumery .....	1000	60	Pots or flasks of glass or faience, tins, small cases or boxes of card board or wood, painted or varnished or similar packages: gross.	
Note 18.—This number does not include pure essences and oils, but only those mixed preparations which under the name of oils, extracts or essences, are intended for the hair, hunkerschief, &c.; also can de Cologne and similar waters, used for perfumery; tooth-washes of all kind; waters for dyeing, softening and preserving the skin or hair; aromatic vinegars used for the toilet; powder for softening, dyeing or preserving the hair, teeth, skin, &c.; pomades or greases for the hair; toilet soap in cakes, powder, paste or prepared in any other manner; aromatic or perfumed pastilles, tablets and combs, and other similar articles not elsewhere mentioned.				
Perfumery in pots, flasks or vases, of gilt or ornamented porcelain, or of glass (No. 2), will pay double the respective duties.				
Powders: Lumbblack .....	100	25	Hogsheels or cases 25 %.	
Ivory-black .....	2000	25	Hogsheels or cases 5 %.	
For printing, also powder for coloring, gliding or silencing, simple or prepared in various.....	1000	25	Tins, flasks, cases of card board or wood or similar packages: gross.	
165 Red and black, red and black:				
In lumps .....	50	25	Hogsheels or cases 10 %.	
In powder .....	100	25	Tins or flasks: gross.	
R.....	2500	50	See No. 129.	
168 Silex earth .....	1000	50	Hogsheels or cases 10 %; tins or flasks, 5 %.	
169 Potash .....	1200	50	do.	
170 Powder of Cologne or .....	200	50	do.	
171 Same .....	25	25	do.	
172 Same earth, colored or in powder .....	250	50	do.	

Under Budget Law No. 2719, dated December 31, 1912, importations for exportation, motors, is dutiable under this sub-

Goods.	Duty, Rees.	Per-centage of duty.	Tare allowance.	No. 173.
Inks and colours:				
Writing ink:				
Liquid .....	600	50	Pots, bottles, tins or other receptacles of all kinds of earthenware, faience or glass: gross.	
In powder or paste .....	1200	50	do.	
Marking ink .....	3000	50	do.	
For drawing:				
In boxes .....	1000	50	Boxes, glass vessels, shells or similar packages: gross.	
In shells .....	30000	50	do.	
In powder, paste or cakes .....	4000	50	do.	
Water colours of all kinds .....	80	25	Barrels, 10 %; tins, 5 %; iron receptacles, metal tubes or cylinders: gross.	
Prepared in oil and the like:				
For printing or lithography, &c. ....	100	25	do.	
Mixed with or without resin, for painting houses and similar uses .....	500	25	do.	
Flux, in tubes or cylinders of metal and the like .....	4000	50	do.	
Note 19.—In the weight of paint-boxes is included the weight of all the accessories contained therein.				
174 Green colours of all kinds .....	100	50	Hogsheels or cases, 10 %; tins or flasks, 5 %; packets: gross.	
175 Varnishes:				
Of tar .....	500	50	Tins or flasks: gross.	
Not specially mentioned.....	1000	50	do.	
Note 20.—Articles included in this class, if of a nature to be imported in one of the following conditions, viz.: Crushed, grated, scraped or in powder, will pay, in the first three cases, 10 %, and in the last case 25 %, in addition to the respective duties, when not enumerated in that state or when not generally imported in such state.				

## CLASS XI.

## CHEMICAL PRODUCTS, DRUGS AND PHARMACEUTICAL SPECIALITIES.

176 Acetone or pyro-acetic spirit.....	1500	25	See No. 177.
177 Acetates or pyrolignites:			
Of aluminium .....	200	15	Glass receptacles capable of containing: up to 15 gr. of water, 80 %; more than 15 and up to 125 gr., 70 %; more than 125 and up to 500 gr., 50 %; more than 500 gr. and up to 2 kil., 40 %; more than 2 and up to 4 kil., 20 %; more than 4 kil., 10 %; pots (Obois, "az") or other receptacles of earthenware or faience, 30 %; hogsheels or cases, 10 %; tins, 5 %; iron barrels or receptacles, 12 %; small cases of cardboard or wood: gross.
Of ammonium .....	1100	25	do.
Of lead, liquid or crystallized .....	700	25	do.
Of copper, crystallized or in powder .....	1000	25	do.
Of iron .....	1000	25	do.
Of potassium .....	500	50	do.
Of sodium .....	1000	50	do.
Of strontium .....	3000	25	do.
Of uranium .....	7500	25	do.
178 Acids:			
Of lead or crystallizable .....	900	25	do.
Of lead or liquid .....	600	25	do.

† The Budget Law No. 3146, of December 31, 1917, provides that acids and compounds of acids for the manufacture of aniline are to pay 21 p. per kilog.

Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
Arsenious or white oxide of arsenic ..	250	25	See No. 177.
Benzole or flowers of benzoin ..	4500	25	do.
Boric, crystallized, in shells or in powder ..	250	25	do.
Bromic ..	1000	25	do.
Carbolic or phenic:			
Pure, colourless, liquid or in crystals ..	400	25	do.
Impure, red or black ..	150	25	do.
Carbonic, liquefied ..	200	25	do.
The same, in steel bulbs, for syphon bottles, sparklets and the like (gross weight including cardboard boxes) ..	250	35	do.
Citric, crystallised or in powder ..	700	25	do.
Hydrochloric, chlorhydric or muriatic:			
Pure ..	120	25	do.
Impure ..	90	25	do.
Formal or formic aldehyde (40% solution) ..	900	25	do.
Iodic ..	12000	25	do.
Lactic ..	1600	25	do.
Nitric or azotic:			
Pure ..	150	25	do.
Impure ..	100	25	do.
Oxalic ..	200	25	do.
Perchloric ..	6000	25	do.
Phosphoric:			
Solid or glacial ..	1250	25	do.
Liquid ..	200	25	do.
Pieric ..	1000	25	do.
Pyrogallic ..	5000	25	do.
Pyroigneous, pyroacetic or wood vinegar ..	500	25	do.
Salicylic, crystallized or in powder ..	1250	25	do.
Sorbic or malic ..	10000	25	do.
Succinic, volatile salts of succinate or asher ..	2000	25	do.
Sulphuric, oil or spirit of vitriol:			
Pure ..	120	25	do.
Impure ..	90	25	do.
Sulphurous, liquid or compressed ..	200	25	do.
Tartaric, crystallized or in powder ..	700	25	do.
Valerianic ..	2000	25	do.
Mineral waters, natural or artificial ..	350	60	Bottles, pots (bottles) and other receptacles of all kinds: cross. See No. 177.
Alumens, animal, dried ..	1500	30	do.
Aluminates of metals of all kinds ..	2500	50	do.
Alkaloids and their salts:			
Aconitine ..	180	30	do.
Atropine ..	120	30	do.
Caffeine, theine and theobromine ..	30	30	do.
Cocaine ..	150	30	do.
Colicine ..	120	30	do.
Digitaine ..	300	30	do.
Droserine ..	300	30	do.
Ergotinine ..	120	30	do.
Evonymine ..	60	30	do.
Mephitine ..	210	30	do.
Narcotine ..	1200	30	do.
Pelletierine ..	900	30	do.
Quassine ..	10	30	do.
Quinine ..	20	30	do.
Strychnine ..	1500	50	do.
Alcohol, anhydrous, or fusel-oil, and methyl ..	4000	50	do.
Alcoholols or medicinal spirits ..	4000	50	do.
Gum cotton or pyroxilin ..	2500	25	do.
Alumina, dry or gelatinous ..	600	15	do.
Ambergris ..	150	20	do.
Antimonial, liquid, volatile alkali or spirits ..	150	20	do.
Antimonate of ammonia ..	1200	40	do.
Antimony, washed or not ..	10000	15	do.
Antipyrine, analgesic, exalgene, anti-febrine, acetanilide, phenacetine, meta-cetone, thealine and kairine ..	1400	25	do.
Antirrhizal of all kinds ..	30	25	do.
Antirrhizal of all kinds ..	20000	25	do.
Aspid ..	1600	50	do.
Arsenite and arsenate of potassium or of sodium:			
Pure ..	400	40	do.
Impure ..	800	40	do.
Balsams prepared of all kinds ..	2000	40	do.
Benzate ..	200	40	do.
Benzates:			
Of ammonium ..	7000	50	do.
Of bismuth ..	8000	50	do.
Of lithium ..	8000	50	do.
Of asphaltol or benzonaphthol ..	6000	50	do.
Of sodium ..	5000	50	do.
Biscuits, medicinal ..	2500	50	do.

Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
200 Borate of soda or borax, in crystals or powder ..	150	50	See No. 177.
201 Bromides and bromates:			
Of ammonium or ammonia ..	2000	50	do.
Of camphor ..	5000	50	do.
Of ethyl ..	6000	50	do.
Of iron ..	4000	50	do.
Of lithium ..	8000	50	do.
Of potassium ..	2000	50	do.
Of sodium ..	3000	50	do.
Of strontium ..	4000	50	do.
202 Chemical reagents in boxes ..	ad val.	50	do.
203 Cantharides ..	4000	50	do.
204 Medicinal capsules, drages, pearls, globules, bonbons and Reuter's pills, glob.	20000	25	do.
205 Carbonates and carburets:			
Of ammonium or ammonia ..	400	40	do.
Of barium or baryta:			
Pure ..	500	50	do.
Impure ..	150	50	do.
Of bismuth ..	5000	50	do.
Of lime or calcium:			
Pure ..	500	50	do.
Impure ..	100	50	do.
Of lead (white lead) ..	100	25	do.
Of copper ..	1000	50	do.
Of crocoite ..	6000	15	do.
Of iron ..	400	50	do.
Of guayacol ..	15000	15	do.
Of lithium ..	8000	50	do.
Of magnesia or magnesina ..	400	25	do.
Of potassium or of potash (sub.):			
Impure, Dantale, pearlash, or commercial potash ..	30	20	do.
Purified, salt of tartar or vegetable alkali ..	200	25	do.
Bicarbonate of potassium ..	200	25	do.
Of potassium or strontian ..	250	25	do.
Of sodium or soda (sub.), or soda of commerce (mineral alkali) ..	30	20	do.
Of sodium or soda (sub.) pure ..	200	25	do.
Bicarbonate of sodium or of potash ..	100	50	do.
Of zinc:			
Pure ..	1000	50	do.
Impure ..	200	50	do.
206 Vegetable charcoal, pure, medicinal, of all kinds ..	1000	50	do.
207 Castoreum, in lumps or powder ..	20000	15	do.
208 Castoreum, medicinal, of all kinds ..	2000	50	Tins or flasks: gross. See No. 177.
209 Tea and medicinal substances of all kinds ..	4000	50	do.
210 Chloral, bromal and paraldehyde ..	2000	50	do.
211 Chlorates of potash or sodium, in crystals or powder ..	300	30	do.
212 Chloroform and bromoform ..	2400	30	do.
213 Chlorides, hydrochlorates, chlorhydrates or murates:			
Of ammonium or ammonia (in-chlorous sal ammoniac):			
Pure ..	400	50	do.
Impure ..	150	50	do.
Of antimony or butter of antimony:			
Liquid ..	700	50	do.
Solid or concrete ..	2500	50	do.
Of arsenic ..	3000	30	do.
Of barium or baryta ..	300	50	do.
Of lime ..	30	50	do.
Of calcium:			
Pure ..	500	50	do.
Impure ..	100	50	do.
Of lead ..	1000	50	do.
Of tin ..	500	50	do.
Of ethyl and methyl ..	2000	20	do.
Of iron, solid, liquid or sublimate ..	1000	50	do.
Of mercury (proto, bi, or deuto), sweet or precipitate mercury, white precipitate, calomel and corrosive sublimate ..	1800	30	do.
Of nickel ..	1800	50	do.
Of gold, pure, or of gold combined with other metals ..	400	20	do.
Of potassium or potash, liquid (Javelle water) ..	300	25	do.
Of silver (Labarraque water) ..	40000	50	do.
Of soda, liquid (Labarraque water) ..	300	25	do.
Of sodium, common or cooking salt:			
Coarse or impure ..	30	25	do.
Pure ..	100	25	do.
Of strontium or strontian ..	500	50	do.
Of zinc: Pure ..	600	50	do.
Impure ..	300	50	do.
Of sodium or soda (sub.), pure ..	200	25	do.
214 Chocolate, medicinal, of all kinds ..	3000	25	do.
215 Chromo-fluor or chromo-fluorate ..	600	15	do.
216 Chromates and bichromates:			
Of lead:			
Yellow, or chrome yellow ..	200	30	do.
Red or vermilion ..	900	30	do.
Of potassium or potash ..	150	15	do.
Of sodium or soda ..	150	15	do.
217 Citrates, medicinal, of all kinds ..	4000	40	do.
218 Citrates:			
Of iron, pure, or of iron and ammonia, or of iron and any other metal ..	2000	40	do.

(1) Under Budget-Law No. 219, dated December 31, 1912, quinine and its salts shall pay 2 reis per gramme.



## CLASS XL.—CHEMICAL PRODUCTS, DRUGS AND PHARMACEUTICAL SPECIALTIES—continued.

Nos.	Goods.	Duty, Reis.	Per-centage of duty.	Tare allowance.	Nos.	Goods.	Duty, Reis.	Per-centage of duty.	Tare allowance.
	Of iron and quinine .....kilog.	2600	40	See No. 177.	257 Liniments, fomentations and embrocations, not specially mentioned .....kilog.	3200	40	See No. 177.	
	Of lithium.....kilog.	12000	40	do.	258 Lycopolium in powder .....kilog.	2000	50	do.	
	Of magnesium, granulated, effervescent .....kilog.	2000	40	do.	259 Lysol, creoline, cresol and the like. ....	300	25	do.	
	Of potassium or potash .....kilog.	2000	40	do.	259a Chinese proved by analysis to be only fit as disinfectant .....kilog.	600	25	do.	
219 Colloid of all kinds .....kilog.	2000	50	do.		260 Manilla .....kilog.	2000	50	do.	
220 Conservers, electrolites, purges and opiates, of all kinds, for medicinal purposes .....kilog.	2000	50	do.		261 Cocoa butter .....kilog.	1200	40	do.	
221 Croscote: .....	1600	40	do.		262 Humphrey's medicinal granules .....kilog.	45000	30	do.	
	Mineral, colourless or coloured .....	1000	40	do.	263 Dosmetric granules.....kilog.	25000	50	do.	
	Vegetable or wood.....kilog.	2000	40	do.	264 Honey: .....				
222 Cyanides, hydrocyanic acid, cyanhydrates, hydro-ferricyanates or prussates: .....					Common or bees' .....	500	50	do.	
	Of iron (Prussian blue) .....kilog.	1800	30	do.	Prepared .....	2000	50	do.	
	Of potassium: .....				265 Molybdates of all kinds.....kilog.	10000	50	do.	
	Pure .....	1600	50	do.	266 Naphthaline: .....				
	Impure for industries.....kilog.	500	25	do.	In the mass of all kinds .....kilog.	100	50	do.	
	Cyanide and ferro-cyanide of sodium: .....				In crystals, scales, &c.....kilog.	200	50	do.	
	Pure .....	1600	50	do.	267 Naphthol, alpha .....kilog.	1500	50	do.	
	Impure for industries.....kilog.	500	25	do.	Beta .....kilogramme	2	50	do.	
223 Disinfectants not specially mentioned .....kilog.	ad val.	25	do.		268 Nitrates or azotates, nitrites or azotides: .....				
224 Dextrine .....kilog.	100	25	do.		Of ammonium or ammonia, crystallized or in powder.....kilog.	600	50	do.	
225 Distaste or maltine .....kilog.	30000	50	do.		Of barium or baryta, crystallized or in powder .....kilog.	200	50	do.	
226 Elastium .....kilogramme	300	50	do.		Of bismuth (sub-), in powder, troches, paste or cream .....kilog.	5000	50	do.	
227 Elixirs, liquors and solutions, medicinal, of all kinds.....kilog.	3200	40	do.		Of fine or calcium.....kilog.	1200	50	do.	
228 Emulsions of all kinds.....kilog.	2400	40	do.		Of cadmium .....kilog.	3000	50	do.	
229 Salves: .....					Of cobalt: .....				
	In the paste or in magdalens, .....	3000	50	do.	Pure .....	4000	50	do.	
	Spread (plasters) on ceresoth: .....				Impure, solid or liquid.....kilog.	1200	50	do.	
	Vesicatories of all kinds or of any brand .....	4000	25	do.	Of copper .....kilog.	2000	50	do.	
	Waxed, oil or pharmaceutical tinctures.....kilog.	8000	25	do.	Of lead: .....				
	Adhesive, and those not specially mentioned .....kilog.	2000	50	do.	Pure .....	600	50	do.	
230 Sponges, calcined .....kilog.	2800	40	do.		Impure .....	300	50	do.	
231 Ethers: .....					Of lithium .....kilog.	12000	50	do.	
	Acetic .....	800	50	do.	Of magnesia or magnesia .....kilog.	1600	50	do.	
	Hydrobromic .....	3000	50	do.	Of mercury (proto or deut) and of ammonium.....kilog.	2400	50	do.	
	Hydrochloric .....	2000	20	do.	Of nickel.....kilog.	2500	50	do.	
	Hydroiodic .....	9000	25	do.	Of potassium or potash: .....				
	Nitric .....	2000	40	do.	Pure .....	400	50	do.	
	Sulphuric .....	300	25	do.	Impure or saltpetre .....	50	25	do.	
232 Extracts, soft or dry: .....					Of silver, crystallized or dissolved (lunar caustic) .....kilog.	35000	50	do.	
	Of saffron.....kilog.	70000	25	do.	Of sodium or soda: .....				
	Of liquorice, dry or moist .....	900	30	do.	Pure, refined, crystallized or in powder.....kilog.	200	50	do.	
	Of belladonna.....kilog.	2500	50	do.	Impure or Peravian.....kilog.	50	25	do.	
	Of casarea sagrada.....kilog.	3500	50	do.	Of strontium or strontian, crystallized or in powder.....kilog.	400	50	do.	
	Of hemlock.....kilog.	1500	50	do.	269 Nitrobenzine or essence of mirbane .....	1000	50	do.	
	Of crocated rye or ergotine .....	6000	50	do.	270 Nitroprussiate of all kinds .....kilog.	6000	50	do.	
	Of ipecacuanha or powder.....kilog.	30000	50	do.	271 Olein, pure or of commerce .....	300	50	do.	
	Of ipecuanha .....	1500	50	do.	272 Oxalates: .....				
	Of nux vomica .....	2000	50	do.	Of bismuth .....	8000	50	do.	
	Of opium.....kilog.	25000	50	do.	Of nickel.....kilog.	3500	50	do.	
	Of cinchona.....kilog.	5000	50	do.	Of lithium .....kilog.	20000	50	do.	
	Of rhubarb.....kilog.	3000	50	do.	Of potassium or potash, or sorrel salts .....kilog.	500	50	do.	
233 Extracts, liquid, of all kinds.....kilog.	10000	50	do.		273 Oxichlorides: .....				
234 Iron and steel: .....					Of bismuth.....kilog.	3000	50	do.	
	In whole or porphyzied filings.....kilog.	500	50	do.	Of copper.....kilog.	2000	50	do.	
	Reduced by hydrogen or by electricity .....	2500	50	do.	274 Oxides: .....				
235 Fluorides of all kinds.....kilog.	ad val.	50	do.		Of barium or baryta.....kilog.	500	50	do.	
236 Phosforates of all kinds.....kilog.	50	50	do.		Of bismuth.....kilog.	7500	50	do.	
237 Formates of all kinds.....kilog.	50	50	do.		Of lead: .....				
238 Medicinal pills of all kinds.....kilog.	2000	50	do.		Yellow or massicot, and vermilion, minimum, and vitriol, gold litharge .....	150	25	do.	
239 Medicinal Geneva of all kinds.....kilog.	2000	50	do.		Compound, or white sicative .....				
240 Homoeopathic globules.....kilog.	2400	50	do.		Of cobalt.....kilog.	400	50	do.	
241 Gluten or vegetable fibrine.....kilog.	1600	40	do.		Of copper.....kilog.	3000	50	do.	
242 Glycerine.....kilog.	1000	50	do.		Of iron or of kinds.....kilog.	500	25	do.	
243 Glycerophosphates or phosphoglycerates of all kinds.....kilog.	4500	15	do.		Of magnesium or calcined magnesia .....				
244 Medicinal drops of all kinds.....kilog.	4000	40	do.		.....kilog.	1000	50	do.	
245 Helicine.....kilog.	6000	50	do.		Of manganese (per or bi) .....	100	25	do.	
246 Hydrolates or distilled waters: .....					Of mercury (proto, bi or deut) or Johannes' powders.....kilog.	3000	50	do.	
	Of orange blossoms or roses .....	400	50	do.	Of potassium or potash: .....				
	Of cherry laurel.....kilog.	300	50	do.	Pure .....	1200	50	do.	
247 Hypopurates of all kinds.....kilog.	10000	25	do.		Impure or caustic.....kilog.	150	15	do.	
248 Ichthyol and ichthyolates of all kinds.....kilog.	7000	25	do.		Of sodium or soda: .....				
249 Medicinal injections of all kinds.....kilog.	3200	40	do.		Pure, alcoholic .....	1200	50	do.	
250 Iodoform, solid and aristol.....kilog.	10000	25	do.		Impure or caustic.....kilog.	60	20	do.	
251 Iodides, hydriodates, iodohydrargyrate and iodates: .....					Of zinc: .....				
	Of ammonium .....kilog.	9000	25	do.	Impure or zinc white .....	100	25	do.	
	Of calcium .....	9000	25	do.	Pure .....	800	50	do.	
	Of lead .....	5000	25	do.	275 Pepsine: .....				
	Of sulphur .....	7000	25	do.	Extractive in paste .....	15000	50	do.	
	Of ethyl .....	9000	25	do.	In powder combined with starch or milk sugar.....kilog.	5000	50	do.	
	Of iron, plain or compound.....kilog.	6000	25	do.	276 Pancreatine .....	10000	50	do.	
	Of lithium .....	12000	25	do.	277 Papaine .....	25000	50	do.	
	Of mercury (proto and deut) .....	6000	25	do.	278 Paper, chemical, and sinapism .....	3200	40	do.	
	Of potassium or potash .....	6000	25	do.	279 Pastilles and pastes, medicinal, of all kinds.....kilog.	3200	40	do.	
	Of sodium or soda .....	7000	25	do.	280 Pastilles compressed or melted and lozenges of all kinds.....kilog.	40000	40	do.	
	Of strontium or strontian .....	5000	25	do.	281 Pastilles compressed of Vichy salts .....	8000	40	do.	
252 Lithophosphate of calcium or lime .....	4000	50	do.		282 Peptone and isopeptone of all kinds.....kilog.	6000	50	do.	
253 Lactates: .....					283 Fermentative and nutritive: .....				
	Of calcium or lime.....kilog.	2000	50	do.	Of potassium or potash .....	800	50	do.	
	Of iron, plain or compound.....kilog.	2000	50	do.	Of sodium or soda .....	800	50	do.	
	Of strontium or strontian .....	5000	50	do.	Of zinc .....	5000	50	do.	
	Of lithium.....kilog.	1000	25	do.					
	Of Lactatum, Bismuthi and Syderati .....								
256 Leroy's pain, anal and anesthetic .....	8000	50	do.						
	.....kilog.	4000	40	do.					

Goods.	Duty, Reis.	Per-centage of duty.	Tare allowance.	Nos.	Goods.	Duty, Reis.	Per-centage of duty.	Tare allowance.
Phenate of sodium or soda (phenol of soda), dry and solid.....kilog.	1200	40	See No. 177.	312 Sulphophenates :				
Phosphates ( <i>bi, pyro and meta</i> ) :				Of calcium.....kilog.	1800	50	See No. 177.	
Of ammonium or ammonia.....	1500	50	do.	Of potassium.....	1800	50	do.	
Of calcium or lime.....	800	50	do.	Of zinc.....	1600	50	do.	
Of cobalt.....	7500	50	do.	Of ammonium.....	300	50	do.	
Of iron :				313 Sulphides and hydrosulphates :				
Plain.....	1600	50	do.	Of antimony :				
Compound.....	3000	50	do.	Native or crude antimony.....kilog.	200	25	do.	
Of potassium.....	2000	50	do.	Sulphuretted or sulphur combined with antimony :				
Of sodium :				Pure.....	1200	50	do.	
Compound.....	2000	50	do.	Impure.....	400	50	do.	
Plain.....	500	50	do.	Hydrated or mineral kermes.....	3000	50	do.	
Phosphites and hypophosphites :				Vitrified or antimony glass.....	500	50	do.	
Of calcium or lime.....	4000	50	do.	Of arsenic, yellow or red.....	500	50	do.	
Of iron.....	7000	50	do.	Of barium or baryta.....	100	50	do.	
Of sodium or soda.....	4000	50	do.	Of carbon or formic acid.....	200	50	do.	
Of zinc.....	6000	50	do.	Of calcium.....	200	50	do.	
Phosphide of zinc.....				Of lead.....	600	50	do.	
Medicinal pills, boluses, granules or grains, coated with sugar, silver or any other substance, of all kinds.....kilog.	45000	20	do.	Of copper.....	600	50	do.	
Piperazine and its salts.....	50000	25	do.	Of iron.....	2000	50	do.	
Polophylline.....	12000	50	do.	Of mercury.....	300	50	do.	
Medicinal pomades, ointments and cerates.....	4000	40	do.	Of potassium or potash.....	120	50	do.	
Harshens, rasped or not, calcined, in powder or troches.....kilog.	500	50	do.	Of sodium or soda.....	600	50	do.	
Medicinal powders, compound.....	8000	40	do.	Of zinc.....	600	50	do.	
Pyridine.....	3500	50	do.	314 Suppositories, ovules and bougies, medicinal.....kilog.	2500	25	do.	
Quinine or quino.....gramme	2	50	do.	315 Tannates :				
Resorcine.....kilog.	8000	40	do.	Of bismuth.....	5000	50	do.	
Medicinal soap :				Of iron.....	3000	50	do.	
Plain.....	1500	50	do.	Of mercury.....	6000	50	do.	
Compound.....	3000	50	do.	Of potassium or potash.....	2000	50	do.	
Saccharates and saccharides, in powder or granulated, of all kinds.....kilog.	7200	40	do.	316 Tannin or tannic acid.....				
9 Salts :				317 Tartrates :				
Granulated and in powder, effervescent or not.....kilog.	3200	40	do.	Of bismuth.....	4000	25	do.	
For the manufacture of ice.....	240	10	do.	Of iron, simple or compound.....	1500	25	do.	
Of natural waters, in powder or crystallized.....kilog.	4000	40	do.	Of potassium or potash :				
0 Santonin.....	7500	50	do.	Neutral, soluble tartar of potash, vegetable salt.....kilog.	1500	50	do.	
1 Salicylates :				And of emetic antimony, substituted tartar emetic or anti-moniast tartar of potash.....kilog.	1200	50	do.	
Of bismuth.....	6000	50	do.	Acid (bi) :				
Of calcium or lime.....	6000	50	do.	Pure or cream of tartar, crystallized or in powder.....kilog.	500	25	do.	
Of magnesium or magnesite.....	8000	50	do.	Soluble or potassic borax.....kilog.	1000	25	do.	
Of lithium.....	6000	50	do.	Impure or wine lees.....	200	15	do.	
Of asphalt or sulol.....	5000	50	do.	Of sodium or soda, neutral or acid, and of potash or Salguette salts, crystallized or in powder.....kilog.	1600	50	do.	
Of sodium or soda, crystallized or in powder.....kilog.	3000	50	do.	318 Turpentine of all kinds.....	800	50	do.	
Of zinc.....	8000	50	do.	319 Thymol.....gramme	2	50	do.	
2 Silicates :				320 Alcoholic and ethereal tinctures of all kinds.....kilog.	5000	50	do.	
Pure, for medicinal uses.....	1200	20	do.	321 Troches or cones of menthol.....	5000	25	See No. 129.	
Of potash or soluble glass.....	60	20	do.					
Of soda.....	7500	25	do.	322 Valerianates :				
33 Somatos, nutrose and the like.....	nd cal.	15	do.	Of ammonium or ammonia.....	4000	50	See No. 177.	
04 Therapeutic serums.....	15000	10	do.	Of zinc.....	6000	50	do.	
05 Sozoloalates of all kinds.....kilog.	15000	10	do.	323 Vaseline, white or yellow.....	500	50	do.	
06 Stearates of all kinds.....	2000	25	do.	324 Medicinal vinegars of all kinds.....	2000	50	do.	
07 Succinates of all kinds.....	30000	25	do.	325 Medicinal wines of all kinds.....	5000	50	do.	
08 Sulphates ( <i>bi, hypo, per and proto</i> ) :				326 Medicinal syrups and robs of all kinds.....kilog.	3200	40	See No. 129.	
Of aluminium or alumina :				327 Nylol or xylenol.....	600	50	See No. 177.	
And of potash or alkali :				328 Chemical products, natural or artificial, drugs and medicaments in general, not specially mentioned.....	nd cal.	50		
Crystallized or in powder.....	60	50	do.	Perchlorate of ammonia, nitro-naphthalene and trinitro-naphthalene.....kilog.	40	50	Gross.	
Calcined.....	300	50	do.	Note 21.—Articles included in this class, if of a nature to be imported in the following conditions, viz.:				
And of other bases.....	100	50	do.	Crushed, grated, scraped or in powder, will pay, in the first three cases, 10 % and in the last case 25 % in addition to the respective duties, when not enumerated in that state, or when not generally imported in such state.				
Of ammonium or ammonia.....	200	50	do.					
Of antimony.....	300	50	do.					
Of barium or baryta.....	6000	50	do.					
Of calcium.....	500	50	do.					
Of calcium or lime, or gypsum, pure or precipitated.....kilog.	500	50	do.					
Of chromium (without other base), of chromium and potassium and of chromium and ammonia, crystallized or in powder.....kilog.	100	50	do.					
Of lead.....	200	50	do.					
Of cobalt.....	3000	50	do.					
Of copper :								
Simple or blue vitriol.....	1000	50	do.					
Compound.....	1000	50	do.					
Of iron.....	10	25	do.					
Impure or green vitriol.....	200	50	do.					
Pure.....	1000	50	do.					
Compound.....	10000	50	do.					
Of lithium.....	20	50	do.					
Of magnesium or magnesite or bitter salts.....kilog.	125	25	do.					
Of mercury ( <i>bi and proto</i> ).....	300	50	do.					
Of potassium or potash.....	200	50	do.					
Of sodium or soda :								
Neutral or Glauber's salts.....	15	25	do.					
Acid or bisulphate of soda.....	300	50	do.					
Of strontium or strontia.....	300	50	do.					
Of zinc.....	200	50	do.					
Pure.....	70	50	do.					
Impure.....	70	50	do.					
309 Sulphites ( <i>bi and hypo</i> ) of sodium or soda :								
Pure.....kilog.	500	50	do.					
Impure.....	200	50	do.					
310 Sulphinal, normal, chloralase and chloraldehyde.....kilog.	10000	25	do.					
311 Sulphocyanides of all kinds.....	4000	50	do.					

(1) Under Bonded-Law No. 2719, dated December 31, 1912, firewood in bags shall pay 500 reis per cubic metre on the percentage of 5 %.

(2) The Customs treatment of pine or fir is modified as follows :

Trunks.....cubic metre 2000 50

CLASS XII.—WOOD—RAW OR DRESSED—continued.

No.	Goods. Of other wood not specially mentioned (1).....cubic metre	Duty. Reis.	Per- centage of duty.	Tare allowance.
	Boards, planks or joists: Of oak or teak ....	20000	50	
	Of satin-wood, mahogany and other wood for cabinet-makers	50000	50	
	Of pine or fir (2).....	10000	50	
	Of other wood not specially mentioned .....cubic metre	25000	50	
	In veneers: Simple or plain .....	18000	50	
	Infant .....	2000	50	
	Note 22. Pieces of wood, already cut to lengths, prepared or fitted for the purpose of any work or building shall be liable to 30 % in addition to the duty applicable to the rough sawn or wrought wood above men- tioned. Wooden joints of all kinds exceeding 15 centimetres in thick- ness, shall be dutiable as trunks, girders, beams, &c.	50000	50	Net, do.
MANUFACTURES OF WOOD.				
331	Staves.....	60	50	do.
332	Needles for knitting and the like, also needle-cases .....	4000	50	Cases or boxes of cardboard or similar packages: gross.
333	Cupboards and etageres: Of common wood: Up to 1.50 metre in length, each More than 1.50 metre in length each	26000 44000	50 50	
	Of fine wood: Up to 1.50 metre in length, each More than 1.50 metre in length each	60000 100000	60 60	
	Note 23. Cupboards combined with etageres shall be liable to a surtax of 20 %. Stairs of marble or other material, and mirrors affixed to cupboards and etageres, shall be dutiable separately. In order to distinguish common from fine wood, see Note 48 at the end of this class.			
334	Hoops: For mats or sieves .....	1800	50	
	For casks, pipes or barrels, lashed	2000	50	
335	Saddle-trees or collar-frames: For men or women's saddles .....	2500	50	
	For collars for tilhures or two- wheeled carriages .....	600	50	
336	Bagatelle beapils: Of common wood .....	36000	50	
	Of fine wood .....	100000	60	
	Note 24.—The foregoing duties do not include those on the bails and cups belonging to the barrels.			
337	Trunks and cases: Of pine, simply planed (cases): Not mounted .....	100	50	Net.
	Mounted .....	150	50	
	Of common wood, painted or lined with calvas or oil-cloth: Up to 60 centimetres in largest dimension.....each More than 60 and up to 80 centi- metres in largest dimension... each More than 80 centimetres in largest dimension.....each	5600 11000 22000	50 50 50	
	Of cambric, sandal or other fine wood, or of any wood covered with leather of any quality or with zinc: Up to 60 centimetres in largest dimension.....each More than 60 and up to 80 centi- metres in largest dimension... each More than 80 centimetres in largest dimension.....each	12000 24000 36000	50 50 50	
	Note 25.—Trunks containing bases of leather, skin, or of any cotton, woollen or linen tissue, shall be liable to a surtax of 20 %.			
338	Benches, stools and chairs without backs: Small foot-stools, of all kinds .....	1200	50	
	Reversible or folding, with seats of all kinds .....	1600	50	
	With seats of straw or cane, for piano, harp and similar use: Of common wood.....each Of fine wood.....	7000 16000	50 60	
	Of branches (trunks) .....	2000	50	
(1) Trunks of wood for the manufacture of matches are dutiable as follows: Poplar, asp and other white wood for the manufacture of matches, in trunks.....cubic metre				
		20000	50	
(2) The Customs treatment of pine or fir is modified as follows: Trunks.....cubic metre				
		20000	50	

(1) Trunks of wood for the manufacture of matches are dutiable as follows :

Poplar, asp and other white wood for the manufacture of matches, in trunks	cubic metres	300/00
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(2) The Customs treatment of pine or fir		
is modified as follows :		
Trunks .....	cubic metre	20000
		50

Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
339	Trays and wauers: Paint, painted or varnished, with or without artistic work .....kilog.	5000	50	Cases or boxes of cardboard or similar packages: gross.
	With Chinese lacquer, with or with- out ornaments of mother-of-pearl or artistic work .....kilog.	8000	50	do.
340	Boats and small craft.....	ad val.	20	
	<i>Note.</i> —Tugs, launches and other boats under 200 tons burden are liable to the above duty when they are imported for port traffic.			
341	Embroidering frames: Of common wood .....kilog.	1600	50	Net.
	Of fine wood ..... ..	5600	60	do.
342	Bungs for barrels and casks.....	400	50	Hogsheads or cases, 10 %.
343	Cradles: Of common wood .....each	10000	60	
	Of fine wood ..... ..	48000	60	
	<i>Note 26.</i> —Cradles with cane sides or heads shall be subject to a surtax of 30 %.			
344	Bidets: Of common wood .....each	10000	50	
	Of fine wood ..... ..	20000	60	
	<i>Note 27.</i> —The above duties include those on the basins imported with and forming part of the bidets.			
345	Billiard tables: Of common wood .....each	200000	50	
	Of fine wood ..... ..	500000	60	
	<i>Note 28.</i> —The above duties do not include those on the balls, cues and other accessories, but simply those on the cloth, stone, porcelain, or faience, &c., forming integral parts of billiard tables.			
346	Screens: Covered with stuff or paper.....each	32000	50	
	Other, of all kinds.....	ad val.	50	
347	Boxes: Of box-wood, for snuff, &c. ....kilog.	2600	50	Cases or boxes of cardboard or similar packages: gross.
	Of beech or pine (or fir) wood: Small, for wafers, druggets and the like .....kilog.	2600	50	do.
	Large, in sets of three or single, painted or not .....kilog.	1600	50	do.
348	Balls: Small, for billiards, baguette and the like .....kilog.	3200	50	do.
	Large, for bowling and the like ..	700	50	do.
349	Buttons and button moulds .....	1200	50	do.
350	Wooden frames, with common iron fittings, for heavy draught-horse- harnes .....kilog.	200	50	Net
351	Racks: Large, for clothes, &c. ....			
	Of common wood .....each	8000	50	
	Of fine wood ..... ..	22000	60	
	Small, for towels, for hanging or for attaching to walls: Of common wood .....kilog.	1000	50	do.
	Of fine wood ..... ..	4000	60	do.
352	Handles and knobs: For canes, parasols, instruments and small tools .....kilog.	1000	50	Cases or boxes of cardboard or similar packages: gross.
	For pens and crochet-needles. ..	2000	50	do.
	For brooms.....dozen	2000	50	
	For any other use.....	ad val.	50	
	<i>Note 29.</i> —Handles for parasols with knobs of ivory, mother-of-pearl or tortoise-shell, shall be liable to double the duties. Should such handles have, in addition to the knobs, any other part composed of these materials, quadruple the duties shall be levied.			
353	Chairs: Of common wood: With seats of wood: Of bent wood: With arms .....each	7000	50	
	Without arms ..... ..	3600	60	
	Of cut wood: With arms..... ..	2400	60	
	Without arms ..... ..	1200	60	
	With seats of straw or cane: With arms ..... ..	7000	60	
	Without arms ..... ..	3500	60	
	Rocking, folding or extending: With arms..... ..	9000	60	
	Without arms ..... ..	6000	60	
	For children ..... ..	3000	60	

**TARIFF.**

Chairs:	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.	Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
Of fine wood:									
With seats of straw or cane:									
With arms .....	20000	60			364	Lasts and blocks for shoes, boots, hats, etc. .... kilog.	1600	50	Net.
Without arms .....	10000	60			365	Chests and bureau-cases, of common wood, painted or varnished .....	3000	50	Cases or boxes of cardboard or similar packages: gross.
Rocking, folding or extending:									
With arms .....	25000	60							
Without arms .....	14000	60							
For children .....	7000	60							
Rustic garden chairs, folding, of pine (or fir) or other similar wood, each	1000	50							
Do. of branches (rustic), with or without the bark .....	2000	50							
Not specially mentioned:	ad val.	50							
Of fine wood .....	do.	60							
<i>Note 30.</i> —Chairs with cane backs shall be subject to a surtax of 30%.									
Those of bent wood, with turned legs or backs, or with mouldings, shall be liable to a surtax of 20%.									
<b>Bedsteads:</b>									
Of common wood:									
Single .....	32000	50							
Double .....	56000	50							
Of fine wood .....	16000	50							
Single .....	80000	60							
Double .....	130000	60							
For children .....	40000	60							
<i>Note 31.</i> —Bedsteads not more than 1.10 metre in width (interior measurement) are considered as single.									
Bedsteads with cane bottoms, splines or heads shall be subject to a surtax of 30%.									
<b>Hats of pine (or fir) shavings (sparterie):</b>									
Not trimmed .....	1000	50							
Trimmed .....	ad val.	50							
<b>Bobbins, large or small, shuttles and spindles for looms or winders .. kilog.</b>	100	50		Net.					
<b>Spoons, knives, forks and other similar articles for salub, mustard and other use:</b>									
Of box or other common wood kilog.	5000	50		Cases or boxes of cardboard or similar packages: gross.					
Of ebony or other fine wood ..	16000	60		do.					
<b>Chests of drawers:</b>									
Of common wood:									
With three drawers or less .. each	18000	50							
With more than three drawers ..	30000	50							
With secretories .....	16000	50							
Of fine wood:									
With three drawers or less ..	48000	60							
With more than three drawers ..	80000	60							
With secretories .....	120000	60							
<i>Note 32.</i> —Shabs of marble or of any other material, and mirrors, forming part of chests of drawers and imported therewith, will pay duty separately, according to quality.									
Two or more drawers occupying the space of an ordinary-sized drawer shall be considered as one drawer.									
<b>370 Brackets:</b>									
Of common wood:									
Up to 50 centimetres in length .. each	12000	50							
Up to 1.50 metre in length ..	30000	50							
More than 1.50 metre in length ..	50000	50							
Of fine wood:									
Up to 50 centimetres in length ..	50000	60							
Up to 1.50 metre in length ..	50000	60							
More than 1.50 metre in length ..	90000	60							
<i>Note 33.</i> —Shabs of marble or of any other material, and mirrors, forming part of brackets, will pay duty separately.									
The so-called "Dunkerques" shall be liable to a surtax of 10%.									
The last provision of Note 30 is also applicable to this number.									
Brackets without table shall, unless their length can be ascertained, be considered as up to 80 centimetres in length.									
<b>370 Stoppers and other common wares of cork (1) .....</b>	500	50		Hogsheads, or cases, 15% ; baskets or canisters, 15% ; sacks: gross.					
<b>361 Canopies for beds:</b>									
Of common wood .....	12000	50							
Of fine wood .....	21000	60							
<b>362 Boot-jacks .....</b>	1000	50							
<b>363 Ladders .....</b>	500	50							
<i>Note 34.</i> —In computing the steps of double ladders, the upper rest is not counted.									

(1) Under Budget-Law No. 2719, dated December 31, 1912, tarred cork for insulating purposes shall pay 25 % *ad valorem*.

376 Washed screws.....	200	50	Net.
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## CLASS XII.—WOOD—RAW OR DRESSED—continued.

Nos.	Goods.	Duty, Reis.	Per centage of duty.	Tare allowance.
377	PeDESTALS or stands for busts or figures, marble-stands, flower-stands, etc., plain, painted or varnished.....kilog.	1800	50	Net.
	Gilt or imitation gilt..... " "	2600	50	do.
378	Combs of all kinds..... " "	1600	50	Cases or boxes of card-board or similar packages; gross.
379	Printers' tables and forms.....	ad val.	15	
380	Bracelets or other ornaments of sandal or similar wood, plain or with incrustation of any other material.....kilog.	20000	50	do.
381	Rulers..... " "	1800	50	Net.
382	Chairs..... " "	300	50	
383	Close stools:			
	Of common wood:			
	Plain or with back.....each	20000	50	
	With pump..... " "	16000	50	
	Of fine wood:			
	Plain or with back..... " "	20000	60	
	With pump..... " "	32000	60	
	Note 39. The above duties include those on the busins belonging to the stools and imported therewith.			
384	Writing desks:			
	Of common wood:			
	Small, for ladies, plain or with shelves.....each	41000	50	
	Large, for men, ditto..... " "	60000	50	
	"Bureau miniature"..... " "	81000	50	
	Of fine wood:			
	Small, for ladies, plain or with shelves.....each	60000	60	
	Large, for men, ditto..... " "	110000	60	
	"Bureau miniature"..... " "	200000	60	
385	Sofas:			
	Of common wood:			
	Small, with or without back, cushions, lounges and the like.....each	28000	50	
	Large, with or without back ("d'extrémité").....each	10000	50	
	Of fine wood:			
	Small, with or without back, cushions, lounges and the like.....each	56000	60	
	Large, with or without back ("d'extrémité").....each	90000	60	
	Sofa-beds or bed-sofas, of common wood.....each	28000	50	
	Of branches with bark and the like, for gardens.....each	7200	50	
	Note 40. The duties on sofas without back ("d'extrémité") are applicable to those sofas of which the padding and springs are covered with canvas or some other common tissue; if they are imported entirely upholstered they will pay the said duties and also those specified in the second paragraph of Note 42 inserted at the end of this class. In the duties are included those on the pillows forming part of the sofas and imported therewith. Small sofas are held to be those which do not exceed 1.35 metre in length (indecimetrement).			
	The provisions of the last paragraph of Note 30 are also applicable to this number.			
386	Billiard and bagatelle cases.....each	2000	50	
387	Blinds, wooden, in the piece, plain or painted.....kilog.	1600	50	Net.
388	Taps of all kinds..... " "	700	50	Paquets; gross.
389	Shoe pegs, of wood..... " "	500	50	Hogsheds; 187; juckets; gross.
389a	Wooden heels for boots and shoes:			
	Uncovered.....doz. pairs	1400	50	
	Covered with celluloid, leather, or other material, duty as above increased by 20%..... " "			
390	Toilet, pier, and cheval mirrors:			
	Of common wood:			
	For placing on tables.....each	8000	50	
	In table form or with toilet-tables, with or without drawers.....each	50000	50	
	With chests of drawers and the like.....each	100000	50	
	Of fine wood:			
	For placing on tables.....each	16000	60	
	In table form or with toilet-tables, with or without drawers.....each	100000	60	
	With chests of drawers and the like.....each	160000	60	
	Note 41. Slabs and mirrors which form part of the toilet-tables shall be dutiable separately.			
391	Window blinds, with or without rollers and other accessories.....each	6000	50	
392	Coolers, wares:			
	Metals of all kinds, not otherwise mentioned, for dry or liquid products.....kilog.	600	50	Net.
	Backs to tubs and vats, with or without hoops of iron or copper.....kilog.	100	50	do.

Nos.	Goods.	Duty, Reis.	Per centage of duty.	Tare allowance.
	Barrels and kegs:			
	Entire, empty and fitted.....each	1600	50	
	Not fitted.....kilog.	60	50	Net.
	Pipes, tins and half tins:			
	Entire, empty and fitted.....each	4000	50	
	Not fitted.....kilog.	60	50	do.
393	Venetian blinds, for windows or doors, with rollers and other accessories, each	13000	50	
394	Manufactures not otherwise mentioned:			
	Carved:			
	Of all kinds of wood.....kilog.	15000	50	do.
	Of moulded wood pulp..... " "	8000	80	do.
	Furniture:			
	Of common wood.....ad val.		50	
	Of fine wood..... " "		60	
	All other manufactures..... " "		50	
	Note 42.—The duties on chairs, tables, sofas, and other furniture or articles for domestic use only apply, save special dispositions, to articles plain or with mouldings; those which are gilt, carved or with incrustations of wood, ivory, mother-of-pearl or common metal, shall, in the first case, be liable to double the duties, and in the other cases, to a surtax of 30%, unless the value of the incrustations or carving is insignificant.			
	Articles included in this class, trimmed or covered, shall be liable to the following surtaxes:			
	When with any silk tissue 50%;			
	When with any tissue of wool or horsehair 40%;			
	When with morocco or any other leather 30%;			
	When with any cotton or linen tissue 20%;			
	Articles not covered with tissue shall enjoy a rebate of 30%.			
	This rebate will be calculated on the duties stipulated for such chairs, sofas, etc. with cane seats.			
	The following woods are considered as common: Pine (or fir), beech and cherry; and the following as fine: Ash, pear wood, red wood, walnut, oak, sycamore, mahogany, maple, satin-wood, rose-wood, tuya wood, jacaranda-wood, and the like. Articles veneered with the above mentioned woods, covered with a coating of paste, plain, or with gilt frieze or mouldings, as well as those lacquered or varnished, are also considered as of fine wood.			
	Detached and separate parts, made-up and adjusted, polished and finished, which, at the time of clearance do not form the complete object to which they belong, will pay (1):			
	Of fine wood.....kilog.	6200	60	
	Of common wood..... " "	2400	50	
	Should articles enumerated in the present class be ornamented with ivory, mother-of-pearl or tortoise-shell, they shall pay 20%, in addition to the above mentioned surtax.			
	CLASS XIII.			
	CANE, BAMBOO, RUSHES, RATTAN, OSIERS, AND THE LIKE, RAW OR PREPARED.			
395	Cane:			
	Indian and bamboo.....kilog.	400	50	do.
	Of any other kind..... " "	200	50	do.
396	Rushes and rattan:			
	Raw..... " "	400	50	do.
	Split, in straw, or prepared in any other manner.....kilog.	1600	50	do.
397	Osiers, unprepared or in bundles..... " "	60	15	do.
	MANUFACTURES.			
398	Cradles.....each	7200	50	
399	Sticks for parasols.....kilog.	1000	50	do.
	Note 43.—Sticks for parasols with handles of ivory, mother-of-pearl or tortoise-shell, shall be liable to double the duties; should, in addition to handles, they have another part composed of one of these materials, they shall be subject to quadruple the duties.			
400	Chairs:			
	Without arms.....each	5000	50	
	With arms..... " "	10000	50	
	For children..... " "	3000	50	
	Looking and those not specially mentioned.....each	11000	50	

(1) Under Budget-Law No. 2719, dated December 31, 1912, detached and separate parts of furniture shall pay treble the duty applicable to separate wooden pieces, on the same percentage as fixed in the line next.

	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.	Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
Perambulators, with or without wheels:					420	Baskets, hampers, panniers, bags &c.: For sewing (work baskets) and other purposes:			
Plain .....	each	7200	50			Plain .....	3000	50	Cases or boxes of cardboard or similar packages gross.
Lined or upholstered .....		16000	50			Embroidered, ornamented or lined with silk .....	9600	50	do.
Baskets, hampers, panniers, bags, etc.:						Large, for clothes, bottles, packing and the like .....	700	50	Net.
For sewing (work baskets) and other purposes:						Very common, for conveying earth and the like .....	60	50	do.
Plain .....	kilog.	3600	50	Cases or boxes of cardboard or similar pack- ages: gross.		Paper, market, bread and other sim- ilar baskets .....	3000	50	do.
Embroidered, ornamented or lined with silk .....	kilog.	9600	50	do.		For travelling and the like, with ac- cessories of:			
Large, for clothes, bottles, packing, etc. ....	kilog.	700	50	do.		Glass, bone, buffalo or other horn, wood &c. ....	2800	50	do.
Very common, for conveying earth and the like .....	do.	60	50	do.		Ivory, mother-of-pearl, silvered metal, and the like .....	5200	50	do.
Paper, market, bread and similar baskets .....	kilog.	3000	50	do.		Note 47.—Workbaskets with ac- cessories shall be liable to a surtax of 25 %.			
For travelling and similar usage, with accessories of:					421	Hats:			
Glass, bone, buffalo or other horn, wood and the like .....	do.	2800	50	do.		Of Chilean, Peruvian or Mailla straw each .....	6500	50	
Ivory, mother-of-pearl, silvered metal and the like .....	kilog.	5200	50			Of Italian and similar straw, not trimmed .....	2600	50	
Note 44.—Workbaskets with ac- cessories shall be liable to a surtax of 25 %.						Of rice, oat, wheat, palm and like straw, not trimmed .....	1600	50	
3 Hats:						Of all kinds, trimmed .....	ad val.	50	
Plain .....	each	1600	50		422	Slippers or sandals of straw, woven or plaited .....	1400	50	
Trimmed .....	do.	3000	50		423	Mattresses, pillows and similar articles, with covers or foundation of any tissue kilog.	2000	50	Net.
4 Washstands .....	do.	1800	50		424	Corlage of all kinds:			
5 Tables .....	do.	12000	50			In the piece or cut .....	500	50	Wrappers: gross.
6 Pedestals, columns and flower stands kilog.	do.	4800	50	do.		In manufactures .....	600	50	do.
7 Sofas .....	each	24000	50		425	Cords, plaits and tapes:			
8 Sticks:						Thick .....	4800	50	Cases or boxes of cardboard or similar packages gross.
For corsets .....	kilog.	1600	50	do.		For trimming hats, plain or with glass beads .....	16000	50	do.
For other uses .....	do.	1600	50	do.	426	Brushes of straw or seaweed ("Zostera marina"):			
9 All other goods not specially mentioned Note 45.—Should articles enu- merated in the present class be ornamented with ivory, mother-of- pearl or tortoiseshell, they shall be liable to a surtax of 30 %.	ad val.	50				For clothes, hats or hair .....	8000	50	

## CLASS XIV.

RAW, ESPARTO, COIR, AGAVE, PIASSAVA, AND OTHER VEGETABLE  
FIBRES, RAW OR PREPARED.

10 Raw, prepared, or improved in any manner, combed or hackled:									
For cigars, loose, or in bundles or books .....	kilog.	4600	50	Hogsheads or large cases, 10 %; small cases or boxes of card- board or similar packages: gross.					
For mats or hats and similar semit ware:									
Italian, Chilean and similar kinds kilog.	1200	50	do.						
All other kinds .....	do.	200	30	do.					
Of rye, wheat, oats and other kinds, for wrapping bottles, demijohns and similar packing kilog.	200	20	do.						
For other purposes .....	do.	40	50	do.					
411 Yarn:									
Single .....	do.	360	15	Cases or boxes of cardboard or similar packages in- cluding boh- bins: gross.					
Twisted, or thread of all kinds, in clews or on bobbins .....	kilog.	2060	50	do.					
Twine for reapers and binders .....	do.	40	15						
412 "Paina" of all kinds .....	do.	1500	50	Sacks: gross.					
413 Seaweed ("Zostera maritima"), and all similar fibres for stuffing mattresses and pillows .....	kilog.	200	50	Hogsheads, or cases, 10 %.					

## TISSEUS AND OTHER MANUFACTURES.

414 Fans and screens .....	dozen	2400	50	Net.					
415 Wigs of esparto and the like .....	kilog.	400	50						
416 Caps, trimmed or not .....	each	1500	50						
417 Brushes and gloves, for cleaning animals dozen	do.	2600	50						
418 Bridles:									
Plain or with ornaments of common metal .....	each	2400	50						
Halters .....	do.	1200	50						
Note 46.—The provisions of Note 6 are likewise applicable to this number.									
419 Mats and matting:									
Of esparto and the like:									
Plain or even .....	kilog.	800	50						
Other, of all kinds .....	do.	1500	50						
Of coir:									
Plain .....	do.	800	50	do.					
Seamed or trimmed with wool, linen or cotton .....	kilog.	1500	50	do.					

## CLASS XV.

COTTON—RAW OR PREPARED.

124 Cotton not ginned .....	kilog.	100	50	Sacks or boxes, 2 %.					
435 Cotton wool .....	do.	400	50	do.					
436 Wadding and cotton, carded, or in gummed sheets .....	kilog.	800	50	Cases or boxes of cardboard or similar packages gross.					
Cotton, absorbent or treated with anti- septic substances .....	kilog.	1200	50						
437 Yarn:									
Single for looms:									
Unbleached .....	do.	500	30	Cases or boxes of cardboard or similar packages, in- cluding boh- bins: gross.					
Bleached .....	do.	600	30	do.					
Dyed .....	do.	700	30	do.					
Twisted or plaited, for weaving .....	do.	750	30	do.					
Singly twisted, for the manufac- ture of nets .....	kilog.	1000	50	do.					
Twisted, or thread of all kinds, on bobbins, clews or skeins, for sew- ing, crocheting and the like .....	kilog.	2000	60	do.					

## CLASS XV.—COTTON—RAW OR PREPARED. continued.

Nos.	Goods.	Duty, Reis.	Per-centage, of duty.	Tare allowance.
MANUFACTURES AND TISSUES.				
438	Hat-brims ..... kilog.	1000	50	Cases or boxes of cardboard or similar packages: gross.
439	Frogs, tassels, tapes, "harbecos" and similar goods; gullions, fringes, ribbons and other trimmings and like articles, ..... kilog.	8000	50	do.
440	Carpets and rugs of all kinds, ..... "	2500	60	Net.
441	Head-dresses, hoods and bonnets: Knitted or netted, ..... "	10000	50	do.
	Not specially mentioned, ..... "	1300	50	
442	Flat bonnets and caps, ..... each			
443	Buttons and button moulds ..... kilog.	3000	50	Cases or boxes of cardboard or similar packages: gross.
444	Ribbons ("cadargos"), cords, braids and tapes, of all kinds: Imitating straw, for trimming hats, plain or with beads, ..... kilog.	10000	50	do.
	Other, of all kinds, including wide ribbons for belts, ..... kilog.	2800	50	do.
	Coarse bawls, for girls, exceeding 4 centimetres in width, ..... kilog.	1400	50	do.
445	Sheaths for parasols, covers for pianos and other articles, ..... kilog.	5000	60	Net.
446	Shawls, handkerchiefs, covers ("mantas"), ponchos, "palas" and table covers: Of satinette, chemise, tulle or netted kilog.	5200	50	do.
	Of any other tissue not specially mentioned, ..... kilog.	4000	50	do.
	Of lace and embroidered table-covers, ..... kilog.	ad val.	60	
	Note 45.—Shawls, handkerchiefs, covers ("mantas"), ponchos and "palas" which are trimmed with lace more than 3 centimetres in width, shall be liable to a surtax of 30 %. Handkerchiefs with a simple initial in the corner shall not be considered as embroidered.			
447	Hats: Plain, ..... each	1200	50	
	Trimmed, ..... each	ad val.	50	
	Note 50.—The duties on hats include those on the cardboard or common wooden boxes in which they are imported.			
448	Girls, ..... each	1200	50	
449	Bells, garters and braces, plain or embroidered, ..... kilog.	8000	50	Cases or boxes of cardboard or similar packages: gross.
450	Coverlets, quilted, or stuffed with cotton wadding or with any other material, ..... kilog.	2400	50	Net.
451	Bed blankets of cotton, or of cotton mixed with wool: White, dark or striped, common, with or without plush, ..... kilog.	1500	60	do.
	Figured or damasked, imitation Persian and the like, white or coloured, ..... kilog.	3000	60	do.
452	Covers and rosettes for parasols, ..... "	2400	60	do.
453	Cordage, rope and cables, ..... kilog.	1000	50	do.
	Note 51.—Cordage exceeding 12 millimetres in diameter shall be considered as cables or rope.			
454	Parts of shoes cut-out. (Dutiable according to the component tissue.)			
455	Saddle-cloths ("cavalinhos"), ..... kilog.	2400	60	do.
456	Umbrellas, ..... each	8000	50	
457	Tulle: Netted: Plain, weighing 4 kilogs. or less per 100 sq. metres, ..... kilog.	18000	60	do.
	Do., weighing more than 4 kilogs, ..... kilog.	6000	60	do.
	Figured or embroidered, ..... kilog.	18000	60	do.
	Gummed, for hat linings, ..... "	6000	60	do.
	Crocheted and the like, ..... "	6000	60	do.
458	Linings, stitched bands and edgings for hats, plain, gummed or of oilcloth, ..... kilog.	2400	50	do.
459	Cavats, plain or embroidered, ..... dozen	3000	60	
460	Bed sheets, counterpanes, pillow-cases, towels and napkins: Plain. (Dutiable according to the component tissue.) Embroidered, with lace or open worked embroidery, ..... ad val.		60	
461	Gloves: Coarse, for soldiers and the like, ..... dozen pairs	2400	50	
	Other of all kinds, ..... kilog.	6000	60	
462	Howe-cases, ..... kilog.	1000	50	do.
463	Horse-rugs ("vergus") and "baaceros" of tissues of all kinds, mixed or not with wool or linen, ..... kilog.	1800	60	do.
	Note 52.—Covers for animals are			

Nos.	Goods.	Duty, Reis.	Per-centage, of duty.	Tare allowance.
464	Mantlets, chemisettes and other articles of fashion, of lace or any other tissue ..... ad val.	60		
465	Stockings and socks: Of Scotch yarn or manufactured with one or more twisted cotton yarns: Socks, up to 20 centimetres long in the foot ..... dozen pairs	3200	60	
	Do., more than 20 centimetres long in the foot ..... dozen pairs	6000	60	
	Stockings, up to 20 centimetres long in the foot ..... dozen pairs	6800	60	
	Do., more than 20 centimetres long in the foot ..... dozen pairs	14000	60	
	Not otherwise mentioned: Socks, up to 20 centimetres long in the foot ..... dozen pairs	1800	60	
	Do., more than 20 centimetres long in the foot ..... dozen pairs	1000	60	
	Stockings, up to 20 centimetres long in the foot ..... dozen pairs	3200	60	
	Do., more than 20 centimetres long in the foot ..... dozen pairs	6000	60	
	Note 53.—In case of an attempted fraud as to the length of the foot, or any other false declaration, these articles shall be subject to the highest duty, according to kind. Stockings and socks of cotton, not specially mentioned, which have only simple designs ("friso") of silk or a cotton-embroidered letter or initial, shall not be considered as embroidered. Seamless stockings and socks not specially mentioned, shall be liable to a surtax of 20 %.			
466	Oilcloth with or without nap, ..... kilog.	1800	60	On wooden rollers, 2 % Net.
467	Nets of all kinds, ..... "	1800	60	
468	Lace of cotton, pure or mixed with wool or linen: Of embroidered tulle ..... kilog.	3500	50	Only with the exception of cardboard boxes: gross
	Of all other kinds, ..... "	20000	50	do
	In patterns for dresses, veils and other articles, ..... ad val.	60		
469	Ready-made clothing: Shirts: Knitted ..... dozen	8000	60	
	Plain or with plaits, ..... "	15000	60	
	The same, with bosoms of linen or half linen, ..... dozen	20000	60	
	Drawers: Knitted, including those for bathing ..... dozen	8000	60	
	Of any other tissue, ..... "	13000	60	
	Shirt collars, ..... "	3600	60	
	Shirt bosoms, plain or with plaits, ..... kilog.	8000	60	Cases or boxes of cardboard or similar packages: gross.
	Cuffs ..... dozen pairs	5000	60	
	Not specially mentioned: Knitted ..... kilog.	9000	60	Net.
	Of any other tissue (double the duty leviable on the component tissue with a surtax of 10 %) ..... ad val.	60		
	Of lace, embroidered or trimmed ..... "			
	Note 54.—Should doubts exist as to the application of duty on ready-made clothing not specially mentioned, composed of tissues liable to the different duties stipulated in Nos. 472 and 473 of the Tariff, the interested party must furnish a sample of the tissue, in order to verify under which sub-division it should be classed. This sample can never be smaller than 1 square decimetre. In default of a sample, and when the duty leviable on the tissue cannot be established, the article of clothing shall be subject to 60 % ad valorem. Collars and cuffs imported with shirts without collars and cuffs shall be dutiable separately.			
470	Bags, plain: Carpet or travelling ..... each	5200	50	
	Not otherwise mentioned, ..... kilog.	1200	60	Bales or similar packages: gross.
471	Small shoes without soles, for children: Plain ..... pair	500	60	
	Trimmed or embroidered, ..... "	700	60	

Tissues, plain and twilled, not specially mentioned.—Basis 10 x 10 threads: Unbleached, weighing per square metre:

Goods.	Duty, Reis.	Per-centage of duty.	Tare allowance.	Nos.
Cl. I. Up to 20 grammes, kilog.	14000	60	Net.	
Cl. II. More than 20 and up to 25 grammes, kilog.	9500	60	do.	
Cl. III. More than 25 and up to 31 grammes, kilog.	6000	60	do.	
Cl. IV. More than 31 and up to 40 grammes, kilog.	4000	60	do.	
Cl. V. More than 40 and up to 49 grammes, kilog.	2000	60	do.	
Cl. VI.-VIII. More than 49 grammes, kilog.	1300	60	do.	
Bleached, weighing per square metre:				
Cl. I. Up to 20 grammes, kilog.	20000	80	do.	
Cl. II. More than 20 and up to 25 grammes, kilog.	15000	80	do.	
Cl. III. More than 25 and up to 31 grammes, kilog.	10000	80	do.	
Cl. IV. More than 31 and up to 40 grammes, kilog.	6400	80	do.	
Cl. V. More than 40 and up to 49 grammes, kilog.	3200	80	do.	
Cl. VI.-VIII. More than 49 grammes, kilog.	2200	80	do.	
Dyed in the piece or of yarn dyed in one or more colours, weighing per square metre:				
Cl. I. Up to 20 grammes, kilog.	15000	60	do.	
Cl. II. More than 20 and up to 25 grammes, kilog.	10000	60	do.	
Cl. III. More than 25 and up to 31 grammes, kilog.	7500	60	do.	
Cl. IV. More than 31 and up to 40 grammes, kilog.	5000	60	do.	
Cl. V. More than 40 and up to 49 grammes, kilog.	2000	60	do.	
Cl. VI. More than 49 and up to 60 grammes, kilog.	2400	60	do.	
Cl. VII. and VIII. More than 60 grammes, kilog.	2000	60	do.	
Printed, weighing per square metre:				
Cl. I. Up to 20 grammes, kilog.	15000	60	do.	
Cl. II. More than 20 and up to 25 grammes, kilog.	10000	60	do.	
Cl. III. More than 25 and up to 31 grammes, kilog.	7500	60	do.	
Cl. IV. More than 31 and up to 40 grammes, kilog.	5000	60	do.	
Cl. V.-VII. More than 40 and up to 75 grammes, kilog.	2400	60	do.	
Cl. VIII. More than 75 gr. "	2000	60	do.	

3 Tissues, figured, damasked, striped, checked, gartered, fancy, open-worked, and other not specially mentioned:

Cambric: striped, checked or spotted batistes; fustians; plain and fancy satinettes; muslins percale; ribbed, figured, striped or checked tissues; damasked cloth for napkins; loose-woven tissues; loose or close-woven fancy tissues, damasked:				
Unbleached, weighing per square metre:				
Up to 20 grammes, kilog.	15000	60	do.	
More than 20 and up to 40 grammes, kilog.	7000	60	do.	
More than 40 and up to 100 grammes, kilog.	4000	60	do.	
More than 100 gr. "	3200	60	do.	
Bleached, and dyed in the piece or of yarn dyed in one or more colours, weighing per square metre:				
Up to 20 grammes, kilog.	18000	60	do.	
More than 20 and up to 40 grammes, kilog.	9000	60	do.	
More than 40 and up to 100 grammes, kilog.	5000	60	do.	
More than 100 gr. "	4000	60	do.	
Printed, weighing per square metre:				
Up to 20 grammes, kilog.	21000	60	do.	
More than 20 and up to 40 grammes, kilog.	10000	60	do.	
More than 40 and up to 100 grammes, kilog.	5000	60	do.	
More than 100 gr. "	4000	60	do.	

Note 55.—Tissues embroidered by hand, machine or on the loom, classed in Nos. 473 and 472, shall be liable to a surtax of 40 %.

474 Other tissues not specially mentioned:

Duck, cassinettes, beaver and similar tissues, for men and children's clothing, plain, twilled, figured or imitating sailcloth, bleached, dyed or printed, kilog.	20000	60	do.	
Muslins ("casas"), coarse, plain or twilled, with stripes or checks, solely employed for lining, and				

Goods.	Duty, Reis.	Per-centage of duty.	Tare allowance.	Nos.
varnished or transparent calico for maps or plans, white or dyed, kilog.	2000	60	Net.	
Velvets and velveteens, bombazine and velours, plain or twilled, white, dyed or printed, kilog.	5000	60	do.	
Flashy tissues for napkins and handkerchiefs, kilog.	2400	60	do.	
Striped tissues for mantles ("ponches"), kilog.	1000	60	do.	
Sailcloth and half sailcloth for ships, tents and similar uses, kilog.	1200	60	do.	
Canvas, kilog.	3000	60	do.	
Knitted tissues, kilog.	6000	50	do.	
475 Bands and insertions: Loom, hand or machine embroidered: Of tulle, imitation lace, kilog.	33000	60	Only with the exception of cardboard boxes: gross	
Of "morim," "casas" or cambric, kilog.	20000	60	do.	
Of fustian or muslin, kilog.	10000	60	do.	
Printed, or with simple folds or gatherings of the same tissue: Of "casas," tulle or cambric with or without lace, known as "plissés," kilog.	20000	60	do.	
Of "morim," fustian or muslin, with or without lace, known as "plissés," kilog.	6000	60	do.	
476 Wicks for night lights, plain or coated with wax, kilog.	1600	60	Cases or boxes of cardboard or similar packages: gross.	
477 Window-shades, with or without rollers each	5000	60		
478 Bags, salvage and waste cuttings, kilog.	40	20	Bales: gross.	
479 Veils: Embroidered, ad val.	60			
Not otherwise mentioned. (Dutiable according to the component tissue) —				
480 Gaiters, (tissues worked with wire: "ridrithos" (tissue with glass spangles), and other similar tissues, interwoven with imitation gold or silver, kilog.	8000	50	Net.	
Note 56.—Tissues and wares of ramie or China grass pay the same duties as cotton tissues and wares, according to kind. Tissues and goods, embroidered or trimmed with lace, and not specified in that state, shall be liable to a surtax of 30 %.				

CLASS XVI.

WOOL—RAW OR PREPARED.

481 Wool, raw, kilog.	200	20	do.	
482 Wool, washed, crude or carbonized, kilog.	500	20	do.	
483 Wool, dyed in the mass, kilog.	600	20	do.	
484 Wool, carded, milled or prepared in any manner, kilog.	700	20	do.	
485 Yarn: Single, of one or more ends, for looms and trimmings, of wool or of wool and cotton: Raw or bleached, kilog.	500	15	Cases or boxes of cardboard or similar packages: gross.	
Dyed, kilog.	600	15	do.	
With admixture of silk, kilog.	700	15	do.	
Zephyr yarn for embroidering, kilog.	6000	60	do.	

MANUFACTURES AND TISSUES.

486 Frogs, tassels, "barbachoas," galleons, frets, fringes and trimmings of wool, pure or mixed with cotton or linen, and similar articles, kilog.	10000	60	do.	
487 Carpets and rugs: Striped, thick, for stairways, of wool, pure or mixed with other materials, kilog.	2400	60	Net.	
Velvety: With long pile, coarse, with ground of hemp or tow (mats), kilog.	2000	60	do.	
With short pile, soft, with reverse of a coarse cotton, linen or hemp tissue, kilog.	4000	60	do.	
Do., do., without the above mentioned tissue, kilog.	6400	60	do.	
Do., do., for shoes or slippers, kilog.	4000	50	do.	
Not otherwise mentioned: With reverse of a coarse cotton, linen or hemp tissue, kilog.	2000	60	Net.	
Do., do., without the above tissue, kilog.	4000	60	do.	
Do., do., for shoes or slippers, kilog.	3500	50	do.	



## CLASS XVI. - WOOL, RAW OR PREPARED continued.

Nos.	Goods.	Duty, Reis.	centage of duty.	Tare allowance.
488	Alpacas, woollen muslins ("casas"), caulets, durants, damasks, merinos, cashmires, "princeps," serges, "santa-fina," striped stuffs, royal, Chinese satua, knitted tissues, "taquin," woollen velvet or plush, and other similar tissues not elsewhere mentioned, plain, twilled, figured or damasked.	7200	60	do.
489	Baize and swanskin: In endless pieces for paper-making machines.....kilog.	11400	60	do.
	Of any other description.....	2260	60	do.
490	Light baize ("baizilha") and flannel, plain, twilled or figured: Bleached or dyed.....kilog.	4800	60	do.
	Printed.....	6000	60	do.
491	Military sashes.....	8800	40	do.
492	Flags.....	16000	50	Cases or boxes of cardboard or similar packages; gross.
493	Berets ("baretas") of all kinds, and other head gear: Knitted or netted, with or without admixture of silk.....kilog.	8000	50	do.
	Do., common, for sailors and workmen.....kilog.	5000	50	do.
	Not specially mentioned.....	ad val.	50	do.
494	Bonnets and caps: With galloons of real gold.....each	6000	60	do.
	Netted. (Dutiable as netted articles).....each	2000	60	do.
	Not specially mentioned.....	3500	50	do.
495	Buttons.....	2000	50	do.
496	Brillies: Of wool or of wool and cotton, plain or with glass beads.....each	2000	60	do.
	Do., do., with ornaments of common metal.....each	5200	60	do.
	Halters.....	1600	60	do.
497	Ribbons ("cintas"), corals, braids and tapes of wool, pure or mixed with linen, cotton, or with glass beads: Coarse bands for girths, exceeding 4 centimetres in width.....kilog.	5500	60	do.
	Not specially mentioned.....	6000	60	do.
498	Sheaths for pistols, covers for pianos and other articles.....kilog.	8000	60	Net.
499	Shawls, covers ("mantas"), handkerchiefs and "palmes": Netted.....kilog.	8000	60	do.
	Plain or twilled, figured or damasked, white, dyed or printed.....kilog.	10000	60	do.
	Embroidered, with lace or of lace, or silk fringes of felt.....	ad val.	60	do.
500	Hats: Plain.....each	4100	80	do.
	Trimmed.....	ad val.	60	do.
	Of any kind of tissue: Plain.....each	3200	60	do.
	Opera.....	5500	60	do.
	Trimmed.....	ad val.	60	do.
	Note 57.—The duties on hats last include those on the cardboard or common woollen boxes in which they are imported.			
501	Girdles.....each	1200	50	do.
502	Belts, garters and braces, plain or embroidered.....kilog.	12000	50	Cases or boxes of cardboard or similar packages; gross.
503	Blankets of wool or of wool and cotton: Brown, white and the like.....kilog.	1500	60	Net.
	Other, light or coloured.....	4000	60	do.
504	Parts of shoes, cut-out. (Dutiable according to the component tissue.) Of felt.....kilog.	2100	60	do.
	Of wool and cotton.....	1200	60	do.
505	Stocking-cloth ("cavalho") of wool or of wool and cotton.....kilog.	2100	60	do.
506	Woollen hosiery ("duraques").....	1200	60	do.
507	Flesh brushes and the like.....dozen	8000	50	do.
508	Felts: For pianos and the like.....kilog.	7200	60	do.
	For sheathing vessels and the like.....kilog.	200	60	do.
	Not specially mentioned, plain or printed.....kilog.	2100	50	do.
509	"Futele" (kind of light woollen stuff).....kilog.	1500	60	do.
510	Cravats, bands and bows, plain or embroidered, of all kinds.....kilog.	10000	60	Cases or boxes of cardboard or similar packages; gross.
511	Gloves, plain or embroidered, dozen pairs	6000	50	do.
512	Horse rugs, "perpa" and "baizilha": Of "perpa" cloth.....kilog.	1800	60	Net.
	Of felt.....	2800	60	do.
	Of any other tissue not specially mentioned.....kilog.	3600	60	do.
	Note 58.—The foregoing rugs must not be cut and used as a cover for animals, of cloth, baize			

Nos.	Goods.	Duty, Reis.	centage of duty.	Tare allowance.
	or other woollen tissue, which are dutiable according to the component tissue. Should these rugs be embroidered with wool, they shall be liable to a surtax of 10%, and when embroidered with silk, to a surtax of 20%.			
513	Mantelets, chemisettes, and other articles of fashion, of lace, or any other tissue	ad val.	60	do.
514	Stockings and socks: Socks: Up to 20 centimetres long in the foot.....dozen pairs	2800	60	do.
	More than 20 centimetres long in the foot.....dozen pairs	6000	60	do.
	Stockings: Up to 20 centimetres long in the foot.....dozen pairs	5200	60	do.
	More than 20 centimetres long in the foot.....dozen pairs	10000	60	do.
515	Knitted or netted wares not specially mentioned, plain, with or without admixture, trimming or lining of silk.....kilog.	8000	50	Net.
516	Oilcloth.....	1800	60	O o wooden rollers, 2%.
517	Cloths, cassimere and cassinette, mixed or not with silk, chevot, American flannels, serges and diagonals: Of wool, pure or mixed with cotton, weighing per square metre: Up to 150 grammes.....kilog.	8000	60	Net.
	More than 150 grammes.....	1200	60	do.
	Of wool and cotton in equal proportions, weighing per square metre: Up to 400 grammes.....kilog.	1800	60	do.
	More than 400 grammes.....	2400	60	do.
518	Table covers: Embroidered.....	ad val.	60	do.
	Not otherwise mentioned.....	8100	60	do.
519	Lace of wool or of wool with admixture of cotton or linen: In patterns for dresses, veils, and other articles.....	ad val.	60	do.
	Not otherwise mentioned, plain or with glass beads.....kilog.	28000	60	Only excepting cardboard boxes; gross.
520	Ready-made clothing: Shirts: Knitted: Thick, for workmen or sailors.....dozen	8100	60	do.
	Of any other kind.....	22000	60	do.
	Of light baize ("baizilha") or flannel, with or without cord trimmings.....dozen	22000	60	do.
	Drawers, knitted, or of flannel.....	22000	60	do.
	Jackets, petticoats and jerseys, thick, knitted or netted.....dozen	18000	60	do.
	Mourning veils and bosoms of cassimere, plain or with bows, folds, etc.....kilog.	12000	60	Net.
	Not specially mentioned: Of baize or fluffy or stout cloth, for the military and the like.....kilog.	8500	60	do.
	Of felt.....	12000	60	do.
	Of knitted cloth or cassimere.....	18000	60	do.
	Of single cloth or cassimere.....	21000	60	do.
	Of any other tissue.....kilog.	21000	60	do.
	Of lace, embroidered or trimmed.....	ad val.	60	do.
521	Travelling bags.....each	3000	50	do.
522	Small shoes and gaiter boots without soles.....pair	600	50	do.
	Embroidered or ornamented.....	800	50	do.
523	Faracets.....kilog.	3600	50	do.
524	Tissues, loose-woven or transparent: Barges, tulles, gren lines, guizes, "escondidos" and other loose-woven or transparent tissues, not specially mentioned, weighing per square metre: 80 grammes or less.....kilog.	18000	50	do.
	More than 80 grammes.....	10000	50	do.
525	Long strips of cloth and insertions, plain or with glass beads: With embroidery of cotton, wool or linen.....kilog.	20000	50	With the exception of cardboard boxes; gross.
	With embroidery of silk.....	32000	50	do.
526	Door and window shades, with or without rollers.....each	5000	50	do.
527	Rags, selvage and waste cuttings.....kilog.	40	20	Bales or similar packages gross.
	Note 59.—Tissues and articles, embroidered or trimmed, not enumerated in that state, shall be liable to an 84 Valorem duty of 2%.			
	The provisions of Note 6 are likewise applicable to No. 196 of the present class.			

BRAZIL.

	Goods.	Duty.	Per-centage	Tare	Nos.	Goods.	Duty.	Per-centage	Tare	
		Reis.	of duty.	allowance.			Reis.	of duty.	allowance.	
CLASS XVII.										
FLAX, JUTE AND HEMP—RAW OR PREPARED.										
Flax, jute and hemp, raw, dressed, hatched, combed or in tow, dyed or clouded .....	kilog.	20	20	Bales or similar packages: gross.	511	Sheaths for parasols, covers for pianos and other articles.....	6000	60	Net.	
Yaro:					512	Shawls, covers ("mantas") and handkerchiefs:				
Of jute and hemp:						Embroidered, or with lace or of lace	ad val.	60		
Single for looms:						Plain:				
Unbleached .....	1000	20		Cases or boxes of cardboard or similar packages, including bobbins: gross.		Up to 21 threads in a square of 5 millimetres side.....	3600	60	do.	
Dyed.....	130	20		do.		More than 21 and up to 36 threads kilog.	8000	60	do.	
Not otherwise mentioned. (Dutiable as linen yarn.) .....	—	—		do.		" 36 " 15 threads kilog.	15000	60	do.	
Of linen:						" 48 threads.....	20000	60	do.	
Single, for looms:					513	Hats:				
Unbleached or white .....	640	20		do.		Plain.....	each	1500	50	
Dyed.....	840	20		do.		Trimmed .....	ad val.	50		
Twisted, three of all kinds, on bobbins, clews or hanks, for sewing, crocheting, knitting and the like .....	2000	50		do.		Note 62.—The provisions of Note 50 are likewise applicable to the present number.				
For shoemakers and pyrotechnists kilog.	600	50		do.	544	Bath slippers:				
Tow, raw or in the mass .....	20	20		Bales or similar packages: gross.		With soles of tow.....	500	50		
Lint, loose or in sheets .....	700	10		Net.		With soles of metal or wood.....	1500	50		
TISSUES AND MANUFACTURES.										
52	Frogs, tassels, "barbaeocho", slides, galleons, frets, fringes, trimmings and similar articles of linen, pure or mixed with wool or cotton .....	10000	60	Cases or boxes of cardboard or similar packages: gross.	545	Girths.....	each	1200	60	
53	Carpets and rugs for any use .....	2000	60	Bales or similar packages, 2 ..	546	Belts, garters and braces, plain or embroidered.....	kilog.	8000	50	
54	Canvases, sackcloth and other tissues not specially mentioned of tow, for bags and bales, plain or twilled .....	650	60	Net.	547	Cordage:				
535	Barges and similar loose-woven tissues kilog.	10000	60	do.		Twine, marine, sail-twine, rope yarn, and all other .....	kilog.	1200	80	
536	Bonnets and caps .....	1300	50	Cases or boxes of cardboard or similar packages: gross.		Twine, coloured or fancy.....	1600	80	do.	
537	Buttons .....	5000	50	do.		Hawsers, cables, staves, as well as cordage of all kinds, tarred or not:				
538	Duck, Britanny cloth, cambrie, "casu", cretonne, Irish linen, "platyha", and other tissues not specially mentioned, unbleached, bleached, dyed, brown, striped or printed:					In pieces or cuttings.....	1000	80	do.	
	Plain:					In made-up articles .....	1200	80	do.	
	Up to 12 threads in a square of 5 millimetres side.....	900	60	Net.		Note 63.—Yarn up to 2 millimetres in diameter shall be considered as twine, marine, sail-twine, and rope-yarn.				
	More than 12 and up to 21 threads .....	2200	60	do.		Yarn of less than 2 mm. in diameter shall be considered as thread.				
	Do. 21 do. 30 threads kilog.	5000	60	do.	548	Pieces cut-out for shoes (dutiable according to the component tissue) ..	—	—		
	Do. 36 do. 48 threads kilog.	13000	60	do.	549	Saddle cloths ("eximilhos") of linen, or of linen mixed with cotton .....	2400	60	Net.	
	More than 48 threads .....	20000	60	do.	550	Corsets.....	each	8000	60	
	Twilled, imitating sailcloth ..	3000	60	do.	551	Cravats, plain or embroidered.....	dozen	4800	60	
	Figured or damasked:				552	Bed sheets, counterpanes, pillow-cases, towels, and napkins:				
	Suitable for wearing apparel .....	6000	60	do.		Embroidered, with lace, or open-worked, embroidered.....	ad val.	60		
	Plushy, for towels and counterpanes.....	5400	60	do.		Plain (dutiable according to the component tissue with a surtax of 10%) .....	1200	50	do.	
	Thimmed or wadded, for binding books.....	800	50	do.	553	Sailcloth and half-sailcloth .....	kilog.	9000	60	
	Note 60.—Tissues of linen and hemp, or of linen and jute, will also pay the above duties, according to kind.				554	Gloves, plain or embroidered doz. pairs	1200	50	do.	
539	Bridles of linen, or of linen and cotton: Plain or with ornaments of common metal.....	2400	50		555	Hose.....	kilog.	1200	50	
	Halters.....	1200	50		556	Horse shoes, "sergas", and "baterros" of linen, with or without admixture of wool or cotton:				
540	Ribbons ("cedargos"), cords, braids and tapes, with or without admixture of cotton:					Of coarse tissue called "sergas" ..	1800	60	do.	
	Coarse bands called "procuras", for girths and the like, exceeding 1 centimetres in width.....	1400	50	Cases or boxes of cardboard or similar packages: gross.		Of any other tissue.....	3000	60	do.	
	Not specially mentioned, including wide bands for belts.....	2800	50	do.		Note 64.—The foregoing rules must not be confounded with covers for animals, which pay the duty applicable to clothing of any tissue.				
					557	Mantelets, chemistries and other articles of fashion, of lace or of any other tissue .....	ad val.	60		
					558	Stockings and socks (dutiable as stockings and socks of cotton).....	—	—		
					559	Oilcloth:				
						For covering floors.....	kilog.	700	50	do.
						Of any other description .....	1800	60	do.	
					560	Nets of all kinds .....	5000	60	do.	
					561	Lace of linen thread, or of linen thread mixed with cotton or wool:				
						In patterns, for dresses, veils, and other articles .....	ad val.	60		
						Not specially mentioned.....	54000	60	With the exception of cardboard boxes: gross	
					562	Ready-made clothing:				
						Shirts:				
						Of "aniagen" or "ereguela" (thick cloths).....	dozen	13000	60	
						Of any other quality, plain or with plaits.....	dozen	52000	60	
						Drawers.....	"	24000	60	
						Shirt collars.....	"	3500	60	

CLASS XVII.—FLAX, JUTE AND HEMP—RAW OR PREPARED—COB.				Nos.			
Nos.	Goods.	Duty, Reis.	Per-centage of allowance, duty.	Nos.	Goods.	Duty, Reis.	Per-centage of allowance, duty.
	Shirt bosoms, plain or with plaits, . . . . .	12000	60		579 Shawls, covers ("mantas"), "padas," handkerchiefs and veils: Of lace, tulle, "escomatha," crapes, etc., with or without admixture of other materials, plain or embroidered, . . . . .	60000	60
	Of lace, . . . . .	ad val.	60		Of twisted silk or chenille, plain or embroidered, . . . . .	50000	60
	Of any other tissue, . . . . .	12000	60		Of tissues not specially mentioned: Plain, twilled or figured, . . . . .	40000	60
	Embroidered or trimmed, . . . . .	ad val.	60		Embroidered, . . . . .	ad val.	60
	Note 65.—Collars and cuffs imported with shirts without collars and cuffs shall be dutiable separately.				580 Hats: Of plush: Finished: Plain, . . . . .	8000	60
563 Bags: Travelling, . . . . .	each	3200	50		With tassels, borders, feathers or other ornaments, . . . . .	24000	60
	Of sackcloth and the like, . . . . .	800	60		On cardboard ("de pasta"), . . . . .	7000	60
564 Bands and insertions, printed or simply with plaits or frills, plain or damasked, hand or machine embroidered, . . . . .	kglog.	24000	60		Round: Plain or with spring, . . . . .	7000	60
					Trimmed, . . . . .	ad val.	60
565 Door and window shades, with or without rollers, . . . . .	each	5000	60		Of velvet or of any other tissue of silk, pure or mixed with any other material, plain or trimmed, . . . . .	do.	60
566 Rags, salvage and waste cuttings, . . . . .	kglog.	50	20		Note 67.—The provisions of Note 51 are likewise applicable to the present number.		

CLASS XVIII.  
SILK—RAW OR PREPARED.

567 Cocoons, . . . . .	kglog.	800	20		581 Belts, garters, and braces, plain or embroidered, . . . . .	30000	60
568 Silk, raw, . . . . .	"	2800	20				
569 Floss silk, . . . . .	"	1600	20		582 Counterpanes and blankets of floss silk, pure, or with warp or woof of cotton, . . . . .	13000	60
570 Yarn: Unbleached, white or dyed, for looms: In skeins, . . . . .	kglog.	4000	20		583 Covers and rosettes for parasols, . . . . .	50000	60
					584 Pieces cut out for shoes (durable according to the component tissue), . . . . .	—	—
	On bobbins, . . . . .	2000	20		585 Corsets, . . . . .	29000	60
	Of floss silk, . . . . .	500	25		586 Ribbons of tissue of any kind, pure or mixed with any other material, and chenille with or without wire, . . . . .	30000	60
	Zephyr yarn, for embroidering (sawing silk or twist), . . . . .	12000	20				
	In skeins, . . . . .	4000	20				
	On bobbins, . . . . .	4000	20				

TISSUES AND MANUFACTURES.

571 Frogs, tassels, shies, "barbaechas" and similar articles, coris, tapes, braids, borders, galloons, frays, fringes, of silk, pure or mixed with other materials, . . . . .	kglog.	30000	60		587 Linings, edgings, and bands, stitched or not, for hats, of silk, pure or mixed with other materials, . . . . .	10000	60
					588 Gauze of gannet silk, . . . . .	22000	60
					589 Cravats of silk, pure or mixed with other materials, of all kinds, for men or women, . . . . .	50000	60
					590 Bows for shoes, of silk, pure or mixed with any other material, with or without buckles, . . . . .	30000	60
					591 Plush: Black, of silk mixed with cotton, for hats, . . . . .	10800	60
					Not specially mentioned: Of pure silk, . . . . .	50000	60
					Of silk mixed with cotton, . . . . .	25000	60
					592 Lace: Of silk, pure or mixed with any other material, . . . . .	72000	60
					In patterns, for dresses, . . . . .	ad val.	60
					593 Ready-made clothing, mantles, dresses, chemisettes and similar articles, of floss silk, . . . . .	30000	60
					Of lace, embroidered or trimmed, . . . . .	ad val.	60
					Not otherwise mentioned, (durable according to the component tissue, with a surtax of 10%,) . . . . .	—	—
					594 Small shoes or garter boots without soles, for children, plain, trimmed or embroidered, . . . . .	1200	60
					595 Tissues not otherwise mentioned: Of floss silk: Unbleached, . . . . .	20000	60
					Bleached, dyed, printed, figured and "broches", . . . . .	30000	60
					Knitted, of silk, pure or mixed with any other material, with or without glass beads, . . . . .	12000	60
					Not otherwise mentioned, plain, figured, damasked or with flowers, . . . . .		

Nos.	Goods.	Duty, Reis.	Per-centage of duty.	Tare allowance
579 Shawls, covers ("mantas"), "padas," handkerchiefs and veils: Of lace, tulle, "escomatha," crapes, etc., with or without admixture of other materials, plain or embroidered, . . . . .	kglog.	60000	60	Net.
Of twisted silk or chenille, plain or embroidered, . . . . .	kglog.	50000	60	do.
Of tissues not specially mentioned: Plain, twilled or figured, . . . . .	kglog.	40000	60	do.
Embroidered, . . . . .	ad val.	60		
580 Hats: Of plush: Finished: Plain, . . . . .	each	8000	60	
With tassels, borders, feathers or other ornaments, . . . . .	each	24000	60	
On cardboard ("de pasta"), . . . . .		7000	60	
Round: Plain or with spring, . . . . .		7000	60	
Trimmed, . . . . .	ad val.	60		
Of velvet or of any other tissue of silk, pure or mixed with any other material, plain or trimmed, . . . . .		do.	60	
Note 67.—The provisions of Note 51 are likewise applicable to the present number.				
581 Belts, garters, and braces, plain or embroidered, . . . . .	kglog.	30000	60	Cases or boxes of cardboard or similar packages: gross.
582 Counterpanes and blankets of floss silk, pure, or with warp or woof of cotton, . . . . .	kglog.	13000	60	Net.
583 Covers and rosettes for parasols, . . . . .	"	50000	60	do.
584 Pieces cut out for shoes (durable according to the component tissue), . . . . .	"	—	—	
585 Corsets, . . . . .	"	29000	60	
586 Ribbons of tissue of any kind, pure or mixed with any other material, and chenille with or without wire, . . . . .	kglog.	30000	60	With the exception of cases or boxes of cardboard: gross.
Of whatever texture, of pure silk, animal or vegetable (durable as silk tissues)				
NOTE.—Ribbons of mixed silk and cotton tissue containing up to 50 % of cotton are to pay 50 % less than those of pure silk.				
587 Linings, edgings, and bands, stitched or not, for hats, of silk, pure or mixed with other materials, . . . . .	kglog.	10000	60	With the exception of cardboard boxes: gross.
588 Gauze of gannet silk, . . . . .	"	22000	60	Net.
589 Cravats of silk, pure or mixed with other materials, of all kinds, for men or women, . . . . .	kglog.	50000	60	do.
590 Bows for shoes, of silk, pure or mixed with any other material, with or without buckles, . . . . .	kglog.	30000	60	do.
591 Plush: Black, of silk mixed with cotton, for hats, . . . . .	kglog.	10800	60	do.
Not specially mentioned: Of pure silk, . . . . .	"	50000	60	do.
Of silk mixed with cotton, . . . . .	"	25000	60	do.
592 Lace: Of silk, pure or mixed with any other material, . . . . .	kglog.	72000	60	With the exception of cardboard boxes: gross.
In patterns, for dresses, . . . . .	ad val.	60		
593 Ready-made clothing, mantles, dresses, chemisettes and similar articles, of floss silk, . . . . .	kglog.	30000	60	Net.
Of lace, embroidered or trimmed, . . . . .	ad val.	60		
Not otherwise mentioned, (durable according to the component tissue, with a surtax of 10%,) . . . . .		—	—	
594 Small shoes or garter boots without soles, for children, plain, trimmed or embroidered, . . . . .	pair	1200	60	
595 Tissues not otherwise mentioned: Of floss silk: Unbleached, . . . . .	kglog.	20000	60	do.
Bleached, dyed, printed, figured and "broches", . . . . .	kglog.	30000	60	do.
Knitted, of silk, pure or mixed with any other material, with or without glass beads, . . . . .	kglog.	12000	60	do.
Not otherwise mentioned, plain, figured, damasked or with flowers, . . . . .				

	Goods.	Duty, Reis.	Per-centage of duty.	Tare allowance.	Nos.
	and other velvet ornaments imitating embroidery ("broches") .. kilog.	50000	60	Net.	
	Mixed ribbons, i.e., warp silk and weft of any material or vice versa (suitable as silk ribbons with abatement of 50%) .. kilog.				
	Bands and insertions of any kind of silk, tissue, or of silk mixed with any other material, plain or embroidered, with or without lace, including fluffs ("plissés") .. kilog.	45000	60	With the exception of cardboard boxes: gross.	
	Door and window shades, with or without rollers .. kilog.	12000	60		
	Velvets, plain, figured, with flowers or other ornaments imitating embroidery ("broches") .. kilog.	50000	60	Net.	
	Of pure silk .. kilog.	25000	60	do.	
	Of silk and cotton .. kilog.				
	Note 68.—Articles enumerated in the present class, if ornamented with glass pearls and beads, and when not described in that state in the tariff, shall enjoy a rebate of 20%.				
	CLASS XIX.				
	PAPER AND MANUFACTURES THEREOF.				
	Albums for drawings, photographs and postage stamps:				
	With covers of wood or cardboard, bound in paper, cloth, leather or skin, plain or with ornaments of any kind other than of gold, silver, ivory, mother-of-pearl and tortoise-shell .. kilog.	30000	50	Cases or boxes of cardboard or similar packages: gross.	
	With covers of ivory, mother-of-pearl or tortoise-shell, do. .... kilog.	12000	50	do.	
	With covers of sandal-wood, Chinese lacquer, silk, velvet, and the like, do. .... kilog.	5000	50	do.	
	With ornaments of gold, silver, ivory, mother-of-pearl or tortoise-shell .. ad val.	50			
	Note 69.—Albums containing prints, chromos or photographs, will pay a surtax of 20%.				
60	Boxes and cases of pasteboard or pulp: Stuffed boxes, and the like .. kilog.	6000	50	do.	
	Large, for hats, head ornaments and the like .. kilog.	1000	50	do.	
	Small, for wafers, druggists, perfumers and the like .. kilog.	1500	50	do.	
61	Card or cardboard, white or coloured: In sheets .. kilog.	200	50	Cases, 10% ; bales, 2% ; cases or boxes of cardboard or similar packages: gross.	
	Out for visiting cards, etc., plain or with gilt edges, with gilt borders or fillets, painted or embossed .. kilog.	1000	50	do.	
	Note 70.—Cards with names or advertisements shall be dutiable under No. 610.				
602	Playing cards: In packs .. pack	1000	50		
	Of cardboard, not finished or in sheets for cutting out, coloured or simply printed .. kilog.	10000	50	do.	
603	Hats and caps: Plain, imitating straw, or covered with oilcloth, for soldiers .. each	1000	50		
	Trimmed .. each	5100	50		
604	Prints, drawings and photographs: For the study of anatomy, botany and other sciences, also of instruments and machines, or models for the arts and trades .. kilog.	150	15	Cases or boxes of cardboard or similar packages: gross.	
	Pencil, water colour, and oil portraits, photographs, charcoal portraits, etc., .. each	11200	50	do.	
	For posters, advertisements, toys and the like .. kilog.	3000	50	do.	
	On gelatine, or on oiled or gelatinous paper, for windows, "glaziers" and other systems .. kilog.	1000	50	do.	
	Under any description .. kilog.	5000	50	do.	
	Note 71.—Prints imported with, and forming part of illustrated papers shall pay the same duties as the latter. Prints enumerated on card for posters and advertisements shall enjoy a rebate of 50%.				
605	Blank books: Of paper, plain, ruled or lined, for accounts, with or without printing .. kilog.	1000	50	do.	

	Goods.	Duty, Reis.	Per-centage of duty.	Tare allowance.	Nos.
	For copying letters, notes and memoirs, with or without printing .. kilog.	2000	50	Cases or boxes of cardboard or similar packages: gross.	
606	Printed or reading books, newspapers, periodicals and reviews: Stitched, bound with cardboard, covered with paper, cloth, leather or skin, plain or with ornaments of any material other than gold, silver, ivory, mother-of-pearl and tortoise-shell .. kilog.	150	15	Cases, 10% ; cases or boxes of cardboard or similar packages: gross.	
	Stitched, or bound, with covers of ivory, mother-of-pearl or tortoise-shell, do. .... kilog.	12000	50	do.	
	Do., do., with covers of silk, velvet, composition or wood .. kilog.	5000	50	do.	
	Do., do., with ornaments of gold or silver .. ad val.	50			
607	Manuscripts of any description, bound, stitched or in loose sheets (1) ..	Free.	—		
608	Maps, hydrographic and similar charts, bound, stitched, or in loose sheets .. kilog.	150	15	Cases, 10% ; bales, 2% ; cases or boxes of cardboard or similar packages: gross.	
609	Music, stitched, bound or in loose sheets .. kilog.	150	15	do.	
610	Printed or lithographed articles, invoices, notes, bills-of-lading, envelopes, account sales, circulars, prospectuses, visiting cards, travelling tickets, receipts, inscriptions, counterfoiled books, labels, distiches, calendars, show cards, posters, and other similar goods, single or in sheets, gummed or not, on paper or cardboard, of any size or quality, loose, stitched or bound (2): Of one colour .. kilog.	4000	100	do.	
	Of two or more colours .. kilog.	7000	100	do.	
	Note 72.—Printed wares, in loose sheets, shall enjoy a rebate of 20%, if gummed on cardboard. The preceding articles when abandoned and sold by auction, and when the offered price does not cover the duties, shall be withdrawn from the sale and destroyed.				
	Prospectuses, catalogues, posters and other similar articles, exclusively destined to advertise industrial products and imported for free distribution, shall be liable to the duties leviable on printed books whatever be the colour in which printed.				
611	Cap and shako peaks of cardboard, plain or covered with leather or oilcloth, bordered or not with metal .. kilog.	3200	50	do.	
612	Paper: Pulp, of any quality, for the manufacture of paper .. kilog.	10	10	do.	
	For writing and drawing, of any quality, white or coloured .. kilog.	350	50	do.	
	Plain, ruled .. kilog.				
	With gilt edges, stamped, ruled for commercial purposes, bordered, or with fillets, painting, engraving, embossing and monograms .. kilog.	1000	50	do.	
	Printing paper: (a) Plain or common, for newspapers .. kilog.				
	For moulding ("de decoupage"), on reels, to protect the printing of newspapers on rotary machines .. kilog.	10	10	do.	
	Glazed, and all other qualities .. kilog.	200	15	do.	
	Painted, stamped (dye) or coloured, plain on one or both sides, figured or monogrammed, for binding, even designed or printed upon, for packing, confection and other purposes, in sheets, bands or rolls .. kilog.	500	50	do.	

(1) These articles are free of the registration tax of 10%.

(2) Under Budget Law No. 2719, dated December 31, 1912, a duty of 150 per kilogramme on the percentage of 15% shall be levied on prospectuses, posters, show cards, solely intended for advertising purposes, and for free distribution; if provided with pictures they shall be dutiable under Tariff No. 604.

(3) Under Budget Law No. 3146, of December 31, 1917, common paper for newspapers, weighing not more than 65 grammes per square metre, for the use of publishers of journals, also paper, *couche*, and the like, for printing illustrated papers, destined for the use of publishers of such papers, are admitted free of duty.

I. CLASS XIX.—PAPER AND MANUFACTURES THEREOF.—continued.

No.	Goods.	Duty. Reis.	Per-centage of duty.	Tare allowance.
	Gilt or silvered, real or imitation kilog.	1600	50	Cases, 10 %; boxes, 2 %; cases or boxes of cardboard or similar packages: gross.
	Albumenized or chloridated, for photography ..... kilog.	2500	50	do.
	Blotting and filtering ..... "	300	50	do.
	Common dark paper for packing, rough-surfaced on both sides, of any quality, ..... kilog.	200	50	do.
	The same, printed ..... "	300	50	do.
	White or coloured, sitting or not, in pieces or in rolls, for prints, kilog.	100	15	do.
	Lined with cloth, for any use, ..	400	50	do.
	Tissue paper, white or coloured, for copying letters, unsized, and oiled, carbonized, Oriental, rice, Chinese, ✓ & tabl. A. 10 slatib paper, kilog.	600	50	do.
	Toilet paper ..... "	300	50	do.
	For cigarettes and the like: ..	500	50	do.
	In sheets or rolls ..... "	1300	50	do.
	In booklets or tubes ("ca mor- talhas") ..... kilog.	1300	50	do.
	Wall paper: ..			
	Painted, embossed: ..			
	Of any quality ..... "	2600	50	do.
	Gilt, silvered or velveted, ..	1000	50	do.
	Brims of cardboard, covered with cotton or cloth, gummed, for hats kilog.	1000	50	do.
	Collars, cuffs and shirt fronts, ..	5000	50	do.
	Linings and side pieces for hats, with or without tissue of silk, kilog.	800	50	do.
	Bags or cornets: without inscrip- tions (1) ..... kilog.	900	50	do.
	Bags or cornets: With inscriptions kilog.	1200	50	do.
	Envelopes for letters ..... "	900	50	do.
	Coated with imitation gold or silver, for the manufacture of flowers kilog.	6000	50	do.
	In bands or ribbons: ..			
	For telegraphs ..... "	300	50	do.
	Other of any description, ..	4000	50	do.
	Chinese lanterns, lamp-shades and the like, ..... kilog.	2000	50	do.
	Cut or prepared in any other manner, for confectioners, with or without crackers or inscriptions of any kind, and the like, kilog.	4800	50	do.
	Serpentines and confetti, ..	1000	50	Cases, 10 %; sacks, gross; cases or boxes of cardboard or similar pack- ages: gross.
	Cardboard ..			
	Varnished, for cap packs and the like kilog.	700	50	Same tare as to No. 608.
	(Papello) of leather cuttings or waste kilog.	700	50	do.
	Not specially mentioned, ..	500	50	do.
	Portfolios: ..			
	Plain or covered with tissue, leather or oilcloth ..... kilog.	2000	50	Cases or boxes of cardboard or similar packages: gross.
	Covered with velvet or silk, kilog.	8000	50	do.
	All other articles of paper, cardboard or composition, not otherwise mentioned kilog.	ad val.	50	
	Rubberoid ..... kilog.	100	50	
	Note 23.—Small articles com- rated in the present class be- ornamented with ivory, mother- of-pearl, tortoise-shell, gold or silver, and when not specially mentioned in that state, they shall be dutiable at the rate of 50 % <i>ad valorem</i> .			

CLASS XX.

No.	Goods.	Duty. Reis.	Per-centage of duty.	Tare allowance.
	SPONES, EARTHS AND OTHER MINERALS.			
	Alabaster, marble, porphyry, jasper and similar stones: ..			
	In the rough: ..			
	In pieces, hewn or sawn cubic metre	15000	20	
	In tiles and slabs, simply sawn square metre	2300	30	
	In powder ..... kilog.	60	50	Hogsheads or cases, 6 %.
	Polished or manufactured: ..			
	Tiles and slabs of any form or kind, for whatever use, square metre	5000	30	
	Articles not specially mentioned, ..	ad val.	50	

No.	Goods.	Duty. Reis.	Per-centage of duty.	Tare allowance.
	Note 24.—Slabs exceeding 10 centimètres in thickness shall, when rough, be considered as hewn or sawn pieces; when polished, they shall be dutiable as polished or manufactured articles.			
617	Amianthus or asbestos: Raw or prepared: ..			
	Unravell'd, curled, in fibres, wool or tow, and in powder, pure kilog.	900	20	Hogsheads or cases, 6 %; tins, sacks or iron barrels: gross.
	Articles and tissues: ..	940	20	do.
	Tissues, ribbons, packing and washers of tissue, combined or not with wire or a composition of rubber or tale ..... kilog.	1100	20	do.
	Paper and cardboard in sheets or cut in any form or shape, for whatever use, combined or not with rubber, wire, or in pulp with an admixture of another material ..... kilog.	500	20	do.
	Powder or fibre, mixed or not, with other material, for packing boilers, steam conducting pipes and for similar uses ..... kilog.	200	20	do.
	Lubricating cream ..... "	330	20	do.
	Colours, in whatever manner pre- pared ..... kilog.	100	20	do.
	Ornaments and fittings of card- board for roofs and walls ..... "	ad val.	20	
	Wearing apparel ..... "	"	20	
	Articles not specially mentioned, ..	"	20	
618	Moulding clay and sand ..... kilog.	10	25	Hogsheads or cases, 5 %.
619	Clay of all kinds, crude ..... "	10	25	do.
620	Manufactures of clay: ..			
	Apparatus and articles not specially mentioned, of any form or shape and for whatever use, plain, glazed or enamelled, ..... kilog.	800	50	Hogsheads, 30 %; cases, 25 %; hampers or baskets, 20 %.
	Basins or sinks for kitchen use, washstands, urinals, water-closet basins, filters, conduits and siphons in reservoir shape and other similar sanitary articles of non-porous stoneware, plain, glazed or enamelled, ..... kilog.	150	30	Hogsheads or cases, 8 %.
	Pitchers, jars and similar receptacles of non-porous stoneware, plain, glazed or enamelled ..... kilog.	80	30	do.
	Conduits and pipes, straight, curved, and conduits and pipes of other kinds, for whatever use ..... kilog.	100	50	do.
	Jars, etc., of earthenware, for high- ten-ion or bell accumulators, in- sulators in two or more pieces for electrical installations ..... kilog.	200	50	do.
	Figures, busts, statues, vases and other articles: ..			
	For table and household orna- ment ..... kilog.	3500	50	Hogsheads, 30 %; cases, 25 %; hampers or baskets, 20 %; cases or boxes of cardboard or wood or simi- lar packages: gross.
	For gardens and the like, ..	800	50	do.
	Crest-tiles ("tambrepans"), altars and all other ornaments not specially mentioned, for roofs, chimneys and walls ..... kilog.	170	50	do.
	Models and similar articles for the arts ..... kilog.	60	15	do.
	Pieces of all kinds not specially men- tioned, for the construction of houses and shops ..... kilog.	40	50	do.
	Articles of fire-clay, not specially mentioned, of any form or shape, for stoves, reverberatory furnaces for smelting metals, sand and other minerals, ..... "	ad val.	15	
	Roofing tiles of all kinds, including ventilators and chimney tops: Of clay, plain ..... hundred	8000	60	
	Of clay, glazed ..... "	30000	60	
	Bricks: ..			
	Building, solid ..... thousand	25000	50	
	Do. hollow ..... "	50000	50	

(-) Under Budget-Law No. 2719, dated December 31, 1912, waterproof paper bags for packing sugar and other agricultural produce shall pay 8 % *ad valorem*.

Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.	Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
Bricks, paving: Of clay, plain .....square metre Of clay, glazed (ceramic tiles) .....square metre Of calcined clay and non-porous stoneware, plain or with mosaics .....square metre Furnace or fire proof (1) thousand Bath bricks .....kilog.	850 2000 5000 18000 60	50 40 50 50 50		631 Slate: Unprepared, in slabs and for roofing kilog.  In tiles .....square metre Cut and in pencils or in writing slates .....kilog. In articles not specially mentioned..	60 1600 200 ad val.	50 50 50 50	Hogsheds or cases, 5 %. do. do.	
Sengies for Pasteur and other filters Note 75.—Metal fittings, parts of rubber and vessels of "louca" (faience, porcelain, etc.) or glass, imported with the bougies for filters, shall be dutiable separately. Vessels of earthenware with filters of sand or charcoal shall be liable to the duty leviable on apparatus and articles not specially mentioned, of any form or shape.	Free.	—		632 Flint stones: Rough .....kilog.  Cut or prepared for fire-arms, and other purposes .....kilog. 633 Pumice stone, and the like.....	50 30 100	50 50 50	Hogsheds or cases, 5 %; sacks: gross. do. Hogsheds or large cases, 10%; small cases or boxes of cardboard or similar packages: gross.	
Bitumens: Solid: Amber, jet, black or yellow succin kilog.  Asphalt prepared for roads .. Asphalt not specially mentioned kilog. Liquid, rectified or colourless.. Liquid asphalt .. Coal tar, liquid, in paste or lump- kilog.	1900 10 100 1000 20	50 50 50 50 50	Hogsheds or cases, 10 %; casks or similar packages, 20 %. do. do. do. Barrels or tins: gross.	634 Bloodstone, African and Tripoli stone kilog. 635 Granite and freestone: Rough or hewn ..... Wrought: Altar stones .....each Mill-stones: Volcanic: Up to 50 centimetres in diameter each Exceeding 50 centimetres in diameter.....each Other of all kinds, iron-shod or not .....each Grindstones for garden imple-ments .....kilog.	800 ad val. 700 1500 2500 5000 20	50 30 15 15 15 15 15	do. do. do. do. do. do. Hogsheds or cases, 5%.	
Aracenaun bole: Ordinary or common ..... For gilding ..... Lime, in lumps or in powder ..	500 500 60	50 50 50	Hogsheds or cases, 5%. do. Hogsheds or cases, 10 %; sacks: gross	Whetstones for knives and tools kilog. Whetstones, also grindstones .. Filtering stones..... Building, paving and similar stones Articles not specially mentioned..	300 40 100 ad val. do.	15 15 15 15 15	do. do. do. do.	
Cartons (prepared for electricity) .. Coal and coke ..... Roman and Portland cement and the like: Raw or in powder (?) .....kilog. In tiles, plain or coloured, so-called "Lithorâus - meares," with or without incrustations of marble square metre	200 Free. — 3200	50 — — 60	do. do. do.	Note 77.—Stones imported with mills shall be dutiable separately.				
Emery: For whetting saws and cleaning knives: In stones or bricks .....kilog.  In powder or sand ..... Grindstones for machines..... Wares not specially mentioned.. Note 76.—Grindstones imported with machines shall be dutiable separately.	300 500 300 300	50 50 50 50	Cases or boxes of cardboard or similar packages: gross. do. do.	636 Lithographic stones: Up to 30 centimetres in length, each More than 30 and up to 60 centimetres in length.....each More than 60 and up to 90 centimetres in length.....each More than 90 centimetres in length each  Note 78.—Lithographic stones imported after being partially worked or entirely finished shall be liable to a surtax of 50%.	1000 2800 7200 12000	15 15 15 15		
Ice .....kilog. Gypsum: In lumps or native sulphate of lime .....kilog.  In powder or calcined (plaster of Paris) .....kilog. Manufactures: Models and similar articles for the arts .....kilog. Not specially mentioned ..	10 20 60 200 2000	15 20 50 15 50	Net. do. do. do.	637 Precious stones, raw or cut, such as diamonds, emeralds, sapphires, rubies, opals, topazes, amethysts, cornelians, onyxes, mosaics and stones not otherwise mentioned..... 638 Filters of so-called Azores volcanic stones..... 639 Plumbago, graphite or blacklead (natural carburet of iron), in lump or powder.....kilog. 640 Fluor-spar ..... 641 Tale: Crude or in powder ..... Packing, covered with cotton, wood or linen.....kilog. 642 Earths: Infusorial .....  Kaolin or china clay..... Not specially mentioned, crude or prepared..... 643 All minerals not otherwise mentioned (?)	ad val. 3000 30 40 500 100 ad val. do.	2 10 50 50 50 15 15		
Chalk: In lumps .....  In powder or prepared..... For tailors, for billiard cues, etc., ..	30 60 900	15 50 50	Hogsheds or large cases, 10 %; tins, 5 %; small cases or boxes of cardboard or wood or similar packages: gross. do. do.	CLASS XXI. "LOUCA" (FAIENCE, PORCELAIN, ETC.) AND GLASSWARE. "LOUCA" (FAIENCE, PORCELAIN, ETC.). 644 Needle cases, bracelets, earrings, brooches, ornaments and similar articles.....kilog.	12000	50	Cases or boxes of cardboard or similar packages: gross.	

1) Under Budget-Law No. 2719, dated December 31, 1912, special fire-  
proof bricks of large size, not specially mentioned, shall pay 60000 reis per  
ousand on the percentage of 50 %.

2) Under Budget-Law No. 2719, dated December 31, 1912, the duty on  
man and Portland cement and the like shall be reduced by 25 %.

3) Under Budget-Law No. 2719, dated December 31, 1912, felspar and  
quartz shall pay 15 reis per kilogramme on the percentage of 25 %; cryolite  
shall pay 50 reis per kilogramme on the percentage of 25 %.

CLASS XXI.—"LOUÇA" (FAIENCE, PORCELAIN, ETC.) AND GLASS-WARE. —continued.

Nos.	Goods.	Duty, Reis.	Per-centage of duty.	Tare allowance.
645	Apparatus and pieces, of any shape or make, not otherwise mentioned : Of "louça" (faience, porcelain, etc.) No. 1 .....kilog.	1900	50	Hogsheds, 35%; cases, 30%; ham-pers, baskets or crates, 25%
	Do. do. No. 2 ..	1200	50	do.
	Do. do. No. 3 ..	1100	50	do.
	Do. do. No. 4 ..	1000	60	do.
	Do. do. No. 5 ..	1800	60	do.
	Do. do. No. 6 ..	2000	60	do.
	Note 79. For descriptions of "louça" (faience, porcelain, etc.) Nos. 1, 2, 3, etc., see Note 87 at the end of present class.			
	Insulators and other ceramic manufac-tures, combined or not, with copper fit-tings, for electrical installations. Kilog.			
646	Dutch tiles or flooring tiles, ...sq. metre	1000	50	
647	Buttons .....kilog.	1500	50	Cases or boxes of cardboard or similar packages: gross.
				do.
648	Fatral wro. ths .....	5000	50	
649	Vessels for elements, insulators, buttons for electric bells and all other articles of faience of all kinds, with or without copper parts, for electric installations .....kilog.	200	50	Net.
	Note 80. — Iron brackets or supports imported with insulators and not attached thereto shall be dutiable separately. Screws of iron or wood shall like-wise be subject to duty.			
650	Vases, flower-pots, scent bottles, statues, figures, images, medallions, statues, and other ornamental articles : For table ornament : Of "louça" (faience, porcelain, etc.) Nos. 1, 2 and 3.....kilog.	2500	50	Hogsheds, 45%; cases, 40%; ham-pers or bas-kets, 30%.
	Of "louça" (faience, porcelain, etc.) Nos. 4, 5 and 6 .....	4000	60	do.
	For gardens : Of "louça" (faience, porcelain, etc.) Nos. 1, 2 and 3.....kilog.	500	50	do.
	Of "louça" (faience, porcelain, etc.) Nos. 4, 5 and 6.....kilog.	2400	60	do.
	Note 81. — This number does not include bell piers, globes, flowers and stands, belonging to vases and flower-pots; these articles pay duty separately.			
	GLASSWARE.			
651	Cullet, residues from glass manufactories and broken or useless wares .....	Free.	—	
652	Glass in the mass : Conical or in tubes, for cutting, faceting or polishing.....kilog.	2400	50	Cases or boxes of cardboard or similar packages: gross.
	Cut, faceted, and polished, or imita-tion precious stones .....	12000	50	do.
653	Powder .....	60	50	Sacks, gross.
654	Plates of : For windows, skylights and vessels: White, plain, or fluted, opaque ("fused"), emery-ground, or imitations thereof, with or with-out interior wire (wire glass) .....kilog.	200	50	Cases, ham-pers or bas-kets, 15%.
	Coloured, figured or emery-ground, or imitations thereof (mushin glass) and fluted glass.....kilog.	100	50	do.
	Painted, representing pictures, or any common metal, alabaz-shals, truck, white or greenish .....kilog.	3200	50	do.
	Polished, or silvered : Up to 3 millimetres in thickness : Up to 40 sq. decimetres surface			
	More than 20 and up to 40 sq. decimetres surface.....sq. dec.	50	50	
	More than 40 and up to 60 sq. decimetres surface.....sq. dec.	60	50	
	More than 60 and up to 80 sq. decimetres surface.....sq. dec.	100	50	
	More than 80 and up to 100 sq. decimetres surface.....sq. dec.	120	50	
	More than 100 and up to 150 sq. decimetres surface.....sq. dec.	180	50	
	More than 150 sq. decimetres surface.....sq. dec.	200	50	

Nos.	Goods.	Duty, Reis.	Per-centage of duty.	Tare allowance.
	Of a thickness exceeding 3 and up to 8 millimetres : Up to 20 sq. decimetres surface			
	sq. dec.	50	50	
	More than 20 and up to 40 sq. decimetres surface.....sq. dec.	100	50	
	More than 40 and up to 60 sq. decimetres surface.....sq. dec.	120	50	
	More than 60 and up to 80 sq. decimetres surface.....sq. dec.	160	50	
	More than 80 and up to 100 sq. decimetres surface.....sq. dec.	200	50	
	More than 100 sq. decimetres surface.....sq. dec.	240	50	
	Of a thickness exceeding 8 and up to 10 millimetres : Up to 20 sq. decimetres surface			
	sq. dec.	80	50	
	More than 20 and up to 40 sq. decimetres surface.....sq. dec.	160	50	
	More than 40 and up to 60 sq. decimetres surface.....sq. dec.	240	50	
	More than 60 and up to 80 sq. decimetres surface.....sq. dec.	320	50	
	More than 80 and up to 100 sq. decimetres surface.....sq. dec.	400	50	
	More than 100 sq. decimetres surface.....sq. dec.	500	50	
	Of a thickness exceeding 10 millimetres : Up to 20 sq. decimetres surface			
	sq. dec.	100	50	
	More than 20 and up to 40 sq. decimetres surface.....sq. dec.	200	50	
	More than 40 and up to 60 sq. decimetres surface.....sq. dec.	300	50	
	More than 60 and up to 80 sq. decimetres surface.....sq. dec.	400	50	
	More than 80 and up to 100 sq. decimetres surface.....sq. dec.	500	50	
	More than 100 sq. decimetres surface.....sq. dec.	700	50	
	Polished, silvered : Up to 3 millimetres in thickness : Up to 20 sq. decimetres surface			
	sq. dec.	60	50	
	More than 20 and up to 40 sq. decimetres surface.....sq. dec.	150	50	
	More than 40 and up to 60 sq. decimetres surface.....sq. dec.	200	50	
	More than 60 and up to 80 sq. decimetres surface.....sq. dec.	240	50	
	More than 80 and up to 100 sq. decimetres surface.....sq. dec.	300	50	
	More than 100 sq. decimetres surface.....sq. dec.	400	50	
	Of a thickness exceeding 3 and up to 8 millimetres : Up to 20 sq. decimetres surface			
	sq. dec.	100	50	
	More than 20 and up to 40 sq. decimetres surface.....sq. dec.	240	50	
	More than 40 and up to 60 sq. decimetres surface.....sq. dec.	280	50	
	More than 60 and up to 80 sq. decimetres surface.....sq. dec.	320	50	
	More than 80 and up to 100 sq. decimetres surface.....sq. dec.	400	50	
	More than 100 sq. decimetres surface.....sq. dec.	500	50	
	Of a thickness exceeding 8 and up to 10 millimetres : Up to 20 sq. decimetres surface			
	sq. dec.	140	50	
	More than 20 and up to 40 sq. decimetres surface.....sq. dec.	280	50	
	More than 40 and up to 60 sq. decimetres surface.....sq. dec.	420	50	
	More than 60 and up to 80 sq. decimetres surface.....sq. dec.	560	50	
	More than 80 and up to 100 sq. decimetres surface.....sq. dec.	700	50	
	More than 100 sq. decimetres surface.....sq. dec.	1000	50	
	Of a thickness exceeding 10 millimetres : Up to 20 sq. decimetres surface			
	sq. dec.	200	50	
	More than 20 and up to 40 sq. decimetres surface.....sq. dec.	400	50	
	More than 40 and up to 60 sq. decimetres surface.....sq. dec.	600	50	
	More than 60 and up to 80 sq. decimetres surface.....sq. dec.	800	50	
	More than 80 and up to 100 sq. decimetres surface.....sq. dec.	1000	50	
	More than 100 sq. decimetres surface.....sq. dec.	1400	50	
	Note 82. — Bevelled glass shall be liable to a surtax of 20%.			
	The surface of the above men-tioned glass whatever be its geo-metrical shape, shall always be considered as a rectangle, taking for a basis the longest and broadest continuous sides.			





Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
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## CLASS XXII.

## GOLD, SILVER AND PLATINUM.

666 Gold:				
In bars, powder, ore, or in any form, raw or in scrap (1).....	Free.	—		
In leaves, for gilding and dentistry kilog.	45000	15	Paper, cases or boxes of card- board or simi- lar packages; gross.	
National or foreign coins (1).....	Free.	—		
Medals, and collections of archæo- logical or numismatic objects and the like.....gramme	300	5	Net.	
Jewellery:				
Set with diamonds, rubies, sapphires, pearls, emeralds or opals.....	ad val.	15		
Plain, of all kinds, or with filigree, corals or fine stones not otherwise mentioned, or with imitation stones.....gramme	400	10	do.	
Pens, with or without diamond points.....gramme	600	15	do.	
All other articles not specially men- tioned.....gramme	600	15	do.	
667 Silver:				
In bars, powder, ore, or in any form, raw or in scrap (1).....	Free.	—		
In leaves, for silvering and dentistry kilog.	12000	15	Paper, cases or boxes of card- board or simi- lar packages; gross.	
National or foreign coins (1).....	Free.	—		
Medals, and collections of archæo- logical or numismatic objects and the like.....gramme	30	5	Net.	
Fringes, galloons, braids and other kinds of trimmings:				
White or simply of silver.kilog.	25000	15	With the ex- ception of cases or boxes of cardboard; gross.	
Gilt, galvanized or oxidized ("perfumadas").....kilog.	35000	15	do.	
Epaulettes, tassels and similar articles.....kilog.	42000	15	Cases or boxes of cardboard or similar packages; gross.	
Silversmiths' wares:				
Plain, figured, stamped, enam- elled or set with imitation stones, plain or gilt; also with filigree:				
Plate for table, toilet and similar purposes,gramme	40	50	Net.	
Jewellery, rings, bracelets, ornaments and the like gramme	30	15	do.	
Of any kind, set with mosaics, corals, pearls, precious stones, and other ornaments.....	ad val.	15		
All other articles not specially mentioned.....gramme	40	50	do.	
668 Platinum:				
Crude, in bars, sheets, wire, scrap, powder or sponge.....gramme	80	15	do.	
Wares of all kinds.....	200	15	do.	

Note 88. In the weight of articles of this class is included that of the accessories of said articles, such as handles, feet, etc., when they are of ivory, mother-of-pearl or tortoise-shell; this also applies to handles, etc., of glass, "louca" (faience, porcelain, etc.), wood, horn and the like, when they cannot be separated from the articles in order that the respective duties be levied thereon; in this case, however, a rebate of 50% will be allowed.

Knives, forks and other similar articles, with blades and other accessories of iron, steel or any other common metal shall also enjoy a rebate of 50%; these accessories being included in the respective duties.

The duties upon jewellery include those on the small common cases in which it is imported.

(1) These articles are exempt from the registration tax of 10%.

Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
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## CLASS XXIII.

## COPPER AND ITS ALLOYS, RAW OR WROUGHT.

669 Copper, smelted, cast, in filings, blooms, bars, ingots, rods, etc. rolled in plates or sheets, with or without alloys, kilog.	200	20	Hogsheads cases, 9%.	
MANUFACTURES.				
670 Packing needles and similar articles..... kilog.	8000	50	Cases or box of cardboard or simi- lar packages; gross.	
671 Utensils or table ware, trays, large and small plates, liquor cases, cruet- stands, spoons, forks and similar ar- ticles for domestic use; basins, covers and other toilet necessities; candle- labra, chandeliers, "serpentinas," candle- sticks, inkstands, medallions, frames, letter cases, vases and other fancy and ornamental articles, of copper and alloys of copper, including those com- mercially known as Christofle, Elkington, electro-plate, alfenide, kunz, plated and like articles and articles covered with fine metal ("cousininha"); Plain.....kilog.	4000	50	do.	
Silvered or gilt, entirely or partially kilog.	8000	50	d.s.	
672 Rings and half-rings, plain, for hands kilog.	1200	50	do.	
673 Cradles:				
Plain or simple.....each	16000	50		
With artistic work or ornamented each	12000	50		
674 Jewellery of all kinds, plain, varnished, oxidized ("perfumada"), gilt or sil- vered.....kilog.	12000	50	do.	
Note 89.—This number includes ornaments, rings, bracelets, watch- chains, buttons not specially men- tioned, garters, combs, belts and all other ornamental articles, with or without imitation stones, gilt, silvered or oxidized ("perfu- madas").				
675 Buttons:				
With holes, for trousers.....kilog.	3000	50	do.	
For blouses, uniforms or liveries; Simply polished or varnished, plain or with crests, numbers or ini- tials.....kilog.	6000	50	do.	
Gilt, silvered or oxidized ("perfu- madas"), plain or with numbers, initials or crests.....kilog.	12000	50	do.	
676 Cagesons for animals.....each	750	50	do.	
677 Padlocks:				
Plain or common.....kilog.	2400	50	do.	
Pump, secret, letter and all other kinds.....kilog.	6000	50	do.	
678 Chairs and stools:				
Plain or simple.....each	6000	50		
With artistic work or ornamented .. each	12000	50		
Rocking, and chairs and stools not otherwise mentioned.....each	24000	50		
679 Bedsteads:				
Plain:				
Single.....	24000	50		
Double.....	40000	50		
Children's.....	17000	50		
With artistic work:				
Single.....	65000	50		
Double.....	110000	50		
Children's.....	15000	50		
Note 90.—The duties on bed- steads include those leviable on mattresses of iron, steel or copper wire imported therewith. Bed- steads measuring in width up to 1.10 metre, interior measurement, shall be considered as single.				
680 Bells, hawk-bells, cow-bells and call- bells:				
Common, for doors, clocks, animals and the like, with or without springs.....kilog.	1600	50	Cases or boxes of cardboard or simi- lar packages; gross.	
Electric, with cases of wood, iron or any other material, for whatever use.....kilog.	4000	50	do.	
Table or church:				
Plain or simply polished.....	2600	50	do.	
Worked or with ornaments, gilt, silvered and the like.....kilog.	6500	50	do.	

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CLASS XXIV.—LEAD, TIN, ZINC, &c.—con.  
Goods.

	Duty. Reis.	Per- centage of duty.	Tare allowance.
Painted or varnished, for what- ever use . . . . .kilog.	400	50	Hogsheads or cases, 5 % ; cartons or boxes of car- board or simi- lar packages: gross.
For engraving music . . . . .	400	50	do.
Nails, tacks, pegs and rivets . . .	300	50	do.
Manufactures not specially men- tioned:			
Plain . . . . .kilog.	1600	50	do.
Silvered, gilt, bronzed, wholly or in part . . . . .kilog.	3500	50	do.
Not specially mentioned . . . . .	2500	50	do.
Note 93.—Jewellery includes ornaments, rings, bracelets, watch-chains, buttons not speci- fied, garters, combs and other ornamental articles.			
CLASS XXV. IRON AND STEEL.—RAW OR WROUGHT. IRON.			
703 Cast iron, in ingots, plates, or puddled, crude, intended for rolling . . .kilog.	20	40	Net.
704 Plates, plain, smooth or channelled by rolling (1) . . . . .kilog.	80	30	do.
Iron plates, known as "American inert iron," with rivets, hoops and screws for fastening same, when imported for the manufacture of culverts, gutters and tanks.kilog.	20	20	do.
705 Bars, rods, corner irons, hoops for casks, pipes and bales, and generally rolled iron of every kind . . . . .kilog.	100	30	do.
706 Iron in coarse filings . . . . .	100	30	Barrels or cases, 5 %.
STEEL.			
707 Plates, plain, smooth or corrugated by rolling; bars, rods, corner irons, hoops for casks, pipes and bales, and gener- ally, rolled steel of every kind . .kilog.	120	30	Barrels or cases, 20 %.
MANUFACTURES OF IRON AND STEEL.			
708 Needles, for machines destined for manu- facture of socks and knitted wares . kilog.	16000	50	Cases or boxes of cardboard, tin or simi- lar packages: gross.
Aluminium wire for electrical trans- mission (suitable as copper wire)			
708a Needles for machines destined for the manufacture of stockings and meshed tissues . . . . .kilog.	16000	50	do.
709 Door-latches, case'd bolt-locks ("cachim- bores") and latches . . . . .kilog.	700	50	do.
710 Curry-combs . . . . .	500	50	Hogsheads, 20 % ; cases, 5 %.
711 Cables and moorings . . . . .	200	50	Hogsheads or cases, 5 %.
712 Fish-hooks . . . . .	3600	60	Cases or boxes of cardboard or similar packages: gross.
713 Saddle-bows . . . . .each	2300	50	
714 Rings and half-rings, turned, varnished or polished:			
For keys . . . . .kilog.	6000	50	do.
Other of all kinds, with or without shanks or screws . . . . .kilog.	500	50	do.
715 Trays or waiters, painted or varnished: Gilt or not . . . . .kilog.	1600	50	do.
With ornaments of mother-of-pearl, ivory or tortoise-shell . . . . .	2100	50	do.
716 Curb-chains . . . . .	2800	50	Hogsheads, 5 %.
717 Cradles:			
Plain or simple . . . . .each	5000	50	
Ornamented or with artistic work . .	10000	50	
718 Gas-burners . . . . .kilog.	2400	50	Hogsheads, or cases, 5 % ; cases or boxes of cardboard or similar packages: gross.
719 Jewellery of steel . . . . .	12000	50	do.
Note 91.—Ornaments, earrings, bracelets, watch-chains, &c., with or without imitation stones, are included in this number.			
720 Jew's-harps . . . . .kilog.	2000	50	do.
721 Buttons:			
With holes, for trousers . . . . .	2000	50	Cases or boxes of cardboard or similar packages: gross.
Not specially mentioned . . . . .	3600	50	do.

(1) Under Budget-Law No. 2719, dated January 31, 1912, American  
inert iron plates destined for the manufacture of portable fencing  
("hoerras") for railways, also iron rivets and screws of the same descrip-  
tion for assembling fencing plates, shall pay 20 reis per kilogramme, on  
the percentage of 20 %.

Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
722	Scale-beams and plates, imported together or separately, with or without cases kilog.	1000	50	Cases or box of carboa or simi- lar packag gross.
723	Chests or safes:			
	Up to 50 centimètres in the largest dimension . . . . .each	64000	50	
	More than 50 and up to 75 centi- mètres, do. . . . .each	128000	50	
	More than 75 and up to 100 centi- mètres, do. . . . .each	256000	50	
	More than 100 and up to 125 centi- mètres, do. . . . .each	384000	50	
	More than 125 and up to 150 centi- mètres, do. . . . .each	512000	50	
	More than 150 and up to 175 centi- mètres, do. . . . .each	640000	50	
	More than 175 centimètres, do. . . .	800000	50	
	Note 85.—The above duties include those on the pedestals or stands of wood or iron which accompany the safes.			
	In making the measurement, pedestals and carcases shall not be taken into consideration. Chests or safes with more than one ex- terior door shall be liable to a surtax of 30 %.			
724	Caravans for animals . . . . .each	400	50	
725	Padlocks: Plain or common . . . . .kilog.	800	50	Hogsheads or cases, 10 % ; cases or boxes of cardboard or similar packages: gross.
	Pump ("bomba"), secret, letter, and of any other kind . . . . .kilog.	3000	50	do.
726	Chairs and stools:			
	Plain or common . . . . .each	4000	50	
	Worked or with ornaments . . . .	6000	50	
	Rocking-chairs and other chairs not specially mentioned . . . . .each	20000	50	
727	Bedsteads:			
	Plain or common:			
	Single . . . . .	8000	50	
	Double . . . . .	15000	50	
	For children . . . . .	5000	50	
	Worked or ornamented:			
	Single . . . . .	16000	50	
	Double . . . . .	30000	50	
	For children . . . . .	10000	50	
	Note 96.—Bedsteads which do not exceed 1.10 metre in width, interior measurement, are con- sidered as single.			
	The duties on bedsteads include those leviable on mattresses of iron, steel or copper wire imported therewith.			
728	Plates:			
	and springs for corsets, dresses and other like articles, plain or covered with cloth or leather . . . . .kilog.	4000	50	Cases or boxes of cardboard or similar packages: gross.
	Engraved with the burin:			
	With inscriptions for bills of exchange or other commercial papers or documents and the like like . . . . .kilog.	25000	50	Net.
	For printing tissues and the like kilog.	6400	15	do.
	Galvanized, for roofs . . . . .	100	20	do.
	Not specially mentioned . . . . .	2400	50	do.
729	Keys not otherwise mentioned . . .	1000	50	Hogsheads or cases, 5 % ; cases or boxes of cardboard or similar packages: gross.
730	Collars for animals . . . . .	2000	50	Net.
731	Chains:			
	Of cast iron with removable links ("de des desguarnes"), with or without hooks ("arças") . . .kilog.	200	50	Cases or boxes of cardboard or similar packages: gross.
	For sleds; chains with rings for tying up animals, and the like, in pieces or worked up of any kind, plain, turned or varnished . . .kilog.	600	50	do.
	Not specially mentioned . . . . .	1600	50	do.
732	Horseshoe nails . . . . .	600	50	do.
733	Thinblades . . . . .	1300	70	do.
734	Butt and other hinges, hinge-pins and all other similar articles for doors, windows and other uses . . . . .kilog.	400	50	do.
735	Clothes-pegs:			
	With plates or fancy work . . . .	1300	50	do.
	Plain or of any shape or kind . . .	500	40	do.

Goods.		Duty, Reis.	Percentage of duty.	Tare allowance.	Nos.	Goods.	Duty, Reis.	Percentage of duty.	Tare allowance.
36	Spurs: Large, known as Chilian and the like dozen pairs	10000	50			Wares of all kinds not specially mentioned: Common or plain,.....kilog.	1600	50	Cases or boxes of cardboard or similar packages: gross.
	Not specially mentioned	6000	50						
37	Stirrups: Filed, tinned or varnished	3000	60			Painted or varnished, wholly or in part, with or without ornaments of brass, copper, zinc or other common metals,.....kilog.	2000	50	do.
	Polished:	20000	60			Note 97.—Tinsmiths' and knap-makers' wares, not otherwise mentioned, shall be dutiable according to this number, and in their weight is included that of the handles, lints, fittings and other accessories of wood, horn or other similar materials, which form part of the wares.			
	With springs	8000	60			744 Shoemakers' lasts of cast iron, plain, tinned or painted,.....kilog.	250	50	Net.
	Without springs	5000	60			745 Bits and snaffles of all kinds, complete, unfinished or in parts, with or without curbs:			
	For side-saddles, plain, or wholly or partly covered	20000	60			Filed or tinned,.....each	800	80	
	Known as shoe ("carrubeiras" or "carrubas"), large or small	20000	60			Polished,.....each	1500	80	
	dozen pairs					Nickel, of wrought or cast iron, filed or polished,.....each	1500	80	
38	Locks: With a single turn, with or without gudgeon	600	60	Cases or boxes of cardboard or similar packages: gross.		Note 98.—Bits with simple ornaments or fittings of silvered metal shall be liable to a surtax of 30 %.			
	With two turns, pump ("bomba"), with secret ward or with latch, do., do., and other locks not specially mentioned,.....kilog.	1500	50	do.		746 Fire-steels ("fuzis"),.....kilog.	1300	50	Cases or boxes of cardboard or similar packages: gross.
39	Haps ("fechos poltreas de meio fio") of coarse iron and of all other kinds, kilog.	100	50	do.		747 Tables:			
40	Wire: Of any quality and thickness, plain or galvanized, smooth or intended for the manufacture of Paris tacks	100	50	Cases, 20 %; hogsheds, 10 %; cases or boxes of cardboard or similar packages, including bobbins or boards on which wound: gross.		Plain,.....each	4000	50	
	Barbed and oval, of 18 x 16 and 19 x 17, including staples and hooks, droppers of iron or steel, for fences, and their stretchers or winders	20	25	do.		Artistic or ornamented,.....	8000	50	
	Covered with paper, silk or cotton, kilog.	1200	50	do.		748 Springs for doors, gates, saddles and for similar uses,.....kilog.	700	50	do.
	Manufactures:					749 Screws: With brass heads	1500	50	do.
	Plin, plain or with heads of glass or "louca" (faience, porcelain, etc.), varnished or galvanized,.....kilog.	1600	50	do.		Other of all kinds,.....	600	50	do.
	Hooks and button-shanks ("prizes"), varnished or galvanized,.....kilog.	1000	50	do.		750 Pens of all kinds,.....	7000	50	do.
	Corlage,.....	200	50	do.		751 Nails, tacks, pegs and rivets:			
	Cases,.....	2000	50	do.		Plain,.....	300	50	Hogsheds or cases, 15 %; cases or boxes of cardboard or similar packages: gross.
	Staples, varnished or galvanized, plain, or with heads of glass or "louca" (faience, porcelain etc.),.....kilog.	800	50	do.		With heads of brass or bone,.....	700	50	do.
	Grills, rat and mouse traps and other similar wares,.....kilog.	1000	50	do.		With heads of ivory,.....	3000	50	do.
	Springs for sofas, chairs or mattresses,.....kilog.	1000	50	do.		Paris tacks,.....	400	50	do.
	Wire gauze: In the piece, plain or double kilog.	1200	50	do.		752 Handles, latches and knobs for doors and drawers, plain or with buttons of brass, "louca" (faience, porcelain etc.), glass and crystal or any other kind kilog.	2000	60	do.
	In pieces or sheets for machines for the treatment of agricultural produce, kilog.	150	15	do.		753 Rollers, blocks, pulleys and other similar articles,.....kilog.	700	50	Hogsheds or cases, 10 %; cases or boxes of cardboard or similar packages: gross.
	Netting for enclosures, cages and similar uses kilog.	500	50	do.					
	Not specially mentioned,.....	2000	50	do.		754 Sofas:			
41	Buckles: Of iron, plain, tinned or varnished kilog.	700	60	Hogsheds or cases, 8 %; cases or boxes of cardboard or similar packages: gross.		Plain,.....each	6000	50	
	Of iron or steel, polished, for shoes, belts, wearing apparel, or any other use, covered or not with any material, with or without teeth kilog.	3000	60	do.		With artistic work or ornaments,.....	12000	50	
42	Fire-grates of cast or hammered iron, ovens and stoves, as well as their accessories, portable furnaces of cast iron, square or round stoves, plain tripod kettles and other similar articles,.....kilog.	300	50	Cases or boxes of cardboard or similar packages: gross.		755 Rails, weighing per lineal metre: Up to 10 kilogs,.....kilog.	50	15	Net.
						More than 10 kilogs,.....	15	15	do.
						Spikes or bolts, chairs and screws for use in connection with any kind of rails, imported separately, kilog.	80	20	do.
						Note 99.—Chairs, spikes, sleepers, turn-tables and other accessories imported with rails, shall be dutiable as rails.			
						756 Pipes:			
						Plain or galvanized, for boilers, water, gas and the like, straight or curved, covered or not,.....kilog.	100	20	do.
						Enamelled,.....	200	20	do.
						757 All other goods not specially mentioned: Of cast iron:			
						Plain,.....kilog.	500	50	Hogsheds or cases, 10 %; cases or boxes of cardboard or similar packages: gross.
						Tinned, or galvanized with zinc or any other common metal kilog.	400	50	do.

## CLASS XXV.—IRON AND STEEL—RAW OR WROUGHT—continued.

Nos.	Goods.	Reis.	Duty, centage of duty.	Tare allowance.
	Painted, varnished, tinned or galvanized with zinc or any other common metal, 1 kilog.	600	50	Hogsheds or cases, 10 % ; cases or boxes of cardboard or similar packages: gross.
	Enamelled .....	1200	50	do.
	Gilt or silvered .....	1600	50	do.
	Kettles, chandeliers, samovars, coffee-pots, and ice-cream freezers are subject to the above duties, unless manufactured of cast iron, tinned or galvanized with zinc or other common metal, in which case they are subject to a duty of 800 reis per kilogramme. (Circular of the Ministry of Finance No. 22, of June 5, 1912.)			
	Fencing materials, i.e., droppers, supports of all lengths and profiles, stretchers and winders, wickets, foundation plates, bolts, rods for their installation, plain, galvanized or painted, 1 kilog.	50	50	do.
	Pieces for the construction of buildings, warehouses, boats or small vessels, bridges, posts for telegraphs and telephones, and the like, fitted or not, excluding floors, windows, sashes, gutters, columns, and excluding further any articles which are not properly pieces for skeletons of buildings, .....	ad val.	20	
	Note.—The boats, launches and other vessels of less than 200 tons burden, imported for the traffic in ports pay 20 % <i>ad valorem</i> .			
	Note 100. Articles included in this class, wholly or partly gilt or silvered, and not specially mentioned in that state, shall be liable to a surtax of 50 % ; those nickel-plated, 20 % ; and those galvanized with zinc or any other common metal, 20 % .			
	In assessing duty, no difference will be made between articles simply painted or varnished, not specially mentioned in that state, and plain articles.			
	When the articles and wares enumerated in this class have ornaments or fittings of ivory, mother-of-pearl, tortoise-shell, precious metals and stones, and when not specially mentioned in that state they shall be liable to a surtax of 30 % .			

## CLASS XXVI.

## METALLOIDS AND MISCELLANEOUS METALS.

758 Aluminium:				
Bars, .....	kilog.	500	50	See No. 177.
Sheets, .....	do.	1000	20	do.
Wire and powder, .....	do.	1500	25	do.
759 Antimony of regulus of antimony ..	do.	200	25	do.
760 Arsenic .....	do.	300	25	do.
761 Bismuth .....	do.	3200	20	do.
762 Bismuth .....	do.	1500	25	do.
763 Cadmium .....	do.	6000	25	do.
764 Sulphur (1):				
In sticks, .....	do.	10	20	do.
Washed or hydride of sulphur and precipitated sulphur .....	kilog.	800	50	do.
Sulphimate or flowers of sulphur ..	do.	40	20	do.
765 Iodine .....	do.	6000	20	do.
766 Metallic mercury or quicksilver ..	do.	1000	20	do.
	Iron, flasks, 20 % ; all other packages, 10 % .			
767 Nickel, in cubes or sheets, for galvanizing and other purposes, .....	kilog.	1500	25	See No. 177.
768 Phosphorus, white or red, in the mass or in sticks and amorphous phosphorus ..	kilog.	1200	20	do.
769 Potassium .....	do.	20000	25	do.
770 Sodium .....	do.	2500	25	do.
771 All other metalloids and metals not specially mentioned .....	ad val.	25		

## CLASS XXVII.

## ARMS AND OTHER GUNSMITHS' WARES, AMMUNITION AND WAR MATERIALS.

772 Blunderbusses, muskets, arquebuses and similar arms, with or without bayonets:				
With iron barrels .....	each	12000	60	
With bronze barrels .....	do.	20000	60	

Nos.	Goods.	Reis.	Duty, centage of duty.	Tare allowance.
773 Scabbards for swords, foils, daggers, knives and bayonets:				
Of leather and the like:				
With tops or chapes of white or yellow metal, .....	dozen	10000	60	
Without tops or chapes .....	dozen	7000	60	
Of iron, or of white or yellow metal ..	dozen	12000	60	
774 Bullets and balls:				
Of iron .....	kilog.	50	60	Hogsheds or cases, 5 % , do.
Of lead and shot .....	do.	260	80	
775 Bayonets, sword-bayonets and similar arms for rifles and for any other arms:				
Each .....	do.	1200	60	
Note 101.—Note 100 relating to scabbards is applicable to this number.				
776 Barrels:				
For guns, blunderbusses, carbines and other arms, .....	each	3000	60	
For pistols of all kinds .....	do.	1500	60	
777 Stocks:				
For pistols, .....	do.	1000	60	
For all other arms .....	do.	1500	60	
Note 102.—Stocks with locks shall, in addition, be liable to the duty stipulated in No. 782.				
778 Swords:				
With gilt hilt and scabbard, for general officers, .....	each	20000	50	
With gilt hilt, and partly gilt scabbard, for superior officers, naval officers, and other similar ..	each	10000	50	
With hilt and scabbard of white or yellow metal, or of steel, of whatever shape .....	each	6000	50	
With hilt of white or yellow metal, or of steel, and scabbard of leather, of whatever shape ..	each	5000	50	
With hilt and scabbard of iron or leather, of whatever shape ..	each	3000	50	
779 Sabres:				
Of iron or steel, for cavalry and fencing .....	each	4000	50	
Of wood, for fencing .....	do.	2000	50	
780 Guns and carbines:				
Military, with or without bayonets or sword-bayonets, and with or without scabbards, .....	each	8000	50	
Sporting of all kinds:				
Single-barrelled .....	do.	5000	50	
Double-barrelled .....	do.	10000	50	
781 Percussion caps, .....	kilog.	4500	50	Cases or boxes of cardboard or sheet metal ("folha"), or similar packages: gross.
Cartridges, blank, primed or not:				
Of cardboard .....	kilog.	2000	50	do.
Of copper .....	do.	4000	50	do.
Cartridges charged with shot or bullets ..	kilog.	1000	50	do.
782 Locks:				
For ordnance .....	each	6700	50	
For muskets, carbines, pistols and similar arms, .....	each	1700	50	
783 Foils and short swords:				
For naval officers and the like:				
With scabbards of leather or shagreen .....	each	6000	50	
With scabbards of white metal, plain or gilt .....	each	12000	50	
784 Blades:				
For swords, fancy foils and short swords .....	each	3700	50	
For sabres, ordinary foils and arms not specially mentioned, ..	each	1400	50	
785 Lances or pikes, with or without stufts ..	do.	4000	50	
786 Scratch brushes ("marfiteiros") and wad extractors for guns .....	kilog.	2000	50	Cases or boxes of cardboard or similar packages: gross.
787 Nipples for fire-arms .....	do.	4500	50	Tins or boxes of cardboard, or wood or similar packages: gross.
788 Pistols:				
Pocket, cavalry, holster and all other similar kinds:				
Single-barrelled, .....	pair	4800	50	
Double-barrelled .....	do.	13000	50	
Revolvers of all kinds, per chamber ..	do.	1000	50	
789 Gunpowder of all kinds .....	kilog.	1300	50	Hogsheds or cases, 15 % ; tins or cases of cardboard: gross.

(1) Under Budget Law No. 2719, dated December 31, 1912, sulphur sticks shall pay 5 reis per kilogramme, on the percentage of 10 % .

Goods.	Duty, Reis.	Per-centage of duty.	Tare allowance.	Nos.	Goods.	Duty, Reis.	Per-centage of duty.	Tare allowance.
10 Hiltz for swords and foils:					797 Scissors:			
Gilt or ornamented, each	2400	50			For tailors, nails and the like:			
Plain	1200	50			Up to 16 centimetres in length	3000	50	
11 Arms, gunsmiths' wares, ammunition and war materials, other of all kinds, not otherwise mentioned	ad val.	60			More than 16 centimetres in length	8000	50	
Note 103.—Should the articles enumerated in the present class be ornamented or inlaid with ivory, mother-of-pearl or tortoise-shell, they shall be liable to a surtax of 50 %. Those with trimmings of gold or silver shall be dutiable at the rate of 60 % <i>ad valorem</i> .					Shears:			
CLASS XXVIII.					Small, for cutting flowers or pruning	10000	50	
CUTLERY.					Large, with handles of wood and the like, for lopping	15000	50	
92 Pocket-knives:					Various:			
Pen, fruit and similar knives, with or without springs or other accessories, such as nail-scissors, cork-screws or punches:					With or without springs, for clipping animals	6000	50	
With handles of bone, wood, horn or common metal, dozen	2400	50			For cutting metal	10000	50	
With handles of ivory, mother-of-pearl or tortoise-shell, dozen	12000	50			Not otherwise mentioned	ad val.	50	
For cutting or pruning trees, branches and the like	5000	50			Note 108.—Knives, razors, scissors and other articles of this class, ornamented or fitted with gold or silver, shall be liable to double the respective duties; those with handles of the said metals will be dutiable as if they were of gold or silver, and those ornamented with ivory, mother-of-pearl or tortoise-shell, not enumerated in that class, shall pay a surtax of 50 %.			
With accessories or instruments for veterinary surgeons, or for travelling:					CLASS XXIX.			
With handles of bone, wood, horn or common metal, dozen	8000	50			WATCHES, CLOCKS, WORKS, ETC.			
With handles of ivory, mother-of-pearl or tortoise-shell, dozen	26000	50			798 Keys of copper and its alloys, or of iron and steel:			
Note 104.—Pocket-knives with handles not exceeding 4 centimetres in length will be dutiable as pen-knives, with a rebate of 50 %.					For watches	9600	50	Cases or boxes of carboard or similar packages gross.
793 Table knives:					For wall or table clocks	2000	50	do.
With handles of bone, wood, iron and the like:					799 Alarm clocks, small, of white or yellow metal, round or square	2000	50	
Table and dessert knives, dozen	1400	50			800 Hams, escapements, spiral springs, chains, dial-plates, pendulums, wheels and other separate parts of works:			
Carving knives	700	50			For watches	20000	50	do.
With handles of ivory, mother-of-pearl or tortoise-shell or white metal, silver or not and the like	7000	50			For wall or table clocks and for musical boxes, with the exception of cylinders and combs	4000	50	do.
Table and dessert knives, dozen	3000	50			801 Watches and clocks:			
Carving knives	4000	50			With simple works:			
Without handles:					Of gold	10000	20	
Table and dessert knives, dozen	4000	50			Of silver, plain or gilt or oxidized	4000	20	
Carving knives	1000	50			Of copper, plated with gold	4000	20	
Knives for shoemakers, saddlers, cooks and the like, with or without common handles	900	50	Cases or boxes of carboard or similar packages gross.		Of any other metal	2000	20	
Pointed, for butchers, hunting, travelling and the like:					Chronographs, chronometers, repeaters, watches with independent seconds and the like:			
With handles of bone, wood, horn, iron and the like	1000	50	do.		Of gold	30000	20	
With handles of ivory, mother-of-pearl, tortoise-shell, white metal and the like	5000	50	do.		Of silver, plain or gilt or oxidized	8000	20	
Note 105.—Forks will pay half the duties on knives, whether imported with the knives or separately.					Of copper, plated with gold	8000	20	
Knives with sheaths of leather, carboard or common metal, and those with handles or sheaths of galvanized metal, shall, in the first case, be liable to a surtax of 40 %, and in the second case, to a surtax of 60 %.					Of other metals	4000	20	
Sheaths must be imported in the same package as the corresponding knives, and in equal number; it is not necessary, however, that the knives be enclosed in their respective sheaths.					Set with precious stones	ad val.	20	
794 Razors of all kinds:					Wall and table clocks, with wooden case, the largest size of which measures:			
With handles of bone, wood, horn or common metal	4000	50			Up to 65 centimetres	5000	50	
With handles of ivory, mother-of-pearl or tortoise-shell	20000	50			More than 65 and up to 100 centimetres	6000	50	
Gillette's and similar razor blades	800	50			More than 100 centimetres	8000	50	
Note 106.—Razors with more than one blade shall, for each blade in excess, be liable to a surtax of 50 %.					Mantel clocks:			
795 Office erasers:					With wooden case, the largest size of which measures:			
With handles of bone, wood, horn or common metal	2400	50			Up to 65 centimetres	4000	50	
With handles of ivory, mother-of-pearl or tortoise-shell	20000	50			More than 65 centimetres	6000	50	
796 Cutlasses, cleavers, etc., with or without guards	1000	50	do.		With case of bronze or of brass or gilt metal, marble, alabaster etc.	ad val.	50	
Note 107.—The provisions of Note 105 relating to sheaths are applicable to this number.					Marine chronometers, suspended	70000	50	
					Common, suspended and without pendulum, for vessels	3000	50	
					Not specially mentioned	ad val.	50	
					Note 109.—In measuring wall and mantel clocks, the ornaments on the cases need not be taken into account.			
					802 Watch and clock glasses	5000	50	Net.
					Note 110.—Silver watches with gold ornaments or vice versa, and gold watches with ornaments of any other metal, shall, as regards the payment of duty, be considered as of gold.			
					Clocks and watches, new, unfinished, cases without works, and works without cases, shall be dutiable as finished and complete clocks and watches, and the works shall be considered as destined for			

## CLASS XXIX.—WATCHES, CLOCKS, WORKS, &amp;c.—continued.

Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
	clocks or watches subject to the highest duty			
	The above duties include those on the small common boxes in which the clocks and watches are imported.			
CLASS XXX.				
CARRIAGES AND OTHER VEHICLES.				
803	Carriages, cabs, calashes, bronghams, coaches, mail-coaches, omnibuses, diligences and similar vehicles (1):			
	Four-wheeled .....	ad val.	7	
	Two-wheeled .....	"	7	
804	Carriages, cabs, bronghams, coaches, mail-coaches, omnibuses, diligences and similar vehicles, in skeleton:			
	Four-wheeled .....	kilog.		
	Two wheeled .....	800 30		Net.
		500 30		do.
	Note 111. By skeleton carriages are understood carriages which, though complete, have not, either inside or outside, been trimmed or upholstered; shell bodies of wood, untrimmed, imported separately, shall be liable to half the duties.			
805	Wagons and other railway carriages for the conveyance of passengers and goods, and accessories for same .....	ad val.	30	
806	Wagons, drays and carts, of all kinds, for carrying goods (1):	"	5	
	Automobiles carts or boats for industrial purposes or for the conveyance of materials and goods (1) .....	"	5	
	Automobiles for the conveyance of passengers (1) .....	"	7	
	Automobiles burning pure, carburetted or denatured alcohol (1):	"	5	
807	Axle-trees, forks, buffers, frames, springs, navies and other articles of iron, for carriages .....	kilog.	400 50	do.
808	Accessories of plated tin, for carriage fittings .....	kilog.	1500 60	do.
809	Wheels, poles, spokes, navies, tyres, shafts, futchels and all other parts of carriages, plain, painted or varnished:			
	Of wood .....	kilog.	650 60	do.
	Of wood and iron .....	450 60		do.
810	All other parts and articles for carriages, wagons and carts, not specially mentioned .....	ad val.	60	
	Automobile chassis, complete or not, front or back wheels complete, including motor and accessories, rough, but not including the bodies .....	"	5	
	Pneumatic tyres and inner tubes for automobiles and other vehicles:			
	Made of Brazilian rubber (fine Para) .....	"	5	
	Made of other rubber .....	"	50	
CLASS XXXI.				
MATHEMATICAL, PHYSICAL, CHEMICAL AND OPTICAL INSTRUMENTS AND APPARATUS.				
811	Agates for magnetic compasses .....	dozen	1200	15
812	Alcoholometers (Gay-Lussac's and similar):			
	Of glass .....	dozen	1800	15
	Of metal .....	each	1000	15
813	Aldules:			
	Of metal with pumle .....	3000	15	
	Of metal with telescope, level, circle or semi-circle .....	each	10000	15
814	Hour glasses:			
	Of wood .....	dozen	2000	15
	Of metal .....	each	6000	15
815	Anemometers, Combs' and other, for measuring the velocity of the wind .....	each	5000	15
816	Anemographs or anemometers and dial weathercocks .....	each	8000	15
817	Electrostatic and electrodynamic rings, coils and chains .....	kilog.	10000	15
				Cases or boxes of cardboard or similar packages; gross.
818	Apparatus:			
	Barometers .....	each	1000	50
	Barometers and similar .....	each	1200	50
	Not specially mentioned .....	ad val.	15	
819	Arcometers, and gauges, liquid gauges, sphygmometers and other similar instruments:			
	Of glass .....	dozen	2100	15
	Of metal .....	each	1000	15
820	Barometers of every kind .....	"	8000	15
821	Ship's logs of metal .....	"	1000	15
822	Magneto needles for compasses .....	"	100	15
823	Compasses:			
	Small, plain or with meridian lines, with shape or with dipper and declination for pilotages, each		1200	15

(1) Under Paragraph No. 2719, dated 12 December 31, 1912, the duties leviable on automobiles shall be the same as those charged on carriages drawn by animals and intended for the conveyance of passengers and goods (Tariff Nos. 805 and 806).

Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
	Geological, with metal case and prismatic compasses (Captain Kater's, Bohnier's and the like), each	4000	15	
	For land surveying, large, with metal or wooden cases:			
	Plain .....	each	4000	15
	With telescope and level .....	7000	15	
	With telescope, level and semi-circle .....	8000	15	
	"Tranche-montagne" with mounting of wood or metal, with circle or semi-circle .....	32000	15	
	For ships, and compasses not otherwise mentioned .....	ad val.	15	
824	Surveying chains of iron, plain, galvanised or varnished .....	kilog.	500	15
				Cases or boxes of cardboard or similar packages; gross.
825	Cameras:			
	Lucide, with prisms and lenses, fitted in tubes or in wooden boxes, lenses and mirrors .....	each	4000	15
	Obscure, with prisms, slacks and curtains, for landscapes and portraits .....	each	12000	15
826	Compass pens ("cheytes") of metal with agates .....	dozen	6000	15
827	Geometrical or reflection circles .....	each	10000	15
828	Mathematical compasses:			
	Verge's, elliptical and reduction, of one-fourth circle .....	each	2000	15
	Plain .....	dozen	2000	15
829	Volta's condensers .....	each	5000	15
830	Thread counters .....	dozen	2000	15
831	Pedometers and second counters .....	each	1000	15
832	Dacuerectotype or photographic apparatus .....	ad val.	15	
833	Graduated scales, measures and other similar articles:			
	Of bone, horn, wood or metal .....	each	300	15
	Of ivory .....	each	1000	15
	Of boxwood or metal, for stereometric purposes .....	each	3000	15
834	Squares for surveyors:			
	Octagonal or round, with or without compass .....	each	1200	15
	Graduated in the centre, with or without compass .....	each	3000	15
	Not specially mentioned .....	ad val.	15	
835	Cases or boxes with drawing-pens, compasses, protractors or with mathematical instruments and the like:			
	Containing up to 12 pieces .....	each	1600	15
	More than 12 and up to 18 pieces .....	"	2100	15
	More than 18 and up to 24 pieces .....	"	5000	15
	More than 24 pieces .....	"	10000	15
	With mineralogical accessories or accessories, small .....	each	10000	15
	The same, large, and Plathner's complete cases .....	each	48000	15
	Not specially mentioned .....	ad val.	15	
836	Syphon bottles or vessels .....	each	1000	15
837	Geographical globes:			
	Up to 20 centimetres in diameter .....	each	1500	15
	More than 20 and up to 40 centimetres in diameter .....	each	4500	15
	More than 40 and up to 60 centimetres in diameter .....	each	12000	15
	More than 60 centimetres in diameter .....	each	20000	15
838	Graphometers:			
	With pumle and compass .....	each	3000	15
	With telescope, pumle and compass .....	each	8000	15
	Not specially mentioned .....	ad val.	15	
839	Gravimeters .....	each	8000	15
840	Artificial horizons:			
	Of glass, with level .....	"	3000	15
	Of metal, with mercury .....	"	8000	15
841	Hygrometers:			
	Common, with figures or hair, mounted on cardboard or wood .....	each	500	15
	Of metal, with hair .....	"	2000	15
	Pain-3Fs and Mommor's .....	"	1000	15
	Allward's, Crova's and Regnaud's .....	each	12000	15
842	Hysometers .....	each	8000	15
843	Magnets, artificial, of all kinds .....	kilog.	2000	15
				Cases or boxes of cardboard or similar packages; gross.
844	Kaleidoscopes .....	dozen	6000	50
845	Magic lanterns and dissolving view apparatus:			
	Common .....	each	1000	50
	With stands, on wheels and reflectors .....	each	20000	50
	Do, with megascopic apparatus .....	each	60000	50
	Note 112. Small common magic lanterns and dissolving view apparatus for the amusement of children, are dutiable as toys.			

os.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.	Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
	The above duties include those on apparatus connected with magic lanterns. Slides or pictures are dutiable separately.				859	Pantometers.....each	12000	15	
46	Lenses:				860	Pluviometers:			
	With metal mounting, convex or concave, for use in physics.....each	3000	15			Classical, with earthen vases.....do.	2000	15	
	For clockmakers, engravers and the like.....dozen	3000	15			Cabinet's, of metal.....do.	4000	15	
	In cases:					Not specially mentioned.....ad val.	15		
	With a single glass.....do	3000	15		861	Patent plumb-lines for nautical use each	6000	15	
	With more than one glass.....do	6000	15		862	Psychrometers:			
47	Telescopes:					On wood.....do.	2000	15	
	Micrometric (Rochon's or of other inventors), for measuring distances.....each	12000	15			On metal.....do.	6000	15	
	Mural, for observation.....do	30000	15		863	Leveling staffs:			
	Transit, and those not specially mentioned.....ad val.	15				Of wood, sliding, with sight.....do.	3000	15	
48	Electric, hydrozoen-plastic, pneumatic and other machines.....do.	15				Of wood, with "mure parlante".....do.	6000	15	
49	Steam-gauges (manometers).....each	5000	15			Not specially mentioned.....ad val.	15		
50	Tide-gauges.....do.	12000	15		864	Saccharimeters, Duboseq's and the like.....each	20000	15	
51	Sub-dials:				865	Sextants and octants.....do.	12000	15	
	Of marble and the like, plain.....do.	2000	15		866	Stereoscopes:			
	Detonating.....do.	6000	15			Small, plain:			
	Not specially mentioned.....ad val.	15				Of cardboard or common wood.....each	1200	50	
352	Microscopes:					Of fine wood or covered with leather.....each	7000	50	
	Plain, common, with from one to three lenses.....each	3000	15			Large, with column, of all kinds, for 20 views or more.....each	20000	50	
	Compound or achromatic, with more than three lenses.....each	12000	15			Note 114.—The views which accompany stereoscopes are dutiable separately.			
	Solar and the like.....do.	32000	15		867	Telescopes.....ad val.	15		
	Not specially mentioned.....ad val.	15			868	Thermometers:			
853	Turntables, Wolmann's.....each	8000	15			Common, graduated upon wood, brass or other base metal, alabaster, porcelain or glass.....each	600	15	
854	Marine globes.....do.	8000	15			Common, graduated upon ivory or mother-of-pearl.....each	1600	15	
855	Levels:					Not specially mentioned.....ad val.	15		
	Plain, spirit, with or without brass or steel mounting.....dozen	7000	15		869	Theodolites.....each	60000	15	
	With brass mounting or clinometers.....each	3000	15		870	Drawing-pens.....dozen	2000	15	
	Water, large.....do.				871	Protractors:			
	With tin-plate mounting and glass tube.....each	2000	15			Of horn, metal or wood.....each	300	15	
	With brass mounting and glass tube.....each	4000	15			Of metal, with semi-circle and scales.....each	4000	15	
	Not specially mentioned.....do.	14000	15			Of metal, with circle, scale and bevel.....each	8000	15	
856	Glasses (optical), etc.:				872	Transits, American, with compass, with or without circle.....each	40000	15	
	Spyglasses:				873	Glasses:			
	Of cardboard, of all kinds.....dozen	6000	15			For spirit levels, graduated or not.....dozen	2000	15	
	Of brass, with tubes of wood, bone, horn and the like, covered or not with leather:					For spectacles, opera glasses, telescopes, eye-glasses, cosmoratus and all other optical instruments.....kilog.	6000	50	Cases or boxes of cardboard or similar packages, gross.
	Up to 20 centimetres long.....each	1600	15		874	Views: On glass or metal:			
	More than 20 and up to 50 centimetres long.....each	2800	15			Diaguerotype or photographic, for stereoscopes.....dozen	8000	50	
	More than 50 and up to 100 centimetres long.....each	5000	15			On glass, common, for magic lanterns.....dozen	1500	50	
	More than 100 and up to 150 centimetres long.....each	10000	15			On glass, with wooden frames.....dozen	10000	50	
	More than 150 centimetres long.....each	20000	15			On paper (dutiable as prints).....dozen			
	Not specially mentioned.....ad val.	15			875	All other mathematical, philosophical, chemical, or optical instruments and apparatus not specially mentioned.....ad val.	15		
	Binocular or opera:					Photographic plates of glass kilog.	100	15	
	Of tin-plate, brass "lance" (face-needle, porcelain, etc.), buff, do or other horn, plain, painted, varnished or covered with leather.....each	5000	50			Films of celluloid or other materials.....kilog.	200	15	
	Of ivory, mother-of-pearl or tortoise-shell, with or without gilt tubes.....each	12000	50			Gramophones, zomphonos & similar.....kilog.	1000	15	Gross.
	Not specially mentioned.....ad val.	50				Discs or plates for these instruments (1).....kilog.	2000	15	do.
	Spectacles, eye-glasses, pince-nez, quizzing glasses, goggles, etc.:					Cinematographs (2).....each	60000	15	do.
	Of horn, composition, bone, buffalo horn, hardened rubber, iron, steel, nickel, aluminium, or any common metal.....dozen	3600	50			Films for cinematographs:			
	Of tortoise-shell.....do.	10000	50			Exposed.....kilog.	25000	15	do.
	Of silver, plain or gilt.....do.	6000	15			Sensitised.....do.	10000	15	do.
	Of gold.....do.	45000	15			Films designed for small parlour cinematographs.....kilog.	5000	15	do.
	Note 115.—The mountings without glasses shall be liable to the same duties as those stipulated above, according to quality.					Note 115.—The duties on instruments and articles of this class include those on the stands, plane tables, fastenings and mountings with which imported; the same is also the case with regard to common boxes or cases which preserve the instruments from damage or breakage.			
	The above duties include those on the common boxes or cases in which the glasses, etc., are imported.					When the articles enumerated in this class have ornaments or fittings of ivory, mother-of-pearl, tortoise-shell, precious metals and stones, and when not mentioned in that state, they shall be liable to a surtax of 30%.			
	Spyglasses with tubes of tortoise-shell, ivory or mother-of-pearl, shall be subject to a surtax of 20% in addition to the duty leviable on those with tubes of wood, bone or horn.								
857	"Pantours" (musical instruments) each	8000	15						
858	Pantographs:								
	Common, with rulers of white wood.....each	1000	15						
	Common, with rulers of ebony, in boxes.....each	4000	15						
	Common, with rulers of metal, in boxes.....each	24000	15						

(1) Under Budget-Law No. 2719, dated December 31, 1912, gramophone discs and the like shall be dutiable as follows:

Single discs, exposed on one side only.....kilog.	1500	15%	Gross
Double discs, exposed on both sides.....kilog.	2500	15%	do.
Accessories.....do.	2000		do.

(2) Under Budget-Law No. 2719, dated December 31, 1912, cinematograph for schools shall pay 30000 reis, on the percentage of 40%.



Nos.	Goods, Duty.	Per- centage of duty.	Tare allowance.	Nos.	Goods, Duty.	Per- centage of duty.	Tare allowance.
CLASS XXXII.				CLASS XXXIII.			
SURGICAL AND DENTAL INSTRUMENTS AND ARTICLES.				SURGICAL AND DENTAL INSTRUMENTS AND ARTICLES.			
876	Needles:			898	Stylets and tent-probes:		
	For suture, without handles, . . . . .	1800	15		Of common metal, steel or iron	dozen	1600
	For seton, vaccine, Cooper's and				Of silver . . . . .	dozen	4700
	similar, with handles, . . . . .	3200	15	894	Knives for performing amputation	dozen	8000
	For catarrh and the like, . . . . .	9600	15	895	Instruments, separate, for filling, clean-		
	Pravaz, for sub-cutaneous injections				ing, scaling and cauterizing teeth	dozen	3600
	and the like (small syringes) each	1200	15	896	Flanels for bleeding . . . . .	dozen	2400
	Of all kinds, with handles of gold or			897	Trusses:		
	silver . . . . .	26000	15		With or without spring, covered		
877	Probes and catheters:				with any kind of leather, tissue or		
	Of zinc, tin or any other common				rubber:		
	metal . . . . .	2400	15		Single . . . . .	dozen	4000
	Of rubber or celluloid, . . . . .	6000	15		Double . . . . .	dozen	7200
	Of silver, . . . . .	15600	15		With screws . . . . .	dozen	12800
878	Amygdalectomies, . . . . .	5000	15		Single . . . . .	dozen	20000
879	Apparatus:				Double . . . . .	dozen	20000
	Esmarch's and the like, for astric-				Electro-magnetic:		
	tions . . . . .	2400	15		Single . . . . .	dozen	21000
	Potain's, Dieulafoy's and the like				Double . . . . .	dozen	18000
	each . . . . .	7000	15	898	Lancets . . . . .	dozen	3000
	For fractures of arms and legs	do.		899	Laryngoscopes, pharyngoscopes, ophthal-		
880	Bistouries:				moscopes, otoscopes and the like, each	dozen	2000
	With handles of bone, wood or metal			900	Tooth files . . . . .	dozen	8000
	dozen . . . . .	5600	15				
	With handles of ivory, mother-of-						
	pearl or tortoise-shell, . . . . .	7300	15				
881	Forceps, keys, pliers, elevators and						
	similar instruments for extracting						
	teeth . . . . .	1200	15				
882	Boxes, portfolios and cases, for surgeons						
	and dentists:						
	With instruments for sealing, filling						
	and extracting teeth, or with						
	scalpels and other instruments for						
	minor surgery:						
	Containing up to 6 instruments						
	each . . . . .	2400	15				
	More than 6 and up to 12 instru-						
	ments, . . . . .	6000	15				
	More than 12 and up to 18 instru-						
	ments, . . . . .	9600	15				
	More than 18 and up to 24 instru-						
	ments, . . . . .	12000	15				
	More than 24 and up to 36 instru-						
	ments, . . . . .	16000	15				
	More than 36 and up to 50 instru-						
	ments, . . . . .	20000	15				
	More than 50 instruments . . . . .	ad val.					
	With instruments for amputations,						
	trepanning, catarrh, ac-						
	couchement and other instruments						
	for general surgery:						
	Containing up to 6 instruments						
	each . . . . .	4000	15				
	More than 6 and up to 12 instru-						
	ments, . . . . .	8000	15				
	More than 12 and up to 18 instru-						
	ments, . . . . .	11000	15				
	More than 18 and up to 24 instru-						
	ments, . . . . .	14000	15				
	More than 24 and up to 36 instru-						
	ments, . . . . .	20000	15				
	More than 36 and up to 50 instru-						
	ments, . . . . .	30000	15				
	More than 50 instruments, . . . . .	ad val.					
	With cupping glasses, . . . . .	4000	15				
	Empty boxes and cases, . . . . .	2400	50				
	Empty portfolios, . . . . .	1000	50				
883	Cephalotribes, forceps and trocars, . . . . .	4000	15				
884	Gastrey plates . . . . .	2000	15				
885	Abdominal, hypospastic and umbilical						
	bandages . . . . .	1100	15				
886	Ear-trumpets of hardened rubber, etc.						
	each . . . . .	700	15				
887	Lister's dressing:						
	Cotton, plain, absorbent or saturated						
	with an antiseptic substance . . . .						
	kilog. . . . .	600	15				
	Gauze, plain or saturated with an						
	antiseptic substance, cutout,						
	drainage tubes and suture thread						
	kilog. . . . .	800	15				
	Mackintosh or protective . . . . .	2000	15				
888	Artificial teeth:						
	Single, separate or in sets . . . . .	64000	15				
	Fitted in wax . . . . .	32000	15				
889	Scalpels with handles of wood, bone or						
	metal . . . . .	2000	15				
890	Compressors ("camapadores") . . . . .	1800	15				
891	Surgeal or dental mirrors . . . . .	8000	15				
892	Skeletons, skulls and any other part of						
	skeletons, for the study of anatomy						
	kilog. . . . .	700	15				
	Cartons or						
	cases of card-						
	board or						
	wood: gross.						

Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.	Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance
28 Instruments not otherwise mentioned and single parts thereof:					Note 118.—The measure is the interior measurement.				
Of steel, polished iron, or of common metal . . . . .kilog.					Musical boxes with bells, drums or figures pay a surtax of 15 %				
					937 Pags of iron for pianos, harps and all other instruments . . . . .kilog.	1600	50		Net.
					938 Musical bells (chimes):				
					With metal bells . . . . .each	10000	50		
					Of cross pieces of steel . . . . .	60000	50		
Of silver . . . . .gramme					939 Castanets:				
Of glass or "louça" (faience, porcelain, etc.) . . . . .kilog.					Of ebony or any other wood . . .pair	12000	50		
Of rubber or wood, buffalo or other horn and the like . . . . .kilog.					With handles, for orchestras . . .	2000	50		
Machines or apparatus . . . . .ad val.					Of ivory . . . . .	8000	50		
Note 117.—When articles enumerated in this class have ornaments or fittings of ivory, mother-of-pearl, tortoise-shell or silver, and when not mentioned in such state, they shall be liable to a surtax of 30 %; should the ornaments or fittings be of gold or set with precious stones, this surtax shall be 50 %.					940 "Cavaquinho" (a small instrument with one string) and "machetes" (a small guitar) . . . . .each	1000	50		
					941 Keys of steel or iron for pianos and other instruments . . . . .kilog.	1600	50		do.
					942 Clarinets and oboes:				
					With up to 13 keys of common metal:				
					Of boxwood . . . . .each	12000	50		
					Of ebony or any other fine wood . .	20000	50		
					Not specially mentioned . . . . .ad val.	50			
					943 Strings:				
					Of steel, in rolls, for pianos . . .kilog.	2000	50		Cases or boxes of cardboard, wood, zinc, sheet metal ("folha") or similar packages: gross.
					Of steel, white or yellow metal, on holdings, for sitos, guitars and the like . . . . .kilog.	5000	50		do.
					Of silk, straw, gut and the like . .	12000	50		do.
					Span for large violas and the like .	8000	50		do
					944 Corsets, steel:				
					For signalling, of horn, with or without metal fittings . . . . .each	400	50		
					Of metal . . . . .	12000	50		
					945 English horns . . . . .	30000	50		
					946 Zithers . . . . .	12000	50		
					947 Tuning forks:				
					Of steel . . . . .	400	50		
					Of bone, metal and the like, wind . .	200	50		
					948 Stands, studs, bridges and other accessories, for wooden instruments .				Net
					949 Bassoons . . . . .each	6000	50		
					950 Flutes and flageolets:				
					With one key of common metal:				
					Of boxwood . . . . .	1000	50		
					Of ebony or any other fine wood . .	3000	50		
					Of metal . . . . .	6000	50		
					With more than six and up to eight keys of common metal:				
					Of ebony or any other wood . . . .	12000	50		
					Of metal . . . . .	15000	50		
					With more than eight keys of common metal:				
					Of ebony or any other wood . . . .	15000	50		
					Of metal . . . . .	20000	50		
					Of the Boehm system . . . . .	20000	50		
					Of metal, silvered or not . . . . .	40000	50		
					Of silver . . . . .	100000	50		
					951 Small flutes:				
					With one key of common metal:				
					Of boxwood . . . . .	600	50		
					Of ebony or any other fine wood . .	2000	50		
					With from two to six keys of common metal:				
					Of boxwood . . . . .each	2000	50		
					Of ebony or any other fine wood . .	4000	50		
					Of metal . . . . .	5000	50		
					With more than six and up to eight keys of common metal:				
					Of ebony or any other wood . . . .	8000	50		
					Of metal . . . . .	10000	50		
					With more than eight keys of common metal:				
					Of ebony or any other wood . . . .	10000	50		
					Of metal . . . . .	12000	50		
					Of the Boehm system . . . . .	20000	50		
					Of ebony or any other wood . . . .	20000	50		
					Of metal, silvered or not . . . . .	40000	50		
					Of silver . . . . .	50000	50		
					952 Bar pipes . . . . .	5000	50		
					953 Guitars:				
					Plain, with wooden pegs . . . . .	1000	50		
					With "leque" or key . . . . .	10000	50		
					954 Harmonium, harmoniflutes and harmoniums:				
					Portable or hand, concertinas and the like . . . . .kilog.	2000	50		Cases or boxes of cardboard or other similar packages: gross.

## CLASS XXXIII.—MUSICAL INSTRUMENTS AND ACCESSORIES—con.

Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
	With keyboards which may be played on the knee, with or without registers, having: Up to 24 octaves, each	15000	50	
	More than 24 octaves, each	20000	50	
	Piano shape: Small, of 24 octaves: With or without registers, each	25000	50	
	With 2 registers, each	30000	50	
	With 3 registers, each	35000	50	
	With 4 registers, each	40000	50	
	With more than 4 registers, each	45000	50	
	Small, having up to 1 octaves: With or without registers, each	30000	50	
	With 2 registers, each	35000	50	
	With 3 registers, each	40000	50	
	With 4 registers, each	45000	50	
	With more than 4 registers, each	50000	50	
	Large, having more than 4 octaves: Without registers, each	10000	50	
	With 1 register, each	50000	50	
	Having up to 3 registers, each	60000	50	
	Having up to 5 registers, each	70000	50	
	Having up to 7 registers, each	80000	50	
	Having up to 10 registers, each	120000	50	
	Having up to 12 registers, each	150000	50	
	Having up to 14 registers, each	200000	50	
	Having up to 18 registers, each	250000	50	
	Having more than 18 registers, each	350000	50	
	Note 118. Knee harmoniums ("marchetas") shall be liable to a surtax of 10%, and those with crank mechanism to a surtax of 25%.			
955	Harp:			
	With single motion, each	210000	50	
	With double motion, each	360000	50	
956	Metal instruments:			
	Hellions, each	50000	50	
	Ophicleides, each	20000	50	
	Cornets-a-piston, each	15000	50	
	Saxophones, each	40000	50	
	All other not mentioned, and their accessories, per kilogram,	8000	50	Net.
957	Mechanism for pianos:			
	Complete, fitted together or not, each	300000	50	
	Detached parts, per kilogram,	6000	50	do.
	Keyboards, plain, each	20000	50	
	Key-boards, with mechanism, each	60000	50	
958	Metronomes (Mæzels and the like), each	4000	50	
959	Music:			
	On rolls of wood, for mechanical pianos, per kilogram,	2000	50	do.
	On cardboard, for pianistas, each	1500	50	do.
	On cardboard or zinc sheets, for barrel organs, per kilogram,	2000	50	do.
	On cylinders, per kilogram,	2100	50	do.
	On metal plates of copper or other metal, for musical boxes, per kilogram,	4000	50	do.
960	Reeds:			
	For clarinets and the like, per dozen	400	50	
	For bassoons and the like, each	2400	50	
961	Tambourines:			
	Plain, hooped or not with metal, each	1000	50	
	With nuts ("tararucha") of steel or metal, each	3000	50	
962	Skins for snare and bass drums, per kilogram,	4000	50	do.
963	Automatic pianos, each	100000	50	
964	Pipes:			
	Of boxwood, each	600	50	
	Of ebony or any other fine wood, each	2000	50	
965	Pianos:			
	Upright, each	270000	50	
	Semi-grand, each	300000	50	
	Grand, each	430000	50	
	"Harc-sourdoeur", each	130000	50	
	Y 6 120. Pianos up to 2 metres in length are considered as semi-grand.			
	The foregoing duties include those of the following articles when imported together with pianos: (one pair of candlesticks, one tuning key, one tuning fork, one "corista," one coverlet, and one kilogramme of strings.			
	Piano stools shall be dutiable separately.			
966	Cymbals for musical bands, pair	16000	50	
967	Violins, small violas and the like, with or without bows, each	10000	50	
968	Violoncellos and double-basses, with or without bows:			
	Violoncellos, each	25000	50	
	Double-basses, each	18000	50	
969	Organs:			
	Reed:			
	Up to 50 centimetres in length, each	1000	50	
	More than 50 and up to 35 cm. in length, each	6000	50	

Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
	More than 35 and up to 45 cm. in length, each	8000	50	
	More than 45 and up to 60 cm. in length, each	12000	50	
	More than 60 and up to 70 cm. in length, each	16000	50	
	More than 70 cm. in length, each	20000	50	
	String:			
	Less than 35 cm. in height, each	20000	50	
	More than 35 cm. in height and up to 70 cm. in length, each	50000	50	
	More than 70 cm. in height and up to 80 cm. in length, each	75000	50	
	More than 80 cm. in height and up to 90 cm. in length, each	110000	50	
	More than 90 cm. in height and up to 100 cm. in length, each	150000	50	
	More than 100 cm. in length, each	200000	50	
	100. do., with keyboards, each	380000	50	
	Pipe:			
	With up to 50 pipes of wood or metal, each	25000	50	
	With up to 60 pipes of wood or metal, each	35000	50	
	With up to 70 pipes of wood or metal, each	50000	50	
	With up to 80 pipes of wood or metal, each	70000	50	
	With up to 90 pipes of wood or metal, each	100000	50	
	With up to 100 pipes of wood or metal, each	110000	50	
	More than 100 pipes of wood or metal, each	200000	50	
	Note 121.—Organs of not more than 35 pipes shall be dutiable as reed organs.			
	The duties on organs shall include those on the cylinders belonging thereto. All organs without cylinders may be imported with 12 pieces of music; music imported in excess shall be dutiable separately.			
	The length of organs shall be measured on the exterior, and the number of pipes shall include those of the bottom.			
	Organs with other drums, triangles, bells, or movable or stationary figures, pay a surtax of 30%; those which have at the same time drums, triangles, bells and figures, shall be liable to a surtax of 60%.			
970	Snare drums for the military, of all kinds, with or without shoulder belts, each	10000	50	
971	Sounding boards, side pieces and other parts of altos, large violas and other similar instruments:			
	Of common wood, per kilogram,	100	50	Net.
	Of fine wood, per kilogram,	800	50	do.
972	Kettle-drums, pair	90000	50	
973	Triangles for music bands, each	1200	50	
974	Sticks:			
	For snare drums, pair	1000	50	
	For bass drums, each	700	50	
975	Alto violins, each	6000	50	
976	Large violas or French guitars, each	10000	50	
977	Bass drums with or without shoulder belts, each	18000	50	
978	All other musical instruments and their accessories not specially mentioned, ad val.	50		
	Note 122.—Cases, boxes or coverings with which the instruments are imported, shall not be subject to duty, provided they belong to the instruments and be of common wood, cloth, leather or macramé, but those of a superior quality, and reserve cases, etc., even common, pay duty separately.			
	Keys and ornaments of white metal or the nickeling of the instruments are not taken into consideration for the classification of the instruments.			
	When the articles enumerated in this class have ornaments or fittings of gold, silver or platinum, and when not mentioned in that state, they shall be liable to a surtax of 30%.			

## CLASS XXXIV.

## MACHINES, APPARATUS, TOOLS AND MISCELLANEOUS UTENSILS.

## 979 Sharpeners:

## For knives:

With handles of bone, buffalo or other horn or wood, per dozen	6000	50
With handles of ivory, mother-of-pearl or tortoise-shell, per dozen	33000	50

## Razor straps:

With two surfaces, each	5000	50
With four surfaces, each	10000	50
Not specially mentioned, ad val.	50	

TARIFF.]

Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.	Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
80	Stills, athanors, furnaces, retorts, pans, boilers and all similar articles not specially mentioned: Plain, large, for agricultural industries and for factories..... Plain, small, for chemical and pharmaceutical laboratories..... Tin-plated, painted or enamelled..... Note 123.—Pans and boilers as well as stills whose boilers do not exceed 50 litres in capacity shall be considered as small.	ad val.	8	400 30	Hogsheads or cases, 5 %.	Suction and forcing: Of cast iron.....kilog. Of iron and brass..... Of brass or bronze..... Steam, hydraulic and hot-air..... Fire, hand..... Note 125.—Pumps of which the body of the pump or simply the suction valve box is of brass, are considered as pumps of iron and brass. Pumps of which both the body of the pump and the suction valve box are of brass, are considered as pumps of brass or bronze. The fly-wheels and transmission pulleys ("polias") of cast iron, separately, as common manufactures of iron not specially mentioned, unless they form part of a steam pump. Wheels on which steam and fire pumps are mounted, being considered as integral parts of the pumps, shall not be dutiable separately. Iron or steel tubes, bent or straight, and filters ("papas"), accompanying centrifugal pumps, shall be considered as integral parts of such pumps. More than 10 metres of tubes cannot, however, be imported with these pumps, and the excess shall be liable to the duty leviable thereon.	600 50 800 50 1300 50 ad val. 15 do. 15	50 50 50 do.	Net do. do. do.
81	Mortars: Of iron.....kilog. Of marble, glass or composition..... Of bronze or any other kind.....	500 50 500 50 1600 50	do. do. do.	do. do. do.					
82	Driving and transmission apparatus, including axes, sets of blocks, sockets, bolts, rings, collars, bracket hangers and columns prepared for affixing the bracket hangers.....	ad val.	8						
83	Scales: With suspended plates, plain or common: Entirely of iron, or with the bar of this metal and iron or wooden plates.....kilog. Entirely of copper or its alloys.....kilog. Platform weighing machines of iron, of any size, to weigh: Up to 100 kilograms.....each More than 100 and up to 200 kilograms.....each More than 200 and up to 500 kilograms.....each More than 500 and up to 1000 kilograms.....each More than 1000 and up to 2000 kilograms.....each More than 2000 and up to 5000 kilograms.....each More than 5000 kilograms.....each Platform weighing machines of wood, with or without iron frames and of sylvan or Roman scales, pay half the duties leviable on weighing machines of iron. Counter scales of all kinds, with stand or pedestal of every description: Up to 40 centimetres in length.....each More than 40 and up to 60 centimetres in length.....each More than 60 and up to 80 centimetres in length.....each More than 80 centimetres in length.....each Balances: Assay, common, suspension or pedestal, ordinary, with or without cases.....kilog. Precision, and of any other description..... Hydrostatic, for physical uses..... Automatic, for weighing coffee, cereals etc..... Spring scales: With celluloid, suspension, with or without plates.....kilog. With stands of iron or marble, with only one plate.....kilog. Not specially mentioned..... Note 124.—Weights intended for common or horizontal scales shall be dutiable separately according to kind; weights imported with the decimal and assay balances to which they belong, as well as the boxes containing them, are included in the duties and weight of such balances. Common counter scales, with iron bar and plates of copper or its alloys, shall pay the separate duty leviable on each. The length of horizontal or counter scales in the maximum length of the stand.	1000 50 2000 50 26000 50 40000 50 60000 50 88000 50 140000 50 160000 50 220000 50	Hogsheads, 20%; cases, 10 %. do. do.						
87	Barnishers for gilders.....	1000 50	do.						
88	Hunting horns or speaking trumpets.....	1200 50	do.						
89	Crucibles: Of clay or graphite.....kilog.	100 15	Hogsheads, 20%; cases, 10 %;						
90	Tool chests for carpenters and the like.....kilog.	600 50	Net.						
91	Combing cards: Of iron, of every kind.....pair	600 15	ad val. 15						
92	Wheelbarrows: Wooden, for earthwork.....each Box, for shops.....each Of plain, painted or galvanized iron, for earthwork, coal or any use.....each	4000 50 6000 50 7500 50	do. do. do.						
93	Compasses, plain or common: Of brass, or of iron and brass.....dozen	5000 50	do.						
94	Composing sticks for typography.....each	700 30	do.						
95	Belting, machine: Of cotton and rubber.....kilog. Greased, of leather, for attaching hammers to looms, and all other accessories for machinery, made of leather.....kilog. Note 126.—Belts even imported with machines shall be liable to the duties leviable thereon, according to kind.	1800 30 900 50 2500 25	do. do. do.						
96	Grappels or hooks, with or without handles.....dozen	136 50	do.						
97	Diamonds, set or not, for chisels.....each	2500 25	do.						
98	Fire-extinguishers, portable.....	15000 30	do.						
99	Tools, common: Picks, pick axes, mattocks or hammers for blacksmiths, masons and the like; shovels of all kinds with or without handles and all other common tools for masons, stone cutters, miners and similar trades; spades, large and small; rakes; forks, wooding hooks and pointed hoes ("ferras de cou"), set squares and pickles and similar implements for cutting grass or cane; axes, hatchets and large augers for miners.....kilog. Note 127.—Tools imported with augers for miners shall be dutiable separately; this shall also be the case with tripods ("trípodes"), blocks ("ganchos") and pulleys ("polias") for lifting and augers.	100 15	Hogsheads or cases, 10 %.						
1000	Iron: For crimping and crimping for use for								
84	Apparatus ("baterias"), steam, for chemical and pharmaceutical laboratories, manufactories and confectionery shops, including all their accessories.....	ad val.	8						
95	Axe-handles and hickernuts: For goldsmiths, watchmakers and the like.....kilog. For smiths, carpenters, tin-smiths and the like.....kilog.	500 50 200 50	Hogsheads or cases, 5 %. do.						
96	Pumps and "barriletes": Common: Of cast iron..... Of iron and brass..... Of brass or bronze.....	400 50 600 50 1000 50	Net. do. do.						

CLASS XXXIV.—MACHINES, APPARATUS, TOOLS AND MISCELLANEOUS  
UTENSILS—continued.

Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.	Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
	wafers, pastilles and the like, of iron or brass ..... Kilog.	600	50	Hogsheads or cases, 5 % ; cases of cardboard or similar packages : gross.	1009	Machines : For the manufacture of sacks, huts, tins ; for chopping or cutting grass, cane and roots ; for leveling and rolling the soil, for preparing agricultural produce such as manure presses, maize rollers and crushers ; for mines, such as stone crushers and triturators, as well as wooden frames and stampers for the same ; for the preparation of ceramic pastes and for the manufacture of faience, fine stoneware, and porcelain, or glazed paving tiles ; for manufactories, workshops and navigation, whether all these machines be propelled by steam, water, gas, air, wind, electricity or animal power ..... Kilog.	ad val.	8	Hogsheads or cases, 10 %.
	Flat-irons or smoothing irons : Of iron or steel of any shape, plain or painted ..... Kilog.	500	50	do.		For cleaning knives, with or without openings, of wood or iron and of any make or system ..... Kilog.	300	50	
1001	Bellows : Small or hand bellows : Up to 15 centimetres in width, each	600	50			Sewing machines for domestic use, for tailors or harness-makers ..... Kilog.	150	25	do.
	More than 15 and up to 30 centimetres in width ..... each	1200	50			Typewriters and linotypes : With keyboards ..... each	30000	25	
	More than 30 and up to 40 centimetres in width ..... each	2400	50			Without keyboards ..... each	5000	25	
	More than 40 and up to 50 centimetres in width ..... each	6000	50			Adding, dividing and multiplying machines ; cash registers ..... each	60000	25	
	More than 50 centimetres in width ..... each	1200	50			For cutting and smoothing the habutso ; for cutting tobacco ; refrigerating of all kinds ; bread-cutting ; cork-cutting ; bottling ; washing and wringing ; mincing ; for the manufacture of ice and other for similar purposes, of small size, for domestic use ..... Kilog.	500	25	Hogsheads or cases, 2 %.
	Large, of iron : Up to 50 centimetres in width, each	19200	50			Incubators ..... each	200	25	do.
	More than 50 and up to 80 centimetres in width ..... each	28800	50			Milk or cream pasteurizers and refrigerators ..... each	ad val.	15	
	More than 80 and up to 100 centimetres in width ..... each	40000	50			Aeroplanes, hydroplanes, dirigibles and the like, and accessories therefor ..... do.	7		
	More than 100 centimetres in width ..... each	60000	50			1010 Mills : Large, for manufactories, steam or hydraulic ..... do.	8		
	Mechanical, hand or steam ..... ad val.	30				Small, coffee, paint, pepper and the like ..... Kilog.	700	50	do
	Note 128. The width is the maximum width of the belly between the two lateral wings, these, however, not included.					Note 130. — Wheels and fly-wheels for small mills shall be dutiable separately as articles of cast-iron not specially mentioned.			
	Counterweights imported with large forge bellows shall be dutiable separately as plain articles of cast iron not specially mentioned.					1011 Lightning rods : Complete with several branches, plain or with a platinum point ..... each	15000	30	
1002	Forges, portable, large or small for smiths ..... Kilog.	200	30	Net.		Single branch, plain or with platinum point ..... each	6000	30	
1003	Mouls, strainers and crystallizers for purifying or refining sugar ..... ad val.	8				Note 131. Complete lightning rods do not include the connecting cables.			
1004	Cranes : Steam, electric, hydraulic and portable cranes, for warehouses ..... do.	15				1012 Belters and sieves : Of hair or silk, hand ..... each	800	15	
	Other of all kinds ..... do.	15				Of silk with list of flots silk and with eyelets, for bolting machines of wire or metallic gauze : Of iron ..... Kilog.	300	15	Net.
	Winches and differential pulleys, Weston's and the like ..... Kilog.	200	30	do.		Of brass or copper ..... Kilog.	600	15	do.
1005	Cultivating implements ..... Free.	—				1013 Pill rolls, mouls for preparing pastilles and court-plasters, of metal or metal and wood ..... Kilog.	1300	15	Cases of cardboard or similar packages : gross.
1006	Fruit presses (crushing machines) Kilog.	400	50			1014 Printing presses of all kinds ..... ad val.	15		
1007	Files not specially mentioned ..... "	600	50	Hogsheads or cases, 15 % ; cases or boxes of cardboard or similar packages : gross.		1015 Presses : For copying ..... Kilog.	500	30	Net.
						For numbering, paper marking and the like ..... Kilog.	4800	50	do.
						For packing, trimming, glazing, rendering setting and cutting paper, for lithographing, for manufacturing alimentary pastes, toilet soap and the like ..... ad val.	8		
1008	Stationary motors, locomotives, and portable engines : Dynamoes and other electric apparatus for the distribution of power and light ..... ad val.	8				1016 Nut-crackers : Of metal, plain ..... Kilog.	1600	50	Hogsheads or cases, 5 % ; cases or boxes of cardboard or similar packages : gross.
	Locomotives and tenders ..... do.	8				Gilt or silvered ..... 4000	50		
	Portable engines ..... do.	8				Plain, wholly of iron or steel, with handle of wood, bone, horn and the like ..... Kilog.	2000	50	Hogsheads or cases, 10 % ; cases or boxes of cardboard or similar packages : gross.
	Hydraulic motors (turbines and hydraulic wheels) ..... do.	8							
	Windmills ..... do.	8							
	All other ..... do.	8							
	Note 129. In the assessment of portable engines shall likewise be included the value of the following articles generally imported therewith : One oilcloth or tarpaulin, the brewer's tools, one screw for cleaning the pipes, one oil cup, a complete set of nut wrenches, three glass tubes for water-gauges, one suction pipe not exceeding 5 metres in length, with its filter ("palo").								
	The following shall be deemed to form integral parts of locomotives and tenders, viz., the wheels with their axles and tyres ; boilers and furnaces, even if imported separately. Wheels of portable engines with corresponding axles and pole shall only be considered as integral parts of such engines when imported therewith.								
	Water and steam pipes connecting the boiler and the motor, also fly-wheels and transmission pulleys are considered as integral parts of portable engines and of all other motors.								
	Pipes or joints of iron or steel imported with turbines are considered as forming an integral part thereof on condition that, taken together, they do not exceed 30 metres in length.								

\* C. (Including sulphur) are exempt from the registration tax of 10 %.

Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.	Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
	With frame: Of copper or brass.....kilog.	5000	50	See No. 1017.		If detached parts of machinery imported separately, are not specially enumerated or appear to form an integral part of any par- ticular machine and cannot serve for any other purpose, they shall be taxed as the machinery with which connected. Pieces desig- nated in the tariff, however, shall, save special provisions to the con- trary and regardless of whether they accompany the machinery or not, be subject to the duty leviable thereon under the tariff.			
	Of gilt or silvered metal.....	7200	50	do.		A duty of 8 % <i>ad valorem</i> will be levied on utensils and tools required in connection with the goods specified in Nos. 980 (first part), 982, 981, 1003, 1008, 1009 (first part), 1010 (first part), 1015 (third part), 1019 and 1021 (third part), if they cannot serve for any other purpose, whether accom- panying the machines, or whether imported separately, also on screws, rivets, copper or glass tubes and other articles dutiable under the tariff, if the same are imported together with the ma- chines, if they are adaptable to them, and if introduced in a quantity strictly necessary for the immediate operation of the ma- chines. Articles imported as spare parts shall be dutiable under the tariff subject to the provisions of Article 2, paragraph 11, of Law No. 2,021, dated December 31, 1911.			
1018	Seals: With handles: Of ivory, mother-of-pearl or tor- toise-shell.....kilog.	40000	50	do.					
	Of bone, horn, glass, "louca" (faience, porcelain, &c.), or metal, plain, gilt, or silvered and the like.....kilog.	8000	50	do.					
1019	Circular, vertical, and band saws, hand or steam.....	<i>ad val.</i>	8						
1020	Roasting drums: Of any form or kind, with or with- out oven or frame, hand or steam.....kilog.	300	15	Hogsheds, 20 %; cases, 10 %.					
	For flour.....	200	15	do.					
	Of iron.....	700	15	Hogsheds or cases, 10 %.					
	Of copper or its alloys.....								
1021	Lathes: Hand or bench, for watchmakers, jewellers and the like.....kilog.	600	50	do.					
	For smiths, locksmiths and the like kilog.	500	50	do.					
	Steam.....	<i>ad val.</i>	8						
1022	Tape measures: Not in cases.....kilog.	4000	50	Cases or boxes of cardboard or similar packages; gross.					
	In cases: Of ivory, mother-of-pearl or tor- toise-shell, with or without springs.....kilog.	13000	50	do.					
	Of other materials, with or with- out springs.....kilog.	2000	50	do.					
1023	Type: For printing: Old, or in pigs, for casting..... <i>ad val.</i>	15			1026	Bottles of horsehair, also those covered with tissues of cotton, wool or linen kilog.	7000	50	Net.
	Not specially mentioned.....kilog.	150	15	Cases, 5 %.					
	For bookbinders or booksellers, of copper, iron or zinc.....kilog.	600	15	do.	1027	Gymnastic apparatus, such as swings, rope, trapezes and like articles, kilog.	900	50	do.
	Note 132.—Viceroy, fillets, embroiders, headpieces, brackets, and all other articles, imported with type or separately, are in- cluded in this number.				1028	Frames: Of covered wire for hats, bonnets, &c. (chapeaux).....dozen	5000	50	
1024	Velocepedes: Bicycles, with one saddle, for adult, each.....	20000	25			For umbrellas and parasols, with ribs of whalebone, cane, iron or steel; with stretchers of iron and handles of iron, wood or cane, or without handles, and smoky with ribs or stretchers of any kind kilog.	1500	50	Cases or boxes of cardboard or similar packages; gross.
	Do., for boys and girls.....	20000	25			Note 135.—Sticks with handles of ivory, mother-of-pearl or tor- toise-shell shall be liable to double the duties, when, in addition to the handles, such sticks consist of one of said materials, they shall be liable to quadruple the duty.			
	Tricycles, with baskets and cases for the conveyance of persons and goods or for similar purposes..... <i>ad val.</i>	25			1029	Trays, cutlery, stambs, decorated and other fancy articles of lacquered tin, varnished wood or paper-mache, imitating glass, lacquer, plain, gilt or silvered, with or without ornaments of mother-of-pearl.....kilog.	8000	50	do.
	Do., common, of tinued iron or wood, for children.....kilog.	300	25	Net	1030	Tents of leather, silk, or of any kind of tissue, with or without accessories <i>ad val.</i>	50		
	Note 133.—Bicycles with more than one saddle shall, for every additional saddle, pay a surtax of 30,000 reis.				1031	Walking sticks: Of whalebone, composition or pre- pared bone.....kilog.	12000	50	do.
	The duties applicable to velocipe- des likewise include those leviable on the indispensable acces- sories accompanying the velocipe- des. Children's tricycles with pneu- matic tyres shall be subject to a duty of 25 % <i>ad valorem</i> .					Of ivory or non-whale.....	10000	50	do.
	Boys' bicycle refer to those measuring up to 19 centimetres, computed from the centre of the axis of the power-shaft (pedal) to the extremity of the frame where the saddle bolt (socket) is fitted, and girls' bicycles refer to those having up to 13 centimetres, measured as above.					With knobs of bone, buffalo or other horn, composition, wood or common metal, doz.	6000	50	
1025	Tools, utensils and implements, all other, not specially mentioned, for the arts and trades and for any other purpose: Hand.....kilog.	600	50	Hogsheds, 20 %; cases, 10 %; cases of cardboard or similar pack- ages; gross.		With knobs of ivory, mother- of-pearl or tortoise-shell, doz.	25000	50	
	For machines.....	300	50	do.		With knobs of gold or silver, or fitted with these metals or with precious stones..... <i>ad val.</i>	50		
	Note 134.—Platforms of iron or wood, gutters and corresponding columns, balusters, balustrades, and other appliances necessary for the installation of machinery requiring such accessory parts, as well as furniture chimneys and similar articles imported at same time as the machinery to which adapted shall all be comprised in the value of the latter, but when the above are shipped separately and can, therefore, be used for some other purpose, they shall be dutiable at the rate of 20 % <i>ad valorem</i> .				1032	Purses, bags, cases ("indispensables") and other similar articles, of any material other than silk not specially mentioned. (Dutiable as similar articles of leather, according to quality.)			
						Note 136.—Purses, bags, cases ("indispensables"), of cotton, wool or linen, with or without common accessories, shall, in ad- dition to the duty stipulated in No. 27, be subject to a surtax of 20 %; should such articles be covered with silk, the surtax shall be 30 %.			
					1033	Manufactures of rubber, celluloid and gutta-percha, cut into rods or not; Pens and other articles for domestic use, such as pens, pencils and bottles kilog.	2500	50	do.

## CLASS XXXV.—MISCELLANEOUS ARTICLES—continued.

Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
	Sticks, whips and similar articles kilog.	5000	50	Cases or boxes of cardboard or similar packages: gross.
	Tobacco-pouches, tips of walking sticks and match box covers kilog.	4000	50	do.
	Dolls, toys and similar articles ..	3500	50	do.
	Buttons of all kinds ..	4000	50	do.
	Footgear ..	3000	50	do.
	Machine packing ..	1000	50	do.
	Combs, rulers and penholders ..	4000	50	do.
	Fans ..	3000	50	do.
	Belts, braces, garters, corals, ribbons ("cavalros") and plaits: Covered with pure or mixed silk ..	30000	50	With the ex- ception of cardboard cases: gross.
	Covered with any other ma- terial ..	7000	50	Cases or boxes of cardboard or similar packages: gross.
	Preparation or composition for dentists ..	3200	50	do.
	Bracelets, earrings, lockets and other articles of adornment ..	10000	50	do.
	Stems and tubes for flowers ..	7000	50	do.
	Combined with tissues of cotton, wool or linen: In the piece or in cuttings .. kil.	4000	50	do.
	In articles not specially men- tioned ..	7000	50	do.
	Combined with tissues of pure or mixed silk: In the piece or in cuttings .. kil.	7000	50	do.
	In articles not specially men- tioned ..	15000	50	do.
	Hose, threads, leaves or sheets ..	1200	50	do.
	Door mats ..	1500	50	do.
	Coverings for floors, stairs &c.:			
	Made of Brazilian rubber (fine Para) ..	100	50	do.
	Made of other rubber ..	10000	50	do.
	Solid tyres for wheels ( <i>rodas para rodas de carro</i> ):			
	Made of Brazilian rubber (fine Para) ..	100	50	do.
	Made of other rubber ..	10000	50	do.
	Wire of tungsten, molybdenum, wolfram, or of platinum composi- tion ..	60	15	do.
	Not specially mentioned ..	ad val.	50	
1034	Dolls and toys of any material: With springs or with spring, steam or electrical mechanism ..	6000	50	Cases or boxes of cardboard or wood or similar pack- ages: gross.
	Not specially mentioned ..	5000	50	do.
1025	Powder-puffs of ermine ..	12000	50	do.
1026	Tobacco pipes, and cigar or cigarette holders:			
	Indian, called "acuas" and the like kilog.	60000	50	do.
	Of materials of any kind ..	1500	50	do.
	Of amber, meerschaum or imitation kilog.	10000	50	do.
1027	Cases and boxes: Of cardboard, or cardboard and wood, ornamented, for confec- tionery and the like ..	4000	50	Cases or boxes of cardboard or similar packages: gross.
	Of zinc or other common metal, with mirrors ..	1200	50	do.
	Of cardboard, wood, bone or horn, plain, or covered with paper, leather or any kind of tissue: For jewellery, spectacles, razors and the like ..	10000	50	do.
	Or histological and surgical instruments ..			
	Medicine chests and for knives, forks and spoons kilog.	2500	50	do.
	Shaving-cases and the like, with mirrors: Of fine wood ..	5000	50	do.
	Of cardboard for common wood, painted, varnished, or covered with paper ..	1500	50	do.
	Shaving-cases, with or without fit- tings, abrasives for brush, gloves, as well as cases ornamented with shells, and wooden cases covered with any kind of fine or leather kilog.	6000	50	do.

Nos.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
	For playing ombre (a game of cards): Plain, painted or varnished kilog.	4000	50	Cases or boxes of cardboard or similar packages: gross.
	Of lacquer or lacquered ..	10000	50	do.
	Ice chests ..	250	50	do.
	Of pine (or fir) or any other com- mon wood for packing wine, beer and all other articles: Not fitted ..	100	50	do.
	Fitted ..	130	50	do.
	Of pine (or fir) or any common wood for packing cigars, perfumery, and similar articles, fitted or not ..	500	50	do.
	Of pine (or fir), exclusively for matchboxes: Not fitted ..	1300	50	Cases of card- board, sheet metal ("fol- ha"), zinc or similar pack- ages: gross.
	Fitted and complete ..	1300	70	do.
	Note 137.—Articles of all kinds, imported with shaving-cases or glove boxes, of gold, silver, ivory or tortoise-shell, and articles for sewing cases of gold or silver, and counters of any material imported with cases for playing ombre, shall be dutiable separately.			
1038	Portfolios, cigar-cases, purses and tobacco cases: Without borders: Of Chilean or Peruvian straw gramme	200	50	Cases or boxes of cardboard or similar packages: gross.
	Of ivory, mother-of-pearl, silk, velvet or of not specially men- tioned straw ..	32000	50	do.
	Of tortoise-shell ..	48000	50	do.
	Of leather, rubber or celluloid, bark, composition, paper- maché, buffalo or other horn, or of cotton, woollen or linen tissue ..	10000	50	do.
	With borders of copper or other common metal: With backs of ivory, mother-of- pearl or tortoise-shell ..	22000	50	do.
	With backs of leather, straw, tissue of any kind, rubber, celluloid, composition, bone, horn, or gilt or silvered metal ..	10000	50	do.
	Of tin-plate, plain or painted, and the like ..	4800	50	do.
	Of any kind, with ornaments or borders of gold or silver, and those not specially mentioned ..	ad val.	50	
	Note 138.—Requisites or articles for shaving, sewing and the like, imported in portfolios, shall be weighed together with the por- tfolios, unless of gold or silver, in which case the same would be liable to the respective duties.			
1039	Parasols and umbrellas: Covered: With cotton or linen ..	1500	50	
	With wool ..	3000	50	
	With silk, pure or mixed with any other material: Plain ..	7000	50	
	Trimmed with lace, fringes, embroidery or feathers ..	14000	50	
	With ornaments or handles of gold, silver or with precious stones ..	ad val.	50	
	Note 139.—The duties on um- brellas and parasols include those on their sheaths or cases.			
1040	Whips of all kinds not specially men- tioned: With lash, and for vehicles ..	15000	50	
	Without lash ..	10000	50	
	With handles of gold or silver, or with precious stones ..	ad val.	50	
1041	Chocolate, common, and sanitary choco- late, of all kinds, bonbons and sweet- meats not specially mentioned ..	3000	50	Small and large cases, boxes of cardboard, sheet metal ("folha") or zinc, flasks or similar pack- ages: gross.

## [ARRIFF.]

No.	Goods.	Duty. Reis.	Per- centage of Duty.	Tare allowance.	No.	Goods.	Duty. Reis.	Per- centage of duty.	Tare allowance.
2	Postiches and similar wares imitating human hair .....kilog.	6000	50	Cases or boxes of cardboard or similar packages: gross.		brodered, or trimmed with ermine, lace or feathers: With ribs of leather, bone, horn, sandal wood, lacquer, buffalo horn, rubber, composition or common metal ..... each	3000	50	
13	Funeral wreaths of immortelles .. "	2500	50	do.		With ribs of ivory, mother-of-pearl or tortoise-shell, each	25000	50	
14	Dynamite and other explosives .. "	1000	50	Tins: 10 %.		Note 142.—Fans made of one material and specially mentioned in their respective classes of the tariff are not included in this number			
15	Stumps for drawing .. "	6500	50	Cases or boxes of cardboard or similar packages: gross.		The above duties likewise include those on the common boxes in which the fans are imported.			
16	Mirrors and frames: Small: With mouldings of carton-pierre or covered with cardboard, or of common metal, plain, painted or varnished.....kilog.	1000	50	Cases or boxes of cardboard or similar packages: gross.		Fans, the ribs of which, applied on the face of the paper, silk or skin, reach the upper extremity or border, shall be liable to a surtax of 20 %; and those with ornaments of gold or silver, to a surtax of 50 %, unless such ornaments be insignificant.			
	With mouldings of wood or composition: Plain, gilt or varnished kilog.	1300	50	do.		The rings, clasps, etc., forming part of fine fans, are not considered as ornaments.			
	Fancy, painted or ornamented.....kilog.	6000	50	do.		Fan fittings of mother-of-pearl, ivory, or tortoise-shell shall be assessed at 120,000 reis per kilogramme at the rate of 50 %, and when of other materials, they shall be dutiable as complete fans, according to quality.			
	With mouldings of silvered, gilt or nickel-plated copper, plain or ornamented, or covered with silk or velvet .....	6000	50	do.		1058 Manikins covered with cloth, with or without foot stand .....	10000	50	
	Not specially mentioned .....	ad val.	50			1059 Masks: Of silk or covered with silk.....kilog.	35000	50	Cases or boxes of cardboard or similar packages: gross.
147	Quick matches .....	1200	50	Hogshheads or cases, 10%.		Of all other kinds.....	8000	50	do.
148	Artificial flowers: Of whatever tissue, straw or paper, loose, in bouquets or wreaths .....	100	50	With the exception only of cases or boxes of cardboard: gross.		Note 143.—The accessories, i.e., montaches, beads, spectacles, etc., generally belonging to masks, are included in the weight.			
	Of wax or thin skin ("pellica") .....	80	60	do.		1060 Matches: Of wood .....	3200	—	Cases or boxes of cardboard, wood, or sheet metal ("folha") or similar packages: gross.
	Buds, crowns, leaves, stems and seeds, for artificial flowers .....	40	60	do.		Of all other kinds.....	1500	50	do.
149	Fireworks of all kinds: In tubes (snakes, crackers, rockets, &c.) .....	1800	50	Cases or hogshheads, 10%; other packages: gross.		1061 Sauces or liquid condiments of all kinds .....	1000	50	Tins, flasks, or similar receptacles: gross.
	Of all other kinds.....	4000	50	do.		1062 Manufactures of cocoa-nuts: Ornaments, bracelets, brooches and similar articles .....	10000	50	Cases or boxes of cardboard or similar packages: gross.
150	Waterproof stuffs of coarse tissue, combined or not with paper, in the piece, or in made-up articles ..kilog.	1300	50	Net.		All other, not specially mentioned .....	4000	50	do.
151	Tinder of all kinds.....	400	50	Sacks, bales, cases or boxes of cardboard: gross.		1063 Wafers: Of wheat flour and the like .....	1200	50	do.
152	Pocket tinber-boxes, of bone, horn or common metal, with or without flint, steel, and the like..... kilog.	1400	50	Cases or boxes of cardboard or similar packages: gross.		Of gelatine and other not specially mentioned .....	8000	50	do.
153	Games of draughts, backgammon, chess, dominoes, &c.: Of carton-pierre, common wood or composition .....	2000	50	do.		1064 Emery cloth and paper of all kinds ..	500	50	Net.
	Of lacquer or lacquered, of paper-mache or any kind of fine wood .....	4000	50	do.		1065 Wood for matches .....	1200	50	Cases or boxes of cardboard, sheet metal ("folha") or zinc or similar packages: gross.
	Not specially mentioned.....	ad val.	50			1066 Paraffine wax, crude: In the mass .....	800	50	Hogshheads, 10%; cases or large boxes, 20%; cases or boxes of cardboard or similar packages: gross.
154	Sealing wax: In cakes, for bottles .....	640	50	do.		Candles .....	1500	50	do.
	Not specially mentioned.....	2000	50	do.		1067 Skates .....	3500	50	
155	Night-lights of all kinds.....	1600	60	do.		1068 Preparations of sulphur, sulphate of copper, and other, for destroying insects in the fields.....kilog.	20	10	Gross.
156	Lamps for carriages, ships, and locomotives: Plain, covered or fitted with white or yellow metal .....	2000	50	Net.		Pulverizers, apparatus for sulphuring trees, and other apparatus for destroying insects .....	100	10	do.
	Plain, covered, of plated, gilt or silvered metal .....	3500	50	do.		Bev-keeping apparatus and articles ..	ad val.	20	
157	Fans: Common, of paper, with plain ribs of cardboard, wood or bamboo .....	2400	50			Chairs for hairdressers, dentists, and similar, of wood, or of wood and iron, or wholly of iron or any other metal ..	"	50	
	Of polished or lacquered wood, with or without lace or ornaments: Of paper .....	6000	50			1069 Chaplets or rosaries, with beads of wood, cocoanut, "louca" (Halimce, porcelain, etc.), glass and the like ..	2000	50	Cases of cardboard or similar packages: gross.
	Of silk .....	36000	50						
	Of any other tissue.....	16000	50						
	Of thin skin ("pellica"), paper, tissue of any kind, plain, em-								





[ARIFF.]		Nos.	Nos.	Nos.	Nos.
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uits .. ..	151	Chloral .. ..	1428, 1430	Dyewoods .. ..	1193
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iges .. ..	1259	Cloves .. ..	1079, 1080	Ethynol .. ..	1160
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ees .. ..	772, 829, 945, 1021	Cocoa butter .. ..	157	Ethynol .. ..	176, 1236, 1270
iks .. ..	303	Cocoa .. ..	157	Ethynol .. ..	176, 1236, 1270
ks .. ..	533-535, 540, 553, 595	Cocoa .. ..	157	Ethynol .. ..	176, 1236, 1270
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lic-bits .. ..	327	Cocoa .. ..	157	Ethynol .. ..	176, 1236, 1270
ics .. ..	36	Cocoa .. ..	157	Ethynol .. ..	176, 1236, 1270
imne .. ..	1413	Cocoa .. ..	157	Ethynol .. ..	176, 1236, 1270
mize, and manufactures of ..	430-432	Cocoa .. ..	157	Ethynol .. ..	176, 1236, 1270
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etine, and its salts .. ..	1414	Cocoa .. ..	157	Ethynol .. ..	176, 1236, 1270
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ues or sticks of wood ..	244	Cocoa .. ..	157	Ethynol .. ..	176, 1236, 1270
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Muse ..	1154	Powder ..	1710-1712	Stamps ..	426, 1142	Types ..	401
Musk ..	1221, 1378	Powders ..	159, 567, 1321-1329, 1781	Staples ..	375-378	Umbrellas ..	785, 951, 1029, 1040
Napkins ..	773, 774, 860, 861	Precious stones ..	307, 308	Starch ..	163	" frames for ..	429
Naturalgale ..	1501	Preparations ..	1531, 1741, 1744	Starch ..	163	Uranium, and its salts ..	1566
Naphthol ..	1365	Preserves ..	14, 15	Stations ..	591, 592, 607, 1113	Urea, and its salts ..	589
Nails ..	375-381, 390, 440-444, 461	Printing presses and spare parts ..	1633	Statues ..	254, 255	Urinals ..	1791
Necklaces ..	615	Prints ..	1141	Stearine ..	52	Urn ..	1791
Neckties ..	754, 816, 921, 1009	Propandine ..	1513	Steel, and manufactures of ..	311-329	Vaccine ..	1331
Needles ..	1577, 1578	Propyl blocks ..	1622	Steels ..	333	Valises ..	327
" gramophone ..	1578	Pulp ..	1774, 1776	Steele ..	1603, 1604	Valises ..	402, 448
Neroline ..	159	Pumice-stone ..	559, 560	Sticks, blind ..	709	Varis-shes ..	106
Nets ..	157	Purses ..	1732	" umbrella, &c ..	214	Vaseline ..	1345
Nickel ..	490-492	Pyrimine, and salts of ..	1522	" walking ..	1729-1731	Vaseline ..	1345
Nickel salts ..	1507-1508	Quinidine, and salts of ..	510	Stirrups ..	326	Vaseline ..	1347, 1348
Nipple shields ..	1320	Quinidine ..	510	Stockings, elastic ..	1306, 1507	Veils ..	1032
Nitrobenzene ..	1509	Quinine, and its salts ..	1544	Stocks for anchors ..	1579	Velvets ..	905
Nitric ..	1511	Quinine, and its salts ..	1544	Stones 519, 520, 548-550 ..	519, 520, 548-550	Veneers ..	1679
Nix ..	1511	Rackets and pallets ..	1783, 1784	Stones 519, 520, 548-550 ..	519, 520, 548-550	Veneers ..	1679
Nix ..	1511	Rags ..	1790	Stoppers ..	281, 1236	Visors ..	1352
Nix ..	1511	Railings ..	513	Storage ..	1268	Wadding ..	738
Nix ..	1511	Railway material ..	362, 547	Stoves ..	391-393	Wads ..	1713
Nix ..	1511	Ranges, and cooking stoves ..	201, 292	Stoves ..	1601	Waters ..	1312
Nix ..	1511	Razors ..	906-909	Strings, musical instrument ..	1677	Wazons ..	1613, 1614
Nix ..	1511	Reflectors ..	636	Strong boxes ..	327	Walking-sticks ..	276
Nix ..	1511	Rennet ..	11, 42	Strontium salts ..	1450-1454	Walleys ..	72
Nix ..	1511	Resins ..	195	Styrene, and its salts ..	1370	Walnuts ..	123
Nix ..	1511	Revolvers ..	1546	Sugar ..	328	Washboards ..	589
Nix ..	1511	Rhodium, and its salts ..	1694, 1695	Studs ..	112-116, 156, 1230	Washers ..	425, 479
Nix ..	1511	Ribbons ..	1694-1695	" candy ..	118, 1230	Washers ..	425, 479
Nix ..	1511	Rice ..	1547	" of milk ..	1254	Watch chains ..	328
Nix ..	1511	Riding ..	400	Sulphur ..	1104-1106	Watch clock apparatus ..	1654-1657
Nix ..	1511	Rifles ..	1689, 1690	Somme ..	196	Waters ..	1191, 1204, 1218
Nix ..	1511	Rings ..	328	Surelings ..	674, 927	Wax ..	35, 37, 168, 216, 536
Nix ..	1511	Rivets ..	309, 144	Suspensories ..	772	Whalebone ..	30, 31
Nix ..	1511	Ropes ..	1257	Suspensories ..	1357, 1358	Whale ..	129
Nix ..	1511	Rosaries ..	637, 638	Switches ..	147	Whitharrows ..	161
Nix ..	1511	Rosaries ..	637, 638	Swords ..	1698	Whips ..	279-281, 401
Nix ..	1511	Rosaries ..	637, 638	Syringes ..	1290, 1291	Wicks ..	691, 777, 778, 1086
Nix ..	1511	Rosaries ..	637, 638	Syringes ..	138, 1289	Windlasses ..	1645
Nix ..	1511	Rosaries ..	637, 638	Syringes ..	676, 732, 774, 844	Windows ..	276
Nix ..	1511	Rosaries ..	637, 638	Syringes ..	809, 861, 1001	Wine ..	1204-1205, 1260, 1251
Nix ..	1511	Rosaries ..	637, 638	Syringes ..	676, 732	Wire, and manufactures of	312
Nix ..	1511	Rosaries ..	637, 638	Syringes ..	717, 814, 922	" 369, 451, 452, 483, 1720	1720



## SECTION 2. VEGETABLE PRODUCTS continued.

Nos.	Tariff Classification.	Rate of Duty. Pesos cts.	Nos.	Tariff Classification.	Rate of Duty. Pesos
Spices, not specified, pure or mixed:					
106	Whole .....	kilo, gross 0 30	170	Chili: In the rough, in sheets or pulverized .....	kilo, gross 0 0
107	In paste or powder .....	" 0 50	171	In the form of stoppers or discs .....	" 0 2
Forage, Seeds and Plants.					
108	Fodder and forage for feeding animals .....	100 kilos, gross 1 25	172	Mixed with other material moulded in the form of bricks .....	kilo, gross 0 0
109	Live plants and fresh flowers .....	" Free	173	Vegetable hair .....	" 0 0
110	Lavender seeds .....	kilo, gross 0 06	174	Textile and dried paste .....	" 0 0
111	Cotton seed .....	" Free	175	Chickpeas ( <i>chickpeas</i> ) .....	" 0 0
112	Canary seed .....	" 0 10	176	Extract of legwood and <i>Zanthoxylum</i> , or granulated legwood .....	kilo, gross 0 1
113	Lavender (dried) and hempseed .....	" 0 05	177	Fibres and roots of passiflora, rice, esparto or other vegetable materials for making brushes .....	kilo, gross 0 05
114	Seeds, bulbs, tubers, &c., of exotic plants .....	" Free	178	Gum, solid or liquid, for industrial use .....	" 0 10
115	Seeds for agriculture, not specified .....	" Free	Industrial (caoutchouc, gutta-percha and balata):		
Fruits.					
116	Almonds, bitter or sweet:		179	Raw .....	" 0 0
117	Unshelled .....	kilo, gross 0 25	180	In sheets .....	" 0 2
118	Shelled .....	" 0 40	181	With cloth or metal for packing machinery or for other uses .....	kilo, gross 0 30
119	Hazelnuts, chestnuts .....	" 0 20	182	Vulcanized, in sheets .....	" 1 2
120	Almonds .....	" 0 20	183	Residues of rubber .....	" 0 1
121	Pine nuts and pistachio nuts .....	" 0 20	184	Rubber solution for adhesive purposes .....	kilo, legal 0 06
122	Pecan nuts .....	" 0 04	185	In the form of plugs and stoppers, and rings for use in packing preserves .....	kilo, legal 0 06
123	Walnuts .....	" 0 20	186	Gums: Arabic .....	" 0 05
Cereals.					
124	Rice, hulled or not, even if split .....	kilo, gross 0 04		Copal .....	" 0 05
125	Oats .....	" 0 05		Damar, lac, sandarac .....	" 0 05
126	Barley, common, and malt .....	100 kilos, net 1 65		Seignol .....	" 0 05
127	Rye .....	kilo, gross 0 05		Tragacanth .....	" 0 05
128	Cereals, not specified .....	" 0 05		Mastic ( <i>guttapercha</i> ) .....	" 0 05
129	Peas .....	" 0 10	187	Herbs for making coloring liquors .....	" 0 05
130	Maize .....	" 0 02	188	Natural plant leaves, painted or varnished .....	" 1 50
131	Wheat .....	" Free	189	Fine (cotton) for making furniture .....	kilo, gross 0 05
Garden Products, Medicinal ( <i>collonopsis</i> ), Vegetables, Tubers, &c., Dried.					
132	Melons ( <i>collonopsis</i> ) .....	kilo, gross 0 20	190	Adhesives .....	" 0 10
133	Not specified .....	" 0 10	191	Moss for florists .....	kilo, legal 0 30
134	Fresh, not specified .....	" 0 05	192	Dyewoods, in their natural state, in chips, sawdust or crushed .....	kilo, gross 0 02
Various.					
Coffee.					
135	Raw or in the bean, with or without husks .....	kilo, gross 0 10	193	Turmeric (curcuma) .....	" 0 15
136	Husks, crude or roasted .....	" 0 05	194	Pine resin for industrial uses .....	100 kilos, gross 0 50
137	Ground, or in paste .....	" 0 50	195	Gum for tanning .....	kilo, gross 0 02
Cocoa.					
138	In the bean, crude or roasted .....	kilo, net 0 10		Residues of tanning .....	" 0 02
139	Husks .....	kilo, gross 0 02	D. Manufactured Products.		
140	Ground, whether mixed or not with chocolate or other substances, and that called chocolate coffee .....	kilo, net 0 45	196	Manufactured articles, not specified, of rubber, straw or cane, whether containing parts of other materials or not .....	kilo, legal 2 50
141	Cocoa of barley or of malt .....	kilo, legal 0 45	197	Manufactured articles of celluloid, not specified, of cane, legal .....	1 00
142	Acorn cocoa .....	" 0 45	198	Manufactured articles of soft or hard (celluloid) rubber, not specified .....	kilo, legal 2 50
143	Test, in bulk .....	kilo, net 0 30	199	Manufactured articles of cork, not specified, even if with parts of paper or of tissue and not containing silk .....	kilo, legal 0 75
144	In box or cardboard .....	" 0 40	200	Manufactured articles, not specified, of cane or wood, whether containing parts of other material or not .....	kilo, legal 2 00
145	In packets of tinplate or other material .....	" 1 10	201	Tubes of lac-pipe of rubber, whether or not containing pieces of common metal or tissue without silk .....	kilo, gross 0 40
146	Yerba mate .....	" 0 05	202	Trunks, <i>capillas</i> , <i>bravos</i> , <i>besoms</i> , <i>brooms</i> and wicks, of vegetable fibres or of cotton, not specified .....	kilo, gross 1 00
B. Alimentary Products.					
147	Onions, edible .....	kilo, net 0 25	203	Brushes ( <i>cepillos</i> ) of vegetable roots or fibres for personal or table use, with frame other than of tortoise shell, mother-of-pearl or ivory .....	kilo, legal 2 50
Sugars, not specified, containing the following proportions of sucrose:					
148	From 84 to 98 .....	100 kilos, net 5 75	204	Cork stoppers with parts of other material .....	" 1 00
149	More than 98, but not exceeding 99 .....	" 6 00	205	Wreaths and other funeral ornaments of evergreens, with mourning of straw or other material .....	kilo, legal 5 00
150	More than 99 .....	" 9 00	206	China bays and matting or imitations thereof .....	kilo, gross 0 25
151	Impure sugar, with aromatic substances added, for confectionery .....	kilo, legal 0 15	207	Less or in matting (plated metal), even if stuck on tissue, for covering articles of furniture .....	kilo, net 1 80
152	Confectionery and sweets, not specified (including chocolate in the form of sweets or tablets), except medicinal sweetmeats .....	kilo, gross 1 00	208	Felt, tarred, for sheathing vessels .....	kilo, gross 0 10
153	Chocolate in paste, not specified, and chocolate in powder .....	kilo, gross 0 50	209	Felt for roofing, and felt called "rubberoid" and "elastin" and the like .....	kilo, gross 0 20
154	Sugar candy ( <i>chocolate</i> ) in cakes or sticks, and molasses candy .....	kilo, gross 0 10	210	Felt, tarred, for sheathing vessels .....	kilo, gross 0 10
155	Ice-cream, not specified .....	" 0 10	211	Photographs in the form of celluloid films .....	kilo, legal 6 00
156	Almond or pistachio candy .....	" 0 40	212	Celluloid or envelopes of straw or other vegetable material, and straw prepared for packing bottles .....	kilo, gross 0 20
157	Fruits, dried (such as prunes, raisins, and tubers), not specified, preserved, fruits in sugar, in brandy, in sugar, or in fruit or brandy .....	kilo, gross 1 00	213	Gum, glue or mastic, liquid, with or without small brush .....	kilo, legal 0 30
158	Cake, almond and other baked or confectionery cakes, not specified .....	kilo, gross 0 50	214	Cane-pipe or straw or chip for men and boys .....	kilo, legal 0 20
159	Flour .....	" 0 02	215	Trimmings and ornaments of straw or shavings, specified, even if containing an admixture of cotton, linen or wool to an extent not exceeding 10% of the total weight .....	kilo, legal 1 20
160	Wheat .....	" 0 02	216	Socks or soles of esparto or straw for footwear, whether containing cane, flax or other material .....	kilo, legal 0 90
161	Of cereals, vegetables, rice or fruit, not specified, or in powdered or partly milled .....	kilo, gross 0 15	217	Hats of straw, palm, chip, or other similar vegetable material, for men or boys .....	" 1 20
162	Special flour, in cakes or sticks, with an addition of sugar or spices .....	kilo, gross 0 25	218	Of cane, palm or <i>palme</i> , without embellishments or ornaments .....	kilo, net 1 50
163	Coconut butter (vegetable oil) .....	" 0 20	219	Of cane, palm or <i>palme</i> , without embellishments or ornaments .....	kilo, net 1 50
164	Syrup of palm oil and cane .....	" 0 10	220	Of cane, palm or <i>palme</i> , without embellishments or ornaments .....	kilo, net 1 50
165	Essences or pastes for making jellies .....	" 1 00	221	Of cane, palm or <i>palme</i> , without embellishments or ornaments .....	kilo, net 1 50
166	Sauces of all kinds .....	" 0 60	222	Hats of straw, palm, chip, or other similar vegetable materials, for women or girls .....	doz. 18 00
167	Preserved .....	" 1 00	223	Trimmings ( <i>cepillos</i> ) with milliner's work .....	" 6 00
Industrial Products.					
168	Barberry, in pond, for dyeing leather .....	kilo, gross 0 18	224	Trimmings ( <i>cepillos</i> ) with milliner's work .....	" 6 00
169	Barberry, in pond, for dyeing leather .....	" 0 20	225	Plats or brims of straw or chip, for making hats, legal .....	kilo, legal 0 40
170	Barberry, in pond, for dyeing leather .....	" 0 01	226	Boots and sandals of vegetable material with soles of cane, esparto or other similar fibres .....	kilo, net 1 20
171	Barberry, in pond, for dyeing leather .....	" 0 15	E. Wood and Timber.		
172	Barberry, in pond, for dyeing leather .....	" 0 10	For constructional work, such as (a) oak, ash, pine, oak, plank, and others specified by the President of the Republic: per square meter, on the basis of a tree-knot of 25 millimetres:		
173	Barberry, in pond, for dyeing leather .....	" 1 80	227	In the rough or in rough sawn .....	sq. metre 0 30
174	Barberry, in pond, for dyeing leather .....	" 0 25	228	Other kinds, worked, sawn, planed, grooved &c. .....	" 1 00
175	Barberry, in pond, for dyeing leather .....	" Free			



## SECTION 3. MINERAL PRODUCTS continued.

Rate of

Tariff Classification.

Duty,

Pesos etc.

	Common pins or hair pins with head or top of other material but not as ornaments	kilo, legal	0 70
	Baths and bath tubs, excepting those of cast iron	kilo, legal	0 70
	Trunks and valises	kilo, legal	0 70
	Buttons, hooks and eyes for footwear or articles of clothing	kilo, legal	0 70
	Buttons in sections, for covering	kilo, legal	0 70
	Common hooks or clasps, even if set in tissue not containing silk	kilo, legal	0 70
	Small portable strong boxes for holding cash or documents	kilo, legal	0 70
	Cash registers	kilo, legal	0 70
	Table knives and forks, not specified	"	0 70
	Cutting tools	"	0 70
	Profile bits (even if inlaid with other metals)	"	0 70
	Lamps for gas or electric lighting	"	0 70
	Corkscrews or corcapulls	"	0 70
	Tobacco and cigar cases	"	0 70
328	Rings and chains for carrying keys; shirt studs; press clasps and buttons for buttoning or gloves, even if set on tissue not containing silk	kilo, legal	1 50
	Drawing pins; gas brackets or supports	"	1 50
	Buckles for ornamenting hats, &c.	"	1 50
	Penholders	"	1 50
	Cravat fittings	"	1 50
	Sleeves, two-piece and other specified for the toilet	"	1 50
329	Manufactured articles, not specified, with or without small parts of other material, nickelled or aluminium, will pay duty at the same rate as the corresponding articles not nickelled or aluminium with an increase of 50 %	"	2 50
330	Manufactured articles, not specified, gilt or silvered, with or without small parts of other material	kilo, legal	2 50
	Manufactured articles, not specified, with or without small parts of other material, channelled	"	2 50
331	Of wrought iron	kilo, gross	0 25
332	Of cast iron	"	0 15
333	Manufactured articles, not specified, with or without small parts of other material, with parts of mother-of-pearl, ivory or tortoise-shell	kilo, legal	8 00
	Manufactured articles, not specified, with small parts of other material, with parts of ebonized or ivory (unpolished)	"	8 00
334	Table knives	kilo, legal	1 50
335	Other articles not specified	"	1 20
	Manufactured articles, not specified, with or without small parts of other material, whether or not varnished, coppered, tinned, galvanized with zinc or painted:	"	0 18
336	Of wrought iron	kilo, gross	0 18
337	As objects from fine or artistic casting	"	0 18
338	Other objects	"	0 12
	Manufactured articles, not specified, with or without small parts of other material, of wire or wire cloth, whether or not varnished, ironed, coppered, tinned, galvanized with zinc or painted:	"	0 18
339	Fence-guards for fencing or for bee-keepers	kilo, legal	2 00
340	Masks for diseases	"	4 00
341	Spring mattresses with or without frame of wood or iron, mounted or unmounted, whether or not stuffed and covered with tissue of cotton or other vegetable fibres	kilo, legal	0 40
342	Other articles not specified	"	0 50
343	Manufactured articles, not specified, of nickelled or wire cloth, with or without small parts of other material, will pay the same rate of duty as that fixed for non-nickelled articles with an addition of 50 %	"	2 50
344	Manufactured articles, not specified, of wire for wire cloth, silvered or gilt, with or without small parts of other material	"	2 50
	Manufactured articles of tinplate, with or without small parts of other material, benz articles made up by tinmiths:	"	2 50
	Whether not varnished, bronzed, coppered or painted:	"	2 50
345	Trunks, portmanteaux	kilo, gross	0 50
	Rails or bath tubs	"	0 50
346	Other articles, not specified	"	0 45
347	Nickelled, not specified	"	1 00
348	Silvered or gilt, not specified	kilo, legal	2 50
349	Collars, with or without ornaments of metal or tapestry, whether or not with bill of crystal or glass, mounted or unmounted	kilo, gross	0 60
350	Buckets, whether or not tinlined or galvanized with zinc	kilo, gross	0 10
351	Kits or bunks for corsets or articles of clothing, whether covered or not	kilo, gross	0 25
352	Barrel or cask of iron	"	0 05
353	Bath-tubs and bowls	"	0 12
354	Axle-boxes for cars and trucks	"	0 10
355	Channelling, guttering and tanks for buildings, whether or not tinlined or galvanized with zinc	kilo, gross	0 10
356	Dowels	"	0 05
	Thimble guards and cringles	"	0 05
357	Table or rope of wire	"	0 04
	Chains, not specified, when the metal forming the link has a circumference of:	"	0 12
358	10 millimetres or less	kilo, gross	0 12
359	More than 10 and not exceeding 20 millimetres	"	0 06
360	More than 20 millimetres	"	0 01
361	Stubs and doors for strong rooms	"	0 20
362	Electric switches (cambos de vari), complete, and switch rails and other small accessories for the same	kilo, gross	0 10
	If always turned down	"	0 10
363	Pipes and tubes of cast iron, not specified, and parts belonging thereto, not specified in other headings, such as aqueducts, benches, &c., whether or not tarred, tinned, galvanized with zinc, painted or covered with ordinary tissue	kilo, gross	0 02

Nos.

Tariff Classification.

Rate of

Duty,

Pesos etc.

364	Pipes and tubes of wrought iron or steel, not specified, and parts belonging thereto not specified in other headings, such as aqueducts, benches, &c., whether or not tarred, tinned, galvanized with zinc, painted or covered with ordinary tissue	kilo, gross	0 03
365	Pipes and tubes of thin sheet iron (sheet iron) for chimneys, rain water, &c.	kilo, gross	0 15
366	Capsules or stoppers for bottles called <i>tapon-corona</i> , with or without pieces of cork	kilo, gross	0 30
367	Bedsteads and cradles, complete or incomplete, packed in cases or <i>cajas</i> , with or without ornaments of brass	kilo, gross	0 20
	Bedsteads of iron with one of the ends of brass; the latter will pay separately the duty which applies to bedsteads of brass	"	0 16
368	Venetian or Persian blinds, including their accessories	kilo, gross	0 30
369	Wire fencing	"	0 05
	Door locks, with or without knobs, with or without one or more keys or small parts of other material	"	0 50
370	French or other imitations with spring bolts	kilo, legal	0 50
371	The same, other than with spring bolts	"	0 50
	Those called "de bomba" and Yale or similar locks	kilo, legal	0 90
372	Other locks, not specified	"	0 25
373	Locks, keys or other bolts or small parts of other material, for articles of furniture, trunks, boxes, or portmanteaux	"	0 40
374	Dogspikes, fishplates or binding plates, sole plates, sleepers and other material, not specified, for railway and tramway permanent ways	kilo, gross	0 02
	Nails and tacks, and staples or fasteners for fences, book-binding and other uses not specified:	"	0 16
	Of wire:	"	0 16
375	Up to 25 millimetres in length	kilo, gross	0 16
376	Exceeding 25 millimetres in length	"	0 16
377	Cut: Up to 25 millimetres in length	"	0 16
378	Exceeding 25 millimetres in length	"	0 06
	Nails with heads of other material or gilt or silvered metal, and nails with covering of leather:	"	0 35
379	Up to 25 millimetres in length	kilo, gross	0 45
380	Exceeding 25 millimetres in length	"	0 35
381	Nails for driving animals	"	0 12
382	Ballancing weights for lamps, of iron, with veneer of copper	kilo, gross	0 18
	Penknives:	"	4 00
383	With handles of tortoise-shell, ivory or mother-of-pearl	per doz.	1 20
384	With handles of other material	"	0 08
	Axles for vehicles, with or without axle boxes:	"	0 15
	Having, at the smooth end which rests in the axle box, a circumference not exceeding 13 centimetres:	"	0 02
385	Without nuts	kilo, gross	0 08
	With nuts of common metal which may or may not be nickelled or silvered	"	0 15
387	Other axles not specified, with or without nuts	kilo, gross	0 02
388	Spurs, with or without straps and parts or incrustations of other material	kilo, legal	0 50
389	Statues, figures and other artistic ornaments with or without pedestals or other parts of wood, marble or common metal	kilo, gross	0 30
390	Scupper moulds	"	0 01
	Ranges and cooking stoves, with or without accessories of iron, whether or not including bricks or ornaments of brass or copper:	"	0 12
391	Not enamelled	kilo, gross	0 15
392	Enamelled entirely or in part	"	0 15
	If with accessories other than of iron—these latter will be dutiable separately according to the classification to which they belong:	"	0 15
	Cooking, heating and portable stoves for use with oil, gas, electric current, methylated spirits, &c., whether or not with ornaments of brass or copper:	"	0 20
393	With or without accessories of iron	kilo, gross	0 20
	If with accessories other than of iron—these latter will be dutiable separately according to the classification to which they belong:	"	0 01
394	Bands and hoops for barrels or casks	kilo, gross	0 01
395	Grease boxes, coupling chains, buffers, brakes and other parts not specified, for locomotives, tenders, coaches and wagons for railways	kilo, gross	0 10
396	Apparatus for making ice-creams, with or without wooden parts	kilo, gross	0 18
397	Horse &c., stamped with a stamp, whether or not painted, tinned or galvanized with zinc, for embellishing houses or buildings	kilo, gross	0 10
398	Paraffin lamps, with or without chimneys, globes, shades, reflectors or balance-weights	kilo, gross	0 15
399	Coffee mills, of iron or other parts for bedsteads	"	0 20
400	Tyres and wheels with or without axle	"	0 02
401	Taps, stop cocks and valves for mines, together with their spare parts	kilo, gross	0 10
402	Water meters and separate parts	"	0 20
403	Meters for gas or electric current and separate parts	"	0 20
404	Furniture of all classes and separate parts thereof, with or without sections of wood, the iron preponderant in weight, with or without mirrors, marble or parts of other material, whether or not enamelled, nickelled, stuffed or covered	kilo, gross	0 50
	Razors for shaving, with or without case:	"	12 00
406	With handle of tortoise-shell, ivory or mother-of-pearl	doz.	3 00
407	Other kinds not specified	"	12 00
408	Safety razors, including their corresponding accessories	"	0 50
409	Blades for safety razors	"	0 50

Tariff Classification.	Rate of Duty. Pesos cts.	Nos.	Tariff Classification.	Rate of Duty. Pesos cts.
1. Razors, ordinary, for sailors, or other similar knives kilo. legal	0 60	460	Ridges, gutters or spouts, pipes or tubes, cornices and other similar parts for buildings .....kilo. gross	0 20
2. Pieces of iron worked up for building purposes in general, and parts for building or mounting bridges, piers, aerial or electric railways, such as girders, beams, columns, pillars and the like .....kilo. gross	0 06	461	Nails of all sizes and shapes .....kilo. gross	0 16
3. Typing presses, non-portable, with or without accessories kilo. gross	0 15	E.—Aluminium and its Alloys.		
4. Railings for balconies, gardens, &c. ....	0 20	Metal.		
5. Doors and their frames, window sashes and wickets ..... kilo. gross	0 20	462	Aluminium in sheets, plates, strips, bars or powder.....	Free
6. Springs for furniture seats and springs for vehicles, loco- motives and their tenders, and for railway or tramway vehicles .....kilo. gross	0 10	463	" alloys (aluminium bronze, &c.) .....	"
7. Rails and crossing points for railways and tramways, in- cluding those for portable or aerial railways .....kilo. gross	0 01	Manufactures.		
8. Castors for furniture or bedstead legs, of which the support or pin is of iron .....kilo. gross	0 20	Manufactured articles, with or without small parts of other material:		
9. Milk cans having a capacity which exceeds 30 litres, mounted or in pieces, complete or incomplete .....kilo. gross	0 15	464	Small, such as crosses, medals, &c. ....kilo. legal	2 50
10. Hauls or netting, which contains per lineal centimetre: Less than 5 meshes .....kilo. gross	0 05	465	Others not specified .....kilo. legal	1 50
11. 5 meshes or more .....kilo. gross	0 12	466	Coffins mounted or unmounted, including or not ornaments of common metal or tapestry, with or without parts of wood or glass lid .....kilo. gross	4 00
12. Knobs for doors or furniture: With handles of white metal, nickel, German silver or the like .....kilo. legal	2 50	F.—Tin, Lead and their Alloys.		
13. Gilt or silvered .....kilo. legal	1 20	Ores and Metals.		
14. Other kinds .....kilo. legal	2 50	467	Ores of lead and of tin .....kilo. gross	Free
15. With handles of common metal, or other material not mentioned, except tortoise-shell, ivory or mother-of- pearl .....kilo. legal	2 50	468	Tin or lead: .....	"
16. Gilt or silvered .....kilo. legal	2 50	469	Bars or sheets .....kilo. gross	0 25
17. Nickel .....kilo. legal	1 00	470	Granulated, filings or borings .....kilo. gross	1 20
18. Other kinds .....kilo. legal	0 60	471	Powder for mirrors .....kilo. legal	1 20
19. Screws and bolts, washers, nuts (with or without worm threads), whether or not tinned, galvanized with zinc or polished, for whatever use or object .....kilo. gross	0 10	472	Tinmith's solder .....kilo. gross	Free
20. Mechanical devices, not specified, for office use, such as stamps or seals, whether engraved or not; perforating devices for cheques and the like, with or without parts of other material .....kilo. legal	1 25	Manufactures.		
21. Appliances for domestic use, not specified, with or with- out small parts of other material, whether or not tinned, galvanized with zinc or painted: .....	0 15	Manufactured articles, not specified, with or without small parts of other material:		
22. Of wrought iron .....kilo. gross	0 07	473	Whether or not varnished, bronzed, or painted kilo. legal	1 00
23. Of cast iron .....kilo. gross	0 10	474	Nickelled .....kilo. legal	1 50
24. Bibs and frames for parasols and umbrellas .....kilo. gross	0 10	475	Silvered or gilt .....kilo. legal	2 50
C.—Copper and its Alloys.		476	Pipes or tubes and their accessories, such as unions, bends, &c., whether or not varnished, bronzed or painted kilo. gross	0 06
Ores and Metals.		477	Capacities for bottles .....kilo. gross	0 25
25. Copper ores, crude .....kilo. gross	Free	478	Edged weights for lamps .....kilo. gross	0 10
26. Copper: Sheets .....kilo. gross	0 10	479	Tin hammered into very thin sheets for wrapping Lead hammered into very thin sheets for wrapping Washers (goldfish) .....kilo. gross	0 20 0 15 0 15
27. Bars or ingots .....kilo. gross	1 80	480	Seals, .....kilo. gross	0 15
28. Articles that cannot be used (old or new copper or brass) Pure, for assaying .....kilo. net	Free	481	Fastenings (precintos) used for attaching to caps, bottles, &c. ....kilo. gross	0 15
29. Filings, borings .....kilo. net	Free	G.—Nickel and its Alloys.		
30. Solder .....kilo. gross	0 10	482	Nickel and white metal (alloyed nickel: argentine, " maille- chart" or " melchior," German silver, &c.), in bars, sheets, or plates .....kilo. gross	0 25
Manufactures.		Manufactures.		
Manufactured articles, not specified, with or without small parts of other material:		Manufactured articles not specified, with or without small parts of other material:		
31. Whether or not varnished, tinned or painted .....kilo. legal	1 00	483	Neither silvered nor gilt .....kilo. legal	3 00
32. Nickel .....kilo. legal	1 50	484	Silvered or gilt .....kilo. legal	8 00
33. Silvered or gilt .....kilo. legal	2 50	H.—Various Manufactures of Common Metals and their Alloys, excepting those of iron or of steel not specially mentioned.		
34. Pipes or tubes, not specified, and accessories for the same, such as unions, bends, &c., of copper or of iron, or of pre- pared for bedsteads, staircases or other uses .....kilo. gross	0 20	485	Wires of all shapes .....kilo. gross	0 01
35. Bedsteads and cradles and their separate parts, including tubes or bars, of copper or of iron veneered with copper, specially cut or prepared for bedsteads .....kilo. gross	1 00	486	Buttons for clothing or ornament, with or without small parts of other material:	1 00
36. Sideposts and other separate parts of iron, belonging to the above, will pay duty separately according to the rate fixed by the paragraph under which they are classified.	0 20	487	Varnished, coppered or nickelled, or not .....kilo. legal	2 50
37. Nails of all sizes and shapes, not specified:	0 50	488	Silvered or gilt .....kilo. legal	2 50
38. Whether or not varnished, tinned or painted .....kilo. gross	0 75	489	Buttons, hooks and eyes for footwear: .....	1 20
39. Nickel .....kilo. gross	0 75	490	With celluloid, .....kilo. gross	0 80
40. Silvered or gilt .....kilo. gross	0 65	491	Without celluloid .....kilo. gross	0 80
41. Nails, special, for ships and boats .....kilo. gross	0 07	492	Embroidery, quilts and frost-work with or without core of other material:	3 00
42. Copper nails and rivets .....kilo. gross	0 10	493	Varnished, coppered or nickelled, or not .....kilo. legal	6 00
43. Paraffin lamps and lanterns, complete or incomplete, with or without balance weights: .....	0 40	494	Silvered or gilt .....kilo. legal	2 50
44. Whether or not varnished, tinned or painted, kilo. gross	0 60	495	Those with monogram .....kilo. legal	6 00
45. Nickel .....kilo. gross	0 60	496	Frims, galleons, and all classes of passementerie with or without admixture of other material:	5 00
46. Taps, stop-cocks and valves for mains and their spare parts kilo. gross	0 50	497	Silvered or gilt .....kilo. legal	2 50
47. Tinsel and enamel .....kilo. legal	2 50	498	Neither silvered nor gilt .....kilo. legal	12 00
48. Bolts .....kilo. gross	0 10	499	Buckles, with or without tongues, not specified, of common metal other than nickel or its alloys, for belts, garters, hats or ornament, with or without parts of other material:	3 20
49. Wire tissue or netting containing per lineal centimetre: Less than 5 meshes .....kilo. gross	0 20	500	Silvered or gilt .....kilo. legal	1 50
50. 5 meshes or more .....kilo. gross	0 50	501	Neither silvered nor gilt .....kilo. gross	Free
D. Zinc and its Alloys.		502	Springs (chubutas) of common metal .....kilo. gross	4 00
Ores and Metals.		503	Sheets of common metal beaten out for silvering or gilding kilo. legal	4 00
51. Zinc: Ores, crude .....kilo. gross	Free	Foil and tinned:		
52. Zinc: Bars, sheets or plates .....kilo. gross	0 36	504	Silvered or gilt .....kilo. gross	3 00
53. Granulated, filings or borings .....kilo. gross	0 36	505	Neither silvered nor gilt .....kilo. gross	2 00
54. Sheets varnished or with coating of common metal kilo. gross	0 10	506	Imitation jewelry, or objects of personal ornament, even if containing parts of iron or steel:	7 00
Manufactures.		507	With parts of tortoise-shell, ivory or mother-of-pearl, even if it is gilt or silvered .....kilo. legal	7 00
Manufactured articles, not specified, with or without small parts of other material:		508	With or without parts of other material, not specified: Gilt or silvered .....kilo. legal	7 00
55. Whether or not varnished, bronzed or painted, kilo. legal	0 70	509	Neither gilt nor silvered .....kilo. legal	2 50
56. Nickel .....kilo. legal	1 00	510	Pen and pencil holders: .....	5 00
57. Silvered or gilt .....kilo. legal	2 50	511	Gilt or silvered .....kilo. gross	2 50
58. Gilt or silvered .....kilo. gross	2 50	512	Neither gilt nor silvered .....kilo. gross	5 00
59. Gilt or silvered .....kilo. gross	2 50	513	Castors for furniture or bedstead legs, the support or pin of which is of common metal .....kilo. legal	0 60
60. Gilt or silvered .....kilo. gross	2 50	514	Mechanical devices, not specified, for office use, such as stamps or seals whether engraved or not; per- forators for cheques and the like, with or without parts of other material .....kilo. legal	2 50



## SECTION 3.—MINERAL PRODUCTS—continued.

Nos.	Tariff Classification.	Rate of Duty.
I. Minerals and Metals not specified.		
508	Antimony, metallic (regulus) ..... kilo, net	0 40
509	Arsenic, metallic ..... " 20	
510	Quick-silver or liquid mercury ..... Free	
511	Bismuth, metallic ..... kilo, net	3 00
512	Cadmium, metallic ..... " 2 00	
513	Magnesium, metallic ..... " 5 00	
514	Rabbit's metal and the like ..... kilo, gross	0 15
515	Metal in trays for "printing press" type ..... " 40	
516	Metals not specified, ..... kilo, net	0 15
517	Tellurium, metallic ..... " 12 00	
518	Selenium, metallic ..... " 1 50	
J. Stones and Earths.		
Agate and other similar stones :		
519	In the rough ..... kilo, legal	0 50
520	Manufactured into objects not specified ..... " 1 20	
521	Tar, natural pitch and asphalt ..... kilo, gross	0 01
522	Unworked ..... kilo, net	0 50
523	Mounting-pieces for pipes, cigar holders, &c., and other manufactured articles, not specified, with or without parts of precious metal ..... kilo, net	160 00
524	Clays, earthen and mineral substances, not specified, in the rough, burnt, washed or ground, providing they are not used for paint and other uses ..... kilo, gross	0 02
525	Asbestos or vermiculite ..... " 0 02	
526	In the rough, or in powder ..... " 0 02	
527	In corals ..... " 0 10	
528	In beads or sheets ..... " 0 10	
529	Mixed with cement or other material for fabric composition ..... kilo, gross	0 06
530	Wrought into any shape, not specified, for packing purposes, with or without parts of common metal, rubber or textile materials ..... kilo, gross	0 75
531	Manufactured : gloves, articles of clothing, &c. .... kilo, legal	2 00
532	Lime, common or hydraulic, quick or slaked, 100 kilos, gross	0 40
Cement :		
533	Roman, Portland or other cements ..... " 0 80	
534	Composed of, whether or not prepared with asbestos or other materials, in the form of articles, not specified, for building or other uses, called "artificial stone," "terrazzo," "marble," &c. .... kilo, gross	0 06
535	Bricks and tiles :	
536	With neither mosaic nor painting ..... " 0 10	
537	With either mosaic or painting ..... " 0 15	
538	Moulded into ornamental or other objects, such as statues, vases, corbels, mouldings, &c. .... kilo, gross	0 15
539	Mineral wax (mordant) ..... " 0 25	
540	Emery and rottenstone ..... " 0 05	
541	Meerschaum : ..... kilo, net	40 00
542	Unworked ..... " 70 00	
543	Worked into objects not specified ..... " 0 03	
544	Bricks and tiles from casting clinkers ..... kilo, gross	0 03
545	Of stone (slate pencils), whether or not set in wood, kilo, legal	0 02
546	Chalk (lead pencils) ..... " 3 00	
547	Of coloured chalks, ordinary, not set in wood, for school use ..... kilo, legal	0 40
Even if containing parts of rubber or of common metal, not specified :		
548	Set in plain wood or other wood, not specified ..... kilo, legal	0 75
549	Set in carved wood or other wood, not specified ..... " 1 50	
550	With beads (beads) of any kind or other substance, called copiers, ink pencils, and pencils for pocket-books or other programmes, with or without covering of bone or metal or cord, whether containing silk or not ..... kilo, legal	2 50
551	Special for artists ..... " 0 30	
Marble, alabaster and jasper :		
552	Blocks, ..... kilo, gross	0 02
553	Sawn into slabs ..... " 0 05	
554	Unpolished ..... " 0 05	
555	Polished ..... " 0 06	
556	Powder ..... " 0 05	
557	Baths or tubs for baths ..... " 0 08	
558	Bricks and tiles ..... " 0 15	
559	Small manufactured articles, (not exceeding 40 centimetres in height, breadth or length, such as figures, trunks, vases, &c.) ..... kilo, gross	0 50
560	Manufactured articles not specified ..... " 0 20	
561	Mica : Sheets ..... " 0 60	
562	Manufactured articles of mica ..... " 0 75	
563	Glass paper and emery cloth ..... " 0 03	
Pumice stone :		
564	In the rough or ground ..... " 0 05	
565	Worked into bricks or other objects ..... " 0 10	
Granite stone :		
566	Shades or blocks ..... " 0 02	
567	Manufactured articles not specified ..... " 0 20	
Slate :		
568	Slates for schools ..... " 0 02	
569	In the shape of writing books ..... " 0 20	
570	Slates for bill and table ..... " 0 05	
571	Slates for roofs or pavements ..... " 0 05	
572	Graphite, in the rough or ground, 100 kilos, gross	1 50
573	Crystalline graphite, in the rough or ground, kilo, legal	1 00
574	Crystalline graphite, in the rough or ground, 100 kilos, gross	0 05
575	Crystalline graphite, in the rough or ground, kilo, legal	0 12
576	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
577	Crystalline graphite, in the rough or ground, kilo, legal	0 12
578	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
579	Crystalline graphite, in the rough or ground, kilo, legal	0 12
580	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
581	Crystalline graphite, in the rough or ground, kilo, legal	0 12
582	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
583	Crystalline graphite, in the rough or ground, kilo, legal	0 12
584	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
585	Crystalline graphite, in the rough or ground, kilo, legal	0 12
586	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
587	Crystalline graphite, in the rough or ground, kilo, legal	0 12
588	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
589	Crystalline graphite, in the rough or ground, kilo, legal	0 12
590	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
591	Crystalline graphite, in the rough or ground, kilo, legal	0 12
592	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
593	Crystalline graphite, in the rough or ground, kilo, legal	0 12
594	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
595	Crystalline graphite, in the rough or ground, kilo, legal	0 12
596	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
597	Crystalline graphite, in the rough or ground, kilo, legal	0 12
598	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
599	Crystalline graphite, in the rough or ground, kilo, legal	0 12
600	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
601	Crystalline graphite, in the rough or ground, kilo, legal	0 12
602	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
603	Crystalline graphite, in the rough or ground, kilo, legal	0 12
604	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
605	Crystalline graphite, in the rough or ground, kilo, legal	0 12
606	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
607	Crystalline graphite, in the rough or ground, kilo, legal	0 12
608	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
609	Crystalline graphite, in the rough or ground, kilo, legal	0 12
610	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
611	Crystalline graphite, in the rough or ground, kilo, legal	0 12
612	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
613	Crystalline graphite, in the rough or ground, kilo, legal	0 12
614	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
615	Crystalline graphite, in the rough or ground, kilo, legal	0 12
616	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
617	Crystalline graphite, in the rough or ground, kilo, legal	0 12
618	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
619	Crystalline graphite, in the rough or ground, kilo, legal	0 12
620	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
621	Crystalline graphite, in the rough or ground, kilo, legal	0 12
622	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
623	Crystalline graphite, in the rough or ground, kilo, legal	0 12
624	Crystalline graphite, in the rough or ground, 100 kilos, gross	1 50
625	Crystalline graphite, in the rough or ground, kilo, legal	0 12

Nos.	Tariff Classification.	Rate of Duty.
Gypsum :		
575	Common or impure ..... kilo, gross	0 02
576	Pure for dentists ..... kilo, legal	0 15
577	Wrought into mouldings, smoking pipes, statues, figures, architectural ornaments, &c. .... kilo, gross	0 40
578	Cast into slab or brick form for constructional work ..... kilo, gross	0 10
Earthenware (Dares) and Faience (Losa).		
579	Manufactured articles, not specified, with mountings or claspings of common metal other than nickel, "mailechort" (mailechort), argentine, German silver, or other similar alloys, neither silvered nor gilt ..... kilo, gross	0 30
580	Manufactured articles, not specified, with mountings or claspings of nickel, "mailechort" (mailechort), argentine, German silver or other similar alloys, neither silvered nor gilt ..... kilo, gross	0 75
581	Manufactured articles, not specified, with mountings or claspings of common metal, silvered or gilt ..... kilo, legal	2 00
582	Manufactured articles, not specified, with mountings or claspings of precious metal ..... kilo, legal	5 00
583	Manufactured articles, not specified, of faience or fine earthenware, turned or moulded ..... kilo, gross	0 10
584	Manufactured articles, not specified, of common earthenware, whether enamelled or not, for domestic use, such as jugs, vases, flasks, &c. .... kilo, gross	0 05
585	Bottles for holding spirits, with or without covering ..... kilo, gross	0 03
586	Buttons for clothing, footwear or ornament and collar studs without parts of metal ..... kilo, legal	0 50
587	Pipes or stems and mouthpieces for smoking ..... " 1 00	
588	Pipes or tubes of earthenware and their bends and joints, whether glazed or not ..... kilo, gross	0 04
589	Closet pans, urinals, washbowls and other similar articles ..... kilo, gross	0 12
590	Distillers and filters ..... " 0 05	
591	Statues, figures, flower pots, flower stands and other similar ornamental articles, with or without parts of other material :	
592	Of fine earthenware (terra cotta) or other plastic materials, not specified ..... kilo, gross	0 60
593	Of faience, including that called majolica ..... " 0 40	
594	Of faience, including that called majolica, mounted or settings of ornamental articles, not specified, of common earthenware, nickel, "mailechort" (mailechort), argentine, German silver, of common metal silvered or gilt, or of precious metal, will pay the duty on manufactured articles of faience, not specified, in combination with these materials.	
595	Bricks, glazed tiles (azulejos) and tiles (baldosas) for pavements, floors or ornaments, plain or with impressed designs, glazed or unglazed ..... kilo, gross	0 10
596	Without mosaic, not enamelled ..... " 0 25	
597	With mosaic or enamelled ..... " 0 25	
598	Bricks of common clay for building purposes, smelting furnaces, &c. .... 100 kilos, gross	0 70
599	Enamelled ..... " 2 50	
600	Bricks for stoves and kitchen ranges ..... kilo, gross	0 03
601	Bricks for cleaning knives ..... " 0 03	
602	Pressed sand bricks for polishing floors ..... " 0 03	
603	Roofing tiles and other articles, not specified, of common clay, for buildings, whether or not mounted with wood or iron ..... kilo, gross	0 05
Porcelain (Porcelana).		
604	Manufactured articles, not specified, mounted or set with common metal other than nickel, "mailechort" (mailechort), argentine, German silver or other similar alloys, neither silvered nor gilt ..... kilo, gross	0 60
605	Manufactured articles, not specified, mounted or set with common metal, silvered or gilt ..... kilo, legal	2 20
606	Manufactured articles, not specified, mounted or set with precious metal ..... kilo, legal	6 00
607	Manufactured articles, not specified :	
608	Plain (white) ..... kilo, gross	0 40
609	Plain (white) ..... " 0 16	
610	Buttons for clothing, footwear or ornaments and collar studs without metal parts ..... kilo, legal	0 50
611	Pipes or stems and mouthpieces for smoking, with or without parts of other material ..... kilo, legal	2 40
612	Statues, figures, flower pots, flower stands and other similar ornamental articles, with or without parts of other material other than metal ..... kilo, legal	0 50
613	Porcelain, white, in tablets or sheets for writing and other purposes, with or without wood frame ..... kilo, gross	0 10
Glassware (Cristaleria).		
614	Crystal or glass, in pieces not specified, mounted or inlaid with common metal other than nickel, "mailechort" (mailechort), argentine, German silver or other similar alloys, neither silvered nor gilt ..... kilo, gross	0 90
615	Crystal or glass, in pieces not specified, mounted or inlaid with nickel, "mailechort" (mailechort), argentine, German silver or other similar alloys, neither silvered nor gilt ..... kilo, gross	0 80
616	Crystal or glass, in pieces not specified, mounted or set with common metal, silvered or gilt ..... kilo, legal	2 20
617	Crystal or glass, in pieces not specified, mounted or set with precious metal ..... kilo, legal	6 00
618	Flocks of crystal or glass for the pocket :	
619	With covering of straw or cane ..... " 1 50	
620	If the covering of other material they will be charged according to the material which is suitable at the highest rate.	

## CHILI.

RIFF.]

Tariff Classification.		Rate of Duty. Pesos cts.	Nos.	Tariff Classification.		Rate of Duty. Pesos cts.
Crystal ( <i>Cristal</i> ).				Threads and Yarns.		
Crystal in pieces not specified .....kilo. gross			0 75	651	Cords, plaited .....kilo. legal	0 80
Glass ( <i>Vidrio</i> ).				Yarn (twisted thread of one strand only):		
Beads, alloys, "pearls," imitation stones and other similar vitreous articles, loose or on strings .....kilo. legal			1 50	652	Of jute .....kilo. gross	0 10
Jasogene apparatus for preparing aerated beverages, and syphons for the same, whether or not covered or strengthened, including the accessories for the same .....kilo. gross			0 25	653	Of other fibres .....kilo. gross	0 20
Mouthpieces (for smoking), with or without parts of common metal .....kilo. legal			2 00	654	Thread, twisted, of two or more strands and of a maximum weight of 5 grammes per 10 metres .....kilo. legal	0 80
Bottles, flasks, demijohns and other receptacles, not specified, of common glass, excepting those for table use: Neither polished, cut, engraved, nor emery-polished .....kilo. gross			0 10	655	Thread, juckthread, corals, cordage, twisted cord and string of two or more strands, whether or not tared, weighing per 10 metres:	
Polished at the base, even emery-polished at the neck .....kilo. gross			0 14	656	More than 5 and up to 75 grammes .....kilo. gross	0 50
Bottles of glass as common receptacles for mineral waters, wines, beer and other liquors, with or without covering .....kilo. gross			0 03	657	More than 75 and up to 600 grammes .....kilo. gross	0 25
Bottles and flasks with mechanical stopper: those with metal or wooden stopper, with or without parts of cork, even if with brush, and those with glass stopper and rubber rings .....kilo. gross			0 06	658	More than 600 grammes .....kilo. gross	0 25
Buttons for clothing, footwear or ornaments and collar studs without metal parts .....kilo. legal			0 50	659	Cordage, old, and unravelled threads (tow) from lumps of the same .....100 kilos. gross	0 75
Mirrors, with or without beveling, the reflecting surface of which does not exceed 80 centimetres measured along the greatest length, with or without advertisements, paintings or handle:				660	Plaits of hemp or jute for making soles for sandals .....kilo. gross	0 35
With frame of wood, cardboard, pulp of paper or of sawn timber, zinc, iron or tinplate .....kilo. gross			0 30	Tissues.		
With frame of copper, bronze or brass .....kilo. gross			0 80	Tissues, whether or not containing cotton, linen or wool in a proportion not exceeding 10 % altogether:		
With frame of nickel, "malhecho" ( <i>melchior</i> ), argentin, German silver or other similar alloys; of celluloid, gutta-percha, leather or tissue containing silk and those with frame of silvered common metal .....kilo. gross			1 25	Sackcloth, coarse cloth, whether or not tared or dyed, for bagging or for stiffening clothing, which contains in a square of 5 millimetres each side:		
Mirrors, with or without beveling, the reflecting surface of which exceeds 80 centimetres measured along the greatest length .....kilo. gross			0 70	661	8 threads or less .....kilo. gross	0 10
Large lanterns ( <i>faroles</i> ), with or without brackets .....kilo. gross			0 50	662	9 threads or over .....kilo. net	0 40
Figures, flower vases, flower stands and other similar ornamental articles, with or without parts of other material except metal, even if embellished with metallic colours .....kilo. gross			0 30	663	Ferret cloth and canvas for embroidery .....kilo. gross	0 25
Paraffin lamps, complete or incomplete, with or without burner-pieces parts of common metal or other material .....kilo. gross			0 10	664	Coarse cloth for flooring in houses .....kilo. gross	0 25
With or without glass base .....kilo. gross			0 25	665	Sailcloth and duck, unbleached, weighing per square metre:	
With base or support of lead, pewter, copper or alloys thereof .....kilo. gross			0 15	666	Less than 250 grammes .....kilo. net	0 40
With base or support of nickel, "malhecho" ( <i>melchior</i> ), German silver or other similar alloys .....kilo. gross			0 60	667	250 grammes or over .....kilo. net	0 25
With base or support of other material not mentioned .....kilo. gross			0 15	668	Cloth, coloured or varnished, for window blinds, and cloth prepared for oil painting, even if with frames or strips of wood .....kilo. net	0 75
If with silvered or gilt base or support they will pay duty according to the class to which they belong with an increase of 100 % .....kilo. gross			0 35	669	Tissues, plain or twilled, not specified .....kilo. net	0 60
Silvered or foliated glass, with or without beveling, of which the dimensions along the greatest length .....kilo. gross			0 70	670	Tissues other than plain or twilled, not specified .....kilo. net	0 30
Do not exceed 80 centimetres .....kilo. gross			0 30	671	Shag; Crimped .....kilo. net	0 40
6 Reflectors, globes ( <i>globos</i> ) for gardens and other similar objects, not specified, of glass, painted, gilt or silvered .....kilo. gross			0 30	Manufactures.		
Rosaries of glass:				672	Carpets or rugs for floors, of hemp, jute or other similar vegetable fibre, even if with fringes or borders of wool .....kilo. net	0 50
7 With chain .....kilo. legal			12 00	673	Articles, not specified, manufactured with tissues of hemp, jute or other similar vegetable fibre, will pay the duty on the tissues of which they are composed, with an addition of 50 %:	
Common window glass, with smooth or rough surface, neither coloured nor obscured:				674	Covers, wrappers and cloths for horses, even if with lining of wool or parts of other material .....kilo. net	0 60
Not exceeding 4 millimetres in thickness, of whatever size .....kilo. gross			0 04	675	Belly bands, armbands and horse-slings, even if containing parts of other material .....kilo. legal	1 50
Exceeding 4 millimetres in thickness: .....kilo. gross			0 12	676	Bands for furniture springs or for belly-bands .....kilo. net	0 60
Not exceeding 80 centimetres measured along its greatest length .....kilo. gross			0 18	677	Table cloths, table covers or mats, and curtains, with or without threads of common metal or lining of vegetable material .....kilo. net	1 50
1 Exceeding 80 centimetres measured along its greatest length .....kilo. gross			0 30	678	Mats or floor mats, even if containing fringes or borders of wool .....kilo. gross	0 50
2 Glass, curved or bevelled .....kilo. gross			0 30	679	Hose, tents, awning and other articles made from sailcloth or duck, not specified, with or without parts of other material .....kilo. gross	0 60
3 Window glass, decorated in colours, with or without figures or with metal mountings (glass mosaics called <i>trancas</i> ) and lithographs of all classes .....kilo. gross			0 70	680	Passenmixture of hemp, jute or other vegetable fibres, not specified, even if with admixture of cotton, linen or wool to an extent not exceeding 10 % altogether .....kilo. legal	1 20
4 Window glass not specified .....kilo. gross			0 20	681	Species of hemp or jute, for sandals .....kilo. gross	0 50
5 Glass for watches or spectacles .....kilo. legal			3 00	682	Socks or bags, empty, for holding grain, minerals, nitrate and other articles .....kilo. gross	0 05
6 Glass for paving and flooring: skylights and glass tiles with a minimum thickness of 1 centimetre and wired glass (cast on to metal wirework) .....kilo. gross			0 06	683	Window blinds of hemp or jute cloth, whether or not painted, with or without sticks or parts of other material .....kilo. net	2 00
7 Glass, broken, ground or in lumps for industrial uses and scrap glass of all classes .....kilo. gross			0 01	B.—Cotton.		
8 Glass, of natural colour or stained, manufactured into articles not specified, with or without parts of other materials, except articles which, by reason of their combination with such materials, are liable to higher duties under other Nos.:				684	Cotton, raw, ginned or unginned .....kilo. net	Free
9 Cut, polished; engraved by means of acids or other processes: with metallic or other colours applied thereto (decorated) and glass which contains two or more colours or one colour only of different shades or tints .....kilo. gross			0 20	Threads and Yarns.		
10 Of other classes, including articles which are polished only at the bottom or round the edges .....kilo. gross			0 15	Twists and cords, with or without core of other vegetable fibre:		
SECTION 4.—TEXTILE MATERIALS AND MANUFACTURES THEREOF.				685	Twisted .....kilo. legal	0 30
A.—Hemp, Jute, &c.				686	Plaited .....kilo. gross	0 10
40 Hemp, jute and other vegetable fibres, not specified, raw or barked, laid or combed .....kilo. gross			0 02	687	Fuzz ( <i>latacha</i> ), with or without parts of wool .....kilo. gross	0 10
				688	Yarns in bales, on bobbins or cones for looms:	Free
				689	Up to No. 21st, 1921 .....kilo. legal	0 12
				690	From Jan. 1st, 1921 .....kilo. legal	0 24
				691	From Jan. 1st, 1925 .....kilo. net	0 60
				692	Thread of all classes, not specified .....kilo. gross	0 10
				693	Wick in whatever form .....kilo. gross	0 10
				Tissues.		
				Tissues, with or without admixture of hemp, jute or other similar fibres, or which contain linen or wool in a proportion not exceeding 10 % altogether:		
				694	Ticking, plain or twilled, for mattresses .....kilo. net	0 50
				695	Ferret cloth and canvas for embroidery .....kilo. net	0 50
				696	Open cloth and canvas cloth, not specified, for covering oilcloths, furniture, &c. ....kilo. gross	0 25
				697	Coarse cloth for house flooring .....kilo. net	0 30
				698	Sailcloth and duck, weighing per square metre:	
				699	Less than 250 grammes .....kilo. net	0 60
				700	250 grammes or more .....kilo. net	1 25
				701	Cloth woven fabrics, neither plain nor twilled, for furniture, curtains or table covers, excepting velvet and plush .....kilo. net	1 25
				702	Open woven fabrics ( <i>de punto</i> ) not specified, such as gauze, point net, and the like, plain or figured .....kilo. net	1 80
				703	Fabrics, also insertions or bands, embroidered with threads which do not contain silk, excluding tissues simply festooned and those embroidered in diamond-stitch .....kilo. (excluding boxes)	1 50

SECTION I.—TEXTILE MATERIALS AND MANUFACTURES THEREOF  
—continued.

Nos.	Tariff Classification.	Rate of Duty. Pesos cts.
703	Fabrics not specified, pleated, and those fastened or embroidered in chintz-stitch with threads which do not contain silk	1 80
704	Special fabrics for cloaks and ponchos	1 00
705	Rough-surface fabrics for hand and bath towels	0 75
706	Sweat cloth for cleaning dishes and plates &c.	0 75
707	Stocking-net tissue ( <i>tricot</i> ), even if presented in tubular form	1 25
708	Cloth waterproofed with rubber	0 20
709	Cloth painted or varnished for window shades	0 05
	Cloth prepared for oil painting, even if containing frames or laths of wood	0 05
710	Special cloth for bookbinding	0 10
711	Velvet and plush, with the exception of cloth called <i>duffle</i> or <i>duffle</i>	2 40
712	Coarse, unbleached slirting ( <i>tricot</i> , (disorder), containing not more than 15 threads in a square of 5 millimetres side	0 20
713	Tulle, plain or figured	1 80
	Tissues, unbleached, plain or dyed, not specified, with or without admixture of hemp, jute or other similar fibres, or which contain linen or wool in a proportion not exceeding 10 % altogether:	
	Weighting 80 grammes or more per square metre, and containing in a square of 5 millimetres side:	
714	27 threads or less	0 32
715	28 up to 38 threads	0 44
716	More than 38 threads	0 62
	Weighting 40 grammes or more, but less than 80 grammes per square metre, and containing in a square of 5 millimetres side:	
717	27 threads or less	0 62
718	28 up to 38 threads	0 86
719	More than 38 threads	1 10
	Weighting less than 40 grammes per square metre, and containing in a square of 5 millimetres side:	
720	27 threads or less	0 86
721	28 up to 38 threads	1 10
722	More than 38 threads	1 35
	Tissues, unbleached, other than plain or (twilled), not specified, with or without admixture of hemp, jute or other similar fibres, or which contain linen or wool in a proportion not exceeding 10 % altogether:	
	Weighting 80 grammes or more per square metre, and containing in a square of 5 millimetres side:	
723	27 threads or less	0 40
724	28 up to 38 threads	0 55
725	More than 38 threads	0 75
	Weighting 40 grammes or more, but less than 80 grammes per square metre, and containing in a square of 5 millimetres side:	
726	27 threads or less	0 75
727	28 up to 38 threads	1 05
728	More than 38 threads	1 30
	Weighting less than 40 grammes per square metre, and containing in a square of 5 millimetres side:	
729	27 threads or less	1 05
730	28 up to 38 threads	1 30
731	More than 38 threads	1 60
732	Bleached tissues, and those carded, bleached or unbleached, not specified, shall pay the duty on unbleached tissues, according to their proper category, plus 20 centavos per kilogramme net.	
	Tissues, printed, dyed, or of coloured threads, not specified:	
733	Weighting 200 grammes or more per square metre	0 60
734	Weighting 200 grammes or more, but less than 200 grammes per square metre	0 80
735	Weighting less than 200 grammes per square metre, shall pay the duty on unbleached tissues, not specified, according to the proper category, plus 40 centavos per kilogramme net.	
	Manufactures.	
736	Brim or borders of cloth for hats, sized or stiffened, with or without cardboard	1 20
737	Carpets and rugs for flooring, with or without admixture of vegetable fibres	1 20
738	Cotton, steel or mixed, prepared for quilting: quilted cotton with cotton cloth, and also other quilting for clothing	0 56
739	Ships and inside covers for hats, of ferret cloth or tawn, with or without wire-frames	2 40
740	Manufactured article, not specified, of brocade, point, crocheted, knitted with the needle, of netting or imitation thereof, with or without wool in a proportion not exceeding 10 % altogether	3 00
741	Articles, not specified, made of other material, knitted or crocheted, with or without wool in a proportion not exceeding 10 % altogether	0 40
742	Articles, not specified, manufactured with silk, but not dyed, with or without parts of common metal or other material, whether or not painted, waxed or tarred	0 75
743	Articles not specified, coloured red on cotton cloth, whether finished or not, with or without wool in a proportion not exceeding 10 % altogether	1 50
744	Red or brown or of other colour, with or without wool in a proportion not exceeding 10 % altogether	2 00
745	Covers, wraps and cloths for horses, with or without admixture of vegetable fibres or lining which contains wool	0 10
	Table covers, curtains and table-spreads, and table mats, with or without admixture of any textile work or embroidery of cotton or of other material	0 10
746	Of velvet, plush or of open-weave or of plaided tissues	1 00
747	Of other tissues	2 00
748	Tapes, special, for packing	0 75
749	Belts, with or without parts of other material	3 20

Nos.	Tariff Classification.	Rate of Duty. Pesos cts.
750	Counterpanes and bedspreads:	
751	Of loosely woven tissue, called <i>punto</i>	0 80
	Of damasked tissue	1 50
	Those called <i>plaid</i>	1 50
752	Counterpanes and bedspreads, quilted:	
	With cotton or other vegetable material	0 70
753	With feathers	1 60
754	Neckties of all shapes, with or without inside strengthening material or parts of other material, for men and boys	6 50
	Corsets	21 00
755	Elastic, of rubber and cotton, with or without admixture of vegetable material, having a width of:	
756	More than 12 centimetres	0 80
757	Up to 12 centimetres	1 80
758	Lace, blonde, quiltings ( <i>encarrapados</i> ), riches, and manufactures thereof, not specified	8 00
759	Labels, tags, letters and numbers, embroidered, loom-made or printed on cotton cloth	3 80
760	Belts or girdles for wrapping round the body	1 50
761	Flowers, leaves, and plants, artificial, for or put together, of cotton tissue, with or without parts of other material	4 00
762	Bottoms or inside linings for hats or caps	1 80
763	Blankets for beds, with or without binding containing silk	0 40
764	Cushion and pillow covers, with or without insertions, lace or embroidery which do not contain silk	3 50
765	Of point lace or of lace, for infants	10 00
766	Of cloth, with or without embroidery or ornaments of insertion, ribbons or lace, and caps called <i>abuelitas</i> , for infants	3 00
767	Of waxed cloth for bathing	8 60
768	With or without parts of other material	2 40
769	Other caps, not specified	4 00
	Gloves and mitts:	
770	Of knitted ware, coarse tissue, common	4 00
771	Of knitted ware, fine tissue, and those called gloves of Scotch or Persian thread, with or without border, covering, or tips of leather	8 00
772	Garters, braces and suspenders of all kinds, with or without rubber or parts of other material	3 50
	Tablecloths, serviettes and table linen:	
773	Without embroidery or lace	1 50
774	With embroidery or lace other than of silk	4 00
775	Shawls ( <i>mantos</i> ) for women or girls, with or without stripes or ribs of wool in the borders	1 80
776	Masks, bee-keepers' masks or face-guards	7 00
	Wicks:	
777	For portable stoves, lamps or lamp-lights	0 75
778	Of netted ware, whether or not prepared, for hanging or for lighting (mantles)	3 00
779	Shawls (large), kerchiefs, scarves, mufflers and ponchos for covering or muffling, with or without borders or fringes of wool	1 20
780	Cloths or towels for wiping the hands or crockery, of whatever woven textile material	0 80
781	Cloths, special, for cleaning machine, floors, &c.	0 30
	Pocket handkerchiefs or kerchiefs for the neck, with or without hem:	
782	Without embroidery	1 50
783	With embroidery (other than of silk) in one corner	2 50
784	With embroidery or trimming of lace other than of silk	6 00
785	Umbrellas, sun-bades and parasols, with or without lace or embroidery other than of silk	5 40
786	Laces for footwear, corsets, &c.	0 90
787	Lascentures of cotton, not specified, with or without parts of other vegetable fibres, even if containing wool in a proportion not exceeding 10 %	1 80
788	Lascentures of cotton cloth, with or without part of other material	3 50
789	Insertions or strips of cloth, waxed or not, whether or not imitations of leather, for hats	0 80
790	Clothing, cut out, without needlework, whether Duty applicable to or not accompanied with buttons and buckles: the cloth with all things not containing silk	2 50
	Bed-sheets and coverlets	2 50
791	Without insertions, embroidery or lace	1 50
792	With insertions, embroidery or lace other than of silk	4 00
793	Shirts and gowns of rough woven tissue, for the bath	1 20
794	Sacks or bags, empty, for holding grain or other articles, of tissue called <i>Osabunga</i>	0 25
795	Dress slacks ( <i>calzonera</i> ), of tissue combined with gross	2 40
796	Hats of cloth, of all varieties, for men and boys	4 80
	Hats of cloth, for women and girls:	
797	Trimmed (with millinery)	12 00
798	Untrimmed (without millinery)	6 00
799	Window blinds of cloth, whether or not painted, with or without sticks or pieces of other material	2 00
	Mad-up clothing:	
	Shirts of cotton cloth, with or without embroidery or quilting in the shirt-front, for men:	
800	With front or other parts of linen or which contain linen	21 00
801	Other shirts	16 00
802	Shirts for boys (under 12 years of age), in circumstances (at the neck) shall be subject, according to their class, to the duties fixed for men's shirts, with a rebate of 10 %	

## CHILL.

ARIFF.]

Tariff Classification.		Rate of Duty.	Nos.	Tariff Classification.		Rate of Duty.
		Pesos cts.				Pesos cts.
Collars of all kinds for shirts .....	doz.	3 00		Elastic of rubber and linen, with or without admixture of vegetable material :		
Fronts of all kinds for shirts .....	doz. pairs	4 20		488 More than 12 centimetres in width .....	kilo, legal	0 60
Cuffs of all kinds for shirts .....	doz. pairs	4 20		489 Up to 12 centimetres in width .....	"	1 80
Made-up clothing for men and boys, not specified, and detached parts thereof with needlwork, of cotton tissue, even if containing woollen fringe .....	kilo, net	3 25		490 Lace, blonde, quillings, ruffles and manufactures thereof, not specified .....	kilo, (excluding boxes)	16 00
Made-up clothing for women, girls or infants, not specified, and detached parts thereof containing needlwork, of cotton tissue :				491 Labels, tags, letters and figures, loom-made or printed on linen tissue .....	kilo, legal	3 50
With or without parts or ornaments (other than insertions, lace or embroidery) of cotton or other material .....	kilo, net	4 50		492 Belts or bands for encircling or binding the body .....	"	1 80
With ornaments of insertion, lace or embroidery of cotton or other material .....	kilo, net	9 00		493 Bottoms or inside linings for hats or caps .....	"	1 80
Made-up clothing for women, girls or infants, and detached parts thereof, with needlwork, of <i>paño</i> , tulle or lace, not cotton, even if with ornaments or embroidery of cotton or other material .....	kilo, net	20 00		494 Cushion and pillow covers, with or without insertions, lace or embroidery not containing silk .....	kilo, legal	5 00
Made-up clothing, and other manufactured articles, not specified, of stocking-net tissue ( <i>tricot</i> ), with or without needlwork, embroidered or not with threads of cotton or other material, with or without ornaments or ribbons which contain silk .....	kilo, legal	2 00		Caps :		
Made-up clothing and other similar articles, not specified, of rubbered rainproof tissue, with or without needlwork .....	kilo, net	6 00		495 Of cloth, with or without ornaments of insertions, ribbons or lace, and caps called <i>abolutas</i> , for infants .....	doz.	8 40
C.—Linen.				496 Without peaks, for artisans or sailors .....	kilo, legal	1 00
2 Fibres of flax, raw or barked, carded or combed .....	Free			497 Other varieties, not specified .....	"	1 00
3 Cords, plaited, with or without core of other vegetable fibre .....	kilo, gross	0 80		498 Gloves and mitts, other than of lace, with or without admixture of vegetable material or tips of leather .....	kilo, (excluding boxes)	8 00
4 Yarn for shoemakers (thread of one strand only) .....	Free			499 Garters, braces and suspenders of all varieties, with or without elastic and parts of other material .....	kilo, legal	4 00
Thread and yarn in skeins, on bobbins or cones, for looms :				500 Tablecloths, serviettes and table linen, with or without admixture of vegetable material .....	kilo, legal	3 20
5 Up to April 30, 1918 .....	kilo, legal	0 60		501 Without embroidery or lace .....	"	6 00
6 From April 4th, 1918 .....	kilo, legal	0 60		502 Cloths or towels for the hands :		
7 Twisted thread of two or more strands, not specified, weighing not more than 5 grammes per 10 metres .....	kilo, legal	0 60		503 Of rough surface cloth .....	"	0 90
Packthread, binding twine, ropes, cords and the like, of two or more strands, weighing per 10 metres :				504 Of other varieties .....	"	0 90
18 More than 5 and not exceeding 75 grammes .....	kilo, gross	0 50		505 Cloths for cleaning kitchen crockery .....	"	0 90
19 More than 75 grammes .....	kilo, gross	0 25		506 Handkerchiefs, with or without hem :		
Tissues.				507 Without embroidery .....	kilo, net	1 80
Tissues with or without admixture of other vegetable fibre or containing wool in a proportion not exceeding 10 % :				508 With embroidery (other than of silk) in one corner .....	"	7 20
20 Ferret cloth and canvas for embroidery .....	kilo, net	0 60		509 With embroidery or ornaments of lace other than of silk .....	kilo, net	12 00
21 Sailcloth and duck, weighing per square metre :				510 Pasmementene of linen, not specified, with or without parts of other vegetable fibres, even if containing wool in a proportion not exceeding 10 % .....	kilo, legal	1 80
22 Less than 350 grammes .....	"	0 50		511 Laces of linen cloth with or without parts of other material .....	kilo, legal	3 50
23 350 grammes or more .....	"	2 00		512 Clothing, cut out, without needlwork, whether or not accompanied by buttons and buckles or by the tissue with a by linings not containing silk .....	surtaa of 25 %	
24 Damasked tissues .....	"	2 00		513 Bed sheets and covers :		
Open tissues, such as gauze, tulle, <i>paño</i> , and the like, plain or figured .....	kilo, net	2 50		514 With neither insertions, embroidery nor lace .....	kilo, net	2 50
25 Tissues and insertions or bands embroidered with threads which do not contain silk, except tissues simply festooned and those embroidered in chainstitch .....	kilo, (excluding boxes)	4 50		515 With insertions, embroidery or lace, other than of silk .....	kilo, net	5 00
26 Tissues not specified, plaited, and those festooned or embroidered in chainstitch with threads which do not contain silk .....	kilo, net	1 80		516 Sheets and gowns of rough-surface tissue for bathing .....	kilo, legal	1 20
27 Rough cloth for hand or bath towels .....	"	0 80		517 Dress-sheets of rubbered linen tissues .....	doz.	2 40
28 Special cloth for cleaning kitchen crockery .....	"	0 80		518 Hats of cloth, of all varieties, for men and boys .....	doz.	4 80
29 Stocking-net tissue ( <i>tricot</i> ), even if presented in tubular form .....	kilo, net	1 25		519 Trained (with millinery) .....	"	12 00
30 Special cloth for bookbinders .....	"	0 40		520 Untrained without millinery .....	"	6 00
31 Tissue painted or varnished for window-blinds, and cloth prepared for oil painting, even if with frames or laths of wood .....	kilo, net	0 75		521 Window blinds of cloth, whether or not painted, with or without sticks or parts of other material .....	kilo, net	2 00
32 Velvet and plush .....	"	2 40		Made-up Clothing.		
33 Tissues, unbleached, plain or twilled, not specified, with or without admixture of other vegetable fibre or containing wool in a proportion not exceeding 10 %, having in a square of 5 millimetres side :				522 Shirts of linen, with or without embroidery or quilting in the shirt front, for men .....	doz.	48 00
333 8 threads or less .....	kilo, net	0 60		523 Shirts for boys (viz., these up to 25 centimetres in circumference as the collar shall be subject to the duty fixed in the preceding heading with a reduction of 40 % ..)		
334 Up to 18 threads .....	"	0 10		524 Collars of all kinds, for shirts .....	doz.	3 00
335 19 up to 20 threads .....	"	0 30		525 Fronts of all kinds, for shirts .....	doz. pairs	0 00
336 More than 20 threads .....	"	1 10		526 Cuffs of all kinds, for shirts .....	doz.	4 20
337 Tissues, bleached, dyed, printed or of coloured threads, plain or twilled, not specified, having in a square of 5 millimetres side :				527 Made-up clothing for men and boys, not specified, and detached parts thereof with needlwork, of linen tissue .....	kilo, net	5 00
337 Up to 20 threads .....	kilo, net	1 40		528 Made-up clothing for women, girls or infants, not specified, and detached parts thereof with needlwork, of linen tissue :		
338 More than 20 threads .....	"	2 80		529 With or without parts or ornaments of linen or other material, other than insertions, embroidery or lace .....	kilo, net	6 50
339 Tissues, figured or which are neither plain nor twilled, not specified, unbleached, bleached, dyed, printed or of coloured threads .....	kilo, net	2 00		530 With ornaments of insertion, lace or embroidery of linen or other material .....	kilo, net	10 00
Manufactures.				531 Made-up clothing for women, girls or infants, not specified, and detached parts thereof containing needlwork, of <i>paño</i> , tulle or lace of linen, even if containing ornaments or embroidery of linen or of other material .....	kilo, net	20 00
340 Manufactured articles, not specified, of crocheted point, cable-knit, knitted with the needle, of netting, or imitations thereof, with or without wool in a proportion not exceeding 10 %, or admixture of other material .....	kilo, legal	3 50		532 Made-up clothing and other manufactured articles, not specified, of stocking-net tissue ( <i>tricot</i> ), with or without needlwork, whether or not embroidered with threads of linen or of other material, with or without ornaments or ribbons which contain silk .....	kilo, legal	3 50
341 Manufactured articles, not specified, of solecloth or duck, with or without parts of common metal or other material, whether or not painted, waxed or tarred .....	kilo, legal	0 80		R.—Wool.		
342 Articles not specified, embroidered on linen tissue with threads not containing silk, finished or unfinished .....	kilo, legal	1 20		533 Wool : Of the sheep :		
343 Buttons woven or covered with tissue .....	"	2 00		534 In the erase .....	kilo, gross	0 12
344 Table spreads, curtains and table covers or table mats of any tissue, with or without admixture of ornaments or embroideries of linen or other material .....	kilo, net	4 00		535 Washed .....	"	0 25
345 Belts, with or without parts of other material .....	kilo, legal	2 00		536 Of vicuña, guanaco, llama or alpaca .....	"	0 50
346 Neckties of any shape, with or without inside-strengthening material or parts of other material, for men and boys .....	kilo, legal	6 50		Yarns and Threads.		
347 Corsets .....	doz.	24 00		537 Woolen cords, twisted or plaited, and cords of vegetable fibres covered with wool, even if containing admixture of other material .....	kilo, legal	3 00

SECTION 4.—TEXTILE MATERIALS AND MANUFACTURES THEREOF  
—continued.

Nos.	Tariff Classification.	Rate of Duty. Pesos cts.	Nos.	Tariff Classification.	Rate of Duty. Pesos cts.
899	Cloth, also insertions, bands, embroidered with threads which do not contain silk, except tissues simply festooned and those embroidered in chain-stitch, kila, legal	5 00	954	Clothing, cut out, without needle work, whether or not provided with buttons and buckles or with linings not containing silk.....	25 %
900	Cloth, not specified, festooned or embroidered in chain-stitch, with threads which do not contain silk..... kila, net	5 00	955	Travelling bags and portmanteaux of wool, whether or not containing admixture or parts of other material..... kila, net	2 00
901	Cloth colored waterproof (treated), with rubber.....	0 50	956	Dress-stuffs of rubberized cloth..... kila, legal	2 40
902	Stocking-net tissue (treated), even if imported in tubular form..... kila, net	2 00	957	Hats, finished or not, and hat-shapes:—	2 40
903	Thin tissues called "bunting" for flags..... kila, net	1 20	957	Of cloth called "beaver," for use by soldiers, and those with high crowns.....	30 00
904	Meshed tissues ( <i>telas de punto de malva</i> ).....	3 00	958	Of hair felt or of felt containing hair.....	24 00
905	Velvets and plushes and curled or fluffy tissues (astrachans and moquettes for upholstering furniture, not specially mentioned)..... kila, net	2 80	959	Of wool felt, even if varnished.....	12 00
906	Shag ( <i>trapes</i> ).....	2 80	960	Of wool or hair felt, or both, with millinery, for women or girls.....	30 00
906	Curled, common (printed).....	0 40	961	Felt saddle cloths..... kila, net	0 30
907	Curled (of yarn of one colour), called "Briséis".....	1 20	Made-up Clothing.		
908	Flushy, or with cut pile.....	1 60	962	Made-up clothing for men and boys, not specified, and separate parts of the same with needle work..... kila, net	7 00
909	Called "Soyuma," and imitations thereof.....	2 50	963	Made-up clothing for women, girls, or infants, not specified, and separate parts of the same with needle work, with or without parts or ornaments of wool or other material..... kila, net	10 00
910	Tissues, not specially mentioned, weighing per square metre:—	2 10	964	Made-up clothing and other articles, not specified, of stocking-net (treated) ware, with or without needle work, whether or not embroidered with threads of wool or other materials, even with ornaments or ribbons containing silk..... kila, legal	3 50
911	Up to 250 grammes.....	2 10	965	Made-up clothing and other similar articles, not specified, of waterproof rubberized cloth, for protection against rain, with or without needle work..... kila, net	7 00
912	Containing silk in a proportion of not more than 3 %..... kila, net	2 00	E. Silk and Imitations thereof.		
912	Not containing silk.....	1 50	966	Silk in the cocoon and silk waste.....	Free
Manufactures.					
913	Brims or borders of felt or cloth, for hats..... kila, legal	3 00	Threads and Yarns.		
914	Carpets and rugs in a single piece or sewn, for floors..... kila, net	1 00	Cords of silk or of silk with admixture of other material will pay the duty applicable to each material.		
915	Of coarse tarse ( <i>tergo</i> )..... kila, net	1 00	967	Threads and yarns of silk, in skeins, on bobbins or cones, for looms.....	Free
916	Of curled shag.....	1 40	968	Threads and yarns of silk, not specified, with or without admixture of other material..... kila, net	9 00
917	Called "Soyuma," and others similar carpets.....	3 50	969	Threads and yarns of wool mixed with silk, even if with threads of common wool.....	Free.
918	Small carpets, velvets or plushy, with or without embroidery or fringes other than of silk, for churches..... kila, net	3 50	970	Plating of straw called silk, and "vernal" plating..... kila, legal	12 00
919	Manufactured articles, not specially mentioned, of crocheted lace, crocheted, knitted with the needle, netted, or imitations thereof, composed of wool or containing more than 10 % of wool..... kila, legal	5 00	Tissues.		
920	Articles (whether finished or not) not specified, embroidered on woollen cloth with threads not containing silk..... kila, legal	5 00	Perret cloth and canvas for embroidery, containing silk in the following proportion:—		
921	Flags of thin tissue called "bunting," with or without parts of other materials..... kila, legal	2 00	971	Up to 20 %..... kila, net	1 80
922	Embroideries on cloth for military uniforms:—	4 00	972	Exceeding 20 %.....	8 00
923	With gilt or silver threads of common metal.....	12 00	973	Tissues of silk or which contain silk:—	
924	With threads of silver, gold or gilt.....	21 00	973	English crape.....	20 00
925	Buttons woven or covered with woollen cloth.....	1 80	974	Silk plush for top hats.....	12 00
926	Bed-covers, horse-blankets and horse-blankets of wool, with or without admixture of other materials..... kila, net	1 50	975	Tissue for sitting floor ( <i>clafina</i> ).....	5 00
927	Table covers, table spreads, and curtains of woollen cloth, with or without admixture, trimmings or embroideries of other material..... kila, net	1 00	976	Special tissue of floss silk for powder bags.....	2 00
928	Girdles, sun-umbrellas, light liquids of woollen tissue without admixture or parts of other material..... kila, legal	3 00	977	Rubberized waterproof tissue.....	1 50
929	Bands for girdles, with or without admixture of vegetable fibres..... kila, legal	2 50	Tissues, closely woven ( <i>tipado</i> ), not specified, which contain silk in the following proportions:—		
930	Bells, with or without admixture or parts of other material..... kila, legal	5 00	978	Up to 20 %..... kila, net	6 60
931	Knee, shawls, and overalls or blankets for travelling, and scarves and pouches ( <i>manitas</i> )..... kila, net	3 00	979	Exceeding 20 % and less than 30 %.....	12 00
932	Bed-spreads and counterpanes of woollen cloth.....	3 00	980	30 % or over.....	25 00
933	Bed-spreads and counterpanes stuffed:—		Tissues, diaphanous or open woven, not specified, which contain silk in the following proportions:—		
934	With feathers.....	2 50	981	Up to 20 %..... kila, net	10 00
935	With other material.....	1 50	982	Exceeding 20 % and less than 30 %.....	20 00
936	Neckties of any shape, with or without frame ( <i>camado</i> ) or parts of other material..... kila, legal	10 00	983	30 % or over.....	40 00
937	Elastic of rubber and wool, with or without admixture of vegetable material:—		984	Embroidered tissues, including insertions or bands:—	
938	More than 12 centimetres in width..... kila, legal	0 60	984	On diaphanous or open-woven tissues containing silk..... kila, (excluding boxes)	48 00
939	Up to 12 centimetres in width.....	2 00	985	On close-woven tissues containing silk.....	36 00
940	Belts or bands to encircle the body.....	3 00	986	On tissue not containing silk, embroidered with threads of pure or mixed silk..... kila, (excluding boxes)	15 00
941	Blankets for beds, with or without linings containing silk..... kila, net	0 00	Manufactures.		
942	Caps and kepis:—		987	Quiltings of silk tissue or tissue containing silk..... kila, net	6 00
943	For officers.....	12 00	988	Hat shapes ( <i>almos y pasquet</i> ) of silk tissue or tissue containing silk, with or without parts of other material..... kila, net	6 00
944	For infants.....	21 00	989	Embroidered articles, not specified, whether finished or not:—	
945	On tissue containing silk..... kila, (excluding boxes)	36 00	990	On tissue not containing silk, embroidered with threads of pure or mixed silk..... kila, (excluding boxes)	15 00
946	On tissue not containing silk, embroidered with threads of pure or mixed silk..... kila, (excluding boxes)	15 00	991	Manufactured articles containing silk, such as shoulder knots, belts, handkerchiefs, and the like, or military:—	
947	With or without threads of common metal, whether or not gilt or silver..... kila, legal	16 00	991	With or without threads of common metal, whether or not gilt or silver..... kila, legal	16 00
948	With silver threads.....	10 00	992	Manufactured articles, not specified, of crocheted point, crocheted, knitted with the needle, of netting or imitations thereof, which contain silk in the following proportions:—	
949	Up to 20 %..... kila, legal	8 00	993	Up to 20 %..... kila, legal	8 00
950	Exceeding 20 % and less than 30 %.....	20 00	994	Exceeding 20 % and less than 30 %.....	20 00
951	30 % or over.....	30 00	995	Manufactured articles, not specified, of any material which contains silk in the following proportions:—	
952	Up to 20 %..... kila, legal	6 00	996	Up to 20 %..... kila, legal	6 00
953	Exceeding 20 %.....	15 00	997	Exceeding 20 %.....	15 00
954	30 % or over.....	25 00	998	Buttons, woven or covered with tissue containing silk.....	4 00
955	Manufactured articles, not specified, of any material which contains silk in the following proportions:—		999	Purses, corsets (corrompas), pouches, handbags, and other similar articles, wholly or partly of tissue containing silk, with or without ornaments, embroidery or paintings..... kila, legal	13 00
956	Up to 20 %..... kila, legal	6 00	1000	Cases and boxes of cardboard, wood, or common metal with lining or covering, ornaments or embroidery containing silk..... kila, legal	10 00
957	Exceeding 20 %.....	15 00			
958	30 % or over.....	25 00			
959	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
960	Up to 20 %..... kila, legal	6 00			
961	Exceeding 20 %.....	15 00			
962	30 % or over.....	25 00			
963	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
964	Up to 20 %..... kila, legal	6 00			
965	Exceeding 20 %.....	15 00			
966	30 % or over.....	25 00			
967	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
968	Up to 20 %..... kila, legal	6 00			
969	Exceeding 20 %.....	15 00			
970	30 % or over.....	25 00			
971	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
972	Up to 20 %..... kila, legal	6 00			
973	Exceeding 20 %.....	15 00			
974	30 % or over.....	25 00			
975	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
976	Up to 20 %..... kila, legal	6 00			
977	Exceeding 20 %.....	15 00			
978	30 % or over.....	25 00			
979	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
980	Up to 20 %..... kila, legal	6 00			
981	Exceeding 20 %.....	15 00			
982	30 % or over.....	25 00			
983	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
984	Up to 20 %..... kila, legal	6 00			
985	Exceeding 20 %.....	15 00			
986	30 % or over.....	25 00			
987	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
988	Up to 20 %..... kila, legal	6 00			
989	Exceeding 20 %.....	15 00			
990	30 % or over.....	25 00			
991	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
992	Up to 20 %..... kila, legal	6 00			
993	Exceeding 20 %.....	15 00			
994	30 % or over.....	25 00			
995	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
996	Up to 20 %..... kila, legal	6 00			
997	Exceeding 20 %.....	15 00			
998	30 % or over.....	25 00			
999	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
1000	Up to 20 %..... kila, legal	6 00			
	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
	Up to 20 %..... kila, legal	6 00			
	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
	Up to 20 %..... kila, legal	6 00			
	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
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	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
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	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
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	Exceeding 20 %.....	15 00			
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	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
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	30 % or over.....	25 00			
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	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
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	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
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	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
	Up to 20 %..... kila, legal	6 00			
	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
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	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
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	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
	Up to 20 %..... kila, legal	6 00			
	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
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	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
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	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
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	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
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	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
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	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
	Up to 20 %..... kila, legal	6 00			
	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				
	Up to 20 %..... kila, legal	6 00			
	Exceeding 20 %.....	15 00			
	30 % or over.....	25 00			
	Manufactured articles, not specified, of any material which contains silk in the following proportions:—				

Tariff Classification.		Rate of Duty.	Nos.	Tariff Classification.		Rate of Duty.
		Pesos cts.				Pesos cts.
Table spreads, covers and mats, curtains and counterpane and bedspreads, not specified, which contain silk in the tissue, in embroidery or in ornaments	Duty on the tissue of which made with a surtax of 25 %	2 50	1046	Hats of silk plush with or without admixture of other material, with or without ornaments or embellishments, finished or unfinished, for the clergy, military and diplomatic corps, and top hats of all sizes	doz.	39 00
Strainers or sieves of silk tissue ( <i>crietas</i> )	kilo, net	2 50		Women's and girls' hats of all shapes, of tissue containing silk, hats of straw called silk, and those of <i>crudo</i> , with or without parts of other material	doz.	84 00
Ribbons, with or without loom-end or dolly, containing silk in the following proportions:			1047	Trimmed (with millinery work)	doz.	29 00
Up to 20 %	kilo, net	7 00	1048	Untrimmed (without millinery work)	doz.	29 00
Exceeding 20 % and less than 30 %	"	14 00		Made-up Clothing.		
30 % or over	"	20 00	1049	Made-up clothing for men and boys, and detached parts thereof with needle work, of woollen cloth ( <i>tricot</i> ) with silk stripes in the texture	kilo, net	12 00
Belts, not specified, containing silk, with or without parts of other material	kilo, legal	12 00		Made-up clothing, not specified, and detached parts thereof with needle work, of tissue containing silk in a proportion of:		
Counterpanes and bedspreads of tissue which contains silk, quilted:			1050	Less than 90 %	kilo, net	25 00
With feathers	kilo, net	10 00	1051	90 % or more	"	50 00
With other material	"	6 00	1052	Made-up clothing and detached parts thereof, with needle work, of lace, <i>tricot</i> , or of daphanisms or open tissues which contain silk, with or without parts, embroidery or ornaments of silk or other material	kilo, net	80 00
Neckties of all shapes, for men and boys, with or without inside strengthening or parts of other material	kilo, legal	30 00	1053	Made-up clothing and detached parts thereof with needle work, of <i>puto</i> , tulle or lace of cotton or linen with ornaments or embroidery containing silk	kilo, net	50 00
Corsets of tissue which contains silk	doz.	144 00	1054	Made-up clothing and detached parts thereof, with needle work, of stocking-net tissue ( <i>tricot</i> ), containing silk in the texture, even if with embroidery or ornaments of silk or other material	kilo, net	26 00
Elastic of rubber and of silk, mixed or not with other material:				Made-up clothing and other manufactured articles, not specified, of stocking-net tissue ( <i>tricot</i> ), embroidered with threads which contain silk	kilo, legal	2 00
Exceeding 12 centimetres in width	kilo, legal	1 00	1055	Of cotton	"	3 00
Up to 12 centimetres in width	"	8 00	1056	Of linen or of wool	"	5 00
Lace, blonde, orgilles, riches, and plaits and manufactures thereof, not specified	kilo, (excluding boxes)	15 00	1057	Made-up clothing and detached parts thereof with needle work, or tissue of cotton, linen, or wool, not specified, with ornaments or embroidery containing silk	kilo, net	13 00
Boxy belts, or bands of whatever tissue which contain silk, with or without parts of other material	kilo, legal	16 00	1058	Made-up clothing and similar articles, not specified, of rubbered rubber-rod tissue, containing silk, with or without needle work	kilo, net	12 00
Flowers, leaves, and plants, artificial, loose or put together, of tissue containing silk, even if presented mixed in the same bundle with others of a different material	kilo, legal	8 00		SECTION 3. INDUSTRIAL OILS, VARNISHES AND BLACKINGS, COMBUSTIBLE MATERIALS AND PAINTS.		
Bottoms or inside linings for hats or caps, of tissue containing silk, with or without parts of other material	kilo, legal	10 00		A.—Industrial Oils.		
Hair nets of tress silk with or without admixture of other material	kilo, net	1 00		Oils:		
Caps of tissue containing silk, with the exception of <i>calis</i> :			1059	Linseed, raw or boiled	kilo, gross	0 25
Those called <i>ambalita</i> , or others for infants, with or without ornaments of lace, ribbons or embroidery			1060	For sewing machines, typewriters, &c. in small bottles, or other small receptacles	kilo, gross	0 20
Other varieties, not specified	kilo, legal	12 00	1061	Mineral, for lubricating machinery, even if containing admixture of other oils or substances	kilo, gross	0 02
Gloves and mitts of knitted silk, other than lace, with or without admixture or parts of other material	kilo, (excluding boxes)	24 00	1062	Solified or hard, for lubricating, called mineral grease	kilo, gross	0 12
Garters, braces and suspenders of all kinds, containing silk, with or without rubber or parts of common metal	kilo, legal	14 00	1063	" " " " pine grease	kilo, gross	0 02
Mantles, large shawls, kerchiefs, shawls and other similar articles for covering the head and shoulders, of tissue with silk in the texture, with or without embroidery or ornaments of silk or other material:			1064	Other varieties, not specified, pure or impure	"	0 20
Of closely woven tissue ( <i>tricot</i> ), the article containing a total quantity of silk in the following proportions:			1065	Therapeutic oil or spirit	"	0 00
Up to 20 %	kilo, net	7 00	1066	Rectified	kilo, legal	0 30
Exceeding 20 % and less than 30 %	"	18 00		Petrol (Benzine):		
30 % or over	"	36 00	1067	Common	kilo, gross	0 02
Of daphanisms or open tissue (excepting those of lace or of <i>puto</i> ), the article containing a total quantity of silk in the following proportions:			1068	Rectified	kilo, legal	0 20
Up to 20 %	kilo, net	12 00	1069	Degras for tanners	kilo, gross	0 15
Exceeding 20 % and less than 30 %	"	24 00		B. Varnishes and Blackings.		
30 % or over	"	48 00	1070	Common, for ships	kilo, gross	0 10
Of lace, whatever quantity of silk the tissue may contain	kilo, net	70 00	1071	Called <i>ambalita</i> for photography	kilo, legal	1 20
Mantles, large shawls, kerchiefs, shawls and other similar articles for covering the head and shoulders, of tissue without silk in the texture, but with embroidery or ornaments containing silk:			1072	Or preparation for varnishing the inside of casks	kilo, gross	0 25
Of closely woven tissue ( <i>tricot</i> ), the article containing a total quantity of silk in the following proportions:			1073	Varnishes not specified	"	0 30
Up to 20 %	kilo, net	8 00	1074	Blackening and polish for footwears	"	0 18
Exceeding 20 % and less than 30 %	"	12 00		Common in paste, black, in tin or wooden boxes	"	0 15
30 % or over	"	20 00	1075	Liquid, black, in earthenware pots, to be used with a brush	kilo, gross	0 30
Of lace, whatever quantity of silk the tissue may contain	kilo, net	15 00	1076	In paint, black, in glass receptacles, for japanning	"	0 40
Handkerchiefs and scarves:			1077	" " in barrels	"	0 40
Of cotton:				" white, yellow or of any other colour, for cleaning or colouring footwears, and that called polishing or put, of whatever colour	kilo, gross	0 50
Embroidered in one corner with threads containing silk	kilo, net	4 00	1078	Blackening, liquid, for carriages or harness and Jew's pitch	kilo, gross	0 12
Ornamented or embroidered with silk, not specified	kilo, net	9 00		C. Combustible Materials.		
Of linen, ornamented or embroidered with silk	"	8 00	1079	Coal: Not specified, and coke		Free
Of tissue with silk in the texture, with or without ornaments or embroidery of silk or other material, the article containing a total quantity of silk in the following proportions:			1080	" Mixed with other substances (brimstone)	metric ton, gross	2 00
Up to 20 %	kilo, net	9 00	1081	Charcoal	metric ton, gross	1 00
Exceeding 20 % and less than 30 %	"	16 00	1082	Calcium carbide	kilo, gross	0 01
30 % or over	"	32 00		Matches:		
Umbrellas, parasols, and sunshades of cloth which contains silk, and those of cotton, linen or wool with ornaments or embroidery of silk:			1083	Of wood, common	"	0 40
With handles of tortoise-shell, ivory, mother-of-pearl or fine metal, and those with <i>cafe</i>	doz.	60 00	1084	Matches and castor wax matches, not specified, including those of wood called <i>luzal</i> lights	kilo, gross	0 40
Other kinds	"	24 00	1085	Firewood	kilo, gross	Free
Passengeretic, not specified, which contains silk in the following proportions:			1086	Tapers and wicks for night lamps	kilo, gross	0 05
Up to 20 %	kilo, legal	6 00	1087	Paraffin in lamps	"	Free
Exceeding 20 % and less than 30 %	"	12 00	1088	Petroleum, crude or unrefined	metric ton, gross	2 00
30 % or over	"	25 00	1089	Petroleum and other mineral oils, rectified, not specified, for lighting purposes	metric ton, gross	2 00
Any clothing, cut out, without needlework, of tissue containing silk	Duty on the tissue, with a surtax of 25 %	25 00		Candles:		
Dress shields of rubbered tissue containing silk	kilo, legal	6 00	1090	Of stearine or other material, not specified, white or coloured	"	0 50
			1091	Without ornaments	kilo, legal	0 80
			1092	Of spermaceti, white or coloured, with or without ornaments, and those called wax tapers for lighting lamps, &c.	kilo, legal	0 80
			1093	Wax candles, and those of other material covered with wax with or without ornaments	kilo, legal	2 00



No.	Tariff Classification.	Rate of Duty.	No.	Tariff Classification.	Rate of Duty.
		Pesos cts.			Pesos cts.
8	With printing, not specified	Duty according to kind with a surtax of 25%	1231	Balsams, natural or prepared, not specified	1 00
9	For cigarettes:		1232	Albominal bands, bandages or belts, with or without rubber:	
10	In sheets or reams, also continuous paper and paper on reels	50	1233	of cotton or other vegetable fibres	4 00
11	In small tubes, cut paper and paper in booklets	1 00		of wool or with admixture of commoner material	6 00
12	Paper for walls, or decorating houses		1234	of silk or with admixture of commoner material	22 00
13	Print gilt or silvered, cloth-like or embossed paper and that with a base of cloth, for ceilings, kibo, net	50	1235	Berries, medicinal	10 00
14	Of other varieties	25	1236	Stoppers (chops) of glass for syringes	60
15	Cuttings or bands of cardboard or paper, with or without a "ventilator" or other fittings, prepared for hats or caps		1237	Trusses and orthopaedic apparatus, not specified	3 00
16	Articles of clothing of paper or of paper with tissue	60	1238	Bangles, bangles, or other similar, laminaria, and "ovules" and suppositories	5 00
17	Covers of cardboard, without printing, for workmen's true books	40	1239	Cantharides, whole or in powder	1 20
18	Book covers of paper or cloth, with or without gilt, silvered or bronzed parts:		1240	Cassia fistula	10 12
19	Gilted on to cardboard	30	1241	Gelatin capsules, empty, for medicines	2 40
20	Not gilted on to cardboard	1 00		Charcoal:	
21	Blanks, not specified, and those for photographers, even if bearing the name of the photographer	60	1242	Vegetable, in powder, in whatever receptacle	0 10
22	Printed or lithographed, without designs, with names or advertisements, and those with black border for mourning, or with gilt or silvered edge	2 00	1243	Bellows, or other similar	0 60
SECTION 7.—BEVERAGES AND LIQUORS.					
A.—Waters, Syrops, &c.					
90	Water and ice	Free	1244	Castoreum, dry or in powder	25 00
91	Mineral waters, natural or artificial, and effervescent (refructes), non-alcoholic, with or without additions of sweetening or aromatic substances	25	1245	Castoreum, dry or in powder	0 20
92	Non-medical syrups and sherbets	50	1246	Cashew	2 50
93	Fruit juice with less than 15% of sugar	25	1247	Poultices	1 80
94	Common vinegar	15	1248	Catgut for stitching wounds	5 00
B.—Liquors.					
95	Alcohol and distilled beverages, sweetened or not:		1249	Cement for dentists	3 00
96	In bottles	50	1250	Cigars and cigarettes, medicinal, not of tobacco, and wooden mouthpieces for inhaling tar substances	3 00
97	In other receptacles	2 00	1251	Electric belts, stomachers, footpads, and similar articles for invalids	6 00
98	Alcoholic liquors:		1252	Chloroform	4 00
99	In bottles	50	1253	Linclads, ichthyol or fish glue, and sterilized gelatine	4 00
100	In other receptacles	2 00	1254	Collars of amber or imitations thereof	12 00
101	Wines, other than sparkling:		1255	Quassia wood barks	1 50
102	In bottles	50	1256	Secale (root of rye)	0 75
103	In other receptacles	2 00	1257	Barks, leaves, roots and seeds, medicinal, whole or in powder, not specified	0 25
104	Sparkling wines	2 50	1258	Mercurial chalk-stone or mercury with lime	0 00
SECTION 8.—PERFUMERY, PHARMACEUTICAL AND CHEMICAL PRODUCTS.					
A.—Perfumery.					
204	Scented waters in any receptacle, for toilet purposes	3 00	1259	Chloric acid	2 00
205	Bags, sachets or envelopes, containing perfume, of silk or paper or cardboard, or of tissue not containing silk	6 00	1260	Resin	0 10
206	Of tissue containing silk	15 00	1261	Resin	0 10
207	Rouge and cosmetics for the face	6 00	1262	Depilatories and dyes or preparations for dyeing the hair	2 00
208	Cosmetics or rubs for the hair	5 00	1263	Drugs, medicinal, and pharmaceutical products, not specified	0 60
209	Scented extracts or essences in any receptacle, and those put up in boxes or cases with other articles of perfumery	10 00	1264	Of paste	0 80
210	Soap, scented, in whatever form, not specified	5 00	1265	On tissue, paper or leather, porous or not	3 60
211	Perfumery, not specified	3 00	1266	Ergotine, Bonyan or other makes	5 00
212	Powders, scented, for the skin, not specified	3 00	1267	Ergotine in solution	0 20
B.—Pharmaceutical Products.					
213	Oils, medicinal:		1268	Storax, liquid	6 00
214	Almond, castor, or poplar, found	20	1269	Labels or tickets of glass for flasks	3 60
215	Cod-liver, castor or palmist-bird	20	1270	Extracts, solidified, not specified	2 50
216	Vase line	0 50	1271	Felt for poultices (spongopline)	0 60
217	Castor or cod-liver with other substances	0 50	1272	Flowers and tea, medicinal, whole or in powder	1 00
218	Not specified, fixed, liquid, or solid	1 00	1273	Flasks of emery-ground glass, with labels of glass or engraved, painted or enamelled, for use in pharmacy	1 00
219	Azar azar of yulon moss	75	1274	Homoeopathic pills, with or without medicaments	1 20
220	Azar azar of yulon moss	75		Gums and resins, medicinal, whole or in powder:	
221	Azar azar of yulon moss	75	1275	Scammony	4 50



## SECTION 4.—PERFUMERY, PHARMACEUTICAL AND CHEMICAL PRODUCTS continued.

Nos.	Tariff Classification.	Rate of Duty. Pesos cts.	Nos.	Tariff Classification.	Rate of Duty. Pesos cts.
1303	Mumite .....	16 00	1372	Camphor: .....	
1304	Blue mass .....	1 25	1373	Camphor .....	3 50
1305	Cynogloss mass, in paste or powder .....	5 00	1374	Alcohol, anhydrous and methylic .....	2 00
	Elastic stockings and other articles such as knee caps, of knitted ware, for invalids: .....		1375	" ethyl, not specified .....	2 25
1306	Of silk with or without admixture of other material .....	16 00	1376	" carburetted, solid .....	0 25
	Other kinds .....	6 00	1377	Aldehyde, pure .....	0 70
1307	Medicinal preparations, granulated, with or without sugar, non-detergent, such as nuxosine, rhubarb, kola, &c., .....	2 00	1378	Benzole .....	0 70
1308	" .....	2 00	1379	Alum, or sulphate of alumina and potash, whole or in powder .....	8 00
1309	Alban flies .....	1 50	1380	Alum in cakes for shaving .....	0 02
1310	Crutches of wood .....	0 75		Aluminium salts: .....	
1311	Gallnuts, whole or in powder .....	0 30	1381	Acetate and oxide .....	0 60
	Kola nuts, whole or in powder .....	0 30		Aceto tartrate .....	0 60
	Nutmegs, whole or in powder .....	0 30	1382	Sulphate .....	0 15
	Nux vomica, whole or in powder .....	0 30	1383	Other kinds not specified .....	2 00
1312	Wafers, anhydrous, non-medicinal .....	1 80	1384	Amibol, pure .....	12 00
	" .....		1385	Amyle .....	5 00
1313	In paste or powder .....	8 00		Amyl: .....	
1314	As at extract .....	12 00	1386	Acetate .....	0 50
1315	Ta or for issues .....	1 00	1387	Nitrate (amylhydrosulphate ether) .....	2 00
1316	Essence, medicinal, not specified .....	0 90		Ammonia salts: .....	
1317	" for burning, not containing aromatic substances .....	0 90	1388	Benzoate .....	1 00
1318	Aromatic pastilles of catechu and the like for the mouth .....	0 60		Bromide and fluoride .....	1 00
1319	Burgundy pitch .....	0 15	1389	Bromide .....	0 40
1320	Nipple shields and nipples of glass, with or without parts of rubber .....	1 20		Bisulphate and sulphocyanide .....	0 40
1321	Pills, drops, capsules, pilules, ointments and granules and medicinal cigarettes and wafers .....	3 50	1390	Carbonate .....	0 15
1322	140 tiles .....	1 00		Phosphate .....	0 15
1323	Throat brushes .....	3 00		Nitrate .....	0 15
1324	Powders of borated or sulphured talc, scented or not, and those of other medicated material for the skin, kilo, legal .....	0 75		Sulphate .....	0 02
1325	For disinfecting, and liquid disinfectants, not specified .....	0 20	1391	Hydrochlorate (salt of ammonia) .....	0 02
1326	For asthma .....	1 80	1392	Pechlorate .....	Free
1327	Insecticide .....	0 20	1393	Others, not specified .....	2 50
1328	Peptonizing .....	2 50		Ammonia .....	
1329	Steelman's .....	3 00	1394	Liquid .....	0 08
1330	Fonades and ointments, medicinal .....	1 20	1395	Hydrosulphate, liquid .....	0 25
1331	Abundant feeding preparations, solid or liquid, such as sanitate, zonal and others not specified .....	1 80	1396	Aniline, pure (phenylamine) .....	0 40
1332	Sandal wood, white or lemon-coloured, whole or in powder .....	0 50		Antimony salts: .....	
1333	Lesches .....	Free	1397	Sulphide, black .....	0 10
1334	Serum (serum suero), antiphthieric and others .....		1398	Others, not specified .....	1 00
1335	Vaccine virus and bacteriological cultures, not specified .....		1399	Anthrax .....	1 50
1336	Muscular plasters .....	1 20	1400	Apitol .....	7 00
1337	Solution of guta-percha or trinitratine .....	1 25		Arsenic salts: .....	
1338	Suspensions: .....		1401	Red .....	0 12
	Of cotton or linen .....	3 00		Sulphide (orpiment) .....	0 12
1339	Of silk, with or without admixture of other material .....	16 00	1402	To file .....	5 00
1340	Tumblers .....	0 10	1403	Others, not specified .....	2 00
1341	Both, adhesive, and of iron wire .....	1 20		Sulphur: .....	
1342	Fulter's earth .....	0 15	1404	In lumps, ground or sublimated .....	0 06
	Litmus: .....		1405	Precipitated .....	0 28
1343	In paste .....	0 20	1406	Iodide .....	6 00
1344	In papers for testing .....	2 00		Berium salts: .....	
1345	Turpentine .....	0 30	1407	Iodide .....	10 00
1346	Pipes, flasks and phials of glass, with or without stoppers, for homoeopathic medicines, serum or the like, kilo, legal .....	0 30	1408	Oxide (pure baryta) .....	0 30
1347	Vaseline .....		1409	Acetate .....	0 30
1348	Vaseline .....			Chlorate .....	0 30
1349	Wafers of metal or of morocco leather for issues .....	2 50		Purified sulphate .....	0 30
1350	Wafers, medicinal .....		1410	Sulphate (heavy spar) .....	0 03
1351	In bottles .....	2 00		Others, not specified .....	0 15
1352	In other receptacles .....	1 50	1411	Essence, not specified .....	3 00
1353	Visors with cloth which contains silk or not, for invalids .....	12 00	1412	Bromine .....	0 75
	" .....		1413	Calcium salts, not specified .....	4 00
	" .....			Lime: .....	
	" .....		1415	Chloride or hypochlorite .....	0 01
	" .....			Common chloride of calcium for industrial uses .....	0 01
	" .....			Calcium salts: .....	
	" .....		1416	Bisulphate .....	0 06
	" .....			Carbonate or prepared or precipitated chalk stone .....	0 06
	" .....		1417	Chloride, pure .....	0 40
	" .....			Phosphate, sulphide .....	0 40
	" .....		1418	Lactate .....	0 40
	" .....			Permanganate .....	7 00
	" .....			Iodide .....	7 00
	" .....		1419	Oxide (red iron) .....	0 15
	" .....		1420	Others, not specified .....	1 00
	" .....		1421	Carbolacene, cresolin, cresol (resol), lysol, lysosform, caparcol, septosform and other similar disinfectants .....	
	" .....			Carbon: .....	
	" .....		1422	Sulphide .....	0 20
	" .....			Sulphide .....	0 10
	" .....		1423	Trichloride .....	5 00
	" .....		1424	Chloride .....	1 00
	" .....			Cerium salts: .....	
	" .....		1425	Oxalate .....	0 50
	" .....		1426	Others, not specified .....	5 00
	" .....			Chloral: .....	
	" .....		1427	Hydrate .....	1 00
	" .....		1428	Amide and dromid .....	5 00
	" .....		1429	Aldehyde .....	12 00
	" .....		1430	Chloroform .....	3 00
	" .....		1431	Chloroform .....	3 00
	" .....		1432	Cobalt salts, not specified .....	3 00
	" .....			Copper salts: .....	
	" .....		1433	Acetate (cecidic), and pure sulphate .....	0 25
	" .....		1434	Sulphate, impure (copperas) .....	0 08
	" .....		1435	Sulphide .....	0 40
	" .....			Others, not specified .....	0 75
	" .....		1436	Collodion, medicinal, and that prepared for photography .....	0 50
	" .....		1437	Cressate .....	1 00
	" .....		1438	Vegetable or mineral .....	5 00
	" .....		1439	Carbonate (cresol) and phosphate .....	5 00
	" .....		1440	Chlorogen of nitrin, of iron or of copper, for photography .....	5 00
	" .....		1441	Croton-chloral and butylchloral .....	5 00
	" .....		1442	Digalin .....	25 00
	" .....		1443	Di-iodine .....	25 00
	" .....		1444	Ethiol (pure) .....	12 00

## C. Chemical Products.

TARIFF.]		CHILL.		1025	
Tariff Classification.		Rate of Duty.	Nos.	Tariff Classification.	Rate of Duty.
		Pesos cts.			Pesos cts.
15	Eikonogen (pure) .....	12 00	1517	Peptone and leptone, dry or in paste .....	2 50
16	Flatterin .....	12 00	1518	Perhydrol (water oxygenated at 100 volumes) .....	6 00
17	Tin salts: .....	0 50	1519	Peroxide of hydrogen (oxygenated water) .....	15 00
18	Chloride .....	5 00	1520	Piperidine and its salts (oxygenated water) .....	15 00
19	Sulphide .....	1 00	1521	Piperine .....	2 50
20	Others, not specified .....	1 00	1522	Pyridine and salts thereof .....	10 00
21	Strontium salts: .....	0 25	1523	Silver salts: .....	10 00
22	Carbonate, chlorate .....	0 25	1524	Cascinate or arconine .....	10 00
23	Oxalate .....	0 15	1525	Nitrate, melted or crystallized .....	40 00
24	Stannate and sulphate .....	0 75	1526	Aluminate or lardine .....	10 00
25	Bromide .....	5 00	1527	Colloidal or colloidal silver .....	25 00
26	Iodide .....	5 00	1528	Others, not specified .....	25 00
27	Hypophosphite and glycerophosphate .....	1 50	1529	Platinum salts: .....	Free
28	Others, not specified .....	1 50	1530	A chloride .....	0 50
29	Ethers: .....	0 50	1531	Others, not specified .....	gramme net
30	Acetone .....	0 50	1532	Lead salts: .....	0 10
31	Butyric, formic, nitric and sulphuric .....	1 25	1533	Acetate .....	0 20
32	Bromide (bromide of ethyl) .....	3 00	1534	Chloride .....	0 20
33	Oenanthe .....	3 00	1535	Hydroperoxide .....	0 05
34	Chloride (chloride of ethyl) .....	3 00	1536	Carbonate, pure .....	5 00
35	Iodide (iodide of ethyl) .....	1 25	1537	Iodide .....	1 00
36	Eucalyptol .....	10 00	1538	Others, not specified .....	8 00
37	Evonungene .....	20 00	1539	Polyhydric: .....	0 10
38	Phenol and salts thereof .....	0 15	1540	Potassium salts: .....	0 10
39	Formalin, formal or formaldehyde .....	6 20	1541	Formate .....	0 15
40	Phosphorus, common, red or amorphous .....	10 00	1542	Bicarbonate .....	0 15
41	Furfural .....	0 25	1543	Pure anhydrous, pure chloride .....	0 15
42	Glycerine .....	10 00	1544	Neutral oxalate .....	0 15
43	Glycine (pure) .....	10 00	1545	Sulphate .....	0 15
44	Guaiacol: .....	10 00	1546	Sulphide .....	0 05
45	Valerianate .....	10 00	1547	Others .....	0 05
46	Liquid .....	2 00	1548	Bichromate .....	0 05
47	Pure-crystallized .....	5 00	1549	Carbonate .....	0 05
48	Not specified .....	2 50	1550	Nitrate .....	0 05
49	Hedronitron .....	2 00	1551	Silicate, solid .....	0 02
50	Hydro-nitron (pure) .....	5 00	1552	Chloride .....	0 02
51	Iron salts: .....	0 20	1553	Chloride, anhydrous .....	0 02
52	Carbonate, chloride or perchloride, pure sulphate and ammoniacal sulphate .....	0 20	1554	Silicate, liquid .....	2 00
53	Saccharate .....	0 20	1555	Chlorine sulphate, or chlorine alum .....	2 00
54	Chloride (ammoniacal), from Fe powder (reduced by hydrogen) .....	0 20	1556	Glycerophosphate .....	2 00
55	Phosphate, lactate, black oxide (anhydrous ethiops) .....	5 00	1557	Hypophosphite .....	2 00
56	Glycerophosphate .....	5 00	1558	Sulpho-zincate and valerianate .....	3 00
57	Hypophosphite, and etate of iron and cupline .....	5 00	1559	Iodide .....	gramme net
58	Carbonyl .....	5 00	1560	Others, not specified .....	0 50
59	Iodide .....	5 00	1561	Others, not specified .....	0 50
60	Urate of iron and strychnine .....	0 05	1562	Others, not specified .....	0 50
61	Sulphide .....	0 05	1563	Others, not specified .....	0 50
62	Red oxide (red ochre) .....	0 10	1564	Others, not specified .....	0 50
63	Magnesium oxide (dead-oxide) .....	0 05	1565	Others, not specified .....	0 50
64	Sulphate, impure, commercial .....	1 00	1566	Others, not specified .....	0 50
65	Others, not specified .....	5 00	1567	Others, not specified .....	0 50
66	Sulphate of hydrogen .....	2 50	1568	Others, not specified .....	0 50
67	Ingine .....	6 00	1569	Others, not specified .....	0 50
68	Leucine or leucine .....	25 00	1570	Others, not specified .....	0 50
69	Lithia oxide of lithium and its salts .....	0 05	1571	Others, not specified .....	0 50
70	Litharge .....	1 25	1572	Others, not specified .....	0 50
71	Lapin .....	1 25	1573	Others, not specified .....	0 50
72	Magnesium salts: .....	0 25	1574	Others, not specified .....	0 50
73	Oxide (reduced manganese) .....	0 25	1575	Others, not specified .....	0 50
74	Carbonate .....	0 10	1576	Others, not specified .....	0 50
75	Chloride, pure .....	0 10	1577	Others, not specified .....	0 50
76	Chloride, impure, for industry .....	0 05	1578	Others, not specified .....	0 50
77	Sulphate (lignosulphate) .....	1 50	1579	Others, not specified .....	0 50
78	Maltine (35% face) .....	10 00	1580	Others, not specified .....	0 50
79	Manganese salts: .....	0 05	1581	Others, not specified .....	0 50
80	Peroxide .....	0 10	1582	Others, not specified .....	0 50
81	Sulphate, commercial, for industrial uses .....	0 20	1583	Others, not specified .....	0 50
82	Borate .....	0 20	1584	Others, not specified .....	0 50
83	Carbonate and chloride .....	0 75	1585	Others, not specified .....	0 50
84	Acetate .....	2 50	1586	Others, not specified .....	0 50
85	Others, not specified .....	5 00	1587	Others, not specified .....	0 50
86	Menthol .....	5 00	1588	Others, not specified .....	0 50
87	Pure .....	18 00	1589	Others, not specified .....	0 50
88	Benzonate .....	18 00	1590	Others, not specified .....	0 50
89	Valerianate (solid) .....	18 00	1591	Others, not specified .....	0 50
90	Mercury salts: .....	2 50	1592	Others, not specified .....	0 50
91	Acetate, benzoate, bromide, and salicylate .....	5 50	1593	Others, not specified .....	0 50
92	Cyanide, oxycyanide .....	5 00	1594	Others, not specified .....	0 50
93	Bichromate .....	1 00	1595	Others, not specified .....	0 50
94	Bi-iodide .....	1 00	1596	Others, not specified .....	0 50
95	Naphthalene .....	4 00	1597	Others, not specified .....	0 50
96	Iodide .....	8 00	1598	Others, not specified .....	0 50
97	Acetate .....	1 00	1599	Others, not specified .....	0 50
98	Others, not specified .....	1 00	1600	Others, not specified .....	0 50
99	Methylene for denaturing alcohol .....	0 25	1601	Others, not specified .....	0 50
100	Methyl (pure) .....	0 05	1602	Others, not specified .....	0 50
101	Naphthalene .....	10 00	1603	Others, not specified .....	0 50
102	Naphthalene .....	0 50	1604	Others, not specified .....	0 50
103	Naphthalene .....	5 00	1605	Others, not specified .....	0 50
104	Naphthalene .....	5 00	1606	Others, not specified .....	0 50
105	Naphthalene .....	5 00	1607	Others, not specified .....	0 50
106	Naphthalene .....	5 00	1608	Others, not specified .....	0 50
107	Naphthalene .....	5 00	1609	Others, not specified .....	0 50
108	Naphthalene .....	5 00	1610	Others, not specified .....	0 50
109	Naphthalene .....	5 00	1611	Others, not specified .....	0 50
110	Naphthalene .....	5 00	1612	Others, not specified .....	0 50
111	Naphthalene .....	5 00	1613	Others, not specified .....	0 50
112	Naphthalene .....	5 00	1614	Others, not specified .....	0 50
113	Naphthalene .....	5 00	1615	Others, not specified .....	0 50
114	Naphthalene .....	5 00	1616	Others, not specified .....	0 50
115	Naphthalene .....	5 00	1617	Others, not specified .....	0 50
116	Naphthalene .....	5 00	1618	Others, not specified .....	0 50
117	Naphthalene .....	5 00	1619	Others, not specified .....	0 50
118	Naphthalene .....	5 00	1620	Others, not specified .....	0 50
119	Naphthalene .....	5 00	1621	Others, not specified .....	0 50
120	Naphthalene .....	5 00	1622	Others, not specified .....	0 50
121	Naphthalene .....	5 00	1623	Others, not specified .....	0 50
122	Naphthalene .....	5 00	1624	Others, not specified .....	0 50
123	Naphthalene .....	5 00	1625	Others, not specified .....	0 50
124	Naphthalene .....	5 00	1626	Others, not specified .....	0 50
125	Naphthalene .....	5 00	1627	Others, not specified .....	0 50
126	Naphthalene .....	5 00	1628	Others, not specified .....	0 50
127	Naphthalene .....	5 00	1629	Others, not specified .....	0 50
128	Naphthalene .....	5 00	1630	Others, not specified .....	0 50
129	Naphthalene .....	5 00	1631	Others, not specified .....	0 50
130	Naphthalene .....	5 00	1632	Others, not specified .....	0 50
131	Naphthalene .....	5 00	1633	Others, not specified .....	0 50
132	Naphthalene .....	5 00	1634	Others, not specified .....	0 50
133	Naphthalene .....	5 00	1635	Others, not specified .....	0 50
134	Naphthalene .....	5 00	1636	Others, not specified .....	0 50
135	Naphthalene .....	5 00	1637	Others, not specified .....	0 50
136	Naphthalene .....	5 00	1638	Others, not specified .....	0 50
137	Naphthalene .....	5 00	1639	Others, not specified .....	0 50
138	Naphthalene .....	5 00	1640	Others, not specified .....	0 50
139	Naphthalene .....	5 00	1641	Others, not specified .....	0 50
140	Naphthalene .....	5 00	1642	Others, not specified .....	0 50
141	Naphthalene .....	5 00	1643	Others, not specified .....	0 50
142	Naphthalene .....	5 00	1644	Others, not specified .....	0 50
143	Naphthalene .....	5 00	1645	Others, not specified .....	0 50
144	Naphthalene .....	5 00	1646	Others, not specified .....	0 50
145	Naphthalene .....	5 00	1647	Others, not specified .....	0 50
146	Naphthalene .....	5 00	1648	Others, not specified .....	0 50
147	Naphthalene .....	5 00	1649	Others, not specified .....	0 50
148	Naphthalene .....	5 00	1650	Others, not specified .....	0 50
149	Naphthalene .....	5 00	1651	Others, not specified .....	0 50
150	Naphthalene .....	5 00	1652	Others, not specified .....	0 50
151	Naphthalene .....	5 00	1653	Others, not specified .....	0 50
152	Naphthalene .....	5 00	1654	Others, not specified .....	0 50
153	Naphthalene .....	5 00	1655	Others, not specified .....	0 50
154	Naphthalene .....	5 00	1656	Others, not specified .....	0 50
155	Naphthalene .....	5 00	1657	Others, not specified .....	0 50
156	Naphthalene .....	5 00	1658	Others, not specified .....	0 50
157	Naphthalene .....	5 00	1659	Others, not specified .....	0 50
158	Naphthalene .....	5 00	1660	Others, not specified .....	0 50
159	Naphthalene .....	5 00	1661	Others, not specified .....	0 50
160	Naphthalene .....	5 00	1662	Others, not specified .....	0 50
161	Naphthalene .....	5 00	1663	Others, not specified .....	0 50
162	Naphthalene .....	5 00	1664	Others, not specified .....	0 50
163	Naphthalene .....	5 00	1665	Others, not specified .....	0 50
164	Naphthalene .....	5 00	1666	Others, not specified .....	0 50
165	Naphthalene .....	5 00	1667	Others, not specified .....	0 50
166	Naphthalene .....	5 00	1668	Others, not specified .....	0 50
167	Naphthalene .....	5 00	1669	Others, not specified .....	0 50
168	Naphthalene .....	5 00	1670	Others, not specified .....	0 50
169	Naphthalene .....	5 00	1671	Others, not specified .....	0 50
170	Naphthalene .....	5 00	1672	Others, not specified .....	0 50
171	Naphthalene .....	5 00	1673	Others, not specified .....	0 50
172	Naphthalene .....	5 00	1674	Others, not specified .....	0 50
173	Naphthalene .....	5 00	1675	Others, not specified .....	0 50
174	Naphthalene .....	5 00	1676	Others, not specified .....	0 50
175	Naphthalene .....	5 00	1677	Others, not specified .....	0 50
176	Naphthalene .....	5 00	1678	Others, not specified .....	0 50
177	Naphthalene .....	5 00	1679	Others, not specified .....	0 50
178	Naphthalene .....	5 00	1680	Others, not specified .....	0 50
179	Naphthalene .....	5 00	1681	Others, not specified .....	0 50
180	Naphthalene .....	5 00	1682	Others, not specified .....	0 50
181	Naphthalene .....	5 00	1683	Others, not specified .....	0 50
182	Naphthalene .....	5 00	1684	Others, not specified .....	0 50
183	Naphthalene .....	5 00	1685	Others, not specified .....	0 50
184	Naphthalene .....	5 00	1686	Others, not specified .....	0 50
185	Naphthalene .....	5 00	1687	Others, not specified .....	0 50
186	Naphthalene .....	5 00	1688	Others, not specified .....	0 50
187	Naphthalene .....	5 00	1689	Others, not specified .....	0 50
188	Naphthalene .....	5 00	1690	Others, not specified .....	0 50
189	Naphthalene .....	5 00	1691	Others, not specified .....	0 50
190	Naphthalene .....	5 00	1692	Others, not specified .....	0 50
191	Naphthalene .....	5 00	1693	Others, not specified .....	0 50
192	Naphthalene .....	5 00	1694	Others, not specified .....	0 50
193	Naphthalene .....	5 00	1695	Others, not specified .....	0 50
194	Naphthalene .....	5 00	1696	Others, not specified .....	0 50
195	Naphthalene .....	5 00	1697	Others, not specified .....	0 50
196	Naphthalene .....	5 00	1698	Others, not specified .....	0 50
197	Naphthalene .....	5 00	1699	Others, not specified .....	0 50
198	Naphthalene .....	5 00	1700	Others, not specified .....	0 50
199	Naphthalene .....	5 00	1701	Others, not specified .....	0 50
200	Naphthalene .....	5 00	1702	Others, not specified .....	0 50

## SECTION 8.—PERFUMERY, PHARMACEUTICAL AND COSMETICAL PRODUCTS—continued.

No.	Tariff Classification.	Rate of Duty. Pesos cts.
1573	Bromine ..... kilo, net	1 00
	Cyanide, tannate .....	1 00
	Phosphate .....	1 00
1574	Permanganate .....	6 00
1575	Others, not specified .....	2 00
SECTION 9.—MACHINERY, INSTRUMENTS, TOOLS, APPARATUS, &c.		
1576	Oils and lubricants for machinery ..... kilo, legal	0 30
1577	Needles, knitting needles, spools and other accessories for sewing, embroidering or weaving, of any material other than ivory, mother-of-pearl, tortoise-shell or precious metal .....	0 10
1578	Needles for gramophones, phonographs and other similar apparatus .....	3 00
	For the same .....	3 00
1579	Anchor and grapnels of iron or steel ..... kilo, gross	0 01
	For the same .....	0 01
	Spectacles, telescopes, &c. ....	2 50
1580	With wire gauze of common metal ..... kilo, legal	2 50
	Monocles or quizzing glasses .....	25 00
1581	With frames of tortoise-shell, ivory, or mother-of-pearl ..... kilo, legal	25 00
1582	Other kinds, with frames other than of precious metal ..... kilo, legal	12 00
Opera glasses:		
1583	With frames of aluminium, tortoise-shell, ivory, or mother-of-pearl .....	30 00
1584	Other kinds, with frames other than of precious metal ..... kilo, legal	15 00
1585	Marine or field glasses .....	5 00
	Telescopes .....	5 00
	Tripods or mountings of wood or other material, for telescopes, will pay the duty leviable on monoculars, not specified, of the material of which they are composed.	15 00
1586	Prismatic .....	2 00
1587	Magnifying lenses and stereoscopes .....	1 00
1588	With part of leather or of wax while sulphuring vines or for currying drivers .....	1 00
1589	Disinfecting apparatus (Clayton's) or others, and hygienic or sanitary material when imported on behalf of the State, municipalities or of benevolent institutions .....	Free
1590	Disinfecting apparatus, small, for domestic use .....	1 00
1591	Diving apparatus and tools, special .....	Free
1592	Aerial navigation apparatus and motors for the same .....	Free
	Scales and balances:	
1593	Small, not specified, with pans of common metal or other material, for hand use .....	1 20
1594	Small, letter scales .....	1 20
1595	Small, with stand of wood or marble, for chemists' shops .....	1 50
	Reverber system, with stand of wood, marble or common metal, with or without the requisite weights, for weighing:	
1596	Up to 10 kilogrammes .....	7 00
1597	Exceeding 10 kilogrammes .....	14 00
1598	Reverber system, with framework of iron, with or without the requisite weights .....	0 70
1599	Precision balances .....	15 00
1600	Hanging scales, not specified, and spring balances .....	0 70
1601	Belts or straps for machinery, even if imported with the machinery to which they belong, and thence for joining belts .....	0 25
1602	Crowbars of iron or steel .....	0 10
1603	Wrenching machines or steady-arms, called "Roman" (de pulco), platform or others not specified, with or without the requisite iron weight .....	0 12
1604	Wrenching machines and balances, not specified, for the counter .....	0 15
1605	Balances, automatic, and those with scale for calculating prices .....	0 25
1606	Speaking trumpets for vessels .....	0 25
	Log lines for vessels .....	0 25
1607	Binocular compasses for vessels .....	0 25
1608	Snaps of iron or steel, with or without chain and apparatus for laying out (dead weight) .....	0 25
1609	Brushes for painters .....	Free
1610	Steam boilers not coupled up with engines, even though they belong to a complete installation and separate parts of boilers not specified in other Tariff Nos. ....	0 08
1611	Pipes or tubes of copper or with alloy, for steam boilers or for condensers .....	0 05
1612	Carts, hand-carts, wheelbarrows and other vehicles for transport, not specified, mounted or unmounted, and detached parts of the same which are not subject to other rates of duty .....	0 25
1613	Vehicles for mechanical traction, not specified, for transporting merchandise, mounted or unmounted, and detached parts of the same which are not subject to other rates of duty .....	0 20
1614	Cars or wagons for temporary or portable railways (on the Decauville and other systems), and those for aerial railways .....	0 10
1615	Cars and wagons, not specified, for railways .....	0 08
1616	Carriages, without mechanical traction, new or used, not specified, for carrying passengers, and detached parts of the same which are not subject to other rates of duty .....	1 00
1617	When the gross weight does not exceed 1,000 kilo, gross .....	0 60

No.	Tariff Classification.	Rate of Duty. Pesos cts.
1617	When the gross weight exceeds 1,000 kilogrammes: For each kilogramme of the first 1,000 kilogrammes .....	0 60
1618	For each kilogramme in excess of the first 1,000 kilogrammes .....	0 10
1619	Perambulators, &c. of all varieties, for children, excepting those chairs on wheels which come under the heading of household furniture .....	0 35
1620	Passenger coaches for railways and tramways, including dining and other cars for passenger service .....	0 10
1621	Speedometers for vehicles (taximeters); apparatus for controlling cutchmen; apparatus for dating and perforating railway tickets and other similar mechanical appliances, not included under other headings .....	1 20
1622	Pulleys and blocks, with or without chain .....	0 05
	Lifting jacks .....	0 05
	Cranes, derricks and other apparatus for hoisting heavy articles, including lifts or hoists for goods .....	0 05
	Springs, bands and other unspecified spare parts, not of precious metal .....	6 00
1623	For watches .....	3 00
1624	For hanging or table clocks .....	45 00
1625	Boats for use inside rivers and harbours, and on lakes, rivers and canals; but together or not, with or without tackle .....	1 20
1626	Boats of canvas .....	0 05
1627	Handspikes and hawse-holes (eyes) .....	1 40
1628	Photographs, gramophones, cinematographs, biographs and other similar apparatus, as well as their spare parts, not specified .....	0 06
1629	Bellows: For industrial purposes, and for sulphuring vines .....	0 20
1630	For household uses .....	Free
1631	Tools, apparatus and mechanical tools, not specified, for artisans, as well as spare parts for the same not subject to duty .....	0 03
1632	Furnaces and other implements, not specified, for assaying and cupelling .....	0 05
1633	Printing presses, as well as their accessories and spare parts, not specified, excepting those of wood .....	0 03
1634	Scientific instruments and apparatus, not specified .....	Free
1635	Telephone and telegraph instruments and apparatus and other appliances, not specified, specially required for telegraphs and telephones, excepting poles and arms for the same .....	0 45
1636	Typewriting machines of whatever system and their detached parts, not specified .....	0 50
1637	Calculating machines or apparatus; arithmometers, counters, &c. ....	0 50
1638	Manuscript-reproducing machines and apparatus, not specified .....	0 50
1639	Photographic machines or apparatus and spare parts for the same, not included under other headings .....	0 60
1640	Special machines, apparatus, and appliances for use in generating gas and electric light, not specified; insulators, commutators, contacts, interrupters, extinguishers, cut-off fuses, and other appliances not included under other headings, required for electric lighting installations; are and incandescent lamps or bulbs as well as carbons .....	0 04
1641	Machines and apparatus for use in industry, or in arts, locomotives and their tenders and traction engines, motors, and parts for such engines—all except in so far as included in other headings .....	0 03
1642	Mallets of woods for artisans .....	0 30
1643	Linear measuring rules for artisans and for industrial and professional uses .....	1 50
1644	Wire gauges or callipers of common metal .....	0 30
1645	Windlasses or capstans for raising anchors .....	0 12
1646	Motors and frames or chassis for motor vehicles .....	0 10
1647	Films, prepared, for photography .....	0 30
1648	Stones or grinders for milling and for sugar mills .....	0 01
1649	Sharpening stones and emery stones, whether mounted or not .....	0 02
1650	Stones, fine, for setting razors .....	0 30
1651	Lithographic stones .....	0 03
1652	Electric piles or batteries and jars for the same .....	0 12
1653	Chips or pieces of wood or common metal, or of both materials, for lamp-frames or photographic .....	0 05
	Watches:	
1654	Chronometers, semi-chronometers, chronographs, repeaters and those containing calculators or brilliants .....	20 00
1655	In cases with covers or mounting of gold, not specified, even if with pearls or precious stones, other than brilliants .....	1 00
1656	In cases with covers or mounting of silver or other material, not specified, whether or not gilt or inlaid with gold, with or without parts of precious metal or previous stones other than brilliants .....	2 00
1657	In cases of common metal, even if nickel-plated, silver-plated, or inlaid with precious metal .....	1 00
	Checks of any material other than precious metal:	
1658	For the table and mantelpiece, and those called alarm clocks, with or without music .....	2 00
1659	Handing, and those with weights, not specified, and clocks for towers or public buildings .....	0 30
	Counterweights and chains for clocks for towers or public buildings shall be cleared separately, at the rate of duty fixed then for in the heading of the Tariff corresponding thereto.	
1660	Tubes of glass for boilers or for levels .....	0 05
1661	Couplings of common metal for machine beltting .....	0 15

TARIFF.		CHILE.		1027	
Tariff Classification.		Rate of Duty, Pesos cts.	Nos.	Rate of Duty, Pesos cts.	
SECTION II.—MISCELLANEOUS.					
FANS:					
12 Cycles of all forms, with or without motor, with pneumatic or solid rubber tyres, and detached parts thereof, not specified, . . . . .	kilo, legal	1 50	1711	With ribs or frame of tortoise-shell, ivory, or mother-of-pearl, even if inlaid with precious metal, as well as fans with fine feathers or skin, or with lace of pure or mixed silk . . . . .	kilo, legal 25 00
13 Glasses prepared for photography . . . . .	kilo, gross	0 10	1713	With ribs or frame of wood or common metal, and with picture or cover of paper or cardboard, even if containing printed advertisements, and fans of natural leaves . . . . .	kilo, legal 0 50
Musical Instruments and Accessories.					
4 Bass drums, drums, timbales, tambourines and other similar instruments of percussion . . . . .	kilo, legal	1 80		Of other varieties: . . . . .	6 00
5 Guitars, bandolines, mat-lores, mandolines and lutes: . . . . .	kilo, legal	3 50	1716	With picture or cover of tissue containing silk . . . . .	3 00
6 Not inlaid . . . . .	kilo, legal	1 80	1717	Others, not specified . . . . .	Free
7 Wind instruments, not specified, and spare parts thereof . . . . .	kilo, legal	3 00	1718	Manures, phosphated, treated by acids (superphosphates) . . . . .	100 kilo, gross 2 00
8 String instruments: . . . . .			1719	Manures, natural or artificial, for agriculture, not specified . . . . .	Free
9 For use with the bow . . . . .		6 00	1720	Wire of common metal, of whatever sectional form, insulated or covered with rubber, silk or other material . . . . .	kilo, gross 0 10
10 Other kinds, not specified . . . . .		3 00		Pillows, bolsters, other loaves, cushions and mattresses: . . . . .	
11 Musical instruments not specified . . . . .		1 80		Stuffed with feathers: . . . . .	
Organs and harmoniums . . . . .	kilo, gross	0 70	1721	With covering containing silk . . . . .	kilo, net 6 00
Pianos with mechanism for playing them automatically and phonolas and other similar apparatus for playing the piano, harmonium or organ . . . . .	kilo, gross	0 70	1722	With covering not containing silk . . . . .	3 00
Barrel organs and musical boxes with handle or spring . . . . .	kilo, gross	0 70		Stuffed with wool, horsehair or other material, not specified: . . . . .	
Orchestrons, arions, and other instruments worked by means of perforated paper, cardboard, or metal . . . . .	kilo, gross	0 70	1723	With covering containing silk . . . . .	kilo, net 2 50
Accordions and harmoniums with bellows arrangement, or for the mouth . . . . .	kilo, gross	0 70	1724	With covering not containing silk . . . . .	1 20
72 Upright . . . . .		0 55	1725	Gymnastic apparatus, such as trapezes, swings, and the like . . . . .	kilo, gross 0 45
73 Grand or table . . . . .		0 70	1726	Manufactured articles and tissues of whatever material, with ornaments or accessories of precious metal, not specified, will pay twice the duty otherwise leviable thereon according to kind.	
Spare parts, accessories and appliances for musical instruments, when imported separately: . . . . .			1727	Articles for making artificial flowers, not included under any other heading, such as petals, stamens, &c. . . . .	kilo, legal 3 75
74 Bows for string instruments . . . . .	kilo, legal	5 00	1728	Sulphurated fuses (crimfuses) . . . . .	kilo, gross 0 12
75 Keys: Of ivory or imitations thereof . . . . .		2 50		Walking sticks for men: . . . . .	doz. 6 00
76 Of other kinds . . . . .		0 50	1730	Without parts of precious metal . . . . .	18 00
77 Strings: Of gut . . . . .		8 00	1731	Walking sticks for children will pay half the rate of duty leviable on men's walking sticks, according to kind.	
78 Of metal . . . . .		1 20	1732	Perpae and their accessories, and other devices for extinguishing fires, intended exclusively for the use of the fire brigades . . . . .	Free
79 Veneers of ivory or imitations thereof for piano key-boards . . . . .	kilo, legal	0 80	1733	Travelers' refreshment baskets with table utensils . . . . .	
80 Tuning forks or keys . . . . .		0 80	1734	Charts (maps), geographical and celestial (astronomical) . . . . .	kilo, gross 0 90
81 Bells (crotaloides) and other musical instruments . . . . .		0 20	1735	Globes, geographical and celestial (astronomical) . . . . .	Free
82 Hammers and mechanisms for pianos . . . . .		0 20		Houses of iron or wood . . . . .	kilo, gross 0 30
83 Metronomes . . . . .	each	2 40		Cylinders and discs for gramophones, phonographs, &c.: . . . . .	
84 Pedals and wheels for pianos . . . . .	kilo, legal	0 30		With record: . . . . .	
85 Pieces of music on perforated cardboard, paper or metal . . . . .		1 60	1736	Cylinders . . . . .	kilo, legal 2 50
86 Bridges and other pieces of wood, not specified, for string instruments . . . . .	kilo, legal	1 20	1737	Discs . . . . .	5 00
87 Key-boards for pianos . . . . .	each	2 00		Without records: . . . . .	1 50
SECTION III.—ARMS, AMMUNITION, AND EXPLOSIVES.					
688 Gun cotton (pyroxilin) . . . . .	kilo, gross	0 80	1738	Cylinders . . . . .	3 00
Firearms and detached parts thereof, not included under other headings: . . . . .			1739	Discs . . . . .	
689 Cane rifles and cane revolvers . . . . .	each	5 00	1740	Geological, natural history, and numismatic collections for public museums, and pictures, sculptures and other objects intended for exhibition in public institutes . . . . .	Free
690 Carbines and rifles with central percussion, including those called "sabon" arms (for sport or for blank firing) . . . . .	kilo, legal	5 00	1741	Preparations for clarifying spirits . . . . .	kilo, gross 0 60
691 Muzzle-loading guns . . . . .		1 20	1742	Competition and ements for mending falconry, ware, &c. . . . .	kilo, legal 0 60
692 Needle or central percussion guns . . . . .		5 00	1743	Competition or ement for mending beer . . . . .	0 25
693 Single barrel . . . . .		5 00	1744	Preparations for curing beer . . . . .	0 12
694 Double barrel . . . . .		5 00	1745	Wreaths and other funeral ornaments, not specified . . . . .	kilo, legal 15 00
Pistols and revolvers: . . . . .			1746	Paintings, with or without frames . . . . .	kilo, gross 25 00
With stock of mother-of-pearl, ivory, or tortoise-shell, and those of the Browning, Colt or other similar systems . . . . .	kilo, legal	15 00	1747	Artificial teeth . . . . .	kilo, legal 25 00
Other types, not specified or other systems . . . . .	kilo, legal	10 00		Artificial eyes . . . . .	
Artillery weapons and gun carriages will pay the duty leviable on manufactured articles, not specified, of the material of which they are made.			1748	Articles and objects intended for religious services, such as charts, monstrances, ornaments, holy vessels, &c., when they are sent from the place of origin for account of the communities, monasteries or churches which intend to use them . . . . .	Free
Side arms and their detached blades: . . . . .			1749	Articles and objects for Diplomatic Agents, when such articles come from the place of origin for account of the officials in question and for their use and consumption, which represent in duty a sum not exceeding 20,000 pesos the first year and 4,000 pesos in succeeding years. This exemption will be accorded provided the reciprocity prevails on the part of the country represented by the Agent, and provided that the official enjoying this privilege does not exercise a commercial calling in addition to his official duties . . . . .	
Daggers and hunting knives, with or without sheaths: . . . . .			1750	Articles and objects for the use and consumption of Chilean Diplomatic Agents and their Secretaries abroad, which represent in duties a sum not exceeding the amount of one year's salary of the official enjoying the privilege. This exemption will be accorded only when the articles are imported into the country within four months preceding or four months succeeding the month of their return to the Republic . . . . .	0 15
With haft of tortoise-shell, ivory, mother-of-pearl or common metal, silvered or gilt . . . . .	kilo, legal	2 00	1751	Outlets of travellers, ship's crews and carriers, the "bona fide" travellers, only clothing, footwear, books, necessary tools, articles, travelling requisites and other objects for a private personal use or for exercising a trade or profession during travelling; the whole to be in quantity proportionate to the class and circumstances of those persons. This exemption from duty will be limited to the sum of 300 pesos duty when it applies to new articles obtained abroad, even if they are for the use of the traveller. Table services, that which constitutes	
1696 Other kinds, not specified, which do not contain any parts of precious metal . . . . .	kilo, legal	2 50			
Cartridges and caps for firearms: . . . . .					
Of cardboard, with or without metal parts . . . . .	kilo, gross	0 50			
1699 Empty, with or without wads . . . . .		0 35			
1700 Loaded . . . . .		1 20			
Of metal . . . . .		0 50			
1701 Empty, with or without wads . . . . .		0 35			
1702 Loaded . . . . .		1 20			
1703 Rocket, fireworks and other pyrotechnic articles not specified . . . . .	kilo, gross	0 50			
1704 Dynamite and other similar explosives . . . . .		0 08			
1705 Materials which are required exclusively for State armaments, such as cannon and their mountings, torpedoes, rifles, swords, axes, revolvers, projectiles, and appliances and spare parts for the same, excepting those imported by the State to be handed over to other persons, and those articles which are merely additions to armaments, such as tents, haversacks, saddlery and harness, articles for the military health department, clothing &c. . . . .	Free				
1706 Detonators (capsules or percussion caps) for firearms . . . . .	kilo, legal	1 20			
1707 Detonators for explosives . . . . .	kilo, gross	0 40			
1708 Fuses or trains for mines . . . . .		0 05			
1709 Shot for sportsmen . . . . .		0 12			
Powder: . . . . .					
1710 Blasting . . . . .		0 10			
1711 Smokeless . . . . .		1 40			
1712 Other varieties not specified . . . . .		0 50			
1713 Wads for firearms . . . . .		0 50			

No.	STANDARD CLASSIFICATION	Rate of Duty.
	Free	
175	Mechanical toys and vacuum cleaning apparatus for domestic use.....Kilo, gross	0 50
176	Coats of arms, standards, furnishings, stationary articles and other objects which representatives of foreign countries in Chile receive direct from their respective governments for State purposes, provided that recognized treatment is accorded to representatives of the Republic in these countries.....	Free
1765	Wreckage and appliances from wrecked vessels.....Kilo, legal	0 15
1767	Gloves and handkerchiefs.....Kilo, legal	2 50
1768	Diets, delicacies, confections, or markers, pieces and barrels for chess, draughts and other games; billiard balls, etc.....	Free
1769	Perfumes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1770	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1771	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1772	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1773	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1774	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1775	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1776	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1777	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1778	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1779	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1780	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1781	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1782	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1783	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1784	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1785	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1786	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1787	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1788	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1789	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1790	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1791	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1792	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1793	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1794	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1795	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1796	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1797	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1798	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1799	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00
1800	Brushes, not of partially of tortoiseshell, ivory, mother-of-pearl, or imitation thereof.....Kilo, legal	25 00

The duties on merchandise of products not included in the Tariff shall be determined by assimilating them to those items provided for under this law, which, by their nature and kind, most nearly resemble such merchandise or products.

In the case contemplated in the previous paragraph the assimilation will be determined by the Director of the Customs House in agreement with the respective Appraiser.

The assimilation also referred to will not be held to be definitely settled until the approval of the Superintendent of Customs has been obtained, which approval must be solicited in every case, and the relevant samples handed in or presented as evidence. The decision given by the last mentioned official shall be observed at all Customs Houses.

3. Goods which, according to the Tariff, are subject to the

payment of duty on an *ad valorem* basis, will be assessed in conformity with the provisions of Article 69 of the Customs Ordinance.

Article 1. In the Magellan Territory the following merchandise or products will be subject to the payment of duty as established by the Tariff:

Mineral and other excavated waters.  
 Spanish pepper (*pimentón*).  
 Alcohol, spirits of wine, spirits and brandy, whether sweetened or not.  
 Strach.  
 Starch.  
 Brushes and brooms, excepting tooth and nail brushes.  
 Alimentary foot pastes.  
 Fruits, dried, preserved, in juice or in alcohol.  
 Cakes and biscuits.  
 Greases or fats.  
 Flour or meal.  
 Preserved milk.  
 Vegetables, fresh and garden produce fresh, preserved or dried.  
 Wool or flannel.  
 Maize.  
 Butter.  
 Manufactures of leather or sole leather or manufactures containing those materials except machine belts and chongs therefor.  
 Potatoes.  
 Forage or pasture.  
 Hees.  
 Tailor.  
 Vinegar.  
 Wines.

Article 2. The importation of obscene pictures, statues, images, books and other objects, or such article, as by their nature tend to corrupt morals or which are prejudicial to public order is prohibited.

The importation of the following is also prohibited:

(1) Beverages and foodstuffs in a state of decomposition or which are declared injurious to health: the beverage known as "absinth"; and products or substances intended for consumption which, even though not dangerous to health, being artificially prepared, or nutritive value proper to the products or substances they represent may be deceptive or defraud the consumer.

(2) Saccharine and the like, unless imported for medicinal purposes in accordance with regulations prescribed by the President of the Republic.

(3) Beverages or foodstuffs which contain saccharine or the like.

(4) Drugs and pharmaceutical preparations the formula of which is not printed in an intelligible manner on the wrapper or package in which they are immediately enclosed, unless the importer files this formula in the Institute of Hygiene in accordance with existing laws and regulations and pays an amount equal to twice the duty present in the Tariff.

The President of the Republic may prohibit the importation of beverages, foodstuffs, drugs, pharmaceutical preparations, and any substances or products which, in the opinion of the Superior Council of Hygiene, may be injurious to health.

Article 3. The importation of animals affected by contagious diseases is also prohibited.

The President of the Republic is empowered to close sea ports or land frontiers to the importation of animals which are suffering from contagious diseases or which come from districts affected by epidemics.

Wild animals, noxious reptiles, insects and other animals may only be imported for scientific purposes with special permission from the local Governor and under guarantees required by the respective regulations.

Article 4. The importation of plants, seeds, tubers, bulbs, bulbous roots, cuttings and roots shall only be effected after the issue of a certificate of origin from the respective authorities of the country of origin, issued by the office charged with the sanitary inspection of vegetable products.

Article 5. Military stores shall only be imported by special permission of the President of the Republic.

Powder except blasting powder for mines and dynamite (or the like), side arms or firearms (except sporting arms and ammunition therefor), shall not be imported with the special permission of the Intendant of the respective territory concerned, who shall notify each case to the President of the Republic.

Article 6. Articles which are sought to be imported in violation of the prohibitive measures stipulated in Articles 5 and 7 will be confiscated, and destroyed or rendered useless.

Animals sought to be imported in contravention of the provision of paragraph 1 of Article 6 shall also be confiscated and slaughtered.

Animals imported in contravention of paragraph 2 of Article 6 shall be returned to their place of origin or subjected to appropriate sanitary treatment. Should it not be possible to adopt these measures, the diseased animals shall be slaughtered at the expense of the proprietor or custodian, and no compensation shall be accorded.

In cases of contravention referred to in the preceding paragraphs a fine ranging from 1,000 pesos will be imposed on the importer, and he shall also be liable to pay compensation in respect of any mischief or damage caused.

Article 7. In cases where the Tariff grants exemption of duty in respect of certain goods by reason of the use for which they are intended, this exemption will only be sanctioned when such articles, by their particular form and nature, are specially adapted for the use indicated.

Article 8. Whenever the Tariff contains the phrases "other material" or "other materials" they will not be held to include either precious stones, pearls, fine metals or silk.

Article 9. Manufactured articles composed of two or more materials, or articles in respect of which the Tariff stipulates that they may or may not have "pieces or parts of other material," shall pay duty at the rate applicable to the part which is subject to the highest rate of duty in cases where the part which is subject to this highest rate is payable exceeds 20% of the total weight of the goods, unless the Tariff provides other treatment.

Article 10. All goods the proper classification of which is doubtful will pay the highest rate of duty applicable according to kind, without prejudice, however, to protest entered in accordance with Article 20.

Article 11. When goods or products are presented with labels which

\* Article 69 of the Customs Ordinance is as follows:  
 Goods not included in the Tariff will be valued by the Appraisers according to the price obtained at the last wholesale sales effected under Customs supervision. Failing this basis of comparison the valuation will be accomplished by taking the current price which the same article fetches on the spot minus the import duties; but if this information, too, cannot be obtained, then the Appraiser will use discretion in determining the value, having regard to the quality of the article."

tribute to them qualities superior to their real quality, duty will be levied according with the statement contained on such labels, even though the contents harmonise with the description given in the respective Customs entry forms.

**Article 15.**—The invoice value of each class of goods shall be declared in the Customs entry forms, in pesos of 18 pesetas, fractions over 50 centavos being ignored, and those exceeding 50 centavos being entered 1 peso.

**Article 16.**—When importers do not possess Consular invoices and the Chilean Customs offices are empowered, under Articles 6 and 19 of the Law No. 2206 of the 21st September, 1909, to collect the Consular fees at fines, the signatory of the Customs entry form shall present a special invoice giving all the information required in such documents, and the value of the goods shall be established in accordance with Article 69 of the Customs Ordinances. See footnote to Article 5.

**Article 17.**—Foreign goods shall be subject to a warehouse fee, which will be levied in the periods and form specified below:—

(1) Goods intended for consumption in Chile, and subject to import duty, shall pay 4 % of the amount of such duty when cleared during the first four months of storage; 8 % when cleared during the second period of four months; and 12 % when cleared during the third period of four months.

In the case of goods free of import duty, the warehouse fee shall be 10 centavos per 100 kilos, gross weight when the goods are cleared within the first four months of storage; 20 centavos when cleared during the course of the second period of four months; and 30 centavos when cleared during the third period of four months.

(2) Goods stored in warehouse and declared to be intended to be cleared in transit shall, when re-shipped, pay the same fees as those fixed in the preceding paragraph, but the respective periods shall be doubled, i.e., the periods shall be of eight months up to the completion of two years.

In the case of these goods being cleared for consumption in Chile, they shall pay 6 % of the amount of the import duty when cleared within the first four months; 12 % when cleared during the second period of four months; and 18 % when cleared during the third period of four months, and so on, with a progressive increase of 6 % in each period of four months up to the end of the sixth (and final) period of four months. In the case of duty-free goods, the fee shall be 15 centavos per 100 kilos, (gross weight) when cleared within the first four months; 30 centavos when cleared during the second period of four months; 45 centavos when cleared during the third period of four months; and so on, with a progressive increase of 15 centavos for each period of four months up to and including the sixth period.

(3) "Immediate clearance" goods and goods for deposit in private warehouses which are deposited in Customs warehouses by error not attributable to Customs employees or officers, shall be doubled in the warehousing fees specified in paragraph 1, and shall also be removed to their proper place or cleared immediately should the Customs administration so require.

(4) "Immediate clearance" goods shall be withdrawn within 45 days following the date of the general manifest. Should they not be so withdrawn they shall be subject to the warehousing fees referred to in paragraph 1.

(5) At the end of the period of 45 days fixed for the withdrawal of "immediate clearance goods" and at the end of the period of one year fixed for the clearance of goods intended for consumption in Chile and deposited in Customs warehouses, and at the end of the period of two years fixed for the clearance of goods intended for transit, the goods shall be sold by public auction, in accordance with the respective Ordinances.

(6) All the periods specified in this Article shall count from the date of presentation of the general manifest. In the case of delay caused by delay in unloading a vessel, the President of the Republic may fix another date from which the periods are to be reckoned.

**Article 18.**—When the case contemplated by Article 36 of the Customs Ordinance occurs in regard to goods which contain marks, marks or inscriptions which invest them with a proprietary character, such as commercial advertisements or signs, labels, trade-marks or the like, their sale by public auction may not be carried out except at a price which may not be higher than the amount of duty leviable. In the absence of any bidding the goods in question shall be sold to the State property and steps will be taken to render them unfit for use.

**Article 19.**—For the purpose of applying the fines laid down in the Law and based on the value of the goods, the value in question will be assessed at a sum equal to four times the relative import duty. For the same purpose the value of duty-free goods and goods in coating trade shall be fixed in accordance with Article 69 of the Customs Ordinance.

**Article 20.** Any protest against the classification, valuation, weight, measurement or quantity of goods shall be referred to the director of the Customs house concerned, who will decide the issue after hearing two experts (one to be appointed by the Customs authorities, and the other by the person or firm interested), and a Valparaiso, the Chief of the Board of Appraisers; and at other places, the appraiser who may have examined and classified the goods.

An appeal in respect of decisions arrived at by directors of Customs houses may be made to the Superintendent of Customs, and in the event they will be referred to the latter. The finding declared by the Superintendent of Customs shall be final and will be valid in all Customs houses.

Protests may not be lodged after the working day following the date on which the records regarding the matter were entered in the respective Customs entry form or if the goods or part thereof shall have been taken away from the precincts of the Customs house.

**Article 21.**—The President of the Republic is empowered to limit to certain Customs houses the importation of those products or goods which he may deem expedient.

**Article 22.**—The duties established in this Tariff are expressed in pesos of 18 pesetas.

**Article 23.**—The present Tariff shall be considered as the minimum tariff, applicable to products from countries which grant most-favoured-nation treatment to importations from Chile.

The President of the Republic is empowered to impose a surtax of 25 % of the Tariff fixed by the Tariff as a maximum tariff applicable to products from other countries.

**Article 24.**—This Law was published in the "Diario Oficial," and came into force on April 19, 1916.

## GENERAL RULES FOR THE APPLICATION OF THE TARIFF.

1. In the following cases, clearances of goods shall not be considered as legally completed unless the Chief of Appraisers (el Valparaiso) or the Administrator of Customs (en otros Cuartos de Aduana) has approved the clearance and noted such approval in the respective Customs entries.

(a) In cases where the value of goods dutiable on an *ad valorem* basis has to be ascertained;

(b) In cases where duties have to be assessed on goods by way of measurement of such goods to articles specified in the Customs Tariff; and

(c) In cases when, on examination, it appears that the goods are liable, by virtue of their inferior quantity or quality, to duties less than those to which they would be subject according to their description on the Customs entry forms.

2. When it appears from the examination of goods that they are liable to lower duties than those which should be applied to them in virtue of their description on the Customs entry forms, the forwarding of these forms shall be delayed for a period of 48 hours. The documents shall not be so delayed, however, in the case of goods presented for clearance in packages containing only one kind of goods, if the value as to be levied by weight and the weight as shown in the Customs entry exceeds the real weight (as ascertained) by not more than 10 %.

3. Goods consisting of two or more parts which are imported in a separate condition, but within the same package, shall be dutiable at the rate applicable to the complete article when such parts correspond in class and number so that unit-its they form complete articles. In the case of goods described in the Tariff for separate parts of a complete article shall be applied separately when the parts are presented for clearance in separate packages.

4. Articles which are presented in an incomplete condition by reason of the absence of any part or accessory which does not modify the nature or use of the article shall be treated as though they were complete articles, unless the Tariff prescribes special duties for such articles.

5. By no means shall be understood that the weight of goods deprived of all coverings, or the weight of goods which are fastened together.

6. The *legal weight* shall be understood the weight of goods with all their receptacles (including fastenings) with which they are packed inside the external wrapping which serves as a general receptacle, excluding straw, chip, paper, canvas or other materials used for disposing the parcels or packets.

7. The weight of a posted parcel shall be reckoned as legal weight, unless the articles contained therein are put up in their ordinary receptacles or wrappings.

8. By *weight including boxes* shall be understood the weight of the goods inside the external packaging, and the weight of the goods with all their receptacles and packings, internal and external.

9. By *gross weight* shall be understood the weight of goods with all their receptacles and packings, internal and external. In the case of goods which are generally carried merely fastened up or in bulk (such as rails, iron, coal, &c.), the gross weight is that of the goods in the condition in which imported.

10. In the case of goods dutiable by *legal weight*, the dutiable weight shall be fixed as follows:—

(a) If the goods are presented unpacked, or merely fastened together, inside packages containing only one kind of goods, the *gross weight* will be taken as the *legal weight*;

(b) If the goods are presented unpacked, or merely fastened together, but are in the same packages as goods of other kinds, duty is to be assessed on the *net weight* increased by 10 %;

(c) When the goods have been carried loose, in bulk, or merely fastened together, duty shall be levied on the *net weight* increased by 10 %; and

(d) Duty shall be levied on the *net weight*, increased by 10 % in the case of goods deposited in cases or sheaths, where such cases or sheaths are classified for duty separately.

11. When goods dutiable on *gross weight* are presented in the same package or other goods subject to different duties or to duty based upon various units, 20 % shall be added to the *gross weight* in the case of goods in receptacles of wrappings, and 30 % to the *net weight* in the case of goods without receptacles or wrappings. As an exception to this rule, the net weight is increased by 30 % in the case of the following goods:—Crystals, wares, china, porcelain, furniture, pianos, phonolas and other apparatus for playing the piano or organ, iron wares, paraffin lamps and iron bedsteads, with or without ornaments of brass.

12. Receptacles and wrappings shall be considered as articles of commerce (irrespective of their contents), and shall be subject to the relevant Customs duties in the following cases:—

(a) When such receptacles and wrappings are not those ordinarily used for the goods contained in commerce (i.e., those of which the sole use is merely the packing of goods for safety and transport);

(b) When the receptacles and wrappings are intended to increase the value of the contents by exaggerating their merits, or when their quality does not correspond to that of the goods;

(c) When it is evidently intended to use them subsequently as receptacles, distinct from their original purpose;

(d) When the duties on the receptacles, reckoned separately, are higher than the duties applicable to the goods contained.

13. The provisions of the preceding rule shall not apply in the case of goods in respect of which the Tariff specifies that the duties are to be applied to the goods including the receptacles and wrappings, except in the cases specified in letter (d) of the preceding rule.

14. In the cases where goods shall be classified for duty separately, unless contrary stipulations exist in the Tariff. As an exception, those containing scientific instruments, machines, tools or apparatus for professional or industrial use shall be regarded as ordinary wares.

15. When the classification of goods is doubtful, the duties are to be levied on the basis of the classification of the goods in the number of threads, the threads shall be counted by means of the instrument called the "thread counter" or by means of a travelling.

In using the thread-counter, the first thread to be counted, either in the warp or in the weft, is to be easily visible and quite distinct and as near as possible to one of the edges of the opening or frame of the instrument. The threads in the weft, both of the warp or weft, are to be fractions of threads in the result, both of the warp or weft, are to be neglected, even if the total of these fractions amounts up a complete thread. In the case of doubt as to the number of threads in the cloth.

In a case of doubt as to the number of threads in the cloth, the use of a thread-counter with a large examining area shall be used, or the use of

(part thereof) shall be unaltered. If doubts still exist in spite of this, the dispositions of Article 110 of the Customs Law shall be applied.

16. In determining the number of threads in flanne l tissues or in tissues with alternate close-woven and open-woven parts, the threads of both parts shall be counted; that is, the threads included within a space of the flanne l in which the pattern is completely reproduced.

17. By *plata* tissue shall be understood that formed by the web threads crossed one by one the warp threads, alternating so that the recurring threads are first beneath and then above the warp threads.

Tissues composed of double or coupled threads, crossed by double or single threads, but which alternate in successive and regular form, shall also be considered as *plata weave*.

18. *Puffed* tissues are such as have diagonal strands running along the length of the cloth from one edge to the other; for the purpose of the application of the Tariff, only tissues formed by series of three threads shall be considered as *puffed*. The warp being divided into series of three threads, the web in its first intersection (*acordeado*) crosses the first thread of each series and passes beneath the second and third; in the second intersection it covers the second and passes beneath the first and third, and in the third intersection it covers the third thread and passes beneath the first and second.

19. A *diagonal* tissue shall be understood a tissue which, when placed on any printed or written matter, leaves the written or printed characters clearly visible.

20. In determining the classification of any cloth, the threads forming the body thereof shall be taken into account, and the threads in the edges themselves shall be disregarded.

21. Articles imported in the piece with markings or designs indicating the places in which they are to be cut (e.g., those intended to be made into caps, towels, serviettes, handkerchiefs, &c.), shall be classed as such, according to kind. As an exception to this rule, articles joined together by trimmings or which otherwise only require to be cut before being ready for use, are considered as finished articles.

22. In classifying made-up clothing, the cloth composing the lining is not to be taken into account unless it is visible on the exterior, as is the case with sleeve-cuffs, lapels and collars, and with the lining of clothing made of net, lace or diagonal tissues, in which case the highest duty applicable shall be levied.

23. The duties assigned to articles of earthenware, china, porcelain, glass, or crystal, with mountings or settings of metal or parts of other material, such as wood, &c., shall only be applied in cases where the material, wooden, &c., part is firmly fixed to the article in an inseparable whole; if such part can be removed the duty applicable thereto shall be levied thereon, separately from the rest of the article.

24. Scientific instruments and apparatus which, when presented, are joined to, or form a whole with, other articles, such as statues, inkstands, clocks, &c., shall be subject to the duties applicable to the articles of which they form a part.

25. Gold, silver and platinum shall be regarded as *precious metals*, and other metals as *common metals*.

26. The term *iron* includes both *iron and steel*.

27. The term *copper* includes this metal and alloys called *bronze* and *brass*.

28. In the specification of *vegetable fibres* contained in the Tariff, *vegetable silk* is not included.

29. The term *net* also covers animal hair which is used in place of wool.

30. The duties fixed for articles of metal *gilt, altered, unaltered or coated with abrum* shall be applied to articles which have been subjected to any of these processes, even if only in part.

31. Bedsteads of iron coated with copper shall be considered as *bedsteads of copper*.

32. By the gross weight of bedsteads of iron, with or without brass ornaments, not imported in cases or crates, shall be considered the net weight increased by 80 %.

33. *Mattresses* which make a complete entity with the corresponding bedsteads, being an integral part thereof, shall be subject to the duties applicable to bedsteads.

34. Unspecified tapes and ribbons shall be classed as trimmings (fascinetteries).

35. Separate parts of furniture, not specially enumerated in the Tariff, shall be considered as furniture in a "knocked-down" condition.

36. The duties specified in the Tariff for boots and shoes shall be applied to boot pairs.

37. Tallow is to be distinguished from fat by noting the melting point, *alio* melting at over 14 degrees Centigrade.

38. All mechanical apparatus composed of various parts combined one with another, which are set in motion by any force and produce regular pre-determined movements, are to be regarded as *machines*.

39. The term *saddles* covers saddles with their corresponding stirrups, stirrup-leathers and stirrups.

40. Under the term "perfumery" shall be included aromatic preparations or products for perfuming the person or articles, except such as are specified in Groups B and D of Section X.

41. In order that a print may be classed as an advertisement it must have an advertisement printed thereon in legible form, and in such a way that it cannot be separated without damaging the picture.

42. When it is desired to clear through the Customs drugs, beverages, food-stuffs or other substances which may be included under the production of import established in Article 3 of the Customs Tariff Law, the

importers shall request the Customs to take samples thereof, these samples to be sent direct by the Customs Director to the nearest Customs or Internal Revenue Laboratory with a request that they should be analysed.

When the respective certificate authorising the importation of the goods has been obtained, the Customs Director shall authorize the presentation of the relevant Customs entries.

In estimating the qualities or properties of drugs, beverages and food-stuffs, and in declaring, as a consequence thereof, whether the goods are or are not fit for consumption, the Customs administrators shall be governed by the scientific principles generally accepted on the matter.

13. The formality established by the preceding rule may be omitted, provided that the Customs Director is prepared to acquire, in sufficient evidence, an authentic certificate of analysis issued by a functionary, office or corporation of the country of origin which is competent to issue the same and which is recognised by the Government of that country. The respective Chilean Consul shall certify at the bottom of the certificate referred to that the office is so competent and in the absence of such Consul statement the certificate shall not be taken into account.

The certificate referred to in the preceding rule shall contain, in addition to the result of the analysis, a declaration as to whether the article is fit for consumption and whether the article is permitted to be imported, in the same conditions, into the country of origin, in accordance with the regulations and ordinances there in force.

14. The Customs authorities shall keep a register of all importations (admitted or refused) of drugs, foods or other substances enumerated in Article 3 of the Customs Tariff Law. In this book the following particulars shall be entered, viz.:—The name of the importer or consignee and of the clearing agent; the name and nature of the product, trade mark, maker's name, country of production, office or corporation issuing the certificate of analysis, and the number of the import or re-export Customs entry as the case may be. In the case of articles refused admission, the reason for the refusal shall also be indicated, and should the goods be destroyed or removed, the date on which this was done.

15. The certificate of analysis shall be affixed to the respective Customs entry, and if it refers to a consignment cleared through the Customs in separate lots at intervals, a certified copy of this certificate shall be added to each of the corresponding Customs entries.

16. The Customs Directors shall notify the Superintendent's Department of cases in which any goods have been refused admittance as the result of the chemical analysis. At the same time they shall communicate all the particulars mentioned in Rule 14 and shall, if possible, forward a sample of the goods.

The Superintendent's Department shall notify the fact to other Chilean Customs houses so as to prevent the importation of the same articles at other ports.

17. The Customs authorities shall require the "visa" of the respective Internal Revenue Inspector on the principal copy of the entries for the clearance of spirits, wines and spirituous liquors, as an evidence that the formalities prescribed in the Internal Revenue Regulations have been duly carried out.

18. The phrases "the same" or "as in the preceding heading" which are used in various places in the Tariff mean that the specification of the preceding headings referred to is to be considered as repeated, in so far as it is applicable.

19. Persons clearing goods through the Customs shall be obliged to insert in the Customs entries all the particulars which the Customs Superintendent requires.

20. These rules are in the nature of general dispositions, and shall apply in cases where the Tariff does not contain special provisions.

#### CONSULAR INVOICE REGULATIONS.

1. Chilean consuls in foreign countries shall "viser" and Customs houses shall accept only invoices which contain the following particulars:

- (a) Name of the seller of the goods, or of the person by whom the invoice is made out;
- (b) Name of the consignee and that of the port of destination of the merchandise;
- (c) Name of the vessel in cases where the invoice is drawn up at the port of shipment of the goods;
- (d) Marks, numbers, quantity, and class of the packages, and the weight of each of the goods;
- (e) The designation of each class of merchandise by name, and, should there be various kinds of any class of merchandise, a particular designation of each kind, in order that there may be no room for doubt or ambiguity in regard to the classes and kind of goods included in the invoice;
- (f) Gross weight and net weight of each variety of merchandise;
- (g) For assorted goods within one package the net weight is to be stated;
- (h) The price of each kind of goods included in the invoice.

2. If, in the opinion of the consul, the value declared in the invoice is not the current market price of the goods, he shall, by means of a note stamped at the foot of the invoice, indicate what he considers to be the true value.

3. Consuls shall send to the "Superintendencia de Aduanas," by the first available mail, a copy of each of the invoices which they "viser."

4. Invoices are to be drawn up in the Spanish language.

5. The present decree is to take effect in Chilean consulates as from May 14, and in Chilean Customs houses as from July 1st, 1917.

## COLOMBIA

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leasus, medicinal .....	747	Capsicum, crude .....	48	Cresic ointment .....	676	.. ..	..
edges .....	745	.. powdered .....	1114, 1182	Cresibles .....	335, 381	.. ..	..
ndeaus .....	1411, 1644, 1737	Capsules .....	712	Curtains .....	1376, 1400-1402, 1552,	Flases .....	412
.. rubber .....	802	.. enameled iron .....	714	.. 1553 1611, 1630-1632, 1726	1553 1611, 1630-1632, 1726	Fusing wire .....	1740
.. or strips .....	1412-1414, 1597,	.. lead .....	713	Cutlery .....	1726	Galloons .....	1485, 1740
.. ..	1646-1648	.. porcelain .....	715	Cutters, nail and sugar .....	980	Gambas .....	708
aritoones .....	818	.. rubber .....	711	Cutlery .....	980	Gases, articles for .....	48
arrium .....	348	Carbide of calcium .....	171	Cutters, nail and sugar .....	980	Gardens .....	1431, 1573, 1662, 1745
arks .....	373-39	Carbines .....	333, 334	Cutlery .....	980	Gasoline .....	1006, 1107, 1740
ruley .....	577	Cardamom .....	563	Cutlery .....	980	Gelatine .....	105
.. wort .....	215	Cardboard .....	1220, 1221, 1771	Cutlery .....	980	Ginseng .....	124
rometers .....	592	Cards .....	1329-1331	Cutlery .....	980	Ginger ale .....	211
arrels .....	333	.. playing .....	1265	Cutlery .....	980	Glass and manufactures of .....	257-260,
arria, carbonate of .....	1516	Caroline .....	1579, 1599, 1581, 1607, 1729	Cutlery .....	980	.. ..	265-273, 288 291
askets .....	1521	Cartridges .....	163, 106	Cutlery .....	980	.. ..	..
ass .....	1010, 1117	Carts .....	846	Cutlery .....	980	.. ..	..
athas .....	808	Caskets .....	1077, 81	Cutlery .....	980	.. ..	..
atteries .....	549	Casks .....	1222	Cutlery .....	980	.. ..	..
ay rum .....	997	Catagans .....	140, 111	Cutlery .....	980	.. ..	..
eaemas .....	240, 377, 968, 1117	Catagans .....	140, 111	Cutlery .....	980	.. ..	..
eads .....	41	Cattle cake .....	647	Cutlery .....	980	.. ..	..
eanas .....	209, 210	Cattle porash .....	647	Cutlery .....	980	.. ..	..
eer .....	30	Celloids, articles of .....	584, 366, 395	Cutlery .....	980	.. ..	..
ellows .....	140, 111	Cereals .....	960, 961	Cutlery .....	980	.. ..	..
ells .....	969	Chains .....	1073	Cutlery .....	980	.. ..	..
ells .....	1388	.. copper .....	321	Cutlery .....	980	.. ..	..
.. abdominal .....	736	.. for blackboards .....	1339	Cutlery .....	980	.. ..	..
.. driving .....	115, 474	.. in cakes .....	372	Cutlery .....	980	.. ..	..
.. horsehair .....	757	.. powdered .....	248, 195	Cutlery .....	980	.. ..	..
.. ..	910	Champagne .....	879	Cutlery .....	980	.. ..	..
.. ..	876	Chandeliers .....	879	Cutlery .....	980	.. ..	..
.. ..	251-253	Chapels .....	375	Cutlery .....	980	.. ..	..
.. ..	19	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	64	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	661	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	923	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	813	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	182	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1417, 1504	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1215, 1216, 1321	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1418	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	180	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1690, 1681	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	116, 117	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1119, 1429	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	427, 428, 430	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	422, 437	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	439	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	553	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	70	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	440	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1196-1201, 1217-1254	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	554	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	298	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	236	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	236	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1087, 1088	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	709	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1213	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1214	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	362	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1481, 1714	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1389, 1488, 1565, 1571	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	226	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	957, 1068, 1069	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	773	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	214	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	346	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1035	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1347	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1217	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1218	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1219	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1220	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1221	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1222	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1223	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1224	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1225	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1226	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1227	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1228	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1229	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1230	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1231	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1232	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1233	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1234	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1235	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1236	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1237	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1238	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1239	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1240	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1241	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1242	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1243	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1244	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1245	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1246	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1247	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1248	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1249	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1250	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1251	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1252	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1253	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1254	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1255	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1256	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1257	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1258	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1259	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1260	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1261	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1262	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1263	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1264	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1265	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1266	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1267	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1268	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1269	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1270	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1271	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1272	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1273	Chaps .....	879	Cutlery .....	980	.. ..	..
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.. ..	1275	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1276	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1277	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1278	Chaps .....	879	Cutlery .....	980	.. ..	..
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.. ..	1280	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1281	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1282	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1283	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1284	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1285	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1286	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1287	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1288	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1289	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1290	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1291	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1292	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1293	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1294	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1295	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1296	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1297	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1298	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1299	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1300	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1301	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1302	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1303	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1304	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1305	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1306	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1307	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1308	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1309	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..	1310	Chaps .....	879	Cutlery .....	980	.. ..	..
.. ..							





TARIFF.]

	No.		No.		No.
Tools, agricultural and mining	890, 1097	Vaseline	650, 681	Wheat	681
Tools, carpenter	185, 186, 230, 535, 536	Vegetable charcoal	871	Wheat meal	681
Tools, metal	1355, 1360, 1724	Vegetables, fresh or dried	43	Whetstones	356
Towels	1781	Vegetables, preserved	44	Whips	490, 491
Trunks	87	Vehicles, motor	844	Whisky	221
Trunks, iron	792	Velvet	1728	White lead	178
Trunks, leather	287	Velveteen	1440	White powder	1456, 1457
Trunks, metal	708	Ventilator fans	799	Wicks	121
Trunks, rubber	780	Vernicle	72	Wine	870
Trunks, steel	781	Vinegar	234, 239	Wine, medicinal	234, 239
Trunks, tin	782	Violins	840	Wire	1105
Trunks, wood	1427, 1655, 1657, 1744	Waxes	1175, 174	Wire, netting, copper	1041
Trunks, zinc	674	Waxes, mineral	1265	Wire, netting, iron	1041
Trunks, iron	1210, 1371	Waxes, vegetable	846	Wire, netting, steel	795
Trunks, rubber	1161	Waxes, wood	1390, 1546	Wire, netting, zinc	1041
Trunks, steel	297, 330	Waxes, zinc	1624, 1731	Wire, netting, zinc	1041
Trunks, tin	329	Waxes, zinc	873	Wire, netting, zinc	1041
Trunks, zinc	346	Waxes, zinc	1793-1795	Wire, netting, zinc	1041
Trunks, wood	240	Waxes, zinc	1041	Wire, netting, zinc	1041
Trunks, zinc	314	Waxes, zinc	1041	Wire, netting, zinc	1041
Trunks, iron	892	Waxes, zinc	1041	Wire, netting, zinc	1041
Trunks, steel	675	Waxes, zinc	1041	Wire, netting, zinc	1041
Trunks, tin	1069, 1070	Waxes, zinc	1041	Wire, netting, zinc	1041
Trunks, zinc	1472-1480	Waxes, zinc	1041	Wire, netting, zinc	1041
Trunks, iron	1701-1711	Waxes, zinc	1041	Wire, netting, zinc	1041
Trunks, steel	1353	Waxes, zinc	1041	Wire, netting, zinc	1041
Trunks, tin	1757-1762	Waxes, zinc	1041	Wire, netting, zinc	1041
Trunks, zinc	1505-1599	Waxes, zinc	1041	Wire, netting, zinc	1041
Trunks, iron	1766-1769	Waxes, zinc	1041	Wire, netting, zinc	1041
Trunks, steel	1770-1779	Waxes, zinc	1041	Wire, netting, zinc	1041
Trunks, tin	1780-1789	Waxes, zinc	1041	Wire, netting, zinc	1041
Trunks, zinc	1790-1799	Waxes, zinc	1041	Wire, netting, zinc	1041

MONEY, WEIGHTS AND MEASURES.

The monetary unit is the gold dollar.

For weights and measures the metric system has been adopted.

COLOMBIAN LAW, DATED THE 6TH DECEMBER, 1913 (LAW NO. 117 OF 1913), ESTABLISHING A NEW CUSTOMS TARIFF FOR COLOMBIA.

The Congress of Colombia decrees:

ARTICLE 1.—Foreign merchandise entering Colombian territory with the object of being consumed in the country will be subjected to import duties in accordance with the subjoined tariff:

No.	Articles.	Rates of Duty. Pesos cts. Per Kilogr.
GROUP 1.—OILS AND FATS.		
1	Cod liver oil.—See "Medicines and Drugs."	0 04
2	Whale oil	0 04
3	Coal oil.—See "Articles for use in Illumination."	0 05
4	Lined oil	0 10
5	Oil (for table use)	0 10
6	Cotton-seed oil and coconut oil	0 10
7	Olive oil, impure, for industrial uses (in foots, palm oil, palmitic, sesame oil, colza oil, rape oil, pea-nut oil, in barrels, drums, and other large receptacles)	0 05
8	Foot oil	0 08
9	Medicinal and essential oils.—See "Medicines and Drugs."	0 05
10	Mineral oils, but neither medicinal nor included under "Articles for use in Illumination"	0 05
11	Oils, greases and fats for lubricating machinery	0 05
12	Perfumed oils or oils for toilet purposes.—See "Perfumes."	0 10
13	Fish oil for industrial use	0 02
14	Red oil or oleic acid	0 25
15	Oil not mentioned	0 10
16	Oil of turpentine	0 10
17	Medicinal fats.—See "Medicines and Drugs."	0 01
18	Common rosin, colophony or pine rosin	0 25
19	Pyridine	0 01
20	Unrendered tallow, not manufactured	0 01
21	Rendered tallow	0 02
22	Vaseline.—See "Medicines and Drugs."	0 02

GROUP 2.—COMESTIBLES AND CONDIMENTS.

Animal Produce.

1	Meat, shell-fish and fish preserved in oil or sauce	0 17
2	Meat, shell-fish and fish not prepared, smoked, in brine	0 17
3	Oysters and dried oysters	0 17
4	Meat extracts	0 17
5	Birds' eggs	0 05
6	Fish roe and other eggs not specified	0 10
7	Fish glue, gelatine in any form, prepared or not prepared	0 17
8	Ham	0 17
9	Condensed milk, liquid or solid	0 05
10	Milk made up into preparations	0 05
11	Lard	0 05
12	Lard, called "artificial"	0 17
13	Butter and oleomargarine	0 20
14	Honey	0 05
15	Oysters and dried oysters, alive	0 20
16	Cheese	0 10
17	Bacon	0 10

Vegetables and Agricultural Produce.

1	Rice	0 02
2	Oats in the grain	0 02
3	Oats in the grain	0 05
4	Sugar, unrefined or centrifugal	0 12
5	Refined sugar	0 01
6	Onions, sweet or bitter	0 02
7	Bacon in the grain	0 02
8	Malting barley or malt	0 02
9	Pearl barley, or barley in any other form	0 02
10	Cereals, not specified	0 02
11	Beans, peas, vetches, lentils, chick-peas, not prepared	0 17
12	Mushrooms and truffles	0 01
13	Fresh or dried vegetables	0 10
14	Vegetables and grain preserved in tins	0 02
15	Maize	0 25
16	Maize extract	0 25
17	Wheat	0 10

Vaseline	650, 681	Wheat	681
Vegetable charcoal	871	Wheat meal	681
Vegetables, fresh or dried	43	Whetstones	356
Vegetables, preserved	44	Whips	490, 491
Vehicles, motor	844	Whisky	221
Velvet	1728	White lead	178
Velveteen	1440	White powder	1456, 1457
Ventilator fans	799	Wicks	121
Vernicle	72	Wine	870
Vinegar	234, 239	Wine, medicinal	234, 239
Violins	840	Wire	1105
Waxes	1175, 174	Wire, netting, copper	1041
Waxes, mineral	1265	Wire, netting, iron	1041
Waxes, vegetable	846	Wire, netting, steel	795
Waxes, wood	1390, 1546	Wire, netting, zinc	1041
Waxes, zinc	1624, 1731	Wire, netting, zinc	1041
Walking sticks	873	Wire, netting, zinc	1041
Watches	1793-1795	Wire, netting, zinc	1041
Waterclosets	1041	Wire, netting, zinc	1041
Water, distilled	527	Wire, netting, zinc	1041
Water, mineral	528	Wire, netting, zinc	1041
Wax	89-92	Wire, netting, zinc	1041
Weaving apparel	1155-1161	Wire, netting, zinc	1041
Weaving and spinning frames	160	Wire, netting, zinc	1041
Weighing machines	136-138	Wire, netting, zinc	1041
White oil	147	Wire, netting, zinc	1041
White-on	147	Wire, netting, zinc	1041

No.	Articles.	Rates of Duty. Pesos cts. Per Kilogr.
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Condiments and Spices.

18	Cube capsicum and garlic	0 15
19	Capers	0 00
20	Aniseed	1 00
21	Saffron	0 25
22	Cinnamon	0 04
23	Unprepared onions	0 15
24	Scented cloves, cumins, pepper, and other spices not specified	0 15
25	Peppermint for use with milk	0 15
26	Pickles	0 17
27	Mustard in any form	0 20
28	Sauces	0 20
29	Flavored capers not (cayenne) pepper	0 20
30	Sauces of all kinds and essences for seasoning	0 17
Meat, Floss, Confectionery and other Edible Products.		
31	Starch from whatever source	0 10
32	Confectionery and dried sweets, capsin fruits (almonds, grapes, dates, &c.), all candied and crystallized fruits, &c.	0 20
33	Chewing gum, flavoured with mint, peppermint, orange, &c.	0 20
34	Edible meat (feather)	0 08
35	Edible meat (feather), not specified	0 17
36	Meat (chicken) from oats, rice, barley, rye, maize, bananas and arrow-root	0 05
37	Wheat meat (chicken)	0 08
38	Lychee and other meat for feeding children or invalids, such as that called "phosphoric"	0 07
39	Corn flour, sago and other flour of a similar nature	0 07
40	Bone meal	0 01
41	Cattle cake (crushed seeds)	0 30
42	Food pastes (vermicelli, macaroni, &c.)	0 07
43	Smolina and tapioca	0 17
44	Soups ready for table use	0 17

Fruit.

45	Olives	0 10
46	Natural almonds, in units, pistachio-nuts, hazel-nuts, with or without shells	0 10
47	Chestnuts	0 10
48	Cacumets	0 10
49	Walnuts, in the shell	0 10
50	Walnuts, shelled	0 01
51	Fresh fruit	0 17
52	Fruit preserved in their own juice, in syrup or in spirits	0 17
53	Jellies and marmalades	0 20
54	Fruits dried naturally, not specified	0 20

Substances for infusion and for beverages.

55	Cocoa	0 07
56	Coffee	0 10
57	Cocoa	0 10
58	Cocoa	0 10
59	Cocoa	0 10
60	Cocoa	0 10
61	Cocoa	0 10
62	Cocoa	0 10
63	Cocoa	0 10
64	Cocoa	0 10
65	Cocoa	0 10
66	Cocoa	0 10
67	Cocoa	0 10
68	Cocoa	0 10
69	Cocoa	0 10
70	Cocoa	0 10
71	Cocoa	0 10
72	Cocoa	0 10
73	Cocoa	0 10
74	Cocoa	0 10
75	Cocoa	0 10
76	Cocoa	0 10
77	Cocoa	0 10
78	Cocoa	0 10
79	Cocoa	0 10
80	Cocoa	0 10
81	Cocoa	0 10
82	Cocoa	0 10
83	Cocoa	0 10
84	Cocoa	0 10
85	Cocoa	0 10
86	Cocoa	0 10
87	Cocoa	0 10
88	Cocoa	0 10
89	Cocoa	0 10
90	Cocoa	0 10
91	Cocoa	0 10
92	Cocoa	0 10
93	Cocoa	0 10
94	Cocoa	0 10
95	Cocoa	0 10
96	Cocoa	0 10
97	Cocoa	0 10
98	Cocoa	0 10
99	Cocoa	0 10
100	Cocoa	0 10

GROUP 3.—ARTICLES FOR USE IN ILLUMINATION AND FUELS.

88	Accessories (chimneys, burners and asbestos) with spirit, gas, petroleum, &c. lamps	0 15
89	White wax, tallow wax or wax of the land, not manufactured	0 35
90	Beeswax, virgin wax, black wax, &c.	0 25
91	Vegetable waxes (Japan and carnauba)	0 02
92	Cerumen or mineral wax, not manufactured	0 25
93	Spermaceti, not manufactured	0 02
94	Stearine and stearic acid	1 00
95	Waxes and waxes in any form	0 10
96	Waxes and waxes in any form	0 10
Materials and appliances for electric lighting See "Electric lights."		
97	Paraffin, not manufactured	0 02
98	Crude petroleum and other mineral oils of great density, not manufactured	0 02
99	Crude petroleum and other mineral oils of great density, not manufactured	0 02
100	Crude petroleum and other mineral oils of great density, not manufactured	0 02
101	Crude petroleum and other mineral oils of great density, not manufactured	0 02
102	Crude petroleum and other mineral oils of great density, not manufactured	0 02
103	Crude petroleum and other mineral oils of great density, not manufactured	0 02
104	Crude petroleum and other mineral oils of great density, not manufactured	0 02
105	Crude petroleum and other mineral oils of great density, not manufactured	0 02
106	Crude petroleum and other mineral oils of great density, not manufactured	0 02
107	Crude petroleum and other mineral oils of great density, not manufactured	0 02
108	Crude petroleum and other mineral oils of great density, not manufactured	0 02
109	Crude petroleum and other mineral oils of great density, not manufactured	0 02
110	Crude petroleum and other mineral oils of great density, not manufactured	0 02
111	Crude petroleum and other mineral oils of great density, not manufactured	0 02
112	Crude petroleum and other mineral oils of great density, not manufactured	0 02
113	Crude petroleum and other mineral oils of great density, not manufactured	0 02
114	Crude petroleum and other mineral oils of great density, not manufactured	0 02
115	Crude petroleum and other mineral oils of great density, not manufactured	0 02
116	Crude petroleum and other mineral oils of great density, not manufactured	0 02
117	Crude petroleum and other mineral oils of great density, not manufactured	0 02
118	Crude petroleum and other mineral oils of great density, not manufactured	0 02
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122	Crude petroleum and other mineral oils of great density, not manufactured	0 02
123	Crude petroleum and other mineral oils of great density, not manufactured	0 02
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132	Crude petroleum and other mineral oils of great density, not manufactured	0 02
133	Crude petroleum and other mineral oils of great density, not manufactured	0 02
134	Crude petroleum and other mineral oils of great density, not manufactured	0 02
135	Crude petroleum and other mineral oils of great density, not manufactured	0 02
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144	Crude petroleum and other mineral oils of great density, not manufactured	0 02
145	Crude petroleum and other mineral oils of great density, not manufactured	0 02
146	Crude petroleum and other mineral oils of great density, not manufactured	0 02
147	Crude petroleum and other mineral oils of great density, not manufactured	0 02
148	Crude petroleum and other mineral oils of great density, not manufactured	0 02
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171	Crude petroleum and other mineral oils of great density, not manufactured	0 02
172	Crude petroleum and other mineral oils of great density, not manufactured	0 02
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181	Crude petroleum and other mineral oils of great density, not manufactured	0 02
182	Crude petroleum and other mineral oils of great density, not manufactured	0 02
183	Crude petroleum and other mineral oils of great density, not manufactured	0 02
184	Crude petroleum and other mineral oils of great density, not manufactured	0 02
185	Crude petroleum and other mineral oils of great density, not manufactured	0 02
186	Crude petroleum and other mineral oils of great density, not manufactured	0 02
187	Crude petroleum and other mineral oils of great density, not manufactured	0 02
188	Crude petroleum and other mineral oils of great density, not manufactured	0 02
189	Crude petroleum and other mineral oils of great density, not manufactured	0 02
190	Crude petroleum and other mineral oils of great density, not manufactured	0 02
191	Crude petroleum and other mineral oils of great density, not manufactured	0 02
192	Crude petroleum and other mineral oils of great density, not manufactured	0 02
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194	Crude petroleum and other mineral oils of great density, not manufactured	0 02
195	Crude petroleum and other mineral oils of great density, not manufactured	0 02
196	Crude petroleum and other mineral oils of great density, not manufactured	0 02
197	Crude petroleum and other mineral oils of great density, not manufactured	0 02
198	Crude petroleum and other mineral oils of great density, not manufactured	0 02
199	Crude petroleum and other mineral oils of great density, not manufactured	0 02
200	Crude petroleum and other mineral oils of great density, not manufactured	0 02

COUNTRY. ARTICLES FOR EXPORT IN ILLUMINATION, AND FIREWORKS.	Rates of Duty.	Nos.	Articles.	Rates of Duty.
	Per cent.			Pesos etc.
				Per kilogram.
101. Return parcels.	Free	151	Measures, of any material, excepting gold, silver, or ivory.	0 20
102. Tallow. See "Oil and Fats."	0 05	152	Platinum.	0 20
103. Candles of white wax, yellow wax or wax of the laurel.	0 45	153	Motors of all classes, and baiders.	0 01
104. Candles of stearine, tallow, or paraffin, or mixed.	0 12	154	Photographic paper.	0 10
105. Tallow candles.	0 12	155	Photographic films.	0 10
		156	Photographic plates ( <i>planchas y placas</i> ).	0 10
		157	Flat-irons.	0 05
		158	Lever-scales.	0 12
		159	Stoneware saws.	0 15
		160	Dentist's chairs, &c., though they contain nickel-plated parts.	0 05
		161	Weaving and spinning frames.	0 01
GROUP 4. ANIMALS.				
162. Stuffed animals, for embellishing hats and articles of clothing.	1 50	GROUP 7. ARMS, ACCESSORIES, AND AMMUNITION.		
163. Animals prepared for natural history collections, museums, &c.	0 01	161	Side-arms, single or double edged, and their blades, such as daggers.	10 00
164. Lacriminals.	Free	162	Bullets, round, buckshot and ammunition (without explosives).	0 05
165. Silkworms' eggs and fertile eggs of fishes and birds.	Free	163	Loaded cartridges for shot-guns.	0 25
		164	Empty cartridges for shot-guns.	0 35
		165	Loaded or empty cartridges for shooting-range arms.	1 35
		166	Loaded or empty cartridges for revolvers or other arms of which the importation is not prohibited, and conical bullets.	0 40
		167	Nipple, cap, and pins, and their accessories, including the bolts accompanying them.	0 70
		168	Break-loading or cartridge sporting guns and accessories.	1 50
		169	Fencing foils, swords for theatrical use, and their blades.	0 60
		170	Caps for sporting guns.	0 70
		171	Air pistols and carbines.	1 35
		172	Revolvers and pistols not specially mentioned.	1 00
		173	Wads of felt, tow, &c.	0 20
		174	Carbide wads.	0 45
		175	The importation of the following is prohibited: Gatling guns, cannons and other pieces of artillery, and ammunition for the same; arms of precision (carbines, rifles, &c.) and their ammunition; canes, whips, underclothes, &c., with rapers or daggers hidden from view, and sword-sticks as well as their hilts; bullets and shot with explosives, bludgeons, knuckledusters and the like.	
		GROUP 8. FURNISHES, COLOURS AND INKS.		
		176	White lead, or carbonate of lead.	0 05
		177	Natural or artificial asphaltum.	0 05
		178	Indigo.	0 05
		179	Ambo blue.	0 08
		180	Anatto and vegetable dyes not mentioned.	0 08
		181	Prussian and ultramarine blue.	0 05
		182	Varnishes not mentioned.	0 10
		183	Blacking and polishing cream for manufactured leather.	0 17
		184	Pitch for roofing purposes.	0 05
		185	Zinc white.	0 05
		186	Hard tar, pitch and rosin.	0 02
		187	Liquid tar, pitch and rosin.	0 03
		188	Bronze (colour), bronze powder.	0 20
		189	Carmines.	0 20
		190	Colours, dyes, and pigments, not specified in "Drugs and Medicines."	0 20
		191	Colours prepared with oil or in paste.	0 10
		192	Grade or powdered colours not mentioned, such as those called chrome green, chrome yellow, &c., which assimilate oil or are oil colours.	0 10
		193	Enamel with a stearic base, to be applied cold.	0 20
		194	Ordinary red varnish.	0 03
		195	Sandara gum.	0 10
		196	Grease for unmanufactured leather, such as those called "grass," "cremoline" and the like.	0 05
		197	Lacquer.	0 10
		198	Dye-wood in chips, shavings (log-wood, &c.).	0 01
		199	Dye-wood (solid or liquid extract form).	0 12
		200	Red lead (minium).	0 05
		201	Lamp black.	0 10
		202	Ochres and earths in powder or crystallised, and colours which do not assimilate oil or are hardening colours.	0 05
		203	Orehilla.	0 08
		204	Red oxide of iron.	0 03
		205	Ordinary pastes, like those called "Japanese," "favonite," "sagefin," &c., even if they are glossy or imitate enamel.	0 10
		206	Printing inks.	0 01
		207	Inks for lithography.	0 01
		208	Liquid ink of any colour.	0 05
		209	Ink in powder or paste.	0 20
		210	Ink in ribbons, pads or plugs for machines, and in foils and rolls.	0 20
		211	Indelible ink for marking clothing.	0 30
		GROUP 9. BEVERAGES, SPIRITS, WINES, AND OTHER LIQUIDS.		
		Beverages.		
		Medicinal mineral waters. See "Drugs and Medicines."		
		212	Beers.	0 06
		213	Condensed beer, liquid or solid.	Prohibited
		214	Ginger ales.	0 10
		215	Kola.	0 05
		216	Syrups, lemonades, <i>gomas</i> and the like, not medicinal.	0 15
		217	Brewers' yeast.	0 03
		218	Barley wort and other fermented material for making beer.	0 03
		219	Cider and similar fermented beverages.	0 15
		220	Fruit wine.	0 10
		Spirits.		
		221	Absolute alcohol.	0 80
		222	Distilled spirits (undistilled).	1 00
		223	Anethol and essences of anise.	Prohibited
		224	Brandy or cognac and whisky.	1 00
		225	Creams and all kinds of <i>ponces-creams</i> .	1 00
		226	Concentrated spirits or extracts for the manufacture of spirits and wines.	Prohibited

	330 Flooring tiles ( <i>indulosa</i> ) of baked clay .. .. .	7
50	331 Hydraulic lime and Roman cement .. .. .	1

GROUP 10.—CRYSTAL AND GLASS, POTTERY, PORCELAIN, FAITHFUL-  
WARE, &c. continued.

Articles.	Rates of Duty. Percent. Per kilog.
China clay.	0 01
Carbonate of baryta.	0 01
Carbonate of strontia.	0 01
Carbonate of magnesia.	0 01
Carbonate of lime or Spanish white.	0 01
Crucibles, fire kilns and moulds of clay, fireclay, and granite.	0 01
Emery.	0 05
Fluor spar (fluoride of calcium).	0 05
Hydric.	0 01
Filters of natural earth and artificial.	0 01
Gold and silver. See "Articles for use in illumination, and jewels."	0 01
Bricks not mentioned.	0 01
Metal-scoring bricks.	0 01
Artificial pearls. See "Paper and Cardboard."	
Marble, alabaster and paper in statues not intended for churches, public buildings, squares or parks, and which do not weigh more than 10 kilograms.	0 10
The same, when the weight of the statue exceeds 10 kilograms.	0 10
Marble, alabaster and paper, in monuments for the embellishment of public places.	Free
Marble, alabaster and paper for mansions, together with accessories.	0 03
Marble tiles and bricks.	0 03
Marble, alabaster and paper in the form of sheets of art, not specified, when weighing not more than 10 kilograms.	0 10
The same, when the weight exceeds 10 kilograms.	0 10
Marble slabs, not polished.	0 02
Marble in boxes for slabs (tombstones, covers for tables and dressing-tables, &c.).	0 01
Polished marble in boxes for slabs (tombstones, covers for tables and dressing-tables, &c.).	0 10
Mica in sheets.	0 10
Mosses for use in building.	0 02
Mosses (objects of a trade).	0 25
Specimens of mineral earth and stone in the rough or partially cut.	Free
Whetstones.	0 05
Flint stones, and those not specified.	0 10
Fine but not precious stones used in brooches and trinkets, such as opals, malachite, onyx, goldstone, lapis-lazuli, &c., unmounted.	10 00
The same, not in brooches or trinkets, but in such objects as jewel cases, &c.	2 00
Mineral stones in the rough.	Free
Stone for filters.	0 01
Millstones.	0 01
Lithographic stones.	0 05
Pumice and lava stone in the rough.	0 01
Precious stones (diamonds, emeralds, rubies, sapphires, garnets and topazes), and unmounted pearls.	10 % ad val.
Imitations of precious stones and pearls (crystal, glass, &c.).	3 00
Stone slabs for furniture, including those for billiard-tables.	0 10
Roofing slates.	0 01
Writing slates and lanterns. See "Paper and Cardboard."	
Graphite (plumbago).	0 02
Silica.	0 01
Powdered talc and mica.	0 01
Infusorial or trip earth, rotten stone, or refractory earth.	0 10
Chalk in cakes for billiard-balls.	0 10
Powdered chalk.	0 01
Chalk for blackboards. See "Paper and Cardboard."	
Gypsum in the form of stucco-work.	0 05
Powdered gypsum.	0 01
Manufactured gypsum.	0 10

GROUP 11.—INDIA-RUBBER, CELLULOID, GUTTA SERENA, TAGA-NUT  
AND IMITATIONS.

Beads and rosaries.	1 00
Fans with silk or feathers or other material, including albums. See "Writing and Schooling Materials."	1 50
Rubber floor-cloth.	0 35
Mats of rubber.	0 35
Rings, washers, joints, collars, stops, or stop-pieces, and other accessories for machines, motor vehicles, and tricycles, and the unmanufactured material for manufacturing these articles.	0 20
Ring for fastening parcels and cigarette materials.	0 20
Manufactured articles of india-rubber not mentioned.	1 00
Manufactured articles of celluloid or gutta serena, or imitations, not mentioned.	1 00
Manufactured pharmaceutical articles. See "Drugs and Medicines."	
Manufactured articles and manufactures of vulcanized, not mentioned.	1 00
Buttons, covered. See the materials of which the covering is composed.	
Buttons of india-rubber, celluloid, gutta serena, not covered.	1 50
Buttons of taga-nut and imitations thereof, with eye-sholes.	0 50
Straps of taga-nut and imitations thereof, with eye-sholes.	1 20
Fasteners of taga-nut and imitations thereof.	1 00
Rubber in the rough, partially or not partially dressed.	0 30
Vulcanized rubber for manufacturing artificial teeth.	1 30
Driving straps or bits.	0 01
Knives, forks, utensils and instruments, with handles of rubber, or of celluloid, or gutta serena.	0 50
Suckers or human teeth. See "Drugs and Medicines."	
Card-panels not manufactured.	0 30
Curtain for catapunt or sling (rubber for shell-oring machines).	5 00
Trunks and suitcases.	2 00
Trunks of ivory, bone, dolls, &c., not covered or dressed.	0 50
The same, covered or dressed.	1 50
Type-setting material or sections for cutting.	0 02

Nos.	Articles.	Rates of Duty. Percent. Per kilog.
400	Hose-pipes.	0 01
	Razors and pen-knives with handles of celluloid, gutta- serena or india-rubber. See "Steel, Iron, and Manufac- tures thereof."	
401	Combs and hair-combs.	1 00
402	Elastic sides for footwear, even if containing silk.	0 50
403	Articles of clothing made from unmanufactured rubber cloth.	1 00
404	Life-belts.	0 10
405	Rubber stamps.	1 50
406	Rubber solution.	0 25
407	Sols and heels for boots and shoes.	0 35
408	Plugs and stoppers for receptacles.	0 10
409	Rubber carpets.	0 50
	Rubber cloth for flooring.	0 50
410	Tiles and cloth for roofing and for boats.	0 01
411	Mat.	
	As such when weighing less than 2 kilograms per superficial square metre.	
412	Thick rubbered cotton cloth, suitable for riding trousers.	0 30
413	Thin rubbered cotton cloth, suitable for travelling coats and articles of clothing.	1 10
414	Rubbered wooden cloth.	1 50
415	Unmanufactured cloth (rubber in sheets for surgical and dental uses, &c.).	0 35
416	Tubes and pipes.	0 05

GROUP 12.—SHELL, TORTOISE-SHELL, CORAL, HORN, BONE, IVORY,  
AND OTHER ANIMAL PRODUCTS, AND IMITATIONS THEREOF.

	Shell, Tortoise-shell and Coral.	
417	Fans, even if containing feathers and silk decorations.	3 00
418	Manufactured articles not specially mentioned, and their imitations.	1 80
419	Buttons, with eye-sholes.	1 20
420	Straps for collars, shirt fronts, and cuffs.	2 00
421	Rosaries held together with iron, copper, &c.	1 35
422	Bones held together with silver or gold.	2 00
423	Tortoise-shell, coral, and mother-of-pearl in the rough.	0 50
424	Knives, forks, utensils and instruments with handles of tortoise-shell or mother-of-pearl and their imitations.	1 80
425	Trinkets (ornaments).	3 00
	Razors and pen-knives, with handles of tortoise-shell or mother-of-pearl. See "Steel, Iron, &c."	
426	Combs and hair-combs.	3 00
	Bone and Ivory.	
427	Fans of bone, with silk, feathers, and inlaid with fine metal.	3 00
428	Fans of bone, not specified.	1 50
429	Fans and pipes of ivory.	3 00
430	Bone articles not mentioned.	0 60
431	Ivory articles not mentioned.	2 00
432	Buttons and studs of bone.	0 40
433	Buttons and studs of ivory.	2 00
434	Claws.	0 01
435	Spoons and sticks of ivory.	1 80
436	Table knives, forks and other utensils, with handles or ends of ivory, not specified.	1 80
437	Table knives, forks, utensils and instruments, with handles of ivory, not specified.	3 00
438	Table knives, forks, utensils and instruments, with handles of ivory, not specified.	0 60
439	Bone of ivory.	5 00
440	Bone of ivory.	Free
441	Ivory, unworried.	0 50
	Razors and pen-knives with bone handles. See "Steel, Iron, &c."	
	Razors and pen-knives with ivory handles. See "Steel, Iron, &c."	
442	Combs and hair-combs of bone.	0 80
443	Combs and hair-combs of ivory.	3 00
	Whalebone and Horn.	
444	Fans, with silk, feathers, and inlaid with fine metal.	3 00
445	Fans, not specified.	1 50
446	Manufactured articles not specially mentioned.	0 60
447	Whetstones, not manufactured.	0 30
448	Buttons and studs of horn.	0 40
449	Table knives, forks, utensils and instruments, with handles of horn.	0 60
	Razors and pen-knives with handles of horn. See "Steel, Iron, &c."	
450	Combs and hair-combs of horn.	0 60
451	Buts ( <i>perilla</i> ) of whalebone (suitable for hairpins).	0 80
452	Manufactured articles of whalebone, not specified.	0 60
453	Manicure cutters of whalebone, not specified.	3 00
454	Foot-picks.	1 50
455	Line feathers (testis), horn, &c., for ornamental use.	5 00
456	Common feathers such as poultry feathers, dyed or undyed.	1 50
457	Feathers and down for pillows.	2 00
458	Feather dusters.	0 20
459	Ready-made clothing (mantles, bonnets, hats, &c.).	3 00

GROUP 13.—HIDES AND SKINS, AND ARTICLES MANUFACTURED  
THEREFROM.

	Hides and Skins.	
460	Tanned leather, box calf, black or colored, of pig, horse, &c., or of leather, sole-leather, and generally speaking all thick leather for foot-wear and saddlery, not specified.	0 10
461	Tanned leather, not manufactured, such as those called glacé, roan, Moroccan leather, kip leather, cowhide leather, and generally speaking, thin leather from cattle, sheep, &c., &c.	0 15
	Patent leather.	0 15
462	Skins of mammals, horses, asses, camels, vicuñas, shales, foxes, and the like, tanned, but not man manufactured.	1 50
463	Skins of fowls, hares, otters, and the like, not tanned, intended for poultry uses.	0 50
464	Long-haired skins for coats, such as goat skins, lion skins, &c.	1 50
465	Skins, prepared or not, for uses, &c., their skins, tiger skins, lion skins, &c.	2 00

TARIFF.]		Rates of		Articles.		Rates of	
Pos.	Articles.	Duty. Pesos cts. Per kilog.	Nos.	Articles.	Duty. Pesos cts. Per kilog.	Nos.	Articles.
66	Accessories for machines (washers, &c.)	0 20	545	Milk sugar or lactose, and glucose	0 25		
67	Ornamental leather articles of all kinds, for clothing	2 00	546	Flower of sulphur, sulphur in rolls or sublimated or precipitated	0 05		
68	Riding appliances, including stirrup-leathers, girths, straps, cruppers, crups, for pack-saddles, &c.	1 60	547	Medicinal balsams, natural or prepared, not patented, such as copaiba balsam, trancahi balsam, Forayente balsam, &c.	0 25		
69	Harness and spare parts, excepting horse-collars	1 00	548	Barium and its salts	0 25		
70	Manufactures of leather, not specially mentioned	1 50	549	Barytine and its salts	0 25		
71	Strops for razors	0 50	550	Benzo-naphthol	0 25		
72	Bands or straps for the inside of hats	1 50	551	Bicarbonate of soda or of potash	0 01		
73	Travelling trunks and portmanteaux	0 01	552	Bichloride of potash	0 01		
74	Driving belts or straps, in one or live stirrup-leathers ready for use	1 50	553	Bisulphide and sulphide of carbon	0 01		
75	Footwear not specified in any other part of this Tariff	1 36	554	Borax (borate of soda)	0 01		
76	Footwear for men: boots, half-boots, and shoes	1 36	555	Bromine and its salts: bromides and hydrobromates not specified	0 25		
77	Footwear for children, up to No. 32	1 26	556	Cyanamide of lime or nitrogenised lime	0 01		
78	Footwear for ladies: boots, half-boots, and shoes	2 50	557	Empty capsules for medicines	0 02		
79	Wallets, cigar and cigarette cases and purses	0 50	558	Bone charcoal	0 15		
80	Collars for cart and carriage harness	2 00	559	Carbonate of ammonium	0 01		
81	Furs or skins, and muffs of skin	1 00	560	Carbonates and subcarbonates of soda, of potash and of baryta	0 01		
82	Shrugs and veils	1 50	561	Vegetable charcoal in any form	0 02		
83	Leather cut for boots, shoes, and slippers	1 50	562	Carbide of calcium	0 05		
84	Catgut	1 50	563	Cardamum	0 25		
85	St. peters, not specified	1 50	564	Castoreum	0 10		
86	Stirrups	1 60	565	Sabudina	0 01		
87	English saddles ( <i>galapagos</i> ), and saddles	4 00	566	Ashe of potash or soda, not specified	0 01		
88	Gloves, including sporting gloves	2 00	567	Alkaline cyanides of potassium, sodium, &c.	0 01		
89	Gloves, including <i>guantes</i> or <i>carreles</i>	2 00	568	Cyanide of silver and chloride of gold	0 20		
90	Whips, with handles of wood, bone, horn, leather, composition and the like, or of metal which is neither silvered nor gilt	1 50	569	Medicinal cigarettes	0 03		
91	Whips, with handles of ivory, mother-of-pearl, tortoise-shell, or of gilt or silvered metal	2 00	570	Chlorate of potash, in powder or lumps	0 01		
92	Hose pipes	0 01	571	Hydrochlorates, phosphates, nitrates, and sulphates of ammonium or of potassium either refined or in the form of medicinal products	0 25		
93	Man-made skins in forms not specified	1 60	572	The same products as above, crude or unrefined, for industrial or agricultural use	0 01		
94	Leggings	2 00	573	Chloride of zinc	0 01		
95	Satchels	2 00	574	Liquid chlorine	0 01		
96	Ready-made clothing of leather (vests, trousers of skin, &c.)	2 00	575	Disinfecting chlorides: hypochlorite of soda, chloride of lime, &c.	0 02		
97	Hats, caps, &c.	2 00	576	Cobalt, and salts thereof	0 25		
GROUP 14.—DRUGS, MEDICINES, CHEMICAL AND INDUSTRIAL PRODUCTS, MATERIALS FOR CHEMICAL, PHYSICAL, OPTICAL, BACTERIOLOGICAL AND PHARMACEUTICAL USES, SURGICAL AND SCIENTIFIC INSTRUMENTS.							
Drugs, Medicines, Chemical and Industrial Products.							
498	Natural fertilisers, such as guano and nitrate of potash, and chemical fertilisers, such as superphosphates of lime and potash, and other fertilisers used in agriculture in the soil, providing their composition and use are stated in the consular invoice	Free	577	Barks, not specified	0 25		
499	Acetic acid, in liquid, in capsules or in emulsion	0 10	578	Cream of tartar, medicinal and industrial	0 15		
500	Castor oil, liquid, in capsules or in emulsion	0 10	579	Cream of tartar, medicinal and industrial	0 15		
501	Chaulmoogra oil, liquid, in capsules	0 25	580	Chromatium and its salts, not specified	0 01		
502	Almond oil, castor oil, walnut oil, &c. not specified	0 25	581	Quassia bark, twigs or chips	0 05		
503	Medicinal essential oils, not specified, such as oils of eucalyptus, sandal wood, melissa, cinnamon, ginger, pepper-mint and other similar oils	0 25	582	Botanical raising-substances ( <i>cultivos</i> )	0 05		
504	Natural or synthetic essential oils: aloe, baumeau, champane, caryophyll, geranium, heliotrope, jasmine, lily, neroli, patchouli, rose, serena, bang-bang, violet and other oils, used for making perfumes	0 25	583	Distillates	0 05		
505	Acetate of soda	0 01	584	Drugs, medicines, chemical and industrial products, not specified under any No. in this Group	0 25		
506	Acetate and other salts of lead, not specified	0 03	585	Sticks, plasters, or other medicinal products, not specified	0 25		
507	Acetic acid	0 03	586	Artificial sponges of rubber, alone or lined with cloth	1 00		
508	Arsenic acid (white arsenic)	0 03	587	Natural sponges	2 00		
509	Boric acid	0 03	588	Stron and its salts	0 25		
510	Boric acid, liquid or solid	0 03	589	Ethers in general	0 05		
511	Carbonic acid, liquid or solid	0 01	590	Extract of ginseng, in powder or in liquid	0 25		
512	Hydro-chloric or muriatic acid	0 03	591	Medicinal extracts, solid, soft or fluid, of any class	0 03		
513	Chromic acid	0 03	592	Medicinal extracts, solid, soft or fluid, of any class	0 05		
514	Carbolic (phenic) acid	0 05	593	Phenacetine	0 25		
515	Hydrofluoric acid	0 03	594	Phenate of soda, liquid	0 05		
516	Formic acid	0 03	595	Dried flowers	0 05		
517	Lactic acid	0 03	596	Formol, formaldehyde	0 25		
518	Nitric acid	0 05	597	White and red phosphorus	0 05		
519	Oleic acid, commercial	0 03	598	Gum arabic and Senegal gum	0 20		
520	Oxalic acid	0 03	599	Gum tragacanth (for tissues)	0 25		
521	Picric acid	0 03	600	Gums and resins, not specified	0 15		
522	Sulphuric acid	0 05	601	Glycerine	2 00		
523	Sulphurous acid, liquid or solid	0 03	602	Homoeopathic pills	0 25		
524	Acid is not specified	0 25	603	Glycerine and its salts	0 05		
525	Acid is not specified	0 25	604	Medicinal fats, not specified	0 02		
526	Acid is not specified	0 25	605	Hydro-sulphide of soda	0 02		
527	Acid is not specified	0 25	606	Reduced iron filings, and salt thereof, neither specified nor included in specialties	0 25		
528	Acid is not specified	0 25	607	Hypo-phosphite of soda	0 02		
529	Acid is not specified	0 25	608	Hydro-sulphide of soda	0 02		
530	Acid is not specified	0 25	609	Dried leaves	0 01		
531	Acid is not specified	0 25	610	Alumina	0 10		
532	Acid is not specified	0 25	611	Incense	0 25		
533	Acid is not specified	0 25	612	Medicinal injections, excepting serum, vaccine virus, and specialise for secret products	0 25		
534	Acid is not specified	0 25	613	Medicinal salts, not specified nor patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 25		
535	Acid is not specified	0 25	614	The same medicinal salts, sponges, scented but not patented, provided that on label or flask is accompanied by a certificate showing the origin and composition	0 05		
536	Acid is not specified	0 25	615	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
537	Acid is not specified	0 25	616	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
538	Acid is not specified	0 25	617	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
539	Acid is not specified	0 25	618	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
540	Acid is not specified	0 25	619	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
541	Acid is not specified	0 25	620	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
542	Acid is not specified	0 25	621	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
543	Acid is not specified	0 25	622	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
544	Acid is not specified	0 25	623	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
545	Acid is not specified	0 25	624	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
546	Acid is not specified	0 25	625	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
547	Acid is not specified	0 25	626	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
548	Acid is not specified	0 25	627	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
549	Acid is not specified	0 25	628	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
550	Acid is not specified	0 25	629	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
551	Acid is not specified	0 25	630	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
552	Acid is not specified	0 25	631	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
553	Acid is not specified	0 25	632	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
554	Acid is not specified	0 25	633	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
555	Acid is not specified	0 25	634	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
556	Acid is not specified	0 25	635	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
557	Acid is not specified	0 25	636	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
558	Acid is not specified	0 25	637	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
559	Acid is not specified	0 25	638	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
560	Acid is not specified	0 25	639	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
561	Acid is not specified	0 25	640	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
562	Acid is not specified	0 25	641	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
563	Acid is not specified	0 25	642	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
564	Acid is not specified	0 25	643	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
565	Acid is not specified	0 25	644	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
566	Acid is not specified	0 25	645	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
567	Acid is not specified	0 25	646	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
568	Acid is not specified	0 25	647	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
569	Acid is not specified	0 25	648	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
570	Acid is not specified	0 25	649	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
571	Acid is not specified	0 25	650	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
572	Acid is not specified	0 25	651	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
573	Acid is not specified	0 25	652	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
574	Acid is not specified	0 25	653	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
575	Acid is not specified	0 25	654	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
576	Acid is not specified	0 25	655	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
577	Acid is not specified	0 25	656	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
578	Acid is not specified	0 25	657	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
579	Acid is not specified	0 25	658	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
580	Acid is not specified	0 25	659	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
581	Acid is not specified	0 25	660	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
582	Acid is not specified	0 25	661	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
583	Acid is not specified	0 25	662	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
584	Acid is not specified	0 25	663	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
585	Acid is not specified	0 25	664	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
586	Acid is not specified	0 25	665	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
587	Acid is not specified	0 25	666	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
588	Acid is not specified	0 25	667	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
589	Acid is not specified	0 25	668	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
590	Acid is not specified	0 25	669	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
591	Acid is not specified	0 25	670	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
592	Acid is not specified	0 25	671	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
593	Acid is not specified	0 25	672	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
594	Acid is not specified	0 25	673	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
595	Acid is not specified	0 25	674	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
596	Acid is not specified	0 25	675	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
597	Acid is not specified	0 25	676	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
598	Acid is not specified	0 25	677	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
599	Acid is not specified	0 25	678	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
600	Acid is not specified	0 25	679	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
601	Acid is not specified	0 25	680	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05		
602	Acid is not specified	0 25	681	Medicinal salts, sponges, scented but not patented, such as borax, sulphur, lithic acid, carbonic acid, and the like	0 05	</	



Nos.	Articles.	Rates of Duty.	
		Pesos cts. Per Kilog.	Pesos cts. Per Kilog.
831	Instruments of wood, or instruments in which wood predominates, not mentioned	0 25	0 40
832	Instruments of metal, or instruments in which metal predominates, not mentioned	0 15	0 50
833	Barrel organs	0 25	0 25
834	Organs	0 17	0 07
835	Pianos, pianolas, and piano-pianolas	0 05	0 50
836	Cymbals of copper	0 05	0 50
837	Tablats	0 05	0 10
838	Rolls of music for pianolas and piano-pianolas	0 01	0 60
839	Drums	0 25	1 20
840	Violins and violas	0 25	0 40
841	Violoncellos	0 25	0 40
GROUP 18.—LOCOMOTION.			
842	Aeroplanes, dirigibles, hydroplanes, hydro-aeroplanes, and other similar apparatus for aerial or aquatic navigation	0 25	Free
843	Apparatus for locomotion, not specified	0 10	0 02
844	Motor vehicles—cars and lorries or vans for passengers and goods, with or without rubber tyres	0 35	0 01
845	Ships, put together or not, including their anchors, and apparatus, when accompanied by the latter, boats, canoes, launches, in sections, or fitted together, with or without motor	0 10	Free
846	Carts and waggons, with or without springs	0 25	0 02
847	Carriages for passengers, with or without springs or rubber tyres	0 25	0 02
848	Coaches and wagons for railways and tramways and wagons for aerial lines	0 25	Free
849	Perambulators and invalids' carriages and other similar apparatus	0 25	0 05
850	Locomotives and locomobiles for hauling and traction	0 25	Free
850a	Steam or electric motors and accessories thereof for aerial	0 25	Free
851	Solid or pneumatic tyres of rubber, for motor vehicles, carriages, bicycles, &c.	0 08	0 02
852	Springes for carriages and wagons	0 25	0 02
853	Rails for railways and tramways	0 25	Free
854	Iron or steel sheaves for railways and tramways	0 10	Free
855	Pile-drives for railways and tramways	0 25	Free
856	Iron or steel towers, steel cables, rails and accessories of iron, for aerial lines	0 25	Free
857	Wheels for motor vehicles, carriages, carts, and other vehicles, with or without rubber tyres	0 25	0 02
858	Velocipedes, bicycles and tricycles, with or without motor	0 25	0 05
GROUP 19.—WOOD AND OTHER WOODY SUBSTANCES.			
859	Fans	0 02	0 50
860	Fans of wood and of paper, with advertisements	0 04	0 20
861	Fans of palm or of leaves	0 01	0 60
862	Glove-stitchers	0 05	0 02
863	Accessories for carriages (with shafts, spokes, &c.)	0 03	0 15
864	Alfars	0 02	0 05
865	Apparatus for gymnastics and sports, even though they contain cords of rubber or other material	0 02	Free
866	Masts and yards for boats	0 25	1 50
867	Frames or skeletons for umbrellas, of pearl, ivory, and sil-vered and gilt handles	0 05	0 50
868	The same, with handles of bone, composition, horn, and common metal, neither gilt nor silvered	0 02	0 25
869	Manufactured articles not specified, combined with silk or containing silk, or with skin	0 10	1 00
870	Shutters, window blinds and the like	0 05	0 10
871	Barrels, pipes, vats, casks, mounted or unmounted, and staves for the same	0 02	0 01
872	Walking sticks with handles of wood, bone, horn, composition or metal, neither gilt nor silvered	0 02	1 00
873	Walking sticks with handles of ivory, tortoise-shell, mother-of-pearl, or silvered or gilt metal	0 02	1 50
874	Travelling trunks, even if lined inside with cotton or hemp tissue	0 25	0 20
875	Washing bidets (of wood and rubber)	0 02	0 10
876	Billiard tables	0 25	0 35
877	Screens mounted with paper other than silk or with embroidery	0 02	0 05
878	Screens mounted with tissue of silk or with embroidered cloth of silk	0 02	2 00
879	Chapelets and rosaries	0 01	0 05
880	Cork in sheets and in life-belts	0 01	0 01
881	Cork in powder or cuttings	0 01	0 10
882	Cork in other forms not mentioned	0 01	0 01
883	Buildings, not put together	0 01	0 20
884	Statues of wood	0 01	0 10
885	Scalable frames	0 01	0 10
886	Lasts, blocks and measures	0 01	0 10
887	Articles for lawn tennis, cricket, baseball, ping-pong, golf, croquet, and football for cup and ball games	0 01	0 10
888	Toys	0 01	0 20
889	Common pencils for office use (of paper and of wood)	0 01	0 10
890	Writing pencils. See "Articles for Scholastic Purposes, &c."	0 01	0 05
891	Pans or spouts for barrels, pipes, casks, &c.	0 02	0 02
892	Planned wood	0 02	0 04
893	Wooden boxes (cajas), fitted together or not	0 02	0 05
894	Rough timber (bunks, poles and boards, unplanned, sleepers, &c.)	0 02	0 01
895	Wood in the form of small boxes or cases and chests covered with tissue or skin will pay one-fourth part of the duty payable on the covering	0 02	0 05
896	The same, without covering, even if ornamented to some extent with common metal, as in the case of cellophane	0 02	0 05
897	Wood in sheets for veneering	0 02	0 05
898	Wood in battens and in sticks for matches	0 02	0 02
899	Handles or ends for tools and instruments	0 02	0 02
900	Furniture with mirrors, marble or gilt tops, without upholstery	0 02	0 10

## GROUP 17.—MUSICAL INSTRUMENTS.

## GROUP 16.—EXPLOSIVES AND INFLAMMABLE MATERIALS.

## GROUP 15.—ELECTRICITY.

## Apparatus and Accessories.

## Apparatus and Accessories.

## Apparatus and Accessories.

## Apparatus and Accessories.

## Apparatus and Accessories.

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## Apparatus and Accessories.



GROUP IV. White and other Woody Substances contain

No.	Article	Rate Dut Per cent
899	1. texture of fine wood or inlaid (coniarth), rosewood, mahogany, walnut, &c., or ordinary furniture veneered with fine wood, not upholstered, . . . . .	0
900	Upholstery, common, such as wickerwork, commodes, chairs, Sec. 2, without mirrors, and with or with curved iron inlaid, . . . . .	0
901	Furniture, upholstered in canvas, wool, linen, silk, &c., . . . . .	0
902	Furniture, upholstered in silk or leather, . . . . .	1
	Tables and parlors with wooden panels. See 525, 526, 527, 528, & 529	
903	Canes of wood, . . . . .	0
904	Smoking pipes, . . . . .	1
905	Doors and windows, imported separately, . . . . .	0
906	Play for paper making, . . . . .	0
907	Bars, . . . . .	0
908	Wooden bed-pieces, covered, . . . . .	0
909	Wooden bed-pieces, without covering, . . . . .	0
910	Billiard cues, . . . . .	0
911	Wooden plugs, . . . . .	0
912	Traps for mice and insects, . . . . .	0
913	Wood shavings and joints, . . . . .	0

## GIBBONS, J. P. 2003. VITRIFIED SLICES

## Steel, Iron, and Manufactures thereon

Buttons, hooks and shoe buttons, &c.	0
Accessories for constructional work and for furniture, not nickelled, such as door handles and catches, hinges, knobs, rollers, bolts, shutter-bolts, bays, hinge joints, springs, spring-bolts, furniture castors, staples, rings, washers, without screws, hooks with screws, metal pegs, brackets, hinge bolts, hooks (overhead), lamp extinguishers, swings and similar articles, not specified	0
916 The same articles, nickelled	0
917 Nickelled accessories for furniture, not specified	0
Accessories for saddlers and shoemakers, such as rivets, hooks, clamps, <i>magagnolis</i> , &c., not nickelled and usually made of iron	0
919 The same accessories, nickelled	0
920 Accessories for railways, not mentioned	0
921 Accessories and spare parts for machinery, not mentioned	0
922 The same, for carriages and wagons	0
923 Oil cans, of tinplate or iron	0
924 Screws in metal, flats and rods, not manufactured	0
925 Flats and rods, manufactured	0
926 Needles for packing, and bookbinding, &c.	0
927 Needles for gramophones	0
928 Steel wire for musical instrument strings, bare or covered with any material	0
929 Steel wire, tempered, not galvanised, suitable for making wire and spikes, of any thickness	0
930 Wire of any diameter	0
931 Wire for fencing, and the necessary clasp	0
932 Letters, stamps, advertisements and sheet-cards of sheet metal	0
933 Common pins and hairpins, also safety pins	0
934 Lashes, latins, not combined with silver, gold or platinum	0
935 Wires and metal fittings for umbrellas	0
936 Anchors, together with their chains, for boats	0
937 Disinfecting and fire-extinguishing apparatus, and accessories thereof imported with such apparatus, such as hose-pipes of rubber, canvas, &c.	Free
Apparatus for manufacturing aerated waters. - See "Crystal and Glass."	
938 Collars and rings, <i>carrollish</i> , covered or nickelled, for shoe makers or saddlers	0
939 Collars and rings ( <i>argollos</i> ), plain or tinued	0
940 Articles of wire, not mentioned	0
941 Articles of iron or steel, not specified	0
942 Articles of tinplate, not mentioned	0
943 Nails, brads, brads, spikes, small-nails, match-boxes, soap-boxes, brads, brads, spikes, small-nails, match-boxes, soap-boxes, &c.	0
944 Gift and silvered articles, not mentioned	1
945 Galvanised, tinued or bronzed articles shall not be subject to any surtax on the duties fixed, except where specially referred to in the Tariff.	
946 Commercial sign, flower standards, and similar articles of enameled iron, not mentioned	0
947 Trays or chargers, varnished or painted	0
948 Trays or chargers, enameled or tinued	0
949 Trays or chargers, of iron	0
950 Trays or chargers, nickelled	0
951 Suspension baths, with body of iron or tinplate, rubber tube, bladder and skin of rubbered tissue	0
952 Kitchens, iron, enamel or tinued, square, Acrey, &c.	0
953 Kitchen utensils, table services and domestic articles, enameled or not	0
954 Buttons for trousers and footwaer, and for soldiers' waercoats	0
955 Buttons for ladies' clothing	0
956 Buttons for children's clothing	0
957 Hooks and eyes for buttons, of any kind, square, and for ladies' clothing	Free
958 Wire rope, of any diameter	0
959 Chains of which the links have an opening of more than 1 centimetre	0
960 Chains of which the links have an opening of not exceeding 1 centimetre	0
961 Small tinplate boxes, empty, for packing purposes, not enameled or tinned	0
962 Stretcher and tables of iron, for surgical operations, not enameled or tinned	0
963 Pipes and tubes, of iron, tinued or not	0
964 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
965 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
966 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
967 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
968 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
969 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
970 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
971 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
972 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
973 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
974 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
975 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
976 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
977 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
978 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
979 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
980 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
981 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
982 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
983 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
984 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
985 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
986 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
987 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
988 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
989 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
990 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
991 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
992 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
993 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
994 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
995 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
996 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
997 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
998 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0
999 Pipes and tubes, of tinplate or iron, whether or not enameled or tinned	0

	Articles	Rates of Duty. Percent Per kilogram
969	Hawkbells, cowbells, handbells, with or without handle, and spring-bells (call bells) . . . . .	0 34
970	Low and high heels, cowbells . . . . .	0 34
971	Horse-shoe nails . . . . .	0 65
972	Nails, tacks, rivets . . . . .	0 05
	Screws . . . . .	0 05
973	Nails of iron, with copper or nickel heads (for pictures) . . . . .	0 10
	Large iron ranges, heaters, stoves and ovens, not suitable for	
975	Safes and strong boxes . . . . .	0 05
976	Portable clocks . . . . .	0 05
977	Posts for telephones, telegraphs, electric installations, and for fencing . . . . .	0 31
978	Two coils of iron, tinplate or zinc . . . . .	0 01
979	Cutting shears, of iron, tinplate or zinc . . . . .	1 50
980	Nail cutters and vice cutters, nickel-plated . . . . .	0 34
981	Crucibles . . . . .	0 80
982	Covers ( <i>cubiertas</i> ) for the table, forks, carvers, bulles, spoons, and dippers, tinmed or not . . . . .	0 01
	Painted, nickelled, or of white metal, such as those called packfong, alpacas, and the like. See "Miscellaneous Metals." . . . .	0 25
985	Knives, with wooden handles, specially adapted for traders, such as those used in bookbinding, by shoemakers, saddlers, butchers, &c. . . . .	0 12
984	Pointed knives, with handles of leather, horn or bone, up to 10 inches long, including the handle . . . . .	0 30
985	The same, from 10 to 17 inches long, including the handle . . . . .	0 17
986	Knives or machetes, or cut-throat blades, exceeding 17 inches in length (including the handle), suitable for sugar growing and for agricultural uses . . . . .	0 05
987	The same, with narrow blade, not specially for agricultural use . . . . .	0 25
988	Steel wire, and accessories for safety razors . . . . .	1 50
989	Steel wire strings for musical instruments . . . . .	0 50
990	Buildings of any kind, and accessories thereof imported with the buildings . . . . .	0 34
991	Twisted cords with covering of silk or of wire . . . . .	0 01
992	Twisted cords, not specified (barrels, bottles, cans, &c.), and spurs, bits or other appliances, curb-chains, stirrups, and muzzle, not nickelled . . . . .	0 24
993	The same, nickelled . . . . .	0 34
994	Stations, fountains, and iron railings for public use . . . . .	Free
995	Light houses, beacons, and towers for the same . . . . .	0 30
996	Flour bins, sprays, &c. . . . .	0 01
997	Flour bins, large jars, (or bins) for pneumatic presses, &c., whether formed or stamped or not . . . . .	0 02
1000	Gilt or silvered flower pots . . . . .	0 50
1001	Buckles, for use in tailoring . . . . .	1 35
1002	Buckles, for footgear and saddle, common or tinned . . . . .	0 25
1003	The same, nickel-plated or nickelled . . . . .	0 12
1004	The same, nickel-plated or nickelled . . . . .	0 17
1005	Implement, not mentioned, other than for use in agriculture and mining . . . . .	0 12
1006	Iron in ingots or tilings (iron of first fusion) . . . . .	Free
1007	Galvanised or varnished iron, in sheets, perforated or not, square, flat, half-round, angle, and T . . . . .	0 01
1008	Wrought iron, or steel in ingots, sheets, or hoops; round, square, flat, half-round, angle, and T . . . . .	0 01
1009	Tinplate, common, in sheets . . . . .	0 02
1010	Tinplate in sheets, embossed, jagged, or painted . . . . .	0 01
1011	Waterclosets and urinals, even if tinmed, painted, or enamelled . . . . .	0 50
1012	Gages and hatches of iron or steel wire . . . . .	0 05
1013	Jewellery, including studs for collars, shirt fronts and cuffs . . . . .	0 34
1014	Toys of iron and tinplate . . . . .	0 02
1015	Trays, for carts and carriages . . . . .	0 40
1016	Key-rings . . . . .	0 02
1017	Small machines, such as those for chopping meat, for grinding coffee, sugar, drugs, for corking bottles, for crushing butter, for slicing potatoes, for cleaning and peeling fruit for making ice-cream, and similar machines suitable for domestic use, up to 10 kilograms in weight . . . . .	0 31
1018	The same, weighing more than 10 kilograms . . . . .	0 05
1019	Frames for photographs or pictures, with or without glass . . . . .	0 03
1020	Frames for photographs or pictures, with or without glass . . . . .	0 34
1021	Construction materials, not specified, fountains and railings for private use . . . . .	0 34
1022	Crushers for sugar mills . . . . .	0 05
1023	Medals and crosses, sacred and secular . . . . .	0 02
1024	Ones, unworled . . . . .	0 50
1025	Furniture, with parts of wood and wire meshing, such as beds and chairs . . . . .	Free
1026	Furniture, with mirrors and marble tops . . . . .	0 17
1027	Springs and other accessories for clocks and watches . . . . .	0 34
1028	Razors and clasp knives with handles or hafts of any material, provided that the original average price of each kilogramme of weight (including the cartons, sheaths and interior wrappers, but not the box and outside packing) does not exceed 1 peso . . . . .	0 80
1029	When such original price exceeds 1 peso, the goods will pay an additional 60 % on the excess . . . . .	
1030	Skates, even combined with wood or leather . . . . .	0 10
1031	Lighting rods . . . . .	0 30
1032	Curry combs and horse combs . . . . .	0 01
1033	Combs and hair combs, not specified . . . . .	0 17
1034	Pulley, hooks, blocks, jacks . . . . .	0 60
1035	Powder flasks, empty, even if tinmed . . . . .	0 05
1036	Brigles, other than for public use . . . . .	0 05
1037	Shoemakers' brads . . . . .	0 01
1038	Reflectors of glass . . . . .	0 05
1039	Frying pans, saucepans, and kettles of cast iron . . . . .	0 01
1040	Tanks and baths . . . . .	0 17
		0 05

Articles.	Rates of Duty. Pesos etc. Per Kilog.	Nos.	Articles.	Rates of Duty. Pesos etc. Per Kilog.
at containers (iron or steel) for fountain syringes ("bocals"), and invalid bed-pans, enameled or not, tinmed or not...	0 02	1105	Refectors for methylated spirit or petroleum stoves, together with their accessories of bronze, copper or brass, not nickelled or gilded	0 50
Gauze or netting of iron wire	0 02	1104	The same, nickelled	0 05
The same, of 3 millimetres or more (this item is now included and dutiable under No. 1011)	0 17	1105	Solder	0 10
Stockades for ends-arms	0 12	1106	Gauze or netting of copper wire	0 06
Pruning-shears of any kind and size (pruning knives)	0 12	1107	The same, the mesh of which is 3 millimetres or more square (this item is now included and dutiable under No. 1106)	
Scissors, not specified, provided that the original average price of each kilog. of weight (including the cartons, cases and interior wrappings) does not exceed 1 peso	0 40	1108	Pipes and tubes and their accessories (unions, joints, T-joints)	0 20
When such original price exceeds 1 peso, the goods will pay an additional 60% on the excess		1109	Rods, not worked	0 05
Traps for insects, rats, &c.	0 10		Aluminium, Aluminised Steel, Aluminium Bronze and Tin	
Tubes or pipes of iron or steel, with an inside diameter of less than 5 centimetres, and their accessories (joints, elbows, T-joints), tinmed or not	0 02	1110	Accessories, for constructional work, for the manufacture of furniture, for shoemakers, carriage builders, carpenters and saildiers, such as latches, door-bolts, handles and staples, trunk latches and the like of all sizes, knobs for doors or drawers, key-plates, traces, runner nails, clasps, meters, drag-hooks, doorbell pulls and bells, decorative articles for the above-mentioned industries, and all other articles mainly intended for the same, not specified	0 50
Iron or steel rods, not worked	0 01	1111	Articles not mentioned	0 30
Copper, Bronze, Brass, and the like.		1112	Rare metals and rods	0 05
Button hooks and shoe horns	0 10	1113	Kitchen utensils and similar articles for domestic use, such as hollow-ware, pans, kettles, braisers, boilers, sauce-pans, meat-stands, bed pans, frying pans, carving dishes, money scoops, plates, dishes, cups, cruet, skimmers, milk jugs, coffee pots, teapots, and sugar basins, trays, chargers, vases, cups, egg-cups, demijohns, jars, bowls, chandeliers, atomic, bulbs, &c.	0 20
Drills	0 01	1114	Capenels for bottles	0 20
Wire of any kind	0 50	1115	Caskets, ladies' shoe-boxes, cigarette cases, match-boxes, snuff-boxes, and similar articles, not specified	0 50
Accessories for buildings, for furniture, and for carriages, such as door-knobs, handles for boxes, trunks, or doors, bolts for doors, knobs, letter-boxes, key-plates, gas-burners, spring bells (cell bells), bolts, lat-peers (with or without head of other material), door knockers, hinges, knobs for beds, springs, spring catches and latches, shutters, furniture castors, and, in general, all copper, bronze or brass articles for building and for furniture, each article weighing less than 500 grammes	0 35	1116	Tab e cutlery, spoons, ladles, forks, carvers, &c.	0 50
The same, nickelled	0 45	1117	Beads, reeds, and spangles	1 00
The same, in articles weighing more than 500 grammes, not nickelled	0 25	1118	Thin plates, not specified, such as barrels, cans, &c.	0 20
The same, nickelled	0 55	1119	Tin and aluminium in sheets, paper or powder	0 20
Accessories for shoemaking and shoemakers, such as rings, buttons, clasps, hooks, buckles, mosquitoes, rivets, &c., not nickelled and not specified elsewhere in this Tariff	0 35	1121	Statues for private monuments	0 20
The same, nickelled	0 45	1122	Straps	0 70
Accessories for saddlery and shoemakers, such as rings, buttons, clasps, hooks, buckles, mosquitoes, rivets, &c., not nickelled and not specified elsewhere in this Tariff	0 35	1123	Jewellery, including studs for shirt fronts, collars and cuffs	0 86
The same, nickelled	0 45	1124	Toys	0 80
Laces or hatbands, not combined with gold, silver or platinum	1 30	1125	Frames for pictures and photographs, with or without glass	2 00
Common oilcans, letters (alphabetical) and numbers, mortars, portable furnaces, trays, bombillas (small tubes for drinking mate), burners for petroleum and methylated spirit lamps, clasps, hooks and keys (for clothing), small lamps (candle-lamp), hand-bells, needle-cases, candle-lamps, candle-sticks, hawk-bells, cow-bells, thimbles, tickets for bottles, snuff-bits (flutes), muzzles for horses, buckles for clothing, hairpins, gas-burners, ferrules for sticks, umbrellas and sunshades, and, in general, all articles of copper, bronze or brass, not nickelled, not specially mentioned	0 50	1126	Medals, images and crosses for neckwear	1 50
The same articles, nickelled	0 45	1127	Objects of art, such as statues, flower-stands, vases and other similar objects, not specified	1 50
Apparatus for disinfecting and for extinguishing fires and their accessories, with hose-pipes of rubber, canvas &c.	0 01	1128	Reflectors and stoves	0 20
Nickelled articles, not mentioned	0 65	1129	Solder of tin and lead	0 05
Silvered articles, not mentioned	1 30		Nickel.	
Gilt articles, not mentioned	1 40	1130	Nickel in bars, ingots, or sheets	0 10
Kitchen utensils (kettles, chocolate pans, saucepans, and similar articles)	0 35	1131	Objects of nickel	Pay 50 % more than objects of aluminium.
Nozzles (bores) and brackets	0 05		Gold and Platinum.	
Brassiers less than 500 grammes in weight	0 35	1132	Jewellery and trinkets, with or without precious stones, of whatever kind	10 % ad val.
Brassiers weighing 500 grammes or more	0 25	1133	Eye glasses, spectacles and monacles, with mountings of gold or platinum, also mountings alone	4 00
Art bronzes (statues, flower vases and stands, perfume burners, &c.), not gilt or silvered	0 80	1134	Articles not mentioned	10 % ad val.
Art bronzes, gilt or silvered	1 30	1135	Bars, bullion or dust	Free
Cables of copper	0 01	1136	Brocade and other tissues containing gold thread, and articles manufactured thereof	8 00
Cables of copper, heavy	0 50	1137	Crumblies, brushes, capules, sheets, pinces, stills, refrigerators, wires and other articles used exclusively in industry and in chemistry	0 05
Cables of copper, light	0 50	1138	Thread, beads, reeds, spangles, braid, &c.	10 00
Locks and keys, nickelled	0 50	1139	Surgical instruments, of platinum (needles, &c.), and platinum needles for pyrography	0 25
Locks and keys, not nickelled	0 50	1140	Orn, unworked	Free
Nails, rivets, tacks and screws	0 20	1141	Coined gold, the importation of which has been sanctioned	Free
Portable caskets	0 50	1142	Rolled gold and spouze gold for gilding purposes and for dentistry	5 00
Dog collars	2 00	1143	Pen and pencil holders	7 00
Strings for musical instruments	0 60		Silver.	
Thimbles	1 00	1144	Jewellery, trinkets, with or without stones, of whatever kind	10 % ad val.
Twisted cord covered with silk or wire	0 20	1145	The same, in trinkets, gilt or silvered	10 % ad val.
Decorations, not specified, such as barriers, &c.	0 15	1146	Eye glasses, spectacles and monacles, with mountings of silver or gilt metal	2 00
The same, for public use	Free	1147	Mountings alone for the articles mentioned	2 00
Scrapper nails with spikes of iron or copper	0 20	1148	Articles not mentioned	3 00
Strirups	0 50	1149	Gilt articles, which are not jewellery	3 00
Bottom-plates, boilers and kettles, up to 10 kilogs. in weight	0 35	1150	Brocades, tissues, lace and other tissues manufactured therefrom	3 00
The same, weighing more than 10 and not exceeding 50 kilogs.	0 20	1151	Thread, spangles, braid, &c.	3 00
Matchboxes, cigarette cases, watch cases and other similar articles, not nickelled	0 60	1152	Pencil and pen holders	4 00
The same, nickelled	0 80	1153	Medals	3 00
Thread and spangles, gilt or silvered twist	2 00	1154	Orn, unworked	Free
Garments and hats of wire	0 40	1155	Silver in bars	1 00
Jewellery, including studs for collars, shirt fronts and cuffs	2 00	1156	Rolled silver, for plating purposes	2 00
Toys	0 60	1157	Silver for dentistry	2 00
Lamps for methylated spirit, petroleum, acetylene, &c.	0 30		Lead and Zinc.	
Ingot, sheets, and other forms	0 04	1158	Alloys of lead and antimony, in ingots	0 01
Tape or coils for barrels, pipes and the like	0 25	1159	Articles of lead or zinc and of alloys with tin, not men	0 40
Frames, with or without glass, not nickelled	0 30	1160	Rare, golds and ingots	0 01
Frames, with or without glass, nickelled	1 20	1161	Pipes, gutters and tiles	0 01
Medals, images and crosses for neckwear	1 20	1162	Capules for bottles	0 06
Orn, unworked	Free			
Furniture, even if partly of iron	0 25			
Brads for shoemakers	0 20			

## GROUP 20. METALS—continued

No.	Articles	Rates of Duty, Pesos cts. Per kilo.	Nos.	Articles.	Rates of Duty, Pesos cts. Per kilo.
1163	Statues for public monuments	Free	1252	Printed, engraved or lithographed forms for cheques, bills of exchange, receipts, &c.	0 40
1164	Toys	0 10	1253	Foreign postage stamps	0 50
1165	Construction materials, not specified	0 05	1254	Printed labels	0 30
1166	One, unworked	Free	1255	" Marks and similar substances, in double or single tasks, for erasing ink	Prohibited
	Ammunition, bullets and fuses, without explosives. See "Arms and Ammunition."		1256	Lamps and lanterns of paper	0 05
1167	Foil or lead	0 10	1257	Pamphlets, not mentioned	0 01
1168	Parts for fountain and gardens	0 02	1258	Photographs and engravings	0 35
1169	Thin plates and sheets, such as are used for roofing	0 01	1259	India gum ( <i>goma de India</i> )	0 15
1170	Sold of lead and tin	0 01	1260	Resins, gums, lac, and other adhesive substances for stationery uses	0 15
1171	Articles and bathes, even though they contain wool	0 05	1261	Gum or indiarubber for erasing	0 15
1172	Printer's type	0 02	1262	Ham stamps, either of rubber or of any other substance	0 17
1173	Tubes, unions, joints, T-joints &c.	0 05	1263	Soling wax	0 17
	Miscellaneous Metals.		1264	Penels of wool, not specified, and leads ( <i>minas</i> ) for pencil holders	0 17
1174	Antimony in ingots, pure or alloyed with lead or zinc	0 05	1245	Steel pencils (carayons), with or without covering of gold	0 01
1175	Articles of white metal or German silver, not specified	1 50	1246	Ordinary holders for steel pencils	0 05
1176	Articles gilt, not specially mentioned	0 80	1247	Printed books in general, not specified, bound in paper or cardboard covers, whether covered or not with paper or tissue other than of silk, or with common leather, such as that called <i>sincretin</i> , Morocco leather or sheepskin	0 01
1177	Articles not mentioned of alloys not described, of any metal excepting gold, silver and platinum, such as milk metal, coffee pots, sugar basins, trays, sugar tongs, knife stands and similar table articles of metals such as those called <i>packfong</i> , alpaca and the like	0 30	1248	Printed books, bound in paper or leather, such as the Russian leather, binding of ivory, tortoiseshell, mother-of-pearl shell, gutta-percha, celluloid, wood, silkstuffs, and imitations thereof, excepting those of fine leather, even though they have ornamental work or corners not of gold, silver or platinum, and inlaid or veneered with any material whatever	1 50
1178	Silvered articles not mentioned	1 30	1249	The same books, bound in silver or veneered with gold, silver or platinum	2 50
1179	Articles electroplate, not specified	1 50	1250	Letter copying books	0 20
1180	Quicksilver, in whatever receptacle	0 01	1251	Books, booklets or copy-books, blank, plain or ruled, with cardboard, book-cloth, or oil-cloth binding	0 31
1181	Metallic bismuth	0 25	1252	Books, blank, with other bindings not specified, even though provided with corners or clasps of metal	0 34
1182	Calumina	0 25	1253	Books for music, blank, printed, or in manuscript, with bindings like those indicated in No. 1247, and loose sheets	0 20
1183	Calcium	0 25	1254	Books, blank for music, with bindings like those indicated in No. 1248	1 50
1184	Spoons, ladles, forks, &c., nichelled or of white metal, such as those called <i>packfong</i> , alpaca and the like	0 30	1255	Geographical, topographical, nautical, cosmographical, or hydrographical plans, maps and charts	0 01
1185	The same articles, with handles of silver or of electroplate or entirely of the same alloy	1 36	1256	Typewriters	0 05
1186	The same articles, with handles of tortoise-shell, ivory or shell	1 80	1257	Wire-sewing machines, with or without attachments	0 17
1187	Metallic threads, not specified	1 35	1258	Cheque performing machines	0 17
1188	Jewellery, not specified, of metal other than gold, silver or platinum, and without stones of any kind	2 00	1259	Numbering machines	0 17
1189	Magnesium	0 25	1260	Masks of paper or cardboard, even if mixed with cotton tissue	1 00
1190	Manganese, pure, and its derivatives	0 01	1261	Drawing copies for elementary instruction	0 01
1191	Medals and other similar articles, not specified	1 00	1262	Writing copies for elementary instruction	0 01
1192	Metals, not specified	0 20	1263	Playing cards	3 00
1193	Potassium	0 25	1264	Objects not specified, of cardboard, wood or any other material, for schools, such as geometrical figures	0 01
1194	Sodium (anagame)	0 25	1265	Wafers	0 15
1195	Sodium, pure	0 25	1266	Obographs, chronos, chronographs, engravings, printed or lithographed on paper or cardboard, even if framed in wood or metal (other than fine metal)	0 35

## GROUP 21.—PAPER, CARDBOARD, BOOKS, STATIONERY, AND SCHOLASTIC MATERIALS.

1196	Books for teaching the alphabet or spelling, of all kinds	0 01	1267	Paper, aluminium or gelatinized, for photography, for copying manuscripts, &c.	0 10
1197	Albums, with binding or cover of cardboard or paper	0 15	1268	Paper treated with ferropurpurate, sepia and the like, for industrial reproductions	0 10
1198	Albums, with binding or cover of fine leather, such as Russia leather, of tortoise-shell, rubber, celluloid, horn, gutta-percha, ivory, mother-of-pearl, plush or silk, whether inlaid or ornamented or not with any metal other than gold, silver or platinum	1 30	1269	Vandy paper, with or without paper, or with paper, or combined with silk, for paperhanging	0 54
1199	The same articles, inlaid with gold, silver or platinum	2 50	1270	Carbon paper	0 20
1200	Albums of leather, such as basile or Morocco leather or other imitations, and of wood	1 35	1271	Out paper, for letters, invoices and accounts, without any kind of printing, in sheets, folded or exfoliated (in files)	0 17
1201	Albums of tissue other than silk	0 50	1272	Office writing paper, ruled or not	0 17
1202	Calendars in pamphlets, book calendars or wall calendars	0 01	1273	Paper cut out into small pieces, engraved, printed, or without any kind of printing	0 25
1203	Folding calendars	0 02	1274	Fancy or perforated paper	0 34
1204	Inking pads	0 05	1275	Paper hangings, not specified	0 20
1205	Advertisements of paper or cardboard, of wood or of other materials, with or without photographs, or with or without frames of cardboard, and of wood	0 02	1276	Press-copying paper	0 20
1206	Apparatus for copying manuscript (self-copying machines, auto-writing machines), &c.	0 10	1277	Paper of any class and size, with address, monogram or letter-heading, printed, lithographed or engraved, not specially mentioned	0 30
1207	Holographs (gelatine, Spanish white)	0 50	1278	Brown paper, paraffined paper and all packing paper, not specified, even if imported marked with the name of the person or establishment for whose use it is intended, or with advertisements	0 02
1208	Articles not specified, of paper or cardboard, carton pierre, pasteboard, and paper mache	0 15	1279	Glass and emery paper	0 05
1209	Scientific articles, with or without text, such as geography, natural history	0 01	1280	Testing paper for acids and alkalis	0 10
1210	Letter-scales	0 50	1281	Paper, suitable for use with thread (cotton) or strengthened with thread for packing	0 05
1211	Tickets for lotteries and raffles, engraved, lithographed, or printed	3 00	1282	Paper cases of wire	0 20
1212	Tickets for public shows, railways, &c.	0 50	1283	Waterproof paper and rubber sheets for press-copying	0 17
1213	Paper facelists, of metal	0 17	1284	Berry and similar paper for drawing, even if lined	0 17
1214	Cardboard boxes, even though they contain inscriptions or designs, excepting those for medicines	0 17	1285	Paper not mentioned	0 17
1215	Print or colour boxes	0 15	1286	Decolouring paper or paper of any other kind	0 34
1216	Writing pads of cardboard, of paper, or of oilcloth, also blotting pads, for writing and for holding stationery	0 10	1287	Terre paper	0 05
1217	Brick of paper, suitable for short cards, portraits, and, in general, for photography, lithography and engraving	0 10	1288	Stamped or lithographed paper for cigarette or cigar packets	0 20
1218	Celestial or terrestrial globes, of cardboard	0 01	1289	Paper for binding, coloured, uncoloured, raised, and stout paper for frontispieces	0 05
1219	Waterproof postcard for roofing and flooring and their accessories, such as nails and adhesive substances for fastening them down	0 01	1290	Paper for filters	0 05
1220	Cardboard, not specified	0 03	1291	Printing paper, white or coloured, in sheets, the size of which is not less than 60 by 90 centimetres, the original price of the same not exceeding 10 pesos gold (Colombian) for every 100 kilograms	Free
1221	Cardboard for bookbinders, double or patterns	0 03	1292	Printing paper, white or coloured, in sheets, the size of which is not less than 60 by 30 centimetres, the original price of the same not exceeding 15 pesos gold (Colombian) for every 100 kilograms	0 03
1222	Catalogues of all kinds, periodicals and printed sheets, not specified	Free	1293	Blotting paper	0 10
1223	Type-writer ribbons	0 20	1294	Toilet paper	Free
1224	Ribbons of thread or paper	0 05	1295	Parachute paper, for tracing	0 17
1225	Printing blocks ( <i>tré</i> )	0 17			
1226	India elastic rolls ( <i>de la India</i> )	0 15			
1227	Calculating machines (computers)	0 05			
1228	Paper knives or cutters of bone or of wood	0 50			
1229	Paper knives or cutters of tortoise-shell, ivory, or mother-of-pearl	1 80			
1230	Wall pictures, framed or unframed, for schools and colleges (black or white) ( <i>one lado</i> ). See tissue for the same or for blackboards	0 01			
1231	Stumps of paper or leather, for drawing	0 01			

No.	Articles.	Duty. Pesos cts. Per kilogram.	Nos.	Articles.	Rates of Duty. Pesos cts. Per kilogram.
296	Pulp for making paper and carton-pierre	0 05	1362	Moss and natural flowers (fresh)	Free
297	Paperweights of iron, copper or bronze, mickelled or not	1 00	1363	Forage ( <i>pastos secos</i> ), hay, &c.	0 01
298	Paperweights of glass	0 15	1364	Live plants	Free
299	Paperweights of faience, porcelain	0 15	1365	Seeds for agriculture, in quantities up to 100 kilograms for each species, not specified	Free
300	Paperweights as in the previous No., mounted with ordinary metal	0 25	GROUP 24.—TEXTILES. Cotton and Manufacture thereon.		
301	Paperweights, ornamented or inlaid with gold, silver or platinum	2 50			
302	Paperweights of any other fine material, such as jet, marble, &c.	1 00	1366	Scarves, shawls and wraps, without embroidery or lace	1 50
303	Slates, either of slate or cardboard, with or without frame	0 05	1367	The same, with embroidery and lace	2 00
304	Pens of steel or common metal	0 00	1368	Ornamental articles for clothing, such as garters ( <i>garteres</i> ), garters, cuffs, &c.	1 00
305	Pens of gold or other fine metal	7 00	1369	Ball-knives, cut-throats, &c., having even if containing small pieces of silk or other material	1 00
306	Pens of glass	0 15	1370	Ball-knives, cut-throats, &c., having even if containing small pieces of silk or other material	2 50
307	Pen and pencil holders of wood, cork, bone, and those not specified	0 17	1371	Carpet and rugs, and cloth for making the same	0 10
308	Pen and pencil holders of common metal, cut-throat, rubber, or celluloid, without parts of fine metal	0 70	1372	Carpet and rugs, and cloth for making the same	0 10
309	The same, with parts of silver	1 50	1373	Carpet and rugs, and cloth for making the same	0 10
310	Pen and pencil holders of common metal	0 17	1374	Carpet and rugs, and cloth for making the same	0 10
311	Pen and pencil holders of tortoise-shell, ivory and mother-of-pearl, with or without tops of common metal	1 50	1375	Carpet and rugs, and cloth for making the same	0 10
312	Pen and pencil holders, with parts of silver	2 00	1376	Carpet and rugs, and cloth for making the same	0 10
313	The same, with parts of gold and platinum	0 10	1377	Carpet and rugs, and cloth for making the same	0 10
314	Copying presses	0 17	1378	Carpet and rugs, and cloth for making the same	0 10
315	Registers for recording letters, &c. ( <i>libros de registro</i> )	0 17	1379	Carpet and rugs, and cloth for making the same	0 10
316	Ordinary rulers of wood or of ebony, with or without metal edges	0 17	1380	Carpet and rugs, and cloth for making the same	0 10
317	Rulers, straight, angular, or in other shapes for drawing lines, including rulers of gutta-percha and of rubber	0 05	1381	Carpet and rugs, and cloth for making the same	0 10
318	Spring for holding papers, of iron, copper or bronze, separate, and springs of the same metal with slabs or cardboards attached	0 17	1382	Carpet and rugs, and cloth for making the same	0 10
319	Paper bags for packing purposes, even if imported marked with the names of the person or establishment which intends to use them, or with advertisements	0 05	1383	Carpet and rugs, and cloth for making the same	0 10
320	Blotting pads, mounted in wood or common metal	0 20	1384	Carpet and rugs, and cloth for making the same	0 10
321	Blotting pads, mounted or ornamented with gold, silver or platinum	2 50	1385	Carpet and rugs, and cloth for making the same	0 10
322	Blotting pads for sealings, with or without handles of wood or metal, whether engraved or not	0 17	1386	Carpet and rugs, and cloth for making the same	0 10
323	Rotary stamps, with or without mechanical devices for changing the dates, whether engraved or not, and stamps not mentioned	0 20	1387	Carpet and rugs, and cloth for making the same	0 10
324	Stamps with handle of ivory, mother-of-pearl, shell or fine metal	2 00	1388	Carpet and rugs, and cloth for making the same	0 10
325	Envelopes or covers for correspondence, without either monograms or heading, and neither printed nor engraved	0 17	1389	Carpet and rugs, and cloth for making the same	0 10
326	The same, with heading, &c.	0 25	1390	Carpet and rugs, and cloth for making the same	0 10
327	Pencil sharpeners of copper, tin, bronze, iron or steel	0 17	1391	Carpet and rugs, and cloth for making the same	0 10
328	Cards, gilt or printed, ornamented with tissue, lace or other material	0 60	1392	Carpet and rugs, and cloth for making the same	0 10
329	Cards, blank	0 12	1393	Carpet and rugs, and cloth for making the same	0 10
330	Correspondence cards, without pictures, not engraved	0 17	1394	Carpet and rugs, and cloth for making the same	0 10
331	Post-cards, with pictures or engraved, of any kind	0 20	1395	Carpet and rugs, and cloth for making the same	0 10
332	Tissues for boards (blackboards), with rollers of wood	0 17	1396	Carpet and rugs, and cloth for making the same	0 10
333	Tissues for roofs, even if mixed with asbestos for fixing them, such as suitable nails and adhesive substances	0 01	1397	Carpet and rugs, and cloth for making the same	0 10
334	Ordinary pocket ink-wells, of brass, for travelling	0 17	1398	Carpet and rugs, and cloth for making the same	0 10
335	Ink-wells of leather or of gutta-percha, or mickelled	1 00	1399	Carpet and rugs, and cloth for making the same	0 10
336	Ink-wells of porcelain, glass, &c.	0 15	1400	Carpet and rugs, and cloth for making the same	0 10
337	Ink-wells in the form of stands or figures, of other substances	0 25	1401	Carpet and rugs, and cloth for making the same	0 10
338	Ink-wells combined with gold, silver or platinum	2 50	1402	Carpet and rugs, and cloth for making the same	0 10
339	Chalk for blackboards	0 10	1403	Carpet and rugs, and cloth for making the same	0 10
340	Writing materials, not mentioned	0 25	1404	Carpet and rugs, and cloth for making the same	0 10
341	Cardboard or celluloid light-shades	0 20	1405	Carpet and rugs, and cloth for making the same	0 10
GROUP 22.—PERFUMERY AND SOAP.					
1342	Scented oils, not specified	2 00	1406	Carpet and rugs, and cloth for making the same	0 10
1343	Dentifrice waters or elixirs, perfumes and scented powders for the teeth	0 80	1407	Carpet and rugs, and cloth for making the same	0 10
1344	Scented alcohol, improperly called waters, such as "agua de ylang," Florida water, Kananga water, &c.	0 50	1408	Carpet and rugs, and cloth for making the same	0 10
1345	Scented pads and paper for clothing	1 50	1409	Carpet and rugs, and cloth for making the same	0 10
1346	Eau de Cologne	1 50	1410	Carpet and rugs, and cloth for making the same	0 10
1347	Brilliantine, cosmetics, cream for the hair, skin and nails, such as cream of pearls, of almonds, Simon's cream, &c.	2 00	1411	Carpet and rugs, and cloth for making the same	0 10
1348	Essences or perfumes for the toilet, such as essences of roses, of violets, &c.	0 05	1412	Carpet and rugs, and cloth for making the same	0 10
1349	Essences or perfumes, commonly called essences, for pocket handkerchiefs (not essential oils)	2 00	1413	Carpet and rugs, and cloth for making the same	0 10
1350	Ordinary soaps for toilet use, unscented or only slightly scented, common, liquid or solid, without wrappers, such as Windsor soap, Weaver soap, glycerine soap in bars	0 15	1414	Carpet and rugs, and cloth for making the same	0 10
1351	Common soaps, for washing clothes, such as bars, or in liquid form, from oil, resin, soda, liquid or medicinal	0 10	1415	Carpet and rugs, and cloth for making the same	0 10
1352	Fine scented soaps, wrapped up or loose, not medicinal	0 80	1416	Carpet and rugs, and cloth for making the same	0 10
1353	Scented lotions for the hair	1 00	1417	Carpet and rugs, and cloth for making the same	0 10
1354	Pastilles, granules, sachons for scenting the mouth, such as sandalwood, violet paste, &c.	1 50	1418	Carpet and rugs, and cloth for making the same	0 10
1355	Perfumery, not specified	2 00	1419	Carpet and rugs, and cloth for making the same	0 10
1356	Scented powder for the face, such as talcum, &c.	1 50	1420	Carpet and rugs, and cloth for making the same	0 10
1357	Scented powders, not specified	2 00	1421	Carpet and rugs, and cloth for making the same	0 10
1358	Dyes and paints for the hair and beard	0 09	1422	Carpet and rugs, and cloth for making the same	0 10
GROUP 23.—PLANTS AND SEEDS.					
1369	Onion seed and hempseed	0 95	1423	Carpet and rugs, and cloth for making the same	0 10
1370	Herbaries, sprigs of plants, when they cannot be directly used as food or as medicine	Free	1424	Carpet and rugs, and cloth for making the same	0 10
1371	Herbaries and dried plants which cannot be used directly as food or as medicine	0 93	1425	Carpet and rugs, and cloth for making the same	0 10

## GROUP 24. TEXTILES—continued.

Nos.	Articles.	Rates of Duty. Pesos etc. Per kilogram.	Nos.	Articles.	Rates of Duty. Pesos etc. Per kilogram.
1436	Wick for lamps, wax candles, "lights," matches, &c.	0 20	1487	Hemp, ramie and similar fibres, raw	0 08
1437	Fuses for mines, "Explosives"	0 25	1488	Cables and rope, whether tarred or not, having a diameter of 3 centimetres or more	0 03
1438	Wick prepared for tapers	1 00	1489	Canvas of hemp	0 10
1439	Stee-knives, sacks and caps ( <i>gorras</i> )	0 08	1490	Cordage 1 centimetre or more but less than 3 centimetres in diameter	0 05
1440	Ordinary candle wick ( <i>quido</i> )	1 20	1491	Cordage less than 1 centimetre in diameter	0 15
1441	Velvetine, plain or figured (velvet), or plush	0 65	1492	Sacks, whether tarred or not, even if combined with paper, and tissue for packing or for making sacks for packing, and bags for collecting cereals	0 01
1442	La-2 square shawls, with or without cotton or woolen	1 50	1493	Articles not mentioned will be dutiable as similar articles of cotton.	
1443	Handkerchiefs, embroidered, or with other ornaments or figures	0 85			
1444	Handkerchiefs, cut, with or without bands, even when	1 00			
1445	Handkerchiefs, not embroidered, in the piece	0 60			
1446	Umbrellas	1 20			
1447	Short fronts, plain or plated	2 00			
1448	Short fronts and plastrons with embroidery, lace, or open	2 00			
1449	Peraline for book-binding	0 10			
1450	Point-lace ( <i>quido</i> ), plain or embroidered, and gauze	2 00			
1451	Wraps of point-lace or lace, or veils	2 00			
1452	Elastic for garters, belts, and suspenders	1 00			
1453	Elastic material for boots and shoes	0 50			
1454	Linen, not specified, without embroidery, openwork or lace	1 50			
1455	even if containing ribbons and cords of silk or other material, or figures	1 50			
1456	The same, with embroidery, openwork, lace or silk	2 20			
1457	External wearing apparel, of knitted ware, not specified, even if containing ornamentations other than of lace, openwork, embroidery, openwork, lace or silk	1 40			
1458	The same, with embroidery, openwork, lace or silk	2 00			
1459	The same, with lace, embroidery, openwork or silk	1 70			
1460	External wearing apparel of lace or point-lace tissue, either embroidered or needle-open-worked, even if containing ornamentations of any kind	2 40			
1461	Ready-made clothing of cotton and silk tissues described in No. 1178, even if containing ornamentations of any kind	2 00			
1462	Men's ready-made clothing (coats, trousers, vests, &c.)	3 00			
1463	Articles of clothing made with ribbed tissue	1 00			
1464	Traveling cloaks or ponchos, and cloth for making them	0 70			
1465	Travelling cloaks or ponchos of embroidered tissue	1 00			
1466	Bed-sheets ( <i>dobos</i> ), with embroidery, ornamentations, figures, &c.	1 20			
1467	Bed-sheets ( <i>dobos</i> ), without embroidery or ornamentations	0 80			
1468	Sacks of glazed tissue, or oilskin, for packing purposes	0 35			
1469	Hats	1 50			
1470	"Cachuchas" and caps	1 50			
1471	Hats with ribbons or ornamentations of silk, flowers or feathers	2 00			
1472	Hats, caps, or "cachuchas" of oilskin	1 50			
1473	Tissue, either varnished or of black oilskin, without devices, for packing	0 08			
1474	White and plain tissues, such as those called madapolams, bogotanos, brocades, and the like	0 50			
1475	White and colored tissues, plain, printed, dyed or made with coloured or coloured and white threads, striped or chequered or not, corded, fluted, frizzled, figured or open-worked in the loom, damasked, with or without raised work, which are generally used for ladies' and children's clothing, for men's shirts, for lining clothes, for curtains, for table-linens and for upholstery furniture, provided they are not specially mentioned under any other No.	0 65			
Note.—The following are the principal tissues included in the foregoing classification:					
(a) Chintz, "regencia," batiste, cambrie, "holandillos," crepe and fluted and pouce tissues;					
(b) Brocades, "mar-cales" and tissues marshalled ( <i>mar-cales</i> ) or bordered in the loom;					
(c) Lawns and muslins;					
(d) Stripes, carolines, Vichy tissues, zephyrs, oxfords plain or figured, and the same style of tissues made with dyed or dyed and white yarns;					
(e) Cashmeres, merinos, satens, satins, satinetts, percales, &c.					
(f) Vectors and imitations for counterpanes;					
(g) Damask linen ( <i>damask</i> ) and other stuffs for table linen and serviettes;					
(h) Damasks and damasked tissues.					
1476	Embroidered or needle open-worked tissues other than bands or insertions	1 20	1531	Carpets and rugs, and the tissue for making them	0 85
1477	Knitted or netted tissues, undyed or white, in the piece	0 65	1532	Knitted or netted articles or manufactures, not mentioned, even though they may contain small ornamentations of silk or imitation precious materials	2 00
1478	Tissues, unbleached, not mentioned under any white or coloured name, in the piece, not woven (rawsies, domestic, &c.)	0 34	1533	Slippers, shoes, putty slippers or pumps, with or without leather soles	1 60
1479	Tissues with designs, such as stripes, checks, or others, made with silk threads, provided that the silk does not exceed 25 % of the total surface	1 50	1534	Paize	0 75
1480	Knitted or netted tissues, coloured, in the piece	0 70	1535	Tussels or tufts of wool	2 00
1481	Straining tissues for industrial purposes	0 50	1536	Woolen waste (waste from looms and from shaving)	0 03
1482	Brags for trousers	1 20	1537	Batts covered with wool, cloth, horse or felt for making hats without bands or accessories of any kind	1 00
1483	Bands, embroidered or open-worked, even combined with wool or silk	2 50	1538	Mufflers, shawls and similar articles of crochet or other lace work	2 00
1484	Rags, clippings, unraveled yarns and waste for paper making, or waste for cleaning machinery	0 70	1539	Cachuchas of felt, beaver, wool or cloth	2 00
1485	Brags, galloons and fringes for garments and ornaments, and similar ornamentations, not specified	0 05	1540	Knitted or netted shirts, even if containing cords or ornamentations of silk or lace	3 00
1486	Brags, galloons and fringes for garments and ornaments, and similar ornamentations, not specified	1 50	1541	Knitted or netted undershirts, jackets, socks and stockings	1 50
1487	Brags, galloons and fringes for garments and ornaments, and similar ornamentations, not specified	1 50	1542	Stripes ( <i>compans</i> ) of wool, cloth, horse or felt for making hats without bands or accessories of any kind	1 00
1488	Brags, galloons and fringes for garments and ornaments, and similar ornamentations, not specified	1 50	1543	Table covers and counterpanes, with embroidery or ornamentations of silk or lace	2 00
1489	Brags, galloons and fringes for garments and ornaments, and similar ornamentations, not specified	1 50	1544	Table covers and counterpanes, without embroidery or ornamentations of silk	1 00
1490	Brags, galloons and fringes for garments and ornaments, and similar ornamentations, not specified	1 50	1545	Curtains for seats and saddles	1 00
1491	Brags, galloons and fringes for garments and ornaments, and similar ornamentations, not specified	1 50	1546	Waist-bands, even if with rubber and clasps	1 50
1492	Brags, galloons and fringes for garments and ornaments, and similar ornamentations, not specified	1 50	1547	Neckties	2 00
1493	Brags, galloons and fringes for garments and ornaments, and similar ornamentations, not specified	1 50	1548	Cords ( <i>cordones</i> )	1 60
1494	Brags, galloons and fringes for garments and ornaments, and similar ornamentations, not specified	1 50	1549	Laces with tags for footwear	1 00

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilogram.	Nos.	Articles.	Rates of Duty. Pesos cts. Per kilogram.
1550	Corsets, even if containing ribbons, lace, or small ornamentations of silk	1 60	1610	Curtains (cortinas), lace, or small ornamentations of silk	1 60
1551	Patterns (patrones) for slippers	1 60	1611	Antimacassars, table-covers, table-mats, counterpanes, curtains and other crochet articles	2 40
1552	Curtains with silk, lace or embroidery	2 50	1612	Primates for ladies' and children's hats, even if they contain ribbons	0 60
1553	Curtains without lining or with lining other than silk, not specified	1 60	1613	Bootees, covered	0 70
1554	Bedspreads without embroidery, lace or silk	2 50	1614	Waist-belts, with or without peaks	1 60
1555	Bedspreads and cushions with embroidery, lace or silk	2 50	1615	Footwear with soles of rubber, of leather or other material	1 70
1556	Lace and embroideries	2 50	1616	Pants for men, not specified	1 60
1557	Bands and straps for girths or for furniture	1 00	1617	Pants and drawers, under-vests and under-shirts of knitted or netted tissues	1 00
1558	Bands for waist-belts, for inside wear, even though containing rubber, buckles, &c.—See "Drugs and Medicines"		1618	Shirts of knitted or netted tissue, even if containing embroidery or corals of silk	1 20
1559	Coarse felt in pieces, such as is used for saddle blankets, not suitable for articles of clothing	0 50	1619	Shirts for men, even if embroidered	2 00
1560	Felt tissue, suitable for articles of clothing	1 20	1620	Table covers, plain or ornamented	1 40
1561	Tassels (flocos)	1 60	1621	Table covers or counterpanes of lace or point lace and the like	2 40
1562	Unbleached cottons, of various widths	0 50	1622	Garters and corsets (cinturones o corsets) of tissue or of cord	0 80
1563	Planned or <i>bayetta</i> , white or cream	1 60	1623	Ribbons	1 00
1564	Planned or <i>bayetta</i> , coloured (tintado)	0 80	1624	Galloons and tapes	1 40
1565	Blankets	1 60	1625	Waist-belts, even if containing rubber and buckles	1 00
1566	Blankets	2 00	1626	Coverlets and counterpanes, not specified	1 80
1567	Gloves	2 00	1627	Neckties	1 00
1568	Yarn, white or coloured, for looms and other weaving machines	0 10	1628	Leaves with tags, either for footwear or for corsets	0 30
1569	Threads with strands of metal or of silk	0 50	1629	Corals, not specified	0 20
1570	Threads for embroidery or for fringes on shawls	0 70	1630	Corsets, even if containing lace or ornamentations of other material	1 60
1571	Carded wool	0 05	1631	Curtains of lace or point lace, with ornamentations or trimmings of cloths	2 40
1572	Fleece wool	1 60	1632	Curtains of tissue, with ornamentations or trimmings of lace or of any other material	1 80
1573	Garters, even though containing ribbons and clasps	0 60	1633	"Cinturones" without either lace or ornamentations	1 20
1574	Handkerchiefs	0 50	1634	"Cinturones" in white or coloured, for lining or stiffening	0 40
1575	Mantillas with silk lace	2 50	1635	Collars and cuffs of lace or point lace, or embroidered, openwork or of any other material	2 80
1576	Mantillas with lace other than silk	2 00	1636	Collars and cuffs without embroidery, openwork or lace	1 70
1577	Cloth with weft of wool, or wool and another fibre other than silk, and warp which is clean of cotton, hemp, linen or fibres of similar value, without admixture of wool or silk	1 00	1637	Ropes and cables, whether tarred or not, having a diameter of 2 centimetres or more	0 02
1578	Other cloth, even if containing cotton, or, to only a small extent, stripes, checks, or strands of silk	1 50	1638	Ropes of 1 centimetre or more, but less than 3 centimetres diameter	0 05
1579	Large square shawls, with or without fringe of any material other than silk	1 40	1639	Ropes less than 1 centimetre in diameter	0 15
1580	Large square shawls with fringe of cotton, or silk	2 50	1640	Drill, linen and other stuffs of the same kind, for covering mattresses	1 00
1581	Umbrellas	1 50	1641	Drill, unbleached	1 80
1582	Parasols and ornamentations not specified, for clothes	1 20	1642	Eiderdown and pillows, stuffed, not mentioned	1 80
1583	Mantles and scarves, even though they contain small ornamentations, threads or fringes of silk or imitation silk	2 00	1643	Eiderdown, lace trimming and counterpanes, not mentioned	2 00
1584	Ready-made clothing for men, women or children, made of cloth or tissue of wool and cotton of the kind specified in No. 1577, and with lining or ornamentations other than wool or silk	1 00	1644	Bags, for hats	0 01
1585	Ready-made clothing for men, women or children, made of cloth or tissue of wool and cotton of the kind specified in No. 1577, and with lining or ornamentations other than wool or silk	1 00	1645	Tow	0 01
1586	Ready-made clothing for men, women or children, made of cloth or tissue of wool and cotton of the kind specified in No. 1577, and with lining or ornamentations other than wool or silk	1 00	1646	Bands or straps (fajas o tiras) for foot wear, even if printed	1 00
1587	Ready-made clothing for men, women or children, made of cloth or tissue of wool and cotton of the kind specified in No. 1577, and with lining or ornamentations other than wool or silk	1 00	1647	Bands or straps (fajas o tiras) for belts, or for furniture	0 80
1588	Ready-made clothing for men, women or children, made of cloth or tissue of wool and cotton of the kind specified in No. 1577, and with lining or ornamentations other than wool or silk	1 00	1648	Bands or straps (fajas o tiras) with or without rubber, for waist-belts, centers and other articles	1 10
1589	Ready-made clothing for men, women or children, made of cloth or tissue of wool and cotton of the kind specified in No. 1577, and with lining or ornamentations other than wool or silk	1 00	1649	Bands or straps (fajas o tiras) with or without rubber, for waist-belts, centers and other articles	2 40
1590	Ready-made clothing for men, women or children, made of cloth or tissue of wool and cotton of the kind specified in No. 1577, and with lining or ornamentations other than wool or silk	1 00	1650	Pillows and cushions with embroidery or lace	1 80
1591	Ready-made clothing for men, women or children, made of cloth or tissue of wool and cotton of the kind specified in No. 1577, and with lining or ornamentations other than wool or silk	1 00	1651	Pillows and cushions without embroidery or lace	1 80
1592	Ready-made clothing for men, women or children, made of cloth or tissue of wool and cotton of the kind specified in No. 1577, and with lining or ornamentations other than wool or silk	1 00	1652	Gloves	3 00
1593	Ready-made clothing for men, women or children, made of cloth or tissue of wool and cotton of the kind specified in No. 1577, and with lining or ornamentations other than wool or silk	1 00	1653	Handkerchiefs	1 40
1594	Ready-made clothing for men, women or children, made of cloth or tissue of wool and cotton of the kind specified in No. 1577, and with lining or ornamentations other than wool or silk	1 00	1654	Yarns, bleached and unbleached for looms and other weaving frames	0 10
1595	Ready-made clothing for men, women or children, made of cloth or tissue of wool and cotton of the kind specified in No. 1577, and with lining or ornamentations other than wool or silk	1 00	1655	Yarns, coloured, for looms and other weaving frames	0 12
1596	Ready-made clothing for men, women or children, made of cloth or tissue of wool and cotton of the kind specified in No. 1577, and with lining or ornamentations other than wool or silk	1 00	1656	Seaming thread, in balls, buns	

## GROUP 24.—TEXTILES (continued)

No.	Articles.	Rates of Duty. Pesos cts. Per kilogram.
1688	Ready-made clothing for external wear, for men (jackets, trousers, vests, &c.)	1 50
1689	Clothing made with rubberized tissue (overcoats, &c.)	1 20
1690	Traveling cloaks or ponchos, and tissue for making the same	0 80
1691	Traveling cloaks and ponchos of rubberized tissue	1 20
1692	Bedshirts ( <i>camisetas</i> ), with embroidery, ornamentations, figures, &c.	1 40
1693	Bedshirts ( <i>camisetas</i> ), without either embroidery or ornamentations	1 00
1694	Sacks of varnished tissue or black oil-skin, for packing	1 00
1695	Hats with ordinary ornamentations, "cachuchos" and caps	1 50
1696	Hats ornamented with silk, lace or fine feathers	2 00
1697	Blacs, caps or "cachuchos" of oil-skin	1 20
1698	Tissues, large or waxed	0 01
1699	Tissue, varnished or of black oil-skin, without devices, for packing	0 08
1700	Straining tissues for industrial use	0 50
1701	Common undecolored tissues, such as sail-cloth, "macrillos," osanagons, duck, raven's duck, and other similar material, not specially mentioned	0 35
1702	The same tissues, dyed	0 55
1703	The same tissues, coloured or with coloured stripes and checks	0 45
1704	Fine unbleached tissues, plain or figure, such as holland and other similar material generally used for ladies' clothing	0 80
1705	Plain white tissues, without any design whatever, such as those called batiste, bed-linens, bed-linens, and other similar material, generally used for making lingerie and bed linen	0 90
1706	Tissues, white and coloured, plain, printed, dyed or made with coloured threads or colour and white threads, with or without stripes and checks, corded, fringed, frizzled, figured or openworked in the loom, domesked, raised or not, crease, not specially mentioned as for ladies' and children's garments, for men's shirts, for lining clothes, for curtains, for table-linen and for upholstering furniture, provided that they are not specially included under another No.	1 00

Note.—The following are the principal tissues included in this classification:

- (a) Batiste, hollands, "mullinies," crepes, and fringed and sponge tissues;
- (b) Brocades, "marsalles," and tissue-marsalled (*marceselladas*) or embossed in the loom;
- (c) Lawns and muslins;
- (d) Stripes, carolines, azyrys, Oxford, plain or figured, and other tissues of the same style made with dyed or dyed and white yarns;
- (e) Satens, satin, satines, perales, and silkses;
- (f) Damask linen (*almacenados*) and other kinds for table-cloths and serviettes;
- (g) Damasked and damasked tissues.

1707	Tissues, embossed, not specified	1 10
1708	Knitted or netted tissues, undecolored or dyed, in the piece	0 70
1709	The same tissues, coloured	0 80
1710	Tissues, embroidered or needle-openworked, other than hands or insertions	1 70
1711	Tissues with stripes, checks, or designs, formed of strands of silk, provided that the silk surface does not exceed 25 % of the total surface of the cloth	1 70
1712	Lace or point-lace tissues, not specified	1 40
1713	Lace-embroidered or openworked, even if containing wool or silk (del-ins, insertions)	2 50
1714	Braies	1 30
1715	Towels	0 80
1716	Baths, gileons, "barnabes," fringes, and fringes, for furniture and curtains, and similar ornamentations, not specified	1 50
1717	Mercerized tissues or articles, will be dutiable at the rate applicable to the same articles or tissues not mercerized	
1718	Embroidered tissues or articles, not specified in that condition will pay 25 % over and above the duty which applies to the same article or tissue not embroidered.	

## Animal, Vegetable, or Artificial Silk.

1719	Ornamentations, not specified	5 50
1720	Carpets and rugs, and tissue for making the same	2 50
1721	Articles or manufactures of lace or point-lace, not specified	1 00
1722	Articles not mentioned in this classification	4 00
1723	"Artificial" (artificially chemical silk threads)	1 00
1724	Tassels of silk or of cotton, linen or wool combined with silk	2 50
1725	Buttons covered with silk	2 00
1726	Table covers, cushions, counterpanes and curtains	3 00
1727	Sleeves or without sleeves, for dresses, &c.	3 00
1728	Bedbans and velvet	3 00
1729	Ribbons, plain or figured, in which one of the two threads of the tissue (the warp or the weft) is made exclusively of cotton, linen, or any fibre other than silk	3 00
1730	Ribbons, not mentioned	5 00
1731	Waist-belts, even if containing rubber and clasps	2 50
1732	Neckties	2 50
1733	Loaves, with tags, for boots and shoes	1 50
1734	Coris for watches, eye-glasses, &c.	2 50
1735	Corsets	3 00
1736	Lace, blonde and point-lace	4 00
1737	Bandeaux or lining for hats	3 00
1738	Fringes	3 00
1739	Covers for mirrors or in-lash-cases	3 00
1740	Candicans and passementerie in general	3 00
1741	Cravats and tulle	5 00
1742	Gloves	6 00
1743	Silk threads, single or twisted, for fringes of shawls, or for making shawls	2 00

No.	Articles.	Rates of Duty. Pesos cts. Per kilogram.
1744	Thread for sewing, embroidery, &c.	1 60
1745	Garters, even though containing rubber and clasps	3 00
1746	Mantillas, embroidered or openworked	4 60
1747	Mantillas, plain	3 60
1748	Shawls, scarves, head-shawls and wraps	3 60
1749	Handkerchiefs	3 50
1750	Embroideries	2 00
1751	Ready-made, but not mentioned, made with tissues of silk and cotton described in No. 1760	3 50
1752	Articles of clothing made with other tissues not mentioned	4 00
1753	Articles of clothing for underwear, not specified	3 50
1754	Traveling cloaks or ponchos, rubberized	2 50
1755	Animal or vegetable silk, not manufactured	1 50
1756	Hats for men, whether finished or not, and hats for ladies and children	2 00
1757	Tissues, rubbered, not mentioned	2 00
1758	Tissues for sleeves or sifters	1 00
1759	Black tissues, light and broad for mantillas, in one piece, such as those called Jersey and China crepe	3 00
1760	Tissues of silk and cotton, in which one of the threads of the cloth (either the warp or the weft) is exclusively of cotton, linen or any material other than wool or natural or artificial silk	3 00
1761	Other tissues of pure or mixed silk, not mentioned, such as velvets, plush, &c.	4 00
1762	Push tissue, or tissue for making hats	1 50
1763	Suspenders, even if containing rubber and buckles	3 00
1764	Strips or bands for the left, carters, suspenders, &c., if containing rubber	2 50
1765	Clothing of rubbered tissue (overcoats, &c.)	2 50

## GROUP 25.—TOBACCO AND MANUFACTURES THEREOF.

1766	Tobacco in the form of cigars	4 00
1767	Tobacco in the form of cigars	3 00
1768	Tobacco cut and in leaf (there will not be any national consumption duties)	2 50
1769	Tobacco, prepared for chewing or as snuff	2 00

## GROUP 26.—MISCELLANEOUS.

1770	Merry acromons with their accessories	0 02
1771	Coloured ribbons for hats, imitation Moroccan leather	0 20
1772	Cinematograph	0 40
1773	Magic lanterns	0 60
1774	Cosmoramas	0 60
1775	Cinematograph ribbons and films, printed	1 00
1776	The same, not printed	0 10
1777	Common glue for gluing wood	0 10
1778	Natural history collections, for museums and studies	0 10
1779	Wreaths and articles for funerals	Free
1780	Pictures in oil and hand-painted, on canvas, paper, wood or common metal, not mentioned, whether framed or not	0 50
1781	Epaulettes of wire of any metal	1 00
1782	False teeth	1 30
1783	Designs, moulds and patterns for arts and crafts, not mentioned	0 01
1784	Stereoscopes	0 80
1785	Stereoscopes (views for)	0 35
1786	Flowers, tassels and other ornamentations of common metal, not mentioned	2 00
1787	Isosceles	Free
1788	Isosceles, moulds and patterns for arts and crafts, not mentioned	0 01
1789	Isosceles, moulds and patterns for arts and crafts, not mentioned	0 01
1790	Isosceles, moulds and patterns for arts and crafts, not mentioned	0 01
1791	Isosceles, moulds and patterns for arts and crafts, not mentioned	0 01
1792	Isosceles, moulds and patterns for arts and crafts, not mentioned	0 01
1793	Isosceles, moulds and patterns for arts and crafts, not mentioned	0 01
1794	Isosceles, moulds and patterns for arts and crafts, not mentioned	0 01
1795	Isosceles, moulds and patterns for arts and crafts, not mentioned	0 01
1796	Isosceles, moulds and patterns for arts and crafts, not mentioned	0 01
1797	Isosceles, moulds and patterns for arts and crafts, not mentioned	0 01
1798	Isosceles, moulds and patterns for arts and crafts, not mentioned	0 01
1799	Isosceles, moulds and patterns for arts and crafts, not mentioned	0 01
1800	Isosceles, moulds and patterns for arts and crafts, not mentioned	0 01
1801	Isosceles, moulds and patterns for arts and crafts, not mentioned	0 01

Foreign salt shall be subject to import duty as follows:

Imported through Custom houses on the Atlantic	5 centavos
Through Custom houses on the Pacific	2 4 "
The Custom houses of Cuzco	2 4 "
The Custom houses of Areata, Oronté and Bajo Chiquetá	2 4 "

## ARTICLES OF WHICH THE IMPORTATION IS PROHIBITED.

ARTICLE 2.—Private individuals or firms are absolutely prohibited from importing the following articles:

1. Articles expressly prohibited by this Tariff.
2. Tents of canvas, of cotton, unbleached " 34 cts. per kilogram, gross
3. Tents of hemp canvas, bleached " 48 cts. per kilogram, gross.
4. Foreign salt which is imported through the ports of Buenaventura and Tumaco shall pay a duty of 5 centavos per kilogram over and above the previously existing duty (2 centavos per kilogram).

## 2. Apparatus and machines for minting coin.

3. Colombian postage-stamps.

4. Coins of silver, copper or nickel.

5. Stamp paper and dies, with the seal or coat-of-arms of the Republic, or with inscriptions, in forms as sold by the Government for the collection of public revenue.

6. Plates for making bank notes, with the name of the Republic.

## EXPORT DUTIES.

ARTICLE 3.—The following export duties will be levied, per kilogramme gross weight, on the under-mentioned articles:—

1. Insula, yacuma or toquilla straw for making hats ..... 1 peso
2. Stuffed birds ..... 2 pesos
3. Stuffed ..... up to 6% ad valorem

## VARIOUS REGULATIONS.

ARTICLE 4.—The tax on tagna, allowed to in the previous Article, will remain in force only whilst the liberty to exploit this material, provided for in the Fiscal Code, continues, and whilst for this reason forests of tagna cannot be allotted or let out on lease as uncultivated lands.

ARTICLE 5.—Goods composed of a mixture of substances dutiable at different rates will be liable to duty at the rate applicable to the part subject to the highest rate, and the nature of substances which are insignificant in quantity and of no decisive importance so far as the quality of the goods is concerned are not taken into account, excepting in the case of alcohol or ether, or wherever it can be reasonably supposed that the admixture has been effected with the object of avoiding the payment of Customs duty.

ARTICLE 6.—Articles produced by a mechanical combination of parts subject to different rates of duty will pay duty as entireties according to the principal part, viz., that part which constitutes the characteristic feature of the goods (such as manufactures of metal, glass-ware, manufactures of cotton, &amp;c.). Nevertheless, when there is no provision in the Tariff for the article regarded as a manufacture of the principal part cannot be determined, and when the goods will pay duty according to the part which is dutiable at the highest rate; neither those parts which are necessary for putting the article into practical use, nor those which do not increase its commercial value to any appreciable extent, shall be taken into account. Goods will not be considered as composite merely for the reason that they contain parts such as rivets, ordinary ironwork, hinges, locks, &amp;c., which merely serve to join or hold together the different parts of the object, or to fix one part on the top of another, to increase its durability, and so forth.

The composite articles referred to in the previous paragraph will be dutiable as such even if they are named when imported, or if unimportant parts are missing.

ARTICLE 7.—If any article has been charged at different rates in the Tariff, it will pay the highest of those duties which have been indicated in the said Tariff.

ARTICLE 8.—Articles not mentioned in this Tariff, or which do not come within the general classifications, will pay a duty equal to 5% of their original value, in accordance with the Consular invoice, or with the expert valuation when the Chief of Customs has adequate reason to suspect fraud in the declaration, unless the Customs Board (*Jurado*) has already fixed the rate of duty.

The Board will fix the rate having regard to the value of the article, to its condition as raw material or as a manufactured article, and to the duty charged on similar articles. The decisions of the Customs Board, issued in virtue of this authorisation, will form part of the Tariff so long as Congress does not legislate on the particular point.

ARTICLE 9.—Packing which is used for the protection of foreign goods will pay the same import duty as the goods themselves, with the following exceptions:—

- (1) Articles exempt from duty and those charged with a duty not exceeding 10 centavos per kilogramme may not be packed except with papers, oiled tissue, canvas or sackcloth, tarpaulin, linoleum, iron, zinc, lead or wood; any other material of greater value, even if imported as packing, must be declared separately, and will pay the duty applicable to it.

- (2) Articles charged at a rate exceeding 10 centavos and less than 50 centavos per kilogramme, which are imported in bales, may be packed in strips of linen cloth, of coarse canvas, or of wrappage (*bayeta*), or in woollen or cotton covering, provided that the weight of these articles does not exceed 3% of the total weight of the bale. Any excess will be declared as a separate article, even if imported as a covering, and will pay the duty fixed therefor in this Tariff.

ARTICLE 10.—Internal receptacles or packing of any article whatever will pay the same duty as the material or article which they contain, provided that such receptacles are of paper, cardboard, common wood, tinplate, iron, lead, zinc, tin, earthenware, faience, porcelain, glass or tissue of cotton, hemp, linen or wool.

When the interior receptacles or packing of an article are worth more than the substance which they contain, such receptacles or packing must be declared as separate articles, and their weight must be given in the customs invoice. If this is not done, the whole will be assessed as of the class to which the receptacle belongs.

ARTICLE 11.—Monopoly articles intended to produce revenue for the State, Departments or Municipalities may only be imported by such bodies when they directly administer these revenues, or by those to whom a concession has been awarded in respect of such revenue. In the latter event they will pay, on importation into the territory of the Republic, the Customs duties fixed by this Law, except in the case of articles monopolised for the benefit of the State.

ARTICLE 12.—The *ad valorem* duties fixed by this Tariff will be levied on the value shown by the Consular invoices presented by the consignors to Customs, on oath, with the reservation referred to in Article 11 of this Law.

ARTICLE 13.—Goods or articles which are imported into the country by parcel post will pay the duties fixed therefor by this Tariff, even if the same parcel includes two or more articles subject to different duties; in this case, however, the contents of the whole parcel will be assessed at the rate applicable to the most highly taxed article which it contains.

ARTICLE 14.—Should the Chief of the Customs-house or Post Office through which the postal packets pass suspect a fraudulent declaration of the goods referred to in the two foregoing Articles, he may adopt one or other of the following two courses:—

- (1) To have the goods valued by experts and duty assessed on such valuation, if it should be greater than the declared value, but according to the latter if it is not greater; and

- (2) To take over the article in question on behalf of the Government at the declared value plus 5%, after consultation with the Ministry of Hacienda.

ARTICLE 15.—The Ministry of Hacienda will send to every Customs-house, for use as specimens, samples of articles in respect of the classification of which difficulty may arise; a collection of these samples will be made in the Customs houses, which will be renewed or modified as occasion may arise.

Paragraph. Samples of the said articles will also be sent to the principal towns in the Republic so that the commercial community may consult them in the office designated for that purpose by the Ministry.

ARTICLE 16.—Offices (*oficinas mercaderías*) are established in the Ministry of Hacienda, in the Customs houses at Barranquilla, Buenaventura, Cartagena, and at other centres which the Government may consider expedient, for the analysis of merchandise. The Government is empowered to organise such offices, to employ them with the apparatus and appliances necessary for their working, and to appoint the staff and fix the basis on which the work must be carried out.

ARTICLE 17.—All clauses relative to the exemption from Customs duty in favour of persons or firms in contractual relations with the Public Administration are henceforth absolutely prohibited.

ARTICLE 18.—Contractors who, in virtue of contracts entered into with the Government, are exempted in whole or in part from the payment of Customs duties in respect of material required for their business, and who under cloak of this exemption shall import articles not included therein or who shall sell or use articles intended for the undertaking which is being exempted, or who shall transport them to places not included in the exemption, will be held to be defrauding the Public Treasury and will be punished accordingly.

Materials which remain over, or which have been found to be of no use for the undertaking in question, may not be sold without permission of the Government.

ARTICLE 19.—The Government is invested with the following powers and authority:—

- (1) To fix the import duties on imported salt, which shall in no case be less than the duties at present in force.

- (2) To establish new Customs houses on any of the tributaries or sub-tributaries of the Orinoco or of the Amazon, and to fix the duties to be paid at those Customs houses in respect of imports into national territory.

- (3) To concede exemption from Customs duties in respect of materials imported by the Departments and Municipalities for import-out works of public utility, such as installations of electric generating plants and tramways, undertaken directly by those bodies. This exemption will be limited to the materials required for the inauguration of the work, and does not apply to spare parts which are imported afterwards.

- (4) To grant the same exemption in respect of objects intended solely and exclusively for the Catholic faith, such as chalices, cibaries, shrines, canopes, mass-books, chasubles, statues, images &c., provided that the Bishop or the diocesan authority to the Government on behalf of the churches in their diocese.

- (5) To grant exemption from Customs duty, with any restrictions which may be deemed expedient, in respect of instruments and appliances imported by scientific explorers and travellers who visit the country to make investigations which the Government may consider to be of positive utility.

- (6) To grant exemption to operative or musical or dramatic companies in respect of costumes, decorations, musical instruments, and other accessories belonging to their equipment.

- (7) To sanction exemption from Customs duties in respect of materials, books and scholastic articles imported by the Departments and Municipalities for public instruction, provided the Governor or the President of the Municipal Council as the case may be, applies direct to the Government.

- (8) To grant the same exemption, with the necessary conditions to obviate prejudice to the Customs revenue, to benevolent institutions, supported by the Departments or by the Municipalities, as well as to those founded or maintained by religious communities, and also to those charged with the religious instruction and civilisation of natives. This exemption comprises drugs, medicines, and surgical appliances for the institutions in question, and as far as the religious communities are concerned, it applies to their vestments and to the cloth for making them. In the first case application will be made to the Ministry of Hacienda through the Governor of the Department in which the charity or benevolent institution is operating, and in the second case through the proper diocesan Bishop.

- (9) To relieve and even temporarily to suppress, for the whole nation or for any one or more Departments, the Customs duties on staple food-stuffs if, owing to the failure of the harvests or to some other calamity, there is considerable scarcity in the district affected by famine. The Government may, however, avail itself of this power only during a parliamentary recess, and at the request of the Municipalities and Chambers of Commerce of the Department or Departments in which the scarcity of food-stuffs occurs.

- (10) To exempt from import duties chemical and physical laboratories which are imported for instruction in private colleges.

ARTICLE 20. Samples of goods imported through the Customs houses may be admitted duty free provided the following conditions are fulfilled:—

- 1st.—That samples of all kinds of merchandise having no commercial value are presented in such a form as to be useless for any purpose other than that of taking orders.

- 2nd.—That samples of tissues, coloured felt, and paper do not exceed 40 cms. in length calculated on the warp of the tissues, even though they be of the whole width of the tissue, which will be determined as follows:—In the case of tissues by the selvages and in the case of coloured felts and paper by a narrow border which is left unstamped along the side edge. Samples which are of no practical use except in larger sizes will be presented to the Customs authorities bonded accountable for use by means of measures made every 20 cms. across the width.

- 3rd.—That samples of olefin do not exceed 30 cms. in size on both sides.

- 4th.—That cables, metal wires, trip-line mouldings of wood do not exceed 8 cms. in length.

- 5th.—That samples of wines, spirits, and other liquids are imported in vessels which do not exceed 6 decilitres in capacity.

- 6th.—That jewellery and plate of any metal are imported in a condition which renders them unfit for use.







Item.	Class.	Item.	Class.	Item.	Class.	Item.	Class.
fur coats .....	44	Hypometers .....	38	Line .....	7, 17	Oils, whale .....	12
furniture, joined together or not .....	17	Hypochlorite of lime .....	12	hydraulic .....	2	for the manufacture of .....	38
furniture polish .....	21	Ice-sutes .....	25	reinforced .....	26	perfumes .....	38
seats .....	21	Incubators .....	7	Linon fabrics .....	26	Oilon .....	7
boxes for tinlier boxes .....	33	Indigo and Prussian blues .....	17	Linings, cotton, for hats .....	32, 38	Olive, howsoever packed .....	17
lenses .....	1	Injectors for steam engines .....	13	Lined, underground .....	27	Quinine .....	57
lenses, athletic .....	1	Ink .....	18	Liquids for destroying insects .....	13	Opium .....	57
parlour .....	38	Ink of all kinds, for printing or lithographing .....	2	Lipons in general .....	42	extract of .....	32
not specified .....	16	Ink, writing .....	12	Lithographic stones .....	2	Organs .....	12
lath .....	4	not otherwise specified .....	37	Lorries .....	7	Ornaments for coffins .....	44
ferments of cotton .....	49	erasing preparation .....	51	Language of travellers .....	2	for rooms .....	44
of wool .....	49	Inkstands .....	12, 33, 37, 55, 57	Laysol .....	13	sacerdotal .....	56
carbons of silk .....	1	glass .....	12	of 18 English inches or more in the blade .....	2	Oxide of iron .....	17
other .....	32, 38	Instruments, musical .....	38	Machetes under 18 inches .....	21	Oxides, metallic, for ceramic enamels .....	17
gas meters .....	12	operated .....	38	Machinery for vessels .....	2	Packing cases .....	12, 18
gasoline .....	4	by percussion .....	37	Machines for coining .....	1	for machinery .....	28
ganges, pressure .....	32	Instruments, musical, stringed .....	38	generally with their parts and renewal pieces .....	2	Paint brushes .....	33
hamlets .....	31	.. similar to pianos .....	17	Machines for .....	23	Paints in paste, powder or other kinds .....	17, 55
hammers, surgical .....	17	Instruments for laboratories .....	22	for the same .....	41	Palatal .....	2
relative .....	17	Insulators for pianos .....	22	Maid .....	7	Paper, binding and parchment .....	18
finger ale .....	7	for electric conductors .....	2	Malt .....	17	Paper, blotting, filtering, lined, non-line .....	22
hingham .....	21, 26	Iron, pig .....	2	Manikins .....	32	Paper, canvas .....	38
hides .....	17	bars, rods, plates &c .....	6, 7	Manures .....	2	.. cigarette .....	31
.. in sheets, over 1 metre square or up to 1 cm. thick .....	7	sheet, and wrought for constructional work .....	2	Manuscripts, apparatus for the reproduction of .....	25	.. copying and carbon .....	37
glass in sheets, up to 1 metre square .....	12	Iron covers for awnings .....	8	Maps and charts .....	2	.. drawing .....	28
.. sensitized .....	22	.. not specified .....	25	Marble in blocks .....	12	.. flower and trimming .....	33
.. tiles .....	2	.. plates, glazed .....	32	.. polished .....	12	.. so-called silk paper .....	8, 38
Glasses for spectacles & lenses .....	19	.. ornamental, for buildings .....	4	.. unpolished .....	36	.. mourning, painting and tracing .....	28
Glasses for watches & clocks .....	17	.. buildings .....	25	Mark .....	41	Paper, newspaper .....	2
Glassware, fine .....	12	Irrigators (medical) and their accessories .....	25	Marks .....	35	.. perforated for confectionery boxes .....	32
.. ordinary .....	12	Ivory, manufactured .....	49	.. feuing .....	41	.. printing .....	17, 25
Hobes, astronomical and geographical .....	2	Jacks .....	32	Masts for ships .....	2	.. capacity or wall .....	38
glove stretchers .....	32	Jardiniers, not of metal, for garden ornament .....	12	Match boxes .....	32	.. toilet .....	13
cloves, cotton or linen .....	32, 49	Jardiniers, of metal .....	43	Matches .....	51, 35	.. waterproof, photographic and unenumerated .....	32
.. silk or kid .....	32	Jardiniers, of metal .....	43	Material for electric installations except wire .....	7	Paper, wood-pulp .....	7
.. woollen .....	42	Jars, small, of earthenware .....	8	Materials for making-up boots or shoes .....	33	.. wrapping, printed, or wrapping (unprinted) and sheathing .....	12
.. fencing .....	44	Jellies of cod-liver oil .....	8	Mattresses .....	24	.. Paper, writing .....	17
.. rubber .....	38	.. of all kinds .....	32	Medicines, patent .....	37	.. glazed .....	4
.. glue .....	27	Jewellery, imitation, of any material .....	53	Memorandums, printed .....	37	Paraffin .....	12
.. gold coin, dust or bars .....	11	Jewellery cases .....	38	Mercury .....	27	Parasols combined with silk .....	12
.. leaf, for gliding .....	44	Jingles .....	38	Measures .....	12	Parquet floor work .....	4
.. manufactures, not specially mentioned .....	57	Joints, T's, elbows for piping, of iron or lead .....	7	Meters .....	12	Parts of articles only used and sold in pairs .....	17
Grape juice .....	12	Jugs, empty .....	12	Milk, containers for .....	21	Passenuterie of cotton or linen .....	4
Graphophones .....	32	Jugs, strength .....	12	Mineral waters .....	4	Passenuterie of wool .....	18, 39
.. parts for .....	32	Kerosene less than 150° of strength .....	12	Mirrors .....	27	Paste .....	32
.. increase for machines .....	12	Kerosene 150° or more of strength .....	38, 47	Models .....	12	for cleaning metals .....	32
.. for machines .....	12	Key rings .....	38, 47	Monuments .....	32	Pens .....	17
.. for machines .....	12	Kinematographs .....	11	Mops, cotton .....	32	Pegs of wood for shoes .....	3
.. for machines .....	12	Kitchen ranges, complete .....	11	Mortars .....	13	Pencil brushes .....	3
.. for machines .....	12	Knitted articles of cotton or linen .....	32	Mosquito nets .....	32	.. holders .....	3
.. for machines .....	12	Knitted articles of wool .....	32	Moss .....	48	Penholders and pen cases .....	3
.. for machines .....	12	Knives .....	6, 21	Motor cars .....	2	Peas .....	3
.. for machines .....	12	.. for trimming cases .....	6	Moutings .....	27	Pens of steel .....	3
.. for machines .....	12	Kola, sparkling .....	7	Mouthpieces, smoking .....	32	Peppers .....	2
.. for machines .....	12	Labels, blank .....	27	Munitions of war .....	32	Perambulators .....	3
.. for machines .....	12	.. printed or lithographed .....	44	Mushrooms .....	1	Perforators for cheques, receipts &c .....	3
.. for machines .....	12	Labels of articles whose trade mark is registered in Ecuador .....	16, 18	Musical wind instruments .....	33	Perfumery .....	3
.. for machines .....	12	Lace fabrics .....	16, 18	.. in manuscript, printed or engraved .....	33	Peroxide of hydrogen .....	1
.. for machines .....	12	Lace .....	66, 48, 55	Musical wind instruments .....	33	Petroleum, crude .....	1
.. for machines .....	12	Lamps .....	28	.. stringed instruments .....	37	Photographs and loose parts thereof .....	32, 33
.. for machines .....	12	.. table and wall, glass .....	38	Muslin .....	29, 53	Photographic apparatus .....	3
.. for machines .....	12	.. shades .....	38	Mustard .....	21	Photographs .....	1
.. for machines .....	12	Lanterns .....	28	Muzzles .....	38	Photocopying .....	1
.. for machines .....	12	Lard, containing up to 50% of stearin .....	16	Nails of 1 inch or more .....	17	Pianos, drawing room .....	2
.. for machines .....	12	Lard, containing over 50% of stearin .....	16	Nails under 1 inch .....	17	portable .....	2
.. for machines .....	12	Lastings .....	17	Nanosco .....	29	Pickaxes .....	3
.. for machines .....	12	Lastingshoenakers' and hatters' .....	38	Napkins of paper .....	38	Pickles .....	3
.. for machines .....	12	Lavatories for clothes or the kitchen .....	12	Natural products of Peru .....	2	Picks .....	3
.. for machines .....	12	Lavender .....	17	Neckties of cotton .....	38	Pictures of paper, unframed .....	4
.. for machines .....	12	Lead seals .....	32	.. of silk .....	53, 56	Pillows, with cover not of silk .....	3
.. for machines .....	12	Lead pencils .....	28	Needle cases .....	32	Pins .....	3
.. for machines .....	12	.. ball .....	33, 37, 41	Needles .....	33, 37, 41	Pins and safety pins .....	3
.. for machines .....	12	.. in bars, rods &c .....	6, 7	Note-books in blank or with headings .....	17	Pipes of earthenware .....	3
.. for machines .....	12	.. manufactures not otherwise specified .....	25	.. .. ..	32	.. glazed, of drift or earthenware .....	3
.. for machines .....	12	Lead seals .....	32	.. .. ..	32	Pipes, smoking, except those of clay or wood .....	3
.. for machines .....	12	Leaves, covered, for the manufacture of artificial flowers .....	38	.. .. ..	32	Pipes, smoking, of wood or clay .....	3
.. for machines .....	12	Leggings, rubber .....	16	.. .. ..	32	.. .. ..	3
.. for machines .....	12	.. other than rubber .....	16	.. .. ..	32	.. .. ..	3
.. for machines .....	12	Lenses of glass or crystal .....	47	.. .. ..	32	.. .. ..	3
.. for machines .....	12	Lentils .....	3	.. .. ..	32	.. .. ..	3
.. for machines .....	12	Letter heads, printed &c .....	37	.. .. ..	32	.. .. ..	3
.. for machines .....	12	Levols .....	29	.. .. ..	32	.. .. ..	3
.. for machines .....	12	Life-savers .....	2	.. .. ..	32	.. .. ..	3
.. for machines .....	12	Life-saving apparatus .....	2	.. .. ..	32	.. .. ..	3
.. for machines .....	12	Lifts .....	2	.. .. ..	32	.. .. ..	3
.. for machines .....	12	Lighting rods .....	2	.. .. ..	32	.. .. ..	3

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Item.	Class.	Item.	Class.	Item.	Class.	Item.	Class.	Item.	Class.	Item.	Class.
roughs and plough-bars	2	saltpeir, machined, for fer-	2	steel bands for binding pack-	12	Ton	12				
roughs, dried, howsoever	12	tilizer	2	ages	37	Towels	13, 32				
sackel	12	samples of fabrics	32	steel for dresses	37	Toys	32				
ash	12	samples of cloth	32	steelrads and their weights	21	Trapdoors and gratings	2, 15				
cket books	12	Sateen	17	stereoscopes	21	Traps for rats or insects	2, 15				
Knives	12	Sauce of tomatoes	17	views for	21	Travelling hampers	32				
loops for tubes	12	Sauce in general	21	stirrups, metal	21	Trimmings of cotton or linen	46				
for ships' masts	17	Seabovs, other than for	36	stirrups, wooden	37	of wood	46				
fish for shoes	17	pondants	36	Stockings of knitted cotton	37	Tripoli	4				
fishing cloth	12	Seales, platform, and their	21, 37	or linen	37	Trowsers	32				
mades	12	weights	21, 37	Stockings of knitted wool	38	Trunks	32				
reclain ware-	17	Sealeyrring, for hanging up	21	of unbleached cotton	25	Tubes of rubber	32				
teliox	33	school books, drawing or illu-	2, 13	or half hose with	49	Tubing, iron, of 3 ins. diameter	2				
etrouvauces	2	mination	2, 13	tops of silk	49	and above for irrigation	2				
for iron, steel or wood	2	seissors, tailors, blacksmiths-	22	Stone sculpture work	12, 17	Tubing, iron, other than that	2				
taah, steel	2	and tinmiths	22	Stones, imitation	53	described under Class 2	2				
chlorate of	13	seissors, not specified	12	.. lithographic	53	Tubing, steel, for hydraulic	2				
permanganate of	13	Scraps, brass, bronze and copper	12	.. paving	4	motors	12				
statues	13	.. tin	12	Stoppers for bottles	32	Tubs	12				
veler for destroying insects	13	sercans	32, 38, 41	Stoves	17, 25	Tubs, empty, wooden, fitted	12				
veler for the face	38	Screw jacks, for vessels	17	.. of iron for kitchen	38	together or not	12				
.. sporting, and for	38	Screws	12, 17	Straps	32	Turpentine, spirits of	12				
mines	31	Sculptures of iron, copper or	21	Straw prepared for hats	32	Twine of all kinds	17				
recious stones, set or unset	32	bronze	21	Stretchers for gloves	32	Type of all kinds	2				
reparations, magistral, phar-	32	Sculptures, other	32	Strings for musical instru-	32	Typewriters	26				
macentical, not otherwise	32	scythies and sickles	32	ments	32	Underhas, combined with silk	46				
specified	7, 8, 33	Sealing wax	32	Strops, razor	47, 53	.. not combined with	38				
reparations, official	33	Seeds of all kinds	2, 17	Stylographs	32	Umbrellas, with or without	36				
for shampooing	33	semolina	11	Sugar	27	rapiers, with ornaments of	56				
reeses, copying	2	Serum	32	.. refined	7	gold	56				
.. printing and litho-	2	Serviettes, cotton	33	Suits	16	Umbrellas, with or without	36				
graphy, and accessories	2	.. linen	33	Sulphate of ammoni-	2	rapier, with handles of silver	56				
rights, machinery	32	.. paper	38	.. of copper	2	or platinum	56				
roofs, framed	31	Sewing machines	17	.. of iron	17	Undershirts of wool	32				
romissory notes	51	Shag of cocconut, linen, into	21	Sulphur	2	Urinals	15				
rompeller screws	7	or the like	21	.. sublimated	2	Urns of glass or crystal	2				
rovians, unprepared, not	17	Shag of wool	36	Sulphuric acid	16	Utensils, aluminium, for	27				
otherwise mentioned	17	Shares	51	Sunshades, combined with silk	38	kitchen and table use	27				
runing hooks and knives	13	Shaving apparatus	38	.. put together or	38	Utensils, cast iron, for kitchen	2				
.. shears	13	Shawls of cotton or linen, not	32, 38	not, without silk	32	use	2				
Phials (seed)	17	Shawls of wool or silk	40, 14, 17	Suspenders of silk	32	Utensils, wrought iron and of	21				
Phys, powder	21	Shawls, woollen	40, 14, 17	Sweet potatoes	32	nickel, enamelled or not,	21				
huffs	21	Shaws and sheep shearing	32	Sweetmeats	32	for kitchen use	21				
hulverizers	27	Shaws and sheep shearing	32	Swords	13	Utensils, and materials for	27				
.. pumps, mechanical, for water	27	.. machines	32	Syphons, glass	38	electric installations, except	27				
.. for fire brigades	27	Sheaths	36	Syringes, hypodermic	38	chandeliers	27				
.. for papers	38	.. for daggers	11	.. not otherwise speci-	32	Vaccinia virus	2				
Purpurin	33	Shells	33, 37	fiel	32	Valises	32				
Purses	17, 35	Shells	33, 37	Syrups	17	Vanilla	21				
Putty, painters	17	.. empty, for firearms	38	Table cloths	32, 33	Varnish	21				
Quicksilver	27	Shields or protectors for	32	.. covers	14	Vaseline oil	12				
Quillaria bark	27	tailors	32	Tacks, ornamental, of any	27	Vases not of metal, for parlour	32, 44				
Quinine salts	27	.. shields, fencing	11	metal	27	ornament	32, 44				
Railway plant and accessories	12	Shields, complete or in parts	16, 47	Tailors' boards	17	Vegetables, fresh	27				
Rakes	25	Shirts	32	Tallow, melted or not	2	Velocipedes	46				
Razor hones	25	.. of knitted cotton or	32	.. refined	2	Velvets	46				
.. straps	25	linen	32	Tanks, fitted up or not	25	Vermorel	9				
.. wipers	38	Shoe horns	32	.. iron for liquids	25	Vessels rigged, or in parts,	2				
Razors	17	Shoes, except rubber	32	Tapers	12	and machinery therefor	2				
Red lead	21	.. rubber	32	Tapioca	33	Vesels, small, except canes	2				
Reflectors	21	Shot, lead	34	Tar	12, 32	Vesels of wood or horn	44				
Refrigerators	17	Shoes, iron	32	Tarpaulins	27	Vests	37, 38				
Registering machines	17	Show cases	13, 18	Tassels of cotton, linen or wool	27	Vices, blacksmiths'	32				
Retorts of earthenware and	46	Sieves	2	Tea	38	Vinager, Bully's and other	32				
.. glass, therefor	46	Silicate of soda and potash	49	Teasels, adaptable	27	like kinds	32				
Revolvers	21	Silk, sewing or embroidery	49	Teeth, false	19	Vinegar, made from wine	12				
Ribbon for typewriters	32, 38	Silver, in bars	44	Telegraphic and telephonic	27	Wafers	44				
Ribbons, cotton	32, 38	.. lead, for silvering	44	apparatus	27	Wagons	18				
.. cotton and silk	32, 38	.. manufactures not	35	Telescopes	27	Walking sticks, with rapier,	56				
Rice	1	otherwise specified	35	Tents and covers	12	or with ornaments of gold	56				
Rifles	16	Silver wire	35	Thermometers	17	Walking sticks, with rapier,	56				
.. breech-loading	16	skins, prepared, for shoes &c	17	.. silver or platinum	11	or with ornaments of silver	56				
Rivets	7	Slate slabs for billiards	12	.. silver or platinum	11	or platinum	56				
Rockets	21	Slates and slate pencils	12	Thread	18, 33	rapier, or without orna-	48				
.. of bronze, copper, tin or	12	Slingers, straw	38	.. on spools	25, 32	ments of gold &c	48				
brass	12	Snap, perfumed	33	Threads	38	Warand	29				
Rods of wood, gibbed, silver	27	.. unscented	32	Tickets, printed, for lotteries &c	17	Washing machines	2, 11				
or cut	27	.. powders	38	Ticking of pure linen, or with	26	.. boards	12				
Hope, cotton	17, 27	Socks, hosiery	12	wood of cotton or hemp	26	.. compounds	12				
.. muslin	12	Soda, bicarbonate of	12	Tie clips	28	Waste, cotton	12				
.. wire	12	Solder	10	Tiles of glass	2	Watch crystals	57				
.. not combined with	12	Soups	48	.. paving	1	Watches, gold	57				
gold, silver or platinum	12	Spankles	48	.. roofing	2	.. silver	57				
Rubber manufacturers, or not	32	Spar of iron	12	.. and pipes of earthen	2	.. other	16				
otherwise specified	32	Speacles, and cases therefor	47	ware	2	Watchmakers' machines	57				
Rubber, manufactured, orna-	17	Spirits	21	Timber, rough, in beams &c	5	Water meters	12				
mented and painted for	17	Sprouts, paper	21	.. for masts and spars	5	Waterproof clothing	37				
floors	17	Sprouts, paper	21	.. of vessels	21	Waters, mineral	17				
Rulers for offices	21	Sprouts, paper	21	Tin foil	21	.. Florida, Kanagawa &c	17				
Rules for artisans	21	Sprouts, paper	21	.. and tinplate manufacts.	21	Wax, crude	17				
Saddles	51	Sprouts, paper	21	.. plate in boxes	21	.. floor polishing	21				
Saccharine	21	Sprouts, paper	21	.. prepared for shoes	32	.. for tapers	1				
Sacredotal ornaments	38	Sprouts, paper	21	.. for the skin, hair	32	Weapons of war	16				
Sacks, common printed paper	17	Sprouts, paper	21	.. or beard	32	Wearing apparel of linen	16				
.. empty	17	Sprouts, paper	21	Tinder boxes	32	Welching machines	21				
Saillery articles	32, 38	Sprouts, paper	21	Tinsel	32	Weights, scale	21, 26				
Sabiles	17	Sprouts, paper	21	.. paper	32	.. paper	32				
Saddlery	17	Sprouts, paper	21	Tissue paper, except that used	32	Whalebones for dresses	37				
Safes of any metal, up to 50	23	Sprouts, paper	21	.. for flowers	32	.. Wheat	7				
kilos, of weight	23	Sprouts, paper	21	Tissues, coarse, of cocoanut,	21	Wheelbarrows	10				
Safes, iron, weighing more	23	Sprouts, paper	21	.. linen, into, or the like	21	Wheels for carts &c	7				
than 50 kilos	23	Sprouts, paper	21	Tissues, coarse, of cotton	21	Whetstones	27				
Saffron	55	Sprouts, paper	21	.. of wool	36, 49	Whistles	27				
Sail cloth	21	Sprouts, paper	21	.. Tobacco in the leaf	32	Whips, without gold, silver or	19				
Salt	21	Sprouts, paper	21	.. Tools of all kinds	37	.. platinum handles	19				
.. refined	21	Sprouts, paper	21	.. Tooth picks	37	Whisks for floors &c	19				
.. Peruvian	21	Sprouts, paper	21	.. Tooth-paste, shells, manufactured	49	Whiting	52				
.. when imported overland	21	Sprouts, paper	21								



## TARIFF. }

small wooden box, when ever the nature of the article may require this, but the packing in which the goods are imported, such as wooden cases or frames, any inside zinc lining, shavings and the outside cloth or oilcloth packing, are excluded.

Whenever a package contains articles of different valuations subject to duty on the gross weight the Customs-house shall make a distribution in proportion to the size of each article.

Whenever a package contains articles subject to duty on the net weight and articles subject to duty on the gross weight the Customs-house shall apply the weight of the packing to the articles which are subject to duty on the gross weight in accordance with the size in proportion.

**Art. 9.**—The following goods belong to the first class and their import by private persons is prohibited:

1. Absinthe or absinthe liquor.
2. Balls, shells, bullets, and metallic cartridges for guns and other munitions of war.
3. Beverages or food-stuffs which contain poisonous substances or substances injurious to health.
4. Rifles, guns, carbines and other long-range arms, whether or not they are of the system used by the Army, and the caps for same.
5. Dynamite and other similar explosive substances.
6. Labels or marks of articles in pre-cutting a trade-mark, which have been registered in Ecuador, unless they are imported by the proper manufacturers duly authorized.
7. Gases and explosives for mines.
8. Kerosene of less than one hundred degrees of softness.
9. Butter with more than 50% of stearin.
10. Coining machines and apparatus.
11. All kinds of counterfeit money.
12. Copper or nickel money of all kind, not being of national currency and coined by order or for the special account of the Nation.

13. National silver coin, unless it is imported for the account of the Nation and in accordance with the decision of the Council of State.

Foreign silver money brought into the country shall not be issued for circulation or use in the country, but it shall be retained in the Customs stores until it is reshipped abroad, subject to a security which shall be kept until the return of the custom house certificate issued for a period as may be considered advisable to the satisfaction of the Chief of the custom-house.

If the custom-house permit is not returned within the required time the security shall be realized and the amount paid into the Eschequer.

The Government alone may import, for the service of the Nation, articles of war and the other objects included in the present article, with exception of those mentioned under 3, 8, and 11, which shall not be imported in any circumstances, nor those described under 12, without a special law for that purpose. As regards dynamite, same shall be subject to the Regulations of the amended law on Mines.

The Governor shall issue to the party concerned a certificate declaring the quantity of explosives required, and the import shall only be permitted on the production of the said certificate.

If it is intended to import powder or dynamite for mines the party interested shall submit together with the application a form in duplicate, stating the name of the locality for which the article is destined, the exact quantity, the number, and the class of the packages, and at the foot of the certificate issued by the official granting the permit shall appear the declaration of the civil authority of the aforesaid locality. On the application shall be entered by the custom-house director the weight of the packages and also the necessary cash security, at the discretion of the official, to be retained against the declaration for the period according to the distance.

14. Salt. If the Government provides this article for consumption in the province of Lana, the third paragraph, number 4, article 10 shall be suspended).

15. Pitch pine wood, . . .

Art. 10. - To the second class belong the following articles on which no import duty is payable:

4. Travellers' luggage, up to 100 kilos, for the first class, 50 kilos, for the second or other classes, provided the travellers and the luggage come by the same boat.

As luggage shall be considered articles for personal use, such as clothing, footwear, bedding, saddlery, arms, and instruments required for the traveller's profession, even if not used before,

Every traveller, except women and children, may import up to half a kilo. of worked tobacco.

Travellers passing through the country, may deposit at the Customs the packages they may desire, and they may give instructions for the removal or disposal whenever it suits them.

2. The effects of the Undomestic A<sub>2</sub> int- are credited to the Government of Ecuador, if those A<sub>2</sub> int- are for the ins. and consumption of the said officials, up to and not exceeding the value, in the first year of 10,000 *manabos* and 2,000 *quitos* in each subsequent year, provided the countries represented in Ecuador observe similar reciprocity, and the Ministers or Agents do not exercise the profession of business, besides their duties. The exception shall also include all additional duties.

3. The objects shall be imported for the account or with the authorization of the Government for a useful purpose or public ornament, subject to the order of the Ministry of Finance.

4. The natural products of Peru in which trading is lawful and the introduction of which into Ecuador is not prohibited, when they are imported through land ports, are:

The exception shall be in force during the time that Ecuadorian products enjoy the same entrance rights in Peru. When this reciprocity ceases, this exception shall also cease as to Ecuador.

Peruvian salt introduced through land port is excepted. It shall be subject to the payment of 1 centavo of a *sovereign* per kilo.

oil; crude phenic acid; sulphuric acid; electric accumulators, with their fittings and spare parts; aeroplanes; insulators of glass, china or porcelain for electric conductors; raw cotton, with its seed

[illegible]

Art. 11. The following belong to the third class and shall be subject to duty of 4 centavos per kilo, gross weight:

Rice; pickaxes; hoes, large and small; wood hoes; shovels;  
rakes and hickles and rollers.

Art. 12.—The following belong to the fourth class and shall be subject to a duty of 2½ cents per kilo. gross weight

Agricultural digging implements; coconut oil; crude; palm oil, crude; palm-kernel oil; resin; crude pecanut oil; crude cotton oil, 1. for oil; carbonic acid; lactic acid; natural or manufactured

note fig all; carbonate ash; lignite  
mineral waters; geonets or geotextiles which are not specially classified;  
garlic; four-wire, galvanized wire otherwise of more than 1/8 inch; raw cotton,  
staple, medium, coarse; acetates for floor; yarn; net articles, not  
specially classified; tiles and paving stones, not specified; rigidnet;  
mouth pieces of paper; earthen jugs, empty; sweet potatoes; cunes;  
glazed earthenware or clay pipes; carbonate of potash; carbonate  
of soda; cement for iron; wire fences, worked, and gates for same;  
chloride of magnesium, industrial; copper in blocks, for casting;  
cuesunats, fresh or dried; stone-erect bands; hides, of large animals;  
small cattle, fresh or dried, untanned; demoplastic quality; stearine;  
gasoline; clamps for fixing fences; hydrocarbons for greasing;  
bricks; hoys; grindstones; crockery; square oxide of iron for gas  
purifying; picks, shovels, hand pick ends, for farm work; glazed  
writing paper; ground glass stones; printing books and knives; ornamental  
iron plates, used for buildings; Peruvian salt, received through  
the sea; melted tallow; raw tallow; bent wooden logs for trunks;  
worked fence wire; soluble clay; rotten stone (Tripoli); paper glazed  
for printing; paper receptacles and spittons; iron shavings and bill  
hooks and pickaxes.

Art. 13. The following articles belong to the fifth class and are subject to a duty of 31 centavos per kilo, gross weight.

Unprepared timber in hewn pieces, beams and boards, even if planed and dovetailed. On complete shipments, the duty shall be payable on the weight of the light or registered ton of the vessel.

this material by calculating the weight per registered ton of the vessel, 50% being added in the case of an iron-built ship, and 40% in the case of a wooden vessel. In case of doubt, the timber shall have to be

of a wooden vessel. In case of doubt, the cargo shall be weighed at the owner's expense.

Art. 11. The following articles, belong to the sixth class, and shall be subject to a duty of 4 centavos per kilo, gross weight :

Iron, steel or lead bars ; barley ; knives for trimming and scraping

canes; wheat and machetes having a blade 18 English inches or more in length.

Art. 15. -The following articles belong to the seventh class and shall be subject to a duty of  $1\frac{1}{2}$  centavos per kilo, gross weight :

Bran; anchors; oats; refined sugar in small loaves; mechanical pumps for water; bushings for gas; rocking horses, swings and







sweep powder, scents, lotions, except those specified under other headings; table or wall clocks; hair or beard curlers; rubber or metal stamps and apparatus and cases for keeping and inkling them; paper serviettes; embroidered cotton cloths; cork screws; braces of mercerized cotton or any other kind of vegetable fibre representing an imitation of animal silk; cotton braid; wearing apparel of cotton or silks, with or without cotton linings, such as shirts, chemises, drawers, dresses, coats, waistcoats &c.; excepted are knitted articles, which come under the special tariff of 68 centavos; cotton or woollen wearing apparel, with seams, imported for children of both sexes, up to 10 years of age, shall be subject to a reduction of 25 % on the import duty, charges and extras, provided they do not contain any silk in their shapes or linings; eye-protectors, or less than those of tortoiseshell; footwear of all kinds for children of both sexes, except cloth samples.

NOTE.—In order that footwear be included under this heading, the goods must not exceed 30 centimetres, or No. 30 French, or its equivalent in other systems of measurement.

Art. 47. Champagne belongs to the thirty-ninth class and shall be subject to a duty of 1 *sucre* and 551 centavos per kilo, gross weight.

Art. 48. The following articles belong to the fortieth class and shall be subject to a duty of 1 *sucre* and 58 centavos per kilo, net weight:

Woollen cloths; woollen shirts, with or without welt; cashmeres, and woollen cloths, even with a welt of silk; woollen belts; woollen cord; collared collars, cuffs and trousers; woollen gloves; half cotton fabrics; woollen large square shawls; cotton cloth with silk trimmings; silk or velvet silk cloth; silk cloth; silk cloth; silk cloth; silk cloth; all woollen articles in general, with or without welt, which do not contain silk, except those specified under other headings.

Art. 49.—The following articles belong to the forty-first class and shall be subject to a duty of 1 *sucre* and 181 centavos per kilo, net weight:

Screens made of cotton cloth; needles and bodkins; dress-length male or cotton cloth with trimmings of silk cloth or which contains silk; and spun wool.

Art. 50. The following articles belong to the forty-second class and shall be subject to a duty of 1 *sucre* and 551 centavos per kilo, gross weight:

Cane spirit and its compositions; *pinos*; "bitters" and liquors in general.

If the above are imported in cases an allowance of 45 % on the duty shall be made.

Art. 51.—The following article belongs to the forty-third class and shall be subject to a duty of 2 *sucre* and 26 centavos per kilo, gross weight:

Acetic acid.

Art. 52. The following articles belong to the forty-fourth class and shall be subject to a duty of 2 *sucre* and 26 centavos per kilo, net weight:

Hooks and rings of any material for curtains; golding capsules for pharmaceutical purposes; needles, shanks, and needles; certain kinds of needles; gun needles; trinkets of other material than gold, silver or platinum; shoes with thin soles and low heels, other than of silk; telescopes, kinematographs, magic lanterns and similar articles; flower stands, card racks, table centres and other similar articles of any material for the drawing room, not specified under other headings; cork linings for boots; white or yellow metal frames for hair; all kinds of hair combs, not containing silk; comb and silver sheets for gilding and silvering; fur coats; powder puff; empty wafers, like those used for filling with medicine; gilt or silvered articles not made of metal and which are not mentioned under any other special heading; large square woollen shawls with fringes or borders in silk lining; combs and forks with imitation stones; glass artificial plants; steel mills for writing; daggers, without scabbards; knives, not containing gold, silver or platinum; woollen table covers with cotton, woollen or silk borders; printed or lithographed cards; woollen cloth with flowers, stripes or silk trimmings; reinforced cotton or woollen cloth with silk spots; embroidered cotton lace blinds; dagger cases and wooden or horn vases.

Art. 53. Leather belongs to the forty-fifth class and shall be subject to a duty of 2 *sucre* and 65 centavos per kilo, gross weight.

Art. 54. The following articles belong to the forty-sixth class and shall be subject to a duty of 2 *sucre* and 71 centavos per kilo, gross weight:

Albums; baptismal clothes, of cotton; embroidered or pie work of linen for furniture covers and other purposes; long-nose umbrellas and chairs and the cases for same, even if the latter come separate; all kinds of footwear, except that made of rubber; coral, ivory or mother-of-pearl; hair or hair in a comb; hair ornaments, made of cotton, linen or wool; work boxes, toilet cases and similar articles of wood or lined with silk, leather or other material; paper chronos or engravings, loose, without frames; collars, cuffs and fronts of cotton and linen embroidered and open work; silk or woven damask; cotton, linen or wool; recumbent guns, revolvers and pistols; shapes of any material for ladies' or children's hats, caps and pockets, with or without lining; hair or hair for hair curls; all kinds of frames, not mentioned elsewhere; printed books with covers of tortoise shell, mother-of-pearl, ivory or their imitations, or imitations of any description; umbrellas and sunshades, ready made or in parts, which contain silk; lace and similar kinds of trimmings made of cotton or linen; leggings, other than those of rubber; screen, skin, velvet and plush with silk on one side and cotton on the other; silk pocket watches, with or without gold, silver or platinum; cotton seam-covers; lace, netting lace, or guimp lace; silk, of cotton, linen or wool; embroidered cotton or linen bands; dresses made of lace, netting lace or guimp lace material, and linen wearing apparel with seams and lined with cotton or linen, such as shirts, chemises, drawers, dresses, coats, waistcoats &c. &c. Excepted are stockings and articles of any kind made of rubber or of any other material.

Art. 55. The following article belongs to the forty-seventh class and shall be subject to a duty of 2 *sucre* and 50 centavos per kilo, net weight:

Articles made in round or vegetable silk; hooks and buttons for shirts, not specified; cotton shirt with silk fronts; metal chandeliers, silver or gilt; elastic bands of imitation silk vegetable fibre; pocket books, cigar cases and purses; envelopes, receipts, drafts and similar papers, printed or otherwise; ink cases; ink pens; gold and silver buttons, gilt or silvered; flower stands, maps, flower pots, card racks, table centres and other similar articles; gilt or silvered; pyrotechnical and similar fireworks, such as crackers &c. and so-called Bengali matches; glass lenses, like those used in photographic and similar apparatus; key rings, gilt or silvered; pressing cases with plated fittings; articles of any material, gilt or silvered, in the proportion of those specified under other headings; large square woollen shawls

with silk embroidery; lace trimmings, fret, beads, braids and similar woollen trimmings; plated purses; hats, not specified under other headings; printed, engraved, or lithographed cards for baptismal invitations, congratulations, and in general, provided they are not plain or blank; woollen cloth with silk welt; spectacle glasses or lenses and stylographs with gilt or plated metal fittings.

Art. 56.—The following articles belong to the forty-eighth class and shall be subject to a duty of 1 *sucre* and 28 centavos per kilo, net weight:

Sticks without rapier, handle, or gold, silver or platinum fittings; lace, netting lace, or guimp lace ware; moss; tinsel gold or silver tinsel embroidery mixed with silk, gold or silver thread and spangle; handles, other than of gold, silver or platinum, for sticks, umbrellas and similar articles.

Art. 57.—The following articles belong to the forty-ninth class and shall be subject to a duty of 1 *sucre* and 51 centavos per kilo, net weight:

Celluloid or woollen tins; baptismal outfits, of wood, and silk, embroidered; fireworks; the sort of which is not prohibited, except ordinary guns mentioned under a special heading; balls of composition, zuttopera or celluloid, for ballads; smoking pipes, except those of clay or wood, which are subject to a special tariff of 68 centavos of a *sucre*; manufactured tortoise shell; cotton and silk ribbons; cords and tringles, gilt or plated; wipers, crosses and other funeral outfits; strings for musical instruments, including those of wood and ivory; straps, buckles, fittings, and military insignia of cotton and silk linings for hats; diamonds with handle for cutting glass; artificial teeth and molar teeth; cases for smoking pipes, even if imported separately; spectacle, lenses, and the cases for same, even if imported separately; gloves of vegetable fibres imitating silk; whips without handles of gold, silver or platinum; stockings or half hose of vegetable fibres with tops of cotton or silk; evening apparel, such as shawls, dresses, coats, gowns, wool or metal, although with frames other than of silver or gold; saccharine; sewing or embroidery silk; felt, woollen, cloth, silk, velvet and opera hats; cloth embroidered with artificial or vegetable silk; ready-made woollen wearing apparel with seams and woollen, cotton or linen lining, except those of stocking net, and shirts and drawers made of woollen cloth, which belong to the forty-ninth class; cotton or woolen apparel with seams for children of both sexes up to the age of 10 shall be subject to a reduction of 25 % on the import duties, charges and extras, provided the articles themselves or their lining do not contain any silk; glasses for watches and clocks and tissues of wool embroidered with silk.

Art. 58. The following articles belong to the fiftieth class and shall be subject to a duty of 5 *sucre* and 64 centavos per kilo, net weight:

Sticks and umbrellas with or without rapier, and similar articles if they have handles of gold, silver or platinum; large and small trimmed caps; wooden boxes; silver or platinum handles for sticks, umbrellas and similar articles, and ready-made or sewed cotton, linen or woollen clothing with silk lining.

Art. 59. The following articles belong to the fifty-first class and shall be subject to a duty of 5 *sucre* and 17 centavos per kilo, net weight:

Shawls, certificates, satin, fills, bonds, notes and similar documents; all kinds of handkerchiefs, of cotton or of other material, finished or dyed; scarves; artificial flowers; sewing foils; gauze; feathers used for trimmings; ink erasing preparations; shoes; trimmed hats and bonnets for ladies and children.

Art. 60. The following articles belong to the fifty-second class and shall be subject to a duty of 7 *sucre* and 50 centavos per kilo, net weight:

Silk belts; silk linings for hats; silk or leather table covers; silk garters; silk shoes; all articles of pure silk or with silk, except those specified under other headings.

Art. 61. The following articles belong to the fifty-third class and shall be subject to a duty of 8 *sucre* and 2 *centavos* per kilo, net weight:

Fans, not specified; imitation or velvety of any material; articles of glass beads; ties of ramie or vegetable silk; cases for jewellery; separate articles of any material, such as hair, velvet, silk, lace, and similar productions; neckties; opium and imitation stones.

Art. 62. The following articles belong to the fifty-fourth class and shall be subject to a duty of 9 *sucre* and 58 centavos per kilo, net weight:

Manufactured of steel.

Art. 63. The following articles belong to the fifty-fifth class and shall be subject to a duty of 11 *sucre* and 28 centavos per kilo, net weight:

All kinds of imitations; natural or imitation ermine; articles of natural or artificial hair; cotton; sticks and umbrellas, with or without rapier, and other similar articles with gold handles and fittings; hats of feathers or other similar material; ivory billiard balls; silver chandeliers; leaf stories; unadorned essence; essence for the manufacture of liquors, such as brandy, rum, gin, white and similar beverages; studs, pins, flower pots, card racks, table centres and other similar articles; silk hose; pressing cases with silver articles; manufactured silver, except the silver articles specified under other headings; silver purses; rubber preservatives; silver watches; silver inkstands and pens for the skin, hair or bone.

Art. 64. The following articles belong to the fifty-sixth class and shall be subject to a duty of 18 *sucre* and 1 centavo per kilo, net weight:

Covers or clothing made of or with skins; baptismal silk clothing; silk ties; silk saccharin ornaments and silk wearing apparel, sewed.

Art. 65. The following articles belong to the fifty-seventh class and shall be subject to a duty of 15 *sucre* and 10 centavos per kilo, net weight:

Flower stands, fans, flower pots, card racks, table centres and other similar articles, such as hair, velvet, silk, lace, and similar productions; neckties; opium and imitation stones; artificial flowers; sewing foils; gauze; feathers used for trimmings; ink erasing preparations; shoes; trimmed hats and bonnets for ladies and children.

Art. 66. The following articles belong to the fifty-eighth class and shall be subject to a duty of 20 *sucre* and 84 *centavos*.

For floor space shall be charged by all customs-houses and parcel post offices of the Republic 6 centavos per cubic foot for each thirty days or a fraction of that period, all fractions to be considered as thirty complete days.

The floor space charge for oak, iron and other metals shall be 15 centavos for every cubic meter.

The floor space charge for goods destined for the provinces mentioned











## I.—COMESTIBLES AND OTHER GOODS—continued.

Nos.	Goods.	Valuation. Pesos.	Duties %.
122	Walnuts, G.W. ....	0 12	35
123	Straw for cigars or cigarettes, ..... kilo.	0 10	35
124	Toothpicks; wooden, G.W. ....	0 03	35
125	Quill .....	1 00	35
126	Potatoes of all kinds, G.W. ....	0 03	35
127	Lemons, including currants or sultanas; in receptacles weighing not more than 2 kilos, ..... kilo.	0 25	35
128	In larger receptacles, G.W. ....	0 20	35
129	Anchoa, .....	0 20	35
130	Tuna to cure, including tomato sauce, .....	0 20	35
131	Stockfish, G.W. ....	0 14	35
132	Cocoa seed of all kinds, G.W. ....	0 10	35
133	Fish in brine or pressed, in tablets or tins, G.W. ....	0 16	35
134	Pepper, excepted ("pimenton"), ..... kilo.	0 20	35
135	In the grain, G.W. ....	0 20	35
136	Pimientos in natural state, .....	0 18	35
137	Pine kernels, .....	0 25	35
138	Pistachio nuts, .....	0 40	35
139	French beans, G.W. ....	0 05	35
140	Cheese, common, of the Republic of Uruguay and the Argentine, G.W. ....	0 25	35
141	European and similar, G.W. ....	0 40	35
142	Salt; common, of all kinds, G.W. .... 10 Kil.	0 06	35
143	"fine, in barrels or bags, G.W. ....	0 02	35
144	"fine, in glass jars, ..... kilo.	0 08	35
145	"rock, for cattle, G.W. .... 10 Kil.	0 15	Free
146	Sauces of all kinds, ..... kilo.	0 20	35
147	Sardines in oil or sauce, bottled or not, .....	0 30	35
148	Seeds of all kinds, .....	0 50	Free
149	Sonolima, G.W. ....	0 10	35
150	Prepared soups, including fish-bone and dried pot-heries, concentrated broth and vegetable, bean, and other purees, ..... kilo.	0 10	35
151	Tea; in bulk or packets, G.W. ....	0 35	35
152	In tins or caddies not weighing more than 3 kilos, and tea in tablets, ..... kilo.	0 60	35
153	Bacon, .....	0 50	35
154	Wheat, G.W. ....	0 03	5
155	Tripe of cod or any other fish, .....	0 40	35
156	Salted .....	0 30	35
157	Candles in natural state, .....	3 00	35
158	Candles of stearin, tallow, paraffin or adulteration of these materials, ..... kilo.	0 27	35
159	Wax, spermaceti or other kinds, .....	1 00	35
160	Vinegar; in casks or demijohns, ..... litre	0 06	35
161	"in bottles, ..... do.	1 20	35
162	Yerba mate of all kinds, G.W. ....	0 20	35

## II.—BEVERAGES.

*Note.*—All the valuations under this heading are increased by 100% as from 1st October, 1919, with the following exceptions: Common wines shall be increased by only 50%.

*Note.*—In calculating the capacity of demijohns; those of 7 to 9 litres shall be taken as 8; over 9 and up to 11, as 10; over 11 and up to 13, as 12; over 13 and up to 15, as 14; over 15 and up to 17, as 16; over 17 and up to 19, as 18.

As to beverages imported in bottles, duty will apply to each bottle of from 501 millilitres to 1 litre, half-bottles being considered those containing over 250 and up to 500 millilitres, and quarter-bottles those containing up to 250 millilitres.

Demijohns and bottles of larger and smaller capacity than the above named shall be assessed in proportion. The capacity of demijohns and bottles means that portion of the receptacle up to the lower end of the neck.

163	Spirits; in casks or demijohns, not exceeding 70° centesimal in strength, ..... litre	0 20	40
164	In bottles of 501 millilitres to 1 litre, not exceeding 70° centesimal in strength, ..... do.	4 00	80
165	Alcoholic in cask or demijohns, not exceeding 68° centesimal in strength, ..... litre	0 35	35
166	In bottles, not exceeding 68° centesimal in strength, ..... do.	5 00	55
167	Anisette; in casks or demijohns, not exceeding 50° centesimal in strength, ..... litre	0 15	35
168	In bottles, not exceeding 50° centesimal in strength, ..... do.	6 00	55
169	Arrack; in casks or demijohns, not exceeding 50° centesimal in strength, ..... litre	0 50	35
170	In bottles, not exceeding 50° centesimal in strength, ..... do.	6 00	55
171	Bitters; in bottles, of the Angostura label and the like, up to 68° centesimal in strength, ..... litre	2 00	55
172	In bottles, of other labels, and under <i>apertures</i> , up to 68° centesimal in strength, ..... do.	6 00	55
173	In casks or demijohns, up to 68° centesimal in strength, ..... litre	0 45	35
174	By rich and other <i>apertures</i> of a wine basis, in casks or demijohns, ..... litre	0 45	35
175	And under <i>apertures</i> of a wine basis, in bottles, ..... do.	6 00	55
176	Cane brandy; in casks or demijohns, not exceeding 50° centesimal in strength, ..... litre	0 15	30
177	In bottles, not exceeding 50° centesimal in strength, ..... do.	4 00	80
178	Beer; in casks or demijohns, ..... litre	0 12	55
179	"in bottles, ..... do.	2 50	55
180	"in bottles, special, malt and other, ..... do.	6 00	55
181	Claret; in casks or demijohns, ..... litre	0 07	55
182	In bottles, ..... do.	1 50	55
183	Chico; in casks or demijohns, ..... litre	0 08	55
184	In bottles, ..... do.	3 00	55
185	Cognac; in casks or demijohns, not exceeding 50° centesimal in strength, ..... litre	0 50	55

Nos.	Goods.	Valuation. Pesos.	Duties %.
186	In bottles, not exceeding 50° centesimal in strength, ..... do.	7 90	55
187	Fernet; in casks or demijohns, up to 68° centesimal in strength, ..... litre	0 50	55
188	In bottles, ..... do.	10 00	55
189	Gin; in bottles, around the old Tom, 50° centesimal in strength, ..... do.	3 00	55
190	In casks or demijohns, not exceeding 50° centesimal in strength, ..... litre	0 10	55
191	In bottles, common, not exceeding 50° centesimal in strength, ..... litre	6 20	55
192	Ginger ale, ..... do.	2 00	35
193	Brandy from the residue of pressed grapes ( <i>Changre</i> ), and <i>puca</i> , in casks or demijohns, not exceeding 68° centesimal in strength, ..... litre	0 20	55
194	In bottles, not exceeding 68° centesimal in strength, ..... do.	3 00	55
195	Cherry brandy ("guindado"), in casks or demijohns, ..... litre	0 20	55
196	In bottles, ..... do.	3 00	55
197	Grape juice; in bottles, without alcohol, .....	2 00	35
198	Kirsch; in casks or demijohns, not exceeding 50° centesimal in strength, ..... litre	0 35	55
199	In bottles, not exceeding 50° centesimal in strength, ..... do.	6 00	55
200	Liqueurs; in bottles, around Chartreuse, up to 50° centesimal in strength, ..... do.	16 00	55
201	Of other labels, of all kinds, up to 50° centesimal in strength, ..... do.	8 00	55
202	In casks or demijohns, of all kinds, up to 50° centesimal in strength, ..... litre	0 60	55
203	Punch; in bottles, ..... do.	6 00	55
204	Refreshing drinks; in bottles, of all kinds, ..... do.	4 00	35
205	Rum; in casks or demijohns, not exceeding 50° centesimal in strength, ..... litre	0 20	55
206	In bottles, not exceeding 50° centesimal in strength, ..... do.	6 00	55
207	Older or apple wine; in casks or demijohns, ..... litre	0 10	40
208	In bottles, ..... do.	1 80	35
209	Soda water, .....	1 80	35
210	Vermouth; in casks or demijohns, ..... litre	0 50	55
211	In bottles, ..... do.	4 50	55
212	Wines; Champagne, in bottles, .....	10 00	55
213	In bottles, of all kinds, including sparkling wines, .....	8 00	55
214	Port, Sherry, Madeira, Rhine, Chateau-Margaux, Chateau-Lafite, Chateau-Yquem and other fine wines, in casks or demijohns, ..... litre	0 50	55
215	Muscated, Marsala, Nebiolo, Barolo, Sauternes, Moselle, sweet and dessert wines and other wines of current quality, in casks or demijohns, ..... litre	0 15	55
216	Common claret, Moselle, Carbon, Priorato, dry wine, Barbera, and other common wines, in casks or demijohns, not exceeding 15° centesimal in strength and containing not more than 35% of dry extract and no reducing sugar, ..... litre	0 10	40
217	Wine or must, alcoholized or concentrated, and <i>mistelo</i> , ..... litre	1 00	40
218	Whisky; in cask or demijohns, not exceeding 50° centesimal in strength, ..... litre	0 50	55
219	In bottles, not exceeding 50° centesimal in strength, ..... do.	6 00	55

## III.—TOBACCO

*Note.* All the valuations under this heading are increased by 60% as from 1st October, 1919.

Nos.	Goods.	Valuation. Pesos.	Duties %.
220	Cigarettes of all kinds, including immediate receptacles, ..... kilo.	4 00	55
221	Cigars of Havana tobacco in bulk, wrapped or in any other immediate container, including the latter, ..... kilo.	10 00	55
222	Of common tobacco (not Havana), however packed, of all kinds, including the container, ..... kilo.	3 00	55
223	Tobacco stalks, G.W. ....	0 10	55
224	Pechna, .....	0 80	55
225	Snuff, including wipers, .....	1 20	55
226	Tobacco, in leaf of all kinds, G.W. ....	0 50	55
227	Cut, of all kinds, including immediate receptacle, ..... kilo.	1 00	55

## IV.—LEATHER AND TANNED SKINS.

*Note.* All the valuations under this heading are increased by 30% as from 1st October, 1919.

*Note.* 1. All goods enumerated in this Section and dutiable by weight shall be assessed inclusive of boxes, paper and wrappers.

2. Kid skins for 10 years shall be those weighing not more than 2 kilos, per head with or without.

228	Calfskins, waxed or tanned, in natural state, ..... kilo.	2 50	55
229	Varnished imitation, chamois and of other kinds, including Russia leather, ..... kilo.	4 50	55
230	Goat and cabriolans skins, dressed, .....	2 20	55
231	Moosehide, black or colour, .....	3 50	55
232	Of <i>chamois</i> skins, including <i>mediana</i> , black or coloured, for any purpose and however tanned, ..... kilo.	8 00	55
233	Kid skins, for gloves, .....	8 00	55
234	For footwear, including lamb skins, .....	5 00	55
235	Sheep skins; tanned, called <i>moreno</i> , of any colour, head of all kinds, chamois skins for cleaning ("para limpiar"), with or without the wool on, lined or not, and double skins, ..... kilo.	1 50	55
236	Tanned in any other manner, .....	2 50	55
237	Taper skins ("Cuyunchos"), .....	0 50	55
238	Hide and seal skins, of all kinds, .....	3 00	55
239	Croppers or pieces of leather, of all kinds, .....	1 50	55

## PARAGUAY.

## TARIFF.]

Nos.	Goods.	Valuation. Pesos.	Duties %.	Nos.	Goods.	Valuation. Pesos.	Duties %.
240	Shirts: cloth ("perico lino") .....	1 00	55	307	The same, of wool, cane, or rush, without plaiting or lash .....	6 00	55
241	Grown hides, of all kinds .....	0 20	55	308	The same, of plaited leather, without lash .....	8 00	55
242	Cold skins, varnished or tanned, in any form ..	2 80	55	309	" " of wood or cane, and those of figured wool .....	6 50	55
243	Seal leather: patent .....	1 50	55	310	The same, of plaited leather .....	12 00	55
244	Tanned in any other form .....	0 30	55	311	The same, with handle of whalebone or ivory ..	60 00	55
245	Imitation or compressed leather waste .....	2 80	55	312	Saddle cloths ("mantles"): effect, without sewing ..	1 00	55
246	Tanned cow hides, in any form .....	2 80	55	313	Other sorts, of all kinds .....	1 20	55
<b>V.—COACH-BUILDERS' AND HARNESS-MAKERS' WARES.</b>				314	Hopples of leather, of all kinds .....	7 00	55
<i>Note.</i> —All the valuations under this heading are increased by 6% as from 1st October, 1919.				315	Horse cloths: of jute or cotton or of both mixed together, with or without striclines .....	0 75	55
<i>Notes.</i> —1. Articles variable by weight shall be assessed inclusive of the weight of paper, cases and wrappers, and also of bales, if any.				316	Of jute or cotton, with a mixture of flock wool, with or without striclines .....	1 00	55
2. As regards the items relating to reins and bridles, it should be noted that if bridles or reins are imported separately, their valuation will be reduced by one half.				317	Of pure or mixed wool, with or without striclines ..	2 00	55
3. As to the number of seats in carriages, the driver's seat is not to be taken into account.				318	Martingales of all kinds .....	1 50	55
247	Saddle tree, without spring .....	8 00	55	319	Leather ties for harness .....	3 50	55
248	The same, with spring .....	12 00	55	320	Breast bands: of patent leather .....	2 50	55
249	Saddle frames for draught harness, for pure carriages or carts .....	4 00	55	321	Of cow hide .....	1 50	55
250	The same, for carriages or carriages .....	10 00	55	322	False (false martingales) .....	1 50	55
251	The same, for a single horse, with iron buckles, black or tinned .....	30 00	55	323	Fellows or small English cushions: of pure or mixed wool .....	1 50	55
252	The same, for two horses .....	50 00	55	324	The same, of cotton, linen, hemp, jute or admixture of these materials .....	1 00	55
253	With buckles covered with leather, silvered, nickelled, or of other metals, for a single horse .....	60 00	55	325	Chian .....	1 00	55
254	The same, for two horses .....	100 00	55	326	Reins and bridles: single, with tinned buckles, for riding .....	5 00	55
255	Incomplete. ( <i>To be appraised as if complete</i> ) ..	—	55	327	The same, double, with nickel, silvered, or covered buckles .....	8 00	55
256	North American, special for light carriages of same origin or their imitations, for a single horse .....	15 00	55	328	" " single, with nickel, silvered, or covered buckles .....	10 00	55
257	The same for two horses .....	25 00	55	329	The same double .....	18 00	55
258	Whiplashes ("correas") of all kinds .....	2 50	55	330	" " single, stitched ("pespuntado") ..	18 00	55
259	Cruppers of all kinds .....	3 00	55	331	" " double .....	26 00	55
260	Trunks of all kinds. ( <i>According to the declared value</i> ) .....	—	55	332	Reins without bridles: single, for a single draft horse ..	3 50	55
261	Muzzles: of leather, for horses, of all kinds .....	12 00	55	333	The same, for two horses .....	7 00	55
262	For dogs, of all kinds .....	4 00	55	334	The same, stitched ("pespuntado"), for a single horse .....	5 00	55
263	Whip handles: of wood or cane, for carriages ..	5 00	55	335	The same, stitched ("pespuntado"), for two horses .....	9 00	55
264	The same, for carts, of all kinds .....	1 00	55	336	Travelling bags of cloth .....	2 00	55
265	Of plaited thread, with or without loop ("paseo alila") .....	1 00	55	337	Saddles of all kinds .....	6 00	55
266	Carriage bodies, unfinished: for landaus or broughams .....	75 00	55	338	" " for children .....	5 00	55
267	For victorias or landaus .....	40 00	55	339	Saddles, complete or not, for carriages ..	5 00	55
268	For broughams .....	20 00	55	340	Sole pieces of cloth skin ("perico lino") ..	1 00	55
269	Pack saddle padblings ("coronas") of sole leather: without ornaments .....	2 00	55	341	Others, of all kinds .....	—	55
270	With ornaments .....	3 00	55				
271	Carriages: North American, four wheeled, each seating for six or more .....	150 00	55				
272	The same, four wheeled, with seating for four ..	100 00	55				
273	" " four wheeled, with seating for two ..	60 00	55				
274	" " two wheeled, with seating for more than two .....	50 00	55				
275	The same, two wheeled, with seating for two ..	30 00	55				
276	For road, with frame without hub, called "englies" two wheeled .....	12 00	55				
277	For road, with frame without hub, called "englies" two wheeled .....	30 00	55				
278	Of other origin, landaus or victorias .....	600 00	55				
279	As above, broughams .....	450 00	55				
280	" " victorias and landaus .....	350 00	55				
281	" " victorias or broughams .....	175 00	55				
282	Automobiles. ( <i>According to the declared value</i> ) By a Paraguayan law, passed on the 8th Nov. 1915, carriages, snow, motor cars and motor lorries, together with parts and accessories of the same, are to be exempted from import duty until further notice.	—	55				
<i>Accessories and duplicate parts for automobiles:</i>							
283	Holds .....	2 00	55				
284	Inner tubes ("camaras") .....	2 00	55				
285	Non-skidding bandages .....	1 50	55				
286	Cords and magnets .....	2 50	55				
287	Parts for motors (valves, springs &c.) .....	1 10	55				
288	Parts for carriages or carts (axles, gears, &c.) ..	0 60	55				
289	Brakes &c. .....	1 50	55				
290	Hooters .....	2 50	55				
291	Portfolios and bags, of leather for travellers and conductors .....	9 00	55				
292	Girths of true, with buckles or rings .....	12 00	55				
293	The same, unfinished .....	6 00	55				
294	Of pure or mixed wool .....	6 00	55				
295	Scrimings of pure or mixed wool .....	12 00	55				
296	Cord cables of zinc or brass .....	0 50	55				
297	Large and small straps, of leather, for harness ..	0 75	55				
298	The same, for travelling bags, including gun straps .....	2 50	55				
299	Sunray leathers, for carriages with or without glass ..	0 75	55				
300	Lamps for carriages .....	2 50	55				
301	Unfinished, or in detached pieces .....	0 50	55				
302	Front bands: common .....	1 50	55				
303	Silvered .....	1 50	55				
304	Driving and riding whips: for carts or carriages, plain or twisted .....	2 50	55				
305	For horsemen, plain, short, of plaited thread, very common, without lash .....	1 00	55				
306	The same, other kinds, with or without leather handle, without lash .....	3 50	55				



## VI.—FOOTWEAR.—Continued.

Nos.	Goods.	Valuation, Pesos.	Duties, %.
366	Top boots (of all sizes) common, of leather, with soles of esparto or hemp .....	12 pairs 20 00	55
369	Common, of cloth, with soles of esparto or hemp .....	12 pairs 12 00	55
370	Boots; sporting, for men or women .....	18 00	55
371	The same, for children .....	12 00	55
372	Boots and shoes (of all sizes) of felt called <i>de cremona</i> .....	12 pairs 6 00	55
373	The same, with elastic .....	9 00	55
374	Of elastic half felt, for children .....	3 00	55
375	The same, for infants .....	1 50	55
376	The same, for men and women .....	5 00	55
	Boots and shoes .....		
377	Of pure or mixed silk .....	12 pairs 16 00	55
378	Of cloth, with soles of rubber or other materials, for infants .....	12 pairs 5 00	55
379	The same, for children .....	6 00	55
380	The same, for women and men .....	12 00	55
381	With soles of wool, except those for children .....	12 00	55
382	Of rubber, in lacing top boots, welded together with the lacing .....	1 kilo 1 25	55
383	Of cloth and rubber, with soles of rubber, having up to 25 centimeters .....	12 pairs 3 00	55
384	The same, larger sizes .....	7 00	55
385	Of leather, common, with soles of esparto or hemp .....	10 00	55
386	Of cloth, common, with soles of esparto or hemp .....	12 pairs 6 00	55
387	Uppers or quarters for men's top boots, of all kinds .....	12 pairs 21 00	55
388	For women's top boots, of all kinds .....	12 00	55
389	For children ( <i>half by declaration, according to kind</i> ) .....	10 00	55
391	Slippers (of whatever size) of canvas, plush or felt, with or without heels, for men or women .....	12 pairs 5 00	55
392	The same, for children .....	3 00	55
393	And those of plush, for men .....	6 00	55
394	The same, for women .....	5 00	55
395	Lacing (of whatever size), of leather of all kinds .....	1 kilo 5 00	55
396	Soles and heels of rubber, with or without intercalated tissue .....	1 kilo 1 00	55
397	Both shoes, with lacing ( <i>de fiera</i> ) .....	12 pairs 1 00	55
398	Shorting shoes (of whatever size) .....	6 00	55
399	Clogs (of whatever size); exclusive of wood .....	3 00	55
400	Of wood, with leather or lined .....	6 00	55
	<i>Requisitos and Accessories.</i>		
401	Button boots of iron, with or without wooden handle .....	1 kilo 0 50	55
402	Blacking; in paste for footwear .....	0 25	55
403	Liquid, for footwear and harness or other things .....	1 litre 0 25	55
404	Shoemakers' pitch .....	0 40	55
405	Brushes .....	4 00	55
406	Ribbons or lace, other than of pure or mixed silk .....	1 00	55
407	Corners of cardboard, for footwear .....	0 15	55
408	Put outers for footwear with silk .....	2 00	55
409	Elastics for footwear .....	7 50	40
410	Without silk .....	2 00	55
411	Foot trees ( <i>copos</i> ) of all kinds, finished or not .....	1 50	55
412	Foot lasts: of all kinds, without plate, finished or not .....	0 50	55
413	With plate or ferrules .....	0 80	55
414	Small forms for shoemakers .....	0 60	55
415	Cream ( <i>de laja de cerda</i> ) for shoemakers .....	1 kilo 0 05	55
416	Apparatus for fixing eyelets and buttons .....	0 50	55
417	Eyelets of all kinds for footwear .....	1 00	55
418	Soles of all kinds for slippers .....	0 50	55
419	For ladies and shoes .....	0 15	55
420	Heels of cardboard, not covered .....	0 15	55
421	Of all other kinds or fashions, not enumerated .....	12 pairs 1 00	55
422	Morocco leather or lining for footwear, of skin, with or without inscription .....	1 kilo 5 00	55
423	Special ink for dyeing soles .....	G.W. 0 08	55

## VII.—FURNITURE.

V.A.—All the valuations under this heading are increased by 5% A. from 1st October, 1919.

Notes.—1. All furniture without exception must be declared with detailed statement of the quantity by units or dozens, according to the kind or value.

2. The valuations given in the present Section apply indiscriminately to finished or unfinished furniture.

3. Assessment according to declared value will be made in the case of fine or superior furniture exceeding in value the valuation fixed in the present Section, by reason of its richness, the quantity or quality of ornaments, or of the use of carving, bronze, inlaid work, gildings or castings such as lacquer, Martin's varnish or other.

4. In declarations of value regarding unenumerated or new furniture, they are not to include articles having a valuation in the Tariff, such as carpets, slugs, carpets, hangings, &c. In such case the Importers will have to declare them separately with designation of weight.

5. As regards bedroom furniture incompletely assorted, each piece of furniture shall be declared with the valuation assessed thereon.

424	Bedboards: composed of one or two parts, of painted or varnished wood .....	each 30 00	55
425	The same, of mahogany, oak or walnut .....	60 00	55
426	The same, composed of three parts .....	125 00	55
427	Plano stools of all kinds .....	3 00	55

Nos.	Goods.	Valuation, Pesos.	Duties, %.
428	Metallic cushions for billiard tables .....	set of four 8 00	55
429	Footstools: of all kinds .....	doz. 12 00	55
430	Of all kinds, North American style .....	4 00	55
431	Beds of all kinds, with wooden mounting .....	each 5 00	55
432	Billiard tables: without pockets .....	150 00	55
433	Of any other kind .....	300 00	55
434	Billiard balls: of ivory, finished or not .....	20 00	55
435	Other kind .....	15 00	55
436	Curtain loop holders, of wood, of all kinds .....	each 40 00	55
437	Coffins of all kinds .....	40 00	55
438	Bedsteads, common, of white wood, painted or varnished, for one person .....	each 8 00	55
439	The same, for two persons (large bedsteads) .....	12 00	55
440	The same, for children .....	4 00	55
441	Of other wood or covered, for one person .....	40 00	55
442	The same for two persons (large bedstead) .....	15 00	55
443	Folding cots or iron bedsteads, G.W. .....	0 11	55
444	The same, with bronze parts, G.W. .....	0 18	55
445	The same of bronze .....	0 50	55
446	Matted pieces: of wood of all kinds, up to current quality .....	50 00	55
448	The same, fine, <i>de acuerdo to the declared value</i> .....	—	55
449	Webbing of cotton, jute, pita or hemp, for furniture springs .....	1 kilo 2 00	55
450	Wire mattresses, G.W. .....	0 15	55
451	Mattresses: of wool, G.W. .....	0 55	55
452	Of hairs, hair, of all kinds, G.W. .....	1 00	55
453	Swings of all kinds, complete or not .....	0 20	55
454	Chests-drawers of all kinds: up to current quality .....	20 00	55
455	Fine .....	40 00	55
456	As above, with desk, <i>de acuerdo to the declared value</i> .....	—	55
457	Bed crumples ( <i>de acuerdo to the declared value</i> ) of all kinds .....	each 5 00	55
458	Work tables of all kinds: up to current quality .....	5 00	55
459	Fine .....	10 00	55
460	Cradles: of painted wood, up to current quality .....	3 00	55
461	The same, with gilding .....	8 00	55
462	Of ends of the North American style, common .....	1 20	55
463	Desks: of white wood, painted, for ladies .....	8 00	55
464	The same, of other wood .....	15 00	55
465	So-called <i>barroca</i> mounted: of wood, up to current quality .....	each 20 00	55
466	The same, fine .....	40 00	55
467	The same, cylindrical or revolving, North American style, of all kinds .....	50 00	55
468	Etagères for glass ware, for dining rooms, of all kinds .....	each 50 00	55
469	Book cases, revolving .....	12 00	55
470	Or libraries, with doors .....	30 00	55
471	Mirrors, low, of all kinds .....	4 00	55
472	The same, high .....	8 00	55
473	Corner brackets, up to current quality .....	10 00	55
474	Fine .....	20 00	55
475	Fibres for seat-cumings ( <i>de acuerdo to the declared value</i> ) .....	0 30	55
476	Curtain galleries, plain, gilt or varnished, with or without brackets .....	each 3 00	55
477	The same, with carved ornaments, with or without brackets .....	each 8 00	55
478	Bed room furniture (thoroughly consisting of one bedstead, one chest of drawers, one wash stand, one small table, one towel rack, one chair, one lounge [ <i>de acuerdo to the declared value</i> ]) and one night table .....	50 00	55
479	Of oak or walnut, common .....	100 00	55
480	Of oak or walnut, up to current quality .....	30 00	55
481	Of painted wood or of pitch-pine, common .....	50 00	55
482	The same, up to current quality .....	50 00	55
483	Wash stands: small, of white wood, painted or varnished, with or without marble, having up to 70 centimeters .....	each 3 60	55
484	The same, of other wood .....	6 00	55
485	Lavaz, without dressing table, of wood of all kinds, up to current quality .....	each 20 00	55
486	The same, with dressing table, up to current quality, including toilet .....	each 30 00	55
487	The same, fine .....	50 00	55
488	Tables: night, up to current quality .....	4 00	55
489	The same, fine .....	8 00	55
490	Dining room, common .....	10 00	55
491	The same, current quality .....	25 00	55
492	The same, fine .....	50 00	55
493	Carving, up to current quality .....	20 00	55
494	The same, fine .....	40 00	55
495	Centre, four legged, up to current quality .....	15 00	55
496	The same, fine .....	30 00	55
497	Single legged, with or without marble, up to current quality, and tea tables .....	each 8 00	55
498	The same, fine .....	10 00	55
499	Card, of all kinds .....	10 00	55
500	Furniture: of ordinary oak, common .....	1 kilo 0 25	55
501	The same, up to fine quality or combined with other materials .....	1 kilo 0 50	55
502	Unenumerated. ( <i>According to the declared value</i> ) .....	—	55
503	Disks ( <i>de acuerdo to the declared value</i> ) .....	1 00	55
504	Curtain poles, with or without brackets or accessories .....	1 kilo 3 40	55
505	Cloth racks: Standing, of all kinds, of painted white wood .....	each 3 00	55
506	The same, of other wood .....	5 00	55
507	Of wood, hanging, also folding, with iron hooks, common .....	1 00	55
508	The same, current quality .....	5 00	55
509	The same, fine .....	10 00	55
510	Corner and other brackets, hanging, of all kinds, common .....	24 00	55
511	Wardrobes: without mirror, single door, door .....	each 15 00	55
512	With single or double door, current quality .....	20 00	55
513	The same, fine, and those with three doors .....	50 00	55

Goods

Nos.	Goods.	Valuation, Pesos.	Duties, %	Nos.	Goods.	Valuation, Pesos.	Duties, %
513	With mirrors. (Increased by 25% according to kind.)			561	Watch cases, of wood, of any size	0 75	
514	Chairs: of painted or varnished wood, with seat of wool, North American style.....doz.	5 00	55	562	Keys of metal, common, for watches or clocks	2 00	35
515	The same, North American style, with cane seat ("de esterilla") with or without arms, not enumerated.....doz.	7 00	55	563	Precious stones, unset: brilliants.....gramme	45 00	2
516	The same of walnut, North American style.....doz.	13 00	55	564	Rubies, rose diamonds.....doz.	30 00	2
517	Of all kinds, with seat cane or not upholstered, of painted or varnished wood, including those imitating bamboo or bent wood, and chairs with seat of stamped, painted or varnished wood.....doz.	12 00	55	565	Emeralds, pearls and sapphires.....doz.	15 00	2
518	The same, of mahogany, oak, walnut or jacaranda, up to current quality.....doz.	25 00	55	566	Topazes, opals, amethysts, turquoises and garnets.....gramme	8 00	2
519	As above, fine.....doz.	50 00	55	567	False, white or coloured.....doz.	0 40	35
520	Of painted or varnished wood, with cane seat and back, including those imitating oster or bent wood, and those with seat and back of painted, stamped or varnished wood.....doz.	16 00	55	568	Watches: of gold, with single or double case, with independent seconds or of any other complicated system, 10-2 centimetro.....each	50 00	5
521	As above, fine.....doz.	25 00	55	569	For gentlemen, of gold, with single or double case.....each	25 00	5
522	As above, of mahogany, oak, walnut or jacaranda, up to current quality.....doz.	30 00	55	570	The same, for ladies.....each	15 00	5
523	As above, fine.....doz.	60 00	55	571	The same, with diamonds, fine pearls or other stones.....each	25 00	5
524	As above, with seat and back of leather.....doz.	70 00	55	572	Of silver, for gentlemen or ladies, of any system, up to current quality.....each	4 00	5
525	Longues, with or without arms, and folding chairs, North American style.....doz.	16 00	55	573	Of silver, fine, or of complicated system.....doz.	12 00	5
526	As above, of walnut, North American style.....doz.	30 00	55	574	Gold plate, of all kinds.....doz.	5 00	35
527	Longues, with seat or seat and back cane, of painted or varnished wood, North American style.....doz.	32 00	55	575	Of common metals, whether gilt-silver, nickel, enamel, steel, cast steel, or of all kinds.....each	2 00	35
528	As above, of mahogany, oak or walnut, with cane seat and back.....doz.	60 00	55	576	Alarm clocks, up to current quality.....doz.	7 00	35
529	Of all kinds, folding or travelling, with canvas.....doz.	15 00	55	577	The same, fine or fancy.....doz.	20 00	35
530	Mechanical, on wheels, for children.....doz.	25 00	55	578	Houring or striking clocks, up to current quality.....each	2 00	35
531	High, for children.....doz.	20 00	55	579	The same, fine or fancy.....doz.	10 00	35
532	Other kinds, for children. (Adutable under the respective numbers, with a rebate of 30%.)	—	55	580	Jewellers' goods. (According to the declared value).....doz.	1 00	35
533	Office, with or without spring, of painted or varnished wood, with cane seat, North American style.....doz.	35 00	55	IX.—MUSICAL INSTRUMENTS.			
534	As above, of walnut.....doz.	50 00	55	Notes.—All the valuations under this heading are increased by 1% as from first October, 1913.			
535	For all kinds, of all kinds, finished or not.....each	5 00	55	Notes.—1. Goods enumerated in this section and dutiable by weight shall be assessed inclusive of paper boxes and wrappings.			
536	With arms, of the kinds classed in Nos. 517 to 524 inclusive (with a surcharge of 50% according to kind.)	—	55	2. Valuations established in this Section shall apply indiscriminately to musical instruments, finished or unfinished, complete or not.			
537	Revolving chairs and arm chairs, covered with leather.....each	15 00	55	582	Accordions of all kinds.....doz.	16 00	35
538	As above, with cane seat.....each	5 00	55	583	Altos, piston or cylinder.....each	9 00	35
539	Sofas of white wood, painted or varnished, skeleton or cane, of mahogany, oak, walnut or jacaranda.....doz.	10 00	55	584	Bows for basses, violins or violas.....doz.	0 50	35
540	As above, of mahogany, oak, walnut or jacaranda.....each	20 00	55	585	Bows for basses, violins or violas.....doz.	2 00	35
541	As above, covered with leather.....each	35 00	55	586	Aristons of all kinds. Up to 35 centimetres.....doz.	5 00	35
542	Of bent wood or imitation oster, with cane seat or with seat of painted, stamped or varnished wood.....each	5 00	55	587	Bargers, sizes, current quality.....doz.	10 00	35
543	As above, with seat and back cane or of painted, stamped or varnished wood.....each	7 00	55	588	Larger sizes, fine.....doz.	1 50	35
544	As above, with three medallions.....doz.	12 00	55	589	Harmoniums and fifes: single, of all kinds, with or without bells.....doz.	5 00	35
545	Billiard cues, common, of one or more pieces.....doz.	3 00	55	590	Double or triple, of all kinds.....each	22 00	35
546	Billiard cues, common, of one or more pieces.....doz.	8 00	55	591	Harmoniums, with four octaves, without stops.....each	—	35
547	Fine, including those of painted wood.....doz.	20 00	55	592	With stops. (According to the declared value).....each	100 00	35
548	Fine, including those of painted wood.....doz.	5 00	55	593	Bargers of all kinds.....doz.	400 00	35
549	Towel racks: of white or painted wood.....doz.	15 00	55	594	Flutes and other manufacturers' fine.....doz.	12 00	35
550	Of mahogany, oak, walnut or jacaranda.....doz.	7 00	55	595	Music stands. (According to the declared value).....each	5 00	35
551	Towel sets, of all kinds or for shaving.....each	—	55	596	Bassons, piston or cylinder.....each	5 00	35
				597	Barytones, piston or cylinder.....each	11 00	35
				598	Baritone, piston or cylinder.....each	11 00	35
				599	Esax drums, with or without accessories.....each	2 60	35
				600	Strikes for musical instruments.....each	8 00	35
				601	Drums for the military.....each	1 50	35

### VIII.—JEWELLERY.

611	locking system .....	100
612	Keys of all kinds .....	100
613	Double basses: piston or cylinder .....	each
614	Strimmed .....	"

3.—In case of jewels of gold, fitted with precious stones, the net weight thereof and the quality of the gold must be declared.

624	Flutes, of box-wood, with single key.....	"
625	The same, with five keys.....	"
626	Of ebony, with single key.....	"
	Of ebony, with more than one key, increased by	

51	Ornaments and fancy articles: of silver, without appendages of crystal, porcelain or steel.....	25 00	5	629 The same of silver: according to the declared value
52	Of crystal, porcelain or steel, combined with.....	10 00	3	630 Photographic, zepphrinias and the like, of all kinds: according to the declared value

	precious stones, with or without base	gramme	0 60	5	632	The same, not recordable	each
					633	Guitars: up to current quality	each
					634	Fine	doz
					635	Tuning keys, for pianos	doz
51	Of gold, of a fineness of less than 750 thousandths, with or without precious stones, with or without false						

536	With precious stones. (According to the declared value) .....	15 00	5	638	Metropones, of all kinds .....	kiln
537	Corals, of all kinds .....	09	25	639	Prints, music .....	kiln
				640	Obes, of ebony or grena lilo .....	huz
				641	Coacinas of terra cotta .....	4oz

557 Coral; of all kinds, with outer cover of paper	5.00	35	641 Ornaments of bone, wood, etc.	5.00	35
558 Imitation	5.00	35	642 The clasp; of bone-wood with one key	5.00	35
559 Jewel cases; of all kinds, with outer cover of paper	5.00	35	643 The same, with five keys	5.00	35
or ribbon	5.00	35	644 Of ivory or green fillo, with up to five keys	5.00	35
or silk	5.00	35			

569 The same, of any other kind ..... " 10 00 35 or 70 644 00 00 only of great size, when up to 10 00 00

## IX.—MUSICAL INSTRUMENTS.

*Notes.*—1. Tools enumerated in this section and datable by weight shall be assessed inclusive of paper, box- and wrappers.

2.—Valuations established in this Section shall apply indiscriminately to musical instruments, finished or unfinished, complete or not.

Accordions of all kinds.....doz.  
Alto, piston or cylinder.....each  
Blows for basses, violoncellos or violins....."

Aristons of all kinds: Up to 35 centimetres .. "

8 Harmonicas and fifes: single, of all kinds, with  
or without bells ..... doz.

0 Harmoniums, with four octaves, without stops, each  
1 With stops, (According to the declared value)...  
2 Harps: Common.....each

3 Earls and other manufactures, fine ..... s  
4 Music stands. (According to the declared value) ..  
5 Bassoons, piston or cylinder.....each

6	Banlores, of all kinds.....	»
7	Barytones, piston or cylinder .....	»
8	Bas drums, with or without accessories .....	»

99 Strings for musical instruments.....kno.  
100 Drums for the military... ..each  
101 Wooden cases: for violins and mandolines... „

12	For violoncellos .....	doz
13	Fiazelets; of box-wood or white wood, common .....	doz
14	Of ebony or grenadillo .....	each

07 Clarions for the military ..... each

09 Clarinets : of box-wood ..... " "  
" of ebony or amaranth ..... " "

10	Of ebony or greenalldio .....	"
11	Boehm's system .....	100
12	Keys of all kinds .....	each
13	Tracks, brass, piston or cylinder .....	each

113	Double bases: piston or cylinder.....	each
114	Stripped.....	"
115	Contralt is or bases, piston or cylinder.....	"
116	Contralt à piston.....	"

516 Cornets & piston ..... 3  
517 Horns for diligence or tramways ..... kilo.  
518 Strings: -teel for musical instruments..... kilo.  
519 The same, gut or silk ..... "

620	Chinese bells of all kinds .....	doz.
621	Tuning forks of all kinds .....	doz.
622	Bells of all kinds .....	each

622	Furcts of all kinds.....	"
623	Ophioleles of all kinds.....	"
624	Flntes of box-wool, with single key.....	"
625	The same, with five keys.....	"

625	The same, with five keys.....	5
626	Of ebony, with single key.....	5
627	The same, with more than one key ( <i>Increased by</i> <i>five at two per key</i> ) .....	5

628 Of wool, Boehm's, Sworn's and Sigler's systems each  
629 The sum of silver according to the declared value

630 Phonographs, graphophones and the like, of all kinds. *(According to the declared value) . . .*

631	ments .....	doz.
632	The same, not recorded .....	ss
633	Guitars: up to current quality .....	each

634	Fine.....	yr
635	Tuning keys, for pianos.....	doz
636	Mandolines of all kinds.....	each

637	Bass drum sticks.....	..
638	Metronomes, of all kinds .....	.. kiln
639	Printed music .....	.. kiln

640 Obees; or ebony or grenadillo.....end  
641 Oracinas of terra cotta.....doz  
642 Pile oles; or box-wood with one key.....w

643 The same, with five keys.....<sup>643</sup>  
644 Of a cony or green lillo, with up to five keys.....<sup>644</sup>





XI.—METALS AND METAL GOODS, SHIPS' STORES, WOOD AND MACHINERY—continued.			Valuation.		Duties.		Nos.	Goods.		Valuation.		Duties.	
MACHINERY—continued.			Pesos.	%	Pesos.	%		Goods.		Pesos.	%	Pesos.	%
914	Brushes: boat, of vegetable fibre.....doz.		0 80		1 20	35	982	Spoons and forks: of blanchet bronze, including the earthenware box.....	kilo.	1 00		35	
915	The same, of pure or mixed bristles.....doz.		1 20		35		983	Of nicked steel.....	kilo.	0 60		35	
916	The same, with blacking brush and other accessories.....doz.		4 00		35		984	Spoons of wood, for the kitchen or for other purposes.....doz.		0 20		35	
917	Of bristles, for cleaning boots and machines and metal cleaning brushes.....doz.		0 60		35		985	Trowels for masons.....	kilo.	0 70		35	
918	For boiler pipes and wire brushes for foundries of all kinds.....doz.		2 20		35		986	Spoons or scoops of galvanized iron, with wooden handle, for shops, and scoops of iron for shaping or cutting potatoes.....doz.		1 20		35	
919	Horse, of vegetable fibre, with woolen back.....doz.		2 00		35		987	Knives: chaff cutters.....		12 00		35	
920	The same, of pure or mixed bristles.....doz.		3 00		35		988	With wooden handle, for shoemakers.....		0 70		35	
921	The same, with back of leather or its imitations.....doz.		5 40		35		989	With two handles, for coopers or harness makers and wood-dressing chisels, in the shape of planes.....doz.		3 00		35	
922	Of straw or quitch grass, up to 15 centimetres.....doz.		0 30		35		990	Single or double edged, for mincing meat.....		4 00		35	
923	The same, over 15 centimetres.....doz.		1 30		35		991	Butchers' or for the kitchen, and potato-peeling knives, up to current quality.....centimetre		0 60		35	
924	Floor, of pure or mixed bristles, with or without handle.....doz.		4 00		35		992	Tanners', of all kinds.....doz.		10 00		35	
925	Floor, of straw, with or without handle, and passava brooms.....doz.		2 50		35		993	Knives and forks: for the table, with handle of iron or nickel, of iron, aluminum, bone, milled wood, dyed wood, and spelter, common.....doz.		0 25		35	
926	For hanging wall paper, of all kinds.....doz.		3 00		35		994	The same, de sert.....		0 50		35	
927	Plates of all kinds, with iron stock, and rabbit planes, for carpenters.....doz.		20 00		35		995	Table, with handle as above, and those of ebony, pear tree, harts' horn, buffalo, horn or imitation ivory, and other, up to current quality.....doz.		1 50		35	
928	Router, large, with handles.....		15 00		35		996	Table, fine, except knives and forks with handle of ivory or metal.....doz.		2 50		35	
929	Small hand, large and small.....		8 00		35		997	The same, de sert.....		2 00		35	
930	Tonguing, and of all other kinds.....		4 00		35		998	Of wood or composition, for salad.....		1 20		35	
931	Cards or steel for cleaning files.....kilo		0 40		35		999	The same, of buffalo or ebony.....		3 50		35	
932	Anchor-stocks of iron.....		0 10		35		1000	With handles of ivory, of all kinds.....		4 00		35	
933	Bristles for shoemakers.....		8 00		35		1001	Pointed knives or knives called "small French" and "pauir is," common.....centimetre		0 60		35	
934	Hair for paint brushes.....		1 00		35		1002	The same, current quality, except those with ivory or imitation ivory handles.....centimetre		0 015		35	
935	Mixed, for paint brushes.....		3 00		35		1003	The same, with.....		0 03		35	
936	Vegetable, horse or tusk.....		0 15		35		1004	The same, with handles of ivory.....kilo.		0 00		35	
937	Locks: of iron, common, for doors without latch, wholly of iron.....kilo.		0 30		35		1005	Glaziers' or painters' knives.....doz.		1 50		35	
938	The same, with latch, called French, and mortise locks and rim locks with plate of iron, bronze, or nicked, without combination.....kilo.		0 45		35		1006	Knives for cutting valves of rubber, leather and vegetable fibre, for railways or steam tramways.....kilo.		6 00		35	
939	Of iron, for doors, mortise and combination, with plate of iron, bronze, or nicked, combination rim locks, those with latch of nicked iron, with or without combination, and barrel locks ("de tambor").....kilo.		0 80		35		1007	Iron wedges, for railways or steam tramways.....		0 12		Free	
940	Of iron, without combination, and mortise locks with plate of bronze, for furniture.....kilo.		0 50		35		1008	Palms, sailmakers'.....	100	1 00		35	
941	The same, nicked, with combination and with bell ("campanilla").....kilo.		0 80		35		1009	Tanks or cisterns of iron, mounted or not.....kilo.		0 08		35	
942	Of bronze for furniture, locks with bolt and inside of iron, without combination, and those with bell ("campanilla").....kilo.		1 20		35		1010	Of iron, for wash-closets or urinals.....		0 15		35	
943	The same, with combination.....		2 00		35		1011	Disinfectants for boilers, G.W.....		0 25		35	
944	Of bronze, of all kinds, for doors.....		1 50		35		1012	Snuffers of all kinds.....		0 65		35	
945	Sharpening steels: of iron or steel.....doz.		3 00		35		1013	Screw drivers of all kinds.....		0 65		35	
946	Of emery.....		1 20		35		1014	Shears, common, for sheep or horses.....doz.		1 20		35	
947	Plates: or notices, printed, painted or not, or enamelled, door, advertising, etc.....kilo.		0 30		35		1015	Diamonds for glaziers.....each		1 50		35	
948	Finger, of glass or porcelain, etc.....doz. pairs		3 00		35		1016	Bars or blades, extra, for pipe cutters.....		0 06		Free	
949	Chaperoles for saws.....		0 10		35		1017	Iron sleepers for railways and tramways.....		0 05		Free	
950	Iron teeth.....		0 20		35		1018	Flat plates for railways and steam tramways.....		0 12		Free	
951	Cranks of iron for pistons.....		0 12		35		1019	Axles: patent or semi-patent, for carriages.....		0 25		35	
952	Stone chisels of all kinds.....		1 00		35		1020	" for carts, pony chaises or sulkeys.....		0 12		35	
953	Steel ribbons for shoe-milling machines.....		0 40		35		1021	" of iron or steel, turned or polished.....		0 10		35	
954	Nails: of zinc or galvanized iron.....		0 13		35		1022	Small, cast, not steamed, of all kinds, mounted or not, not exceeding 6 tons burden. (According to the declared value.).....kilo.		0 08		35	
955	Of cast or hammered iron.....		0 08		35		1023	Packing of all kinds, not enumerated.....kilo.		0 45		35	
956	Iron, horseshoe.....		0 20		35		1024	Gears: of cast or hammered iron, of all kinds.....		0 12		35	
957	Of iron, with head of bronze or bronze-plated.....		0 30		35		1025	The same, with wooden teeth.....		0 60		35	
958	Copper, bronze or yellow metal.....		0 15		35		1026	Others or lubricators of glass, without bronze setting.....doz.		0 80		35	
959	Scrap.....		0 45		35		1027	Of iron.....kilo.		0 25		35	
960	Wires of all kinds, not covered.....		0 45		35		1028	Wooden holders, of all kinds, G.W.....		0 12		35	
961	Bars, pipes, plates, ingots, slabs and soldering irons.....kilo.		0 50		35		1029	Ripping or flatter chisels, with or without handle, including turners' chisels.....kilo.		0 50		35	
962	Painting.....		0 35		35		1030	Squares, for carpenters.....doz.		2 00		35	
963	Rivets, without chain links, points, knobs, hooks and pipes varnished or gilt.....kilo.		0 60		35		1031	Of iron, for blacksmiths.....		5 00		35	
964	Letter boxes, door knockers, knobs for latches and doors, mousetraps, eye bolts, plugs, points, valves, elbows, keys, levers, cocks, oil cans and other separate parts for water or steam piping, also all other articles of these materials, except articles for lighting, art or for other metal goods specially enumerated in other numbers of the Tarif.....kilo.		0 50		35		1032	Of chain links or slabs.....kilo.		0 20		35	
965	Automatic lubricators.....		2 50		35		1033	Wooden spalls, of all kinds.....		0 20		35	
966	Articles enumerated in the foregoing numbers, nicked. (Increased by 30%, according to kind.).....kilo.		—		35		1034	Spurs: of composition or silvered, with or without boxes.....kilo.		2 00		35	
967	Kitchen ranges of iron, to burn coal or wood, G.W.....kilo.		0 20		35		1035	Of cast or hammered iron.....		0 40		35	
968	To burn gas, mineral oils or petroleum, or alcohol, G.W.....kilo.		0 25		35		1036	Of polished or tinned iron or steel.....		0 60		35	
969	Exhausts: of iron, of all kinds, fitted with bronze or of other metal.....kilo.		0 20		35		1037	Of nicked iron or steel.....		1 00		35	
970	Glue pots.....		0 18		35		1038	Tin in sheets or plates, in tin in ingots.....		0 60		15	
971	Glue collar thrust bearings, of iron or steel, for shafts.....kilo.		0 25		35		1039	Wooden pegs for footwear, G.W.....doz.		3 50		35	
972	Calipers: of iron, and thread calipers or calipers with bronze handle.....kilo.		0 70		35		1040	Tow: of washed wool, G.W.....kilo.		0 30		35	
973	Gas meters.....each		7 00		35		1041	" other kinds, including tarred tow, G.W.....		0 10		35	
974	Belts: of leather, with steel teeth called cards for the manufacture of tissues.....kilo.		1 00		35		1042	Stupper nails, of all kinds, G.W.....		0 12		35	
975	The same, of other materials.....		0 70		35		1043	Saddles.....doz.		3 50		35	
976	Of hemp, cotton, pita or other fibre, combined or not with rubber, gutta percha, or any other similar material.....kilo.		0 60		35		1044	Of iron, common.....kilo.		0 25		35	
977	Of leather, for machines, finished or not.....		3 00		35		1045	Of tinned iron, of all kinds.....		0 30		35	
978	Of leather, for machines, unfinished.....		1 50		35		1046	Of polished or nicked iron or steel.....		0 80		35	
979	Of cutting papers, over 20 centimetres.....		0 55		35		1047	Of composition or of silvered bronze, with or without rubber, including slides for harness, brilles and other apparatus.....kilo.		2 00		35	
980	Closets: to hold metal and punches of all kinds.....		0 55		35		1048	Of rubber or of hardened rubber, with or without rings.....doz. pairs		8 50		35	
981	Trampolines, or gymnastic G.W.....		0 25		35		1049	Of wood.....doz.		0 70		35	
982	" of iron, G.W.....		0 05		35		1050	Caves with awls.....doz.		2 00		35	
							1051	Stoves or calorifers: of iron for burning coal, kils.....		0 15		35	
							1052	Gas, petroleum or alcohol.....		0 45		35	
							1053	Gas, petroleum or alcohol.....		2 00		35	
							1054	Clothes wringers.....		2 00		35	
							1055	Levon sugar and meat presses.....kilo.		0 30		35	
							1056	Fastenings for doors and windows, of iron, neither painted nor varnished.....kilo.		0 09		35	
							1057	Of iron, of iron, lacquered, or with nicked handle, common.....kilo.		0 12		35	
							1058	Of iron, with bronze handle, nicked.....		0 20		35	
							1059	Of iron, with nicked fittings.....		0 30		35	
							1060	Of iron, with bronze locks, for libraries.....		0 50		35	

TARIFF.]		Goods.		Valuation.	Duties	Goods.		Valuation.	Duties		
Nos.		Pesos.	%.	Nos.		Pesos.	%.	Nos.			
1063	Handles and fittings for door and window fastenings, imported separately. (Double the respective valuations) .....	0 40	35	1142	Thick, for fastening springs .....	0 20	35	1149	Thick, for fastening springs .....	0 20	35
1064	Dish covers of wire gauze .....	0 10	35	1143	Twining twine, and into yarn for sewing slippers and bales .....	0 40	35	1144	Tarred, mearlar or marine .....	2 00	Free
1065	Felt or asphaltine and the like for roofing or caking. G.W. ....	0 20	35	1145	Sticks of all kinds .....	0 08	15	1146	Tia plate; unmanufactured cut not G.W. ..	0 15	15
1066	For boilers. G.W. ....	0 20	35	1147	The same painted, G.W. ....	0 15	15	1147	The same painted, G.W. ....	0 15	15
1067	Rope yarn, of all kinds .....	0 20	35	1148	Manufactured into any shape, including painted or varnished articles, except those classed under "Mercurie" and articles specially enumerated .....	0 45	35	1149	Nickelled. (Increased by 25% per cent. on the respective valuations.) .....	2 00	35
1068	Portable forges .....	0 85	35	1149	Black steel for turners' knives .....	0 80	35	1151	For lopping shears .....	1 50	35
1069	Bits: country style, of iron, common, tinued or not .....	1 50	35	1152	For shaving apparatus .....	0 10	35	1153	Grates ("hornallas") of iron for furnaces ..	0 25	15
1070	The same, of iron or steel, half filed, mule bits, tinued and other mixed .....	3 00	35	1154	Iron forks, of all kinds, with or without handle ..	0 13	35	1155	Water closet apparatus, of iron, enamelled or not. G.W. ....	0 32	35 or 40
1071	Arabian or Brazilian, of iron tinued or not, and bits or country use, steel .....	5 00	35	1156	The same, with handle, with pan of faience or porcelain .....	1 20	35	1157	Fire irons, composed of three pieces, of iron or steel .....	3 50	35
1072	The same, with ornaments of composition or silvered bronze .....	6 00	35	1158	Both brick .....	1 50	35	1159	Solid iron lamps, large or small, of all kinds ..	1 50	35
1073	Of polished or nickelled iron .....	35 00	35	1160	Pencils for carpenters .....	0 10	35	1161	Washtands of iron with accessories of faience or glass .....	0 10	35
1074	Of special shap, fine, for driving or riding ..	14 00	35	1162	Axle, without handle, of all kinds .....	0 60	35	1163	With handle or of all sizes .....	0 50	35
1075	Of composition or silver or bronze .....	2 00	35	1164	Files and rasps of all sizes .....	8 00	35	1165	Lanterns, with magnifying glass .....	20 00	35
1076	Bellows, for the kitchen, common .....	6 00	35	1166	or side lights for ships .....	4 00	35	1167	The same, of iron or tin plate, of all kinds ..	18 00	35
1077	For gold and silver smiths, up to 45 centimetres each .....	16 00	35	1168	The same, of bronze or copper, or with parts of other metals .....	0 60	35	1169	Rick cloths and tarpaulins, and the like, oil or ..	0 18	35
1078	Combined with leather, for blacksmiths ..	0 20	35	1170	Rick cloths and tarpaulins, and the like, oil or ..	0 18	35	1171	Spanners of iron, of all kinds .....	0 35	35
1079	Of iron, for blacksmiths .....	0 20	35	1172	Wrenches, iron, of all sizes, kinds and qual- ..	0 55	35	1173	Cocks of iron, finished or not, for locks .....	0 60	35
1080	Hooks: of iron, of all kinds, tinued or not, in- ..	0 20	35	1174	Keys of iron, finished or not, for locks .....	1 20	Free	1175	Knives, large and small, to cut thistles or guano, ..	4 50	35
1081	Open, with screw .....	0 25	35	1176	To cut thistles or sugar cane, or for ..	4 50	35	1177	Short or kitchen knives .....	0 25	35
1082	"Garruchos" of wool .....	0 20	35	1178	Crushing boxes ("machinas de union") ..	9 20	35	1179	Crushing boxes ("machinas de union") ..	9 20	35
1083	Of iron, galvanized or not .....	0 25	35	1180	Wood: oak, unplanned .....	0 70	35	1181	Cedar, in logs .....	0 30	35
1084	Lifting racks of wood or iron .....	1 50	35	1182	The same, in beams .....	0 50	35	1183	The same, in beams .....	0 28	35
1085	Rubber: billiard cushions, of all kinds .....	1 20	35	1184	Hard, South American, in beams .....	0 50	35	1185	Hard, South American, in beams .....	0 65	35
1086	Plates, valves, belts, corks and foot levers ..	0 80	35	1186	The same, in beams .....	0 50	35	1187	Arancaria or South American acacia, unplanned ..	0 25	35
1087	The same, with intercalated cloth or metal ..	1 50	35	1188	The same, in beams .....	0 35	35	1189	White pine, unplanned .....	0 25	35
1088	In the shape of horseshoes, rings, tyres for carriage or cart wheels, bands for cutting up and the like .....	2 00	35	1190	White pine, unplanned .....	0 35	35	1191	White pine, unplanned .....	0 40	35
1089	Tyres for an omnibus .....	0 80	35	1192	White pine, unplanned .....	0 50	35	1193	The same, including spruce, unplanned ..	0 60	35
1090	Marking gauges .....	3 00	35	1194	Hard, South American, split for hoops, in- ..	0 55	35	1195	Worked or not in thickness .....	3 00	35
1091	With applications of iron or bronze .....	0 10	35	1196	Coarse, oak or poplar, in boards or deals, ..	0 10	35	1197	The same, in beams or logs .....	0 45	35
1092	Staples of iron or steel, for wire fencing or piping ..	0 15	35	1198	The same, in beams or logs .....	0 30	35	1199	Walnut, cherry tree, malagasy, maple, peach, ..	1 40	35
1093	"coppered or bronze .....	0 20	35	1199	Walnut, cherry tree, malagasy, maple, peach, ..	1 40	35	1200	Walnut, cherry tree, malagasy, maple, peach, ..	0 70	35
1094	"coppered or bronze .....	0 10	35	1200	Veneers of walnut, cherry tree or oak ..	0 12	35	1201	Veneers of walnut, cherry tree or oak ..	0 12	35
1095	Consistent grease for machines. G.W. ....	0 60	35	1202	Veneers of walnut, cherry tree or oak ..	0 30	35	1202	Veneers of walnut, cherry tree or oak ..	0 30	35
1096	Grafs, of iron for shoemakers .....	0 10	35	1203	" of rose wood, ebony or spinal wood ..	0 70	35	1203	" of rose wood, ebony or spinal wood ..	0 70	35
1097	Ring bolt, of iron for anchors or chains .....	0 10	35	1204	Hard, for wire fencing, posts, half-posts and ..	12 00	25	1205	Spokes for carriage wheels .....	0 85	35
1098	The same, nickelled .....	0 50	Free	1205	Spokes for carriage wheels .....	100	2 00	1206	Encomas, for wheels .....	0 50	35
1099	Seythes without handle. G.W. ....	0 16	35	1206	Encomas, for wheels .....	0 50	35	1207	For the manufacture of brushes .....	0 30	35
1100	Thinblisks for ropes, of iron, galvanized or not ..	0 15	35	1207	For the manufacture of brushes .....	0 30	35	1208	For the manufacture of brushes .....	0 12	35
1101	Fenders: of iron, with bronze fittings .....	0 10	35	1208	For the manufacture of brushes .....	0 12	35	1209	For the manufacture of brushes .....	0 12	35
1102	" of iron, with or without handle .....	0 15	35	1209	For the manufacture of brushes .....	0 12	35	1210	Animal powers for mines, of all kinds, G.W. ..	0 30	35
1103	Gauges .....	0 15	35	1210	Animal powers for mines, of all kinds, G.W. ..	0 30	35	1211	Manganese in paste, and the like, for soldering ..	0 50	35
1104	Gauges of iron, hand .....	0 35	15 or 35	1211	Manganese in paste, and the like, for soldering ..	0 50	35	1212	Handles, of iron or plated wire, nickelled or not, ..	0 15	35
1105	Large and small axes, and axes, of all kinds, ..	0 35	15 or 35	1212	Handles, of iron or plated wire, nickelled or not, ..	0 15	35	1213	Of iron, polished, filed, tinued or galvanized, ..	0 30	35
1106	Buckles and articles of metal, including puglars, ..	0 30	35	1213	Of iron, polished, filed, tinued or galvanized, ..	0 30	35	1214	Of iron, polished, filed, tinued or galvanized, ..	0 50	35
1107	Of iron, for harness of all kinds, also tinued ..	1 00	35	1214	Of iron, polished, filed, tinued or galvanized, ..	0 50	35	1215	Of iron, polished, filed, tinued or galvanized, ..	1 00	35
1108	Of nickelled or covered iron .....	2 50	35	1215	Of iron, polished, filed, tinued or galvanized, ..	1 00	35	1216	Of iron, polished, filed, tinued or galvanized, ..	2 00	Free
1109	Of silvered iron .....	1 00	35	1216	Of iron, polished, filed, tinued or galvanized, ..	2 00	Free	1217	Manometers, pressure or vacuum, common ..	5 00	77
1110	Of iron, bronze plated .....	2 50	35	1217	Manometers, pressure or vacuum, common ..	5 00	77	1218	Pestles of wood for mortars .....	5 00	77
1111	Of bronze or copper .....	0 15	35	1218	Pestles of wood for mortars .....	5 00	77				
1112	Ice chests or refrigerators, of all kinds, G.W. ..	0 16	35								
1113	Horsehoes .....	0 50	25								
1114	Sets of tools in boxes .....	0 25	2								
1115	Iron: in ingots for foundries .....	0 06	35								
1116	In bars, round or square iron, and .....	0 06	35								
1117	Sheet iron, broad iron, T, U, Z iron, rods and ..	0 06	35								
1118	Sheet iron, of various sections, unwrought, ..	0 06	35								
1119	including rugados (corrugated) sheet iron ..	0 06	35								
1120	In bars, rolled, engraved or carved .....	0 08	35								
1121	Columns ("caballitos"), lattice, frame work, ..	0 10	35								
1122	lumps and bridges .....	0 15	35								
1123	The same, of galvanized iron or steel .....	0 05	29								
1124	Galvanized, in sheets or ridging. G.W. ....	0 06	35								
1125	Coated with a layer of lead, in sheets or hoops ..	0 06	35								
1126	Tin plate, hammered or varnished tin plate, in arti- ..	0 40	35								
1127	For domestic use .....	0 40	35								
1128	The same, decorated .....	0 55	35								
1129	Hammered, tinned inside and painted outside, ..	0 32	31								
1130	in saucapans, "pawis", and crockets, with their ..	0 18	35								
1131	lids .....	0 18	35								
1132	The same, in frame pans, including those ..	0 20	35								
1133	polished and turned .....	0 30	35								
1134	Cast in articles for domestic use, except bras- ..	0 20	35								
1135	and tripod kettles .....	0 30	35								
1136	The same, enamelled. G.W. ....	0 07	35								
1137	Cast into bottoms for pans and crockets. G.W. ..	0 06	Free								
1138	Wheels for tramways and railways. G.W. ....	3 00	35								
1139	For harness saddle frames, of all kinds, ..	0 15	35								
1140	varnished or not .....	0 30	35								
1141	Unfinished parts for the manufacture of bits ..	0 60	35								
1142	Bench hooks for painters' planes .....	0 35	35								
1143	Irons and fittings for carpenters' planes .....	0 35	35								
1144	Yarn and twine, of all kinds: of cotton .....	0 35	35								
1145	Of other materials, of natural colour .....	0 06	35								
1146	The same coloured .....	0 12	35								
1147	For bailing wool .....	0 12	35								

XI.—METALS AND METAL GOODS, SHIPS' STORES, WOOD AND  
MACHINERY—continued

[illegible]

[illegible]



## XII. ELECTRICITY AND LIGHTING MATERIALS—continued.

Nos.	Goods.	Valuation. Pesos.	Duties %.
1533	The same, with foundation of slate or marble, with or without cover .....	1 20	35
1534	The same, unframed, in detached pieces of bronze or copper, without corresponding foundation of porcelain, slate or marble .....	2 50	35
1535	Hooks, collars and convexes of bronze .....	1 50	35
1536	Insulators of glass, G.W. ....	0 06	35
1537	Of earthenware, faience or porcelain, of more than 3 centimetres in diameter, without or without bracket, G.W. ....	0 12	35 or 40
1538	The same, up to 3 centimetres inclusive, G.W. ....	0 25	35 or 40
1539	Wire or cables of copper, up to 5 millimetres in diameter, covered with cotton, gutta-percha or other material, except those covered with lead or silk or with any kind of flexible cords, kilo. ....	0 70	35
1540	The same, exceeding 5 millimetres in diameter, kilo. ....	0 60	35
1541	The same, up to 5 millimetres in diameter, coated with lead, ....	0 30	35
1542	The same, exceeding 5 millimetres, ....	0 50	35
1543	The same, of any diameter, covered with silk, ....	2 50	40
1544	Of lead, of any number, ....	0 15	35
1545	Armoured, underground, with inner coating of lead and armour of iron or steel, ....	0 25	35
1546	Of iron or steel, covered with cotton, gutta-percha or other material, ....	0 30	35
1547	Flexible cords with one or more conducting wires, of coiled copper, of any diameter, covered with cotton, mohair, wool or other material, except those covered with silk, ....	1 50	35
1548	The same, covered with silk, ....	2 50	40
1549	Armoured or vulcanized, pocket, ....	2 00	35
1550	Or voltimeters of other kinds, ....	5 00	35
1551	Telegraphic apparatus: Morse's, ....	15 00	35
1552	The same, without clock movement, ....	9 00	35
1553	Wire presses or tubes of porcelain, ....	0 12	40
1554	Lighting articles of all kinds: of crystal or glass with or without ornaments or parts of metal, ....	1 50	10 or 35
1555	Of iron or zinc with ornaments of copper or bronze, ....	0 80	35
1556	Of nickel, bronze, or yellow metal, whether or not nickel-plated or silver-plated and whether or not containing parts of glass, ....	1 50	35
1557	The same, of iron or zinc, of all kinds, ....	0 25	35
1558	Or candle-holders of metal, of all kinds, for divine worship, with or without cover of metal, with or without parts of glass, wood or other materials, ....	1 20	35
1559	Terminals of copper, tin-plated or of all kinds, ....	1 10	35
1560	Knobs of common wood for electric bells, ....	0 40	35
1561	The same, pear-shaped and of other kinds, including those of porcelain, ....	0 80	35 or 40
1562	Electric bells of all kinds, ....	0 50	35
1563	Carbons: for voltaic arc lamps, G.W. ....	0 20	35
1564	Retort for charging porous pans of batteries or for other purposes, G.W. ....	0 08	35
1565	Electrodes for furnaces, ....	0 10	35
1566	Brushes of antifriction metal, for dynamo or electric motors, ....	0 60	35
1567	Of graphite or coal, for dynamos or electric motors, ....	0 20	35
1568	Cylinders for arc lamp resistance, ....	0 15	35
1569	Insulating tapes: tarred, ....	0 80	35
1570	Of rubber, ....	1 60	35
1571	Switch boards of all kinds, ....	2 00	35
1572	Meters, apparatus or instruments for measuring electric current, including those for lighting plant, ....	12 00	35
1573	Weights of cast iron: coated with bronze, ....	0 20	35
1574	The same, uncoated, ....	0 10	35
1575	Call indicators for electric or telephone bells, ....	0 50	35
1576	Rhombic in plates, tubes or rods, ....	1 20	35
1577	Vulcanized fibre in plates, tubes or rods, ....	1 20	35
1578	Portable givometers, ....	8 00	35
1579	Lamps (complete or not): arc or regulator, with resistance, with non-springing fittings and glands, up to 60 centimetres in height, not including the <i>perilla</i> in a bracket, ....	12 00	35
1580	The same, over 60 centimetres and up to 1 metre, not including the <i>perilla</i> and bracket, ....	16 00	35
1581	The same, over 1 metre, not including the <i>perilla</i> and bracket, ....	20 00	35
1582	Incandescent, of all kinds, including the <i>Nernst</i> lamps, G.W. ....	0 80	35
1583	Table, with foot of iron, zinc or lead, common, with or without burners or other corresponding parts, except tubulose, ....	3 80	35
1584	Suspension, of iron or bronze, and bracket lamps, ....	6 00	35
1585	Suspension, of nickel-plated, nickel-plated or not, and bracket lamps with or without iron bobber, ....	1 20	35
1586	The same, with faience or glass, ....	0 80	35
1587	Other, of all kinds, (According to the declared value) ....	—	35
1588	Pocket electric lamps, of copper, bronze or nickel-plated, ....	0 60	35
1589	The same, of composition, tin plate, paper, <i>cellulose</i> or cardboard, ....	2 50	35
1590	Lamps for night lights, ....	0 60	35
1591	Burners for <i>Nernst</i> lamps, ....	0 55	35
1592	Lamps for lamps, heaters and tinder boxes, of all kinds, ....	0 80	35
1593	Incandescent mantles, prepared for lighting, 100 ..... Not completed, ....	6 00 1 00	35 35

Nos.	Goods.	Valuation. Pesos.	Duties %.
1595	Metals or materials for batteries or accumulators, of all kinds, ....	0 20	35
1596	Electric motors, small, for fans, complete or not, each, ....	8 50	35
1597	Electric motors and dynamos, of all kinds, G.W., ....	0 30	35
1598	Wicks, candle, plated or not, ....	0 75	35
1599	Lamp shades: of tin plate, zinc, paper or cardboard, with or without frame, ....	0 40	35
1600	Of pure or mixed silk, with or without ornaments, with their wire frames, inclusive of boxes, ....	5 00	40
1601	Of wood, wood and cotton, or cotton, ....	2 00	35
1602	Smoke consumers and candles, of glass or faience, ....	0 20	35
1603	Iron brackets for insulators, ....	0 12	35
1604	Lamp stands, of glass or faience, covered with bronze, ....	0 75	35
1605	Electric batteries of all kinds, ....	0 25	35
1606	Bending plates, ....	1 00	35
1607	Porous cells: loaded for electric batteries, G.W., ....	0 12	35
1608	Not loaded, G.W., ....	0 20	35
1609	Carbon holders, ....	1 00	35
1610	Resistances: for arc lamps, ....	0 20	35
1611	For electric motors, ....	0 30	35
1612	Incandescent mantle holders: of iron, ....	0 10	35
1613	Of magnesium, ....	1 50	35
1614	Chandeliers of porcelain, for small incandescent lamps with glass, ....	0 35	40
1615	Telephones and phonographs: for use inside a house, without coil, complete or not, each, ....	2 00	35
1616	With coil, complete or not, ....	3 00	35
1617	With magnet, complete or not, ....	7 00	35
1618	Pipes: flexible, of bitumen or rubber, for electric use, ....	0 35	35
1619	Bergmann's insulating pipes, with accessories such as elbows, sleeves, slant boxes, etc., without copper envelope, ....	0 30	35
1620	The same, with copper envelope, ....	0 40	35
1621	Insulating or pipes of hammered or cast iron, with or without accessories, varnished or not, ....	0 12	35
1622	Of mica, of all kinds, ....	2 00	35
1623	Cells: of glass for batteries and accumulators, of all shapes and sizes, ....	0 07	35
1624	The same, of earthenware, glazed or not, ....	0 10	35
1625	The same, of paper, <i>cellulose</i> or other materials, ....	0 25	35
1626	Ventilators of all kinds, complete or not, ....	2 50	35

## XIII.—ARMS.

*Not.*—All the valuations under this heading are increased by 60% as from 1st October, 1919.  
*Note.*—If the articles enumerated in this Section are imported in bales, bags, bundles or parcels, they shall be dutiable by gross weight; if imported otherwise, they shall be weighed together with the paper, wrappers, cardboard or wooden boxes and reels, with the sole exception of outside cases, unless the mode of weighing them should be specially provided.

2. Incomplete arms are liable as if complete.

## Arms and Accessories in general (except fencer's).

1627	Bullets, buck and other shot, ....	0 10	20
1628	Ramrods of wood or iron: of a single piece, <i>doz.</i> , ....	1 50	35
1629	Of several pieces, ....	3 00	35
1630	Gun pouches, ....	6 00	35
1631	Sword chis, ....	1 20	35
1632	Cases for arms: of oilcloth, without accessories, for guns, ....	1 50	35
1633	Of leather or wood, for revolvers, ....	5 50	55 or 35
1634	Of all kinds, for revolvers and p-stols, ....	2 50	35
1635	The same, for swords of all kinds and sabres, ....	—	35
1636	Cap or cartridge case, ....	1 20	35
1637	Loaded, ....	0 70	35
1638	Gun rifles and muskets, of all kinds and systems, ....	12 00	55
1639	Parlor or Flaubert, 6 to 9 millimetres bore, and spring or compressed air guns, ....	4 00	55
1640	The same, repeating, ....	8 00	55
1641	Cartridge belts: of canvas, of all kinds, ....	3 50	35
1642	Of other kinds, ....	6 50	55
1643	Wire brushes, for cleaning gun barrels, ....	0 06	35
1644	Epauliers: for superior officers ( <i>de caudon</i> ), pair, ....	14 00	55
1645	With tringes, for other officers, ....	7 00	35
1646	Nipples for brasses, ....	0 50	35
1647	Dynamite of all kinds, ....	0 50	35
1648	Sword-knives of all kinds, ....	3 00	35
1649	Sporting guns: cap, single barrelled, ....	1 50	25
1650	The same, double barrelled, ....	8 00	55
1651	Central fire, single barrelled, ....	8 00	55
1652	The same, up to current quality, double barrelled, ....	12 00	55
1653	The same, fine, ....	50 00	55
1654	Sabres and swords of all kinds, ....	7 00	35
1655	Primers: for guns, including the weight of boxes, ....	1 60	25
1656	Other kinds, including the weight of boxes, ....	2 00	35
1657	For dynamite, ....	1 80	35
1658	Cases or holsters of leather, with or without belt, for revolvers, ....	10 00	55
1659	Pocket, of oilcloth or leather, for revolvers, ....	3 00	35 or 55
1660	Of leather, for sporting guns, ....	20 00	55
1661	Of cardboard, covered with leather or sized cloth, for sporting guns, ....	10 00	35
1662	Blades: for swords and sabres, ....	2 00	35
1663	For poignards, hunting knives and walking sticks, ....	0 02	35

TARIFF.]

Nos.	Goods.	Valuation.		Nos.	Goods.	Valuation.	
		Pesos.	Duties %.			Pesos.	Duties %.
1661	Machetes or short sabres, with handle of common metals, each	1 50	35	11	Faience in relief shall be subject to an increase of 20 % on the valuations assessed upon plain faience.		
1665	Machines for closing cartridges: of wood or iron, with or without accessories, each	0 40	35	12	Porcelain solely furnished with coloured fillets, except gilt fillets, shall be valued with an increase of 30 %.		
1666	Of bronze or other kinds, each	0 80	35	13	Silver china shall be dutiable according to the declared value.		
1667	Measures for gunpowder or shot, for filling cartridges, each	1 50	35	14	Porcelain, painted or decorated shall be valued with an increase of 30 % on the valuations assessed upon plain white porcelain.		
1668	Shot pouches, of caoutchouc leather, sheep skin, or of other leather, each	6 00	55	15	Porcelain, painted or decorated with gold, shall be liable to a surtax of 100 % on the valuations assessed upon plain white porcelain.		
1669	Detached or extra parts for arms, each	10 00	55	16	Porcelain in relief shall be liable to a surtax of 20 % on the respective kinds.		
1670	Pistols: cap, single or double barrelled, each	1 00	55	17	Articles dutiable by weight shall not be liable to any surtax on the valuations of the respective qualities.		
1671	Lefauchaux's or Remington's, single or double barrelled, central firing, with stock of ivory or mother-of-pearl, each	6 00	55	<i>Common Cast Glass and Crystal.</i>			
1672	The same, with stock of other materials, each	3 50	55	1714	Cinet stands with wooden frame: of cast glass, each	3 00	35
1673	Repeating, each	12 00	55	1715	Of plain crystal, each	10 00	40
1674	Guinowlet: black of all kinds, each	0 50	20	1716	Of cast glass, with mounting of common metals of all kinds, even silvered: of cast glass, each	5 00	35
1675	Rose or cellulose powder, each	1 50	35	1717	Of plain crystal, each	15 00	40
1676	Special for blasting, each	0 20	Free	1718	Insulators, piano, each	0 40	35
1677	Powder pouches: of zinc, bronze or other metal, each	3 50	35	1719	Candle rings: of cast glass, each	1 50	35 or 40
1678	Of leather or other kinds, each	5 50	35	1720	Of cut glass or crystal, each	1 50	35
1680	Poniards, hunting knives or daggers (other than those with handle of ivory, mother-of-pearl or tortoise shell), with or without sheath, common, each	10 00	55 or 35	1721	Wooden frames for cinet stands, each	1 50	35
1682	The same, current quality and fine, each	2 50	35	1722	Knife rests, butter or ice plates, separate egg cases, toothpick holders, small dishes for sweets, cucumber and similar dishes, etc.: of cast glass, each	0 60	35
1683	With handle of ivory, mother-of-pearl, or tortoise shell, each	8 00	55	1723	Of plain crystal, each	2 50	40
1684	Revolvers: common, each	2 00	55	Singer basins, counters of all sizes, cutlery, complete breakfast glasses, butter dishes, rice powder boxes with or without metal stand, spoons, sauce boats and toilet flasks of a capacity of from 200 to 300 grammes:			
1685	Current quality, with or without ejector, including in tortoise fine revolvers, each	5 00	55	1724	Of cast glass, each	2 00	35
1686	The same, fine, each	10 00	55	1725	Of plain crystal, each	7 00	40
1687	Swords: common, for the military, each	1 50	35	1726	Bombon boxes, of cast glass, each	1 00	35
1688	Wad extractors for sporting or war guns, each	0 60	35	1727	Of plain crystal, each	7 00	40
1689	Wads for sporting guns, each	0 50	35	Bottles, cruetes, cream vases, finger glasses, milk jugs and crocks to hold up to 3 litre, mustard pots, flat cantharides and toilet flasks of a capacity up to 200 grammes:			
1690	Sword belts: of leather or patent leather, each	1 00	55	1728	Of cast glass, each	1 00	35
1691	Of silk, with or without tinsel, of gold or silver, each	7 00	40	1729	Of plain crystal, each	3 00	40
1692	Of gold or silver thread, each	20 00	55	Jain dishes, sweet dishes, salad bowls, fruit dishes without division, dishes of all kinds, crocks, plates, cheese dishes having up to 35 centimetres and toilet flasks of a capacity exceeding 500 grammes:			
1693	Blunderbusses of all kinds, cap or breech loading, each	5 00	55	1730	Of cast glass, each	3 50	35
1694	Sword scabbars is, each	1 00	55	1731	Of plain crystal, each	10 00	40
<i>Arms and Accessories for Fencing.</i>							
1695	Masks of wire, each	9 00	35	Cups (coupe), salt cellars, glasses, lemon squeezers, pen wipers and needle cases:			
1696	Handkerchiefs for foil, each	7 50	35	1732	Of cast glass, each	0 40	35
1697	For swords, daggers and rapiers, each	12 00	35	1733	Of plain crystal, each	1 50	40
1698	Foils of all kinds, pair	2 00	35	1734	Filters: complete or incomplete, of glass, each	0 10	35
1699	Gauntlets of all kinds, including sport gloves, each	0 15	35	Special, Pasteur's, and other similar systems, (according to the declared value)			
1700	Blades: for foil, each	0 50	35	1736	Glass globes, for garden ornaments, G.W., each	0 12	35
1701	For swords and rapiers, each	1 50	35	Soap, brush and sponge boxes:			
1702	Pails of all kinds, each	3 00	35	1737	Of cast glass, each	2 00	35
1703	Swords of steel, each	15 00	35	1738	Of plain crystal, each	7 00	40
1704	Of iron or steel, each	15 00	35	1739	Crocks of cast glass, with lid of common metal, each	4 00	35
<i>Hunting and Shooting Accessories.</i>							
1705	Wine skins, each	2 00	35	The same, of plain crystal, each			
1706	Dog chains of iron or steel, each	0 50	35	1741	Liquor sets consisting of one decanter and six small glasses, with or without tray of cast glass, each	4 00	35
1707	Wing chains of all kinds, each	2 50	35	1742	The same, with parts of common metals, very common, each	5 00	35
1708	Collars, dog, each	0 50	35	1743	Composed of two decanters and twelve small glasses, with tray of cast glass, each	8 00	35
1709	Gunstocks: of wood, unworked, each	1 00	35	1744	Other kinds, (according to the declared value)	3 00	35
1710	The same, worked, each	1 50	35	1745	Ewers and basins: of glass, each	10 00	40
1711	Game bags, each	15 00	35	1746	The same, of crystal, each	10 00	40
1712	Whistles: of spelter, lead or tin, each	0 50	35	1747	Of cast glass, up to 2 millimetres in thickness, common, in cases of from 8 to 950 sq. metres, each	1 00	35
1713	Other of all kinds, each	1 50	35	1748	Of plain crystal, each	6 00	40

XIV.—CERAMIC AND CRYSTAL WARE.  
Note.—All the valuations under this heading are increased by 60 % as from 1st October, 1919.

Notes.—1. Articles of this section dutiable by weight shall be weighed together with the boxes, cases, straw, parcels, fastenings, paper and other packing, except articles for which the mode of weighing them should be specially provided.

2. If goods dutiable by gross weight are imported in the same package as others to be weighed in a different manner and if, on that account, they have been declared only with their immediate wrappers, double the valuation shall be assessed thereon.

3. Glazed earthenware or pottery shall be appraised as faience ware according to the respective numbers.

4. When a few of the articles classed in this Section, except liquor cases, are imported in sets, each piece shall be dutiable separately according to the tariff number applicable thereto.

5. Cast hollow glass, coloured, decorated or combined with common metals, shall be assessed with an increase of 40 %.

6. Hollow glass, cut, engraved, decorated or combined with common metals shall be valued with an increase of 80 % on the valuations provided for cast glass, except lamp globes.

7. Hollow glass, cut, coloured, engraved, decorated or combined with common metals shall be valued with an increase of 120 % on cast glass.

8. Flat crystal, engraved, decorated or combined with common metals, shall be valued with an increase of 60 % on the valuations assessed upon plain crystal.

9. Painted or decorated faience of single colour shall be valued with an increase of 30 % on the valuation provided for plain white faience, and that of more than one colour with a surtax of 50 %.

10. Faience plain, painted or decorated with gold shall be liable to a surtax of 70 % on the respective valuations fixed for plain white faience.

1749	The same, of plain crystal, each	12 00	40
1750	Liquor sets consisting of one decanter and six small glasses, with or without tray of cast glass, each	4 00	35
1751	The same, with parts of common metals, very common, each	5 00	35
1752	Composed of two decanters and twelve small glasses, with tray of cast glass, each	8 00	35
1753	Other kinds, (according to the declared value)	3 00	35
1754	Ewers and basins: of glass, each	10 00	40
1755	The same, of crystal, each	10 00	40
1756	Punch bowls with tray and up to 12 glasses: each	1 00	35
1757	Of cast glass, up to 2 millimetres in thickness, common, in cases of from 8 to 950 sq. metres, each	1 00	35
1758	Of plain crystal, each	6 00	40
1759	Cheese dishes, over 35 centimetres: each	8 00	35
1760	Of cast glass, each	25 00	40
1761	Of plain crystal, each	0 60	35
1762	Of crystal, each	3 00	40
1763	Shut glass: up to 2 millimetres in thickness, common, in cases of from 8 to 950 sq. metres, each	3 00	35
1764	The same, over 2 millimetres in thickness, each	5 00	35
1765	Coloured, up to 2 millimetres in thickness, in cases of from 8 to 950 sq. metres, each	6 50	35
1766	The same, over 2 millimetres in thickness, each	8 50	35
1767	Opaque and white muslin glass, up to 2 millimetres in thickness, in cases of from 8 to 950 sq. metres, each	4 00	35
1768	The same, over 2 millimetres in thickness, each	6 00	35
1769	White or coloured, fancy, stamped, of any thickness, up to 2 millimetres in thickness, each	1 20	35
1770	Common, silvered, up to 2 millimetres in thickness, each	1 60	35
1771	Fine or crystal, not silvered, not exceeding 87 centimetres in length by 61 centimetres in width or equivalent surface, each	2 80	40



## PARAGUAY.

## TARIFF.]

No.	Goods.	Valuation.		Nos.	Goods.	Valuation.		Duties
		Pesos.	%.			Pesos.	%.	
93	Sinks of clay, glazed or not.....each	0 90	35	1919	Medicinal compound of all kinds.....kilo.	0 80	40	
94	Whistles ( <i>pitos</i> ): of plaster or clay. G.W.....kilo.	0 10	35	1920	Mineral, such as valvolina, cylindrina and the like, of all kinds. G.W.....kilo.	0 10	40	
95	Of terra cotta or porcelain.....doz.	2 00	35	1921	Animal and mineral, in flasks....."	0 25	40	
96	Cans: of cast glass.....doz.	6 00	49	1922	Animal, unenumerated....."	0 40	35	
97	Of glass crystal.....doz.	2 00	49	1923	Acetone of all kinds. N.W....."	0 15	35	
98	Electric lamp holders: of falience.....kilo.	1 45	35	1924	Acids: anhydrous, in a gaseous state. G.W....."	0 30	35	
99	Of falience and bronze....."	0 20	35	1925	The same, in a liquid state. G.W....."	0 25	35	
100	Lamp fonts, of glass common. G.W....."	0 20	35	1926	Acetic. G.W....."	0 25	35	
101	Reflectors of glass. G.W....."	2 00	35	1927	Acetolyle and its unenumerated salts. N.W....."	8 00	35	
102	Pots of falience or crystal.....doz.	2 00	35	1928	Citric and tartaric....."	0 45	35	
103	Roofing tiles called " <i>de concha</i> " and French tiles.....1,000	40 00	35	1929	Tannic, picric and their compounds, also unenumerated compounds of citric and tartaric acids.....kilo.	0 65	35	
104	Jars of vitrified clay.....each	0 80	35	1930	Malic, succinic and lactic and unenumerated compounds thereof. N.W.....kilo.	2 15	35	
105	Lamp chimneys, of glass, common. G.W.....kilo.	0 10	35	1931	Lactic and sulphuric for industrial purposes, and impure phosphoric.....kilo.	0 50	35	
106	The same of glass or crystal, current quality and fine. G.W....."	0 20	35 or 40	1932	Boric and its unenumerated salts....."	0 50	35	
107	Tubes of glass or crystal for manufactured articles, and lamp chimneys for incandescent lighting. G.W.....kilo.	0 30	35 or 40	1933	Hydrochloric, carbonic and sulphuric, all impure.....kilo.	0 10	35	
108	Of glass or crystal, for machines. G.W....."	0 20	35 or 40	1934	Hydrochloric, pure, for industrial purposes (in carboys).....kilo.	0 20	35	
109	Vaporizers: of cast glass, with or without mouth-piece ( <i>boquilla</i> ).....doz.	2 50	35	1935	The same, including pure nitric acid, hydrofluoric acid and their unenumerated salts. N.W.....kilo.	0 50	35	
110	The same of cut or decorated glass.....doz.	3 50	35	1936	Nitric anhydrous.....kilo.	0 12	35	
				1937	Formic, oxalic, and their unenumerated salts.....kilo.	0 20	35	
				1938	Formic, oxalic, and their unenumerated salts. N.W.....kilo.	2 00	35	
				1939	Feuzoric, salicylic, gallic, pyrogallic, hydrocyanic and their unenumerated compounds. N.W.....kilo.	2 00	35	
				1940	Gallic, hydrocyanic.....kilo.	1 00	35	
				1941	Chronic, cummaric, crysophanic, phosphoric glacial and their unenumerated compounds.....kilo.	1 00	35	
				1942	Mineral or organic unenumerated and their compounds.....kilo.	3 00	35	
				1943	Osmic.....gramme.	1 40	35	
				1944	Pink of all kinds.....kilo.	0 50	35	
				1945	Turpentine of all kinds....."	0 20	35	
				1946	Waters: Distilled, of all kinds, including those imported in flasks or bottles containing over 1 litre. N.W.....kilo.	0 20	35	
				1947	Oxygenated, of all kinds.....litre.	0 25	35	
				1948	Acetone. N.W.....kilo.	10 00	35	
				1949	White lead....."	0 20	35	
				1950	Albumen, of all kinds. N.W....."	2 00	35	
				1951	Unenumerated alcohols and their salts. N.W....."	80 00	35	
				1952	Campylor of all kinds....."	1 50	35	
				1953	Unenumerated compounds. N.W....."	1 00	35	
				1954	Alcohol: Anylic and methyllic, of all kinds. N.W.....kilo.	0 50	35	
				1955	Unenumerated, except ethylic alcohol. N.W....."	0 70	35	
				1956	Aldehydes: Ethylic. N.W....."	1 20	35	
				1957	Methylic (formol), of all kinds. N.W....."	0 20	35	
				1958	Unenumerated, including isomeric aldehydes. N.W.....kilo.	3 00	35	
				1959	Cotton: Carded or not, hydrophilic.....kilo.	0 80	35	
				1960	Antiseptic, sterilized or aspicin....."	1 50	35	
				1961	Whitening, of all kinds....."	1 50	35	
				1962	Bitter almonds....."	0 50	35	
				1963	Natural milk, with or without blaker. N.W....."	300 00	35	
				1964	Alcohol of all kinds....."	0 05	35	
				1965	Mineral or vegetable tar. G.W....."	1 00	35	
				1966	Ammoniac: Metallic, in powder or wire....."	1 00	35	
				1967	Silver....."	1 50	35	
				1968	Impure sulphate....."	0 08	35	
				1969	Potas sulphate (alum) of all kinds. G.W....."	0 05	35	
				1970	Carmed potasse sulphate. G.W....."	8 00	35	
				1971	Ammoniac. N.W....."	800 00	35	
				1972	Ammoniacs of all kinds. N.W....."	0 30	35	
				1973	Ammoniac bromine....."	0 80	35	
				1974	Liquid of all kinds....."	0 25	35	
				1975	Carbonate....."	2 00	35	
				1976	Hydrochlorate and sulphate, for the arts....."	0 30	35	
				1977	Ammoniac....."	0 25	35	
				1978	Nitrate....."	0 10	35	
				1979	Fluoride, of all kinds. N.W....."	0 70	35	
				1980	Phosphoric phosphate. N.W....."	1 00	35	
				1981	Valerianate. N.W....."	0 80	35	
				1982	Unenumerated salts. N.W....."	0 00	35	
				1983	Ammoniac....."	0 40	35	
				1984	Ammoniac....."	0 40	35	
				1985	Ammoniac....."	2 00	35	
				1986	Ammoniac....."	1 00	35	
				1987	Ammoniac....."	0 50	35	
				1988	Ammoniac....."	1 00	35	
				1989	Ammoniac....."	1 00	35	
				1990	Ammoniac....."	0 50	35	
				1991	Ammoniac....."	0 25	35	
				1992	Sulphur (black). N.W....."	0 15	35	
				1993	Sulphur oxide, for industrial purposes....."	2 00	35	
				1994	Sulphur oxide (Kermes). N.W....."	2 00	35	
				1995	Compounds, unenumerated. N.W....."	2 00	35	
				1996	Tartrate of potassium and calcium for industrial purposes.....kilo.	0 10	35	
				1997	Antipyrine. Knorr's. N.W....."	8 00	35	
				1998	Antipyrine. Knorr's. N.W....."	4 00	35	
				1999	Indigo of all kinds....."	3 00	35	
				2000	Carmin, liquid and paste....."	0 25	35	
				2001	Apical, of all kinds. N.W....."	40 00	35	
				2002	Aristol. N.W....."	0 25	35	
				2003	Arsonic of all kinds....."	0 10	35	
				2004	Arsonic: Anhydrous, of all kinds (white arsonic)....."	0 10	35	
				2005	Carbolic acid and its salts, unenumerated. N.W....."	0 20	35	
				2006	Carbolic acid and its salts, unenumerated. N.W....."	1 30	35	

## XV.—DRUGS, CHEMICALS, PHARMACEUTICAL PREPARATIONS.

Note.—All the valuations under this heading are increased by 60% as from 1st October, 1919.

Note.—1.—In all declarations, the unit, weight or measurement of the contents of each package must be stated.

2.—All the articles classed in this Section shall be weighed together with the respective receptacles and wrappers except those for which the mode of weighing is expressly provided and, if imported in a single receptacle, they shall be dutiable by gross weight.

3.—All the salts or chemical compounds referred to in this Section as *unenumerated*, *not specified* or *not mentioned*, shall be appraised at the rate leviable on the most highly taxed product entering into their composition.

4.—As regards articles assessable according to the declared value, the declaration shall show separately the kind, quality and quantity of each of them, as well as their value in No. 2053 and 2057 of white vulcanized rubber, they shall be valued with a rebate of 30% according to kind.

5.—Should the articles referred to in Nos. 2053 and 2057 be of white vulcanized rubber, they shall be valued with a rebate of 30% according to kind.

6.—The value of compressed tablets and pastilles shall be assessed according to the valuation of the predominating compound with a surtax of 50% if the predominating compound shall be assessed according to the valuation of the predominating compound and not exceed 60 centimes per kilo, they shall be assessed, as a general rule, at the rate of 1 peso per kilo.

7.—Products containing more than 25% of essence shall be dutiable according to the valuation fixed for the respective numbers; should the essences be mixed, they shall be assessed according to the valuation of the predominating essence with a surtax of 80%.

8.—The net weight of essences imported in flasks will be increased by 12%.

9.—Sponges are to be weighed together with threads, twine, caribou, packing cloths or bags.

10.—If gum lac is imported in water for the purpose of preservation, the water shall be deemed to form part of the receptacle.

11.—Medicinal wines shall be held to include those wines which contain medicines, and are imported in the form of specifics.

12.—Should flasks be packed with other merchandise, the total weight of the package shall be allotted to the flasks.

13.—If the same package contains emergency-ground flasks and others not being emergency-ground, the total weight of the package shall be allotted to the emergency-ground flasks.

14.—Dry plates for photography of different sizes to those enumerated in the respective items of this Tariff, shall be assessed according to the valuation determined for the size which they most approximate.

15.—Photograph films shall be appraised at half the rate of valuation of the plates according to the respective sizes.

16.—Boxes, pots, flasks or bottles of greater weight or capacity and content than those provided for in this section, shall be valued in proportion.

Points, Oils and Composites.

1911 Fertilizers of a phosphate or also ammoniacal, when not exceeding 40% as to one or both, if mixed.....kilo. 0 02 | 35 |

1912 Oils: cotton seed, poppy, castor, codia, olive, linseed, white or dark, mineral, sesame, rapeseed, almond, nut, palm, resin and impure paraffin.....kilo. 0 20 | 40 |

1913 Alcohol and liquid medicinal vaseline.....kilo. 0 50 | 40 |

1914 Birch, raw or boiled linseed, and fed lard-burned.....kilo. 0 12 | 40 |

1915 Croton tiglium, nutmeg (bitters) and anise (essence).....kilo. 1 60 | 40 |

1916 Ginkgo biloba.....kilo. 2 30 | 40 |

1917 Ginkgo biloba.....kilo. 2 50 | 40 |

1918 Vegetable unenumerated.....kilo. 0 50 | 40 |

No.	Drugs, Chemicals, Pharmaceutical Products, &c.—cont. Goods.	Valuation. Duties.	
		Pesos.	%.
2007	Asphaltum: Trinidad, for paving .....	0 05	35
2008	Jews' pitch, Parahalos and other .....	0 10	35
2009	Aspirine and the like. N.W. ....	5 00	35
2010	Saffron. N.W. ....	20 00	35
2011	Sagar: "ancho, of all kinds .....	0 25	35
2012	Milk, in lumps or powder .....	0 50	35
2013	Grate or cheese, of all kinds .....	0 10	35
2014	Burnt or caramel, of all kinds .....	0 20	35
2015	Sulphur, crude (in pieces). G.W. ....	0 02	35
2016	In powder or sticks. G.W. ....	0 06	35
2017	Blue and green, ultramarine. G.W. ....	1 20	35
2018	Prussian .....	1 50	35
2019	Balaams: Cayado, Tolo, Canahu and Florimay ..	1 50	35
2020	Tranquil, anodyne, quolidoe .....	1 00	35
2021	Pern. N.W. ....	4 00	35
2022	Unenumerated. N.W. ....	1 50	35
2023	Mecoa, anised or etheral. N.W. ....	7 00	35
2024	Barium: Carbonate, chloride, hydrate and nitrate .....	0 10	35
2025	Sulphates, of all kinds .....	0 05	35
2026	Unenumerated compounds. N.W. ....	0 60	35
2027	Barite, sulphate or permanent white for litho- graphs .....	0 05	35
2028	Varnish of all kinds .....	0 30	35
2029	Lamp oil, for lithographs .....	1 50	35
2030	Peries, contact, of all kinds .....	1 50	35
2031	Non-colouring, of all kinds .....	0 20	35
2032	Benzene: Rectified. N.W. ....	0 20	35
2033	Nitro (myrrine essence) .....	0 30	35
2034	Benzoin: Sumatra and almond, of all kinds ..	1 00	35
2035	Siam, of all kinds .....	2 50	35
2036	Binoxol, of all kinds. N.W. ....	20 00	35
2037	Bismuth: Metallic, in powder or granulated ..	6 00	35
2038	N.W. ....	5 00	35
2039	Compounds, unenumerated. N.W. ....	1 00	35
2040	Sub-nitrate and sub-gallate. N.W. ....	1 00	35
2041	Bol: Armenian, Nancy and other in bulk ..	0 50	35
2042	Mucal patch. G.W. ....	0 01	35
2043	Bromine and its unenumerated compounds. N.W. kilo. ....	2 50	35
2044	Bronze: foil .....	5 00	35
2045	In powder and bronze in boxes with its liquid and accessories .....	1 00	35
2046	Liquid and purpurine .....	2 00	35
2047	Pine and other sprouts .....	0 40	35
2048	Walnut bark infusion .....	1 50	35
2049	Ca nitra and its unenumerated salts. N.W. ....	4 50	35
2050	Aron coffee, of all kinds .....	0 25	35
2051	Caffeine and its unenumerated compounds. N.W. kilo. ....	7 00	35
2052	Calcium: metallic .....	5 00	35
2053	And its unenumerated salts .....	2 00	35
2054	Light-carbonate (precipitated or prepared chalk) kilo. ....	0 10	35
2055	Natural carbonate (chalk) .....	10 kil.	0 15
2056	Fluoride, commercial .....	0 05	35
2057	" pure, medicinal .....	2 00	35
2058	Chlorides of all kinds .....	0 05	35
2059	Sulphate of lime (plaster in powdery .....	0 10	35
2060	Oxide .....	0 05	35
2061	Glycerophosphate. N.W. ....	3 00	35
2062	Phosphate and biphosphate. N.W. ....	1 50	35
2063	Ethac phosphate for wine, also known under the name of amorphous phosphate. N.W. kilo. kilo. ....	0 15	35
2064	In pure phosphate for industrial purposes. G.W. kilo. ....	0 06	35
2065	Carbide. G.W. ....	0 06	35
2066	Calcined borate and sulphite .....	0 15	35
2067	Cassia fistula, natural .....	0 20	35
2068	Pulp .....	0 60	35
2069	Cinnamon: Ceylon, whole or in powder .....	0 70	35
2070	Ceylon, broken .....	0 50	35
2071	Chinese, whole or in powder .....	0 40	35
2072	Cardamom, whole or in powder. N.W. ....	2 00	35
2073	Capones and pearls, gelatinous, medicinal: Empty, in bulk .....	2 00	35
2074	Of castor oil, cod-liver oil, copahu, balam, cubeb and turpentine essence, in bulk. N.W. kilo. ....	2 00	35
2075	Of sulphate of quinine, in bulk. N.W. ....	7 00	35
2076	Unenumerated, in bulk. N.W. ....	5 00	35
2077	Of mercurial ointment or the like .....	1 50	35
2078	Animal and vegetable charcoal, mineral coal, in lumps or powder for industrial purposes (lamp briars: Rome, Vinas, &c.) in casks, tubs or bags .....	0 06	35
2079	The same in parcels of 500 grammes .....	0 11	35
2080	Carbon sulphide. G.W. ....	0 15	35
2081	Carmin of all kinds .....	10 00	35
2082	Carotene of all kinds. N.W. ....	50 00	35
2083	Catechu in lumps or powder .....	0 25	35
2084	Rubber: natural .....	5 00	35
2085	Rubber or elastic gum .....	1 50	35
2086	Vulcanized (English sheets and the like, black or red), bags, belts, cloth, bands, nursing nipples, tyres, single or double pairs for pul- verizers, sponges, tubes of less than 5 milli- metres in diameter and any other unnumera- ted items for medicinal use .....	5 00	35
2087	Protes, artificial, of all kinds .....	0 10	35
2088	Tubes of 5 millimetres in diameter and upwards, stoppers, teething rings, syringes, &c., &c., covered or combined with cotton tissues, thread or wool, consisting of belts, stockings, bandages and any other article for medicinal use .....	5 00	35
2089	Pure or mixed silk .....	7 00	40
2090	Of the same, such as muslin, silk, &c. ....	2 00	35

No.	Goods.	Valuation. Duties.	
		Pesos.	%.
2091	Hardened (ebonite and the like), canals, syringes, pessaries or any other article for medicinal use .....	3 50	35
2092	Elastic linings in plates .....	15 00	35
2093	Wax: animal, yellow or black .....	0 80	35
2094	" animal, bleached .....	1 00	35
2095	" vegetable .....	0 40	35
2096	Mineral or resinous, of all kinds .....	0 35	35
2097	Cerium and its unenumerated salts .....	1 50	35
2098	Cesium. N.W. ....	5 00	35
2099	Civet. N.W. ....	60 00	35
2100	Chloral hydrate. N.W. ....	1 50	35
2101	Anhydrous .....	1 00	35
2102	Chloride of all kinds. N.W. ....	1 40	35
2103	Chloroform: common. N.W. ....	1 60	35
2104	Aether-ether, in phials or flasks. N.W. ....	3 00	35
2105	Colalt: metallic. N.W. ....	4 00	35
2106	And its unenumerated salts .....	2 00	35
2107	Impure oxide for the arts .....	0 50	35
2108	Copper: pure metallic, in shavings, grains, filings &c. N.W. ....	1 00	5
2109	Pure nitrate and sulphate. N.W. ....	0 80	35
2110	Acetate (verdigris), ammoniacal sulphate, and oxides .....	0 50	35
2111	Impure or crude sulphate .....	0 15	Free
2112	Unenumerated compounds. N.W. ....	1 00	35
2113	Cocaine and its salts. N.W. ....	120 00	35
2114	Chloral of all kinds .....	1 00	35
2115	Codeine and its salts. N.W. ....	80 00	35
2116	Glass: fish or isinglass .....	7 00	35
2117	Japan (amar amar) .....	1 00	35
2118	Connet and the like .....	0 50	35
2119	Flaners, Cologne, rabbit .....	0 30	35
2120	Conson, strong .....	0 15	35
2121	Colloidal of all kinds. N.W. ....	1 20	35
2122	Colourings: for butter and cheese .....	1 00	35
2123	Vegetable, liquid, including those of <i>Breton</i> . N.W. ....	2 00	35
2124	The same, in paste. N.W. ....	5 00	35
2125	The same, in powder .....	5 00	35
2126	Compressed tablets, pastilles and tablets, in bulk (See Note 6.) .....	0 20	35
2127	Coralline, Corsican and white coralline .....	1 50	35
2128	Erozote rye, of all kinds .....	0 05	35
2129	Farks: oak, cork tree and the like .....	0 05	35
2130	Lemon, orange, essence, caraway, condiments, similar to those of some other .....	0 20	35
2131	Red cinchona, whole or in powder .....	2 00	35
2132	Calisaya cinchona, whole or in powder .....	1 00	35
2133	Grey and Loxa cinchona, whole or in powder and those unenumerated .....	0 80	35
2134	Quillaia, of all kinds. G.W. ....	0 05	35
2135	Unenumerated of all kinds .....	0 25	35
2136	Gum cream, called French cream, for refreshments kilo. ....	0 70	35
2137	Creoline, Pearson's and the like, in flasks or tins kilo. ....	0 50	35
2138	Common, of all kinds, and the like. G.W. ....	0 10	35
2139	Crocote: vegetable. N.W. ....	0 80	35
2140	Murex. N.W. ....	0 80	35
2141	Chrome: alum of .....	0 06	35
2142	Unenumerated compounds .....	2 00	35
2143	Crotonchloral of all kinds .....	0 50	35
2144	Renet: liquid .....	4 00	35
2145	In powder .....	0 40	35
2146	Natural .....	0 40	35
2147	Packages or containers, including weight of receptacles and packing .....	5 00	35
2148	Cutels of all kinds .....	0 80	35
2149	Curape. N.W. ....	200 00	35
2150	Dextrose of all kinds and so-called dextrose glue for shoemakers .....	0 10	35
2151	Distaste or matine of tannin, N.W. ....	20 00	35
2152	Dulcin and its unenumerated salts. N.W. ....	60 00	35
2153	Durotin and similar products. N.W. ....	19 00	35
2154	Eosogen of all kinds. N.W. ....	5 00	35
2155	Elastum. N.W. ....	20 00	35
2156	Plasters: euplastic cloth .....	0 60	35
2157	Unenumerated or sticking plaster, of all kinds ..	2 00	35
2158	Of metal, in paste or any other form .....	0 75	35
2159	Perons, of all kinds .....	1 75	35
2160	Court plaster, in any form .....	4 00	35
2161	Essences: cedar wood, eucalyptus, anisafra, citro- nella, and betula .....	1 50	35
2162	Of Chinese cinnamon, cloves, calceps, cubeb, fir, rosemary, thyme, lemon, fennel, and other essence of bitter almonds .....	2 00	35
2163	Green aniseed, curaway, badian, bergamot, winter green, calamander, camin, orange and lavender .....	4 00	35
2164	Wormwood, almond, coriander, laurel, mustard, rat hoot, petigrain, sandalwood and gess, in all kinds .....	8 00	35
2165	Melissa, mint, verbena, ginger and banana ..	10 00	35
2166	Amber, angelica, carum, Ceylon cinnamon, mathe, camomile and vetiver .....	20 00	35
2167	Orange blossom, ylang-ylang, rose, lily, black currant, hyacinth, heliotrope, gardenia, jon- quil, "arrange," lily, jasmine, anicia, anis, tuberose, muguet and violet .....	120 00	35
2168	Unenumerated, of all kinds .....	8 00	35
2169	Or synthetic scents, such as "yona yona" (rose), and artificial musk .....	80 00	35
2170	The same, similar to the essences mentioned in No. 2167 .....	50 00	35
2171	Unenumerated synthetic scents .....	10 00	35
2172	Crab apple extracts for liquors and wines, such as rum, cognac, rye ("centeno"), geneva, &c., not being essential oils .....	4 00	35

No.	Goods.	Valuation.		Nos.	Goods.	Valuation.		Duties.
		Pesos.	%.			Pesos.	%.	
73	Artificial, of fruits, such as essences of raspberries, currants, strawberries, plum apples, etc., not more than 25% of scent or essence. . . . .	10 00	35	2252	Heliotropin (phenonal), of all kinds. . . . .	N.W. kilo.	10 00	35
74	Or alcoholic extracts for perfumery containing not more than 25% of scent or essence. . . . .	10 00	35	2253	Hematite for fountain purposes . . . . .	"	0 50	35
75	Emery of all kinds. . . . .	0 10	35	2254	Hemoglobin, of all kinds. . . . .	N.W. kilo.	12 00	35
76	Specifics for curing the itch . . . . .	0 30	Free	2255	Hemoglobin. N.W. . . . .	"	8 00	35
77	Spermaceti of all kinds. . . . .	25 00	35	2256	Hemol. N.W. . . . .	"	140 00	35
78	Spunges; toilet . . . . .	8 00	35	2257	Heron and its salts. N.W. . . . .	"	3 00	35
79	Rath and carriage . . . . .	4 00	35	2258	Hydroquinone of all kinds. N.W. . . . .	"	0 70	35
80	The same, common, and porous sponges. . . . .	2 00	35	2259	Iron: unenumerated compounds. N.W. . . . .	"	0 70	35
81	Of unspecified quality . . . . .	1 00	35	2260	Acetate, pyroligne, nitrate, carbonate, red oxide (colorant), impure, ochres and earths of all kinds . . . . .	"	0 07	35
82	Tin: pure metallic, in any form. N.W. . . . .	1 20	35	2261	Sulphate and persulphate, impure . . . . .	"	0 03	35
83	Chloride (muriate, salts of tin). N.W. . . . .	0 50	35	2262	Chlorides, pure carbonate, ammoniacal sulphate, and pure sulphate . . . . .	"	0 50	35
84	Fluophide. N.W. . . . .	3 00	35	2263	Arsenates, phosphates, citrates, acetates, tartrates, simple or compound, and iron reduced by hydrogen. N.W. . . . .	"	1 50	35
85	White oxide and other unenumerated compounds. N.W. . . . .	0 75	35	2264	Glycerophosphate, valerianate and ptonate. . . . .	"	5 00	35
86	Stearine of all kinds . . . . .	0 25	35	2265	And alumina, sulphate of iron (ferric aluminium). G.W. . . . .	"	0 04	35
87	Maize stigmata . . . . .	0 20	35	2266	And quinine, citrate of iron . . . . .	"	0 50	35
88	Storax of all kinds . . . . .	0 50	35	2267	Lint: common and with long fibres. . . . .	"	1 00	35
89	Styracine and its salts. N.W. . . . .	20 00	35	2268	English or fine . . . . .	"	20 00	35
90	Strontium: and its unenumerated compounds. N.W. . . . .	2 00	35	2269	Hyponit. N.W. . . . .	"	0 40	35
91	Acetate and chlorate. . . . .	1 50	35	2270	Leaves of: <i>gambogi, bachi, mint, melissa, matico</i> and <i>canabis indica</i> . . . . .	"	0 70	35
92	Carbonate. N.W. . . . .	0 30	35	2271	Med. anal. or industrial, unenumerated . . . . .	"	0 40	35
93	Nitrate and sulphate, impure . . . . .	0 15	35	2272	Foil: of gold . . . . .	"	800 00	35
94	Ethers: acetic and nitric. N.W. . . . .	1 00	35	2273	" of silver. . . . .	"	4 00	35
95	Ethylie and sulphuric. N.W. . . . .	3 00	35	2274	" of unenumerated metals or alloys . . . . .	"	0 10	35
96	Ethylie, anesthetic, in phials or flasks. N.W. . . . .	45 00	35	2275	Fone: colored, cuttle, whole or powdered . . . . .	"	0 20	35
97	Emulsion. N.W. . . . .	1 00	35	2276	Cuttle, whole or powdered . . . . .	"	0 60	35
98	Hydrochloric and hydrobromic, anesthetic, in flasks and flasks, of any brand. N.W. . . . .	3 50	35	2277	Ethylal and similar products. N.W. . . . .	"	1 50	35
99	Fruit, and unenumerated ethers, of all kinds. N.W. . . . .	5 00	35	2278	Alcoholic infusions, tinctures and alcoholates, unenumerated. N.W. . . . .	"	1 50	35
200	European. N.W. . . . .	40 00	35	2279	Tindine: and its unenumerated compounds. . . . .	"	6 00	35
201	Medicinal extracts: dry, of erizotized <i>ye, guaiacum, ipecacuanha, opium, and red, grey, or calysia chinensis, sweetgum, licen, hemp, and hydnastis canadensis</i> . N.W. . . . .	18 00	35	2280	Iodo and iodoform and zozolito. N.W. . . . .	"	20 00	35
202	Dry, unenumerated. N.W. . . . .	6 00	35	2281	Iodoform. N.W. . . . .	"	8 00	35
203	Soft, of erizotized <i>ye, guaiacum, ipecacuanha, opium, and red, grey or calysia chinensis, sweetgum, hemp, and hydnastis canadensis</i> . N.W. . . . .	15 00	35	2282	Iridium and its unenumerated salts. . . . .	"	0 50	35
204	Soft, unenumerated. N.W. . . . .	4 00	35	2283	Soap: soft, green or yellow, of all kinds. G.W. kilo. . . . .	"	0 12	35
205	Fluid of erizotized <i>ye, guaiacum, ipecacuanha, opium, and red, calysia or grey chinensis, sweetgum, hemp and hydnastis canadensis</i> . N.W. . . . .	6 00	35	2284	" animal . . . . .	"	0 43	35
206	Fluid, unenumerated. N.W. . . . .	2 00	35	2285	" common, such as Castile or Marseilles. . . . .	"	0 20	35
2207	Industrial, such as longwool, elastin, tree, yellow wool, oak, etc., fluid of cold. . . . .	0 20	35	2286	" coconut, etc. . . . .	"	0 50	35
2208	For the manufacture of gums, such as extracts of red currants, raspberries and grenache. . . . .	1 40	35	2287	" artistic and medicinal of all kinds . . . . .	"	1 20	35
2209	Compound, of all kinds. . . . .	2 50	35	2288	Syrups of all kinds . . . . .	"	0 70	35
2210	Pot to four for the manufacture of paper. . . . .	0 05	35	2289	Kanna of all kinds. N.W. . . . .	"	1 00	35
2211	Phenacetin of all kinds. N.W. . . . .	25 00	35	2290	Kaolin of all kinds . . . . .	"	0 12	35
2212	Phenol and its compounds. N.W. . . . .	8 00	35	2291	Lacquer: dry, of all kinds, regardless of colour or quality. . . . .	"	1 00	35
2213	Phenolphthalein. N.W. . . . .	0 30	35	2292	Water, regardless of colour or quality . . . . .	"	0 50	35
2214	Flowers: violet, orange, rose, wild mallow, kousso and violet. . . . .	1 00	35	2293	Laminaria, hollow or solid. . . . .	"	5 00	35
2215	Arborescent malow . . . . .	2 00	35	2294	Lanolin and similar products of all kinds . . . . .	"	5 00	35
2216	Camomile or linden, with or without bract. . . . .	0 15	20	2295	Lanthanum . . . . .	"	0 25	35
2217	Hop . . . . .	0 50	35	2296	Unenumerated salts . . . . .	"	60 00	35
2218	Unenumerated of all kinds . . . . .	0 30	35	2297	Leethin. N.W. . . . .	"	1 00	35
2219	Phosphorus: common, including the weight of the residue and of the preserving water. . . . .	0 80	35	2298	Yeast of all kinds. . . . .	"	40 00	35
2220	Amorphous. N.W. . . . .	1 20	35	2299	Lycopodium of all kinds. . . . .	"	1 00	35
2221	Sesquisulphide. N.W. . . . .	1 00	35	2300	Iceland moss or carrageen. . . . .	"	0 10	35
2222	Unenumerated compounds. N.W. . . . .	0 25	35	2301	Liquid enamel called " <i>verre blanc</i> " . . . . .	"	20 00	35
2223	Colocynth . . . . .	0 10	35	2302	Lithium: caecolyte. N.W. . . . .	"	6 40	35
2224	Tammar . . . . .	6 00	35	2303	Unenumerated compounds. N.W. . . . .	"	6 50	35
2225	Brazilian wax. N.W. . . . .	12 00	35	2304	Lysol and lysoform of all kinds. N.W. . . . .	"	1 50	35
2226	Vanilla of other origin. N.W. . . . .	1 00	35	2305	Mace, pulverized or not. . . . .	"	5 50	35
2227	Unenumerated. . . . .	1 00	35	2306	Magnesium: unenumerated compounds. N.W. . . . .	"	5 00	35
2228	Medicinal sauce: hydrophilic, of all kinds . . . . .	1 50	35	2307	Metallic of all kinds . . . . .	"	4 00	35
2229	Antiseptic, unenumerated, sterilized and acetate. . . . .	1 50	35	2308	Glycerophosphate, benzoate and lactate. . . . .	"	0 80	35
2230	Impregnate lath with iodoform . . . . .	0 60	35	2309	Oxide (calcined magnesium). N.W. . . . .	"	0 50	35
2231	Gelatine, of all kinds . . . . .	0 35	35	2310	Carbonate . . . . .	"	0 60	35
2232	Glycerine, of all kinds . . . . .	0 35	35	2311	Citrate . . . . .	"	0 60	35
2233	Gums: Arabic and Senegal, white, in lump or powder. . . . .	0 50	35	2312	Sulphate and chlorate . . . . .	"	0 05	35
2234	The same, in sorts or red, in lumps or powder. . . . .	0 15	25	2313	Silicate (talc). . . . .	"	0 05	35
2235	The same, in very impure resins. . . . .	1 20	35	2314	Impure: chloride . . . . .	"	0 05	35
2236	Unenumerated, of all kinds. . . . .	0 10	35	2315	Malt of all kinds. . . . .	"	1 70	35
2237	Gum-resin: acacia, of all kinds. . . . .	0 10	35	2316	Manna: in tears . . . . .	"	7 00	35
2238	Antimonial, asafetida, kina, dragons' blood, myrrh, guaiacum, mastic, balsam and oil of rose. . . . .	1 20	35	2317	Manna: in sorts . . . . .	"	0 70	35
2239	Coral, dammar, lacquer, sandalwood, oil of rose (unenumerated) and elemi . . . . .	0 30	35	2318	Manganese: glycerophosphate. N.W. . . . .	"	0 10	35
2240	Galliel . . . . .	0 10	35	2319	Unenumerated compounds. N.W. . . . .	"	2 00	35
2241	Gutta: erebia on tissue and gutta: erebia for dentists. . . . .	0 05	35	2320	Manganese: borate (lighters dryers) . . . . .	"	1 00	35
2242	Gutta and gutta: erebia manufactured. . . . .	0 05	35	2321	Mastic: of all kinds. . . . .	"	0 05	35
2243	Graphite of all kinds (unenumerated). . . . .	0 10	35	2322	Mastic: of all kinds. . . . .	"	0 05	35
2244	Desma . . . . .	25 00	35	2323	Mastic: of all kinds. . . . .	"	0 05	35
2245	Gaine of: <i>enceladite</i> . N.W. . . . .	5 00	35	2324	Mastic: of all kinds. . . . .	"	0 05	35
2246	And its unenumerated compounds. N.W. . . . .	0 10	35	2325	Menthol: and its compounds of all kinds. N.W. kilo. . . . .	"	6 00	35
2247	Carbonate. N.W. . . . .	0 70	35	2326	Comes . . . . .	"	4 00	35
2248	Beans: for medicinal or industrial purposes, unenumerated, whole or rasped. . . . .	2 00	35	2327	Mercury: metallic (quick-silver). . . . .	"	1 00	35
2249	Tonka and <i>pehuanum</i> . . . . .	2 00	35	2328	Unenumerated compounds. N.W. . . . .	"	2 00	35
2250	Unenumerated salts . . . . .	0 25	35	2329	Cyanide, oxycyanide, sulphocyanide, phenate and sabbate. N.W. . . . .	"	4 00	35
2251	Unenumerated salts . . . . .	0 25	35	2330	Atrodin. N.W. . . . .	"	10 00	35
				2331	Methol. N.W. . . . .	"	1 40	35
				2332	Mucin sheets. . . . .	"	2 00	35
				2333	Mixtures of all kinds. . . . .	"	50 00	35
				2334	Mordant and its salts. N.W. . . . .	"	1 20	35
				2335	Vegetalin. . . . .	"	0 15	35
				2336	Naphthalene: of all kinds. . . . .	"	0 15	35
				2337	Unenumerated compounds. . . . .	"	0 50	35
				2338	Naphthalene: petroleum ether, carburetted, having their boiling point at 100° C. or under. . . . .	"	0 10	35
				2339	Lazurine and the like, pure blue benzene, having their boiling point at 120° C. or under. . . . .	"	0 10	35
				2340	Naphthal and its compounds. N.W. . . . .	"	2 00	35
				2341	Nitro . . . . .	"	2 00	35
				2342	Unenumerated salts . . . . .	"	0 25	35

No.—DRUGS, CHEMICALS, PHARMACEUTICAL PRODUCTS, &c.—con.		Goods.		Valuation.	Duties		
Nos.	Goods.	Valuation.	Duties	Nos.	Goods.	Valuation.	Duties
2332	Sea salt for baths	.....kilo.	7.00	2332	Sea salt for baths	.....kilo.	7.00
2333	Salicylin. N.W.	.....kilo.	10.00	2333	Salicylin. N.W.	.....kilo.	10.00
2334	Salicylin of all kinds. N.W.	.....kilo.	8.00	2334	Salicylin of all kinds. N.W.	.....kilo.	8.00
2335	Bayer's salophen. N.W.	.....kilo.	20.00	2335	Bayer's salophen. N.W.	.....kilo.	20.00
2336	Salt of all kinds. N.W.	.....kilo.	2.50	2336	Salt of all kinds. N.W.	.....kilo.	2.50
2337	Santonin of all kinds. N.W.	.....kilo.	15.00	2337	Santonin of all kinds. N.W.	.....kilo.	15.00
2338	Seeds: strophilanthus	.....kilo.	3.00	2338	Seeds: strophilanthus	.....kilo.	3.00
2339	Caraway, coriander, fennel, linseed and mustard	.....kilo.	0.15	2339	Caraway, coriander, fennel, linseed and mustard	.....kilo.	0.15
2340	Carbanom, quinine, colchicum and strychnina	.....kilo.	0.80	2340	Carbanom, quinine, colchicum and strychnina	.....kilo.	0.80
2341	Serum anise and other unenumerated of all kinds	.....kilo.	0.25	2341	Serum anise and other unenumerated of all kinds	.....kilo.	0.25
2342	Serum for the preventive or curative treatment of infectious diseases. (According to the declared value)	.....kilo.	—	2342	Serum for the preventive or curative treatment of infectious diseases. (According to the declared value)	.....kilo.	—
2343	Sodium: metallic. N.W.	.....kilo.	1.50	2343	Sodium: metallic. N.W.	.....kilo.	1.50
2344	Thiochloride, acetate, hydride, hypophosphite, phosphide and pure silicate	.....kilo.	0.15	2344	Thiochloride, acetate, hydride, hypophosphite, phosphide and pure silicate	.....kilo.	0.15
2345	Arsenates and pure hydrate. N.W.	.....kilo.	0.50	2345	Arsenates and pure hydrate. N.W.	.....kilo.	0.50
2346	Chlorate and oxalate	.....kilo.	0.25	2346	Chlorate and oxalate	.....kilo.	0.25
2347	Borate (borax)	.....kilo.	0.10	2347	Borate (borax)	.....kilo.	0.10
2348	Glycerophosphate, benzoate and tartrate. N.W.	.....kilo.	2.60	2348	Glycerophosphate, benzoate and tartrate. N.W.	.....kilo.	2.60
2349	Phenate, hypophosphite, bromide, salicylate and sulphophenate. N.W.	.....kilo.	0.60	2349	Phenate, hypophosphite, bromide, salicylate and sulphophenate. N.W.	.....kilo.	0.60
2350	Ashes and silicate, of all kinds, for industrial purposes. G.W.	.....kilo.	0.04	2350	Ashes and silicate, of all kinds, for industrial purposes. G.W.	.....kilo.	0.04
2351	Carbonate, Solvay's soda, or nitrate for industrial purposes, sulphate and impure hydrate (crust of soda). G.W.	.....kilo.	0.01	2351	Carbonate, Solvay's soda, or nitrate for industrial purposes, sulphate and impure hydrate (crust of soda). G.W.	.....kilo.	0.01
2352	Bicarbonate and hypophosphate for industrial purposes	.....kilo.	0.05	2352	Bicarbonate and hypophosphate for industrial purposes	.....kilo.	0.05
2353	Impure bisulphide	.....kilo.	0.08	2353	Impure bisulphide	.....kilo.	0.08
2354	Pure sulphides	.....kilo.	0.25	2354	Pure sulphides	.....kilo.	0.25
2355	Impure sulphides for industrial purposes	.....kilo.	0.08	2355	Impure sulphides for industrial purposes	.....kilo.	0.08
2356	Unenumerated compounds. N.W.	.....kilo.	0.30	2356	Unenumerated compounds. N.W.	.....kilo.	0.30
2357	Alkyls of all kinds. N.W.	.....kilo.	0.60	2357	Alkyls of all kinds. N.W.	.....kilo.	0.60
2358	Tannin (gall of)	.....kilo.	10.00	2358	Tannin (gall of)	.....kilo.	10.00
2359	Tannin (gall of)	.....kilo.	10.00	2359	Tannin (gall of)	.....kilo.	10.00
2360	Tannin. N.W.	.....kilo.	15.00	2360	Tannin. N.W.	.....kilo.	15.00
2361	Tannin for curing leather. G.W.	.....kilo.	0.08	2361	Tannin for curing leather. G.W.	.....kilo.	0.08
2362	Tartrate, crude, red or white. N.W.	.....kilo.	0.30	2362	Tartrate, crude, red or white. N.W.	.....kilo.	0.30
2363	Theobromine. N.W.	.....kilo.	15.00	2363	Theobromine. N.W.	.....kilo.	15.00
2364	Terpene, crude, terpenoid, terpenoid	.....kilo.	1.50	2364	Terpene, crude, terpenoid, terpenoid	.....kilo.	1.50
2365	Oxidized earth for the purification of illuminating gas	.....kilo.	0.01	2365	Oxidized earth for the purification of illuminating gas	.....kilo.	0.01
2366	Timetone, of musk and amber. N.W.	.....kilo.	12.00	2366	Timetone, of musk and amber. N.W.	.....kilo.	12.00
2367	Of castoreum, simple or compounded opium (balsamum), vanilla and iodine. N.W.	.....kilo.	2.50	2367	Of castoreum, simple or compounded opium (balsamum), vanilla and iodine. N.W.	.....kilo.	2.50
2368	Thiochlor, thiochlor, thiol, thiochlor and its compounds. N.W.	.....kilo.	20.00	2368	Thiochlor, thiochlor, thiol, thiochlor and its compounds. N.W.	.....kilo.	20.00
2369	Theriac of all kinds and diascorinum	.....kilo.	1.50	2369	Theriac of all kinds and diascorinum	.....kilo.	1.50
2370	Triol. N.W.	.....kilo.	15.00	2370	Triol. N.W.	.....kilo.	15.00
2371	Triol. N.W.	.....kilo.	0.15	2371	Triol. N.W.	.....kilo.	0.15
2372	Unenumerated compounds	.....kilo.	1.00	2372	Unenumerated compounds	.....kilo.	1.00
2373	Urea and its compounds. N.W.	.....kilo.	5.00	2373	Urea and its compounds. N.W.	.....kilo.	5.00
2374	Urethane. N.W.	.....kilo.	8.00	2374	Urethane. N.W.	.....kilo.	8.00
2375	Urotropin. N.W.	.....kilo.	15.00	2375	Urotropin. N.W.	.....kilo.	15.00
2376	Compounds. N.W.	.....kilo.	8.00	2376	Compounds. N.W.	.....kilo.	8.00
2377	Valp. N.W.	.....kilo.	20.00	2377	Valp. N.W.	.....kilo.	20.00
2378	Vanadium	.....gramme	1.00	2378	Vanadium	.....gramme	1.00
2379	Unenumerated compounds	.....hectogr.	1.00	2379	Unenumerated compounds	.....hectogr.	1.00
2380	Vaseline: yellow or petroleum	.....kilo.	5.20	2380	Vaseline: yellow or petroleum	.....kilo.	5.20
2381	The same, liquid or not, in flasks, boxes or pots, aseptic or not, of any brand	.....kilo.	0.60	2381	The same, liquid or not, in flasks, boxes or pots, aseptic or not, of any brand	.....kilo.	0.60
2382	White or albino	.....kilo.	0.10	2382	White or albino	.....kilo.	0.10
2383	The same, in flasks, boxes or pots, aseptic or not, and cold cream	.....kilo.	0.80	2383	The same, in flasks, boxes or pots, aseptic or not, and cold cream	.....kilo.	0.80
2384	Veratrin and its unenumerated compounds. N.W.	.....kilo.	40.00	2384	Veratrin and its unenumerated compounds. N.W.	.....kilo.	40.00
2385	Veronal. N.W.	.....kilo.	40.00	2385	Veronal. N.W.	.....kilo.	40.00
2386	Vinegar for medicinal use, of all kinds, including fruit vinegars	.....kilo.	0.60	2386	Vinegar for medicinal use, of all kinds, including fruit vinegars	.....kilo.	0.60
2387	Xeroform	.....kilo.	8.00	2387	Xeroform	.....kilo.	8.00
2388	Xylol of all kinds. N.W.	.....kilo.	0.20	2388	Xylol of all kinds. N.W.	.....kilo.	0.20
2389	Resin: for industrial purposes. G.W.	.....kilo.	0.20	2389	Resin: for industrial purposes. G.W.	.....kilo.	0.20
2390	Zinc: grains, flims and powder, pure. N.W.	.....kilo.	1.00	2390	Zinc: grains, flims and powder, pure. N.W.	.....kilo.	1.00
2391	Oxide: cane white, sulphate and chlorides, impure, and impure metallic zinc, in powder	.....kilo.	0.10	2391	Oxide: cane white, sulphate and chlorides, impure, and impure metallic zinc, in powder	.....kilo.	0.10
2392	Acetate, sulphate, oxides and chloride, pure. N.W.	.....kilo.	0.40	2392	Acetate, sulphate, oxides and chloride, pure. N.W.	.....kilo.	0.40
2393	Permananganate, benzoate, phosphide, salicylate and valerianate. N.W.	.....kilo.	4.00	2393	Permananganate, benzoate, phosphide, salicylate and valerianate. N.W.	.....kilo.	4.00
2394	Unenumerated compounds. N.W.	.....kilo.	0.10	2394	Unenumerated compounds. N.W.	.....kilo.	0.10
2395	Sumac of all kinds	.....kilo.	0.10	2395	Sumac of all kinds	.....kilo.	0.10
2396	Fruit juices, of all kinds	.....kilo.	0.30	2396	Fruit juices, of all kinds	.....kilo.	0.30
Patent Medicines and Specifics.							
2397	Oil: cod liver, plain or compounded, of any brand, and Angier's emulsions, in flasks or bottles not containing over 350 grammes, doz.	.....doz.	3.50	2397	Oil: cod liver, plain or compounded, of any brand, and Angier's emulsions, in flasks or bottles not containing over 350 grammes, doz.	.....doz.	3.50
2398	As above, in flasks or bottles of greater capacity	.....doz.	6.00	2398	As above, in flasks or bottles of greater capacity	.....doz.	6.00
2399	Cod liver, in emulsion, of any brand, in flasks or bottles not containing more than 350 grammes	.....doz.	3.50	2399	Cod liver, in emulsion, of any brand, in flasks or bottles not containing more than 350 grammes	.....doz.	3.50
2400	As above, in flasks or bottles of greater capacity	.....doz.	6.00	2400	As above, in flasks or bottles of greater capacity	.....doz.	6.00
2401	See 2400's, Cod liver and other unenumerated, in flasks not containing more than 350 grammes	.....doz.	3.50	2401	See 2400's, Cod liver and other unenumerated, in flasks not containing more than 350 grammes	.....doz.	3.50

TARIFF.]		Valuation.		Duties		Goods.		Valuation.		Duties	
Nos.	Goods.	Pesos.	%.	Nos.				Pesos.	%.		
2604	Waters: distilled, of all kinds and of any brand, in flasks not containing more than 200 grammes .....	1 00	35	2571	Hazeline, of any brand .....	doz.		4 00	35		
2605	The same, in flasks of greater capacity, but not exceeding 1 litre .....	2 00	35	2572	Headline and the like .....	"		1 50	35		
2606	Mineral, of all kinds, in bottles of a capacity not exceeding 1 litre .....	0 60	35	2573	Hemotogen .....	"		6 00	35		
2607	The same, in bottles of more than 1 but not over 1 litre .....	1 00	35	2574	Bisler's ferro-quina: in bottles not containing more than 500 millilitres .....	doz.		5 00	35		
2608	In bottles of more than 1 but not over 1 litre .....	1 80	35	2575	In bottles containing from 501 millilitres up to 1 litre .....	doz.		8 00	35		
2609	Boyer's melissa, and the like .....	2 00	35	2576	Reduced or dialysed iron, of any brand .....	doz.		4 00	35		
2610	Fasson's <i>tutti edo</i> and the like, of a capacity not exceeding 150 grammes .....	1 50	35	2577	Indian incia, in boxes of up to 12 doses .....	doz.		4 00	35		
2611	The same, in receptacles of greater capacity .....	4 00	35	2578	Inguin in flasks containing not more than 30 grammes .....	doz.		6 00	35		
2612	Bicq's alcool de menthe and similar: in flasks not containing more than 70 grammes .....	3 00	35	2579	Injections of all kinds .....	doz.		6 00	35		
2613	In flasks of greater capacity .....	5 00	35	2580	Iperbortin: of Malesic, Trefnca, Eradio and the like .....	doz.		6 00	35		
2614	Tar in the form of specific, such as Gayot's and other brands .....	4 50	35	2581	Jaborandi, Contulho's and others, in boxes of 6 doses .....	doz.		1 50	35		
2615	Jayne's alternative .....	7 00	35	2582	Syrups: Winkler's, Delabarre's, Pagliano's and similar to the latter .....	doz.		3 00	35		
2616	Kantmann's sulphurous bitter .....	6 00	35	2583	Unenumerated, of all kinds .....	"		6 00	35		
2617	Ana-chuta (pectoral) .....	4 00	35	2584	Meat juice .....	"		0 00	35		
2618	Anioid of all kinds .....	8 00	35	2585	Kosso in the form of specific .....	"		5 00	35		
2619	Payne's <i>opio</i> .....	7 00	35	2586	Lactopeptin in flasks containing up to 30 grammes .....	doz.		12 00	35		
2620	Balsam: Beugue's, Jackson's pectoral, and other unenumerated .....	3 50	35	2587	Crayons: of silver nitrate, in cases .....	each		0 15	35		
2621	Asiatic life, of any brand .....	0 50	35	2588	Of copper sulphate, alum and the like .....	"		0 05	35		
2622	Collas and similar benzine in flasks not containing more than 250 grammes .....	2 00	35	2589	Milk: autophbic, Candies and the like .....	doz.		9 00	35		
2623	Mily's betuloid .....	6 00	35	2590	Bismuth, Siemens' or other .....	doz.		6 00	35		
2624	Boilo Verne (tincture) .....	3 00	35	2591	Leroy's purgative .....	"		9 00	35		
2625	Armenian and similar lozels .....	3 00	35	2592	Vonative .....	"		3 50	35		
2626	Battle's bromidia, in flasks not containing more than 150 grammes .....	6 00	35	2593	Yeast of all kinds, in boxes or in the containing more than 25 grammes .....	doz.		4 00	35		
2627	Bogies in boxes not containing more than 16 candles .....	8 00	35	2594	Liqueurs: Arnaldi's, Laville's and Bejean's specific .....	doz.		12 00	35		
2628	Gelatinous capsules and pearls: castor oil, cod-liver oil, caplain balsam, tar, turpentine oil, taurina, cubeb, male fern, in boxes or flasks, in the form of specifics .....	2 50	35	2595	Other unenumerated, in bottles containing not more than half a litre .....	doz.		4 00	35		
2629	Quinine and its compounds, in boxes or flasks, in the form of specifics .....	3 00	35	2596	In bottles containing more than half a litre .....	doz.		6 00	35		
2630	Unenumerated, in boxes or flasks, in the form of specifics .....	5 00	35	2597	Mellal: in receptacles of over 1 litre .....	kilo.		0 50	35		
2631	Charcoal, such as Bello's, Tissot's and other charcoal .....	5 00	35	2598	Leonard, Roger's, in powder .....	"		4 00	35		
2632	Yajay's, Dalby's and similar castor capsules .....	2 50	35	2599	Luninets: Boyer's, Genard's and other similar .....	kilo.		6 00	35		
2633	Meat: in powder, in containers of all kind: not weighing more than 550 grammes .....	6 00	35	2600	"Lin Taria" and the like .....	"		0 20	35		
2634	Liquid, Valdes Garcia's and similar .....	3 00	35	2601	Mazena: cadimel, Henry's .....	doz.		4 00	35		
2635	Poutices of all kinds, such as Hamilton's and other .....	3 00	35	2602	Unenumerated, of any brand .....	doz.		4 00	35		
2636	Cement for dentists in boxes or flasks .....	8 00	35	2603	Finist, of any brand, in flasks containing up to 300 grammes .....	doz.		3 00	35		
2637	Fourrier's cerebriol, of all kinds .....	10 00	35	2604	In flasks of larger capacity but not exceeding 1 litre .....	doz.		6 00	35		
2638	Osses's Indian cholera .....	3 00	35	2605	Humphrey's curative Marayagua .....	doz.		2 00	35		
2639	Mechanical cherries of all kinds .....	3 00	35	2606	Pills: <i>"anta dolor"</i> and <i>"para dolor"</i> .....	doz.		3 00	35		
2640	Citrate of magnesia, in flasks containing up to 125 grammes .....	2 80	35	2607	Kerry's, Davis', Barry's and other .....	doz.		1 50	35		
2641	Coire's hydro-chloropentine .....	4 00	35	2608	Melan thers .....	doz.		10 00	35		
2642	Special chloroform, of any brand .....	5 00	35	2609	Mechanical wafers and cadets, in the form of specifics, in boxes or flasks .....	doz.		6 00	35		
2643	Le Beuf's cod-liver .....	4 50	35	2610	Chanel's and similar ovals, in boxes .....	doz.		6 00	35		
2644	Pellets, tablets and pastilles, of all kinds, of cascar sagrada, bicarbonate of soda, rhubarb, and chloride of potash, in boxes, tubes or flasks containing up to 100 pellets, tablets and pastilles .....	2 00	35	2611	Milly's painbano .....	doz.		0 20	35		
2645	The same, unenumerated .....	8 00	35	2612	Hinton bread .....	doz.		15 00	35		
2646	Quinine: Queneville's balsam and the like .....	4 00	35	2613	Saxone's panacea .....	doz.		15 00	35		
2647	Himi's honey and almond cream .....	1 50	35	2614	Pancratin in the form of specific, of any brand, in boxes or flasks containing up to 30 grammes .....	doz.		6 00	35		
2648	Rennet of all kinds, in receptacles not containing more than 120 grammes .....	1 00	35	2615	Scented paper, such as Armenian, oriental and the like .....	kilo.		4 00	35		
2649	Corn expellers .....	7 00	35	2616	Papers: Eyraud's .....	doz.		1 50	35		
2650	Warne's, Peck's, Ayer's and Jayne's infallible remedies .....	7 00	35	2617	Unenumerated, of any brand .....	doz.		4 00	35		
2651	Depilatories of all kinds, in receptacles containing up to 100 grammes .....	3 00	35	2618	Smit's maistic and other, in boxes of 12 sheets .....	box		3 00	35		
2652	Pierce's medicinal golden discovery .....	8 00	35	2619	Pastes and pastilles: of any brand, in boxes or flasks, of all kinds .....	doz.		3 00	35		
2653	Elixir: Godman's .....	20 00	35	2620	Of mercury bichloride, in tubes containing not more than 15 pastilles .....	doz.		0 60	35		
2654	Unenumerated, of any brand .....	6 00	35	2621	Chinosol, in tubes containing not more than 15 pastilles .....	doz.		1 00	35		
2655	Elliman's embrocation, and the like .....	3 00	35	2622	Painum, in boxes containing up to 10 doses .....	doz.		5 00	35		
2656	Ergotine, Bonjean's, in flasks containing up to 50 grammes .....	7 00	35	2623	Fairchild's peneclia .....	doz.		6 00	35		
2657	Iron's fluid, in flasks containing up to 50 grammes .....	2 00	35	2624	Pepsin: in the form of specific, of any brand, in boxes or flasks containing not more than 30 grammes .....	doz.		6 00	35		
2658	As above, in flasks containing over 5 and up to 30 grammes .....	6 00	35	2625	Peptons and unenumerated preparations thereof, in the form of specific, of any brand, in boxes or flasks .....	doz.		8 00	35		
2659	Essence: Klesow's life .....	3 50	35	2626	Pills: drazenes, granules, globules, Laville's, Bejean's, Bouty's, in boxes or flasks .....	doz.		12 00	35		
2660	Marvellous, of any brand .....	6 00	35	2627	Or disinctric granules, in boxes of 10 tubes .....	doz.		8 00	35		
2661	Jayne's expectorant .....	6 00	35	2628	Other, unenumerated .....	doz.		3 00	35		
2662	Extract: of malt or maize, of any brand .....	6 00	35	2629	Pyrozon in flasks, containing up to 150 gr .....	doz.		4 00	35		
2663	Or Brand's essence of lemon and the like, in jars containing up to 60 grammes .....	3 50	35	2630	Powders: Pollini's .....	doz.		18 00	35		
2664	Loeb's meat extract, in pots containing up to 125 grammes .....	8 00	35	2631	Pagiano .....	doz.		3 00	35		
2665	And Bristol's humamelis balsam, and Pierce's pungen grass, in flasks containing up to 100 grammes .....	3 00	35	2632	Unenumerated, in boxes or flasks, not containing more than 250 grammes .....	doz.		4 00	35		
2666	Bolton's, plend: vaporesol and the like .....	2 00	35	2633	Radway's and similar ready reliefs .....	doz.		2 50	35		
2667	Cheumel glycerine .....	3 00	35	2634	Snuff or snalline, Andrews' and similar .....	doz.		2 00	35		
2668	Granules of all kinds, such as 2 yperosha-hate, A-ster's kola, yout, cerevesin, hemoglobin and other unenumerated .....	6 00	35	2635	Dr. Doan's and similar ready reliefs .....	doz.		8 00	35		
2669	Granules of all kinds, such as 2 yperosha-hate, A-ster's kola, yout, cerevesin, hemoglobin and other unenumerated .....	6 00	35	2636	Hmrood's and like remedies .....	doz.		8 00	35		
2670	Alimentary: four or five, such as: Fildre's, phos-phatine, milk dour, Vial's flour, Cereval, Rancobut, Dutau's preserve, Brevetaria arabica and other similar .....	0 50	35	2637	Resolvent, such as Critica, Jayne, Radway's and the like .....	doz.		8 00	35		
				2638	Hair restorer and strengthener, of any brand .....	doz.		7 00	35		
				2639	Rob. Lefebvre's, Leclaux's and similar, up to 250 grammes .....	doz.		6 00	35		
				2640	Rough on rat and other rat-killing species of all kinds .....	doz.		1 20	35		
				2641	Salts: Car salt, Mendenhall and pyretic .....	kilo.		2 00	35		
				2642	Snow and similar fruit salts .....	doz.		6 50	35		
				2643	Fennel, for baths .....	doz.		3 00	35		
				2644	Other for baths, unenumerated .....	doz.		1 50	35		
				2645	Vody for beverages, in boxes or flasks .....	doz.		4 80	35		
				2646	Liquid: for stimulating and the like .....	doz.		2 00	35		



XX.—DRUGS, CHEMICALS, PHARMACEUTICAL PRODUCTS, &c.			con.	Nos.	Goods.	Valuation.	Duties.
Nos.	Goods.	Valuation.	Duties.	Nos.	Goods.	Valuation.	Duties.
2646	One unenumerated, in boxes or flasks .....	4 00	35	2724	Capsules with carbolic acid for acetated waters .....	each	0 02 35
2647	Aromatic .....	4 00	35	2725	.. do. do. do. (Increased by 30% on the respective valuations) .....	each	0 02 35
2648	Almond bran .....	2 00	35	2726	Masks for chloroform or ether .....	do. 4 00	35
2649	Sen-sen, in boxes containing up to 50 packets .....	2 00	35	2727	Catgut for suture .....	do. 4 00	35
2650	Rigollot's or other staphys. in boxes not containing more than 10 sheets .....	3 00	35	2728	Brushes, electric tooth .....	do. 3 00	35
2651	Purgative and retching-soda, in boxes .....	1 50	35	2729	.. bath .....	do. 8 00	35
2652	Solutions, medicinal, of antipain, of iodides, and of salicylates, of any brand .....	10 00	35	2730	.. hair .....	do. 19 00	35
2653	Unenumerated .....	4 00	35	2731	Films for cinematograph .....	do. 5 00	35
2654	For hypodermic, of all kinds, in phials or small flasks .....	0 60	35	2732	Bells or pans: non elastic .....	do. 1 00	35
2655	Somatos of all kinds, N.W. .....	10 00	35	2733	Elastic .....	do. 1 50	35
2656	Langlet's and similar sulphur .....	2 50	35	2734	Teething pads ("calbers"), unenumerated, of all kinds .....	each	0 40 35
2657	Suppositories of any brand, in boxes or flasks .....	1 00	35	2735	Pastille compressors .....	do. 3 00	35
2658	Ornated tale, Mure's and the like .....	1 00	35	2736	Preserve jars or vessels ("cups") of glass, with lid, for pharmacology .....	do. 0 20 35	
2659	Linum Indian, Indian's and like fruit .....	5 00	35	2737	Eye lotus of glass, faience or porcelain, and cupping glass .....	do. 1 00 35 or 40	
2660	Tamarind, rha and similar extracts, in flasks containing up to 200 grammes .....	3 00	35	2738	Corks with vulcanite disc and lotion-bottle stoppers .....	do. 1 25 35	
2661	In larger flasks, containing up to 500 gr. .....	5 00	35	2739	Pans: for use and for disinfecting instruments, of glass, faience or porcelain .....	do. 0 50 35 or 40	
2662	Purgative teas and herbs, such as humber's, Cabot's, Swiss and the like .....	1 50	35	2740	Of other kinds, unenumerated, and trays for photography other than of faience .....	do. 0 40 35	
2663	Cherry's mixture .....	8 00	35	2741	Spoons of glass, faience or porcelain .....	do. 1 00 35 or 40	
2664	Tonic's oriental .....	2 00	35	2742	Medicine droppers of all kinds .....	do. 0 25 35	
2665	Other unenumerated .....	7 00	35	2743	Orris peas or collars .....	do. 2 00 35	
2666	Indian tonic .....	3 00	35	2744	Stiches. (Each dutiable at the rate of half the duty on a dozen plates according to their respective sizes) .....	—	35
2667	Bary's troch. .....	2 50	35	2745	Tongue depressors .....	each	0 50 35
2668	Trojan .....	1 80	35	2746	Artificial teeth .....	do. 1 00 35	
2669	Ointments or pomades in the form of specifics, of any brand and however put up, for medical or veterinary use .....	3 00	35	2747	Nasal douches .....	do. 5 00 35	
2670	Stroch's and similar urethral .....	6 00	35	2748	Funnels of glass, crystal, faience or porcelain, of any size .....	do. 0 50 35 or 40	
2671	Perlot's and similar valenatate of ammonia .....	8 00	35	2749	Scarfiers of all kinds .....	each	2 00 35
2672	Lezard's and similar valerobromine .....	8 00	35	2750	Spatulas of all kinds: with blades up to 15 centimetres .....	do. 1 50 35	
2673	Alme's, Strain's and similar vermifuge .....	3 00	35	2751	Larger .....	do. 3 00 35	
2674	Medicinal wines of all kinds, in flasks or bottles containing more than 500 grammes .....	5 00	35	2752	Mirrors, dental .....	each	0 50 35
2675	In flasks or bottles containing more than 500 grammes and up to 1 litre .....	8 00	35	2753	Frontal .....	do. 1 50 35	
2676	In larger receptacles than 1 litre. N.W. .....	0 90	35	2754	Stereoscopes, hand, common .....	do. 0 50 35	
2677	Kneip's, Kneip's and other curative herbs .....	5 00	35	2755	Current quality and fine .....	do. 2 00 35	
2678	Loddy-lone .....	5 00	35	2756	Sterilizers: and drums ("camboras") of all kinds .....	do. 2 00 35	
2679	Bristol's, Ayer's or other sarsaparilla and Carob's .....	9 00	35	2757	Milk, complete or incomplete .....	each	2 00 35
Pharmaceutical Accessories.							
Surgical, Philosophical, Optical and Chemical Instruments.							
2680	Needles or canules for hypodermic syringes: of steel with milled metal mounting .....	0 80	35	2758	Stereoscopes of all kinds .....	do. 1 00 35	
2681	The same, of irised platinum .....	6 00	35	2759	Flasks of glass, common, of any form, without stopper, G.W. .....	do. 0 10 35	
2682	Suture .....	0 30	35	2760	.. of glass, every ground, of any size or form, G.W. .....	do. 0 20 35	
2683	Phials for serum and for hypodermic injections, G.W. .....	0 50	35	2761	.. of glass, drop counting .....	do. 0 50 35	
2684	Rings: teething, of ivory .....	25 00	35	2762	Tractors, surgical .....	each	2 50 35
2685	Gut-tube of all kinds, of iron rubber, vulcanized and teething .....	2 00	35	2763	Bellows or insect pump .....	do. 0 60 35	
2686	Apparatus: siphonage, of all kinds, up to 3 litres capacity .....	2 50	35	2764	Drop counting, of wire ("solenoid de alambre") .....	do. 0 60 35	
2687	Siphonage of greater capacity .....	3 50	35	2765	Milk safes of glass .....	each	0 10 35
2688	Flutes, of any form .....	1 00	35	2766	Guthrie tube cutters for photography .....	do. 3 00 35	
2689	Decanting ("decant") .....	3 00	35	2767	Instruments and accessories: surgical, philosophical, optical, engineering and chemical, unenumerated, (according to the declared value) .....	—	Free or 35
2690	The same, without tap .....	1 50	35	2768	Irrigators: Knicker's, Knicker's and others of glass, metal, enameled metal, up to 2 litres .....	do. 3 00 35	
2691	Sachon .....	6 00	35	2769	Of more than 2 litres and up to 3 litres .....	do. 4 00 35	
2692	Siphon for seltzer water .....	0 55	35	2770	Larger .....	do. 8 00 35	
2693	X-ray .....	200 00	Free	The rubber tubes and canules are appraised separately, in accordance with the declared value.			
2694	Oxygen generators .....	5 00	35	2771	Syringes (complete or not): of tin, common, of any size .....	each	1 00 35
2695	Aerometers or liquid gauges of all kinds .....	0 50	35	2772	Of glass, for medical injections .....	do. 0 05 35	
2696	Fittings: complete or not, for seltzer water siphons .....	0 20	35	2773	Of glass and rubber, for urethral injections .....	do. 0 06 35	
2697	For nursing bottles .....	0 10	35	2774	Of glass, vulcan. .....	do. 0 12 35	
2698	Iron armatures for trusses .....	0 10	35	2775	Of glass and rubber, vulcan. .....	do. 0 20 35	
2699	Glass articles: for laboratories, such as p-pettes, bulbages, retorts, test glasses, Wolf's tubes, &c. G.W. .....	0 25	35	2776	Irrigators, Knicker's of all kinds .....	do. 0 60 35	
2700	Inhalers of all kinds .....	8 00	35	2777	Irrigators, Knicker's of all kinds .....	do. 0 50 35	
2701	Autochats of all kinds .....	80 00	35	2778	Hygienic, common, complete and incomplete, with or without box .....	each	0 25 35
2702	Balances, assay, of all kinds .....	3 00	35	2780	The same, current quality and fine, Luer's and similar, of any size .....	each	2 00 35
2703	.. for apothecaries, fine .....	20 00	35	2781	Lamps, small, for photography .....	do. 1 50 35	
2704	.. precision, for laboratories, (according to the declared value) .....	—	35	2782	Spirit .....	each	0 20 35
2705	.. non-metric (see note) .....	5 00	35	2783	Forming, small .....	do. 0 35 35	
2706	Bischoff's of all kinds .....	1 30	35	2784	Magnifying glasses and lenses, plain, up to 10 centimetres in diameter .....	each	0 50 35
2707	Apples for infusing camphor or tar .....	0 50	35	2785	Larger .....	do. 1 00 35	
2708	Seltzer water bottles .....	0 20	35	2786	Nursing bottles, of glass, common .....	do. 0 15 35	
2709	Trusses, simple, large, of all kinds .....	0 80	35	2787	With rubber tube, common or not .....	do. 0 50 35	
2710	.. for children, of all kinds .....	0 40	35	2788	Percussion hammers .....	do. 3 00 35	
2711	.. do. do. with or without .....	—	35	2789	Mastectomies, Currier's and similar .....	do. 2 00 35	
2712	Purpures or oxens of first-day, with or without nipples, N.W. .....	0 10	35	2790	Sulphurated wicks .....	do. 0 10 35	
2713	Boxes: ("vacuoles") of all kinds .....	0 30	35	2791	Graduated measures of glass or porcelain of all kinds .....	do. 1 50 35 or 40	
2714	Trusses: pill or powder, of cardboard .....	0 80	35	2792	Microscopes: complete or not, for doctors or chemists .....	each	50 00 Free
2715	Waxes or clays of all kinds, N.W. .....	0 30	35	2793	Sights ("mira") for surveyors .....	do. 2 00 35	
2716	Or receptacles of celluloid, casein or gelatin, for waters, pastilles, etc. .....	1 50	35	2794	Mortars of composition or porcelain with or without pestle .....	do. 0 30 35 or 40	
2717	Candles: tann, for syringes, N.W. .....	0 00	35	2795	Levels for surveyors, complete or not .....	each	25 00 Free
2718	Glass, of all kinds, N.W. .....	2 00	35	2796	Lenses of all kinds, for photography .....	do. 1 80 35	
2719	Capsules: of paper or stoppers ("subcap") .....	1 00	35	2797	Wafers, common, flat, for pharmacy .....	do. 2 00 35	
2720	.. of lead, ball, for pharmacy flasks .....	5 00	35	2798	Hollow, of all kinds .....	do. 2 00 35	
2721	.. of tin plate, of all kinds, N.W. .....	0 50	35	2799	Obliterators of all kinds .....	each	1 00 35
2722	.. of porcelain, of all kinds, N.W. .....	1 20	40	2800	Ophthalmosopes .....	do. 1 00 35	
2723	.. of enameled iron, with or without catch, and an unenumerated article of iron, enameled or not, G.W. .....	0 40	35	2801	Artificial eyes .....	do. 0 50 35	
				2802	Urinals of glass .....	do. 0 15 35	



XVI.—MERCERIE—continued.							
Nos.	Goods.	Valuation. Pesos.	Duties. %.	Nos.	Goods.	Valuation. Pesos.	Duties. %.
2908	Fine, with cover of leather, composition or wood .. doz.	30 00	35	2978	Sweetmeat bags, of tissue, of all kinds .. kilo.	6 00	35 or 40
2909	With cover of tortoise shell, ivory, or mother of pearl .. doz.	120 00	35	2979	Cigar-holders of amber or amirid and mosaic, sham, or their imitations. N.W. .... kilo.	60 00	35
2910	Of the two foregoing numbers, with incrustations or ornaments .. doz.	200 00	35	2980	The same, of other materials, of all kinds, unmanufactured .. kilo.	5 00	35
2911	Albums for post-cards, or other unmanufactured, of cloth .. doz.	2 50	35	2981	Embroideries on canvas, broadcloth or tissues other than silk, complete or not .. kilo.	4 00	35
2912	As above, of paper or cardboard .. doz.	1 50	35	2982	The same, with pure or mixed silk .. " "	5 00	40
2913	The same, with leather cover .. doz.	5 00	35	2983	The same, with adhering cardboard or wood .. " "	3 00	35 or 40
2914	With musical box. ( <i>Surface of 25% on the respective duties</i> ) ..			2984	List shows ( <i>decorations</i> ) of wool or cotton, of all kinds, plain or embroidered .. kilo.	3 00	55
2915	Pins: in packets .. kilo.	0 55	35	2985	Of silk .. " "	5 00	55
2916	Common, in fancy boxes .. kilo.	1 00	35	2986	Buttons: of porcelain, faience, glass, bone and paper maché, for men's clothing, and buttons of oilcloth for furniture, common .. kilo.	0 45	35
2917	In bottles, with glass heads, safety pins, hat pins with head of jet or glass .. kilo.	1 20	35	2987	Of wool, without shank, called button moulds .. kilo.	0 25	35
2918	Other kinds .. kilo.	2 00	35	2988	Buttons for trousers, of metal, with holes or shank, of bronze, blanché, varnished, silvered, or yellow, of zinc nickelled or not, of tin plate with or without other common metals, of paper maché, for footwear .. kilo.	0 60	35
2919	Needle cases: of wood .. gross	0 50	35	2989	With shank, of steel, horn or composition for skirts, including glass buttons for ladies' apparel, and metal buttons for soldiers' clothing, also those of metal, common, for children's apparel .. kilo.	1 00	35
2920	Of bone, with glass heads ( <i>modesta</i> ), or of ornamented wood .. gross	5 00	35	2990	Of horn, corozo, bone, wood, buffalo, for men's or women's clothing .. kilo.	1 40	35
2921	Raw cotton, ginned or not .. kilo.	0 30	35	2991	Fancy, of metal, gilt, silvered, oxidized, bronzed, plated, covered with silk or with passementerie of pure or mixed silk, wool, cotton or linen, and buttons of mother of pearl, up to current quality, and celluloid buttons .. kilo.	3 00	35 or 40
2922	Seal wafers, of all kinds .. doz.	1 00	35	2992	Fine, of gilt metal, mother of pearl, tortoise shell, ivory and of metal with reliefs for officers' uniforms .. kilo.	6 00	35
2923	And in lumps, in natural state or melted .. kilo.	60 00	35	2993	Drillstaple or stridib .. doz.	3 00	55
2924	Glasses: roughes with wire gauze, of all kinds, with or without case .. doz.	1 20	35	2994	Broches and drawing pins of all kinds, and paper files .. kilo.	1 00	35
2925	Spectacles, with or without arms, of all kinds .. " "	2 40	35	2995	Buffalo, unmanufactured .. kilo.	0 60	35
2926	Then glasses, of brass or leather .. " "	20 00	25	2996	Toy horses: rocking or rolling, over 40 centimetres .. each	2 50	35
2927	The same, gilt, silvered, or nickelled .. " "	40 00	35	2997	The same, mechanical .. each	5 50	35
2928	The same, other kinds, and naval binocular telescopes .. doz.	60 00	25	2998	Of solid wood, to be drawn, over 20 centimetres at foot .. kilo.	0 15	35
2929	Telescopes, common .. " "	40 00	35	2999	Wooden heads for working up hair .. doz.	4 00	35
2930	As above, current quality and fine .. " "	120 00	35	3000	Chairs: of steel, iron or metal, in either gilt nor silvered .. each	2 00	35
2931	Prismatic .. each	20 00	25	3001	Of metal, gilt or silvered, plated or double, with or without ornaments .. kilo.	8 00	35
2932	Of gold .. (Available at half the rates of duty leviable thereon, according to kind.) ..	40 00	35	3002	Boxes: of cardboard, empty, for matches, mounted or not .. kilo.	0 50	35
2933	Spectacle frames. ( <i>Available at half the rates of duty leviable thereon, according to kind.</i> ) ..	—	55	3003	Common, for packing, mounted or not .. " "	0 40	35
2934	Frames for umbrellas or parasols: with handle or knob of composition, wood or common metals, with or without stick .. doz.	3 00	35	3004	Or cases, as above, for hats, spectacles, razors, and the like .. kilo.	0 60	35
2935	The same, with ribs having less than 11 centimetres, for children .. doz.	1 50	35	3005	Or bags of cardboard or straw, for sweetmeats or other similar products .. kilo.	1 50	35
2936	Napkin rings, of wood, bone, horn and celluloid .. gross	4 00	35	3006	The same, trimmed with metal .. kilo.	4 00	40
2937	Unmanufactured articles of wood, of all kinds, other than furniture or drawing room ornaments .. kilo.	0 50	35	3007	Snuff, of wood, buffalo, zinc, tin plate or rubber .. doz.	2 50	35
2938	Articles of metal: silvered or electro-plated, fine (Christofle or Kunkin's) .. kilo.	10 00	35	3008	Of wood, for scholars' or sewing requisites, kilo.	0 20	35
2939	The same, current quality (of Reed and Larson, Meriden, Alphonse, Simpson, Miller, Beyer & Co., Chevalier, Frenay, Boucasser & Co., Frenes, Le Weiffall and other similar) .. kilo.	6 00	35	3009	Of tin plate, with seal put .. doz.	1 20	35
2940	Silvered, common, and unmanufactured articles of composition .. kilo.	2 50	35	3010	Small paint boxes, common, for schools .. gross	1 00	35
2941	Of iron or agate with nickel, manufactured in any shape, and articles of nickel or nickelled, or of aluminium, for toilet or other purposes .. kilo.	1 50	35	3011	Decalcomans of all kinds .. kilo.	2 00	35
2942	And ornaments of compressed pulp or paper maché .. kilo.	0 70	35	3012	Foot muffs, of plush, skin or cloth .. each	3 00	35
2943	Or art or fancy articles. ( <i>Surface of 30% according to kind.</i> ) ..	—	35	3013	Stoves for curling hair .. doz.	6 00	35
2944	Razor straps .. kilo.	1 60	35	3014	Baskets: empty, or toys of straw, straw or other similar materials, of all kinds, G.W. .... kilo.	0 60	35
2945	Dress preservers of rubber or waterproof cloth: without silk .. kilo.	3 00	35	3015	The same, with accessories. ( <i>With a surface of 30%.</i> ) ..	—	35
2946	The same, with silk .. " "	3 50	40	3016	Drawing charcoal for scholars .. kilo.	0 25	35
2947	Sticks: covered with pure or mixed silk tissue, for smokers or wearing apparel .. kilo.	1 50	40	3017	Tortoise shell, unmanufactured .. " "	10 00	35
2948	The same, covered with silk or tissue .. " "	0 50	55	3018	Manufacture of all kinds, unmanufactured .. " "	25 00	35
2949	The same covered with skin .. " "	0 70	35	3019	Writing pads: of Russia or perfumed leather, for desks .. kilo.	4 50	35
2950	Or iron, steel or cane springs covered with paper or not covered, for the same purposes as above .. kilo.	0 40	35	3020	Of other kinds of leather .. " "	2 50	35
2951	Whetstone imitation of horn or rubber .. " "	1 60	35	3021	Of oilcloth or blotting paper, common, for desks .. kilo.	0 30	35
2952	Real, of all kinds .. " "	12 00	35	3022	Dish mats of wool, oilcloth, osier, and the like .. kilo.	0 50	35
2953	Trays of wood .. " "	0 50	35	3023	Packet books: or card cases of paper, oilcloth or canvas .. doz.	1 00	35
2954	Trays of cardboard for pastry-cooks .. " "	3 00	35	3024	The same, of leather, current quality, and those of celluloid or imitating tortoise shell or ivory .. doz.	5 00	35
2955	Barbages: of rubber .. " "	0 50	35	3025	The same, fine .. " "	10 00	35
2956	Of leather .. " "	1 50	35	3026	Or articles of leather, oilcloth or canvas, for scholars .. doz.	3 00	35
2957	Wooden looms for embroidery: complete or not do.	8 00	35	3027	With accessories. ( <i>With a surface of 25% according up to kind.</i> ) ..	—	35
2958	The same, with set of wood, of all kinds, with or without sword, with or without ferrule .. doz.	18 00	35	3028	Cardboard: not covered, made from straw, yellow, from paper, grey, and cardboard made from mechanical wood pulp, common .. kilo.	0 08	35
2959	Walking sticks: covered or not covered, with or without sword, with or without ferrule .. doz.	3 00	35	3029	As above, covered, and in the end of any other material, common, current quality and fine .. kilo.	0 12	35
2960	The same, current quality and fine .. " "	10 00	35	3030	Ent to size, partly manufactured for packing or printing .. kilo.	0 25	35
2961	Fine, of any other unmanufactured material .. " "	3 00	35	3031	Printed for lotto games .. " "	0 30	35
2962	For children, of all kinds .. " "	1 00	35	3032	For the manufacture of playing cards .. " "	0 20	35
2963	Extra fine, and those with handle of gold or silver, ( <i>according to the declared value</i> ) ..	—	—	3033	Lithographed, for match boxes or other purposes, unmanufactured .. kilo.	0 20	35
2964	Sticks for umbrellas and parasols, ( <i>available at nothing else, or according to kind.</i> ) ..	—	35	3034	Milboard ("cartulina") of all kinds .. " "	0 25	35
2965	Sword sticks, ( <i>with a surface of 50%, according to kind.</i> ) ..	—	35	3035	Frames for children's toy pistols .. " "	1 00	35
2966	Moustache holders, of all kind .. doz.	0 60	35				
2967	Boas: of ostrich feathers, in cardboard or wooden boxes .. kilo.	15 00	35				
2968	The same, in canvas boxes or without boxes .. " "	25 00	35				
2969	Of other feathers, of all kinds .. " "	4 00	35				
2970	Wooden balls for lotto games .. " "	0 25	35				
2971	Paper boxes: with inscriptions .. " "	0 50	35				
2972	Without inscriptions .. " "	0 25	35				
2973	Handbags, not having over 25 centimetres of leather, tissue, beaded or with cloth, plush, or metal, common .. doz.	3 50	35				
2974	The same, current quality .. " "	7 00	35				
2975	The same, fine .. " "	11 00	35				
2976	The same, of pure or mixed silk .. " "	10 00	40				
2977	With accessories. ( <i>With a surface of 25%, according to kind.</i> ) ..	—	—				

TARIFF.]

Nos.	Goods.	Valuation.		Nos.	Goods.	Valuation.	
		Pesos.	Duties %.			Pesos.	Duties %.
037	Celluloid (vornie): in sheets, for stamping or printing .....	1 50	35	3107	Of silk .....	20 00	40
038	In plaids, threads or rods .....	0 80	35	3108	Stamps: of paper, for drawing .....	0 10	35
039	Brushes for tailors and shoemakers, .....	4 00	25	3109	Of leather .....	0 50	35
040	Brushes: with wooden back, of vegetable fibres, with edges of bristles, for clothes, the hair, and hats .....	2 50	35	3110	Enamel, white or coloured .....	20 00	35
041	The same, of pure or mixed bristles, for other animal fibres .....	4 00	35	3111	Meerschaum in lumps .....	2 00	35
042	With back of ivory, mother of pearl or tortoise shell .....	20 00	35	3112	Prints, chromos, photographs and impressions of all kinds: in colours, on card, paper or paste-board, up to current quality, unframed .....	2 00	35
043	With back of celluloid, composition, rubber, buffalo, horn or bone, with or without incrustations of all kinds .....	12 00	35	3113	The same, fine, unframed .....	5 00	35
044	Tooth, nail, rice powder, comb, cleaning, including shaving brushes, complete or not do.	1 70	35	3114	Framed, with or without glass. (According to the declared value) .....	—	35
045	Cigar cases: of leather, current quality and fine do.	7 50	35	3115	Stretchers: screw, of wood, for trousers .....	4 00	35
046	Of any other kind, not including those silver plated, of mother of pearl, ivory or tortoise shell .....	3 00	35	3116	The same, of iron, metal or wire .....	4 00	35
047	Of paper .....	1 00	35	3117	Cases: of wood or cardboard, label, for fancy articles, spectacles, cigar holders, pipes or other articles .....	2 50	35
048	Ribbons: of silk, of all kinds N.W. .....	20 00	40	3118	The same, covered with leather .....	1 00	35
049	The same, with admixture of other fibres, including ribbons with inscription of mixed silk and those with pile of silk, N.W. .....	14 00	40	3119	Labels: for beverages, matches, perfumery, chemical products, and the like, one colour .....	1 00	35
050	The same, special for men's hats, N.W. ..	1 00	35	3120	The same, of two or more colours, except phototypes .....	1 30	35
051	Of cotton, with or coloured .....	1 20	25	3121	Of paper, for marking pieces, gummed or not .....	0 70	35
052	The same, of pure or mixed linen .....	3 00	25	3122	The same, with inscriptions showing their special character .....	1 00	35
053	Of cotton, with inscription .....	1 50	35	3123	The same, of pasteboard, or suspending cards, of all kinds .....	0 25	35
054	Of cotton, with silk border .....	2 00	40	3124	The same, with inscription .....	7 00	40
055	Of cotton, with silk border .....	1 50	35	3125	For hats called "grapes," of pure or mixed silk .....	2 00	35
056	Belts: elastic or not, of cotton .....	3 50	35	3126	As above, of cotton .....	0 50	35
057	Of linen, leather, oilcloth, wool or metal, up to current quality .....	2 00	35	3127	Of all kinds, for cigars or cigarettes .....	8 00	55
058	The same, fine .....	3 00	35	3128	Perfumed extracts, of all kinds .....	0 40	35
059	Of pure or mixed silk, up to current quality ..	4 50	40	3129	Paper lanterns .....	10 00	55
060	The same, fine .....	6 50	40	3130	Chemise of silk for embroidery .....	1 00	35
061	Puffs of down or wool, for rice powder .....	5 00	55	3131	Wood fibre or pulp, for the manufacture of paper .....	0 04	35
062	Perfumers: of odor, up to current quality each ..	5 00	55	3132	Game counters of wood, horn or bone .....	1 00	35
063	Other of all kinds. (According to the declared value) .....	—	35	3133	The chips: of metal .....	2 00	35
3064	Paints, perfumed or not, for toilet .....	4 00	35	3134	The same, with false stones .....	3 00	35
3065	Cords: of silk, including watch cords .....	15 00	55	3135	Artificial flowers: with silk, loose or in bunches, wreaths, and garlands or otherwise .....	4 00	40
3066	Of mixed silk .....	8 00	35	3136	The same, or orange blossoms of cotton .....	2 00	35
3067	Of linen or cotton, for corsets, dresses or hats ..	1 20	35	3137	Or leaves and parts of flowers, of cotton, composition, tin plate or zinc, including artificial plants .....	1 00	35
3068	Of wood or cotton, with core of paper, for pictures or curtains .....	0 60	35	3138	Or parts of flowers, of paper, tissue, flannel or porcelain .....	1 50	35 or 40
3069	Or parts of cotton covered with silk, for dresses or night shirts, hats and the like .....	7 00	40	3139	Unwaxed or sunshade sheaths: of pure or mixed silk .....	10 00	40
3070	Elastic, for use as ex-reisers .....	1 00	35	3140	The same, of cotton or oilcloth .....	0 80	35
3071	Wreaths: funeral, of textile flowers, of all kinds ..	1 50	35	3141	Match boxes: of leather, rubber, composition or metal, common .....	1 20	35
3072	Funeral, of any other kind, except those of immortelles .....	1 00	35	3142	The same, current quality and fine .....	3 00	35
3073	Of the foregoing numbers, imported without boxes, (With surtax of 25%) .....	10 00	35	3143	The same, of Russia leather or imitations thereof .....	8 00	35
3074	The same, of immortelles .....	6 00	35	3144	Photographs on cards of any size, with or without inscriptions, of all kinds .....	4 00	35
3075	Bridal, imported separately .....	2 00	35	3145	Phototypes .....	2 50	35
3076	Of orange blossoms, with bows, or bracelets and garlands in a box .....	12 00	35	3146	Hat hats of paper .....	0 40	35
3077	As above, with veil and orange blossom trimmings, for dresses .....	35 00	35	3147	Galloons of yellow metal, trimmings, platinings, thread or spangles, bullion, and those with cotton core common .....	2 50	35
3078	Of aluminium .....	2 00	35	3148	The same, gilt or silvered .....	8 00	35
3079	Pocket knives, fine, of all kinds .....	1 50	35	3149	The same, of silver or silver gilt, or with cotton or silk core .....	22 00	35 or 40
3080	Up to current quality .....	2 50	55	3150	The same, of gold .....	70 00	35
3081	Combs: of all kinds, with or without metal .....	1 50	35	3151	Of cotton, with silk drawings for <i>travellers</i> , or for wearing round the waist .....	4 00	40
3082	Sewing case: with accessories, but not in the shape of furniture. (According to the declared value) .....	—	35	3152	The same, of pure or mixed silk .....	5 00	40
3083	Common, covered with cloth, not containing more than for accessories .....	2 50	35	3153	Rathons of rubber: with mouthpiece of wood or bone .....	2 00	35
3084	Chromes for printing or lithographic purposes, not containing .....	1 00	Free	3154	The same, without mouthpiece .....	6 00	35
3085	Crosses and emblems of metal .....	1 50	35	3155	Erasers and razor wipers of rubber, also elastic bands of rubber for match boxes .....	1 50	35
3086	Advertising or notice posters, with wooden frame, common .....	0 30	35	3156	Rubber: cord and elastic bands for papers, sleeves, slings; rubber accessories, and others for vapourisers .....	2 50	35
3087	Beads or pearl in the shape of necklaces or loose ..	0 70	35	3157	Liquids, in with never receptacle .....	0 50	35
3088	Dolls: unadressed .....	0 80	35	3158	Gloves: of cotton, white, for the military .....	1 30	55
3089	Dressed .....	1 30	35 or 40	3159	" of all kinds, of cotton, linen or its imitations .....	5 00	55
3090	Dolls other than those of ivory or mother of pearl ..	5 00	35	3160	" the same, lined or pushed ( <i>grados</i> ) .....	4 00	55
3091	Chestboards: of white wool, neither painted nor varnished, and those of cardboard covered with leather .....	4 00	35	3161	" of cotton or linen with silk .....	6 00	55
3092	The same, painted or varnished .....	5 00	35	3162	" of wool or of admixture of fibres other than silk .....	4 00	55
3093	Of mahogany or jaranah .....	15 00	35	3163	" of wool, pure or mixed with silk .....	5 00	55
3094	Thumb-rings: of steel, yellow metal, bone or horn ..	0 80	35	3164	" of pure or mixed silk .....	16 00	55
3095	Of aluminium .....	1 50	35	3165	" of silk (or of hatters), of all kinds .....	12 00	55
3096	Of steel, yellow metal, bone or horn .....	2 00	35	3166	" the same, lined, of all kinds .....	2 00	55
3097	Designed and patterns for embroidery, and patterns of embroidery or paper and patterns for dresses of embroidery .....	1 20	35	3167	<i>Guarda-olho</i> of iron, for men's clothing .....	0 50	35
3098	Dorjines: of wood or composition .....	2 00	35	3168	Buckles: of iron, for men's, for the same purposes and buckles for belts and footwear, plain .....	1 00	35
3099	Of bone or horn .....	6 00	35	3170	The same, figured, and covered buckles of all kinds .....	2 00	35
3100	With ivory or mother of pearl .....	14 00	35	3171	Yarn or thread for matches .....	0 40	35
3101	Lace or cushion covers: .....	2 00	35	3172	For looms, of cotton .....	0 80	35
3102	Loose texture, of cotton, pure or mixed wool, imitation valen-ciennes ( <i>valencia</i> ), gauze or net, including those combined with metal threads or pearl .....	4 00	35	3173	" of wood, mixed with fibres other than silk .....	0 50	35
3103	Of linen, common, and those of cotton, lined or woven .....	10 00	35	3174	For looms, of linen .....	0 45	35
3104	Of linen, current quality and fine .....	15 00	35	3175	" of silk .....	5 00	40
3105	Of pure or mixed silk, with pearl .....	6 00	40	3176	Thread: cotton, on reels, subject to declaring the quantity in metres contained on each .....	0 10	35
3106	Of silk mixed with other fibres .....	16 00	40				

XVI.—MEUBLERIE—continued.				Goods.		Valuation.		Duties.	
Nos.	Goods.	Valuation. Pesos.	Duties %.	Nos.	Goods.	Valuation. Pesos.	Duties %.		
3178	Cotton, on reels weighing more than 70 grammes, in balls or skeins, also linen thread, bleached or coloured, for shoemakers, or harness makers, in balls or on reels, including the weight of the reels and paper in which wrapped ..... kilo.	0 70	35	3241	Photograph frames: of the plate, brass, with or without ornaments ..... doz.	0 30	35		
3179	Of cotton, in packets, special, for the manufacture of stockings ..... kilo.	0 50	35	3242	Of celluloid, pasteboard covered with plush, or other similar, up to 20 centimetres ..... doz.	1 20	35		
3180	Epaulettes of wool or flock wool ..... " 0 25	35		3243	Of wool, fancy, with or without ornaments ..... " 3 00	35			
3181	Harpuns: varnished ..... " 0 20	35		3244	Of tin plate, stamped, up to 20 centimetres ..... " 0 00	35			
3182	The same, gilt, bronzed or silvered ..... " 0 50	35		3245	As above, of bronze ..... " 5 00	35			
3183	Carling ..... " 0 80	35		3246	Ivory: crude ..... kilo.	8 00	35		
3184	Oilcloth: in pieces or in table covers, with or without nap, including the roller ..... kilo.	0 50	35	3247	Manufactured, of all kinds, with the exception of that expressed in other numbers ..... kilo.	25 00	35		
3185	Special for floors, including the roller, also small mats for fronts of washstands ..... kilo.	0 25	35	3248	Masks of cardboard, without beard, G. W. .... " 0 30	35			
3186	For furniture or carriages, including the roller ..... kilo.	0 80	35	3249	The same, with beard; and beads and wigs of cotton wool of the same G. W. .... kilo.	1 00	35		
3187	statuettes and art objects: of plaster or composition, unenunmerated, G. W. .... kilo.	0 40	35	3250	Of cotton or wire gauze ..... " 3 00	35			
3188	Of wood, G. W. .... " 1 00	35		3251	Of pure or mixed silk, velvet or wax ..... " 5 00	35 or 40			
3189	Printed matter: commercial, such as bills of exchange, cheques, policies, shares, stamps ("stamp flux"), letters of credit and the like ..... kilo.	2 00	35	3252	Medals of common metal, of all kinds ..... " 2 00	35			
3190	Commercial, such as invoices, credit notes, memorandums, printed paper and envelopes, current accounts ("parcels") entry forms, receipts and the like of single colour, in typography ..... " 0 60	35		3253	Osers, loose or in bundles, of all kinds ..... " 0 10	35			
3191	The same, lithographed, stamped in copper or steel and in colours ..... " 1 00	35		3254	Leads for pencils ..... " 1 50	35			
3192	On card-board, in colours or chromes, for advertisements or other purposes, including tickets of all kinds, calendars and impressions for medals, with or without inscriptions of black, G. W. .... " 0 40	35		3255	Cups: finger-lamping, of all kinds, with or without sponge ..... doz.	0 50	35		
3193	The same, on card in the form of visiting cards or otherwise, for advertisements, with or without inscription, except photographs kilo.	0 80	35	3256	Paint-brush, with or without tin plate ..... " 2 50	35			
3194	On paper, for advertisements, and common printed matter on cardboard, also unenunmerated for advertisements, and single calendar books ..... " 0 25	35		3257	Balls (complete or not): of celluloid ..... " 4 00	35			
3195	Initials on leather: embroidery on ribbon, for marking linen ..... kilo.	3 00	35	3258	Jointed (with padding) and heads of biscuit and their imitations, imported separately ..... " 1 50	35			
3196	Of paper, for hats ..... " 2 00	35		3259	Other dolls, with head of biscuit ..... " 0 60	35			
3197	Invocables or nets of hair ..... " 8 00	35		3260	Of other kinds, with head not being of biscuit ..... " 0 25	35			
3198	Seeited soap: common ..... " 0 40	35		3261	Dressed (increased by 40% on their respective valuations, and by 10% only if merely with chenille) ..... " —	35 or 40			
3199	The same, of quality and fine ..... " 2 40	35		3262	Moss cuticular and dried plants ..... kilo.	0 50	35		
3200	Wag, or water-carbon ..... doz.	10 00	35	3263	Mother of pearl: crude ..... " 8 00	35			
3201	The same, with stand or table ..... " 29 00	35		3264	Manufactured, of all kinds, with the exception of that expressed in other numbers ..... " 25 00	35			
3202	False jewellery: of metal, with or without ornaments, including cases ..... kilo.	3 50	35	3265	Razors: of all kinds, with or without blades, including safety razors ..... " 6 00	35			
3203	The same, of rubber, composition, bone or other similar ..... kilo.	2 00	35	3266	Blades for ordinary or safety razors, of all kinds ..... doz.	1 50	35		
3204	Games, unenunmerated, for all kinds of sports ..... " 0 50	35		3267	Wares of vulcanized rubber, or elastic gum, unenunmerated ..... kilo.	1 50	35		
3205	Baurs ("balls") ..... " 0 15	35		3268	Ornaments of biscuit, of all kinds ..... " 2 50	35			
3206	Toys: of celluloid, of all kinds ..... " 4 00	35		3269	Sticks for manna-turms ..... " 1 00	35			
3207	Of vulcanized rubber or elastic gum ..... " 1 50	35		3270	Stems: of palm, common, G. W. .... kilo.	0 25	35		
3208	Of bone, with or without insertion of rubber, composition, wool or metal ..... kilo.	1 00	35	3271	The same with handle of wood, bone or horn and screens of straw, wool, chip or painted palm, including those of paper or cloth, to the exclusion of those of pure or mixed silk stuff ..... " 0 50	35			
3209	Mechanical ..... " 1 20	35		3272	The same, of pure or mixed silk stuff ..... " 4 00	40			
3210	Of all kinds, unenunmerated ..... " 0 40	35		3273	Paper: coloured or white, for packing, par-lid ("tapa") paper, pasted or laid ("bancillo") paper, packing ("straw") paper, straw paper and bag paper ..... kilo.	0 12	40		
3211	Wax, balling ..... " 0 25	35		3274	Common, white, for newspapers, in rolls or reams ..... kilo.	0 08	Free		
3212	Sealing ..... " 0 15	35		3275	Cloth-faced paper, for plans ..... " 0 25	35			
3213	Wool, embroidering or weaving ..... " 1 50	35		3276	White for booklets and for writing, of all kinds and sizes, including account paper and coloured paper not exceeding the official size ..... kilo.	0 20	35		
3214	The same, with silk ..... " 2 80	40		3277	Lining, G. W. .... " 0 15	35			
3215	Washed ..... " 0 30	35		3278	Wall, common, G. W. .... " 0 25	35			
3216	In the grease ..... " 0 20	35		3279	The same, common, gilt, silvered or bronzed, G. W. .... " 0 70	35			
3217	Pencils: automatic or mechanical crayon holders and pencil-cases, of common metals, with or without wood, rubber or other component material ..... kilo.	3 50	55	3280	The same, stamped or imitating leather, varnished or not, G. W. .... " 0 60	35			
3218	The same without any combination and those for paper, of all kinds, including crayons, &c. .... " 0 10	35		3281	The same, with gilding, silvering or bronzing, G. W. .... kilo.	1 50	35		
3219	Of stone, for slates, G. W. .... " 0 10	35		3282	The same, felted not gilt, G. W. .... " 1 00	35			
3220	Of chalk or coloured earth ..... " 0 25	35		3283	The same, with gilding, silvering or bronzing, G. W. .... kilo.	1 80	35		
3221	Charcoal ..... " 0 50	35		3284	Albumen, and special photographic paper, including weight of tin ..... kilo.	0 60	35		
3222	Carded slates in booklets or pocket-books ..... " 0 20	35		3285	Charcoal ..... " 0 60	35			
3223	Books and registers: blank, stitched or in boards, including booklets with cover of oilcloth or in boards ..... kilo.	0 30	55	3286	Or cards for waiting on, in boxes, with their corresponding envelopes ..... kilo.	0 40	35		
3224	Blank, with binding of cloth, half-boards ("media pasta") or half-leather binding, kilo.	0 70	55	3287	Oil for letter-opening, blotting paper and wax paper ..... kilo.	0 30	35		
3225	The same with half-cloth binding ..... " 0 50	55		3288	Tissue, painted, gums and other unenunmerated papers ..... kilo.	0 40	35		
3226	The same, with whole boards ("pasta entera") or leather binding and registers with metal corners ..... kilo.	1 20	55	3289	M. talie (manila), white or coloured ..... " 2 00	35			
3227	Printed, including atlases ..... " 0 40	Free		3290	Pera-graph and other special papers for copying plans ..... kilo.	0 60	35		
3228	The same, almanacs and advertising price lists ..... " 0 25	35		3291	In tapes or discs for telegraphs and recorders ..... " 0 15	35			
3229	Garters: cluster of cotton ..... 12 pairs 0 50	35		3292	Trans-parent for window panes, called "gloze", or glass, or for boxes, painted ..... " 1 80	35			
3230	Of metal ..... " 0 10	35		3293	Other ornaments ..... " 1 00	35			
3231	Of pure or mixed silk, up to current quality ..... 12 pairs 2 00	40		3294	Carbon, common, for tracing by hand ..... " 1 50	35			
3232	The same, fine, including garters in pairs, put up in boxes ..... 12 pairs 4 00	40		3295	The same, for typewriters ..... " 3 50	35			
3233	Nail files: steel, each box containing 24 ..... " 0 60	35		3296	Umbrellas (with or without cases): of pure or mixed cotton or wool ..... each 0 70	35			
3234	Lotto cards in pasteboard boxes containing 24 cards per game ..... 12 games 1 80	35		3297	Of pure or mixed silk, of cotton, gilt or mixed ..... " 8 00	40			
3235	The same, in boxes containing 48 cards per game ..... 12 games 3 50	35		3298	Of pure or mixed silk, with ivory handle ..... " —	55			
3236	The same, in wooden boxes ..... " 1 00	35		3299	swawl (increased by 25% according to kind) ..... " —	55			
3237	Key-rings of steel ..... " 1 50	35		3300	Passementerie (for furniture, carriages and curtains): of pure or mixed silk, combined or not with metal threads ..... kilo.	6 00	55		
3238	Las figures with ..... " 25 00	35		3301	The same, with sponges ..... " 7 00	55			
3239	Busts ..... " 12 00	35		3302	Of pure or mixed silk, of cotton, gilt or mixed, including that combined with metal threads kilo.	3 00	35		
3240	Other, unenunmerated ..... " 2 50	35		3303	Passementerie (for dresses, coats and the like, namely, ornaments, applications, fringes, plaits, galloons and trimmings): of pure or mixed silk, combined or not with metal threads ..... kilo.	7 00	55		
				3304	With gauze tulle and other transparent tissues ..... " 14 00	55			
				3305	The same, with puri, with or without metal threads ..... kilo.	4 00	55		

## PARAGUAY.

TARIFF.]				PARAGUAY.			
Nos.	Goods.	Valuation.		Nos.	Goods.	Valuation.	
		Pesos.	Duties %.			Pesos.	Duties %.
3306	Of the foregoing numbers, of cotton, pure or mixed wool, combined or not with metal threads.....	3 00	35	3375	Pencil sharpeners: of bronze or aluminum.....	1 00	35
3307	The same, with purl, with or without metal threads.....	2 00	35	3376	The same, of steel, iron or lead.....	0 20	35
3308	Mats or pa-se-partout of cardboard.....	0 50	35	3377	Drying racks ("secadores"), of all kinds.....	11 00	5
3309	Paste, shaving.....	2 50	55	3378	Silk: in skeins, for sewing or embroidering.....	0 28	5
3310	Of opiate, dental.....	12 00	55	3379	For the same use, of all kinds.....	0 20	55
3311	Combs of all kinds, except those of tortoise-shell, metal or ivory.....	3 00	35	3380	For making button-holes, called Milanese.....	10 00	35
3312	Metal, common.....	1 20	35	3381	Seals, mechanical, of metal or rubber, complete or not.....	4 00	35
3313	Aluminum.....	2 00	35	3382	The same, non-mechanical.....	1 00	35
3314	Braid combs, hair pins, etc., of horn, rubber, or celluloid, with or without ornaments of metal or false stones.....	3 50	35	3383	Small, for wax sealing or marking.....	0 30	35
3315	Hairpins.....	20 00	35	3384	Serpentines and confetti.....	0 30	35
3316	Rabbit's hair.....	2 50	35	3385	Letter envelopes: blank.....	0 50	35
3317	Of ballbans of leather, with or without inner tube of rubber, of all kinds.....	2 00	35	3386	Stamped or with impressions.....	1 00	35
3318	Clothes racks of wire, with or without parts of wood.....	0 80	35	3387	Envelope or booklets sewed.....	3 00	55
3319	Perforators for obelisks and other purposes.....	2 50	35	3388	Suspenders: of cotton, elastic or not, for trousers.....	5 00	40
3320	Parchment of all kinds.....	3 00	55	3389	The same of cotton, with figures of silk.....	10 00	40
3321	False pearls and beads of glass.....	1 50	35	3390	The same, of pure or mixed silk.....	5 00	35
3322	Blinds or curtains: Indian and other origins, including those of head work.....	1 00	35	3391	Of leather.....	3 00	35
3323	In the piece.....	1 00	35	3392	For children. (Table of 50 on the respective valuations according to kind.).....		
3324	Pipes, smoking: of wood, briar or paper machine.....	3 00	35	3393	Tobacco pouches of leather or rubber, of all kinds.....	1 50	35
3325	Of wood, with mouth piece of amber, ambroid or their imitations.....	10 00	35	3394	Book covers: of tortoise shell, mother of pearl, ivory or fine metal.....	25 00	35
3326	Of moose hair or its imitations, of all kinds, with cases.....	25 00	—	3395	The same, of Russia leather or imitations thereof.....	10 00	35
3327	The same, without cases. (Increased 25 %.).....	—	—	3396	The same, of leather, half-leather, cloth or half cloth, handkerchiefs.....	3 00	35
3328	Blackboards of same composition or of wood, school or G. W.....	0 05	35	3397	Covers of cardboard, with or without iron or bronze clip, for filing invoices, papers, &c.....	0 50	35
3329	Plates or trays of cardboard, with or without inscription, for pastry-cooks.....	0 50	35	3398	Carbide blank, of all kinds.....	0 50	35
3330	Pens of steel or other metal.....	2 50	35	3399	Concentrations, of all kinds, including those of ivory or celluloid, plain.....	1 50	35
3331	Feathers, strich, unprepared.....	45 00	35	3400	Of various celluloids, and with applications or painted, in boxes containing up to a dozen.....	5 00	35
3332	The same, for bonnets or caps, in boxes, of more than 2 millimetres in thickness.....	30 00	35	3401	Thick metal, in packets or boxes of more than a dozen.....	1 00	35
3333	The same, in boxes of cardboard, clip or cloth.....	50 00	35	3402	Of cardboard, with applications of celluloid, silk or plush.....	2 00	35 or 40
3334	Of birds of all kinds, loose or in the form of ornaments, in whatever receptacle.....	7 00	55	3403	With inscription, for photography.....	1 00	35
3335	For holsters ("cinturon nes") or side-lung quilts, including bags.....	3 50	35	3404	Seated.....	1 00	55
3336	Feather dusters of all kinds.....	1 50	35	3405	Cloth, special book-binding.....	0 50	35
3337	Jars, pail: of wood or zinc.....	1 50	35	3406	Tracing drawings or plans, canvas prepared for painting and canvas painted on for photograph galleries, weight including ruler.....	0 60	35
3338	Or boxes of tin plate, with or without mirror or glass.....	0 35	35	3407	Of linen or cotton, sized, for hats.....	1 00	35
3339	Powder: face.....	1 00	55	3408	Of wool, square, 12 threads by.....	2 00	Free
3340	Soap.....	1 00	55	3409	Curlers for the beard or hair.....	0 70	35
3341	Tooth, in cardboard or wooden boxes, including Brown's dentifrice in flasks.....	1 20	55	3410	Clipping irons: three or more tones.....	3 50	35
3342	The same, in paper or tin boxes.....	0 20	55	3411	With one or two tones.....	1 20	35
3343	Steel or glass, for flower makers.....	3 00	55	3412	Scissors: of all kinds, except those mentioned under Nos. 1465 to 1473, including tailors' shears up to 31 centimetres.....	1 50	35
3344	Permatum for the face and hair.....	1 20	55	3413	Tailors' shears, of more than 31 centimetres.....	2 00	35
3345	Book-holders, of wood, common and straps for scholars.....	0 80	35	3414	Metal stamps, with or without appendages.....	1 50	35
3346	Purses: of paper or cotton stuff, of all kinds.....	0 80	35	3415	Ink: writing, black or colored, blue-wool, iron.....	0 10	35
3347	Of plush, leather, mother of pearl or metal, common.....	1 20	35	3416	Printing, in wooden casks or iron drums, G. W.....	0 20	Free
3348	The same, current quality.....	4 00	55	3417	The same, in tin boxes or pots, also lithographic ink.....	0 60	35
3349	The same, fine.....	10 00	55	3418	Marking, in flasks packed in wooden boxes.....	1 20	35
3350	Parcel-holders of wire or wool.....	0 20	55	3419	The same, in flasks packed in wooden boxes.....	2 00	35
3351	Penholders: of bone or wood, common or gross.....	0 40	55	3420	China (chinois), in flasks or tablets.....	1 00	35
3352	Of bone or wood and thers inter-mixed, up to fine quality.....	1 80	35	3421	Link-stands: of cast glass.....	0 30	35
3353	Mountain pens.....	5 00	35	3422	Of cut glass.....	0 60	35
3354	Postcards: without other inscriptions than those connected with their character.....	1 00	35	3423	Of wood and glass.....	0 40	35
3355	Sensitized for photography.....	2 00	35	3424	Or writing desks ("escritorios") of cast iron.....	0 25	35
3356	The same, with apical pure or mixed silk.....	2 50	40	3425	The same, of bronze or other common metals.....	1 00	35
3357	Knobs or handles for umbrellas, cases, substituted of wood or compensated.....	2 00	55	3426	The same, of wood and bronze or other common metals.....	0 75	35
3358	The same, of lead or nickelled zinc or other common metals.....	0 60	35	3427	Bands, insertions, trimmings or squares: of cotton, embroidered, with or without.....	5 00	35 or 40
3359	Parasols (with or without case): plain, of cotton, for women.....	0 30	35	3428	The same, of pure or mixed linen, embroidered.....	8 00	35 or 40
3360	The same, with ornaments of cotton or wool and cotton.....	0 50	35	3429	Of wood, embroidered with silk, as above.....	10 00	40
3361	Of the two foregoing numbers, for girls and (increased the rate to 50 % on their respective valuations, according to kind.).....	—	35	3430	Of pure or mixed silk, as above.....	18 00	40
3362	Of mixed silk.....	1 00	40	3431	Chalk: for tailors or for hand-drawings.....	0 15	35
3363	The same, embroidered, or with ornaments, and silk parasols, plain.....	2 00	10	3432	For schools, G. W.....	0 06	25
3364	Of silk, embroidered or ornamented.....	0 70	35	3433	Galleons: of silk.....	15 00	40
3365	Of cotton, for men.....	3 50	40	3434	Of mixed silk.....	8 00	40
3366	The same, of mixed silk or of unbleached silk.....	1 50	40	3435	Of elastic cord, with silk, including galleon with inscription of pure or mixed silk.....	5 00	19
3367	Battle-flags of cord, thread or parchment: for shuttlecocks.....	2 50	35	3436	Of elastic cord, of cotton or silk border-flags, including galleon with inscription of cotton, wool or wool and cotton and waxed galleon.....	1 30	35
3368	Rackets for other games.....	6 00	35	3437	Of cotton, for skirt bordering, including galleon for shoe bordering.....	1 00	35
3369	Scrapers of all kinds, except of mother-of-pearl, horn or tortoise-shell.....	1 20	35	3438	Of ribbon of cotton, for trimmings, called "papel de sol".....	2 50	35
3370	Rules and squares of white wood, very common.....	0 25	35	3439	The same, with figures of silk.....	4 00	40
3371	Of dyed wood, with or without bronze fillets.....	0 80	35	3440	Of stalks of common straw or chip for hats, baskets and similar purposes.....	0 80	35
3372	Of other wood.....	1 50	35	3441	The same, cur in quality and fine and fancy.....	2 50	35
3373	Rosaries: of wood or glass, with chain of wire or of coral.....	2 00	35	3442	The same, with silk.....	3 50	40
3374	Of coconut, bone, worked wood or their imitations.....	3 00	35	3443	The same, of silk imitating straw, with or without mixture of other fibres.....	5 00	40
				3444	Tops of wood.....	0 40	35
				3445	Fittings or accessories: of bronze, for umbrellas and other purposes.....	1 00	35
				3446	Trawing, such as boards, easels and thimbles.....	0 25	35
				3447	Leather, with or without appendage, for buckets.....	1 25	35

Nos.	Goods.	Valuation. Pesos.	Duties %.	Nos.	Goods.	Valuation. Pesos.	Duties %.
3419	Of iron, zinc or other common metals, for the manufacture of neckties, baskets, suspenders and garters, including umbrella or parasol ribs. . . . .	kilo.		3493	Blouses ("camisetas de crepe"): of cotton. . . . .	kilo.	5 00
3450	Of all kinds, for the manufacture of braces, except those of metal, and salicorns and bands. . . . .	kilo.	1 50	3494	Of cotton with silk. . . . .	kilo.	4 00
3451	Of cotton, with or without adhering metal parts, for umbrellas. . . . .	kilo.	1 00	3495	Of pure or mixed wool. . . . .	kilo.	4 00
3452	The same, of pure or mixed silk. . . . .	kilo.	3 00	3496	Of wool with silk and its imitations. . . . .	kilo.	5 00
3453	Wholesale imitations: of wool, of all kinds. . . . .	doz.	0 28	3497	Of linen and its imitations. . . . .	kilo.	6 00
3454	Cylinders (cylinders) chain. . . . .	each	7 00	3498	Of linen and its imitations with silk. . . . .	kilo.	8 00
3455	The same, chainless or common. . . . .	doz.	2 00	3499	Overcoats: of cloth of wool pure or mixed with other fibres, for men. . . . .	each	10 00
3456	Spectacle glasses. . . . .	12 pairs	0 50	3500	Of waterproof tissue or rubber, with or without bond, for men, women, and overalls. . . . .	each	6 00
3457	Flouncies or platings of all kinds: of cotton. . . . .	kilo.	3 00	3501	For children, of all kinds. (Half the valuation of these articles for men, according to kind) . . . . .	—	55
3458	Of mixed silk. . . . .	doz.	7 00	3502	Coats and skins, of rubber or olecloth, for sailors. . . . .	kilo.	0 50
3459	The same, of silk. . . . .	doz.	15 00	3503	Vests: of cotton or linen, pure or mixed with other fibres. . . . .	each	2 00
3460	Made cables of wood or cardboard. . . . .	doz.	2 00	3504	Of wool, pure or mixed with other fibres. . . . .	kilo.	3 00
XVII.—READY-MADE CLOTHING.				3505	Beisprads quilted or stuffed in any way. . . . .	—	55
Note.—All the valuations under this heading are increased by 50% as from 1st October, 1919, at the following exceptions: Ready-made pure and 1-third of cotton shall be increased by 40% only.				3506	Of cotton tissue. . . . .	kilo.	1 50
Note.—1. All articles enumerated in this section shall be weighed together with the cardboard boxes, paper and wrappers, unless the mode of weighing there should be specially provided.				3507	The same, of woollen tissue pure or mixed with cotton. . . . .	kilo.	2 50
2. If the made-up articles are lined with pure or mixed silk, they shall be liable to a rate of 20% on the respective valuations. This surtax shall not apply to fur, or pure or mixed silk wares.				3508	The same, of tissue of silk pure or mixed with other fibres. . . . .	kilo.	6 00
3. By children's shirts are understood those measuring less than thirty-four centimetres around the neck.				3509	The same, of pure or mixed silk on one side and of cotton on the other. . . . .	kilo.	4 00
4. Detached collars and cuffs, when imported with the shirts, will be assessed separately.				Made-up articles, for men, women and children:			
5. Dresses with skirt of one tissue and under-skirt of another tissue shall be appraised at the rate leviable on the skirt of most value. Separate skirts, under-skirts and dress-gowns shall be valued at half the amount of their price.				3509	Of waterproof cotton tissue. . . . .	kilo.	1 00
6. Linen of all kinds partly made up shall be deemed to be completed.				3510	Of waterproof woollen tissue. . . . .	doz.	2 00
7. Silk tissue shall cover any tissue containing up to 20% inclusive of other fibres: mixed silk tissue shall include any tissue containing 30% or more, but under 80% of silk: tissue with silk shall apply to any tissue containing less than 30% of silk.				3511	Of waterproof silk tissue. . . . .	doz.	0 60
8. All articles of vegetable or artificial silk shall be entitled to a rebate of 25% on those of animal silk in their respective classes.				3512	Of olecloth. . . . .	doz.	0 60
3461	Made-up articles of knitted tissues: of cotton, with or without admixture of wool, such as coats, skirts, "maunelcos" and bath drawers. . . . .	kilo.	2 00	3513	Of cotton, of all kinds, plain or with cords ("con abito"), except shirts. . . . .	kilo.	1 80
3462	Of cotton, common, such as chemisettes and chemises. . . . .	kilo.	1 00	3514	The same, embroidered or with embroidered insertions or applications. . . . .	kilo.	3 50
3463	Of cotton, unenumerated above. . . . .	kilo.	2 50	3515	Of linen, of all kinds, plain or with cords ("con abito"), except shirts. . . . .	kilo.	3 80
3464	Of cotton with silk, such as coats and skirts. . . . .	kilo.	3 00	3516	The same, embroidered or with embroidered insertions or applications. . . . .	kilo.	5 00
3465	Of cotton with silk, unenumerated above. . . . .	kilo.	4 00	3517	Of silk pure or mixed with other fibres, of all kinds, such as: shirts or chemises, dressing gowns or blouses, petticoats, mantlets ("de chape") or their imitations, and other similar. . . . .	kilo.	20 00
3466	Of pure or mixed wool, such as petticoats, coats and "maunelcos". . . . .	kilo.	3 00	3518	Of unbleached silk, of all kinds. . . . .	doz.	12 00
3467	Of pure or mixed wool, unenumerated above, except for knitted tissues. . . . .	kilo.	3 50	3519	Of damel or tissue of wool pure or mixed with fibres other than silk. . . . .	kilo.	5 00
3468	Of wool, pure or mixed with silk, such as coats and petticoats. . . . .	kilo.	4 00	3520	Neckties: of cotton or linen. . . . .	doz.	2 00
3469	Of wool, pure or mixed with silk, unenumerated above. . . . .	kilo.	5 00	3521	Of wool pure or mixed with other fibres. . . . .	kilo.	4 00
3470	Of pure or mixed linen and imitations thereof. . . . .	kilo.	6 00	3522	Of mixed silk, with or without lining, and buckram. . . . .	kilo.	10 00
3471	Of pure or mixed linen and imitations thereof, with cords. . . . .	kilo.	8 00	3523	Of silk, with or without lining and buckram. . . . .	kilo.	16 00
3472	Of pure or mixed silk. . . . .	kilo.	20 00	3524	Corsets: of all kinds, of pure or mixed silk. . . . .	doz.	60 00
Made-up Articles of all Kinds.				3525	Of other tissues, with springs of horn, whalebone, or metal, current quality and fine. . . . .	doz.	8 00
3473	Christening robes ("ropajes para bautizo"): of cotton, common. . . . .	each	2 00	3526	The same, current quality and fine. . . . .	doz.	8 00
3474	The same, current quality and fine. . . . .	each	5 00	3527	The same, with or without imitation whalebone and having up to 4 metal basks. . . . .	doz.	5 00
3475	Of pure or mixed silk, with silk embroideries or any other trimmings. . . . .	each	10 00	3528	Curtains and hangings: of pure or mixed silk, with back or lining of jute or swanskin. . . . .	kilo.	9 00
3476	The same, of tissue of animal, vegetable or artificial silk, pure or mixed, of all kinds, with or without trimmings of all kinds. . . . .	each	15 00	Other kinds. (Dutiable according to the tissue of which composed). . . . .			
3477	Dressing gowns: for women, plain, of cotton. . . . .	doz.	20 00	3529	Collars: of cotton, pure or mixed linen, for men or children, whatever be their condition. . . . .	doz.	2 00
3478	The same, embroidered, or with embroidered insertions or applications. . . . .	doz.	50 00	3530	Of paper, for men or children. . . . .	doz.	1 00
3479	The same of wool pure or mixed with fibres other than silk. . . . .	doz.	70 00	3531	Of rubber. . . . .	doz.	2 00
3480	The same of silk pure or mixed with other fibres, including velvet morning gowns. . . . .	each	30 00	3532	Of celluloid. . . . .	doz.	0 50
3481	For men and women, of pure or mixed wool. . . . .	doz.	10 00	3533	Of cotton tissue on one or both sides, with core of paper pulp or cardboard. . . . .	doz.	0 15
3482	The same, of cotton. . . . .	doz.	5 00	3534	Of cotton lace. . . . .	kilo.	7 00
3483	The same, of pure or mixed silk. . . . .	doz.	5 00	3535	The same, with or without imitation whalebone. . . . .	doz.	12 00
3484	Bags: of cloth or other cotton tissue. . . . .	kilo.	0 60	3536	The same, containing silk. . . . .	doz.	14 00
3485	Of unbleached pita burapi. . . . .	doz.	0 20	3537	The same, of silk. . . . .	doz.	18 00
3486	Of saddle cloth. . . . .	doz.	0 30	3538	Collars and cuffs not enumerated, except those of silk. . . . .	kilo.	3 50
3487	Use 1/10 rate of 50% on the duties applicable to bags, according to kind. . . . .	—	—	3539	Prockies and other articles of tissue of wool pure or mixed with other fibres, for men. . . . .	each	15 00
3488	Shirts: of cotton, with or without lining, plain, front stand bed or not, including night shirts, for men. . . . .	doz.	6 00	3540	Of tissue of all kinds except silk. . . . .	each	6 00
3489	Of cotton, with visible parts of cotton, embroidered, plaited or checked, and shirts of cotton paper, including those with visible parts of pure or mixed silk and of pure or mixed linen, plain. . . . .	doz.	12 00	3541	For children, of all kinds. (Half the valuation, according to kind). . . . .	—	55
3490	Of cotton, with visible parts of pure or mixed linen, pure or mixed silk, embroidered, plaited or checked, and shirts of linen paper. . . . .	doz.	18 00	3542	Traveling rugs composed of two tissues: of wool. . . . .	kilo.	1 00
3491	Of linen, cotton or wool with silk. . . . .	doz.	28 00	3543	Of mixed wool and those with pile. . . . .	kilo.	4 00
				3544	Stockings and socks: of wool, felted ("compunidos"), for peasants, very common. . . . .	kilo.	0 90
				3545	Of cotton and cotton mixed with wool. . . . .	kilo.	2 00
				3546	Of cotton, with silk. . . . .	kilo.	3 50
				3547	Of unbleached cotton, long, for peasants, very common. . . . .	kilo.	0 80
				3548	Of wool, pure or mixed, except with silk. . . . .	kilo.	5 00
				3549	Of wool with silk. . . . .	kilo.	6 00
				3550	Of linen or its imitations. . . . .	kilo.	5 00
				3551	Of linen or its imitations, with silk. . . . .	kilo.	8 00
				3552	Of pure or mixed silk. . . . .	kilo.	20 00
				3553	Incomplete. (Dutiable as complete stockings and socks, according to kind). . . . .	—	55
				3554	Overcoats: of wool pure or mixed with other fibres, of all kinds, for men and women. . . . .	each	15 00
				3555	The same, for children. . . . .	each	7 50
				3556	Trousers: of olecloth. . . . .	kilo.	0 50
				3557	Of wool pure or mixed with other fibres. . . . .	doz.	48 00
				3558	Of linen or cotton or with admixture of other fibres. . . . .	doz.	15 00
				3559	For children. (Half the valuation, according to kind). . . . .	—	55
				3560	Shirt fronts: of linen or cotton on one or both sides, with core of paper pulp or of cardboard. . . . .	doz.	0 60

Goods.		Valuation.	Duties.	Goods.		Valuation.	Duties.	
		Pesos.	%.			Pesos.	%.	
Nos.				Nos.				
3561	Of celluloid . . . . . doz.	2 00	35	30	30% of silk.			
3562	Of rubber . . . . . doz.	1 00	35	31	Woolen tissue shall cover any tissue containing up to 20% of other fibres except silk; mixed woolen tissue shall include any tissue containing from 30% inclusive but under 80% of wool in admixture with other fibres, except silk; tissue with wool shall apply to any tissue containing less than 30% of wool in admixture with other fibres, except silk.			
3563	Of pure or mixed cotton or linen . . . . . doz.	3 00	55	32	In the various classifications of tissues, involving different valuations, the advantages shall not be taken into account; these shall solely be disregarded breadthwise in the assessment by the square metre.			
3564	Coarse mantles ("pallones"): of wool pure or mixed with other fibres . . . . . doz.	24 00	55	33	Coloured tissues shall be deemed to include those manufactured with coloured threads and tissues dyed in the piece; printed tissues shall mean those colour-stamped or printed on the stuff, unless otherwise determined; wool shall cover thick wool and renovated wool.			
3565	Articles of fur, of all kinds, except mantles classed in No. 3558 . . . . . kilo.	5 00	55	34	Unless specially mentioned, hair is dutiable as wool.			
3566	Gaiters: of rubber or waterproof cloth . . . 12 pairs	1 50	55	35	Boxes of paper or cloth shall be treated as immediate wrappers ("envoltorios").			
3567	Of pure or mixed wool . . . . . kilo.	6 00	55	36	Hankier chiefs with aitia's or with a flower or ornament in one of the corners shall not be considered as embroidered.			
3568	Cuffs: of pure or mixed cotton or linen, for men or boys, in any condition . . . . . 12 pairs	3 50	55	37	10-ly carpets shall be understood those of a single piece as well as sewn ones.			
3569	Of paper, for men and boys . . . . . doz.	0 20	35	38	All articles of vegetable or artificial silk shall be entitled to a rebate of 25% on those of artificial silk in their respective classes.			
3570	Of rubber . . . . . doz.	2 50	55	39	Carpets: of shaven shaz, of pure or mixed wool, of all kinds . . . . . kilo.	2 20	35	
3571	Of celluloid . . . . . doz.	1 00	35	40	Of pile shaz, of pure or mixed wool . . . . . " "	1 00	35	
3572	Of cotton tissue, on one or both sides, with core of paper pulp or cardboard . . . . . 12 pairs	0 50	35	41	Of shaz of pile or of other fibres . . . . . " "	0 50	35	
3573	Sheets and pillow cases: of cotton, hemmed or duted . . . . . kilo.	1 80	55	42	Of "jergues" (coarse cloth), of pure or mixed wool . . . . . kilo.	0 60	35	
3574	The same, of linen pure or mixed with other fibres . . . . . kilo.	3 00	55	43	Strip: carpetings ("carpetas") of cotton, with or without admixture of pita, with or without woolen fringe . . . . . kilo.	0 60	35	
3575	Embroidered or with initials, of all kinds, (With a rebate of 25% on the above valuations, according to kind) . . . . .	—	55	44	Table covers, of jut, cotton or admixture of other fibres, with or without metal threads, plain fibres, and in numerated . . . . .	1 00	35	
3576	Jackets and just coats: of lustre, for men and women, of all kinds . . . . . each	3 00	55	45	The same, plush . . . . .	1 40	35	
3577	Vests of cotton ("brau"), of pure or mixed linen, for men and women, of all kinds . . . each	1 50	55	46	Of pita or cotton with wool or of pure or mixed linen . . . . . kilo.	1 50	35	
3578	Dust coats of lustre, of all kinds . . . . . each	4 00	55	47	Of mixed wool . . . . .	2 50	35	
3579	Dust coats of pure or mixed cotton or linen, of all kinds . . . . . each	2 00	55	48	Of wool . . . . .	4 50	40	
3580	Of pure or mixed wool, for men . . . . . each	4 00	55	49	Of wool or cotton with silk . . . . .	1 20	35	
3581	For children, of all kinds, (shall be appraised at half the above valuations) . . . . .	—	55	50	"Chairs" (kind of carpets) of pita, coucoun fibres or twine . . . . . kilo.	0 30	35	
3582	Bath wraps, of cotton, napied or not . . . . . kilo.	1 50	55	51	Bedsprings: of cotton, of all kinds . . . . .	1 20	35	
3583	Wearing apparel for ladies: of pure or mixed wool, or all kinds, except of silk, such as mantles, tallas, pelermes, boleros, "zucos" and other similar . . . . . each	5 00	55	52	Crochet made, and imitations thereof . . . . .	2 50	35	
3584	Of pure or mixed silk, with applications, of all kinds . . . . . each	10 00	55	53	Other kinds, (according to the tissues of which made) . . . . .	—	55	
3585	Of pure or mixed silk, velvet or plush . . . . . kilo.	8 00	55	54	3620	Curtains, brise brise and other kinds: of cotton including smother and of table with applications of cotton tissue . . . . . kilo.	3 00	35
3586	Of fur, of all kinds . . . . .	25 00	55	55	3621	Of cotton, linen or admixture, with lace, and those of lace or transparent tissues, not including those classed in the foregoing number . . . . .	3 50	55
3587	For girls, (shall be appraised with a rebate of 50%, on the valuation of these articles as coming to kind) . . . . .	—	55	56	3622	Of pita, cotton or admixture of these materials, with or without metal threads, plain . . . . . kilo.	1 40	35
3588	Suits for men, of pure or mixed woolen tissue, in the shape of morning coats or frock coats . . . . . per suit	18 00	55	57	3623	As above, plush . . . . .	1 60	35
3589	The same, in the shape of lounge suits . . . . .	15 00	55	58	3624	Of pita or cotton with wool . . . . .	1 50	35
3590	The same, of cotton, linen, or admixture of these materials, in the shape of lounge suits . . . per suit	4 00	55	59	3625	Of mixed wool . . . . .	2 00	35
3591	Bath, of pure or mixed wool . . . . . kilo.	2 00	55	60	3626	Of wool . . . . .	2 50	35
3592	For children, of all kinds, (shall be appraised with a rebate of 50% on the valuation of suiting for men, according to kind, except for the foregoing number) . . . . .	—	55	61	3627	Of pure or mixed silk or of cotton with silk, with or without linen or cotton lace . . . . . kilo.	8 00	40
3593	Ready-made clothing: of cotton, namely christening robes, plain or with cotton lace . . . each	1 00	55	62	3628	Of silk . . . . .	15 00	40
3594	The same, embroidered or with embroidered insertions or applications . . . . . each	2 50	55	63	3629	Mats: of cane or cork ("corbellita") . . . . .	0 35	35
3595	Of silk pure or mixed with other fibres, namely christening robes . . . . . each	15 00	55	64	3630	From India . . . . .	0 10	35
3596	Of pure or mixed wool, namely christening robes . . . . . each	8 00	55	65	3631	Of any other kind . . . . .	0 60	35
3597	Cloaks of pique or other cotton tissues, plain or embroidered, for children . . . . . each	0 80	55	66	3632	Scarves: of cotton, linen or admixture, including scarves in the piece . . . . . kilo.	1 00	35
3598	Of pure or mixed silk, with or without trimmings, for children . . . . . each	8 00	55	67	3633	The same, of wool pure or mixed in any proportion including scarves in the piece . . . . . kilo.	2 00	35
3599	Of wool pure or mixed with other fibres, with or without trimmings, for children . . . each	1 00	55	68	3634	Hand: of pita or pita, for barbers-makers wares or furniture, including bands in the piece . . . kilo.	0 35	35
3600	Of pure or mixed linen, with or without trimmings, for children . . . . . each	1 50	55	69	3635	The same, of cotton, with admixture of pita or jut . . . . . kilo.	0 55	35
3601	Of cotton, with or without trimmings, for women . . . . . each	12 00	55	70	3636	Scarves: of mixed silk . . . . .	10 00	40
3602	Of pure or mixed linen, with or without trimmings, with or without visible part of silk, for women . . . . . each	30 00	55	71	3637	Of silk . . . . .	15 00	40
3603	Of pure or mixed wool, for women, with or without trimmings, with or without visible part of silk . . . each	40 00	55	72	3638	Hat plush . . . . .	12 00	35 or 40
3604	Of pure mixed silk, for women, with or without trimmings . . . . . each	80 00	55	73	3639	Door mats of peasant fibres . . . . .	0 30	35
3605	Of velvet or plush, for women, with or without trimmings . . . . . each	100 00	55	74	3640	Felt of pure or mixed wool, in the piece, except special felt . . . . . kilo.	0 80	35

## XVIII.—TISSES.

Val.—All the valuations under this heading are increased by 50% as from 1st Oct. 1914, with the following exceptions:—(1) All textiles fabrics of cotton shall be increased by 40% only.

Notes.—1.—All tissues dutiable by weight shall be weighed together with their boxes and wrappers even if an entry separately is made in the same case, and with the board and cardboard on which the tariffs are filed, save as regards tissues containing 30% and more of silk which shall be weighed solely with their wrappers, and if the latter are imported in cardboard, wooden or tin boxes, with a rebate of 20% on their respective valuations. This rule shall not apply to tissues for which the mode of weighing should be specially determined.

If the goods are imported in boxes, cases or packets with or without protective boards ("cajales"), they shall be dutiable by gross weight.

2.—Silk tissue shall cover any tissue containing up to 20% inclusive of other fibres; mixed silk tissue shall include any tissue containing from 20% inclusive but under 30% of silk; tissue with

3641	Blankets: of wool, hemmed or bordered . . . . .	2 50	35
3642	Of wool, with or without hemmed or bordered . . . . .	2 10	35
3643	Of mixed wool, hemmed or bordered . . . . .	1 50	35
3644	Of mixed wool, neither hemmed nor bordered . . . . .	1 40	35
3645	Of flock wool or goats' hair . . . . .	0 60	35
3646	Of cotton, current quality and fine . . . . .	0 50	25
3647	Of cotton, common . . . . .	0 30	25
3648	Of cotton, black . . . . .	1 20	35
3649	Of cotton, with or without . . . . .	1 50	40
3650	Of silk with wool of cotton . . . . .	1 50	40
3651	"Jergues" and "Jergues" coarse tissues of all kinds . . . . . kilo.	0 60	35
3652	Table cloths and makins, also table covers: of pure or mixed linen, plain . . . . .	1 80	35
3653	The same, hemmed ("rematada"), unvarnished or open-worked . . . . . kilo.	2 50	35
3654	The same, embroidered, and the same with lace . . . . .	4 00	35
3655	Of cotton plain and hemmed ("rematada") . . . . . kilo.	1 00	35



Nos.	XVIII. TISSUES—continued. Goods.	Valuation. Pesos.	Duties %.	Nos.	Goods.	Valuation. Pesos.	Duties %.
3656	The same, untravelled or open-worked .....	1 10	35	3715	"Brines" called from Russia, tissues for lining, cravattes and tissues for "linings" or "reganderos" (barbers' razor wipers) Kilo.	0 70	35
3657	The same, embroidered .....	2 00	35	3716	"Brines," unbleached, with or without coloured stripes, for dresses or for covering furniture .....	1 60	35
3658	Kerchiefs, handkerchiefs, bands and fichus, of knitted wool, pure or mixed, of all kinds, except silk .....	3 00	35	3717	"Brines," bleached, coloured or painted, for dresses, inclusive, per sq. metre .....	2 00	35
3659	Small table covers, crocheted made .....	1 60	35	3718	Bleached or padding shirt fronts .....	1 20	35
3660	Handkerchiefs, of cotton, called "de porta" .....	0 80	25	3719	Damasked .....	1 80	35
3661	Of cotton, embroidered or with lace .....	1 00	25	3720	Ticking .....	1 30	35
3662	"hemmed, having up to 60 centimetres" .....	2 30	25	3721	With lace or open-worked and embroidered, of all kinds .....	5 00	35
3663	Of cotton, unhemmed, having up to 60 centimetres .....	2 00	25	3722	Unenumerated, and weighing up to 150 grammes, inclusive, per sq. metre .....	4 00	35
3664	Of cotton, unhemmed, having more than 60 centimetres .....	1 60	25	3723	Unenumerated, weighing more than 150 grammes per sq. metre .....	3 00	35
3665	Of cotton, hemmed, having more than 60 centimetres .....	1 50	25	3724	With silk .....	5 00	40
3666	Of cotton, with fringe, including those called "rebozos" and "mantos rebozos" (mufflers), shawls, rugs or ponchos, with or without fringe or band of wool .....	1 80	25 or 35	3725	Tissues of wool: for billiard tables .....	3 20	40
3667	Of pure or mixed linen, unhemmed .....	1 00	35	3726	Pure or mixed, knitted, in the piece or in cuttings, per sq. metre, for the male .....	2 50	35
3668	Of pure or mixed linen, hemmed .....	6 00	35	3727	Pure or mixed, or hunting for flags and bairns and cloth called "sastre" .....	1 50	35
3669	Of embroidered linen .....	10 00	35	3728	Pure or mixed, for horse clothing .....	1 20	35
3670	Shawls, "rebozos" (mufflers), or mantles of grenadine, muslin or bunting, of wool, including rugs or ponchos of pure or mixed wool, weighing net up to 1,500 grammes each .....	1 50	35	3729	Unenumerated, weighing up to 200 grammes inclusive, per sq. metre .....	3 00	35
3671	Shawls, "rebozos" (mufflers), or mantles of grenadine, muslin or bunting, of mixed wool, (muffler) for the neck, or mantles, of wool, not enumerated above, including rugs or ponchos of pure or mixed wool weighing not over 1,500 grammes each .....	3 50	35	3730	Unenumerated, weighing from 201 to 400 grammes, inclusive, per sq. metre .....	2 80	35
3672	Shawls, "rebozos" (mufflers), or mantles of grenadine, muslin or bunting, of mixed wool .....	3 20	35	3731	Unenumerated, weighing more than 400 grammes per sq. metre .....	2 50	35
3673	Shawls, "rebozos" and "mantos rebozos" (mufflers), for the neck, or mantles, of mixed wool, not enumerated in the foregoing number .....	2 50	35	3732	Mixed, called ratine, president cloth, pilot or melton, common .....	1 20	35
3674	Shawls, "rebozos" (mufflers), or mantles or ponchos, of cotton with wool .....	2 20	35	3733	Pure or mixed, common, with hair, for blankets, the hair predominating .....	0 80	35
3675	The same, of wool with silk .....	5 00	40	3734	Pure or mixed, common, for the male .....	1 30	35
3676	"Rebozos," shawls, mantles or rugs, of silk .....	20 00	40	3735	Mixed, unenumerated, weighing up to 200 grammes per sq. metre .....	1 80	35
3677	The same, embroidered .....	25 00	40	3736	Mixed, unenumerated, weighing from 201 to 400 grammes, inclusive, per sq. metre .....	1 70	35
3678	Shawls, "rebozos," mantles or rugs, of mixed silk .....	12 00	40	3737	Mixed, unenumerated, weighing more than 400 grammes per sq. metre .....	1 50	35
3679	The same, embroidered .....	15 00	40	3738	With silk with cotton and silk .....	4 00	40
3680	Of wool, cotton or other fibres, with silk .....	0 80	40	3739	With rubber, waterproof .....	3 00	35
3681	Razor wipers ("reganderos"), of pure or mixed linen, including those for barbers .....	0 60	35	3740	With rubber and cotton, waterproof .....	2 50	35
3682	Of cotton .....	0 60	35	3741	Tissues of silk: sued, called erape .....	12 00	40
3683	Tissues of cotton: called swanskin .....	0 40	35	3742	Special for bolting and unenumerated silk tissues .....	15 00	40
3684	Unbleached, called "tango" (cotton cloth) .....	0 40	25	3743	Transparent veils, printed or spotted with another textile or with paste .....	10 00	40
3685	Unbleached, striped or coloured .....	0 50	25	3744	Transparent or velvets, with glass beads or metal spangles .....	5 00	40
3686	Called bombazine, plain or sergal, of all kinds .....	0 80	35	3745	Of unbleached silk .....	6 00	40
3687	Called canvas or duck, bleached .....	0 50	35	3746	Of mixed silk .....	8 00	40
3688	The same, coloured .....	0 60	35	3747	Of silk with rubber, waterproof .....	5 00	40
3689	Called buckram, for lining and crinoline .....	0 70	35	3748	Tissues of silk: unbleached, called burip, including cuttings of burip for bags .....	0 16	15
3690	Shawls, plush or velvet .....	1 40	35	3749	Burip, dyed or coloured .....	0 17	35
3691	Conjars .....	1 00	35	3750	Unbleached, called silk cloth .....	0 25	35
3692	Bombazine, figured, white or coloured .....	1 00	35	3751	Called silk cloth .....	0 30	35
3693	"Con frías," for towels or sheets .....	1 00	35	3752	Bleached, called silk cloth .....	0 20	35
3694	As above, with linen .....	1 50	35	3753	Unenumerated, with or without cotton or metal threads .....	0 80	35
3695	Embroidered, fluted, checkered, with bullion, untravelled, or otherwise figured, for shirt fronts .....	3 00	35	3754	With linen, hemp or hempen tissue called sail cloth, waterproof or not .....	0 40	35
3696	Embroidered, checked, fluted or open-worked, weighing 200 grammes per sq. metre (this number includes spotted and other like tissues, embroidered on the damask loom, and plain erape) .....	1 50	35	3755	Special for horse clothing, with or without flock wool, and unenumerated .....	0 45	35
3697	With lace or open-worked and tissues with leather stitched or winged embroideries (style of embroidered bands), unenumerated .....	4 50	35	3756	Plush, with or without cotton in any proportion .....	1 20	35
3698	Knitted, combined or not with wool .....	2 00	35	3757	Towels and sheets: of cotton, trappé or not .....	1 00	35
3699	White, unenumerated, weighing up to 80 grammes, inclusive, per sq. metre .....	2 00	35	3758	The same, of cotton with linen .....	2 00	35
3700	White, plain or sergal, weighing more than 80 grammes per sq. metre .....	0 90	35	3759	Of pure or mixed linen, of all kinds .....	3 50	35
3701	White, figured, with stripes or other designs obtained on the loom, weighing more than 80 grammes per sq. metre .....	1 20	35	3760	The same, embroidered .....	7 00	35
3702	Painted, unenumerated, weighing up to 80 grammes, inclusive, per sq. metre .....	2 50	35	3761	Of flax or kitchen cloths, including those imported in the piece .....	0 20	35
3703	Painted, weighing more than 80 grammes per sq. metre .....	1 00	35	3762	Slag, curled, of all kinds, of pure or mixed wool .....	0 80	35
3704	Coloured, unenumerated, weighing up to 80 grammes, inclusive, per sq. metre .....	2 50	35	3763	Shaved, of all kinds, of pure or mixed wool .....	1 50	35
3705	Coloured, weighing more than 80 and up to 150 grammes inclusive, per sq. metre .....	1 00	35	3764	Of jute or other fibres, shaved or curled .....	0 50	35
3706	Cotton or silk, weighing more than 150 grammes per sq. metre .....	0 90	35	3765	Veils, mantillas and capes of pure or mixed silk, plain, spotted or embroidered .....	15 00	40
3707	With wool, called plush .....	1 60	35	3766	Of pure or mixed silk, bridal .....	20 00	40
3708	With wool, unenumerated .....	1 20	35	3767	Of cotton, for the heel .....	2 60	35
3709	With rubber, waterproof .....	0 80	35	3770	Cuttings for dresses: plain. (To be appraised according to the tissue of which composed.)		
3710	With rubber and wool, waterproof .....	2 00	35				
3711	With silk .....	4 00	40				
3712	Tissues of horsehair, with or without cotton .....	1 00	35				
3713	Tissues of pure or mixed linen: bleached cloth .....	0 60	35				
3714	The same, coloured .....	0 70	35				

## VALUATION TARIFF FOR EXPORTS, IN FUR FROM AND AFTER JANUARY 1, 1909.

Nos.	Products and fruits of the Country. Goods.	Valuation. Pesos.	Duties %.
1	Oils: carbant .....	10 kilo.	2 00
2	" coconut .....	"	1 50
3	" castor .....	"	1 20
4	Brant of all kinds .....	"	0 15
5	Water: sugar blood or other kind .....	litre	0 30
6	Spices of a strength not exceeding 79° centesimal .....	litre	0 15
7	Of a strength not exceeding 28° centesimal .....	"	0 10
8	Licence .....	10 kilo.	0 25
9	Crockery of all kinds .....	"	0 50
10	Cotton: unspun .....	"	0 50
11	" spun .....	"	1 50
12	Coconut kernels .....	"	0 60

TARIFF.] PARAGUAY.

Goods.			Goods.		
No.	Goods.	Valuation. Pesos.	No.	Goods.	Valuation. Pesos.
13	Starch	10 kilo.	116	Chine guiso or molasses	10 kil.
14	Sandals	100	117	Honey	1,000
15	Pine apples	100	118	Oranges, common	300
16	Live animals: asses	20 00	119	Mandarin oranges	100 kil.
17	Horses	10 00	120	Straw in bundles	each
18	Mares	8 00	121	Palm: of all kinds	100 kil.
19	Swine	1 50	122	for casks	10 kil.
20	Sheep and goats	30 00	123	Potatoes	100 kil.
21	Mules	10 00	124	Dry fodder, of all kinds	doz.
22	Neat cattle of all kinds	14 00	125	Combs of horn, of all kinds	100 kil.
23	Folding bedsteads (frames for)	each	126	Hair: of cows, goats or horses, except mane and tail hair	100 kil.
25	Rice: uncleaned	10 kil.	127	Hoofs	100
26	" cleaned	"	128	" Pecandis	100
27	Saw dust of all kinds, for dyeing	"	129	Stones: whetstones	each
28	Horns	1 30	130	" pavement	each metre
29	Sugar: common for the	1,000	131	" curb	each metre
30	Slabs: common for the	20 00	132	Plants of all kinds	each
31	" of Roman cement, of all kinds	100 kil.	133	Feathers: ostrich	100 kil.
32	B nails	3 00	134	" heron, of all kinds	100 kil.
33	Coffee, in the bean	10 kil.	135	Beans: " poroto"	100 kil.
34	" ground or roasted	1 00	136	Duors and wheelows, (According to the declared value)	0 20
35	Baskets	100 kil.	137	Cloths of all kinds	0 10
36	Lime: slaked	2 00	138	Roots, unskid or not, of all kinds	2 50
37	" quick	3 00	139	Harness: " pando", plain, for country use	4 00
38	Sugar cane	1,000 kil.	140	" carrot quality and fine	"
39	Charcoal	100 kil.	141	With metal sheet (" chapado"). (According to the declared value)	20 00
40	Meat: beef, frozen	5 kilo.	142	Wheel hubs: with and without axles	30 00
41	Beef extract	0 15	143	With and without axles	20 20
42	Salted or " curajo"	1 50	144	" above, with axles. (Increased by 20 % according to kind.)	5 00
43	Pork: salt	2 50	145	Watermelons	100 kil.
44	" ground (See No. 27)	0 01	146	Dried blood	doz.
45	Orange peel	1 20	147	Common chairs, wholly of wood, of current quality	25 00
46	Sh. oaks, of wood or iron	3 00	148	Saddles: of cow hide, up to current quality	10 00
47	Sieves	1 50	149	The same, but with current quality	12 00
48	Asies from meat, &c., salting	1,000 kil.	150	" chairs, with canvas seat	15 00
49	Wax, unrefined or melted	10 kil.	151	With canvas seat and back	0 75
50	Horsehair and bristles	5 00	152	Hats of palm leaf	1 00
51	Beer: in bottles	doz.	153	Tobacco: in the leaf (" hoja de hoja buena")	1 50
52	" in casks	litre	154	The same (" hoja a paja")	1 00
53	Cigarettes	1 00	155	" "Cacha" and tobacco stalks	10 kil. (not controlled)
54	Cigars: in boxes	0 00	156	" Black (which is free)	2 00
55	" in bulk	0 10	157	" "Pancuras"	each
56	Coconuts in the shell	10 kil.	158	Spruz: unskid	10 kil.
57	Hides or skins: ox hides, salted	each	159	" basket	1,000
58	The same, damaged (" desechos"), rebate of 10 %	0 65	160	Roofing tiles	15 00
59	Dry	3 50	161	" "Tepalcates" (small roofing tiles)	0 30
60	The same, damaged (" desechos"), rebate of 10 %	0 70	162	Shoes	10 kil.
61	Of wild animals	10 kil.	163	Bacon	each
62	Tiger	each	164	Panatores	0 10
63	Leather: calf	1 00	165	Tripes: dried	0 50
64	" goat	doz.	166	" skid	2 00
65	" kid or lamb	each	167	Candles: stearine	1 00
66	" colts	3 00	168	" tallow	0 05
67	" young animals (" venetos")	10 kil.	169	Vinegar	10 kil.
68	" sole	10 kil.	170	Yerba mate: " yerba de la pampa"	10 kil.
69	Sweetmeats of all kinds	1 50	171	" "Chiric"	0 50
70	Brooms of all kinds	3 00	172	Zinc (old)	each
71	Essences: of all kinds	10 00	173	" Zinc (old)	each
72	" orange blossom	1 50	174	" Zinc (old)	each
73	" Prats, or specific for the treatment of cattle	10 kil.	175	" Zinc (old)	each
74	Queltracho extract	10 kil.	176	" Zinc (old)	each
75	Manioc flour (" farinha")	0 06	177	" Zinc (old)	each
76	Vermicelli	1 00	178	" Zinc (old)	each
77	Wax vestas	0 08	179	" Zinc (old)	each
78	Waxes: common	0 25	180	" Zinc (old)	each
79	" fine	0 30	181	" Zinc (old)	each
80	Poultry	each	182	" Zinc (old)	each
81	Hoofs of neat cattle and sheep	10 kil.	183	" Zinc (old)	each
82	Ginger ale and the like	doz.	184	" Zinc (old)	each
83	Grease or tallow: pressed, of all kinds	1 50	185	" Zinc (old)	each
84	" rendered, of sheep or neat cattle	5 00	186	" Zinc (old)	each
85	Hammocks	each	187	" Zinc (old)	each
86	Old iron: of all kinds	100 kil.	188	" Zinc (old)	each
87	Leaves, medicinal or not, of all kinds	5 kilo.	189	" Zinc (old)	each
88	Bone	1,000 kil.	190	" Zinc (old)	each
89	Eggs	0 50	191	" Zinc (old)	each
90	Soap, common or yellow	2 00	192	" Zinc (old)	each
91	Haul	0 50	193	" Zinc (old)	each
92	Wool: "Wool"	10 kil.	194	" Zinc (old)	each
93	" in the grease	0 18	195	" Zinc (old)	each
94	Bricks	1,000	196	" Zinc (old)	each
95	Tomato: salted	10 kil.	197	" Zinc (old)	each
96	" preserved	15 00	198	" Zinc (old)	each
97	Firewood (logs)	1 00	199	" Zinc (old)	each
98	Lemons of all kinds	10 kil.	200	" Zinc (old)	each
99	" "Lace" or "Lacero"	10 kil.	201	" Zinc (old)	each
100	Wool: beams, of all kinds, worked	10 kil.	202	" Zinc (old)	each
101	The same, woven, in any shape, and not otherwise enumerated	20 00	203	" Zinc (old)	each
102	Logs, of "pau santo" and of rose wood	1,000 kil.	204	" Zinc (old)	each
103	" other cuts	5 00	205	" Zinc (old)	each
104	" other cuts	20 00	206	" Zinc (old)	each
105	Posts, half posts or poles (" estacas")	20 00	207	" Zinc (old)	each
106	Ships: "Ships"	20 00	208	" Zinc (old)	each
107	Beut, for carts	50 00	209	" Zinc (old)	each
108	" for ships	5 00	210	" Zinc (old)	each
109	Hoop wheels, for carts	10 kil.	211	" Zinc (old)	each
110	Maze: in the grain	0 20	212	" Zinc (old)	each
111	" in coble	0 50	213	" Zinc (old)	each
112	Barbiturates	0 01	214	" Zinc (old)	each
113	Manioc	1 30	215	" Zinc (old)	each
114	Mang trees, crude	100 kil.	216	" Zinc (old)	each
115	" Mide"	100	217	" Zinc (old)	each

CUSTOMS LAW DATED SEPTEMBER 21, 1899.

Art. 1. The importation into the country of goods of foreign origin and the exportation of national products, not being duty-free on entering or leaving the Republic, shall respectively be liable to the undermentioned taxes:

IMPORTATION.

Ad valorem duties.

Art. 2. The following shall be dutiable ad valorem and pay:

1. 35 %.

All goods generally, save such as under the present Law are exempt to a special duty or are admitted duty-free.

2.-2 %.

Steel in bars, plates or ingots; copper in bars, plates or ingots; iron in bars, plates or ingots; and precious stones and fine pearls.

3.-5 %.

Gold or silver jewellery with or without stones or pearls, sewing-machine needles, sewing machines, with or without hand or ornamental with gold, silver or platinum; sewing machines, with or without gold, silver or platinum; watches, with or without stones or pearls; sewing or embroidery silk; wheat, gold or silver utensils.

4. 15 %.

Barley or unbleached cotton in bars or ingots, lining fibre, axes, iron works, iron-day bricks, zinc in smooth plates up to No. 4, zinc cut out for manufacturing receptacles, zinc in bars and ingots, common salt.

5.-20 %.

Bullets, large and small shot, smooth galvanized iron, cutters of galvanized iron, wheat flour, beans, malt, unpolished marble for furniture and building, common gunpowder.







PERU.

TARIFF.]

	No.		No.		No.		No.		
these, and unenumerated glass-ware	1397-1401, 1523-1527, 3313	Knitted-stuff articles unenumerated	102, 209, 108, 495, 496, 590, 679, 752	Motors	2185	Plans	1951		
Blas outters	1159-1163	Knives	1086-1089, 1095, 1096, 1178, 1180, 2008, 2168, 2170, 2419, 3102	Mouldings	1471, 1475, 1645, 1647, 1663, 2178, 2160	Plate glass	1947, 2670, 2671		
Globes, lamp	1436, 1347	Kroels	1236, 1237, 1259, 1262, 1355-1360, 1516, 1572, 1590, 1691, 1900, 2167, 2468	Moulds	1473, 1541, 1641, 2172	Platinum, and manufactures of	92, 998		
Glove stretchers	1530, 211, 2442	Labels	35, 18, 1247-1249, 1419, 1913, 1915	Mouth-piece holders	736	Playing cards	1966, 197, 2071		
Gloves	173, 174, 367, 563, 727, 810-812, 848, 3369, 3070, 3071	Lace	32, 33, 256, 44, 436, 613, 644	Mugs	2821, 2825	Plumbers	2025, 2139		
Glycerine	1803, 2346-2350	Ladders	9, 92, 185, 672, 819	Mushrooms	2821, 2825	Plumb-bobs	2127-2129		
Gins	1903, 2346-2350	Lailes	1091-1091, 1298-1301	Mustard	2841	Plumbago	1497		
Gold, and manufactures of	918-918, 918	Lamp-chimneys	1020, 1522	Nails	1217-1219	Polishers	2002, 2133		
Gorg-ets	1374	Lamp-founts	187, 578, 734, 1187	Nail clippers	1084	Polka-jackets	216, 223, 413, 417, 605-611, 755, 756		
Goggles	116-118, 216-223, 321, 322, 413-417, 511, 512, 605-611, 691, 755, 756	Lamps, and accessories	1157-1160, 1321-1323, 1421, 1448-1451, 2093, 2094, 2479-2482	Nail trimmers	1164, 2631, 2632	Poncharms	191, 192, 382-384, 581		
Gowns	211, 2442	Lard	1122, 1946, 2633	Nails	974, 1067-1073, 2137	Porcelain, unenumerated articles	1499, 2203		
Grains	1108, 1302, 1363, 712	Lanterns	1122, 1946, 2633	Napkin rings	1533, 1895, 2415	Portable engines	788, 790, 1801, 1916, 2527, 2528		
Grease	1769-1769	Lard	1122, 1946, 2633	Napkins	79, 180, 181, 483, 5, 571	Portfolios	1193		
Grindstones	1242	Lard	1122, 1946, 2633	Napkins	1179, 1180, 2191	Posts	2848		
Gums and resins	1748-1750, 3072-3078	Lard	1122, 1946, 2633	Napkins	1393, 3541, 3412	Potatoes	1163		
Ginpowder	2144-2147	Lard	1122, 1946, 2633	Napkins	1393, 3541, 3412	Powder flasks	2163		
Gypsum	1528	Lard	1122, 1946, 2633	Napkins	1393, 3541, 3412	Powder stones	920, 921		
Hair, animal, and manufac-tures of	237-237, 2553-2555	Lard	1122, 1946, 2633	Napkins	1393, 3541, 3412	Preserves	2780, 2790		
Hair, human, and manufac-tured manufactures of	2519, 2520	Lard	1122, 1946, 2633	Napkins	1393, 3541, 3412	Presses	1859, 1862, 2130, 2131		
Hair nets	1132, 1247-1249	Lard	1122, 1946, 2633	Napkins	1393, 3541, 3412	Prints	1950-1957		
Halves	2830, 2831	Lard	1122, 1946, 2633	Napkins	1393, 3541, 3412	Pumps	2202, 2203		
Ham	2053, 2011, 3383	Lard	1122, 1946, 2633	Napkins	1393, 3541, 3412	Pumps	2202, 2203		
Hammers	175, 364	Lard	1122, 1946, 2633	Napkins	1393, 3541, 3412	Pumps	2202, 2203		
Hammocks	142-184, 667-671	Lard	1122, 1946, 2633	Napkins	1393, 3541, 3412	Pumps	2202, 2203		
Han-ke-chiefs	89-91, 148-148, 162, 163, 164, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000	Lard	1122, 1946, 2633	Napkins	1393, 3541, 3412	Napkins	1393, 3541, 3412	Napkins	1393, 3541, 3412



## TARIFF.]

## PERU.

of no value merely used to increase them. Belts and pianos are excepted, the weight of these being added to hammers for tare purposes.

17.—Cases are assimilated to hammers for tare purposes.

18.—Containers liable to a higher duty than their contents shall be assessed separately, without prejudice to any increase of rate stipulated in paragraph 16.

19.—Containers different to those of ordinary use or not appropriated to the goods they contain, and constituting merchandise proper, increasing the value of their contents, or capable of being used separately, shall pay the duties established in the Tariff numbers applicable thereto. The following are deemed to be containers of ordinary use: jars, bottles or flasks of earthenware or glass, cylinders of iron, copper, tin or lead, cases or boxes of wood, cardboard, tin plate, &c.

20.—The tariff penalties for excess of weight, shall not be incurred if the excess does not reach 5 % of the weight.

21.—If a warp of a tissue is understood the total number of threads across its lengthwise and by width those which run crosswise.

22.—In assessing *unenumerated* tissues consisting of two or more materials, the following rules shall be complied with:

a. Tissues of cotton, mixed in whatever proportion with some other vegetable material, shall be dutiable according to the corresponding numbers of Section 3.

b. Tissues of vegetable materials containing threads of wool or silk in a quantity not exceeding 5 % of the total weight of the tissue, shall be dutiable as if they contained no such threads.

c. Tissues of vegetable materials mixed or half mixed with wool, shall be dutiable as tissues of wool with warp or weft of common material.

d. Tissues of wool half mixed with vegetable materials, shall be dutiable as tissues of wool with admixture of common material.

e. Tissues of vegetable materials or of wool, half mixed with silk, shall be dutiable with an increase of 35 % on the respective rates, *unless the increase be stipulated in the tariff*. Said tissues mixed with the same material, shall be classed as tissue of silk with warp or weft of common material.

f. Tissues of silk half mixed with common material, shall be dutiable as if of silk with out admixture.

g. Tissues of more than two materials shall be dutiable according to the most material subject to the foregoing rule.

23.—Half mixed tissues are those in which the admixture exceeds 5 % but not 15 % of the total weight of the tissue.

24.—By admixture with common material is understood any admixture exceeding 15 % but not reaching 30 % of the total weight of the tissue, and by admixture with better material is understood any admixture exceeding 15 % but not 30 % of the total weight of the tissue.

25.—Admixture or half admixture do not cover admixture of fibres forming the whole weft or warp, whatever be the proportion of such fibres in regard to the total weight of the tissue.

26.—Stuffs of vegetable fibres for carpeting, containing admixture of wool in any proportion, shall be classed in No. 230 of Section 2.

27.—Stuffs with double weft or warp, or composed of two superposed tissues, having a silk weft or warp, or one of the said tissues of silk, shall be dutiable under No. 653 of Section 4.

28.—Embroidered articles not specially assessed by reason of the embroidery, shall be liable to the duties of the corresponding numbers, with the following surtaxes:

a. 10 % for embroideries of cotton or other vegetable materials, made on the loom, chain-stitched or with passementerie;

b. 15 % for embroideries of the same materials, feather-stitched (*"al pasado"*), by machine or hand;

c. 15 % for embroideries of wool, made on the loom, chain-stitched or with passementerie;

d. 20 % for embroideries of wool, feather-stitched (*"al pasado"*) by machine or hand;

e. 50 % for embroideries of silk, made on the loom, chain-stitched or with passementerie;

f. 40 % for embroideries of silk, feather-stitched (*"al pasado"*), by machine or hand;

g. 40 % for embroideries of cotton or semi-fine metal;

h. 50 % for embroideries of fine metals.

29.—The feature of passementerie consists in its being formed of plaited fibres, without weft or warp. If it contains ornaments or parts of other tissues, it shall be dutiable as bands and insertion of the same kind.

30.—Passementerie shall include unenfolded galloons for ornament and skirt trimmings and edgings, ecuffs, lustral bands for marking, and ribbons with inscriptions or other ornaments. Embroidered, open-worked or ornamented galloons shall be dutiable as insertions or bands according to kind.

31.—Passementerie shall be assessed according to the textile material predominating on the surface.

32.—Unenumerated dresses with skirt of one material and under-skirt of another material, shall pay the duties applicable to the skirt of most value.

33.—Unenumerated dresses or apparel of vegetable material or wool with ornaments of silk, shall pay a surtax of 25 %.

34.—Passementerie covered with headwork, in which the threads do not form a design on the surface shall be dutiable as headwork passementerie.

35.—Dresses for women, girls and children, in entire lengths ready to be sewn together shall be dutiable as finished dresses according to kind.

36.—Lengths for clothing, basted, packed or contained in cardboard boxes or put up in such a way as with their corresponding ornaments to whole appears to be intended to make up a specific article, shall be classed under the numbers of the Tariff corresponding to the tissue of which they are composed with a surtax of 25 %.

37.—Hats unmounted, trimmed and prepared to be completed, shall be dutiable as finished hats according to kind.

38.—Scientific instruments such as barometers, thermometers, &c., shall be dutiable as finished instruments, unless they are used for other objects, when as *utensils*, *instruments*, &c., shall be assessed as forming integral part thereof. The same rule shall apply to other objects dutiable at a less rate than the articles to which they are annexed.

39.—If tariff purposes white metal shall be deemed to be metal which, not being covered, more or less resembles the colour of silver whatever be the constituent alloy.

40.—The duties of iron wares also extend to steel wares and vice versa.

41.—The articles enumerated in Section 8, group 3, of which the

component material is not expressly specified shall be deemed to be of iron or steel.

42.—Articles classed in the same Section, group 4, and being in the same condition shall be deemed to be of copper, bronze or brass.

43.—Articles nickelled, silvered, gilt or enamelled with faience or porcelain, shall be having specially mentioned, shall be assessed according to the corresponding numbers of the Tariff, with the following surtaxes:

a. 25 % if nickelled;

b. 25 % if silvered or gilt;

c. 25 % if enamelled with faience or porcelain.

44.—Iron wares, bronze plated, are assessable as bronze wares.

45.—The spectacle frames enumerated in Nos. 1369, 1370 and 1371 shall be dutiable as the spectacles according to kind, with the rebate of the duty payable on the glasses.

46.—Parts of furniture and other manufactured articles, shall pay the duty applicable to furniture and to the manufactured articles of the kind, unless specially provided for in the Tariff.

47.—Articles with advertisements or notices, not specially mentioned, which cannot be used for any other purpose than advertising, shall be assessed according to kind with a rebate of 25 %, provided the advertisement is indelible and appear engraved on the principal portion of the object.

48.—False jewellery and haberdashery (microbes) consisting of two or more materials shall be taxed according to the material of most value, unless specially provided for.

49.—Goods bearing a label attributing them such a higher quality as to increase their value, shall be dutiable according to the kind indicated on the label.

50.—Persons presenting to the Customs Labels, metal capsules, eiches, or containers of articles of which the marks have been registered in the Republic, shall prove to the officials that they are the proprietors or legal representatives of the products for which the same are intended.

51.—Goods not specially enumerated in the Tariff shall pay 30 % of their wholesale value at the Customs house. The value will be determined by means of the original invoices or any other information available to the Customs office. This duty shall be of a provisional character until the specific rate applicable has been established.

52.—Goods when do not agree with the measurement or unit specified in the Tariff shall be assessed pro rata.

## LAW OF DECEMBER 17th, 1902, AS TO IMPORTING SHIPS.

SOLE ARTICLE.—No import duty shall be payable on vessels intended for navigation, entering trade or the conveyance of export goods, whether the vessels enter the country by their own means or navigation or are imported in sections to be fitted up, provided always that they carry the National flag.

## LAW OF DECEMBER 19th, 1903, RELATING TO THE IMPORTATION OF RAW MATERIALS FOR MANUFACTURING MACHINES.

ART. 1.—One hundred and twenty days after the date of promulgation of the present Law, no duty whatever shall be charged on importation of the following articles, which constitute raw materials for the manufacture of machines for use in the industries of the country: Non threaded iron tubes for hydraulic, copper water gauges; copper and bronze pipes; pieces of sheet of various shapes; round axes of hammered steel; injectors and injectors; threaded rollers or bunnies, for machines; and iron and steel plates of from 1 to 2 inches in thickness.

## LAW NO. 694, OF NOVEMBER 29th, 1905, ESTABLISHING THE TREATMENT OF IMPORTED LARD.

ART. 1.—From and after January 1st, 1905, lard shall pay an import duty of 35 centavos per kilo, legal weight, and lard in barrels 3 centavos per kilo, gross weight.

ART. 2.—From and after January 1st, 1905, the above duty shall be at the rate of 17 centavos per kilo, legal weight as to tinned lard, and 7 centavos per kilo, gross weight as to lard in barrels.

ART. 3.—From and after January 1st, 1910, tinned lard shall pay a duty of 5 centavos per kilo, legal weight; and lard imported in barrels 5 centavos per kilo, gross weight.

ART. 4.—From and after January 1st, 1911, tinned lard shall pay 35 centavos per kilo, legal weight; and lard imported in barrels 3 centavos per kilo, gross weight.

## LAW NO. 1017, OF FEBRUARY 21st, 1909, RELATING TO THE IMPORTATION OF WAR ARMAMENTS AND MATERIALS.

SOLE ARTICLE.—The State shall satisfy by transfer to clear free of duty for its own use, the articles constituting war armaments and materials being State property, such as guns and gun carriages, torpedoes, accessories for the army, boarding axes, revolvers, projectiles and other accessories or extra parts of all these articles or for men-of-war, in the event of their being transferred to other persons, or any other kind of article being solely equipment, accessories, such as tents, haversacks, saddles and harness, ambulance supplies, articles of clothing and the like.

## LAW NO. 1247, DATED DECEMBER 4th, 1909, RELATING TO THE IMPORTATION OF ARTICLES DESTINED FOR BENEFICENT SOCIETIES, &amp;c.

ART. 1.—A list of articles destined for beneficent societies and other institutions, created through the Customs of the Republic, shall respectively be created according to the rates applicable thereto, under the Tariffs in force.

ART. 2.—In the general budget of the Republic, a sum of £2,000 per annum, shall be voted for distribution by the Ministry of Fomento among the beneficent institutions having received the benefit of the exemption referred to in the present Law, in a proportion equivalent to half the sum granted in favour of such institutions during the last four years.

The present provision also extends to beneficent societies which have not applied for exemption from Customs duty, and these shall be treated on the same footing as the societies which have applied for the exemption, once registered being held for the respective year.

ART. 3.—In the early part of the month of January of each year, the Director of the Treasury, acting in compliance with instructions from the Ministry of Fomento, will issue orders for payment of the Customs duties provided for in the present Law and representing the annual sums allotted to each institution. Such payments shall be effected by twelve orders of even amount, corresponding to the twelve months of the year.

ART. 4.—The Executive Power shall not grant the exemption from duty in favour of articles not held to be entitled thereto, by the Laws in force.

ART. 5.—All contrary provisions are hereby repealed.

## TARIFF 354



SCHEDULE OF TARIFFS TO BE DEDUCTED TO OBTAIN THE NET OR  
LEGAL WEIGHT OF GOODS.

Parcels.....	17	Bales with oilcloth and hoops.....	5
Cases.....	20	Bales without oilcloth or hoops.....	2
Candle boxes.....	15	Hamper ("fibros").....	15
Cardinal boxes not exceeding in volume.....	10	Iron drums.....	8
Cardinal boxes of larger volume.....	15	Tin plate drums and cans.....	5
	10	Sacks.....	15

ABBREVIATIONS.—G. W.—Gross weight; L. W.—Legal weight.

Note.—The surtax of 8% of the duties prescribed by law of Nov. 18, 1892, is still in force at all ports of the Republic.

IMPORT TARIFF

No.	Goods.	Duties, £ s. d.
SECTION I. COTTON.		
Group 1.		
Cotton raw or prepared:		
1	Ginned or not, ginned or combed, dyed or not. G. W., kilo.	0 0 20
2	Machine yarn or waste. G. W.....	0 0 08
3	Prepared for padding, so-called "piqueado." G. W.....	0 0 10
4	The same, covered with silk, with or without admixture. L. W.....	0 3 20

Group 2.

5	Thread; sewing, on bobbins containing 150 metres each, gross	0 2 00
6	Sewing or buttoning, in balls, on spools or cardboard tubes. L. W.....	0 0 56
7	Yarn for marking, embroidering or darning, in skeins, balls or on cardboard tubes. L. W.....	0 0 72
8	Thread for sewing socks or for other purposes, in skeins or balls, twisted or not. L. W.....	0 0 20
9	Leaves, plain or with figures, formed. L. W.....	0 0 28
10	For the manufacture of tissues of all kinds, of stripes, twilled or slightly twilled, and coarse thread ("bardo") in skeins, twisted, for home-use tissues. L. W.....	0 0 20
11	Imitation silk, for embroidery, sewing, marking, weaving or darning. L. W.....	0 0 10

Group 3.

12	Carpets of all kinds. L. W.....	0 0 50
13	Shapes of plaiding or lawn, gannet, without needlework, for hats or caps. L. W.....	0 0 01
14	Desk and other mats, of tissue of all kinds. L. W.....	0 2 00
Embroideries on tissues of all kinds, not specially mentioned, finished or not:		
15	Of vegetable fibre or wool. L. W.....	0 2 40
16	Of silk. L. W.....	0 7 50
17	Buttons covered with tissue, for shirts or chemises, or for sewing apparel. L. W.....	0 2 40
18	Belt or curves of tissue, without clasps. L. W.....	0 1 20
19	Tapes; for tie wear, for bagging parcels and hats; tapes for girths, tapes without welt for fastening parcels and tapes so-called "aleras," plain or serged, of all kinds. L. W.....	0 0 72
20	The same, with silk, cotton foundation, also ribbons called "al tramejantes" with cotton foundation. L. W., kilo.	0 4 00
21	Of velvet or plush. L. W.....	0 4 00
22	Worked with common metallic threads. L. W.....	0 1 60
23	Neckties and ribbons for neckties, without needlework, with or without admixture of silk. L. W.....	0 1 50
24	Wreaths and funeral ornaments. L. W.....	0 1 10
25	Belt crowns and inner bands. L. W.....	0 1 00
26	Cuttings; for wall-tape, not exceeding one metre in length, whether or not half mixed with silk, detached or in pieces comprising up to six cuttings.....	0 6 00
27	The same, with silk admixture.....	0 7 50
28	For petticoats, blouses or dresses, without ornaments or needlework. (Dutiable under the numbers corresponding to the component tissues, with a surtax of 20%.)	
29	Curtains, bedspreads and table-covers; of tulle, net or lace. L. W.....	0 2 40
30	Ornament point or similar articles made on the loom, of cambric, lawn, muslin, or other like tissues, with or without festoons, edgings or embroideries, plaited or chain stitched, and those of silk, plush or plush, with or without metallic threads or ornaments, not containing silk. L. W.....	0 1 60
31	Of other tissues. (Dutiable under the numbers corresponding to such tissues, with a surtax of 15%.)	
32	Lace: called Valenciennes and similar, with or without ornaments not containing silk. L. W.....	0 3 20
33	Called "Hambourg lace" or "de torsol." L. W.....	0 2 40
34	Canvas, embroidering. L. W.....	0 1 00
35	Labels of tissue, of all kinds, with or without printing. L. W.....	0 1 20
36	Foot wipers ("fipulas") with or without woollen designs or border. L. W.....	0 0 20
37	Artificial fur. L. W.....	0 0 06
Blankets with or without border, mixed or not with fleeces, L. W., kilo.		0 0 10
38	Tissues: white, plain or serged, not specially mentioned, for underclothing, including so-called "bramante" and buckram, of the thickness of tissue of wool not exceeding 15% of the total weight of the tissue.....	0 0 60
39	Tissue for corsets.....	0 0 60
40	Tissue for corsets, mixed or half-mixed with silk.....	0 1 00
41	Cretonne for curtains and tapestry.....	0 0 88
42	Damask, white or coloured, for tablecloths or napkins, also blank for mats, tissues, curtains or other purposes, kilo.	0 0 60
43	Light or transparent, not over 70 grammes per sq. metre, including open worked tissues, light tissues with close woven stripes or designs, even weighing more, and tissues wholly or partly mercerised, whether loose or sheet. L. W.....	0 0 10

No.	Goods.	Duties, £ s. d.
46	Drills and other tissues not specially mentioned, weighing over 200 grammes per sq. metre, for men's or boys' clothing, including "camotes," "cottees," fine cloth, and "diablo fuerte".....	0 0 48
47	Elastic for footwear, belts or braces. L. W.....	0 1 20
48	Plastic and velvet of all kinds.....	0 1 50
49	Plastic impregnated with chalk or other substances, for cleaning metals.....	0 0 80
50	Waterproofed with rubber, for floors and for industrial purposes.....	0 0 50
51	The same, for sheets or wearing apparel.....	0 0 75
52	Coarse ("bragosa") with or without slight admixture of wool.....	0 0 28
53	Spanked with common metallic thread, with design or foundation.....	0 1 00
54	The same, mixed or half-mixed with silk in weft or warp.....	0 3 20
55	Stout and light cloths, white or coloured, for bags, awnings, sails, or for other purposes.....	0 0 50
56	Coarse having up to 16 threads in weft and warp, in a sq. of 6 mm., side weighing not less than 200 grammes per sq. metre (this tissue to be discriminated by its having double threads in the weft or in the warp). Kilo.	0 0 12
57	"Tengo," plain or serged, weighing under 200 grs. per sq. metre, and esmaltado having over 16 threads in weft and warp. G. W.....	0 0 26
58	The same, weighing over 200 grs. per sq. metre, and the same with stripes. (But silk drills.).....	0 0 30
59	For waist, and (thames) revolving.....	0 0 50
60	Tracing cloth, and cloth for the manufacture of maps, plans and artificial flowers. L. W.....	0 0 80
61	For curtains and tapestry, with or without admixture of hemp or jute.....	0 1 00
62	Tissue half mixed with silk and wool, also those with weft or warp of horsehair.....	0 1 00
63	For bookbinding.....	0 0 64
64	For use as rich cloth, cut out or not.....	0 0 42
65	For shirt fronts, ribbed, plaited, embroidered, figured or fluted.....	0 1 40
66	For handkerchiefs, without needlework or opening, including numbers of tissue.....	0 0 75
67	Painted for photographers' studios.....	0 1 00
68	Prepared for oil painting, whether or not affixed to stretchers.....	0 0 80
69	Knitted, for chemises, drawers and other purposes, with or without "frase" of wool.....	0 0 50
70	Of other kinds, with or without empuce or crochet, for curtains or other purposes. L. W.....	0 1 60
71	Spongy or napped tissues for towels or bath towels.....	0 0 60
72	Close woven, for clothing shirts, upholstery or covering furniture, not specially mentioned, including flannel with one or two "frases," crinoline lawn, Adrienne cloth, "chita paca," common percale and chin, for lining trunks, or other articles, even be they transparent, not exceeding 40 threads in weft and warp. Kilo.	0 0 80
73	The same, exceeding 40 threads.....	0 0 75
74	Leaves, petals, calyxes and other materials for the manufacture of flowers. L. W.....	0 1 00
75	Hoe of cloth, with or without parts of metal, less than 600 grs. L. W.....	0 0 28
76	Mantles without sewing and seams for children's border. (Dutiable as the tissue of which formed with a surtax of 25%.)	
77	With border embroidered on the loom, broadened or figured. (Same treatment with a surtax of 50%.)	
78	Table cloths and napkins, hemmed or not.....	0 0 75
79	Wicks; sulphured or coated with tallow, for disinfecting.....	0 0 10
80	For chafin dishes, or cooking dishes, lamp chimneys, candles.....	0 0 50
81	Mantles for incandescent light, not annealed, including immediate containers.....	0 4 80
82	The same, annealed, including the boxes and tubes in which packed.....	0 6 00
83	Stockings and socks, with or without "frase" of wool. L. W., kilo.	0 0 90
84	With foot of pure or mixed wool. L. W.....	0 2 00
85	Of imitation silk. L. W.....	0 2 80
86	Shawls; with or without fringes of wool. L. W.....	0 0 64
87	Of imitation silk or mercerised. L. W.....	0 1 60
88	Handkerchiefs; without embroideries or ornaments, hemmed or not. L. W.....	0 0 75
89	The same, of imitation silk or mercerised. L. W.....	0 1 60
90	With ornaments or embroideries of any kind, without silk. L. W.....	0 1 80
91	Laces for shoes or corsets, with or without tips. L. W., kilo.	0 1 00
92	Passementerie; for wearing apparel, with or without beadwork or common metallic thread, including passementerie called English point ("punto ingles"), namely knitted border ribbons having up to two centimetres in width embroidered in any manner. L. W.....	0 1 60
93	The same, with silk. L. W.....	0 4 00
94	Glossy, in imitation of silk or mercerised. L. W.....	0 6 60
95	For upholsterers. L. W.....	0 1 20
96	Curds with core of another material, for hanging pictures, for balls or venetian blinds. L. W.....	0 0 28
97	Window blinds ("persianas") painted, without accessories.....	0 1 50
98	Backs for chairs etc. ("espaldas"), tapestry and table covers, of close-woven tissue, plain, figured, printed, or painted. L. W.....	0 1 20
99	Shirts, Turkish, without needlework, for bath. L. W.....	0 0 75
100	Bedspreads of plume and the like. L. W.....	0 0 60
101	Knitted goods, without nap, woven, water be the form of the stuff in which not specially mentioned.....	0 2 00
102	Bands and intertours; open-worked, figured or embroidered with vegetable fibres or wool. L. W.....	0 4 00
103	The same, ornamented or embroidered with silk. L. W.....	0 8 00
104	Plain to ends of all kinds. L. W.....	0 0 75

Nos.	Goods.	Duties. £ S. C.	Nos.	Goods.	Duties. £ S. C.
6	Tulle for mosquito nets and other kinds of veilings, plain. L. W. . . . .	0 2 00	167	Put together, with or without ornaments of silk, for infants. . . . .	0 5 40
Group 4.— <i>Made-up Articles.</i>					
67	Ornaments: for footwear, with or without parts of another material. L. W. . . . .	0 1 00	168	With or without visor, for men or children. . . . .	0 3 00
68	For hats, for the head or bodice, as also all others not specially mentioned, for women or girls. L. W. . . . .	0 3 00	169	Without gallions of metal or visor of tortoise shell, for the same foregoing numbers, with gallions. . . . .	0 5 40
9	Albs, long-sleeved, without silk, also those with silk or lining of silk. . . . .	0 6 00	170	Of the foregoing number, with visor of tortoise shell. . . . .	1 3 50
10	Saddle bags of all kinds. L. W. . . . .	0 0 50	171	Gloves and mittens: of common tissue, including gloves for the military. L. W. . . . .	0 1 50
11	Cushions: stuffed with wool or horsehair. L. W. . . . .	0 1 00	172	Fine, and gloves imitating silk, for workmen. L. W. . . . .	0 4 50
12	Stuffed with feathers. L. W. . . . .	0 2 00	173	Garters of all kinds with or without parts of metal. L. W. . . . .	0 0 60
13	Bibs, plain or stitched, with or without embroidery, or ornaments, also water-proof bibs, with or without ornaments, of another material. L. W. . . . .	0 1 35	176	Garters of all kinds with or without parts of metal. L. W. . . . .	0 2 00
14	Flags of all kinds. L. W. . . . .	0 0 68	177	Aprons of all kinds: plain, trimmed or embroidered without silk, for women or girls. L. W. . . . .	0 1 35
15	Souls, for decorating sweets. L. W. . . . .	0 0 100	178	Of common, coarse cloth, for workmen or workwomen. L. W. . . . .	0 0 90
16	Dressing gowns: for men or boys, plain or with ornaments other than silk. . . . .	0 2 50	179	Hoars clothing. L. W. . . . .	0 0 50
17	The same, trimmed with silk or lined with silk. . . . .	0 6 00	180	Talchereks and napkins: with embroidered initials. L. W. . . . .	0 1 80
18	Of capped tulle, for ladies. L. W. . . . .	0 1 35	181	Trimmings, or otherwise embroidered. L. W. . . . .	0 2 30
19	Bonuses and sack coats: of blue drill or other similar common tissues, varnished or not. . . . .	0 4 50	182	Masks, whether painted, varnished, or not. L. W. . . . .	0 1 20
20	And jackets of other kinds, not varnished, for men or boys. . . . .	1 6 0	183	Game bags, or net-bags, with or without parts of another material. L. W. . . . .	0 0 80
21	Satchels, for schoolboys, and similar bags for other purposes. L. W. . . . .	0 0 67	184	Parabombes in general, for men or boys. . . . .	0 5 40
22	Footwear: sandals or shoes for bath or other purposes, with soles of esparto, hemp or jute, with or without parts of leather. L. W. . . . .	0 0 45	185	Plain or trimmed with the same tissue or with "plumetis" for women or girls. L. W. . . . .	0 2 00
23	Of other kinds, for men, women or children. L. W. . . . .	0 1 98	186	With other ornaments or embroidered, for women or girls. L. W. . . . .	0 3 00
24	Drawers: of tissue, also drawers, shirts or chemises, with and corset covers of knitted stuffs, with or without parts of another cotton tissue. L. W. . . . .	0 1 12	187	Socks, knitted or not. . . . .	0 0 90
25	The same, with "frost" of wool. L. W. . . . .	0 1 53	188	Swaddling cloths of all kinds. L. W. . . . .	0 1 20
26	The same, of imitation silk. L. W. . . . .	0 4 00	189	Fronts for men's or children's shirts, of all kinds. . . . .	0 2 70
27	Shirts: of chintz ("zarza"), common, of flannel, "dunlap," striped, of Oxford, of "tucayo" and other similar tissues for workmen. L. W. . . . .	0 0 68	190	For women's or girls' chemises, with embroidery or trimmings without silk, called "chemises." L. W. . . . .	0 1 00
28	Of other kinds, white or coloured, with plain or embroidered front, with or without cuffs or collar, for men. . . . .	0 5 40	191	Pouches: sewn, without or without openings. L. W. . . . .	0 1 40
29	The same, with linen front. . . . .	1 0 80	192	The same, with designs or stripes of silk or floss silk. L. W. . . . .	0 1 40
30	For boys, up to No. 33 inclusive. (Dutiable as above with a rebate of 50%.) . . . . .	0 1 00	193	Cuffs, for men or boys, and plain cuffs for women or girls. . . . .	0 2 25
31	Chemises for women, girls or children, plain, with "plumetis" or ornaments of the same tissue. L. W. . . . .	0 2 00	194	Of close-woven tissue, for women or girls, embroidered or with open-worked designs or with ornaments of passementerie. . . . .	0 3 60
32	The same, with other ornaments or embroideries, or both. L. W. . . . .	0 4 00	195	Of transparent tissue or of passementerie, with or without ornaments of silk, including cuffs of close-woven tissue, with ornaments of silk, for women or girls. . . . .	0 2 00
33	Chemisettes, camisoles and corset covers: of tissue, plain, with "plumetis" or ornaments of the same tissue. L. W. . . . .	0 5 40	196	Sheets: plain or with embroidered initials only. L. W. . . . .	0 0 68
34	The same, embroidered or with other ornaments. L. W. . . . .	1 1 25	197	Trimmed or otherwise embroidered. L. W. . . . .	0 1 35
35	Saddle cloths ("cayunas") of all kinds. . . . .	0 5 40	198	Bags for coats, of coarse cambric or "banga." L. W. . . . .	0 0 19
36	Cartridge bags and boxes, for hunters or soldiers, with or without foundations of another material. . . . .	0 0 81	199	Travelling, without hinges or valves, painted or not. . . . .	0 0 90
37	Girdles, of all kinds, including girdle of coal. L. W. . . . .	0 1 60	200	Dress preservers with or without rubber. L. W. . . . .	0 6 00
38	Belts: with or without clasps or other parts of common metal, for men. L. W. . . . .	0 1 00	201	Bed-spreaders or quilts: stuffed with cotton or wool. L. W. . . . .	0 3 60
39	For women and girls, with or without metallic parts, whether or not gilt or silvered. L. W. . . . .	0 0 30	202	Stuffed with feathers. L. W. . . . .	0 0 90
40	Mattresses: stuffed with wool or horsehair. L. W. . . . .	0 3 00	203	Bed-spreads of guany or its imitations, with bands of silk tissue. L. W. . . . .	0 3 60
41	Stuffed with feathers. L. W. . . . .	0 1 35	204	Of coats or men or boys. . . . .	0 2 00
42	Neck-covers for men or girls. . . . .	0 6 00	205	Hats of any cotton tissue, without ornament, for men, women or girls. . . . .	0 3 60
43	And collar-covers, with or without ornaments except of silk, for women or girls. . . . .	0 6 00	206	Sandshoes, parasols and umbrellas: with ribs up to 20 centimetres. . . . .	0 2 25
44	The same, trimmed with silk. . . . .	0 7 00	207	Embroidered, ornamented, or simply with small stripes of silk. . . . .	0 7 00
45	Corsets for women or girls. . . . .	0 3 00	208	Knitted stuffs, with sewing, in unenumerated articles. L. W. . . . .	0 2 25
46	Waists, with or without whalebone, to fasten only on one side, for women or girls. . . . .	0 6 00	209	Blanks: knitted, plaited or gathered. L. W. . . . .	0 3 60
47	Hat-covers or linings, sewn. L. W. . . . .	0 0 90	210	Blanks: knitted, plaited or gathered. L. W. . . . .	0 7 00
48	Curtainings and draperies. (Dutiable as curtains, according to kind, with a surtax of 10%.) . . . . .	0 1 80	211	The same, trimmed or embroidered with silk. L. W. . . . .	0 1 80
49	Collars: for men or boys, and flat collars for women or girls. . . . .	0 1 35	212	Braces of all kinds. L. W. . . . .	0 1 80
50	Of Cambric, gauze or tulle, for women or girls, embroidered, open-worked, or with ornaments of passementerie. . . . .	0 2 00	213	Towels: with open-worked parts or with embroidered initials only. L. W. . . . .	0 1 00
51	Of lace or passementerie, with or without ornaments of silk, also collar of the foregoing number with ornaments, for women or girls. . . . .	0 7 00	214	The same, trimmed or otherwise embroidered. L. W. . . . .	0 2 00
52	Vests of all kinds, for men or boys. . . . .	1 3 50	215	Acornies or tents. L. W. . . . .	0 0 20
53	Leather coats for men or boys. . . . .	0 8 10	216	With or without ornaments of the same tissue or with "plumetis." L. W. . . . .	0 3 60
54	Knitted vests, with or without "frost" of wool, for outside wear of men or boys. . . . .	0 6 00	217	With ornaments other than of silk. L. W. . . . .	0 1 50
55	For infants (see Tissues with silk) and children, with the same tissue or with "plumetis," including these of knitted stuff, with or without ornaments. L. W. . . . .	0 1 80	218	With ornaments of silk. L. W. . . . .	0 6 75
56	The same, embroidered or with ornaments other than of silk. L. W. . . . .	0 2 70	219	Mixed or half-mixed with silk, with or without ornaments. L. W. . . . .	1 0 00
57	With ornaments of silk. L. W. . . . .	0 4 50	220	With silk undershirt or lining attached. L. W. . . . .	1 8 00
58	Scapulars, plain. L. W. . . . .	0 4 50	221	Night, called pyjamas, complete or incomplete, for men. L. W. . . . .	0 1 00
59	Embroidered with wool, knitted fibre. L. W. . . . .	0 1 00	222	Christening outfits in boxes, consisting of one gown, one pair of shoes, one rattle ("sonaja"), and one or two tubes, chemise-covers and bonnets, trimmed or not with ribbons, lace or embroidered. L. W. . . . .	0 7 00
60	List cloths of all kinds. L. W. . . . .	0 2 10	Note.—Articles in excess imported in outfits shall be dutiable as such.		
61	Covers of all kinds for furniture and mattresses. L. W. . . . .	0 2 10	223	For infants (see Tissues with silk) and children, with the same tissue or with "plumetis," including these of knitted stuff, with or without ornaments. L. W. . . . .	0 1 80
62	Pillow cases, plain or with embroidered initials only. L. W. . . . .	0 1 50	224	For infants (see Tissues with silk) and children, with the same tissue or with "plumetis," including these of knitted stuff, with or without ornaments. L. W. . . . .	0 1 80
63	The same, trimmed or otherwise embroidered. L. W. . . . .	0 2 70	225	Of cotton cloth, common, for sailors. L. W. . . . .	0 1 35
64	Cases for firearms, instruments or other purposes, with or without parts of another material. L. W. . . . .	0 1 80	226	Of other kinds, in any shape, for sailors. L. W. . . . .	0 2 25
65	Caps: plain or trimmed, without silk and not put together, including caps of knitted stuff for infants. . . . .	0 1 35	SECTION II. WOOL AND ANIMAL HAIR.		
66	The same, with silk trimming. . . . .	0 2 40	Group 1.		
			227	Wool in the mass: "sheep," in the grease. . . . .	0 0 68
			228	Washed. . . . .	0 0 12
			229	Alpaca. . . . .	0 0 21

SECTION II.—Wool and Animal Hair—continued.		Duties.		No.		Duties.	
Goods.		L. S. C.		Goods.		L. S. C.	
230	Vicuña or guanaco .....	0	0 32	292	Shag: curled, common .....	0	0 45
231	Waste or machine yarn, with or without admixture .....	0	0 06	293	The same, called Brussels .....	0	0 72
232	Vegetable fibre wool .....	0	0 08	294	Plushy, common .....	0	0 80
233	Vegetable fibre .....	0	0 60	295	The same, called Brussels .....	0	1 00
Group 2.				296	Samplers of shag having from m. 0.80 to m. 1.50, will enjoy a rebate of 25% .....	0	0 45
234	Spin wool: for combing or weaving, L. W. ....	0	0 80	297	Close and loose woven tissues: not specially mentioned, including coloured handkerchiefs, knitted stuffs and tissue called Damas cloth, for dresses and other purposes, L. W. ....	0	1 15
235	The same, with common metallic threads, L. W. ....	0	2 10	298	The same, half-mixed with silk .....	0	2 25
236	The same, with silk admixture, with or without common metallic threads, L. W. ....	0	3 00	299	The same, mixed with silk .....	0	4 00
237	For hosiery, on bobbins or card-board tubes, L. W. ....	0	0 50	300	Of No. 297, with warp or warp of cotton .....	0	1 10
238	Single, not twisted, in skeins or balls, so-called "Pompadour", L. W. ....	0	2 00	301	Of the foregoing number, half-mixed with silk .....	0	1 75
239	The same, with silk admixture, L. W. ....	0	3 00	302	The same, mixed with silk .....	0	3 50
Group 3. Wool otherwise manufactured.				303	Mantles not sewn, and tissue for mantles: cut out or in the piece, with simple borders. (Dutiable according to the tissues of which composed, with a surtax of 25% ..)	0	0 45
240	Carpets of all kinds, with or without sewing .....	0	0 10	304	The same with borders broadened, figured or embroidered on the loom. (Same treatment as above with a surtax of 50% ..)	0	0 45
241	Other kinds, dutiable according to the tissue of which composed with a surtax of 25% ..	0	1 50	305	Socks and stockings, with or without admixture of common material, L. W. ....	0	3 00
242	Carpets for churches .....	0	3 00	306	Shawls of all kinds, except netted shawls, with or without admixture of common material, L. W. ....	0	1 60
243	Hat shapes of woolen felt .....	0	1 00	307	Passmenterie: of all kinds of tissues and imitations thereof made on the loom, manufactured in unenumerated articles, L. W. ....	0	2 40
244	Embroideries on tissues of all kinds, in unenumerated articles, finished or not .....	0	2 40	308	The same, with parts of silk or mixed with silk, the wool predominating throughout the surface, for wearing apparel, L. W. ....	0	4 00
245	Of vegetable fibre or L. W. ....	0	8 00	309	For upholsteries, with or without admixture of silk, L. W. ....	0	2 00
246	Of silk admixture, L. W. ....	0	2 00	310	Thick cords, with core of hemp or other vegetable material, for bells or for suspending pictures, L. W. ....	0	0 90
247	Buttons covered with tissue, for clothing, L. W. ....	0	1 50	311	Saddle covers ("pellones"), without lining, of wool twisted or not .....	0	1 20
248	Ribbons: for binding pouches, L. W. ....	0	1 40	312	Net, creoset or other kind of tissue and imitations thereof made on the loom, manufactured in unenumerated articles, L. W. ....	0	2 40
249	For surchaces, with or without admixture of common material, L. W. ....	0	1 00	313	Bands and insertions: of all kinds, embroidered, open-worked or figured, without needlework, L. W. ....	0	4 00
250	Cuttings: for waist-coats, cut according to the length, detached, or in pieces comprising up to six cuttings, with or without silk threads .....	0	8 00	314	Mourning: for hats, L. W. ....	0	2 80
251	The same, mixed or half-mixed with silk .....	1	0 00	Group 4.—Made up Articles.			
252	For dresses, petticoats or blouse, without ornaments or needlework. (Dutiable under the tariff numbers corresponding to the tissues, according to kind, with a surtax of 20% ..)	0	1 00	315	Ornaments: for footwear, with or without parts of other material, L. W. ....	0	2 25
253	Curtains, coverlets and table covers: of plush or velvet, with or without admixture of common material, with or without metallic threads, L. W. ....	0	1 50	316	For hats and other not specially mentioned, for women and girls, L. W. ....	0	5 00
254	The same, figured with silk, without embroideries, L. W. ....	0	2 25	317	Wallets of all kinds, with or without parts of other material, L. W. ....	0	0 80
255	Of other tissues. (Dutiable under the Tariff numbers corresponding to the tissues, with a surtax of 15% ..)	0	8 00	318	Bibs: of plush, with or without embroideries or ornaments, L. W. ....	0	2 25
256	Lace with or without beadwork, metallic threads, or parts of any material other than silk, L. W. ....	0	8 00	319	Waterproofed with rubber, L. W. ....	0	1 35
257	Foot wipers ("felpudos") combined or not with common material, L. W. ....	0	0 30	320	Flags of all kinds, L. W. ....	0	1 80
258	Filters: of wool or felt for domestic use .....	0	1 50	321	Dressing gowns for men or boys: plain or ornamented, without silk .....	0	3 00
259	Blankets: of vicuña wool, with or without admixture of common material .....	0	2 00	322	Ornamented or lined with silk .....	1	0 00
260	Other kinds, bordered or not .....	0	1 00	323	Blouses for ladies: of cashmere or cloth .....	2	4 00
261	Of hock wool, with or without a mixture of common material .....	0	0 30	324	Of other tissues, varnished or not .....	1	0 00
262	Tissues: Astrakhan, pile tissue for ornament or for outer clothing, with or without warp of common material, including plushy tissues without nap, or imitating fur, for same or other purposes .....	0	1 00	325	Blouses, cash coats and jackets: of cashmere or any other tissue classed under No. 265 .....	0	6 75
263	Plushy, with or without admixture of common material, for travelling rugs or other purposes .....	0	1 20	326	Of other woollen tissues, with or without admixture of cotton, for men or boys, or of coarse cloth for the military .....	0	3 80
264	Haize of all kinds, not specially mentioned, for carpets or other purposes .....	0	0 84	327	Satchels for schoolboys, and similar bags for other purposes .....	0	0 90
265	Cashmere, cheviot, "lingon", "castoreo", flannel, cloth and other similar tissues, having up to 1960 in width, for men's or boys' wearing apparel .....	0	0 96	328	Footwear: with soles of hemp or jute, L. W. ....	0	0 99
266	The same, with warp or warp of cotton or warp of cotton covered with wool, having up to 1960 in width .....	0	0 36	329	Other kinds, L. W. ....	0	1 98
Damas (see Tapestry).				330	Drawers and vests: knitted, or of flannel, whether or not mixed or half-mixed with common material, and those of flannel, with warp or warp of common material, L. W. ....	0	2 25
268	Rhetties for footwear, belts, braces or other purposes, with or without admixture of common material, L. W. ....	0	1 60	331	And shirts or chemises of common haize, L. W. ....	0	1 00
269	Canvas, embroidery, L. W. ....	0	1 40	332	Shirts or chemises: of flannel, with designs in colour, with or without admixture of common material .....	1	6 20
270	Flush and velvet of all kinds, with or without admixture of common material .....	0	1 50	333	Of same tissue, with warp or warp of common material, L. W. ....	0	0 00
271	Felt: for saddle cloths .....	0	0 60	334	Of knitted stuff, with or without nap or other nap, L. W. ....	0	2 70
272	Of all kinds, for floors .....	0	0 40	335	Hat shapes of felt, cloth or beaver, with or without bottom or borders .....	0	3 75
273	For table covers, wearing apparel and other purposes .....	0	1 00	336	Capes of cashmere or cloth, for men .....	1	8 00
274	For piano hammers .....	0	1 60	337	Overcoats of coarse cloth, for the military .....	0	2 25
275	For printing-press rollers .....	0	0 80	338	Saddle cloths and shabracks: with fringes of common material .....	0	2 70
276	Flannel: bleached or not, plushy on one or both sides, with or without admixture of common material .....	0	1 25	339	With fringes of fine or half fine metal .....	0	0 75
277	The same, with warp or warp of common material .....	0	0 75	340	Without fringes .....	0	1 80
278	Washable, rubber d. for clothing .....	0	1 20	341	Saddle cloths of felt .....	0	0 90
279	Caddis ("Japón") for saddle cloths, aprons and other purposes, with or without admixture of common material .....	0	0 75	342	Girths and surcingle of all kinds, L. W. ....	0	2 25
280	"Japón" of all kinds, for floors .....	0	0 40	343	Belts: with clasps or other parts of common metal, for men .....	0	1 80
281	Bunting for flags .....	0	1 25	344	For women or girls, with or without metallic parts, whether or not gilt or silvered, L. W. ....	0	3 60
282	Cloth: over 1960 in width, for billiards and other purposes .....	0	3 20	345	Neckties for men and boys .....	0	1 80
283	Cloth: for the military, with or without admixture of common material .....	0	0 40	346	Curtainings and draperies. (Dutiable as curtains according to the kind, with a surtax of 10% ..)	0	0 45
284	Plain or printed, for table covers, with or without admixture of common material .....	0	1 00	Poles and accessories of other material shall be assessed separately.			
285	For pouches, and pouches without sewing or opening .....	0	1 60	347	Waist-coats of all kinds, except of knitted stuff, for men or boys .....	0	2 25
286	Of the foregoing number, with warp or warp of common material .....	0	1 00	348	Jackets: of cashmere, plush, cloth or velvet, for men or boys .....	0	3 60
287	Satin and mixed satin for dresses and other purposes .....	0	0 75	349	Of coarse cloth or of batiz .....	0	1 35
288	The same, with warp or warp of common material .....	0	0 75	350	And larger and smaller coats of knitted stuff, for men or boys, including waistcoats of the same tissue, L. W. ....	0	2 70
289	Of the two foregoing numbers, mixed or half-mixed with silk .....	0	2 40	Of knitted stuff of other kinds, for women, girls or infants. (See No. 109.)			
290	For curtains and tapestry, with or without admixture of common material .....	0	1 25				
291	The same, mixed or half-mixed with silk .....	0	2 00				

Nos.	Goods.	Nos.	Duties. U. S. C.	Goods.	Nos.	Duties. U. S. C.
51	Epaulettes, L.W. ....	0 2 70		clothing; dressing gowns, bathings, blouses, large and small mantles, coats, mantles, morning dresses, wraps, polka sleeves, male skirts, skirts, dresses, tunics, and other wearing apparel not specially mentioned, for women, girls and infants:—		
52	Petticoats, plain or with ornaments of the same tissue or with "plum-bloss," including those of knitted stuff or of felt. L.W. ....	0 2 25		Of tissue, with silk ornaments. L.W. ....	0 6 75	
53	With other ornaments or embroideries, without silk. L.W. kilo. ....	0 6 75		The same, with silk ornaments. L.W. ....	1 1 25	
54	Embroidered or trimmed with silk. L.W. ....	0 2 7		The same, mixed or half-mixed with silk in the tissue, with or without ornaments. L.W. ....	1 3 50	
55	Semipalmated L.W. ....	0 5 40		With undershirt or lining attached, of silk. L.W. ....	1 5 00	
56	Embroidered with any material. L.W. ....	0 2 25		With, either pyjamas, complete or incomplete, for men.		
57	List shoes. L.W. ....	1 8 00		117 Clothing for bathing purposes. L.W. ....	0 2 25	
58	Evening coats of cloth or cassimere. ....	0 1 80		118 Fancy clothing. (Datable under the corresponding numbers, according to kind, with a surface of 30/2.)	0 1 80	
59	Cases for firearms, instruments or other purposes, with or without parts of other material. L.W. ....	0 1 80		120 Waterproof clothing, rubbered, such as "drys," "mules," coats, ponchos, overcoats and other. L.W. ....	0 2 25	
60	Bonnets: mounted or not, with or without silk ornaments for infants. ....	0 8 00		SECTION III.—FLAX, HEMP, JUTE AND OTHER TEXTILE FIBERS.		
61	Caps or hat tissues classed under Nos. 296 and 297, with or without visor, for men or boys. ....	0 4 50		Group 1.—		
62	The same of other woollen tissues. ....	0 2 70		121 Abaca, hemp, flax, jute, etc., in the mass, combed or not. ....	0 1 65	
63	Kepis without galloons of metal or visor of tortoise shell, for the military. ....	0 9 00		Group 2.—Furms and Threads.		
64	With metal galloons, for the military. ....	1 5 00		122 Thread or yarn: rape yarn and hankind yarn, for packing, sewing, etc., of pure, and all unmercerized thread or yarn of hemp, jute or jute, mixed, up to number 10 in the meter. ....	0 3 20	
65	Of the two foregoing numbers, with visor of tortoise shell. ....	2 0 00		123 The same, dyed or bleached. ....	0 3 25	
66	Greek caps for men or boys. ....	0 4 50		124 Sewing, embroidery, weaving, or darning, in skeins, balls or on card tubes. L.W. ....	0 1 20	
67	Gloves of heaver, cloth or knitted stuff, lined or not. L.W. kilo. ....	0 4 00		125 Sewing, on a number of 150 metres. ....	0 1 00	
68	Muffs: of all kinds, with or without silk admixture. L.W. kilo. ....	0 3 60		126 For shoemaking, and thin twisted thread for the manu- facture of nets. ....	0 3 35	
69	Hatters of all kinds. L.W. ....	0 1 00		127 For the manufacture of tissues, on looms or card- board tubes. ....	0 3 20	
70	Carbide ("pergola") sewing, etc., of pure, and all unmercerized thread or yarn of hemp, jute or jute, mixed, up to number 10 in the meter. ....	0 3 20		128 Lines, cables and cords, over 3 and up to 9 millimetres in diameter, including those of greater diameter for the strands of which are composed of twisted lines or of cables or cords. ....	0 1 15	
71	Frock coats of other tissue classed under No. 296. ....	1 3 50		The same, over 9 millimetres; see No. 2214.		
72	Of other tissue classed no specially mentioned. ....	0 9 00		Group 3.—Other Manufactured Articles.		
73	Garters of all kinds, with or without silk admixture. L.W. kilo. ....	0 2 70		129 Carpets of all kinds. ....	0 6 60	
74	Horse clothing, with or without admixture of commoner material. L.W. ....	0 1 20		130 Fish and other mats. ....	0 2 00	
75	Traveling bags, equipped of two issues. L.W. ....	0 1 50		131 Embroideries without sewing, on any tissue, in unmen- sured articles, complete or not. ....	0 2 40	
76	Saddles and seats: for the military. ....	1 1 00		132 Or for other articles of wool. ....	0 7 50	
77	For others. (See Nos. 363 to 365.)			133 Buttons covered with tissue, for shirts or chemises or other articles of clothing. L.W. ....	0 2 40	
78	Trousers: of cassimere, cloth or other tissues classed under No. 296. ....	0 3 25		134 Belts or scarves of tissue, without clasps. ....	0 1 20	
79	Of tissues classed under No. 297, and trousers of a coarse cloth or coarse linen. ....	0 1 10		135 Weaving: of hemp or jute, common, or furniture species, or stuffs. ....	0 3 20	
80	Of common linen. ....	0 9 50		136 For booklets, satchels, traveling pouches and hats; tapes without web for fastening packages and tapes called "abaca," plain or serge, of 1 kind. ....	0 1 20	
81	Infants' wraps of pure or mixed flannel. L.W. ....	0 1 50		137 The same, with a mixture of silk, foundation of linen, hemp or jute. ....	0 2 00	
82	Soil-lie covers ("pellones") with lining, of wool twisted or not. L.W. ....	0 1 30		138 No. knes and ribbons for neckties, without sewing, for cuffs, etc. ....	0 1 50	
83	Pouches of cloth or other tissues classed under No. 296, lined or not. ....	0 5 40		139 The same, mixed or half-mixed with silk, ....		
84	Of other woollen tissues, with or without admixture of common material. L.W. ....	0 2 25		For waistcoats, not exceeding one metre in length, detachable or in pieces comprising up to six outlines:—		
85	Of the foregoing number, with stripes or designs of silk. L.W. ....	0 3 35		140 Whether or not half-mixed with silk. ....	0 6 80	
86	Beds for chairs, etc., ("mampiles") and table covers, painted or embroidered. L.W. ....	0 6 75		141 Mixed with silk. ....	0 7 50	
87	Refrigerators or hand bags, plain or embroidered, with or without parts of other material. L.W. ....	0 4 50		142 For petticoats, blouses, or dresses, without sewing, for the component tissues, with a surface of 2 1/2.		
88	Traveling bags, without hinges or valves, painted or not. L.W. ....	0 1 10		143 Curtains, bedspreads and table covers of plush or velvet, with or without common metallic threads or ornaments not containing silk. ....	0 1 40	
89	Dress-preservers, with or without rubber. L.W. ....	0 6 00		144 Of other tissues. (Datable under the numbers cor- responding to the component tissues, with a surface of 1 1/2.)		
90	Bedspreads or quilts: stuffed with cotton. L.W. ....	0 1 35		145 Lace: fine, called valenciennes and similar. L.W. ....	1 6 00	
91	Stuffed with feathers. L.W. ....	0 4 50		146 Other kinds, common. L.W. ....	0 4 00	
92	Bedspreads seen or lined, without admixture of silk, (Datable according to the tissue of which composed, with a surface of 3 1/2.)			147 Canvas, embroidery. ....	0 1 00	
93	Corset covers of knitted stuff. (See No. 199.)			148 Labels of tissue, of all kinds, with or without printing. ....	0 1 20	
94	Corset covers of all other similar tissues, for travelling or for others. ....	0 2 70		149 Foot-wipers ("pelipelas"): of hemp, ....	0 3 21	
95	Hats, topies and bonnets, for women and girls:—			150 The same, with woolen borders. ....	0 6 40	
96	Of felt, wool or hair, not mounted and without any orna- ment, rounded shapes. ....	0 1 50		151 Tissues "brumet," having up to 10 threads in width or warp, cotton and linings ("chubla") of 10 threads. ....	0 8 00	
97	Of the same material, with common ornaments of silk or other common tissues, with or without merely with "chubla" or in common feathers. ....	0 3 60		152 Britany cloth, batiste, fine, lawns, Holland, Irish, Silesia and other similar tissues. ....	0 2 40	
98	The same, with no ornaments of silk, or with ostrich or other fine feathers. ....	0 6 00		153 Cotton, unbleached, weighing up to 24 grammes per square metre. ....	0 1 00	
99	The same, with ribbons around the crown only. ....	0 1 80		154 "Bris" and similar tissues. ....	0 6 50	
100	Hats for men and boys: high crown, the crown only. ....	0 2 70		155 Of hemp or jute for cartons or for boxes. ....	0 1 00	
101	Of filled wool, sized. ....	0 8 45		156 "Carton" "cigal" and similar tissues. ....	0 6 50	
102	Of wool, or of quality similar, ....	0 6 75		Ticking:—		
103	Of cloth, under Nos. 94 and 95. ....	1 3 50		With stripes, "no chubla," "no chubla," and "no chubla" of 10 threads. ....	0 6 60	
104	Of the same, soft. ....	1 9 12		For corsets. ....	0 1 10	
105	Of common felt, known under the name of "flock wool" hats, for natives, or of having up to 10 cm. in height, with only a ribbon and a galloon of common material, with or without cut in crown, and without any other ornament. ....	0 4 50		The same, with silk admixture. ....	0 2 00	
106	The same, with ribbon or border of silk, with or without cut in crown, and without any other ornament. ....	0 5 40		Unbleached or burlap for bags or boxes. ....	0 9 00	
107	The same, with ribbon or border of silk, with or without cut in crown, and without any other ornament. ....	0 5 40		Damask:—		
108	Of plush felt or of plush. ....	1 6 20		For curtains, hangings or for dresses. ....	0 9 00	
109	The same, for elegance. ....	2 1 50		For table cloths and napkins. ....	0 9 00	
110	Sandals, cloth, porcelains and unbleached: with rib up to 10 cm. doz. ....	0 4 50		For table cloths and napkins weighing over 200 grammes per square metre. ....	0 4 30	
111	Larger sizes. ....	0 6 75		White or colored, and all unmercerized tissues for outer garments for men or boys. ....	0 9 85	
112	Ornaments: embroidered or with multi-rips of silk. ....	1 1 00		Elastic for footgear, belts or braces. ....	0 1 70	
113	Knitted stuffs, without sewing, in unmercerized articles, whatever be the form of the stuff. L.W. ....	0 2 70		Brush and revolve of all kinds. ....	0 1 20	
114	Drapes of all kinds. L.W. ....	0 2 70				
115	Bags, various kinds, woven by machine with web of cotton, open or closed, dated, plated, giffored ("chublas") and the like, including those having or applications. L.W. ....	0 6 75				
116	The same, ornamented or embroidered with silk. L.W. ....	1 1 25				

SECTION III.—FLAX, HEMP, JUTE AND OTHER TEXTILE FIBRES.—(cont.)		Nos.		Goods.		Duties	
S. S.		U. S. C.				£ & C.	
<b>Waterproof tissues:</b>							
467	With rubber, for floors	0	0	50			
468	For sheets or clothing	0	0	73			
<b>"Jeryon":</b>							
469	Of hemp or jute, half-mixed with wool	0	0	30			
470	Strong and light cloth, white or coloured, for bags, awnings sails and other purposes	0	0	10			
471	Fine cloth for wearing apparel. (See No. 161.)						
472	For book-binding	0	0	60			
473	For use as dish cloths, cut out or not	0	0	50			
474	For mosquito nets (tissue similar to canvas or bunting)	0	1	20			
475	Prepared for oil painting, with or without frame	0	0	80			
476	For bath towels or wraps	0	0	80			
477	For wearing apparel, of all kinds, transparent, close texture or open worked	0	2	80			
<b>Shag ("tripe") for carpets:</b>							
478	Carbide, cable or plushy	0	0	35			
479	Of jute, printed	0	0	30			
480	Of jute, coarse, for floors, so-called coconut carpets	0	0	04			
481	Table cloths and napkins: detached, without embroideries or ornaments, hemmed or not	0	1	00			
482	Stockings and socks of all kinds, including those of Scotch yarn. L.W.	0	5	00			
483	Pocket handkerchiefs: plain or with "phonilla" or embroidered initials only. L.W.	0	4	00			
484	Otherwise embroidered, without lace	0	8	00			
485	Of the foregoing number, with lace	1	6	00			
486	Laces for footwear or for corsets, with or without tips. L.W.	0	1	00			
487	Passenerie: with or without bedwork or metallic threads, for clothing. L.W.	0	1	40			
488	The same, with silk admixture. L.W.	0	4	00			
489	For apothecaries. L.W.	0	1	20			
490	Of the foregoing number, with silk admixture. L.W.	0	2	20			
491	Of raffle for clothing. L.W.	0	6	00			
492	Corsets, with or without core of other material, for suspending paintings, for bells or for blinds. L.W.	0	0	24			
493	Blinds, without accessories, for doors or windows. L.W.	0	1	50			
494	Soles of hemp, esparto, or jute, for footwear	0	0	25			
495	Racks for chairs, etc. ("espaldas"), tapestry, and table covers, of close woven tissue, plain, figured, printed or painted. L.W.	0	1	30			
496	Turkish sheets, for bath	0	0	80			
497	Net tissues and the like, made up of decorative or ornamental articles, including those of glazed yarn. L.W.	0	1	80			
498	The same, with silk admixture. L.W.	0	6	00			
499	Bands and insertions: embroidered with vegetable fibres or with wool. L.W.	0	1	00			
500	Embroidered with silk. L.W.	0	7	00			
501	Towels: with nap or plain	0	1	00			
502	Other kinds, open worked or with embroidered initials only	0	1	5			
<b>Group L.—Made-up Articles.</b>							
503	Ornaments: for footwear, with or without parts of other material. L.W.	0	1	00			
504	For hats, and other not specially mentioned, for women and girls. L.W.	0	3	00			
505	Albs without silk admixture, and those with centre or ornament of silk	0	6	00			
506	Saddle bags of all kinds. L.W.	0	0	56			
507	Cushions: stuffed with wool or horsehair. L.W.	0	1	00			
508	Stuffed with feathers. L.W.	0	2	00			
509	Bibs, plain, stitched, embroidered or ornamented, like waterproofed with rubber, with or without ornaments, and like of cloth	0	1	35			
510	Flags of all kinds. L.W.	0	0	68			
511	Small, for decorating sweets. L.W.	0	1	00			
512	Dressing gowns for men or boys, plain or with ornaments other than silk	0	2	50			
513	The same, trimmed with silk or lined with silk	0	6	00			
514	Bouses and other articles of the tissues classed in Nos. 457 and 463, and those varnished	0	1	50			
515	Bouses, sack coats, and jackets, of all kinds, for men or boys	2	1	60			
516	Satchels for schoolboys, and similar bags for other purposes. L.W.	0	0	67			
517	Footwear: sandals with sides of hemp, esparto or jute. L.W.	0	0	45			
518	Other kinds, for men, women or children. L.W.	0	0	18			
519	Drawers of tissue. L.W.	0	1	60			
520	Drawers, shirts or chemises, vests and corset covers: of knitted stuff, including those of Scotch yarn. L.W.	0	5	40			
521	Shirts: of linen tissues of all kinds, for men	2	7	00			
522	For boys, up to No. 33 inclusive (same duty as those of the foregoing number, with a surtax of 30%).						
523	Shirts or chemises: of the tissues specified in No. 457, for workmen	0	1	00			
524	Plain, with "phonilla" or with applied bands, for women, girls or infants. L.W.	0	6	75			
525	Embroidered, with or without blouses or other ornaments. L.W.	1	3	50			
526	Chemises, camisoles and corset covers: of tissue, plain or only with "phonilla" or ornaments of the same tissue. L.W.	0	6	75			
527	Embroidered or with other ornaments. L.W.	1	3	50			
528	Saddle cloths ("saddles") of all kinds	0	5	10			
529	Cartridge bags and boxes for hunters or soldiers, with or without foundation of other material. L.W.	0	0	84			
530	Girths and suspenders: including cord girths	0	0	60			
531	Belts: with clasps or other part of common metal, for men. L.W.	0	1	60			
532	For women or girls, with or without metallic parts, whether or not gilt or silvered. L.W.	0	2	50			
533	Mattresses: Stuffed with wool or horsehair. L.W.	0	1	00			
534	Stuffed with feathers. L.W.	0	3	00			
535	Neckties: for men or boys	0	2	25			
536	And collar-cravats, with or without ornaments except of silk, for women and girls	0	3	00			
537	The same, with silk ornaments	0	6	00			
538	Corsets for women or girls	1	0	85			
539	Waists with or without whalebone, to fasten only on one side, for women or girls	0	6	00			
540	Hat covers or linings. L.W.	0	0	90			
541	Curtainings and drapery: (Durable under the names corresponding to curtains of the kind, with a surtax of 10%.)						
<b>Note.—Poles and accessories of other material, shall pay duty separately.</b>							
542	Collars: for men and boys, and plain collars for women or girls	0	1	35			
543	For women or girls, embroidered, open worked or with ornaments of passementerie	0	3	00			
544	Of lace or passementerie, with or without ornaments, including those of close texture, with ornaments of silk or lace, for women or girls	0	7	00			
545	Vests of all kinds, for men or boys	1	3	50			
546	Jackets for men, figured or ornamented with the same tissue, or with "phonilla." L.W.	0	2	70			
547	The same, with other ornaments or embroidered, without silk admixture. L.W.	0	4	50			
548	Scandals or slippers. L.W.	0	2	75			
549	Embroidered with any kind of fibre. L.W.	0	1	00			
550	List covers of all kinds, for mattresses or furniture. L.W.	0	1	40			
551	Pillow cases, plain or with embroidered initials only. L.W.	0	0	20			
552	The same, trimmed or otherwise embroidered. L.W.	0	4	00			
553	Cases for firearms, instruments or other purposes, with or without parts of other material. L.W.	0	1	80			
554	Caps: plain or trimmed, without silk, and not put together, for infants	0	2	00			
555	The same, trimmed with silk	0	3	40			
556	Put together, with or without ornaments of silk, for infants	0	6	40			
557	With or without ornaments of silk	0	3	60			
558	Without metal galleons or tortoise shell visor, for the military	0	5	10			
559	Of the two foregoing numbers, with metal galleons	1	3	50			
560	Of the foregoing number, with tortoise shell visor	1	8	00			
561	Greek caps, for men or boys	0	3	00			
562	Gloves and mittens, fine and those of Scotch yarn	0	5	00			
563	Hammocks of all kinds, of all kinds. L.W.	0	0	70			
564	Garters of all kinds, with or without parts of metal. L.W.	0	2	00			
565	Aprons of all kinds: plain or with ornaments of the same tissue or with "phonilla", for women or girls. L.W.	0	2	70			
566	With other ornaments or embroidered, with silk admixture. L.W.	0	3	40			
567	Of ordinary coarse cloth, for workmen or servants. L.W.	0	0	90			
568	Horse clothing. L.W.	0	0	70			
569	Table cloths and napkins: with embroidered initials only. L.W.	0	2	25			
570	Game bags, or nose bags, with or without parts of another material. L.W.	0	0	80			
571	Mosquito nets or curtainings of light tissue, netting, similar to so-called canvas or bunting. L.W.	0	1	35			
572	Pantalons: of all kinds, for men or boys	1	0	80			
573	For men or girls	0	0	80			
574	Tham or ornamented with the same stuff or with "phonilla." L.W.	0	2	70			
575	Embroidered or with other ornaments. L.W.	0	4	50			
576	Swaddling cloths of all kinds. L.W.	0	2	25			
577	Shawls and screens, painted or not, with parts of metal. L.W.	0	0	90			
578	Franks: of all kinds, for men or boys	0	6	00			
579	Called "camisas", embroidered or ornamented or both embroidered and ornamented, for women's or girls' chemises. L.W.	0	6	75			
580	Ponchos, woven: with or without opening. L.W.	0	1	20			
581	With strips or designs of silk or floss silk. L.W.	0	2	40			
582	Cuffs: for men or boys, and plain cuffs for women or girls	0	2	25			
583	Of close woven tissues, for women or girls, embroidered, open worked, or trimmed with passementerie or without silk ornaments, including those of close woven tissues with silk ornaments, for women or girls	0	3	40			
584	Diaphanous tissue, lace or passementerie with or without silk ornaments, including those of close woven tissues with silk ornaments, for women or girls	0	8	00			
585	Fishing nets. L.W.	0	0	50			
586	Sheets: plain or with embroidered initials only. L.W.	0	2	25			
587	The same, ornamented or otherwise embroidered. L.W.	0	4	50			
588	Bags: for goods, new or used						
589	Travelling, without hinges or valves, whether or not painted or varnished	0	1	10			
590	Drawn p. covers: with or without rubber. L.W.	0	6	00			
591	Re-springs or quilts: stuffed with cotton or wool. L.W.	0	1	35			
592	Stuffed with feathers. L.W.	0	1	00			
593	Overcoats of all kinds	0	2	70			
594	Hat, without ornament, with or without parts of other material, for men, women or girls	0	3	60			
595	Sunshades, parasols and umbrellas: with ribs up to 10 cm.	0	2	25			
596	Larger sizes	0	4	50			
597	Embroidered or ornamented, or with small stripes of silk	0	7	60			

TARIFF.]

No.	Goods.	Duties. £ s. c.	No.	Goods.	Duties. £ s. c.
599	Knitted stuffs with sewing or needlework, in unenumerated articles, whatever be the form of the stuff, including those of Scotch yarn and those of glazed yarn. L.W. kilo.	0 5 40	647	Artificial flowers whether or not assorted with others of the same or of paper in the same box. L.W. kilo.	0 5 00
600	Bands of felt, plaited, or assestred ("alpaca" for) trimming clothing, including shawls, ornaments, or applications of all kinds. L.W. kilo.	0 3 00	648	Blankets of floss silk, with or without admixture of commoner material. L.W. kilo.	0 1 50
601	The same, with embroideries or trimmings of silk. L.W. kilo.	0 7 00	649	Tissues; brocades, spangle tissues ("lamé"), and "tissu" pure or mixed, with gold or silver threads. L.W. kilo.	1 6 00
602	Braces of all kinds. L.W. kilo.	0 1 80	650	The same, with threads of common or semi-fine metal. L.W. kilo.	1 0 00
603	Towels trimmed or untrimmed with vegetable fibres. L.W. kilo.	0 3 00	651	Unbleached, of single colour, with or without admixture of commoner material, including those of floss silk. L.W. kilo.	0 6 00
604	Eavings or tents. L.W. kilo.	0 2 00	652	Damask, plush, "lampé", brocade, and other similar tissues for curtains, hangings or other purposes, with or without a mixture of commoner material. L.W. kilo.	1 4 00
605	Clothing: dressing gowns, berlines, blouses, large and small mantles, coats, mantles, morning gowns, wraps, peleries, polka jackets, uni-skirts, skirts, dresses, tunics, and all other wearing apparel not specially mentioned, for women, with or without admixture of commoner material. L.W. kilo.	0 5 40	653	The same, with wool or warp of commoner material. L.W. kilo.	0 7 00
606	Off-stuff, with or without admixture of commoner material, with or without ornaments of the same tissue or with "pinaulle". L.W. kilo.	0 6 75	654	The same, with gold or warp of commoner material. L.W. kilo.	2 7 00
607	With ornaments other than of silk. L.W. kilo.	0 8 10	655	The same, embroiled. L.W. kilo.	1 2 00
608	With ornaments of silk. L.W. kilo.	1 0 80	656	The same, with beadwork or ornaments of metal. L.W. kilo.	0 2 00
609	Mixed or half-mixed with silk in the tissue, with or without ornaments of silk or lining attached. L.W. kilo.	1 8 00	657	Elastic, for footwear, belts or braces, with or without admixture of commoner material. L.W. kilo.	0 2 00
610	With silk underskirt or lining attached. L.W. kilo.	1 8 00	658	Plush for hats, without or without admixture or black plush for hats without or without admixture of commoner material. L.W. kilo.	1 2 50
611	Christmas outfits, in boxes, consisting of one gown, one pair of shoes, one rattle ("poupée"), and one or two bibs, chemises and bonnets, trimmed for not with ribbons, lace or embroiled bands. L.W. kilo.	0 6 00	659	Plush and velvet for other purposes, with or without admixture of commoner material. L.W. kilo.	1 2 00
	Note.—Articles in excess imported in outfits shall be assessed separately.		660	The forcing of number, with wool of commoner material. L.W. kilo.	0 7 00
612	Fancy clothing. (Datable under the corresponding numbers, according to kind, with a surtax of 30%.) L.W. kilo.	0 1 50	661	Garment, sized, with or without admixture of commoner material. L.W. kilo.	1 0 00
613	Night, called pyjamas, complete or incomplete, for men. L.W. kilo.	0 1 35	662	Waterproof cloth for wearing apparel, or for other purposes. L.W. kilo.	0 3 20
614	Waterproof clothing, common, for sailors. L.W. kilo.	0 2 25	663	Clothing, not specially mentioned, with or without admixture of commoner material, including the tissue called "rayon" for handkerchiefs. L.W. kilo.	1 2 00
	Other kinds and unenumerated articles in any shape. L.W. kilo.	0 2 25	664	The same, with wool or warp of commoner material. L.W. kilo.	0 6 00

SECTION IV. ANIMAL AND VEGETABLE SILK.

Group 1.

615	Silk, in the mass; cocoons. L.W. kilo.	0 0 80
616	Unbleached, prepared or not, for looms. L.W. kilo.	0 2 00
617	Waste. L.W. kilo.	0 0 60

Group 2.

618	Yarn of silk: bleached or dyed, single. L.W. kilo.	0 3 60
619	Twisted, for embroidering, for sewing, or for weaving, in skeins or balls. L.W. kilo.	0 7 20
620	Of the foregoing numbers, on reels, spools, or cardboard tubes. L.W. kilo.	0 6 00

Group 3. Other Manufactured Articles.

621	Dish and other mats. L.W. kilo.	1 0 00
622	Embroidered, without sewing, completed or not; of any kind of fibre, in unenumerated articles, with or without admixture of commoner material. L.W. kilo.	1 8 00
623	Of metallic threads. L.W. kilo.	2 4 00
624	Buttons covered with tissue or pincushions, for sewing or for upholsterers. L.W. kilo.	0 3 20
625	Bowes or bars of silk or lined with silk, whether or not embroiled, painted or otherwise decorated, for sweetmeats. L.W. kilo.	0 8 00
626	Sieves with mountings or parts of common metal or of wood. L.W. kilo.	0 1 00
627	Belts ("ceintures") of tissue or knitted stuff and ladies for "swords". L.W. kilo.	1 0 00
628	Ribbons: of close texture, all mixed or not with commoner material, including ribbons of velvet with reverse of another silk tissue. L.W. kilo.	1 4 00
629	As above, except of velvet, with warp of another material. L.W. kilo.	1 2 00
630	Of velvet or plush, with warp of another material. L.W. kilo.	0 8 00
631	Figured ("à arabesques") with warp of another material, for bordering hats or other purposes, including narrow ("de l'atlas") ribbons and ribbons of satinette or plain satin, without warp of commoner material. L.W. kilo.	0 6 00
632	Narrow ("de l'atlas") of or of satinette, with warp of cotton or other common material. L.W. kilo.	0 4 00
633	Of light tissue such as crêpe, gauze, tulle, veiling, &c., with or without a mixture of commoner material. L.W. kilo.	2 0 00
634	Figured with gold or silver threads. L.W. kilo.	1 8 00
635	Figured with other metallic threads. L.W. kilo.	1 5 00
636	Belts or scarves with sewing, for embroidery. L.W. kilo.	1 2 00
637	Neckties without sewing and ribbons for ties, with or without admixture of commoner material. L.W. kilo.	1 4 00
638	Hat crowns and inner bands, new. L.W. kilo.	0 3 60

639	For waistcoats, with or without a mixture of commoner material, not exceeding one metre in length, detached or in pieces comprising only six cuttings. L.W. kilo.	2 0 00
640	For petticoats, blouses, or dresses, without ornaments or needlework. (Datable under the numbers corresponding to the component tissues with a surtax of 20%.) L.W. kilo.	1 4 00
641	Curtains: of plain or velvet, with or without sewing, with or without metallic threads or admixture of commoner material. L.W. kilo.	1 4 00
642	Of other tissues. (Datable as the tissues with a surtax of 15%.) L.W. kilo.	2 0 00
643	Laces: with or without admixture of commoner material. L.W. kilo.	2 0 00
644	The same, with ornaments of commoner material, beads, work, or common metal. L.W. kilo.	1 0 00
645	Canvas for embroidering. L.W. kilo.	2 0 00
646	Cellulose for embroidering or other purposes. L.W. kilo.	2 0 00

647	Artificial flowers whether or not assorted with others of the same or of paper in the same box. L.W. kilo.	0 5 00
648	Blankets of floss silk, with or without admixture of commoner material. L.W. kilo.	0 1 50
649	Tissues; brocades, spangle tissues ("lamé"), and "tissu" pure or mixed, with gold or silver threads. L.W. kilo.	1 6 00
650	The same, with threads of common or semi-fine metal. L.W. kilo.	1 0 00
651	Unbleached, of single colour, with or without admixture of commoner material, including those of floss silk. L.W. kilo.	0 6 00
652	Damask, plush, "lampé", brocade, and other similar tissues for curtains, hangings or other purposes, with or without a mixture of commoner material. L.W. kilo.	1 4 00
653	The same, with wool or warp of commoner material. L.W. kilo.	0 7 00
654	The same, with gold or warp of commoner material. L.W. kilo.	2 7 00
655	The same, embroiled. L.W. kilo.	1 2 00
656	The same, with beadwork or ornaments of metal. L.W. kilo.	0 2 00
657	Elastic, for footwear, belts or braces, with or without admixture of commoner material. L.W. kilo.	0 2 00
658	Plush for hats, without or without admixture or black plush for hats without or without admixture of commoner material. L.W. kilo.	1 2 50
659	Plush and velvet for other purposes, with or without admixture of commoner material. L.W. kilo.	1 2 00
660	The forcing of number, with wool of commoner material. L.W. kilo.	0 7 00
661	Garment, sized, with or without admixture of commoner material. L.W. kilo.	1 0 00
662	Waterproof cloth for wearing apparel, or for other purposes. L.W. kilo.	0 3 20
663	Clothing, not specially mentioned, with or without admixture of commoner material, including the tissue called "rayon" for handkerchiefs. L.W. kilo.	1 2 00
664	The same, with wool or warp of commoner material. L.W. kilo.	0 6 00
665	Leaves, petals, calyxes, and other parts for the manufacture of flowers, with or without a metallic thread, whether or not assorted with others of commoner material. L.W. kilo.	1 0 00
666	Stockings and socks of all kinds. L.W. kilo.	2 0 00
667	Shawls and handkerchiefs, in mats, mantles, shawls and other similar articles of clothing, plain or embroiled, for women and girls. L.W. kilo.	1 5 00
668	Of close texture or "rayon", with or without admixture of commoner material. L.W. kilo.	2 0 00
669	Handkerchiefs, with or without admixture of commoner material, plain or with embroiled initials or with chain stitch hem. L.W. kilo.	1 2 50
670	The same, with wool or warp of commoner material. L.W. kilo.	0 7 50
671	Of the foregoing numbers, embroiled. L.W. kilo.	1 6 00
672	Laces: with or without tips. L.W. kilo.	0 6 00
673	Of close texture, for clothing, with or without metallic threads or a mixture of another material. L.W. kilo.	0 8 00
674	The same, with beadwork. L.W. kilo.	0 5 00
675	For upholsterers. L.W. kilo.	0 4 00
676	Blinds without awnings. L.W. kilo.	0 8 00
677	Corsets, table and lake covers, without lining or sewing. L.W. kilo.	0 8 00
678	Not embroiled, with or without admixture of commoner material. L.W. kilo.	1 2 00
679	With warp or warp of commoner material. L.W. kilo.	0 6 00
680	Knitted stuffs without sewing, in unenumerated articles, whatever be the form of the stuff. L.W. kilo.	1 5 00
681	Bands and insertions, embroiled or open-worked, with or without ornaments of another material. L.W. kilo.	1 4 00
682	Hat, mourning. L.W. kilo.	1 0 00
683	Veils, embroiled, single. L.W. kilo.	2 0 00

Group 4. Made-up Articles.

684	Ornaments for footwear, with or without parts of another material. L.W. kilo.	0 5 00
685	For hats and other not specially mentioned, for women. L.W. kilo.	1 0 00
686	Pillows: stuffed with wool or animal or vegetable hair. L.W. kilo.	0 3 00
687	Stuffed with feathers. L.W. kilo.	0 6 00
688	Beds: plain, quilted, trimmed or embroiled. L.W. kilo.	1 3 50
689	Waterproof with or without admixture of commoner material. L.W. kilo.	0 5 00
690	Flats, with or without admixture of commoner material. L.W. kilo.	1 5 00
691	Small, for decorating sweets. L.W. kilo.	0 0 30
692	Dressing gowns: of men or children, trimmed or not, with or without admixture of commoner material. L.W. kilo.	1 5 00
693	Blouses for women: of various kinds. L.W. kilo.	0 7 50
694	The same, not washable. L.W. kilo.	1 3 50
695	Of the same. L.W. kilo.	0 2 70
696	Footwear of all kinds, with or without parts of another material. L.W. kilo.	0 5 50
697	Drawers, shirts or blouses, with or without parts of another material. L.W. kilo.	1 3 50
698	Knitted or of any kind, with or without parts of another material. L.W. kilo.	1 8 00
699	Shirts and blouses, with or without parts of another material, with or without admixture of commoner material. L.W. kilo.	1 8 00
700	Belts: with or without admixture of commoner material. L.W. kilo.	0 7 50
701	Neckties: with or without admixture of commoner material. L.W. kilo.	0 2 70
702	Scarves: with or without admixture of commoner material. L.W. kilo.	0 1 00
703	Handkerchiefs: with or without admixture of commoner material. L.W. kilo.	0 2 00
704	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
705	Blankets: with or without admixture of commoner material. L.W. kilo.	1 4 00
706	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
707	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
708	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
709	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
710	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
711	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
712	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
713	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
714	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
715	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
716	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
717	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
718	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
719	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
720	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
721	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
722	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
723	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
724	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
725	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
726	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
727	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
728	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
729	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
730	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
731	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
732	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
733	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
734	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
735	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
736	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
737	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
738	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
739	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
740	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
741	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
742	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
743	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
744	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
745	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
746	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
747	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
748	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
749	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
750	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
751	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
752	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
753	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
754	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
755	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
756	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
757	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
758	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
759	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
760	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
761	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
762	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
763	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
764	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
765	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
766	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
767	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
768	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
769	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
770	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
771	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
772	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
773	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
774	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
775	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
776	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
777	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
778	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
779	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
780	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
781	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
782	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
783	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
784	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
785	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
786	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
787	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
788	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
789	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
790	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
791	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
792	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
793	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
794	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
795	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
796	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00
797	Blankets: with or without admixture of commoner material. L.W. kilo.	0 2 00
798	Stocks: with or without admixture of commoner material. L.W. kilo.	0 2 00
799	Socks: with or without admixture of commoner material. L.W. kilo.	0 2 00
800	Shawls: with or without admixture of commoner material. L.W. kilo.	0 2 00

## SECTION IV.—ANIMAL AND VEGETABLE SILK—continued.

No.	Goods.	Duties, c. s. c.	No.	Goods.	Duties, c. s. c.
<i>Note.</i> —Poles and accessories of other material shall be assessed separately.					
707	Collars of all kinds, including bands, for women and girls, each	1 2 00	768	Varnished, calico cow leather, L.W. . . . . kilo.	1 1 00
708	Wastcoats of all kinds, for men or boys, each	0 3 60	769	Skins with the hair on, not tanned:	
709	Epaulettes, with or without common metal, each	0 1 50	770	Of goats and sheep, L.W. . . . .	0 0 20
710	Sword knots for the military with threads of fine metal, the silk preponderating, L.W. . . . . kilo.	2 0 00	771	Of neat cattle, L.W. . . . .	0 0 10
711	With threads of common or semi-fine metal, in the same form, L.W. . . . . kilo.	1 0 00	772	Wet or green, L.W. . . . .	0 0 04
712	Portmanteaux, plain or trimmed, with or without admixture of commoner material, L.W. . . . . kilo.	1 3 50	773	Of other kinds, L.W. . . . .	0 0 28
713	Embroidered, L.W. . . . .	1 8 00	774	Skins, tanned or prepared for sofa rugs:	
714	Seagulars, stamped, L.W. . . . .	1 8 00	775	Shag, L.W. . . . .	0 4 80
715	Embroidered, L.W. . . . .	2 7 00	776	Other kinds, L.W. . . . .	0 1 10
716	Cases covered with stuff of silk or containing silk:		777	Same, ermine, swan, and other skins, whole or cut, for trimming wearing apparel, L.W. . . . . kilo.	1 2 00
717	For plate or fancy articles, L.W. . . . .	0 4 50	778	Vienna or giranero, L.W. . . . .	0 2 00
718	Covers for cushions or pillow cases, L.W. . . . .	0 2 70	<i>Group 2.—Madras Articles.</i>		
719	Caps, of velvet or plush, for men or boys, each	1 3 50	779	Carpet, with sewing, except those classed in Nos. 773 and 774:	
720	Of other tissues, with or without admixture of commoner material, for men or boys, each	0 9 00	779	Of churches or for bed or sofa rugs, L.W. . . . . kilo.	0 1 00
721	Bonnets, without mounting or frame, with or without ornaments, for infants or young girls, each	0 4 50	780	Sa buliches and valises for horse use, L.W. . . . .	0 1 30
722	The same, mounted, with or without admixture of another material, with or without embroidered ornaments, each	1 0 00	781	Harness complete or incomplete, single, for carriages, each	2 6 00
723	Greek caps, embroidered with gold or silver threads, each	1 5 50	782	For large and small carts, L.W. . . . .	0 0 04
724	Embroidered with threads of common or semi-fine metal, each	2 7 00	783	Satchels, combined or not with another material for schoolboys, L.W. . . . . kilo.	0 1 35
725	Embroidered with silk, each	2 0 00	784	Bonnet covers with leather, for furniture or carriages, L.W. . . . . kilo.	0 1 56
726	Plain, with or without embroidery, each	1 3 50	785	Headstalls, reins, harness, cruppers, with or without parts of metal, L.W. . . . . kilo.	0 2 00
727	Gloves and mittens of all kinds, L.W. . . . . kilo.	1 6 21	786	Hat cases with or without frame of cardboard or wool, each	0 1 20
728	Muffs of all kinds, L.W. . . . .	0 9 00	787	Footwear: for the military and heavy-soldier boots for hunters and miners, with or without nails or screws, L.W. . . . . kilo.	0 1 40
729	Garters, with or without admixture of commoner material, with or without parts of another material, L.W. . . . . kilo.	0 6 75	788	Of other kinds, L.W. . . . .	0 2 00
730	Aprons of all kinds, with or without admixture of commoner material, plain or trimmed, L.W. . . . . kilo.	1 3 50	789	Saddledrubs of all kinds, L.W. . . . .	0 2 25
731	Masks of tissue, combined or not with another material, L.W. . . . . kilo.	1 6 00	790	Portfolios, cigar-cases, purses, card-cases and reductions of common leather, combined or not with other materials, with or without accessories, L.W. . . . . kilo.	0 2 25
732	Pant-gous with or without admixture of commoner material, plain, embroidered or trimmed, for women or girls, L.W. . . . . kilo.	1 8 10	791	Of Russia leather or imitations thereof or of other fine skins, with or without accessories, L.W. . . . .	0 6 40
733	Trousers of all kinds, with or without admixture of commoner material, plain or trimmed, L.W. . . . . kilo.	0 3 60	792	For the foregoing number, of fine metal, and cut, L.W. . . . .	50 75
734	Shawls, with or without admixture of silk or other material, L.W. . . . . kilo.	0 7 50	793	Cartridge cases and belts for hunters and the military, L.W. . . . .	0 1 80
735	Pouches mixed or half-mixed, with or without warp of commoner material, L.W. . . . . kilo.	0 8 04	794	Helmet with or without parts of metal, for firemen, L.W. . . . .	Pro.
736	Hair nets and monstache holders, L.W. . . . .	2 6 00	795	Belts, without ornaments, with or without clasps, for men, L.W. . . . .	0 0 20
737	Refringes of velvet, plush, or other tissue, with or without parts of common metal, L.W. . . . .	0 9 00	796	With or without buckle or plate of common metal for the military, woman or girl, L.W. . . . . kilo.	0 3 50
738	Dress preservers with or without other trim, L.W. . . . .	0 6 00	797	Collars of all kinds, with or without parts of metal, L.W. . . . .	0 1 80
739	Quilts: stuffed with cotton, L.W. . . . .	0 4 50	798	Horse, L.W. . . . .	0 1 80
740	Stuffed with feathers, L.W. . . . .	0 7 20	799	Doz. L.W. . . . .	0 2 70
741	Coverlets, table and like covers: embroidered, with or without lining, L.W. . . . . kilo.	2 7 00	800	Harness collars, L.W. . . . .	0 1 60
742	Plain or trimmed, L.W. . . . .	1 5 00	801	Crowns for shakos, L.W. . . . .	0 1 35
743	Corsets of tissue, with or without ornaments, each	1 6 00	802	Spurs of iron or brass, L.W. . . . .	0 1 70
744	Hats: of plush or other tissue of silk, without any ornament, for women or girls, each	0 1 80	803	Iron or brass, with gilt, silvered or nickel-plated, L.W. . . . .	0 2 50
745	The same, trimmed, each	0 8 00	804	Ham or book straps, with or without handles or other part of common metal, nickel-plated or not, L.W. . . . . kilo.	0 2 00
746	Of plush, high crown, for men . . . . .	0 2 25	805	Cutting, seen for all kinds of footwear, complete or not, L.W. . . . .	0 1 70
747	For clerestym, diplomats or the military, without frathers or ornaments, each	0 1 00	806	Collars, small mantles, berths, buses, peloriums and other like garments, including overcoats, muffs and footmuffs, L.W. . . . . kilo.	1 2 00
748	Shawls, parasols or umbrellas, plain, with ribs up to 10 cm. . . . .	0 6 00	807	Sword knots and chin straps of all kinds, L.W. . . . .	0 3 00
749	Larger sizes . . . . .	1 2 00	808	Shoes ("carrapas") of all kinds, L.W. . . . .	0 1 70
750	Ornate case for embroidery, L.W. . . . .	2 4 00	809	Cases of leather or covered with leather: for jewelry, cigar holders or other articles for personal use, L.W. . . . .	0 3 50
751	Knives, with or without sewing, in monogrammed articles, whatever be the form of the stuff, L.W. . . . . kilo.	1 3 50	810	For plate, fancy articles or mathematical instruments, L.W. . . . .	0 2 25
752	Panels and merrings: embroidered, plain, open-work or covered ("chiquitas"), including stoles, figures or applications, L.W. . . . .	2 6 00	811	Cases for firearms, instruments, or for other purposes, L.W. . . . . kilo.	0 2 00
753	Braces with or without admixture of commoner material, L.W. . . . .	0 6 75	812	Of case of leather or fur, for men or boys, L.W. . . . .	0 2 50
754	Choddies: dresses, gowns, capes, robes, large and small mantles, coats, jackets, morning dresses, peccas, polka jackets, underbusts and skirts, dresses, trunks and of other wearing apparel not specially mentioned, for women, girls and infants:		813	Gloves: unlined, together with wrapper extending cases, L.W. . . . .	1 3 50
755	Of plush or velvet, L.W. . . . . kilo.	3 5 00	814	Lined, as above, L.W. . . . .	0 9 00
756	Of other kinds, L.W. . . . .	3 0 00	815	Fencing or boxing, as above, L.W. . . . .	0 4 50
757	Fancy clothing, that is, the one-piece-panting numbers, according to kind, with a surface of silk:		816	Garters of all kinds, L.W. . . . .	0 2 00
758	One-piece clothing, non-embroidered, for men and boys, L.W. . . . . kilo.	1 3 50	817	Large and small valises, hand bags, and travelling bags, with or without frame of other material, L.W. . . . .	0 2 00
759	Waterproof clothing, L.W. . . . .	0 1 50	818	The same, fitted to the person, L.W. . . . .	0 4 50

## SECTION V.—PELTRIES.

## Group 1.—H. 1 and Skins.

760	Leather of all kinds, prepared, tanned, bleached, dyed or varnished, including kid, for footwear or other purposes, L.W. . . . . kilo.	0 1 25	824	Of swan or other fine skins, L.W. . . . . kilo.	1 2 00
761	Prepared or worked, for furniture backs or seats or for other purposes, L.W. . . . .	0 2 00	825	Of other fine skins, L.W. . . . .	0 7 00
762	Leather, of all kinds, whether decorated or not, for upholstery, L.W. . . . .	0 2 40	826	Saddlery, with or without parts of metal, for swords, sabres or poniards, L.W. . . . .	0 2 70
763	Curtains without sewing, complete or incomplete, for two or four, L.W. . . . . kilo.	0 1 50	827	Boots, with or without case of other material, L.W. . . . .	0 2 25
764	Leads or cutting for heads of hats or other purposes, L.W. . . . .	0 2 10	828	Outfiting of leather, complete or not, for men, L.W. . . . .	0 3 50
765	Leads or cutting for heads of hats or other purposes, L.W. . . . .	0 2 10	<i>SECTION VI.—MISCELLANEOUS MADE-UP ARTICLES.</i>		
766	Leads or cutting for heads of hats or other purposes, L.W. . . . .	0 2 00	829	Ornaments consisting of, or containing feathers, for women or girls, L.W. . . . . kilo.	2 0 00
767	Parapetant for all purposes, sewed, drum parapetant, L.W. . . . .	0 4 00	830	Footwear: of wool, of all kinds, with or without parts of leather, including kates, L.W. . . . . kilo.	0 0 80
768	Sole: bleached or dyed, L.W. . . . .	0 0 30	831	Of straw, of all kinds, L.W. . . . .	0 1 00

Nos.	Goods.	Duties. £ s. c.	Nos.	Goods.	Duties. £ s. c.
836	Of rubber, or only with sole of rubber, with or without parts of other material. L.W. ....	0 1 35	881	Of common wood, with carved, engraved or gilt designs. G.W. ....	0 0 25
837	Tapes, with hooks adhering thereto, so-called "coroboleros" ....	0 1 35	882	Gilt or with incrustations or ornaments of tortoise-shell, ivory, mother of pearl, porcelain, fine wood or common metal, combined or not with parts of other materials. G.W. ....	0 0 31
838	Belts: of fine metallic thread, for soldiers, women or girls. L.W. ....	2 7 00	883	Of ostr, rush, cane or other like material, with or without parts of wool; screens of cotton or paper and show-cases ("chaperos") not included in No. 874. G.W. ....	0 1 00
839	Of common or half-fine metallic thread, for soldiers, women or girls. L.W. ....	1 3 50			
840	"Chirana" of silk, with borders or parts of other material, for sieves. L.W. ....	1 5 00			
841	Epaule tas: of fine metallic thread, with or without core of other material. L.W. ....	2 7 00	884	Beneches of reeds, common, of any kind of wood. G.W. ....	0 0 56
842	Of common or half-fine metallic thread, with or without core of other material. L.W. ....	1 3 50	885	Embroidering-irons, of any kind of wood. G.W. ....	0 0 05
843	Whips: with handle of common wood, neither painted nor varnished, for cutters and drivers. ....	0 3 50	886	Trunks: of cambray wool or its imitations. G.W. ....	0 0 45
844	With handle of other kinds, for drivers. ....	2 0 00	887	Of common wood, with or without lining of cardboard, zinc, oilcloth, or tin plate. G.W. ....	0 0 32
845	Riding. ....	0 2 00	888	Covered with leather or canvas. G.W. ....	0 0 23
846	In the shape of sticks, with or without throat. ....	0 1 00	889	Basels for painters, of any kind of wood. G.W. ....	0 0 45
847	With handle of tortoise shell, ivory, mother of pearl or silver, or with ornaments or incrustations of such materials. ....	2 7 00	890	Masks: with hair. G.W. ....	0 1 30
			891	Without hair. G.W. ....	0 0 50
848	Sword knots: of fine metallic thread, with or without core of other material. L.W. ....	2 7 00	892	Writing cases, hanging or standing clothes racks, booklets, corner brackets, columns, cabinets for photographs, statuettes or music, and all other unenumerated articles for like use or ornamental, whether or not gilt or decorated otherwise, in the form screens of painted wood. G.W. ....	0 0 67
849	Of common or half-fine metallic threads, with or without core of other material. L.W. ....	1 3 50			
850	Stirrups: of wood, covered with leather. ....	0 0 80			
851	Covers, for women's saddles, imported single. ....	0 9 00			
852	Caps of straw or horsehair, for men or boys. ....	0 1 50			
853	Waterproof for bathing. L.W. ....	0 2 70			
854	Dressing and sewing cases of all kinds, fitted. L.W. ....	0 1 50			
855	Ornaments: for clergymen, and all other articles for church use, not enumerated in other tariff numbers (except monstrances, sacred vases, and other articles of metal, for the same use—according to the material, which they are made of). ....	30 %			
856	The same, and other articles for worship, when imported direct from the ports of shipment, on account of congregations, monasteries or churches for which they are intended. ....	Priv.			
857	Chinese sunshades, large, to be fixed to the ground. L.W. ....	0 1 35			
858	Reticles and purses: of bedwork. L.W. ....	0 2 70			
859	Of common metal, of any shape, nickelled or gilded, including those of metal beads. L.W. ....	0 3 20			
860	Of white metal or of other common metals, silvered or gilt. L.W. ....	0 4 50			
861	Life-preservers: of rubber. L.W. ....	0 0 90			
862	Of cork. L.W. ....	0 0 50			
863	Hats, toques and bonnets, for women or girls: of straw, palm leaf, esparto, chip, or other similar text fibres, not mounted and without any ornament, so-called shapes. ....	0 4 50			
864	Of the same material, with ribbons around the crown only. ....	0 7 00			
865	The same, ornamented, unfinished or prepared to be finished. ....	1 3 50			
866	The same, with common ornaments of silk or other material with or without common feathers. ....	2 7 00			
867	The same, with fine ornaments of blondes, silk tassels, fine feathers, &c. ....	6 6 00			
868	Of pascamenterie of straw, horsehair or its imitations, and those called "de paja de soda", not trimmed, with or without small ornaments of other material. ....	1 2 00			
869	Of straw, palm leaf or its imitations, without ornaments or lining, for bathing. ....	0 2 25			
	Hats, for men or boys:				
870	Of straw, palm leaf, chip, &c., mounted, with or without ribbons and linings. ....	0 5 40			
871	Of toquilla straw or Masaya, so-called Panama hats, each. ....	0 8 00			
872	Woven clothing, with or without helmet, tubes or other accessories. ....	2 0 00			

## SECTION VII.—FURNITURE

## Group I.—Furniture of Wood.

873	Bedsteads with or without bedding, cabinets, desks, chairs, washstands, tables, wardrobes, gueridon tables, and generally all furniture of common wood not enumerated in other numbers, put together or not varnished, or without marble or mirror, whether or not varnished, inlaid, or painted. G.W. ....	0 0 13
874	The same, of fine wood such as mahogany, cedar, beech, acacia, walnut, rosewood, sandal, thuya or other like, solid or veneered, including show-cases ("chaperos"). G.W. ....	0 0 54
875	Columns with or without plate glass or accessories, whether or not padded with silk or ornamented with other materials except fine metal. ....	4 5 00
876	Bonches, chairs, chairs for dentists and hair dressers, sofas, footstools and other like furniture of all kinds, covered with any tissue, leather or imitation leather, put together or not, whether or not varnished, waxed or painted and screens with silk or embroidered with silk or other material on any tissue. G.W. ....	0 0 72
877	The same, covered with a foundation stuff only. G.W. ....	0 0 54
878	The same, of common wood, with seat or back of the same wood put together or not, whether or not varnished or painted, with or without parts of iron. G.W. ....	0 0 08
879	Of the foregoing number, with seat or back of enameled, canvas, straw, or of sheet of perforated or open-worked wood, including those of American walnut. G.W. ....	0 0 13
880	All kinds and shapes, called Vienna and similar, with or without marble or mirrors, put together or not,	

turned or bent or not, including those with seat at back of competition or of pressed wood. G.W. ....	0 0 25
Of common wood, with carved, engraved or gilt designs. G.W. ....	0 0 31
Gilt or with incrustations or ornaments of tortoise-shell, ivory, mother of pearl, porcelain, fine wood or common metal, combined or not with parts of other materials. G.W. ....	0 1 00
Of ostr, rush, cane or other like material, with or without parts of wool; screens of cotton or paper and show-cases ("chaperos") not included in No. 874. G.W. ....	0 0 56
Beneches of reeds, common, of any kind of wood. G.W. ....	0 0 05
Embroidering-irons, of any kind of wood. G.W. ....	0 0 45
Trunks: of cambray wool or its imitations. G.W. ....	0 0 32
Of common wood, with or without lining of cardboard, zinc, oilcloth, or tin plate. G.W. ....	0 0 23
Covered with leather or canvas. G.W. ....	0 0 45
Basels for painters, of any kind of wood. G.W. ....	0 0 30
Masks: with hair. G.W. ....	0 1 30
Without hair. G.W. ....	0 0 50
Writing cases, hanging or standing clothes racks, booklets, corner brackets, columns, cabinets for photographs, statuettes or music, and all other unenumerated articles for like use or ornamental, whether or not gilt or decorated otherwise, in the form screens of painted wood. G.W. ....	0 0 67

## Group 2.—Metal Furniture.

893	Columns of iron or steel, with or without plate glass or accessories, whether or not padded with silk or ornamented with other materials except fine metals. ....	6 7 50
894	Trunks of tin plate, steel or iron, painted or not, with or without wooden linings. G. W. ....	0 0 18
	Bedsteads and cradles of iron, with or without ornaments of brass or other material: .....	0 0 11
895	Complete. G. W. ....	0 0 20
896	Incomplete. G. W. ....	0 0 18
897	Bedsteads and cradles of iron, with only the head and foot of bronze, with or without ornaments of other material: .....	0 0 18
898	Complete. G. W. ....	0 0 40
898	Incomplete. G. W. ....	0 0 18
	Bedsteads and cradles of iron or of nickelled metal, with or without ornaments of other material: .....	0 0 35
899	Complete. G. W. ....	0 0 80
900	Incomplete. G. W. ....	0 0 80
	Note.—The legal weight of bedsteads and cradles or of their parts, shall be increased by 60% when imported in bales. ....	
901	Mattresses of wire or wire gauge, with or without parts of wood. G. W. ....	0 0 18
902	Washstands, bidets and other like furniture, of iron coated with faience, enamelled or painted, with or without accessories of the same material. G. W. ....	0 0 26
903	Gueridon tables and fancy columns, of iron, tin or zinc, with or without slab or accessories of faience, porcelain or stone. G. W. ....	0 0 36
904	Unupholstered furniture: of iron or steel. G. W. ....	0 0 22
905	Of bronze or copper. G. W. ....	0 0 67
906	Pedestals, shelves, brackets, hanging or standing clothes racks, and all other articles for like use or ornamental, including common show cases, all these articles, including common show cases, of iron, tin or zinc, whether or not enamelled, nickelled or painted. ....	0 0 67
907	Articles enumerated in Nos. 902 and 1000, of bronze or brass, whether or not gilt or silvered or not. G. W. ....	0 1 35
908	Rocking chairs, upholstered with any tissue or leather: of iron or steel. ....	1 1 25
909	Of bronze. ....	1 8 00

## SECTION VIII.—METALS.

910	Amalgam: of gold or platinum for dentists. ....	1 2 00
911	Of silver. ....	0 6 01
912	Jewellery: of gold or platinum, with or without brilliant pearls, rubies or other precious stones. ....	3 %
913	Of silver, gilt or not, combined or not with the precious stones specified in the foregoing number. ....	3 %
	Note.—Only articles of a brilliant and ornaments to be worn on the person will be considered as jewellery, e.g. rings, earrings, buttons, chains, collars, chains, charms, medals, combs, bracelets, and all other articles so manufactured with precious stones, of whatever material, including watch cases, match holders, tin for boxes, household utensils, handles for walking sticks or parasols, seals and other similar articles without precious stones, shall pay duty under Nos. 912, 923 or 924. ....	
914	Booklets: with gold foil, for dentists or for dentists. L.W. ....	1 6 00
915	With silver foil, for dentists. L.W. ....	0 6 00
916	Gold: in ingots, powder or coin. ....	Free.
917	Manufacture into unenumerated articles. ....	0 0 16
918	In unserviceable articles ("en chifon"). ....	0 0 12
919	Pascamenterie of silver: with or without gilding, with or without silk core, including fine brilliant, pearl, three-angles and other like articles, for embroidery, or for ornamenting. L.W. ....	1 6 00
920	Pearls, brilliant and rubies. ....	0 1 20
921	Gems: amethysts, garnets, opals, topazes, sapphires, and other unenumerated fine stones ("en chifon"). ....	0 0 15
922	Silver: in unserviceable articles ("en chifon"). ....	0 0 16
923	Manufactured into pearls, fancy or other unenumerated articles, including fine brilliant, pearl, three-angles and other like articles, for embroidery, or for ornamenting. L.W. ....	1 6 00
924	In ingots or coin. ....	Free.
925	Platinum: in plates or other shapes, for industry. ....	0 0 21
926	Otherwise manufactured. ....	0 0 20



## SECTION V. II. METALS, CONTINUED.

No.	Goods.	Duties £ s. d.	No.	Goods.	Duties £ s. d.
927	Gold watches:		998	Large buttons ( <i>botones</i> ), whether or not tinued or galvanized, L. W. ....	0 0 50
927	With single or double case, up to m. 0.04 in diameter, measured inside the case, including those with crystal of glass cover of any diameter ..... each	0 2 50	999	Nickelled or silvered, L. W. ....	0 0 80
928	Over m. 0.04 measured as above, ..... each	0 4 00	1000	Belt langes of iron or steel, of all kinds, L. W. ....	0 0 10
929	Repeating, the case with a crystal, precious stones, non-precious stones or other jewels, ..... each	1 8 00	1001	Tils of iron and steel chains for belts:—	
930	Watch case, silver, of all kinds ..... each	0 1 00	1002	Without parts of other metal, L. W. ....	0 0 50
<i>Group 2.—Steel, Iron, Brass, Lead, Zinc, Nickel and Copper, for the last five.</i>					
931	Steel:—		1003	With parts of other metal, L. W. ....	0 0 80
932	Perforated sheets, for Venetian blinds or for other purposes, G. W. ....	0 0 50	1004	Nickelled or silvered, L. W. ....	0 1 60
933	Zinc:—		1005	Key-hole guards, of steel, iron, tin plate, or zinc, whether or not painted or nickel-plated, L. W. ....	0 0 80
934	In bars or in rods, 20 lbs. or more, ..... kilo.	0 0 50	1006	Buttons of tin plate, or one of all kinds, L. W. ....	0 0 50
935	In thin sheets, G. W. ....	0 0 10	1007	Buttons of iron plate, or one of all kinds, L. W. ....	0 1 00
936	In enameled or painted sheets, G. W. ....	0 0 05	1008	Buttons of iron or steel, with holes, for trousers, L. W. ....	0 0 50
937	In perforated sheets, for Venetian blinds or for other purposes, G. W. ....	0 0 24	1009	Of any other kind, for clothing, footwear or other purposes, L. W. ....	0 0 60
938	Solder, L. W. ....	0 0 05	1010	For collars, shirt fronts or cuffs, L. W. ....	0 1 00
939	Tin:—		1011	Saddles for horses:—	
940	In small thin rods for soldering, G. W. ....	1 0 00	1012	Of iron or steel, whether or not tinued or galvanized, L. W. ....	0 0 60
941	Rolls in foil, for bottles and other purposes, G. W. ....	0 0 50	1013	Nickelled or silvered, L. W. ....	0 1 60
942	Iron:—		1014	Finers of iron, G. W. ....	0 0 08
943	In bars, of any shape, and in plate, thicker than three millimetres and over fifteen millimetres in thickness, G. W. ....	0 0 00	1015	"Butterflies" for seats:—	
944	In plates of three to fifteen millimetres in thickness, G. W. ....	5 %	1016	Nickelled or silvered, L. W. ....	0 0 50
945	In perforated sheets, G. W. ....	0 0 08	1017	Of iron or steel, for seats or other purposes, the metal of the links not exceeding m. 0.010 in diameter, L. W. ....	0 0 08
946	In bars, of any shape, and in plate, thicker than 100 kil. or more, G. W. ....	Free	1018	For horses and dogs, the metal of the links not exceeding m. 0.005 in diameter, G. W. ....	0 0 12
947	Tin plate:—		1019	For seals, loops, door bolts and other bolts of the foregoing number, whitened, nickel-plated or silvered, L. W. ....	0 0 30
948	Varnish:—		1020	For watches or for keys, single or in lengths to be cut to measure, L. W. ....	0 0 70
949	Lead:—		1021	For bolts, nickel-plated or silvered, L. W. ....	0 1 20
950	In bars or in unserviceable articles, ..... kilo.	10 %	1022	Buttons, mounted or not, for pressing:—	
951	Rolls in foil, for bottles or other purposes, G. W. ....	0 0 10	1023	Of hammered iron, tin plate, or zinc, whether or not tinued or galvanized, G. W. ....	0 0 20
952	In sheets, G. W. ....	0 0 10	1024	The same, painted or enameled, with advertisements or foreign brands or trade marks, G. W. ....	0 1 00
<i>Group 3.—Manufactured Articles.</i>					
953	Button holes, of iron or steel, L. W. ....	0 0 40	1025	Safety or fireproof money boxes, of iron or steel, G. W. ....	0 0 14
954	Oil cans, of tin plate or iron, G. W. ....	0 0 50	1026	Small hand money boxes, L. W. ....	0 0 50
955	Steel or iron covers for corsets or for trusses, L. W. ....	0 0 60	1027	Bells of iron or steel, G. W. ....	0 0 08
956	Ornamentals, for buildings, G. W. ....	0 0 08	1028	With handle, of all kinds, and spring call bells, L. W. ....	0 0 72
957	Of steel, iron, tin plate, or zinc, whether or not galvanized, painted or varnished, for collars, L. W. ....	0 0 20	1029	Nickelled or silvered, L. W. ....	0 1 20
958	Of the foregoing number, nickel-plated or silvered, L. W. ....	0 0 40	1030	See-sawed cattle bells, L. W. ....	0 0 40
959	Needles, for sewing:—		1031	Wire baskets:—	
960	For drawers, mattress-makers or upholsterers, and needles for sailmakers or for building, L. W. ....	0 0 60	1032	Nickelled or silvered, L. W. ....	0 0 80
961	For sewing machines and for weaving, L. W. ....	0 0 20	1033	Of any shape, with holes or enameled iron, faience, porcelain or glass, whether or not nickel-plated or silvered, L. W. ....	0 0 70
962	Large spools, L. W. ....	0 0 10	1034	Padlocks, of the commonest kind, unpainted, called "old model," with or without parts of other metal, whether or not varnished, galvanized or painted, melting bolt padlocks, imported as above, G. W. ....	0 0 25
963	Wire:—		1035	Other kinds, those with spring bolts, those with flat keys, those in the shape of "pistol" and in general all other padlocks of better quality than those of the foregoing number, L. W. ....	0 0 55
964	Wire:—		1036	Banquettes, mandolins and candlesticks of cast iron, whether or not enameled or painted, L. W. ....	0 0 20
965	Steel, continuous, for musical instrument strings, L. W. ....	0 0 70	1037	The same, nickel-plated or silvered, L. W. ....	0 0 60
966	Covered with cotton or paper, for wires of for telephones, L. W. ....	0 0 80	1038	Of hammered iron, tin plate, or zinc, whether or not painted or enameled, L. W. ....	0 0 25
967	Covered with silk, L. W. ....	1 0 00	1039	The same, nickel-plated or silvered, L. W. ....	0 0 80
968	Of iron, made up of iron or tin plate, L. W. ....	0 0 50	1040	Of cast iron, in the same shapes, G. W. ....	0 0 06
969	Of iron, manufactured into a non-metallic article, L. W. ....	0 0 50	1041	Of cast iron, in the same shapes, G. W. ....	0 0 06
970	Of steel or tin plate or zinc, for marking, L. W. ....	0 0 50	1042	Of cast iron, in the same shapes, G. W. ....	0 0 06
971	For lamp-holder or flower-sockets or for holders, L. W. ....	0 0 10	1043	Of cast iron, in the same shapes, G. W. ....	0 0 06
972	Cut or prepared for bottles, L. W. ....	0 0 12	1044	Of cast iron, in the same shapes, G. W. ....	0 0 06
973	Hook-nails, G. W. ....	0 0 10	1045	Of cast iron, in the same shapes, G. W. ....	0 0 06
974	H. up- and screw-nails, for logs and saw-logs, G. W. ....	0 0 15	1046	Of cast iron, in the same shapes, G. W. ....	0 0 06
975	Alphabet and numbers, for engraving, L. W. ....	0 0 50	1047	Of cast iron, in the same shapes, G. W. ....	0 0 06
976	Stencils of iron, tin plate or zinc, for marking, L. W. ....	0 0 50	1048	Of cast iron, in the same shapes, G. W. ....	0 0 06
977	Pins:—		1049	Of cast iron, in the same shapes, G. W. ....	0 0 06
978	Common and those of all quality, without ornaments, L. W. ....	0 0 30	1050	Of cast iron, in the same shapes, G. W. ....	0 0 06
979	Of iron, with or without ornaments, L. W. ....	0 0 10	1051	Of cast iron, in the same shapes, G. W. ....	0 0 06
980	Mortars of all kinds, L. W. ....	0 0 20	1052	Of cast iron, in the same shapes, G. W. ....	0 0 06
981	Hammers:—		1053	Of cast iron, in the same shapes, G. W. ....	0 0 06
982	The same, in leather or with brass, L. W. ....	0 0 55	1054	Of cast iron, in the same shapes, G. W. ....	0 0 06
983	Rings or washers of iron or steel, L. W. ....	0 0 10	1055	Of cast iron, in the same shapes, G. W. ....	0 0 06
984	Rings, of iron, with nail or screw, whether or not tinued, varnished or painted, G. W. ....	0 0 10	1056	Of cast iron, in the same shapes, G. W. ....	0 0 06
985	Don't:—		1057	Of cast iron, in the same shapes, G. W. ....	0 0 06
986	Don't:—		1058	Of cast iron, in the same shapes, G. W. ....	0 0 06
987	Don't:—		1059	Of cast iron, in the same shapes, G. W. ....	0 0 06
988	Don't:—		1060	Of cast iron, in the same shapes, G. W. ....	0 0 06
989	Don't:—		1061	Of cast iron, in the same shapes, G. W. ....	0 0 06
990	Don't:—		1062	Of cast iron, in the same shapes, G. W. ....	0 0 06
991	Don't:—		1063	Of cast iron, in the same shapes, G. W. ....	0 0 06
992	Don't:—		1064	Of cast iron, in the same shapes, G. W. ....	0 0 06
993	Don't:—		1065	Of cast iron, in the same shapes, G. W. ....	0 0 06
994	Don't:—		1066	Of cast iron, in the same shapes, G. W. ....	0 0 06
995	Don't:—		1067	Of cast iron, in the same shapes, G. W. ....	0 0 06
996	Don't:—		1068	Of cast iron, in the same shapes, G. W. ....	0 0 06
997	Don't:—		1069	Of cast iron, in the same shapes, G. W. ....	0 0 06
998	Don't:—		1070	Of cast iron, in the same shapes, G. W. ....	0 0 06
999	Don't:—		1071	Of cast iron, in the same shapes, G. W. ....	0 0 06
1000	Don't:—		1072	Of cast iron, in the same shapes, G. W. ....	0 0 06
1001	Don't:—		1073	Of cast iron, in the same shapes, G. W. ....	0 0 06
1002	Don't:—		1074	Of cast iron, in the same shapes, G. W. ....	0 0 06
1003	Don't:—		1075	Of cast iron, in the same shapes, G. W. ....	0 0 06
1004	Don't:—		1076	Of cast iron, in the same shapes, G. W. ....	0 0 06
1005	Don't:—		1077	Of cast iron, in the same shapes, G. W. ....	0 0 06
1006	Don't:—		1078	Of cast iron, in the same shapes, G. W. ....	0 0 06
1007	Don't:—		1079	Of cast iron, in the same shapes, G. W. ....	0 0 06
1008	Don't:—		1080	Of cast iron, in the same shapes, G. W. ....	0 0 06
1009	Don't:—		1081	Of cast iron, in the same shapes, G. W. ....	0 0 06
1010	Don't:—		1082	Of cast iron, in the same shapes, G. W. ....	0 0 06
1011	Don't:—		1083	Of cast iron, in the same shapes, G. W. ....	0 0 06
1012	Don't:—		1084	Of cast iron, in the same shapes, G. W. ....	0 0 06
1013	Don't:—		1085	Of cast iron, in the same shapes, G. W. ....	0 0 06
1014	Don't:—		1086	Of cast iron, in the same shapes, G. W. ....	0 0 06
1015	Don't:—		1087	Of cast iron, in the same shapes, G. W. ....	0 0 06
1016	Don't:—		1088	Of cast iron, in the same shapes, G. W. ....	0 0 06
1017	Don't:—		1089	Of cast iron, in the same shapes, G. W. ....	0 0 06
1018	Don't:—		1090	Of cast iron, in the same shapes, G. W. ....	0 0 06
1019	Don't:—		1091	Of cast iron, in the same shapes, G. W. ....	0 0 06
1020	Don't:—		1092	Of cast iron, in the same shapes, G. W. ....	0 0 06
1021	Don't:—		1093	Of cast iron, in the same shapes, G. W. ....	0 0 06
1022	Don't:—		1094	Of cast iron, in the same shapes, G. W. ....	0 0 06
1023	Don't:—		1095	Of cast iron, in the same shapes, G. W. ....	0 0 06
1024	Don't:—		1096	Of cast iron, in the same shapes, G. W. ....	0 0 06
1025	Don't:—		1097	Of cast iron, in the same shapes, G. W. ....	0 0 06
1026	Don't:—		1098	Of cast iron, in the same shapes, G. W. ....	0 0 06
1027	Don't:—		1099	Of cast iron, in the same shapes, G. W. ....	0 0 06
1028	Don't:—		1100	Of cast iron, in the same shapes, G. W. ....	0 0 06
1029	Don't:—		1101	Of cast iron, in the same shapes, G. W. ....	0 0 06
1030	Don't:—		1102	Of cast iron, in the same shapes, G. W. ....	0 0 06
1031	Don't:—		1103	Of cast iron, in the same shapes, G. W. ....	0 0 06
1032	Don't:—		1104	Of cast iron, in the same shapes, G. W. ....	0 0 06
1033	Don't:—		1105	Of cast iron, in the same shapes, G. W. ....	0 0 06
1034	Don't:—		1106	Of cast iron, in the same shapes, G. W. ....	0 0 06
1035	Don't:—		1107	Of cast iron, in the same shapes, G. W. ....	0 0 06
1036	Don't:—		1108	Of cast iron, in the same shapes, G. W. ....	0 0 06
1037	Don't:—		1109	Of cast iron, in the same shapes, G. W. ....	0 0 06
1038	Don't:—		1110	Of cast iron, in the same shapes, G. W. ....	0 0 06
1039	Don't:—		1111	Of cast iron, in the same shapes, G. W. ....	0 0 06
1040	Don't:—		1112	Of cast iron, in the same shapes, G. W. ....	0 0 06
1041	Don't:—		1113	Of cast iron, in the same shapes, G. W. ....	0 0 06
1042	Don't:—		1114	Of cast iron, in the same shapes, G. W. ....	0 0 06
1043	Don't:—		1115	Of cast iron, in the same shapes, G. W. ....	0 0 06
1044	Don't:—		1116	Of cast iron, in the same shapes, G. W. ....	0 0 06
1045	Don't:—		1117	Of cast iron, in the same shapes, G. W. ....	0 0 06
1046	Don't:—		1118	Of cast iron, in the same shapes, G. W. ....	0 0 06
1047	Don't:—		1119	Of cast iron, in the same shapes, G. W. ....	0 0 06
1048	Don't:—		1120	Of cast iron, in the same shapes, G. W. ....	0 0 06
1049	Don't:—		1121	Of cast iron, in the same shapes, G. W. ....	0 0 06
1050	Don't:—		1122	Of cast iron, in the same shapes, G. W. ....	0 0 06
1051	Don't:—		1123	Of cast iron, in the same shapes, G. W. ....	0 0 06
1052	Don't:—		1124	Of cast iron, in the same shapes, G. W. ....	0 0 06
1053	Don't:—		1125	Of cast iron, in the same shapes, G. W. ....	0 0 06
1054	Don't:—		1126	Of cast iron, in the same shapes, G. W. ....	0 0 06
1055	Don't:—		1127	Of cast iron, in the same shapes, G. W. ....	0 0 06
1056	Don't:—		1128	Of cast iron, in the same shapes, G. W. ....	0 0 06
1057	Don't:—		1129	Of cast iron, in the same shapes, G. W. ....	0 0 06
1058	Don't:—		1130	Of cast iron, in the same shapes, G. W. ....	0 0 06
1059	Don't:—		1131	Of cast iron, in the same shapes, G. W. ....	0 0 06
1060	Don't:—		1132	Of cast iron, in the same shapes, G. W. ....	0 0 06
1061	Don't:—		1133	Of cast iron, in the same shapes, G. W. ....	0 0 06
1062	Don't:—		1134	Of cast iron, in the same shapes, G. W. ....	0 0 06
1063	Don't:—		1135	Of cast iron, in the same shapes, G. W. ....	0 0 06
1064	Don't:—		1136	Of cast iron, in the same shapes, G. W. ....	0 0 06
1065	Don't:—		1137	Of cast iron, in the same shapes, G. W. ....	0 0 06
1066	Don't:—		1138	Of cast iron, in the same shapes, G. W. ....	0 0 06
1067	Don't:—		1139	Of cast iron, in the same shapes, G. W. ....	0 0 06
1068	Don't:—		1140	Of cast iron, in the same shapes, G. W. ....	0 0 06
1069	Don't:—		1141	Of cast iron, in the same shapes, G. W. ....	0 0 06
1070	Don't:—		1142	Of cast iron, in the same shapes, G. W. ....	0 0 06
1071	Don't:—		1143	Of cast iron, in the same shapes, G. W. ....	0 0 06
1072	Don't:—		1144	Of cast iron, in the same shapes, G. W. ....	0 0 06
1073	Don't:—		1145	Of cast iron, in the same shapes, G. W. ....	0 0 06
1074	Don't:—		1146	Of cast iron, in the same shapes, G. W. ....	0 0 06
1075	Don't:—		1147	Of cast iron, in the same shapes, G. W. ....	0 0 06
1076	Don't:—		1148	Of cast iron, in the same shapes, G. W. ....	0 0 06
1077	Don't:—		1149	Of cast iron, in the same shapes, G. W. ....	0 0 06
1078	Don't:—		1150	Of cast iron, in the same shapes, G. W. ....	0 0 06
1079	Don't:—		1151	Of cast iron, in the same shapes, G. W. ....	0 0 06
1080	Don't:—		1152	Of cast iron, in the same shapes, G. W. ....	0 0 06
1081	Don't:—		1153	Of cast iron, in the same shapes, G. W. ....	0 0 06
1082	Don't:—		1154	Of cast iron, in the same shapes, G. W. ....	0 0 06
1083	Don't:—		1155	Of cast iron, in the same shapes, G. W. ....	0 0 06
1084	Don't:—		1156	Of cast iron, in the same shapes, G. W. ....	0 0 06
1085	Don't:—		1157	Of cast iron, in the same shapes, G. W. ....	0 0 06
1086	Don't:—		1158	Of cast iron, in the same shapes, G. W. ....	0 0 06
1087	Don't:—		1159	Of cast iron, in the same shapes, G. W. ....	0 0 06
1088	Don't:—		1160	Of cast iron, in the same shapes, G. W. ....	0 0 06
1089	Don't:—		1161	Of cast iron, in the same shapes, G. W. ....	0 0 06
1090	Don't:—		1162	Of cast iron, in the same shapes, G. W. ....	0 0 06
1091	Don't:—		1163	Of cast iron, in the same shapes, G. W. ....	

#	Goods.	Duties, per cent.	Nos.	Goods.	Duties, per cent.
32	Lock bolts for screw eyes, G.W. . . . .	0 10	1120	Small, up to 0.30 in. length for ornamen- . . .	0 10
33	Cigar cases and match holders, whether or not nickelled . . .	0 20	1121	Of tin or lead, large, for ellipses, gardenes and patios. . .	0 30
34	Or of oxidized, L.W. . . . .	0 100		G.W. . . . .	0 60
35	Silver L.W. . . . .	0 25	1122	Planes for drawing rooms and halls, whether or not . . .	0 20
36	Zinc: manufactured in a meaner article. G.W. . . . .	0 05	1123	Stair up to 1.25 in. length, of iron, steel, tinneled or not. L.W. . .	0 120
37	In plates, for photo engraving. G.W. . . . .	0 05	1124	For same, silvered or nickelled. L.W. . . . .	0 120
38	Nails: of wire, called Free L. nails, and hooks of same . . .	0 03	1125	Leamon squawes, with or without parts of another . . .	0 35
39	Of iron, called "square nails," G.W. . . . .	0 02		material. L.W. . . . .	0 19
40	Of iron, called "square nails," G.W. . . . .	0 06	1126	Water-closets. G.W. . . . .	0 75
41	Horse shoe nails or iron, G.W. . . . .	0 06	1127	Hops of iron or steel, whether or not tinneled . . .	0 15
42	Small nails, hooks, points and tacks of less than 0.025 . . .	0 05	1128	Hooks for clothes racks: of iron, whether or not tinneled . . .	0 15
43	In length, for use on horses or for other purposes, and . . .	0 05		or galvanized L.W. . . . .	0 15
44	And with ornamental ("finishes") iron L.W. . . . .	0 05	1129	Or curtain clamps, whether or not tinneled or galvanized . . .	0 20
45	G.W. . . . .	0 08		G.W. . . . .	0 20
46	Of iron nails, a lot in 100 lbs. or more, with or without . . .	0 20	1130	Of the two foregoing numbers, nickelled or silvered . . .	0 80
47	Cardboard, for shoe nails. G.W. . . . .	0 20		G.W. . . . .	0 80
48	Or small nails with nickelled or silvered heads, or with . . .	0 60	1131	Small hooks and eye nails: painted or silvered, for . . .	0 20
49	Heat of other material, for upholstery. G.W. . . . .	0 60		ing pictures and for other purposes. L.W. . . . .	0 20
50	And hooks, with head of other materials, for clothes . . .	0 40	1132	Door knockers: of iron, whether or not tinneled or . . .	0 15
51	Nails, whether or not nickelled or silvered. G.W. . . . .	0 40		galvanized L.W. . . . .	0 15
52	Pad saving cooking stoves, with or without accessories . . .	0 08	1133	Nickelled or silvered. L.W. . . . .	0 30
53	Small portable cooking stoves, burning alcohol, gas, or . . .	0 08		G.W. . . . .	0 30
54	Small portable cooking stoves, burning alcohol, gas, or . . .	0 12	1134	Hinges, door. G.W. . . . .	0 10
55	Of cast iron. G.W. . . . .	0 12		G.W. . . . .	0 10
56	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1135	Hand axes for domestic use, with or without handle or . . .	0 15
57	Notes: Accessories of cooking stoves, of different . . .	0 12		handle and axes in the form of machetes, for kitchen . . .	0 15
58	Of different materials, tin plate or zinc, perforated, . . .	0 20	1136	Screens of coarse wire of tin or iron, tin plate or zinc, . . .	0 20
59	Of the same of iron, tin plate or zinc, with or without . . .	0 24		perforated, with or without part of wood. G.W. . . . .	0 20
60	Notes: Accessories of cooking stoves, of different . . .	0 12	1137	Buckles: for harness-makers, whether or not tinneled or . . .	0 15
61	Of different materials, tin plate or zinc, perforated, . . .	0 20		galvanized. G.W. . . . .	0 15
62	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1138	Nickelled, oxidized or painted. L.W. . . . .	0 40
63	Notes: Accessories of cooking stoves, of different . . .	0 12		G.W. . . . .	0 40
64	Of different materials, tin plate or zinc, perforated, . . .	0 20	1139	Silvered L.W. . . . .	0 120
65	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1140	Buttons with holes, for L.W. . . . .	0 60
66	Notes: Accessories of cooking stoves, of different . . .	0 12		G.W. . . . .	0 60
67	Of different materials, tin plate or zinc, perforated, . . .	0 20	1141	For vests and trousers or similar purposes. L.W. . . . .	0 40
68	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1142	Freezers of tin plate or iron with or without handle of . . .	0 20
69	Notes: Accessories of cooking stoves, of different . . .	0 12		wood. G.W. . . . .	0 08
70	Of different materials, tin plate or zinc, perforated, . . .	0 20	1143	Horseshoes. G.W. . . . .	0 08
71	Of the same of iron, tin plate or zinc, with or without . . .	0 24		G.W. . . . .	0 08
72	Notes: Accessories of cooking stoves, of different . . .	0 12	1144	Fittings, monuments, for carpenters, joiners, or harness . . .	0 30
73	Of different materials, tin plate or zinc, perforated, . . .	0 20		makers: wares in general: . . .	0 30
74	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1145	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 30
75	Notes: Accessories of cooking stoves, of different . . .	0 12		or painted. L.W. . . . .	0 35
76	Of different materials, tin plate or zinc, perforated, . . .	0 20	1146	Nickelled or oxidized. L.W. . . . .	0 35
77	Of the same of iron, tin plate or zinc, with or without . . .	0 24		G.W. . . . .	0 35
78	Notes: Accessories of cooking stoves, of different . . .	0 12	1147	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 15
79	Of different materials, tin plate or zinc, perforated, . . .	0 20		or painted. L.W. . . . .	0 15
80	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1148	Nickelled. L.W. . . . .	0 20
81	Notes: Accessories of cooking stoves, of different . . .	0 12		G.W. . . . .	0 20
82	Of different materials, tin plate or zinc, perforated, . . .	0 20	1149	Wares of cast iron for domestic use and the like, un- . . .	0 20
83	Of the same of iron, tin plate or zinc, with or without . . .	0 24		enamelated. G.W. . . . .	0 20
84	Notes: Accessories of cooking stoves, of different . . .	0 12	1150	Of wrought iron, monuments. G.W. . . . .	0 20
85	Of different materials, tin plate or zinc, perforated, . . .	0 20		G.W. . . . .	0 20
86	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1151	Frames for brooding cages. G.W. . . . .	0 35
87	Notes: Accessories of cooking stoves, of different . . .	0 12		G.W. . . . .	0 35
88	Of different materials, tin plate or zinc, perforated, . . .	0 20	1152	Hardware of iron or steel, L.W. . . . .	0 35
89	Of the same of iron, tin plate or zinc, with or without . . .	0 24		G.W. . . . .	0 35
90	Notes: Accessories of cooking stoves, of different . . .	0 12	1153	Of iron or steel wire, with or without parts of . . .	0 60
91	Of different materials, tin plate or zinc, perforated, . . .	0 20		another material: . . .	0 60
92	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1154	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
93	Notes: Accessories of cooking stoves, of different . . .	0 12		or painted. L.W. . . . .	0 100
94	Of different materials, tin plate or zinc, perforated, . . .	0 20	1155	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
95	Of the same of iron, tin plate or zinc, with or without . . .	0 24		or painted. L.W. . . . .	0 100
96	Notes: Accessories of cooking stoves, of different . . .	0 12	1156	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
97	Of different materials, tin plate or zinc, perforated, . . .	0 20		or painted. L.W. . . . .	0 100
98	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1157	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
99	Notes: Accessories of cooking stoves, of different . . .	0 12		or painted. L.W. . . . .	0 100
100	Of different materials, tin plate or zinc, perforated, . . .	0 20	1158	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
101	Of the same of iron, tin plate or zinc, with or without . . .	0 24		or painted. L.W. . . . .	0 100
102	Notes: Accessories of cooking stoves, of different . . .	0 12	1159	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
103	Of different materials, tin plate or zinc, perforated, . . .	0 20		or painted. L.W. . . . .	0 100
104	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1160	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
105	Notes: Accessories of cooking stoves, of different . . .	0 12		or painted. L.W. . . . .	0 100
106	Of different materials, tin plate or zinc, perforated, . . .	0 20	1161	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
107	Of the same of iron, tin plate or zinc, with or without . . .	0 24		or painted. L.W. . . . .	0 100
108	Notes: Accessories of cooking stoves, of different . . .	0 12	1162	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
109	Of different materials, tin plate or zinc, perforated, . . .	0 20		or painted. L.W. . . . .	0 100
110	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1163	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
111	Notes: Accessories of cooking stoves, of different . . .	0 12		or painted. L.W. . . . .	0 100
112	Of different materials, tin plate or zinc, perforated, . . .	0 20	1164	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
113	Of the same of iron, tin plate or zinc, with or without . . .	0 24		or painted. L.W. . . . .	0 100
114	Notes: Accessories of cooking stoves, of different . . .	0 12	1165	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
115	Of different materials, tin plate or zinc, perforated, . . .	0 20		or painted. L.W. . . . .	0 100
116	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1166	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
117	Notes: Accessories of cooking stoves, of different . . .	0 12		or painted. L.W. . . . .	0 100
118	Of different materials, tin plate or zinc, perforated, . . .	0 20	1167	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
119	Of the same of iron, tin plate or zinc, with or without . . .	0 24		or painted. L.W. . . . .	0 100
120	Notes: Accessories of cooking stoves, of different . . .	0 12	1168	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
121	Of different materials, tin plate or zinc, perforated, . . .	0 20		or painted. L.W. . . . .	0 100
122	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1169	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
123	Notes: Accessories of cooking stoves, of different . . .	0 12		or painted. L.W. . . . .	0 100
124	Of different materials, tin plate or zinc, perforated, . . .	0 20	1170	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
125	Of the same of iron, tin plate or zinc, with or without . . .	0 24		or painted. L.W. . . . .	0 100
126	Notes: Accessories of cooking stoves, of different . . .	0 12	1171	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
127	Of different materials, tin plate or zinc, perforated, . . .	0 20		or painted. L.W. . . . .	0 100
128	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1172	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
129	Notes: Accessories of cooking stoves, of different . . .	0 12		or painted. L.W. . . . .	0 100
130	Of different materials, tin plate or zinc, perforated, . . .	0 20	1173	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
131	Of the same of iron, tin plate or zinc, with or without . . .	0 24		or painted. L.W. . . . .	0 100
132	Notes: Accessories of cooking stoves, of different . . .	0 12	1174	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
133	Of different materials, tin plate or zinc, perforated, . . .	0 20		or painted. L.W. . . . .	0 100
134	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1175	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
135	Notes: Accessories of cooking stoves, of different . . .	0 12		or painted. L.W. . . . .	0 100
136	Of different materials, tin plate or zinc, perforated, . . .	0 20	1176	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
137	Of the same of iron, tin plate or zinc, with or without . . .	0 24		or painted. L.W. . . . .	0 100
138	Notes: Accessories of cooking stoves, of different . . .	0 12	1177	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
139	Of different materials, tin plate or zinc, perforated, . . .	0 20		or painted. L.W. . . . .	0 100
140	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1178	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
141	Notes: Accessories of cooking stoves, of different . . .	0 12		or painted. L.W. . . . .	0 100
142	Of different materials, tin plate or zinc, perforated, . . .	0 20	1179	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
143	Of the same of iron, tin plate or zinc, with or without . . .	0 24		or painted. L.W. . . . .	0 100
144	Notes: Accessories of cooking stoves, of different . . .	0 12	1180	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
145	Of different materials, tin plate or zinc, perforated, . . .	0 20		or painted. L.W. . . . .	0 100
146	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1181	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
147	Notes: Accessories of cooking stoves, of different . . .	0 12		or painted. L.W. . . . .	0 100
148	Of different materials, tin plate or zinc, perforated, . . .	0 20	1182	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
149	Of the same of iron, tin plate or zinc, with or without . . .	0 24		or painted. L.W. . . . .	0 100
150	Notes: Accessories of cooking stoves, of different . . .	0 12	1183	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
151	Of different materials, tin plate or zinc, perforated, . . .	0 20		or painted. L.W. . . . .	0 100
152	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1184	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
153	Notes: Accessories of cooking stoves, of different . . .	0 12		or painted. L.W. . . . .	0 100
154	Of different materials, tin plate or zinc, perforated, . . .	0 20	1185	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
155	Of the same of iron, tin plate or zinc, with or without . . .	0 24		or painted. L.W. . . . .	0 100
156	Notes: Accessories of cooking stoves, of different . . .	0 12	1186	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
157	Of different materials, tin plate or zinc, perforated, . . .	0 20		or painted. L.W. . . . .	0 100
158	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1187	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
159	Notes: Accessories of cooking stoves, of different . . .	0 12		or painted. L.W. . . . .	0 100
160	Of different materials, tin plate or zinc, perforated, . . .	0 20	1188	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
161	Of the same of iron, tin plate or zinc, with or without . . .	0 24		or painted. L.W. . . . .	0 100
162	Notes: Accessories of cooking stoves, of different . . .	0 12	1189	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
163	Of different materials, tin plate or zinc, perforated, . . .	0 20		or painted. L.W. . . . .	0 100
164	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1190	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
165	Notes: Accessories of cooking stoves, of different . . .	0 12		or painted. L.W. . . . .	0 100
166	Of different materials, tin plate or zinc, perforated, . . .	0 20	1191	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
167	Of the same of iron, tin plate or zinc, with or without . . .	0 24		or painted. L.W. . . . .	0 100
168	Notes: Accessories of cooking stoves, of different . . .	0 12	1192	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
169	Of different materials, tin plate or zinc, perforated, . . .	0 20		or painted. L.W. . . . .	0 100
170	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1193	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
171	Notes: Accessories of cooking stoves, of different . . .	0 12		or painted. L.W. . . . .	0 100
172	Of different materials, tin plate or zinc, perforated, . . .	0 20	1194	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
173	Of the same of iron, tin plate or zinc, with or without . . .	0 24		or painted. L.W. . . . .	0 100
174	Notes: Accessories of cooking stoves, of different . . .	0 12	1195	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
175	Of different materials, tin plate or zinc, perforated, . . .	0 20		or painted. L.W. . . . .	0 100
176	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1196	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
177	Notes: Accessories of cooking stoves, of different . . .	0 12		or painted. L.W. . . . .	0 100
178	Of different materials, tin plate or zinc, perforated, . . .	0 20	1197	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
179	Of the same of iron, tin plate or zinc, with or without . . .	0 24		or painted. L.W. . . . .	0 100
180	Notes: Accessories of cooking stoves, of different . . .	0 12	1198	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
181	Of different materials, tin plate or zinc, perforated, . . .	0 20		or painted. L.W. . . . .	0 100
182	Of the same of iron, tin plate or zinc, with or without . . .	0 24	1199	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
183	Notes: Accessories of cooking stoves, of different . . .	0 12		or painted. L.W. . . . .	0 100
184	Of different materials, tin plate or zinc, perforated, . . .	0 20	1200	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
185	Of the same of iron, tin plate or zinc, with or without . . .	0 24		or painted. L.W. . . . .	0 100
186	Notes: Accessories of cooking stoves, of different . . .	0 12	1201	Of iron, steel or zinc, whether or not tinneled, galvanized . . .	0 100
187	Of different materials, tin plate or zinc, perforated, . . .	0 20		or painted. L.W. . . . .	0 100
188	Of the same of iron,				

SECTION VIII. METALS—continued.		Nos.		Goods.		Duties.	
No.	Goods.					£ s. c.	Duties, £ s. c.
1185	Pans weighing less than 46 kilograms. G. W. . . . .	kilo.	0	0	10		
1186	Scoops of iron, tin plate or zinc, for money, or for groceries. L. W. . . . .	kilo.	0	0	25		
1187	Lamp shades of tin plate or zinc, whether or not enameled or painted. L. W. . . . .	kilo.	0	1	20		
1188	Combs: of iron or steel, galvanized or not, for horses. L. W. . . . .	kilo.	0	0	40		
1189	Of tin, spelter or zinc, for the hair. L. W. . . . .	"	"	"	"	0	1 00
1190	Nuts and bolts. G. W. . . . .	"	"	"	"	0	0 08
1191	Wrights for scales. G. W. . . . .	"	"	"	"	70	0 10
1192	Miscellaneous components not exclusively prepared for the manufacture of machines. (Law of December 11, 1903.) G. W. . . . .	100 kil.				Free.	
1193	Posts for telegraphs, fitted or not. G. W. . . . .	kilo.	0	0	06		
1194	Latches, catches and sash fasteners. L. W. . . . .	"	"	"	"	0	0 10
1195	Pocket whistles of tin, spelter or lead, nickelled or not. L. W. . . . .	kilo.	0	0	80		
1196	Lead seals for securing packages. G. W. . . . .	kilo.	0	0	10		
1197	Lead and tin manufactured into unenumerated articles. G. W. . . . .	kilo.	0	0	40		
1198	The same, silvered or gilt. L. W. . . . .	"	"	"	"	0	1 00
1199	Bridges and wharves of iron or steel. . . . .	100 kil.				Free.	
1200	Tubs for washing dishes. G. W. . . . .	kilo.	0	0	08		
1201	Ferrules: with accessories, for other material. L. W. . . . .	"	"	"	"	0	0 80
1202	walking sticks or sunshades. L. W. . . . .	"	"	"	"	0	0 80
1203	Rivets of iron or steel. . . . .	ad val.	10	%			
1204	Springs: for collars of men's coats. . . . .	doz.	0	1	20		
1205	For wigs. . . . .	"	0	1	60		
1206	Of wire, for furniture seats or for mattresses. G. W. . . . .	kilo.	0	0	10		
1207	For doors or screen doors. <i>maniparis</i> . L. W. . . . .	"	"	"	"	0	0 40
1208	Bails: with accessories, for railways. G. W. . . . .	100 kil.				Free.	
1209	Bowels for spurs. L. W. . . . .	kilo.	0	0	25		
1210	Sheaves for windows or for other purposes. L. W. . . . .	"	0	0	20		
1211	Casters for furniture. L. W. . . . .	"	0	0	25		
1212	Crest stands and liquor cases without accessories: of steel, iron, or zinc, whether or not tinned or galvanized. L. W. . . . .	kilo.	0	0	50		
1213	Nickelled, and those of Britannia metal or spelter. . . . .	"	"	"	"	0	0 80
1214	Silvered. L. W. . . . .	"	"	"	"	0	2 00
1215	Water tanks, mounted or not. G. W. . . . .	"	"	"	"	0	0 05
1216	Wire gauze, for sifters, window blinds, harders, etc. of ten or more threads in a sq. of 6 millimeters side. G. W. . . . .	kilo.	0	0	35		
1217	Common, netted or under ten threads. G. W. . . . .	"	"	"	"	0	0 20
1218	Tones for cigarettes or for other purposes, whether or not nickelled or silvered. L. W. . . . .	kilo.	0	3	00		
1219	Scissors of iron or steel: Of cast iron, common, unpolished or half polished with the file or with emery, with or without varnished rings, for any purpose, unenumerated, including those made from pressed wire. L. W. . . . .	kilo.	0	0	40		
1220	Polished or nickelled. L. W. . . . .	"	"	"	"	0	1 20
1221	Of other kinds, unenumerated. L. W. . . . .	"	"	"	"	0	3 20
1222	Nail, folding or not. L. W. . . . .	"	"	"	"	0	6 00
1223	For hair dressers. . . . .	doz.	0	3	20		
1224	For clipping or shearing animals, straight or curved. . . . .	"	0	2	80		
1225	For lamps. . . . .	doz.	0	2	40		
1226	In the shape of combs, or hair and beard clippers. . . . .	"	0	9	60		
1227	In the same shape, for shearing animals. . . . .	"	1	2	00		
1228	With spring, for clipping or shearing animals. . . . .	"	0	2	40		
1229	Irons for fluting or goffering and irons for curling the hair or beard. . . . .	doz.	0	3	20		
1230	Small, for curling the mustaches, up to 15 centimeters in length. L. W. . . . .	doz.	0	2	00		
1231	Scissors for tailors and shoemakers, up to 25 centimeters in length. . . . .	doz.	0	6	00		
1232	The same, larger sizes. . . . .	"	1	0	00		
1233	Printing type and clichés. G. W. . . . .	kilo.				Free.	
1234	Cork-screws: spring or otherwise, with cap, and large cork drawers and corks. L. W. . . . .	kilo.	0	1	20		
1235	Folding or other, for pocket use. L. W. . . . .	"	0	1	40		
1236	Of other kinds. L. W. . . . .	"	0	0	80		
1237	Furniture knobs: of steel, iron, tin plate, or zinc, whether or not tinned or galvanized. L. W. . . . .	kilo.	0	0	40		
1238	With nickelled or silvered head. L. W. . . . .	"	0	0	80		
1239	Screws of iron or steel. G. W. . . . .	"	0	0	15		
1240	With head of various, including the G. W. . . . .	"	0	0	50		
1241	Reostars and spits, with automatic action. G. W. . . . .	"	0	0	30		
1242	Rat and mouse traps: of iron or steel. G. W. . . . .	"	0	0	15		
1243	Other kinds, and those in the shape of cages. G. W. . . . .	"	0	0	30		
1244	Fly traps. G. W. . . . .	"	0	0	40		
1245	Pipes of sheet iron, riveted or not, mounted or not. G. W. . . . .	kilo.	0	0	15		
1246	Ribs of iron or steel, for sunshades or parasols. G. W. . . . .	"	0	0	50		
1247	Grinders, cross pieces ( <i>trigones</i> ), framework, and other similar parts of iron or steel, for buildings, including expanded metal. . . . .	100 kil.				Free.	
1248	Group 25—Copper, and Copper Alloys, and other Metals.						
1249	Oil cans, common, button hooks, alphabets and numbers, etc., include metal buttons, buttons for wearing apparel, shoe buttons, buckles, needle cases, chin straps, call bells, dog collars, clasps, thumbies, do the labels, snaffles and muzzles for horses, buckles for wearing apparel, hair pins, hooks and eyes for wearing apparel and footwear, ferrules for walking sticks or sunshades, of copper, bronze, or brass. G. W. . . . .	kilo.	0	1	20		
1250	The same, whitened, nickelled, or of white metal. L. W. . . . .	"	0	1	30		
1251	The same, silvered. L. W. . . . .	"	0	2	00		
1252	Of brass, with screw thread. . . . .	ad val.	10	%			
1253	Ornaments, of copper, bronze, brass, or white metal, whether or not nickelled or silvered, for collars. L. W. . . . .	kilo.	0	1	60		
1254	Wire, of copper, bronze or brass: exceeding m. 00065 of G. W. . . . .	kilo.	0	0	63		
1255	Of less than m. 00065, not covered. G. W. . . . .	"	0	0	15		
1256	For flower makers or florists, or for milliners, covered with cotton. L. W. . . . .	kilo.	0	1	20		
1257	The same, covered with silk. L. W. . . . .	"	0	2	40		
1258	Manufactured into unenumerated articles, combined or not with other materials. L. W. . . . .	kilo.	0	1	40		
1259	The same, silvered or gilt. G. W. . . . .	"	0	2	40		
1260	Wire, of white metal or nickelled. G. W. . . . .	"	0	0	80		
1261	Hasos, mortars, heaters, rings, screw-eyes, knobs for drawers, trunks or doors, ball hinges, braseros, large and small, letter boxes, chains for lamps, house bells, with or without accessories, candleabra and candlesticks, hawk be, call bells, lock bolts, small, and tacks, stirrups, books for clothes racks with or without head of other material, door knockers, hinges, buckles for trunkmakers, taps for barrels, washstands and piping, money scoops, call candle-ticks, belstead knots, latches and bolts; weights for scales, encased or not in wood, sheaves, furniture masters, screws; table, toilet, and kitchen services—all these articles. G. W. . . . .	kilo.	0	0	70		
1262	The same, nickelled, whitened or dipped in a bath. G. W. . . . .	"	0	0	90		
1263	The same, gilt or silvered. L. W. . . . .	"	0	1	80		
1264	The same, of white metal. G. W. . . . .	"	0	1	20		
1265	Pins: common, and safety pins, without ornament. L. W. . . . .	kilo.	0	1	00		
1266	With head of faience, porcelain, or glass, without ornaments. L. W. . . . .	kilo.	0	1	60		
1267	Aluminium: in plates, bars or ingots. L. W. . . . .	"	0	1	00		
1268	Manufactured into household, kitchen or other like articles. L. W. . . . .	kilo.	0	1	50		
1269	Unenumerated articles of copper, bronze, or brass. G. W. . . . .	kilo.	0	0	80		
1270	Of white metal, nickel, or nickelled metal. G. W. . . . .	"	0	1	20		
1271	Of "plague" or silvered metal. L. W. . . . .	"	0	3	20		
1272	Quicksilver or liquid mercury. . . . .	ad val.	10	%			
1273	Buttons, of copper, bronze, or brass: With holes, for trouser and buttons called ( <i>de charpa</i> ), silk. L. W. . . . .	kilo.	0	0	68		
1274	With or without shank, for to wear, wearing apparel or clothing ornament. L. W. . . . .	kilo.	0	1	00		
1275	For collars, shirt fronts or cuffs, without gilding. L. W. . . . .	kilo.	0	1	50		
1276	For the military. L. W. . . . .	"	0	3	20		
1277	Of the lowest number, gilt or silvered. L. W. . . . .	"	0	6	00		
1278	Clasps, corners, locks, flings and other like parts for reticules, portfolios, books, purses, or other articles. L. W. . . . .	kilo.	0	1	60		
1279	Pells of copper or bronze. G. W. . . . .	"	0	0	32		
1280	Palloks: combination and similar with special mechanism. L. W. . . . .	kilo.	0	3	20		
1281	Of other kinds, up to m. 001, measured on their greatest width. L. W. . . . .	kilo.	0	2	00		
1282	Of the foregoing number, over 4 centimeters. L. W. . . . .	"	0	1	20		
1283	Sieves and colanders: perforated or of fine wire gauze, for table use. L. W. . . . .	kilo.	0	0	80		
1284	The same, nickelled or of white metal. L. W. . . . .	"	0	1	60		
1285	Locks, of copper, bronze or brass, whether or not nickelled, whitened or dipped in a bath, shall pay according to kilo, double the rates fixed in Nos. 1053 to 1051. L. W. . . . .	"	0	1	00		
1286	Chair cases and match holders, of copper, bronze, or brass: whether or not nickelled, inclusive those of white metal. L. W. . . . .	kilo.	0	4	00		
1287	The same, gilt or silvered. L. W. . . . .	"	0	5	00		
1288	Copper, bronze or brass. . . . .	"	0	0	16		
1289	In unenumerated articles or scrap. G. W. . . . .	ad val.	10	%			
1290	Bars or plates. . . . .	"	0	0	32		
1291	For G. W. . . . .	"	0	0	05		
1292	Solder. G. W. . . . .	"	0	0	05		
1293	Counterweights for lamps: solid or with inner weights. . . . .	kilo.	0	0	30		
1294	Hollow. . . . .	"	0	1	00		
1295	Nickelled or silvered. G. W. . . . .	"	0	2	00		
1296	Spring in toys, in the shape of discs. G. W. . . . .	"	0	1	20		
1297	Wreaths or funeral ornaments, of copper or bronze, with or without parts of other material. L. W. . . . .	kilo.	0	1	00		
1298	Crosses for rosaries, and medals for any purpose, with or without other parts or inscriptions. L. W. . . . .	"	0	4	00		
1299	Of aluminium, and those gilt or silvered. L. W. . . . .	kilo.	0	4	00		
1300	Of copper, bronze or brass, whether or not dipped in a bath or whitened, and those of white metal. L. W. . . . .	kilo.	0	2	00		
1301	Spoons, large and small, ladies and forks: Of brass or of copper, whether or not whitened, or nickelled. L. W. . . . .	kilo.	0	0	80		
1302	The same, with superficial coating of silver. L. W. . . . .	"	0	1	10		
1303	Of white metal or nickelled. L. W. . . . .	"	0	1	75		
1304	Of "plague" or silvered metal, including those of Christide or Elongton kinds. L. W. . . . .	kilo.	0	4	00		
1305	Heads and grains of copper or alloys thereof. L. W. . . . .	"	0	1	40		
1306	For ligatures of metal beads or inscriptions. L. W. . . . .	"	0	2	00		
1307	Of copper, bronze, brass, white metal or nickelled. L. W. . . . .	kilo.	0	2	00		
1308	Gilt or silvered. . . . .	"	0	4	00		
1309	Spurs of all kinds, spitoons, curia hooks or clasps, mittens for harness-makers' or carpenters' wares, door springs. . . . .	kilo.	0	0	80		
1310	Of copper or bronze or brass. L. W. . . . .	"	0	1	20		
1311	Of white or nickelled metal. L. W. . . . .	"	0	2	00		
1312	Silvered. L. W. . . . .	"	0	2	00		
1313	Statues, effigies, statuettes and busts of copper or its alloys: for buildings, gardens or patios. G. W. . . . .	kilo.	0	0	40		
1314	For drawing rooms or halls. G. W. . . . .	"	0	1	80		
1315	Flowery and metal beads of enamel, tinned or rolled metal. L. W. . . . .	kilo.	0	6	00		
1316	Small books and eye nails of copper, with point or screw of same metal or of iron, for suspending pictures or for other purposes. L. W. . . . .	kilo.	0	0	40		

No.	Goods.	Duties.		Nos.	Goods.	Duties.	
		£	s. c.			£	s. c.
12	Small hooks, &c. :						
12	Of gold or silver, whether or not nickelled or silvered, L.W. . . . .	0	1 60	1373	With mounting of aluminium, tortoise shell, mother of pearl, or ivory . . . . .	0	6 00
13	Gorget for soldiers, whether or not gilt or silvered. L.W. . . . .	0	2 00	1374	Marine or field glasses, of any material . . . . .	2	0 00
14	Buckles of white metal, for ornament. L.W. . . . .	0	0 80	1375	Prismatic . . . . .	1	0 00
15	Cages or copper wire. G.W. . . . .	0	1 50	1376	Telluricopes . . . . .	0	2 00
16	Nickelled, L.W. . . . .	0	0 60	1377	Monocular or binocular glasses, with short handle. . . . .	0	2 00
17	Larders and dish covers, with or without parts of other material, G.W. . . . .	0	0 60	1378	With long handle called "quizzing glasses" . . . . .	0	4 00
	False jewellery, comprising the articles specified in the Note to No. 914, same behalf :			1379	Asbestos, in pieces or in powder . . . . .	10	%
	Of fine manufacture, with or without false stones. L.W. . . . .	1	2 00	1380	Bottles : of crystal or glass, combined with gilt, silvered or nickelled metal. L.W. . . . .	0	1 30
				1381	The same combined with cane, straw, leather, or with metals, neither gilt, silvered nor nickelled. L.W. . . . .	0	0 60
919	With parts of tortoise shell, ivory or mother of pearl. L.W. . . . .	0	8 00	1382	Of earthenware, with or without tray, for water. G.W. . . . .	0	0 10
920	Of other kinds, with or without parts of other materials except fine metals. L.W. . . . .	0	2 40	1383	Of common glass, for liquors . . . . .	10	%
	Hanging lamps, including the hooks, frames, &c. but excluding globes and chimneys :			1384	Of the foregoing number, for aerated waters or lemonade. G.W. . . . .	0	0 04
921	With counterweights. G.W. . . . .	0	0 48		Not bottles of colourless glass, for containing liquors, shall be assessed as crystal wares, according to kind.		
922	With counterweights. G.W. . . . .	0	0 40	1385	Buttons of falence, porcelain or glass : for shirts and chemises or for drawers. L.W. . . . .	0	0 32
923	Hand lamps with bronze foot. G.W. . . . .	0	0 28	1386	For ornamenting clothing or for footwear. L.W. . . . .	0	0 64
924	Booklets with false gold or silver foil or aluminium foil, for gilders. L.W. . . . .	0	6 00	1387	For collars, fronts or cuffs. L.W. . . . .	0	0 26
925	Keys, clock, watch, or musical box. L.W. . . . .	0	0 50	1388	Coffee pots of falence, porcelain or glass, with mechanism or spirit lamp . . . . .	1	9 20
926	Lock, finished or not. L.W. . . . .	0	0 50	1389	Boxes of falence, porcelain or glass, for toilet powders. L.W. . . . .	0	0 60
927	Frames, photograph or picture : of copper or bronze, whether or not combined with other materials. L.W. . . . .	0	0 80	1390	Stone or shell line, quick or slacked. G.W. . . . .	0	0 80
928	The same, nickelled or of white metal. L.W. . . . .	0	1 20	1391	Piping of earthenware or stoneware, glazed or not. G.W. . . . .	0	1 00
929	Gilt or silvered. L.W. . . . .	0	2 00	1392	Cement : of asbestos for steam tubes. G.W. . . . .		Free.
930	Lighters and tinder-boxes of all kinds, of copper, bronze, whether or not gilt or silvered, for smokers. L.W. . . . .	0	0 75	1393	Hydraulic cements of any kind (natural, Roman or Portland cement &c.) and however packed : cement in rough fragments, before being pulverised, called "cement clinkers," whether packed or in bulk. 10 kil. . . . .	0	0 15
931	White metal : in bars, combined or not with antimony, including "Magnolia" and the like. L.W. . . . .	0	0 30	1395	Necklaces of glass, paste or composition. L.W. . . . .	0	2 40
932	In plates or thin sheets. L.W. . . . .	0	0 80	1396	Funeral wreaths or other similar ornaments, of beads or flowers of crystal, falence, porcelain, or glass, combined or not with other materials. L.W. . . . .	0	1 00
933	Pastry moulds. L.W. . . . .	0	1 80		Glassware not enumerated :		
934	Time and enamel : in plain sheets. L.W. . . . .	0	3 00	1397	Common, blown, neither enamelled, engraved nor cut, unpolished or slightly polished at the bottom, with or without stilled designs, including garden balls. G.W. . . . .	0	0 14
935	Cut for flowers or ornaments. L.W. . . . .	0	3 00	1398	Of other kinds, polished, or not only with the bottom but also with the borders polished, colourless or dull, engraved, cut, coloured, enamelled, gilt or otherwise decorated. G.W. . . . .	0	0 30
936	Ornamented with false stones or coloured headwork. L.W. . . . .	0	5 00	1399	With attachments of nickel or metal, Britannia metal, spelter or lead. G.W. . . . .	0	0 60
937	Pans of copper, weighing less than 46 kilo. G.W. . . . .	0	0 40	1400	With attachments of gilt or silvered metal. L.W. . . . .	0	0 60
938	Parasenterie : of common metal, including bullion, pure, theatrical, sponges, and other similar articles, with or without embrodering or for ornamenting. L.W. . . . .	0	1 60	1401	Flower vases, punch bowls, table ornats, jardinières, earl trays ("bureau") or other like articles, simply with rings or clasps of metal, or with the same accessories shall be assessed according to kind, with a surtax of 50%. . . . .	0	3 00
939	Half-euro of common metal with fine gilding or silvering. L.W. . . . .	0	6 00	1402	Ornamented with silver. L.W. . . . .	0	3 00
940	Pocket whistles of copper, bronze or white metal, nickelled or not. L.W. . . . .	0	2 00	1403	Pocket scent bottles, with parts of common metal. L.W. . . . .	0	3 00
941	Plates of copper, bronze or brass, perforated, plain or smooth. G.W. . . . .	0	0 60	1404	The same, with parts of fine metal. . . . .	30	%
942	Powder racks for sportsmen, of metal, whether or not nickelled or silvered. L.W. . . . .	0	1 75		Note 1.—Glassware with detached or separate metallic parts, shall pay according to the tariff clauses corresponding to each of such materials.		
943	Watches of common metal : with cases of all kinds, neither gilt nor silvered. . . . .	0	0 20		Note 2.—Glassware imported in assortments shall be assessed according to the article subject to the highest rate of duty.		
944	The same, silvered. . . . .	0	0 40	1405	Densiflons of glass of any size. G.W. . . . .	0	0 03
945	The same, gilt or plated. . . . .	0	0 80	1406	Lamp founts of crystal or glass, with or without ring, fitting of metal. G.W. . . . .	0	0 12
946	Alarm clocks, of sheet iron, the plate, or brass, nickelled. . . . .	0	4 80	1407	Disinfecting apparatus of stone. G.W. . . . .	0	1 60
947	Of other kinds . . . . .	0	9 60		Effigies, figures, statues and busts, for gardens, museums, patios or boulevards : . . . .		
948	Standing or hanging, of all kinds . . . . .	40	%	1408	Of marble or alabaster. G.W. . . . .	0	0 20
949	Copper rivets. . . . .	0	5 00	1409	Of plaster or chalk. G.W. . . . .	0	0 16
950	Copper wire springs for furniture. G.W. . . . .	0	0 18	1410	Of terra cotta or other similar pastes. G.W. . . . .	0	0 24
951	Cruet stands and liquor boxes without stoppers : of copper or bronze, whether or not dipped in a bath or whitened. L.W. . . . .	0	1 00	1411	Busts of painted or enameled, for catches. . . . .	0	1 20
952	Of white metal or nickelled. L.W. . . . .	0	2 00	1412	For standing or hanging clocks. . . . .	0	1 60
953	Of copper or its alloys, silvered. L.W. . . . .	0	1 00	1413	Emery or ferruginous stone, in powder, for polishing steel. G.W. . . . .	0	9 10
954	Stoppers of common metal, with or without parts of other material, whether or not nickelled, with or without key or other safety contrivance, for bottles. . . . .	0	1 50		Mirrors with one or more glasses, with or without advertisements (the glasses not exceeding m. 0.70), whether or not painted, discoloured or gilt. . . . .		
955	Copper wire, gauge, fine, for sieve, window blinds or ladders, of ten or more threads in a square of 6 millimetres side. G.W. . . . .	0	0 80	1414	Gilt frame of cardboard, paper pulp, wood, zinc, tin plate or iron. G.W. . . . .	0	0 40
956	Common, netted, or under ten threads. L.W. . . . .	0	0 50	1415	With frame of copper, brass, white metal, nickelled metal, celluloid or other composition. G.W. . . . .	0	0 60
957	Cigarette tongs, whether or not silvered or nickelled. L.W. . . . .	0	0 60	1416	With frame of silvered metal. G.W. . . . .	0	1 00
958	Furniture knobs : of copper or bronze, whether or not whitened or dipped in a bath. L.W. . . . .	0	0 75	1417	Hand, with handle. G.W. . . . .	0	1 20
959	Nickelled. L.W. . . . .	0	1 50	1418	Mirrors with glasses exceeding m. 0.70, but not their greatest length. G.W. . . . .	0	0 60
960	Gilt or silvered and pendant knobs. L.W. . . . .	0	0 60	1419	Lids or tags of crystal, falence or porcelain, for apothecaries or for other purposes. L.W. . . . .	0	0 30
961	Tables of copper, bronze, or brass, with silvered, with or other material, for betel nut, lamps or for other purposes. G.W. . . . .	0	0 60	1420	W. apparatus of falence or porcelain, with or without parts of other material. G.W. . . . .	0	0 10
962	Scabbards of metal, for swords, penknives or sabres. L.W. . . . .	0	2 00	1421	Carriage lamps. L.W. . . . .	0	4 80
				1422	Lauders of metal. L.W. . . . .	0	0 30
					Figures, cases, boxes, small sheets, cardboards, statuettes, flower vases, artificial fruits, flower pots, fruit pots, large jars, flat canisters and other like articles, for ornamentation or for other purposes : . . . .		
				1423	Of marble or alabaster. G.W. . . . .	0	0 48
				1424	Of any or other kind or of stone. G.W. . . . .	0	0 64
				1425	Of plaster. G.W. . . . .	0	0 24
				1426	Of terra-cotta, or of other like pastes, whether or not glazed or enamelled. G.W. . . . .	0	0 56

SECTION IX.—STONES, EARTH, CERAMIC WARE AND CRYSTALS.

1363	Beals and grains of all kinds, of composition, falence or glass. L.W. . . . .	0	1 00
1364	Oilres of glass. L.W. . . . .	0	0 40
1365	Horn-glasses. L.W. . . . .	0	0 50
1366	Spectacles : of wire, and common eye-glasses, without arms or springs, with or without elastic. . . . .	0	0 10
1367	The same, with arms, or springs, of iron or brass, and goggles for motorists, stone centers and other artisans' goods for motorists, stone centers and other artisans' goods for motorists. . . . .	0	2 40
1368	Of other kinds, with frame of steel, horn, rubber, bone or composition . . . . .	0	2 40
1369	With frame of tortoise shell or gilt metal . . . . .	1	4 00
1370	With silver frame . . . . .	2	4 00
1371	With gold frame . . . . .	2	4 00
1372	Open glasses : with mounting of leather or unmounted, or with metal mounting, whether or not nickelled, painted or enamelled . . . . .	0	2 40

(1) This item being inconsistent with the provisions of Law No. 612 in force, is repealed. (Law No. 1289, of October 14, 1910).

## SECTION IX.—STONES, EARTH, CERAMIC WARE, AND CRYSTALS.

No.	Goods.	Duties.
1427	Of faience, G.W. . . . .	£ 8, 0
1428	Of porcelain, crystal or glass, G.W. . . . .	0 20
1429	Of stoneware or clay, for filtering water, G.W. . . . .	0 0 14
1430	Of the same materials, with parts of spelter or other metal, G.W. . . . .	0 0 28
1431	Of faience, porcelain, stone or composition, G.W. . . . .	0 0 20
1432	Of earthen, for bottles, . . . . .	0 1 20
1433	In the shape of decanter, with or without funnel, for water . . . . .	0 8 00
1434	Pocket . . . . .	0 1 80
1435	Flowers, of faience, porcelain, crystal or glass, L.W. . . . .	0 1 80
	Slabs and glazes: . . . . .	
1436	Of glass, of any tint, but not polished, G.W. . . . .	0 0 12
1437	Of crystal, cut or polished, opal, dished or decorated, G.W. . . . .	0 0 20
1438	Candle shades and dust guards: of crystal, of any shape and size, G.W. . . . .	0 0 16
1439	Buckles and ornaments of crystal or glass, not imitating precious stones, with or without mounting of common metal, for belts, hats or other purposes, L.W. . . . .	0 1 00
1440	Bricks of clay and paving stones, of any shape and size, for buildings, G.W. . . . .	0 0 20
1441	Slabs of marble, G.W. . . . .	0 2 40
1442	Small stones, for cleaning floors, G.W. . . . .	0 1 60
1443	Bricks for cleaning knives, G.W. . . . .	0 2 00
1444	Tiles: of glazed, of any shape, G.W. . . . .	0 4 80
1445	Of cement or artificial stones, called mosaics, G.W. . . . .	0 2 40
1446	Of compressed asphalt, G.W. . . . .	Free.
1447	Fireproof bricks for boilers . . . . .	10%
1448	Lamps: of gas, of crystal or glass, including hooks, frames, &c. . . . .	0 0 21
1449	Kerosene: with font of crystal or glass, and stand of iron, tin plate, zinc, faience, porcelain or marble, G.W. . . . .	0 0 16
1450	With font of crystal or glass, and stand of bronze, G.W. . . . .	0 0 28
1451	Of crystal or glass, hand or for fixing to the wall, with or without reflector, chimney or shade, G.W. . . . .	0 0 12
	Unrecommended faience ware: . . . . .	
1452	Of common kind, tinged, G.W. . . . .	0 0 03
1453	Of other kinds, white or coloured, G.W. . . . .	0 0 04
1454	With covers or borders of tin or spelter, G.W. . . . .	0 0 16
1455	With covers or parts of other common metals, G.W. . . . .	0 0 20
1456	With attachments of gilt or silvered metal, L.W. . . . .	0 0 50
1457	Articles enumerated in No. 1101, and heat retaining vessels, shall be assessed according to kind, with a surtax of 60% . . . . .	
1458	Sightlights of glass for vessels, G.W. . . . .	100 kilo, Free.
1459	Glasses: for watches, L.W. . . . .	0 3 20
1460	For spectacles, in pairs . . . . .	0 2 40
1461	Magnifying, for cosmoramas or other purposes, with or without handle, G.W. . . . .	0 2 00
1462	Magnifying, pocket, up to m. 0.05 in diameter, . . . . .	0 2 80
1463	For lanterns, "refracting, or in frame" . . . . .	0 2 00
1464	Silvered or varnished glass for mirrors, G.W. . . . .	0 0 30
1465	Plate glass, not silvered, over m. 0.003 in thickness, and bevelled glass of any thickness, G.W. . . . .	0 0 10
1466	Double glass, common, for floors, G.W. . . . .	0 0 06
1467	Marble: in blocks or cut, for floors, G.W. . . . .	0 0 80
1468	In the rough, unpolished, G.W. . . . .	0 0 02
1469	In polished slabs, G.W. . . . .	0 0 04
1470	In polished slabs, G.W. . . . .	0 0 03
1471	In capitals, columns, pedestals or other architectonic and similar unenumerated ornaments, G.W. . . . .	0 0 16
1472	In powder, for polishing marble, G.W. . . . .	0 0 80
1473	Moulds of plaster for reliefs, mouldings, &c. G.W. . . . .	0 0 02
	Mouldings: . . . . .	
1474	Of stucco, cement or other like materials, whether or not painted, gilt, or silvered, for buildings, G.W. . . . .	0 0 08
1475	Of saw dust paste or other materials, with or without veneer of wood, for furniture, G.W. . . . .	0 0 60
1476	Mortars, of marble, faience, porcelain, granite, glass or composition, G.W. . . . .	0 0 08
1477	Artificial eyes, L.W. . . . .	0 6 00
1478	Shades of faience, porcelain, glass or composition, for intercepting the light, L.W. . . . .	0 0 60
1479	Passementerie, of bedwork, L.W. . . . .	0 2 00
1480	Bedstead knobs, of faience or porcelain, with or without parts of metal, L.W. . . . .	0 0 30
1481	False pearls, of any composition, L.W. . . . .	0 4 80
1482	Stones: emery stones, for sharpening tools, G.W. . . . .	0 0 04
1483	Common, other kind, for the same purpose, G.W. . . . .	0 0 06
1484	Oil stones, for sharpening razors, L.W. . . . .	0 0 40
1485	Lithographic G.W. . . . .	Free.
1486	For billiard tables, G.W. . . . .	0 0 05
1487	Table "small-pieces," unmounted, G.W. . . . .	0 2 00
1488	Millstones, of any or sugar-mills, G.W. . . . .	0 0 30
1489	Flint-stone, in blocks or in other shapes, unwrought, G.W. . . . .	0 0 04
1490	Granite, in blocks or in other shapes, unwrought, G.W. . . . .	0 0 40
1491	Pumice-stone, whole or in powder, G.W. . . . .	0 0 05
1492	Roofing slates, G.W. . . . .	0 0 02
1493	Smoking pipes: of clay, G.W. . . . .	0 0 12
1494	Of faience, of iron, or of steel, of any kind, or not with parts of other material, L.W. . . . .	0 2 00
1495	Of meerschaum or its imitation, with or without parts or mouthpieces of other material, L.W. . . . .	2 5 00
1496	Finger plates, of glass, for doors or screens, L.W. . . . .	0 0 20
1497	Plumbago, G.W. . . . .	0 0 05
	Unenumerated articles of porcelain: . . . . .	
1498	White, G.W. . . . .	0 0 16
1499	Painted, gilt, enamelled, or otherwise decorated, G.W. . . . .	0 0 20
1500	Articles specified in No. 1101, and heat-retaining vessels shall pay duty according to kind, with a surtax of 60% . . . . .	
1501	Imitating mosaics or with applications of another material, G.W. . . . .	0 1 00

No.	Goods.	Duties.
1502	With adhering parts of Britannia metal, nickelated metal, spelter or lead, G.W. . . . .	0 0 40
1503	With adhering parts of gilt or silvered metal, L.W. . . . .	0 1 00
1504	Points of crystals, of any shape and thickness, G.W. . . . .	0 0 40
1505	Reflectors of glass for lamps and lanterns, G.W. . . . .	0 0 10
1506	Retorts for smelting works . . . . .	10%
1507	Rosaries of glass, L.W. . . . .	0 0 40
1508	Casters, of faience, paste or stone, with or without parts of metal, for furniture, G.W. . . . .	0 0 80
1509	Table, in sheets, G.W. . . . .	0 1 00
1510	In powder, of any shape, L.W. . . . .	0 0 10
1511	Earth: for clarifying glass, L.W. . . . .	Free.
1512	Vegetable, for plants and freshies for boilers, G.W. . . . .	
1513	Jars, of fine clay, for water, G.W. . . . .	0 0 02
1514	Of common clay, G.W. . . . .	0 0 02
1515	Tubs or baths of marble . . . . .	1 0 00
1516	Knobs of faience, porcelain, glass, or composition, with or without parts of metal, of any shape, L.W. . . . .	0 0 10
1517	"Chalk": in cubes for selous or for billiard cues, G.W. . . . .	0 0 60
1518	In tablets or in other form, for talors, G.W. . . . .	0 0 18
1519	Common crude, G.W. . . . .	0 2 00
1520	Lamp chimneys of crystal or glass, G.W. . . . .	0 0 05
1521	Tubes, cylindrical, of any diameter, for other purposes, . . . . .	0 0 20
1522	Lamp chimneys, of any size, G.W. . . . .	0 3 00
	Plain glass, unbelieved: . . . . .	
1523	Coloured, of any size, up to m. 0.004 in thickness, G.W. . . . .	0 0 03
1524	The same, up to m. 0.70 in length and over m. 0.004 in thickness, G.W. . . . .	0 0 08
1525	Ribbed, white, frosted, dished, coloured, painted, or figured, of any size and thickness, G.W. . . . .	0 0 10
1526	White glass, special for photography, and concave or convex glass for windows, lanterns or other purposes, G.W. . . . .	0 0 20
1527	Special white glass for photography, called dry plates, L.W. . . . .	0 0 25
1528	System, crude, G.W. . . . .	0 1 60

## SECTION X.—WOOD.

1529	Curtain clamps, combined or not with common metals, L.W. . . . .	0 1 00
	Glove stretchers: . . . . .	
1530	Of common wood, varnished or not . . . . .	0 1 60
1531	Of hard wood, lacquered or not . . . . .	0 4 00
1532	Ornaments of any wood, for furniture, L.W. . . . .	0 0 60
1533	Napkin rings of wood, L.W. . . . .	0 1 40
	Dish and other mats: . . . . .	
1534	Of matting, L.W. . . . .	0 0 70
1535	Of wood, of any form, L.W. . . . .	0 1 00
1536	Trays, of wood, varnished, lacquered or japanned, L.W. . . . .	0 4 00
	Buckets and tubs: . . . . .	
1537	Of wood, unpainted, painted, or varnished, with hoops of wood or of metal, G.W. . . . .	0 0 12
1538	Of oak, G.W. . . . .	0 0 18
1539	Barrels of any size, put together, G.W. . . . .	0 0 08
1540	The same, in sheets, composed of staves, bottoms, and hoops, G.W. . . . .	0 0 03
1541	Sticks: only of wood, cane or reed, without handle, . . . . .	0 2 40
1542	The same, with handle or parts of bone, horn, stone, common metal, or composition, . . . . .	0 4 80
1543	With handle or parts of tortoise-shell, ivory, or mother of pearl, . . . . .	1 8 00
1544	With handle or parts of silver, . . . . .	2 4 00
1545	With handle or parts of gold, or with precious stones, . . . . .	ad val. 10%
1546	Prepared for sun-beds or umbrellas, without iron ribs, with or without handles of horn, bone, stone, common metal, or composition . . . . .	0 2 40
1547	Egg-beaters and egg-whisks, G.W. . . . .	0 0 60
1548	Key-hole knobs of wood, paste or composition, L.W. . . . .	0 0 50
1549	Cigar and cigarette holders, with or without parts of horn, rubber, composition, metal, or glass, L.W. . . . .	0 2 40
1550	"Bambolas" of straw or chip, plaited or not, L.W. . . . .	0 3 00
1551	Buttons, called button moulds, ready to be covered, L.W. . . . .	0 0 30
1552	Knobs for bell-cords, L.W. . . . .	0 0 50
1553	Buttons with or without shank, for ornament, carriages, footwear or clothing, L.W. . . . .	0 1 40
	Cases or boxes: . . . . .	
1554	Of common wood, with or without outside covering, for arms, instruments, plate, tools, or other purposes, . . . . .	0 0 40
1555	The same, of iron, L.W. . . . .	0 0 80
1556	Called Chinese, whether or not painted, gilt, silvered, or japanned, of all shapes and sizes, L.W. . . . .	0 1 00
	Baskets: . . . . .	
1557	For coal, including common hampers of "tatora," L.W. . . . .	0 0 08
1558	And small baskets of reed, osier, cane or straw, lined or not with tin plate, for knives and forks, knives, plates or paper, L.W. . . . .	0 1 00
1559	With or without lid, for scholars, for sewing, for bread, or for baths, and similar, lined or not, L.W. . . . .	0 1 10
1560	Clothes, L.W. . . . .	0 0 50
1561	Of straw or osier, for transporting goods, L.W. . . . .	0 0 40
1562	With four or six staves, for flowers or other purposes, L.W. . . . .	0 1 50
1563	Of the foregoing number, lined, padded or decorated with silk, L.W. . . . .	2 2 60
1564	Indian cane, prepared or not, for the manufacture of furniture, G.W. . . . .	0 0 08
1565	Charaxes, L.W. . . . .	Free.
1566	See to cases, L.W. . . . .	0 2 00
1567	Houses, . . . . .	ad val. 20%
	Brushes with woolen back: . . . . .	
1568	Of quitch grass ("pungillo") or other vegetable fibre, unpainted, L.W. . . . .	0 0 20
1569	Table, clothes, hair or hats, L.W. . . . .	0 1 20

No.	Goods.	Duties.	No.	Goods.	Duties.
£ s. d.		£ s. d.			£ s. d.
	Brushes with wooden back:—			Palms or chop in common plants, for hut making.	
1570	Booth, L.W. or comb. L.W. ....	0 2 00	1551	L.W. ....	0 3 50
1571	Booth, L.W. or comb. L.W. ....	0 3 00	1552	Fine, plaited, so-called "of silk," for the same purpose.	0 1 00
1572	For toes, a, windows or roofs, of bristles or horsehair with or without admixture of vegetable materials, and horse-brushes. L.W. ....	0 5 50	1553	For the manufacture of brooms and for other like purposes. G.W. ....	0 0 05
1573	Cigar cases, of common straw. L.W. ....	0 1 20	1554	Other kinds, and straw prepared for binding. G.W. ....	0 0 05
1574	Of <i>Tegallit</i> or <i>Manila</i> straw. L.W. ....	1 0 00		straws for drinking (see No. 1550).	
1575	Wooden compasses, for chalk or for schools. L.W. ....	0 40	1555	Scoops for domestic use and for groceries. G.W. ....	0 0 10
1576	Cork: plates, pieces, or discs for nets. G.W. ....	0 0 03	1556	Wood and bark for clarifying beer. G.W. ....	0 0 05
1577	Stoppers for common bottles. G.W. ....	0 0 10	1557	Joss sticks. G.W. ....	0 0 12
1578	For preserve jars. G.W. ....	0 0 10	1558	Incense, decorated or not, for incense-burners in Chinese worship. G.W. ....	0 0 15
				Other kinds, and straw prepared for binding. G.W. ....	0 0 15
1579	Small stoppers, up to m. 0.018 measured as their largest diameter, for phials. L.W. ....	0 0 50	1559	Match splints. G.W. ....	0 0 02
1580	Stoppers, with parts or figures of (oil, lead, faience, porcelain or glass). L.W. ....	0 0 60	1560	Parcel holders. G.W. ....	0 0 10
1581	Of the foregoing number, with parts or figures of common metal, white-nickelled or silvered. L.W. ....	1 0 00	1561	Knitting needles. L.W. ....	1 0 00
1582	Shoes, hands or tapes for hats. L.W. ....	0 1 00		Rasementerie:—	
1583	Soles for footwear, and other unenumerated articles of cork. L.W. ....	0 0 50	1562	Of straw, palm or chip, without silk. L.W. ....	0 4 00
1584	Ropes of straw or of dried grass. L.W. ....	0 0 81	1563	Of straw, with ornaments or parts of silk. L.W. ....	0 6 00
1585	Twine, L.W. ....	0 0 02	1564	Cords of wool. L.W. ....	0 1 00
1586	Vegetable hair. G.W. ....	0 0 02	1565	Ornamental cords of sandal wood. L.W. ....	1 0 00
				Venetian or other blinds, with or without accessories:—	
	Crosses and holy water fonts:—		1566	Of Chinese matting. G.W. ....	0 0 40
1587	Of wood, with or without figures, with or without parts of common metal. L.W. ....	0 1 20	1567	Of wood, painted, with or without accessories. G.W. ....	0 0 25
1588	Covered with silk velvet or plush, with or without parts of other material except fine metal. L.W. ....	0 1 80	1568	Mats of all kinds, for floors. G.W. ....	0 0 12
1589	Of paste or composition. L.W. ....	0 2 40	1569	Smoking pipes, with or without mouthpieces of horn, rubber, composition, or glass. L.W. ....	0 1 00
1590	Sail sets. L.W. ....	0 1 00	1570	Parquet flooring of wood. G.W. ....	0 2 40
1591	Common wooden spoons for kitchen use. G.W. ....	0 1 40	1571	Packet whistles of wood, paste or composition, with or without windings, mounted or not, of common wood. G.W. ....	0 0 12
1592	Beals of wool or wool pulp called "cocotte." L.W. ....	0 0 30	1572	Of fine wood. G.W. ....	0 0 25
1593	Cradles of cane or osier, without wheels. G.W. ....	0 1 60	1573	Rosaries with beads of wood. L.W. ....	0 0 09
1594	Ladders. G.W. ....	0 0 10	1574	Wooden wheels for vehicles. L.W. ....	0 0 11
1595	Brooms of various kinds, with or without handles. L.W. ....	0 1 50	1575	Belows of "fabura." G.W. ....	0 0 05
1596	Small brooms of Chinese cane and similar. L.W. ....	0 0 80	1576	Of common wood, for making cases. G.W. ....	0 0 01
1597	Of esparto. L.W. ....	0 0 60	1577	For cigar cases, or for packing small lead tubes. G.W. ....	0 0 06
1598	Pears for footwear. G.W. ....	0 0 06	1578	For washing. G.W. ....	0 0 02
1599	Mats of rattan, wool or straw, for blinds. L.W. ....	0 2 00	1579	For cutting bread or for other domestic purposes, and small boards for packing cases. G.W. ....	0 0 08
1600	Strirups: carved, similar to those used in the country. L.W. ....	0 0 80	1580	For cleaning buttons. L.W. ....	0 0 02
1601	Not carved. G.W. ....	0 1 00	1581	For cleaning buttons. L.W. ....	0 0 16
1602	Cases of wood covered or not with paper tissue. L.W. ....	0 0 70	1582	For cleaning buttons. L.W. ....	0 0 16
1603	For spectacles. L.W. ....	0 1 40	1583	For cleaning buttons. L.W. ....	0 0 16
1604	For jewellery or cigar holders. L.W. ....	0 1 00		Notes.—Cases or boxes for cigars, or for packing small lead tubes, imported unmounted, shall be dutiable according to the boards used in their manufacture, with a surtax of 20 %	
1605	For plate or fancy articles. L.W. ....	0 1 00	1584	Heels for footwear: unmounted. L.W. ....	0 0 60
1606	Lemon squeezers, with or without parts of other material. L.W. ....	0 0 50	1585	Covered. L.W. ....	0 2 00
1607	Hand bells for domestic use. L.W. ....	0 0 25	1586	Trunk stands, without accessories, whether or not varnished, painted or lacquered. (Accessories are dutiable separately.) G.W. ....	0 0 80
1608	Straw envelopes, common, for bottles. L.W. ....	0 1 50	1587	Binges for casks. G.W. ....	0 0 08
1609	In the shape of wicker ("of straw"), with or without cap or bottom, for the same purposes. L.W. ....	0 0 40	1588	" <i>Tayama</i> " or " <i>quill</i> " and China pipes. G.W. ....	0 0 04
1610	Saddle trees: not covered. G.W. ....	0 9 50	1589	Printing type and clichés. G.W. ....	Free
1611	Covered, and iron all the trees with or without spring. L.W. ....	1 2 00		Furniture handles:—	
1612	Frames for anelled Mexican stirrups. G.W. ....	0 0 20	1590	In the shape of knobs. L.W. ....	0 0 80
1613	Certain poles and rims. G.W. ....	0 0 65	1591	In other shapes, and in pendant form. L.W. ....	0 0 11
1614	Cane and rattan: rough or cut. G.W. ....	0 0 10	1592	Shatts for vehicles. G.W. ....	0 1 00
1615	Prepared for furniture seats or other purposes. G.W. ....	0 0 20	1593	Shatts for tanning or dyeing. G.W. ....	0 1 00
1616	Firewood. G.W. ....	Free.			
1617	Liquor cases, without accessories, whether or not varnished, japanned or painted. L.W. ....	0 2 40			
	Notes.—Accessories pay duty separately.				
1618	Footpicks. G.W. ....	0 0 15			
1619	Taps for casks. G.W. ....	0 0 21			
	Building wood:—				
1620	Guyalid reeds. G.W. ....	Free.			
1621	Oxyes for covering wheels. G.W. ....	0 0 50			
1622	For vessels. G.W. ....	Free.			
1623	Plates of pine or other common wood. G.W. ....	0 0 08			
1624	Staves, unwrought. G.W. ....	0 0 01			
1625	The same, wrought. G.W. ....	Free.			
1626	Sleepers of common wood. ....				
1627	" <i>de alou</i> " and " <i>de palmas</i> " ....				
1628	" <i>de mangla</i> " and " <i>de hanta</i> " ....				
1629	Half " <i>de mangla</i> " and " <i>de palmas</i> " ....				
1630	Masts of all kinds unwrought ....				
	Sawn in beams, joists, beams, girders and other unenumerated shapes, per m. 0.02 in thickness:—				
1631	Pine, larch, larch and similar. ....	0 3 06			
1632	The same, planed, tongued and grooved, or of wrought iron, any number. ....	0 0 14			
1633	Poplar or ash, oak and similar. ....	10 %			
1634	Of the foregoing number, planed, tongued or grooved. ....	0 0 11			
	Fine or cabinet makers' wood:—				
1635	Cedar, unwrought. G.W. ....	10 %			
1636	Other kinds, unwrought. G.W. ....	Free.			
1637	Veneers for furniture. G.W. ....	0 0 16			
	Wood manufactured into unenumerated articles:—				
1638	Common. G.W. ....	0 0 12			
1639	Fine. G.W. ....	0 0 10			
1640	Handles: for benches. G.W. ....	0 0 12			
1641	For tools with rings or " <i>de alou</i> " or " <i>de palmas</i> " ....	0 0 04			
1642	Of the foregoing number, without rings. G.W. ....	0 0 03			
1643	Frames for pictures or paintings, of any wood, mounted or not, combined or not with other materials. L.W. ....	0 0 80			
1644	Cake or pastry moulds, with or without plaster, unpainted. ....	0 0 20			
1645	Furniture mouldings, with or without plaster, unpainted. ....	0 0 08			
1646	Varnished, bronze, painted, gilt or silvered. G.W. ....	0 0 20			
1647	Mortars. G.W. ....	0 0 12			
1648	Natural or artificial mounds for forests. L.W. ....	Free.			
1649	Straw: " <i>Tegallit</i> " or " <i>Manila</i> " for common bottles. G.W. ....	0 0 16			

## SECTION XI.—COLOURING MATERIALS, VARNISHES, DYEING, &amp;C., Nos.

Nos.	Goods.	Duties, £ S. C.
1725	As small cubes, of better quality, for painting or drawing. L.W. ....	0 2 00
1726	Drying powders, called purpurine. L.W. ....	0 1 01
1727	Drying powders, for painters. L.W. ....	0 0 00
1728	Powders for colouring wine. L.W. ....	0 4 00
Varnish:—Varnish or essence of plane (i.e. "platano"), mixed or not with the so-called "our favourite" paint, shall be dutiable at the same rate as the latter.		
Group 2.—Oils, Varnishes and Industrial Gums		
1726	Oils: whale or seal. G.W. ....	0 0 02
1727	Oliva, common, in tins or barrels, and coconut or palm oil for soap manufacture. G.W. ....	0 0 02
1728	Oliva, refined and unrefined, oils of the macula, non-edible carthamus, hark, rapeseed, roots: root or pine, also impure cottonseed oil. G.W. ....	0 0 10
1729	Oil of the foregoing number, refined. G.W. ....	0 0 20
1730	Gasoline, naphthalene, paraffine, petroleum or kerosene. G.W. ....	0 0 06
1731	Linseed, crude or boiled. G.W. ....	0 0 04
1732	Black and all impure oils, for machines. G.W. ....	0 0 06
1733	Crude petroleum. L.W. ....	0 0 03
1734	In small flasks, for sewing machines, watches or other purposes. G.W. ....	0 0 24
1735	Turpentine oil. L.W. ....	0 0 01
1736	Tar or common mineral or vegetable pitch, for ships and other industrial purposes, including "phosphoric anhydride," except putty for medicinal purposes. ad val. 10% .....	10 %
1737	Varnish: common, in barrels for ships. G.W. ....	0 0 05
1738	Oil, black, for iron, in bottles or tins. G.W. ....	0 0 16
1739	Copal, for carriages, furniture and railways, in bottles or tins. G.W. ....	0 0 10
1740	In flasks, for carriages, furniture or other purposes. L.W. ....	0 0 80
1741	Amer, for photographers, and varnish for restoring pictures. L.W. ....	0 1 20
1742	Prepared for coating barrels inside. G.W. ....	0 0 20
1743	Benzene common or rectified, in Col's and like original flasks. L.W. ....	0 0 12
Foot blacking and similar, and liquid blacking in small		
1744	In peds, black, common, and liquid blacking in small stoneware jars, prepared for shining with the brush. G.W. ....	0 0 10
1745	Liquid black, in glass receptacles. G.W. ....	0 0 16
1746	Oil, white or coloured, for colouring, cleaning, and shining boots, also cream: white, black or other colour. L.W. ....	0 0 60
1747	Jewels' pitch or asphaltum. G.W. ....	0 0 08
Industrial gums:		
1748	Mastic. L.W. ....	0 0 10
1749	Arabic, in pieces. G.W. ....	0 0 10
1750	The same in powder. L.W. ....	0 0 80
1751	Benzoin. G.W. ....	0 1 20
1752	Copal, in pieces or in powder. G.W. ....	0 0 12
1753	Shellac. G.W. ....	0 0 18
1754	Gutta or resin. G.W. ....	0 1 00
1755	Olibanum or incense. G.W. ....	0 0 40
1756	Liquid, for glazing. G.W. ....	0 0 12
1757	Dragon's blood. L.W. ....	0 1 20
1758	Tragacanth. L.W. ....	0 0 48
1759	Sapindilla ("Cast" L.W. ....	0 0 08
1760	Grease: animal, tallow, for cars. G.W. ....	0 2 00
1761	Impure, of other kinds, for the same purpose. G.W. ....	0 0 03
1762	Sapindilla, and industrial oleum. G.W. ....	0 0 04
Rubber or caoutchouc manufactured into the following articles:		
1763	Feeling rings, elastic bands for pipes, tooth or nail brushes, erasers, whether or not sheathed in wood or metal, small balloons for carnival or for toys, with or without parts of other material, bicycle tyres, hose or tubes for irigators or mining, boots, made for footwear, to be so put on, stoppers and all other similar articles of soft rubber not specially tariffed. L.W. ....	0 1 50
1764	Buckets, bed-pans, troughs, funnels, animals and other similar articles of vulcanized or vulcanized rubber. L.W. ....	0 1 20
1765	Cushions of rubber strengthened or not with wood, for riding, &c. G.W. ....	0 1 00
1766	Key-hole guards, cigar and cigarette holders, cigar cases and other articles of the kind, of vulcanized or vulcanized rubber, including mopkin rings. L.W. ....	0 2 00
1767	Rubber trees or automobiles. G.W. ....	0 1 00
1768	Hose: not specified in other numbers. G.W. ....	0 0 10
1769	Paraffine in paste, whole or broken. G.W. ....	0 0 02
1770	Candle of rubber. L.W. ....	0 1 50
Braid combs of rubber:		
1771	Or chignon or for fixing the hair, including hair pins. L.W. ....	0 5 00
1772	Of the foregoing number, ornamented with metal or other in fact. L.W. ....	0 7 50
1773	Brush: of hair or of artificial hair. G.W. ....	0 0 01
1774	Common for soap wash. L.W. ....	0 0 20
Slabs of rubber:		
1775	Open worked or figured, for floors. G.W. ....	0 0 00
1776	Thin, common or not, with tins, cut or in pieces for the same or other purposes. G.W. ....	0 0 40
1777	Yellow: technical. G.W. ....	0 1 20
1778	Roach. L.W. ....	0 1 00

## Goods.

Duties,  
£ S. C.

## SECTION XII.—LIVE ANIMALS.

1779	Horses: ordinary. ....	each	0 4 00
1780	For breeding. ....	According to appraisement	Free.
1781	Horses: ordinary. ....	each	3 0 00
1782	For breeding. ....	According to appraisement	Free.
1783	Gats. ....	each	1 0 00
1784	Sheep. ....	each	1 0 00
1785	Mules. ....	each	1 0 00
1786	Pigs. ....	each	Free.
1787	Next cattle: ordinary. ....	each	1 0 00
1788	For breeding. ....	each	1 0 00
1789	Birds: farm poultry. ....	each	1 0 00
1790	Other. ....	each	10 %

## SECTION XIII.—STATIONERY.—PAPER AND CARDBOARD.

Group 1.—Stationery.			
1791	Albums: leaf. ....	each	0 0 12
1792	Of other kind with frame of cardboard, common metal or composition, with or without ratchet for altering the dates. L.W. ....	each	0 0 80
1793	Pads, stamp ink. L.W. ....	each	0 0 64
1794	Office seal of any material. G.W. ....	each	0 0 60
1795	Paper fasteners. L.W. ....	each	0 2 00
Boxes:			
1796	Of tin plate or iron, put together or not, with or without compartments, whether or not painted, varnished or stamped, for office use. L.W. ....	each	0 0 30
1797	Of fire wood or composition, for pens or other office requisites. L.W. ....	each	0 1 20
1798	Of common wood, for the same purpose. L.W. ....	each	0 0 64
1799	Of cardboard or blotting paper, lined or not with oleoth or stuff. L.W. ....	each	0 0 50
1800	The same lined with leather. L.W. ....	each	0 1 40
1801	Portfolios called "albumen" and the like, with or without attached springs, mounted or not, for filing papers. L.W. ....	each	0 0 40
1802	Tapes, inked, for typewriting machines. L.W. ....	each	0 0 40
1803	Lip glue. L.W. ....	each	0 0 10
1804	Compasses of metal, not in cases, for writing desks. L.W. ....	each	0 1 20
1805	Composition called "Bancro" and the like, in double or single blocks, for erasing ink. ....	each	0 2 00
1806	Counting machines, for erasing ink. ....	each	3 0 00
1807	Pencil sharpeners, of copper or bronze. L.W. ....	each	0 0 80
1808	Of tin, iron or steel. G.W. ....	each	0 0 20
1809	Paper cutters: of bone. L.W. ....	each	0 4 00
1810	Of wood. L.W. ....	each	0 2 00
1811	Of tortoise shell, ivory or mother of pearl. L.W. ....	each	1 6 00
Drawing pens:			
1812	Of iron, tin plate or zinc. L.W. ....	each	0 1 20
1813	Of other metals, nickelled or not. L.W. ....	each	0 2 40
1814	Stumps of paper or leather. L.W. ....	each	0 2 40
Pencil boxes or nests:			
1815	Of copper, bronze or brass. L.W. ....	each	0 1 00
1816	Of iron. L.W. ....	each	0 0 60
1817	Of common wood, empty, for mathematical or drawing instruments. L.W. ....	each	0 0 60
1818	The same, of fine wood. L.W. ....	each	0 1 20
1819	Holographs for reproducing handwriting. L.W. ....	each	0 1 00
1820	Sealing wax, in sticks. L.W. ....	each	0 0 60
1821	Fountain pens of rubber or common metal with ink and stylographs. ....	each	0 4 00
Pencil cases:			
1822	Of brass, blanchet, nickelled or of white metal, for drawing, called crayon holders ("portafogues"). ....	each	0 1 20
1823	Of tin plate, tube form, with pencil and pen or prepared to receive same. L.W. ....	each	0 0 80
1824	Of brass, white metal or nickelled, for pencil leads or pen, with or without sliding mechanism. ....	each	0 1 80
1825	Of the foregoing number, gilt or plated. ....	each	0 4 80
1826	Of gold, with or without pen. ....	each	0 0 16
1827	Of silver, without gold pen. ....	each	0 3 00
Pencils:			
1828	With large round or flat lead, for artisans. L.W. ....	each	0 0 80
1829	Common, of white wood, for writing or drawing. L.W. ....	each	0 1 00
1830	Of other kinds, of any colour. L.W. ....	each	0 2 00
1831	Pointed, with joint sheaths and thin pencils for portraits. L.W. ....	each	0 3 20
1832	Safe cases in wood. L.W. ....	each	0 0 40
1833	Of the foregoing number, menced. L.W. ....	each	0 0 16
1834	Leads, of any colour, unced, for pencil cases. L.W. ....	each	0 8 00
1835	Notebooks. (Dutiable as Portfolios, according to kind, with a rebate of 50%.) ....	each	0 0 32
1836	Pen wipers and stamp do., dippers of falence, porcelain or glass, with or without brush or sponge. L.W. ....	each	0 0 32
1837	Penholders: of ivory, tortoise shell or mother of pearl, with or without tube of common metal. L.W. ....	each	1 6 00
1838	Of horn, rubber, composition, cork or bone. L.W. ....	each	0 2 40
1839	Line, with gut tube. L.W. ....	each	0 0 60
1840	The same, with gold tube. L.W. ....	each	4 0 00
1841	Of polished wood, unpublished wood. L.W. ....	each	0 0 60
1842	Of polished wood. L.W. ....	each	0 1 00
Typewriting machines:			
1843	With keyboard. ....	each	2 0 00
1844	Without keyboard. ....	each	1 0 00
1845	Machines: for perforating cheques and for numbering. ....	each	0 4 00
1846	For wire-stapling, with or without accessories. L.W. ....	each	0 8 00
1847	Writers of all kinds. L.W. ....	each	0 0 80
1848	Writing cases of wood, paper pulp or composition. L.W. ....	each	0 0 80

\*Animals destined for Botanical or Zoological gardens are admitted duty free.

## TARIFF.]

## PERU.

No.	Goods.	Duties. £ s. c.	No.	Goods.	Duties. £ s. c.
1819	Paper weights:		1911	The same, for violoncello and double basses . . . . .	each 0 2 40
1820	Of iron, nickelled or not. L. W. . . . .	kilo. 0 0 80	1912	Bags, baskets, cornets and other similar containers for sweets, with or without silk fasteners, including crackers and those containing paper clothing. L. W. . . . .	kilo. 0 1 20
1850	Of copper or bronze. L. W. . . . .	0 1 20			
1851	Of furniture, porcelain or glass. L. W. . . . .	0 1 20	1913	Of the foregoing number, covered with any tissue other than silk, with or without ornaments of any other material not being iron metal. L. W. . . . .	kilo. 0 1 80
1852	Of the foregoing number, with parts of common metal. L. W. . . . .	kilo. 0 1 60	1914	Unenumerated boxes, prepared to hold plate or any other articles, whether or not covered with paper or tissue other than silk. L. W. . . . .	kilo. 0 1 20
1853	Slates: of earlboard. G. W. . . . .	0 0 15	1915	Decalcomans. L. W. . . . .	0 1 20
1854	Of stone, with or without frame, for school children. G. W. . . . .	0 0 05	1916	Portfolios, cigar cases and card cases, of earlboard lined or not with paper or tissue other than silk. L. W. kilo.	0 0 40
1855	Of falence, stone, porcelain or composition. L. W. . . . .	kilo. 0 0 60			
1856	Pens: common metal. L. W. . . . .	0 2 40	Cardboard:		
1857	Quill, cut or not. L. W. . . . .	0 2 00	1917	Common, non-satin and uncoated. G. W. . . . .	0 0 02
1858	Gold. L. W. . . . .	0 0 15	1918	Common, covered with paper on one side only, special for packing canlles. G. W. . . . .	kilo. 0 0 04
1859	Presses: of iron, with or without beam, for copying letters. G. W. . . . .	0 0 10	1919	Tarrel, for roofing. G. W. . . . .	0 0 05
1860	Of wood or iron, portable, in boxes, for the same purpose. G. W. . . . .	kilo. 0 0 20	1920	Of asbestos, for roofing. G. W. . . . .	0 0 16
1861	Stamping. G. W. . . . .	0 0 20	1921	Covered with glassy paper, including common card- board for tickets. G. W. . . . .	kilo. 0 0 12
1862	And apparatus called copycraps, mimeographs and the like, unenumerated, for manufacturing. each	0 8 00	1922	Cut out for tickets, printed or not. G. W. . . . .	0 0 16
	Fraser's office:		1923	Oil, for copying press, and waterproof tissue, for the same purposes, also cardboard cut out for playing cards. L. W. . . . .	kilo. 0 0 60
1863	With handle of horn, bone or wood. L. W. . . . .	kilo. 0 1 60	1924	Perforated for embroidery. L. W. . . . .	0 0 50
1864	With handle of tortoise shell, ivory or mother of pearl. L. W. . . . .	kilo. 1 0 00	1925	Manufactured into unenumerated articles. L. W. . . . .	0 0 50
1865	Rules: of common wood. L. W. . . . .	0 0 50			
1866	Of cabinet-makers' wood, with or without fillets of metal. L. W. . . . .	kilo. 0 1 00	1926	Card, white, colored. G. W. . . . .	0 0 24
1867	Squares, straight angular or other form for linear drawing, including those of rubber. L. W. . . . .	kilo. 0 1 20	1927	Non-transparent and card for wrapping silk goods. G. W. . . . .	kilo. 0 0 12
1868	Spring for papers, of iron, copper or other metal, with springs of the same kind of metal with wood or earlboard foundation attached. L. W. . . . .	kilo. 0 1 00	1928	Wreaths or funeral ornaments. . . . .	0 0 16
1869	Blotter: common, with mounting of metal or in form of roller, whether or not nickelled. L. W. . . . .	kilo. 0 0 80			
1870	With mounting of wood. L. W. . . . .	0 0 40	Books:		
	Stamps of metal:		1929	With maps, scientific engravings, or lessons of science, with related cover, for the exclusive use of schools, and mural tablets for intuitive teaching. G. W. . . . .	kilo. 0 0 05
1871	With handle of wood or metal, for sealing wax or ink, enamel or not. . . . .	doz. 0 3 00	1930	Printed and newspaper, bound or not. G. W. . . . .	0 0 06
1872	Rotary, with or without mechanism for altering dates, enamel or not. . . . .	doz. 0 7 20	1931	With models of handwriting or drawing. G. W. . . . .	Free.
1873	Of the foregoing number, with handle of ivory or mother of pearl. (Dutiable with a surtax of 60%.)	doz. 0 2 80	1932	Blank of other kinds, for writing, including books of tissue paper. G. W. . . . .	0 0 20
1874	Stamps of rubber. . . . .	doz. 0 2 80	1933	Collars, cuffs and shirt fronts of paper or paper with tissue. L. W. . . . .	kilo. 0 2 00
1875	Ink: for lithographers or printers. G. W. . . . .	kilo. 0 0 08	1934	Drawings of all kinds and models on paper or earlboard, for embroldering or for fret sawing wood. L. W. . . . .	kilo. 0 0 80
1876	Liquid, writing. G. W. . . . .	0 1 40	1935	Prints, chrome, chromolithographs, lithographs and oleographs, printed, engraved or lithographed on paper, earlboard or tissue. L. W. . . . .	kilo. 0 1 20
1877	In sheets covered or paste, for writing. L. W. . . . .	0 0 70	1936	For book-markers, with or without open-worked parts, fast cards for congratulations also for collections or cutting out. L. W. . . . .	kilo. 0 4 00
1878	For marking or for seals. L. W. . . . .	0 0 70			
1879	Indian, in paste or liquid and ink prepared for copying by the hectograph. L. W. . . . .	kilo. 0 1 50	1937	Note.—Prints in envelopes shall be weighed together with the envelopes. Those collected in books with cardboard covers shall be entitled to a rebate of 40%.	kilo. 0 4 00
1880	Red, writing. L. W. . . . .	0 0 20	1938	Postage and tax stamps. L. W. . . . .	kilo. 0 4 00
1881	In paste, common, for marking. G. W. . . . .	0 0 14	1939	Statues, figures and statuettes of painted earlboard or of carton-pierre, with or without pedestal of another material. G. W. . . . .	kilo. 0 0 32
1882	Ink is: of all kinds, for the pocket. L. W. . . . .	0 1 20			
1883	Of tissue, porcelain or glass. L. W. . . . .	0 0 32	Uses of earlboard lined or not with paper or tissue other than silk:		
1884	Of the above number, in the form of tablets ("tablets") or figures, whether or not combined with other materials. L. W. . . . .	kilo. 0 0 64	1940	For spectacles. L. W. . . . .	kilo. 0 0 35
1885	Of lead or spelter, for school children. L. W. . . . .	0 0 12	1941	For jewellery or cigar holders. G. W. . . . .	0 0 20
1886	Type for offices: of copper or bronze. L. W. . . . .	0 0 60	1942	For plate or fancy articles. L. W. . . . .	0 0 50
1887	Of rubber. L. W. . . . .	0 1 80	1943	Labels: of paper, with inscriptions, whether or not embossed, gilt or silvered. L. W. . . . .	kilo. 0 2 00
	Group 2.—Earlboard, Paper and Manufactures thereof.		1944	For match or candle boxes. L. W. . . . .	0 0 20
1888	Ornaments of earlboard or paper, whether or not enamelled or painted, for coffins. L. W. . . . .	kilo. 0 1 00	1945	Of earlboard or paper for marking prices. L. W. . . . .	0 0 80
	Albums:		1946	Paper lanterns. G. W. . . . .	0 0 30
1889	With covers of paper or cloth. L. W. . . . .	0 0 60	1947	Artificial flowers and plants, ornamented or not with other materials not being silk. L. W. . . . .	kilo. 0 2 00
1890	Of common leather. L. W. . . . .	0 1 00	1948	Photographic prints of paper or earlboard and small books ("cinematograph") called "cinematographs." L. W. kilo.	0 1 00
1891	Of paste, fine skins or of silk. L. W. . . . .	0 2 80			
1892	Of tortoise shell, ivory or mother of pearl. L. W. . . . .	kilo. 0 0 00	Photographs:		
1893	Note.—Albums with engraved models of postage stamps are dutiable, according to kind, with a sur- tax of 25%. Albums with coats of arms or musical box shall be assessed in the same manner, with a surtax of 40%.		1949	On paper and transparent photographs for stereoscopes. L. W. . . . .	kilo. 0 4 00
1894	Frames of earlboard for slates or kepls. L. W. . . . .	kilo. 0 0 20	1950	On earlboard. L. W. . . . .	0 2 40
1895	Letters and numbers of earlboard or paper, whether or not enamelled, painted, gilt or silvered. L. W. . . . .	kilo. 0 3 20	1951	Geographical or celestial globes, plans and maps or charts, on paper. According to appraisement. L. W. . . . .	kilo. 0 0 10
1896	Napkin rings, dish mats, trays, boxes, plates, lighter cases, cruet stands, with their requisites, and all other similar articles of compressed paper or paper pulp, whether or not varnished, enamelled or painted. L. W. kilo. . . . .	0 1 00	1952	Paper strings, G. W. . . . .	Free.
1897	Printed advertisements and advertising almanacs. (Law of Nov. 4, 1886.) G. W. . . . .	kilo. 0 0 02	1953	Lesser stems, petals, calyxes and other articles of the manufacture of artificial flowers, with or without wire. L. W. . . . .	kilo. 0 2 00
	Note.—This number only includes a menus of apothecaries and commercial or industrial illustrations on earlboard or paper, neither illustrated nor framed.				
1898	Paile of paper-pulp or earlboard. L. W. . . . .	kilo. 0 5 50	Black books, with or without printing: . . . . .		
1899	Small flax of paper for decorative sweets. L. W. . . . .	0 1 20	1954	Of all kinds, for writing. G. W. . . . .	0 0 20
1900	Ke, hole guards and furniture knobs of paper-pulp or earlboard. L. W. . . . .	kilo. 0 1 00	1955	For press copying. G. W. . . . .	0 0 32
1901	Paper bags: without printing, for packing. L. W. . . . .	0 0 10	Printed books:		
1902	Of the foregoing number, gilt. G. W. . . . .	0 0 10	1956	Missals, with covers of common leather . . . . .	each 0 1 60
1903	Of the foregoing number, with inscriptions or marks of commercial or industrial establishments. G. W. kilo. . . . .	0 0 20	1957	The same, with covers of celluloid, composition, or fine skins. . . . .	each 0 3 60
1904	Buttons of earlboard or paper pulp, for ornamenting clothing or footwear. L. W. . . . .	kilo. 0 0 60	1958	Prayer and other kinds, with covers of common leather, with corners and a slip of common leather, with the four large angles, with covers of celluloid, com- position, or fine skins. . . . .	each 0 2 00
1905	Common, for packing rain boots. G. W. . . . .	0 0 05	1959	The same, with covers of tortoise shell, ivory or mother of pearl. . . . .	each 0 3 00
1906	Covered with glassy paper, whether or not bronzed, gilt or silvered. G. W. . . . .	kilo. 0 0 32	1960	With clasp or ornaments of gold or silver. . . . .	each 5 00
1907	Common, for packing other goods. G. W. . . . .	0 0 10	1961	Other kinds. G. W. . . . .	Free
1908	With glassy paper, whether or not bronzed, gilt or silvered. G. W. . . . .	kilo. 0 0 32	1962	Frames for pictures or paintings, of earlboard or paper, pressed paper, or paper pulp, whether or not varnished, lacquered, enamelled, silvered or gilt. L. W. . . . .	kilo. 0 1 50
1909	With glassy paper, whether or not bronzed, gilt or silvered. G. W. . . . .	kilo. 0 0 24	1963	Masks of earlboard or earlboard paper. L. W. . . . .	0 1 20
1910	Guitare, banlore, mandoline, guitar, with or without huling of paper or tissue other than silk. each	0 1 00	1964	Monblins and ornaments of earlboard or paper pulp, buildings or for furniture and other purposes, whether or not varnished, enamelled, gilt or silvered. L. W. kilo. . . . .	0 0 50
			1965	Playing cards: of cotton, of all kinds. . . . .	gross 0 4 80
			1966	Of linen, and those of thick card, English or French . . . . .	1 2 00



SECTION XIII.—STATIONERY, PAPER AND CARDBOARD.	Nos.	Goods.	Duties.	Duties.
1968 Small cards having up to m. 0.60 in length by m. 0.40 in width, with commercial advertisements, for cigarette factories. G.W. ....	0 0 03			0 0 03
1969 Lamp shades: of paper, cardboard, metal, or not. L.W. ....	0 1 20			0 1 20
1970 Screens, with or without stand, for intercepting the light. L.W. ....	0 0 60			0 0 60
Paper:				
1971 Oiled, paraffined or waxed, of any thickness, parchment paper for packing, for wrapping post-cards or for other purposes. G.W. ....	0 0 20			0 0 20
1972 Aluminized, sensitized or otherwise prepared, for photographers. L.W. ....	0 1 50			0 1 50
1973 Cotton, wood or straw, common, non-sticky, and satiny paper called "tar paper" and the like, for packing or floors. G.W. ....	0 0 66			0 0 66
1974 Open-worked, for decanting sweetmeat boxes or for soups. L.W. ....	0 2 00			0 2 00
1975 Called "carbon paper" for copying. L.W. ....	0 1 80			0 1 80
1976 Coloured, unvarnished, for kites or for wrapping. G.W. ....	0 0 12			0 0 12
1977 For press-copying, of all kinds, and silk or rice paper, white or colored, for wrapping, flower making or other purposes. G.W. ....	0 0 50			0 0 50
1978 Note. This number includes all unannounced transparent or light papers not weighing more than 25 grammes per square metre.				
1979 Cut or plaited, for flask or bottle capsules. L.W. ....	0 0 50			0 0 50
Chinese paper:				
1979 Bound or not for writing. G.W. ....	0 0 20			0 0 20
1980 Cut or in sheets, with red or colored dots. G.W. ....	0 0 24			0 0 24
1981 In the same form, red unvarnished. G.W. ....	0 0 60			0 0 60
1982 Gilt or silvered, cut or not, spec'd for flower making. L.W. ....	0 2 40			0 2 40
1982 For bookbinders, granulated, marbled or imitating tissue, and glazed, varnished paper for labels and other purposes. G.W. ....	0 0 25			0 0 25
1984 Cut, for letters or imitation cards, and paper of larger size with two or more water marks on each sheet. G.W. ....	0 0 20			0 0 20
1985 For booklets, printed or otherwise typographic work, and seal foil paper for wrapping chocolate, of any size. G.W. ....	0 0 10			0 0 10
1986 With designs, monograms, corners and fillets gilt, silvered or otherwise decorated, including mourning paper, current stamp paper for intimation and other letters. G.W. ....	0 0 32			0 0 32
1987 Enamelled, of any colour, imitation gilt or silvered paper, plain or figured. L.W. ....	0 1 60			0 1 60
1988 Toned paper. G.W. ....	0 0 10			0 0 10
1989 Covered with tissue, for packing. G.W. ....	0 0 14			0 0 14
1990 Filtering. G.W. ....	0 0 16			0 0 16
1991 Called "alcoas" wheat leaf, tobacco or pulp, and other kinds of paper, for cigarettes. G.W. ....	0 0 32			0 0 32
1992 Special for microscopes. L.W. ....	0 4 60			0 4 60
1993 Printed on the wrong hand, blank, for insurance policies and shares or stocks. L.W. ....	0 4 60			0 4 60
1994 In the form of orders, invoices, accounts, receipts, memorandums, &c. G.W. ....	0 0 75			0 0 75
1995 Bristol paper, checked paper for plans, and paper on rollers for drawing, combined or not with tissue. G.W. ....	0 0 60			0 0 60
1996 Confetti and serpentine for carnival. G.W. ....	0 0 25			0 0 25
1997 For printing newspapers, not satiny. G.W. ....	Free.			Free.
1998 Painted, for photographers' sash lenses. L.W. ....	0 0 40			0 0 40
1999 With ruled margin, for accounts. G.W. ....	0 0 28			0 0 28
2000 Ruled, for music. G.W. ....	0 0 18			0 0 18
2001 Cut and unvarnished for wrapping cigarettes. G.W. ....	0 0 45			0 0 45
2002 Cut, for cigarettes, in loose sheets, in booklets or reeled. G.W. ....	0 0 60			0 0 60
2003 Thick, satiny or not, for wrapping or for use as pamphlet covers. G.W. ....	0 0 12			0 0 12
2004 Blotting, of all kinds and for any purpose. G.W. ....	0 0 20			0 0 20
2005 Wall, of all kinds. G.W. ....	0 0 26			0 0 26
2006 Transparent, for tracing. L.W. ....	0 1 99			0 1 99
2007 Transparent called "craquelé" for windows. G.W. ....	0 1 00			0 1 00
2008 Telegraph tapes. G.W. ....	0 0 12			0 0 12
2009 Note.—Wrapping paper, provided with inscriptions, shall be charged, according to kind, with a surtax of 25%.				
2010 Filtering paper pulp. G.W. ....	0 0 80			0 0 80
2011 Purves of cardboard or paper, with or without lining of tissue. L.W. ....	0 0 36			0 0 36
2012 Envelopes, of paper, combined or not with tissue. G.W. ....	0 0 24			0 0 24
2013 Stamped or decorated, and mourning envelopes. G.W. ....	0 0 50			0 0 50
2014 Book covers: of paper, with or without vignettes or inscriptions. G.W. ....	0 1 20			0 1 20
2015 Of cardboard, covered with paper or tissue, as above. G.W. ....	0 1 00			0 1 00
2016 Cards: of cardboard, for photographs. G.W. ....	0 0 20			0 0 20
2017 Blank visiting, or for writing. G.W. ....	0 0 50			0 0 50
2018 Stamped, visiting or advertising. G.W. ....	0 0 60			0 0 60
2019 Blank, with pen-worked or relief designs. G.W. ....	0 0 80			0 0 80
2020 Postal, of all kinds, and menu cards, with or without designs or pictures. L.W. ....	0 2 00			0 2 00
2021 Playing, Chinese. L.W. ....	0 1 50			0 1 50
2022 Scabbards, of cardboard with metal fittings, for pomards. L.W. ....	0 1 60			0 1 60
2023 Visors, of cardboard, or of paper miter. L.W. ....	0 1 10			0 1 10
SECTION XIV.—TOOLS, SHIPS' STORES, MACHINES AND MACHINERY.				
Group 1.—Instruments and Tools for Arts and Trades.				
2024 Grooves. G.W. ....	0 1 13			0 1 13
2025 Plates, of iron or steel, of all kinds. G.W. ....	0 0 25			0 0 25
2026 Pads for girders. L.W. ....	100 kil.			Free.
2027 Fish hooks, of all kinds. L.W. ....	0 0 60			0 0 60
2028 Adzes, with or without handle. G.W. ....	0 0 05			0 0 05
2029 Mortar or lime beaters and bricklayer's trowels. G.W. ....	0 0 09			0 0 09
2030 Henclos, carpenter's. G.W. ....	0 0 02			0 0 02
2031 Frames of wood or iron, for grand-stones. G.W. ....	0 0 17			0 0 17
2032 Girdlets with or without handle. G.W. ....	0 0 12			0 0 12
2033 Axes ("ashenclava" or "barrages"). G.W. ....	0 0 12			0 0 12
2034 Bench hooks for artisans. G.W. ....	0 0 03			0 0 03
2035 Tinsmiths: with stock. G.W. ....	0 0 12			0 0 12
2036 Without stock. G.W. ....	0 0 07			0 0 07
2037 Pickers and cutters of steel. G.W. ....	0 0 03			0 0 03
2038 Brads for sh. makers. G.W. ....	0 0 12			0 0 12
2039 Linishes: white varnishing. G.W. ....	0 0 40			0 0 40
2040 Of iron, for use or mixed for artisans. G.W. ....	0 0 20			0 0 20
2041 Of vegetable materials. G.W. ....	0 0 15			0 0 15
2042 Barbsmiths: of steel. G.W. ....	0 0 50			0 0 50
2043 Burrs and gravers: chisels. L.W. ....	0 0 25			0 0 25
2044 Holes and handles, with minor tools. L.W. ....	0 0 40			0 0 40
2045 Boxes of carpenter's tools. G.W. ....	0 0 40			0 0 40
2046 Tools. G.W. ....	100 kil.			Free.
2047 Cards, hand, other than vegetable. G.W. ....	5%			5%
2048 Planes, smoothing large and small, of wood or iron. G.W. ....	0 0 15			0 0 15
2049 Wax, shoe-makers. L.W. ....	0 0 04			0 0 04
2050 Chisels and cold chisels with or without handle. G.W. ....	0 0 08			0 0 08
2051 Gine pots, of iron. G.W. ....	0 0 05			0 0 05
2052 Sledge hammers ("cambas") of iron or steel weighing more than 4 kilo. G.W. ....	0 0 03			0 0 03
2053 Compasses for artisans: of iron. L.W. ....	0 0 25			0 0 25
2054 Of wood or steel, and metal. L.W. ....	0 0 15			0 0 15
2055 Wire cutters of all kinds. L.W. ....	0 0 30			0 0 30
2056 Glass cutters, rollers of steel. L.W. ....	0 0 23			0 0 23
2057 Knives of all kinds for carpenters, joiners, harness makers, coopers, shoe-makers, and others, including putty knives. G.W. ....	0 0 27			0 0 27
2058 Dies and taps for t. drills. L.W. ....	0 1 00			0 1 00
2059 Gauges for artisans. G.W. ....	0 0 12			0 0 12
2060 Screw-drivers. L.W. ....	0 0 28			0 0 28
2061 Polish r. ("stradores") sh. makers. L.W. ....	0 0 25			0 0 25
2062 Diamond: mounted on wood or metal, for glaziers. L.W. ....	0 3 50			0 3 50
2063 Black, unmounted, for rock boring. L.W. ....	Free.			Free.
2064 As above, mounted on metal. L.W. ....	0 0 20			0 0 20
2065 Riveting sets ("calabazas") of brass. G.W. ....	0 0 18			0 0 18
2066 Bench vices and hand vices for blacksmiths and jewellers. G.W. ....	0 0 01			0 0 01
2067 Carving chisels, with or without handle. G.W. ....	0 0 25			0 0 25
2068 Squares of steel, iron or wood or of wood and iron. G.W. ....	0 0 10			0 0 10
2069 Clothes wringers with cylinder of rubber or other material for humdresses. G.W. ....	0 0 15			0 0 15
2070 Bands with wire teeth for carding. G.W. ....	0 0 10			0 0 10
2071 Filters for industrial purposes and special tissues for filters: Of cotton, hemp, or other vegetable fibres. G.W. ....	0 0 10			0 0 10
2072 Of wool. L.W. ....	0 0 20			0 0 20
2073 Firmer chisels and firmer gauges, with or without handle. L.W. ....	0 0 10			0 0 10
2074 Portable to 35, with or without handle. L.W. ....	Free.			Free.
2075 Belows for artisans. G.W. ....	0 0 04			0 0 04
2076 Marking-gauges ("granules"). G.W. ....	0 0 15			0 0 15
2077 Planes and mouldings, for carpenters. G.W. ....	0 0 15			0 0 15
2078 Axes, with or without handle. G.W. ....	0 0 04			0 0 04
2079 Tools, unmounted, for carpenters, joiners, harness makers, coopers, shoe-makers, and others. L.W. ....	0 0 10			0 0 10
2080 For blacksmiths. L.W. ....	0 0 06			0 0 06
2081 For bookbinders. L.W. ....	0 0 16			0 0 16
2082 For flower makers or florists. L.W. ....	0 0 24			0 0 24
2083 For jewellers and watch or clock makers. L.W. ....	0 0 50			0 0 50
2084 For other arts or trades. L.W. ....	0 0 30			0 0 30
2085 Tools for boot-strengtheners. L.W. ....	0 0 29			0 0 29
2086 Iron shoeing. G.W. ....	0 0 23			0 0 23
2087 Plane and moulding. G.W. ....	0 0 08			0 0 08
2088 For fixing hoops. G.W. ....	0 0 06			0 0 06
2089 Blocks: of wood, for wig-makers, hatters and shoemakers' lasts. G.W. ....	0 0 05			0 0 05
2090 Of wood and iron for stretching butts. G.W. ....	0 0 06			0 0 06
2091 Magnets, of iron or steel, in small articles. L.W. ....	0 0 20			0 0 20
2092 Lamps, small, for painters. L.W. ....	0 0 39			0 0 39
2093 Soring. G.W. ....	100 kil.			Free.
2094 Axes: without handle. L.W. ....	0 0 10			0 0 10
2095 With handle. L.W. ....	0 0 15			0 0 15
2096 Lines ("levaras") for artisans. L.W. ....	0 0 28			0 0 28
2097 Fine paper or cloth. G.W. ....	0 0 02			0 0 02
2098 Files and rasps, of any size. G.W. ....	0 0 08			0 0 08
2099 Blades of iron or steel, not or tube. G.W. ....	0 0 05			0 0 05
2100 Hammers for artisans. G.W. ....	0 0 04			0 0 04
2101 Putty for glaziers. G.W. ....	0 0 02			0 0 02
2102 Mallets of wood for artisans. G.W. ....	0 0 23			0 0 23
2103 Bits, boring, of non or steel. L.W. ....	0 0 60			0 0 60
2104 With graduated parts. L.W. ....	0 0 25			0 0 25
2105 Measure: of leather or tissue, loose, for tailors or shoe-makers. L.W. ....	0 0 50			0 0 50
2106 Of wood, bone or metal, folding, for the pocket. L.W. ....	0 0 30			0 0 30
2107 Of ivory, for the pocket. L.W. ....	0 0 40			0 0 40
2108 Tape, of tissue, in cases not exceeding 2 metres. L.W. ....	0 0 06			0 0 06
2109 Of the foregoing number, exceeding 2 metres. L.W. ....	0 0 40			0 0 40
2110 Metal tape, not exceeding 2 metres. L.W. ....	0 0 50			0 0 50
2111 Of the foregoing number, exceeding 2 metres. L.W. ....	0 0 13			0 0 13
2112 Awlens, for craft. L.W. ....	0 0 15			0 0 15
2113 Of lacquer, of iron, tin, tin plate or zinc, for linists. L.W. ....	0 0 15			0 0 15
2114 Of iron, steel or wood, graduated, for gauging barrels. L.W. ....	0 0 30			0 0 30

## TARIFF.]

## PERU.

No.	Goods.	Duties.	No.	Goods.	Duties.	
		£ s. c.			£ s. c.	
116	For batters called bat-blocking	each	2200	Rope, marine and twine ("piola y piostila"), tarred, for ships. G.W.	Kilo.	
117	Grindstones, with stand of wood or iron. G.W.	0 1 50	2201	Logs for ascertaining the speed of ships. G.W.	"	
	Levels for artisans:	0 0 02	2202	Blocks and pulleys, of iron. G.W.	"	
118	Of bronze. G.W.	0 0 14	2203	Of wood. G.W.	"	
119	Of iron or steel. G.W.	0 0 07	2204	Packing of asbestos, in any form. G.W.	"	
120	Of wood, with or without parts of metal. G.W.	0 0 09	2205	Tar, in any form. G.W.	"	
121	Pegs of wood or bone, for shoemakers or harness-makers. L.W.	0 0 20	2206	Of rubber, in round or cut out pieces, in rings, washers or other special forms. G.W.	Kilo.	
122	Clothes pins, spring. G.W.	0 0 04	2207	Sea leads. G.W.	"	
123	Pincers for shoemakers. L.W.	0 0 08	2208	Brooms, without handles, for cleaning ships' decks. G.W.	doz.	
124	And alippers for other trades, unnumbered. L.W.	0 0 06	2209	Specific for cleaning or preserving boilers. G.W.	ad val.	
125	Files for shoemakers. L.W.	0 0 25	2210	Quicksilver, for sheathing vessels and for boilers. G.W.	6%	
126	Smoothing irons of all kinds. G.W.	0 0 01	2211	Tarred felt ("yelpa") for sheathing vessels and for boilers. G.W.	100 kil.	
127	Plumb bobs for artisans: of iron or steel. L.W.	0 0 03	2212	Fibres of hemp or Manila. G.W.	Kilo.	
128	Of copper or bronze. L.W.	0 0 10	2213	Caulking irons. G.W.	"	
129	Nickelled. L.W.	0 0 15	2214	Rigging of Manila hemp, steel, or hemp exceeding 9 millimetres in diameter. G.W.	100 kil.	
130	Presses for carpenters or bookbinders. G.W.	0 0 03	2215	Ball sheathing of metal except zinc. G.W.	"	
131	Or small machines for fixing cycles or for other similar purposes. G.W.	0 0 05	2216	Grates of iron for steam boilers. G.W.	"	
132	Butterflies for farriers. G.W.	0 0 13	2217	Scrapers, ship. G.W.	"	
133	Polishers of bone or wood for a tians. L.W.	0 0 10	2218	Oars. G.W.	"	
134	Punches for shoemakers: with laundes. L.W.	0 0 15	2219	Tools and implements and all other articles for use in the exclusive use of ships. G.W.	According to appraisalment	
135	Without handles. L.W.	0 0 35		Group 4.— <i>Machines and Tools.</i>		
	Scrapers, rollers and "parches":	0 0 25	2220	Stills for industries: of copper or bronze. G.W.	ad val.	
136	For shoemakers and harness-makers. L.W.	0 0 15	2221	Of iron or other metals. G.W.	100 kil.	
137	For carpenters. G.W.	0 0 10	2222	Balances or scales, hanging, with pans of copper or bronze. G.W.	0 0 60	
138	For machine-makers. L.W.	0 0 20	2223	The same, with pan of tin plate or of hammered iron. G.W.	0 0 40	
139	Hollow punches and punch pliers. L.W.	0 0 10	2224	Counter, with or without platform. G.W.	0 0 32	
140	Nail claws. G.W.	0 0 04	2225	Platform, and old steelyards called Roman with sliding weight ("calibón"). G.W.	0 0 16	
141	Holdfasts of iron or wood. G.W.	0 0 08	2226	Spring, with dial, pan and base of iron. G.W.	0 0 25	
142	Had saws of all shapes and sizes. G.W.	0 0 12	2227	Cylinder or dial, without pan. G.W.	0 0 70	
143	Pit saws, mounted, of all sizes. G.W.	0 0 18	2228	Roberval's system, called pedestal, with case of wood or iron, to weigh up to 10 kilos. G.W.	each	
144	The same, mounted. G.W.	0 0 15	2229	The same to weigh more than 10 kilos, for each kilo. Those of the two foregoing articles, with case or top of marble, to weigh:	0 2 00	
145	Band and circular saws, called endless saws. G.W.	0 1 00		Up to 5 kilos. G.W.	0 0 20	
146	Flat or thin saws for jewellers or goldsmiths. G.W.	0 0 30	2230	More than 5 and up to 10 kilos. G.W.	each	
147	Blow pipes of all kinds. G.W.	0 0 03	2231	More than 10 and up to 25 kilos. G.W.	0 6 00	
148	Drills: of iron or steel, with or without fly wheel. G.W.	0 0 49	2232	More than 25 and up to 50 kilos. G.W.	1 4 00	
149	Spind, for goldsmiths and clockmakers, with or without bit. G.W.	0 0 03	2233	Small, hand, for weighing letters. G.W.	2 6 00	
150	Turns, blacksmiths, exceeding m. 0.40. G.W.	0 0 12	2234	On foot or other form, for the same or other purposes. G.W.	3 0 00	
151	Wire-drawing or tube-cutting. G.W.	0 0 06	2235	Or other Chinese steelyards, with beams of bone or any other material. G.W.	0 0 80	
152	Or nippers, for carpenters. G.W.	0 0 20	2236	Precision, for laboratory or other purposes, per cubic decimetre. G.W.	0 0 60	
153	Screw plates of iron, steel or wood. G.W.	0 0 14	2237	Yds.—The balance or scales of the last quoted number shall be measured together with the boxes containing the same, and if presented separately from the boxes, they shall be measured in their own receptacle.	0 0 09	
154	Small, special, for goldsmiths or gunmakers. G.W.	0 0 03	2238	Money weight, automatic. G.W.	each	
155	Shears for tinmiths or goldsmiths. G.W.	0 0 04	2239	The same of more than m. 0.05 in diameter, centrifugal pumps, air or elevating pumps, and pumps of any other form or system solely used for irrigation and for exhausting water in mines. G.W.	3 0 06	
156	Large, for benches. G.W.	0 0 03	2240	Of iron or steel, for barrels. G.W.	0 0 09	
157	Screw (vices) of iron or steel large, for blacksmiths or carpenters' benches. G.W.	0 0 04	2241	Of the same metals, for transferring liquids and unnumbered pumps for other purposes. G.W.	0 0 12	
158	Of wood, for carpenters. G.W.	0 0 03	2242	Of tin plate, hammered iron or zinc, for gardens. G.W.	Kilo.	
159	Saw sets for large saws and hand-saws. G.W.	0 0 25	2243	Of copper or bronze: For tar etc. G.W.	0 0 60	
160	Vases or mouldings for blacksmiths. G.W.	0 0 03	2244	For transferring liquids and unnumbered pumps for other purposes. G.W.	0 0 70	
	Group 2.— <i>Agricultural and Mining Implements.</i>		2245	For gardens. G.W.	0 0 15	
161	Ploughs and spare parts for the same. G.W.	100 kil.	2246	Fire engines, and fire extinguishing implements, accessories and apparatus. According to appraisalment.	Free.	
162	Mining bars and drills. G.W.	5%	2247	For feeding steam boilers. G.W.	10%	
163	Crow bars ("barretas") of iron or steel. G.W.	Free.	2248	Pocket compasses, for travellers or for grading the way in mines. G.W.	0 0 40	
164	Tubs of iron or steel for miners. G.W.	100 kil.	2249	Steam boilers. G.W.	0 0 12	
165	Smelting pots and muffles: of iron or steel. G.W.	"	2250	Cad criteria for houses. G.W.	"	
166	Of plumbago. G.W.	"	2251	Carts and hand-carts: two wheeled for carrying goods in gardens. G.W.	3 0 00	
167	Of earthenware, bone or porcelain. G.W.	"	2252	Three wheeled. G.W.	5 0 00	
168	Knives, unpointed, without handle or tang, for harvesters. G.W.	100 kil.	2253	Wheelbarrows: wooden, with one wheel. G.W.	0 2 25	
169	Skimmers, large, for sugar factories. G.W.	100 kil.	2254	Iron, with one wheel. G.W.	0 3 20	
170	Bellows for sulphuring vine. G.W.	"	2255	Two or three wheeled, with handle, for carrying packages. G.W.	0 0 18	
171	Sickles and scythes. G.W.	100 kil.	2256	Motor vans for goods. G.W.	Free.	
172	Moulds of iron or zinc, for sugar. G.W.	"	2257	Of railways or tramways. G.W.	10%	
173	Assay and cupelling furnaces. G.W.	According to appraisalment.	2258	Hand trucks for railways. G.W.	10%	
174	Forks for agriculture, of iron. G.W.	100 kil.	2259	Automobiles, touring and for hiring purposes. G.W.	10%	
175	Of wood. G.W.	"	2260	Passenger cars for railways or tramways, with whatever motor. G.W.	20%	
176	Lamps, miners'. G.W.	Free.	2261	Carrriages or coaches, animal traction, with two or more seats, of any form, for town traffic. G.W.	0 0 32	
177	Machines for agriculture. G.W.	100 kil.	2262	Perambulators: without springs, with or without seat. G.W.	0 4 50	
178	Hose of wire rubber, exceeding 10 millimetres in diameter, for draining mines. G.W.	100 kil.	2263	With springs, with or without seat. G.W.	0 9 00	
179	Grafting knives. G.W.	"	2264	Vessels, rigged or not, for the coasting or export trade, provided they are nationalized. G.W.	Free.	
180	Pans weighing more than 36 kilos, for sugar factories: of iron. G.W.	100 kil.		Note.—The clearance of vessels imported in order to be nationalized in the Republic will be effected subject to security for payment of the duties in case they should not be nationalized or should change their subject.		
181	Of copper. G.W.	"		2265	Carpet sweepers, mechanical, for domestic use. G.W.	1 4 30
182	Shovels for agriculture. G.W.	5%				
183	And saws of iron. G.W.	Free.				
184	Picks of iron or steel. G.W.	100 kil.				
185	Plough points. G.W.	"				
186	Ploughshares. G.W.	"				
187	Priming sieves. G.W.	"				
188	Unnumbered tools and implements, expressly destined for agricultural or mining purposes. G.W.	According to appraisalment.				
	Group 3.— <i>Ship's Stores.</i>					
189	Martins' compasses and bunnels. G.W.	According to appraisalment.				
190	Anchor and grapnels, with or without stocks. G.W.	100 kil.				
191	Boathooks and rowlocks: of iron and steel. G.W.	100 kil.				
192	Of copper or bronze. G.W.	"				
193	Horns for the service of vessels and fire brigades. L.W.	"				
194	Brushes and swabs for tarring. G.W.	"				
195	Boys for maritime use and their accessories. G.W.	100 kil.				
196	Cables, wire. G.W.	5%				
197	Chains, the metal of the links exceeding m. 0.05 in diameter. G.W.	Free.				
198	Nails and bolts of copper or composition for ships. G.W.	100 kil.				
199	Composition of resin and pitch, for ships. G.W.	"				

## SECTION XIV.—TOOLS, SHIP'S STORES, MACHINES AND VEHICLES—

Nos.	Goods.	Duties.
2267	Belts; of cotton or hemp and rope of the same materials.	10 %
2268	Of cotton or hemp and rope of the same materials.	10 %
2269	Of cotton or hemp and rope of the same materials.	10 %
2270	Of cotton or hemp and rope of the same materials.	10 %
2271	Of cotton or hemp and rope of the same materials.	10 %
2272	Of cotton or hemp and rope of the same materials.	10 %
2273	Of cotton or hemp and rope of the same materials.	10 %
2274	Of cotton or hemp and rope of the same materials.	10 %
2275	Of cotton or hemp and rope of the same materials.	10 %
2276	Of cotton or hemp and rope of the same materials.	10 %
2277	Of cotton or hemp and rope of the same materials.	10 %
2278	Of cotton or hemp and rope of the same materials.	10 %
2279	Of cotton or hemp and rope of the same materials.	10 %
2280	Of cotton or hemp and rope of the same materials.	10 %
2281	Of cotton or hemp and rope of the same materials.	10 %
2282	Of cotton or hemp and rope of the same materials.	10 %
2283	Of cotton or hemp and rope of the same materials.	10 %
2284	Of cotton or hemp and rope of the same materials.	10 %
2285	Of cotton or hemp and rope of the same materials.	10 %
2286	Of cotton or hemp and rope of the same materials.	10 %
2287	Of cotton or hemp and rope of the same materials.	10 %
2288	Of cotton or hemp and rope of the same materials.	10 %
2289	Of cotton or hemp and rope of the same materials.	10 %
2290	Of cotton or hemp and rope of the same materials.	10 %
2291	Of cotton or hemp and rope of the same materials.	10 %
2292	Of cotton or hemp and rope of the same materials.	10 %
2293	Of cotton or hemp and rope of the same materials.	10 %
2294	Of cotton or hemp and rope of the same materials.	10 %
2295	Of cotton or hemp and rope of the same materials.	10 %
2296	Of cotton or hemp and rope of the same materials.	10 %
2297	Of cotton or hemp and rope of the same materials.	10 %
2298	Of cotton or hemp and rope of the same materials.	10 %
2299	Of cotton or hemp and rope of the same materials.	10 %

## SECTION XV.—MUSICAL INSTRUMENTS.

2300	Accessories; common, with keys of tin plate or of wood.	10 %
2301	Accessories; common, with keys of tin plate or of wood.	10 %
2302	Accessories; common, with keys of tin plate or of wood.	10 %
2303	Accessories; common, with keys of tin plate or of wood.	10 %
2304	Accessories; common, with keys of tin plate or of wood.	10 %
2305	Accessories; common, with keys of tin plate or of wood.	10 %
2306	Accessories; common, with keys of tin plate or of wood.	10 %
2307	Accessories; common, with keys of tin plate or of wood.	10 %
2308	Accessories; common, with keys of tin plate or of wood.	10 %
2309	Accessories; common, with keys of tin plate or of wood.	10 %
2310	Accessories; common, with keys of tin plate or of wood.	10 %
2311	Accessories; common, with keys of tin plate or of wood.	10 %
2312	Accessories; common, with keys of tin plate or of wood.	10 %
2313	Accessories; common, with keys of tin plate or of wood.	10 %
2314	Accessories; common, with keys of tin plate or of wood.	10 %
2315	Accessories; common, with keys of tin plate or of wood.	10 %
2316	Accessories; common, with keys of tin plate or of wood.	10 %
2317	Accessories; common, with keys of tin plate or of wood.	10 %
2318	Accessories; common, with keys of tin plate or of wood.	10 %
2319	Accessories; common, with keys of tin plate or of wood.	10 %
2320	Accessories; common, with keys of tin plate or of wood.	10 %
2321	Accessories; common, with keys of tin plate or of wood.	10 %
2322	Accessories; common, with keys of tin plate or of wood.	10 %

Nos.	Goods.	Duties.
2323	Harmony angles and trumpets.	0 4 00
2324	Clarinets for the military, with or without cord.	0 1 20
2325	Contraltos and sopranos.	0 0 60
2326	Double basses, strings, no wound with metal, and steel strings for mandoline, bandoneons and guitars.	0 1 00
2327	Strings of cut and steel, no wound with metal, and steel strings for mandoline, bandoneons and guitars.	0 0 60
2328	Cymbals.	0 0 80
2329	Tuning forks (pitchpipes).	0 1 00
2330	Discs for phonographs.	0 1 00
2331	Reeds (C. "baw-caw") or mouthpieces for clarinets.	0 1 00
2332	For metal instruments.	0 3 20
2333	Metal wound strings.	0 4 80
2334	Flutes.	1 6 00
2335	Flutes with up to eight keys.	0 3 20
2336	With more than eight keys.	0 6 00
2337	Of the foregoing number, with parts of ivory or silver.	1 2 00
2338	Of silver.	10 %
2339	Phonographs and gramophones; with twelve records or less and weighing up to 20 kilos.	0 1 50
2340	Weighting more than 20 kilos.	0 2 00
2341	Guitars and bandoneons; inlaid with metal, bone, horn, tortoise shell, composition ivory or mother-of-pearl.	0 4 00
2342	Of other kinds.	0 2 40
2343	Mandolines.	0 4 80
2344	Piano bammers, with or without felt.	0 1 60
2345	Base drum sticks.	0 1 60
2346	Metronomes.	0 2 40
2347	Musical instruments.	0 6 00
2348	On perforated paper, mechanical.	0 1 20
2349	Oboes.	0 8 00
2350	Organs.	0 2 00
2351	Piccolos, "C. cornettos," and flageolets; with one key doz.	0 3 60
2352	With more than one key.	0 1 60
2353	Organs of all kinds, including portable organs, called "C. cornettos," with one cylinder.	0 0 48
2354	Drum sticks of all kinds.	0 2 00
2355	Tambourines.	0 1 20
2356	Keys for bass or other drums.	0 3 00
2357	Reeds for piccolos or organs.	0 1 00
2358	Pianos: horizontal, grand or semi-grand, with or without one or two stops and cover, including orchestral pianos and similar organs, with up to 100 keys, called twelve perforated tunes, also pianolas and phonolas.	0 0 43
2359	Upright, of other kind, mounted or not.	0 0 34
2360	Whistles ("C. pates") for bands.	0 0 80
2361	Cymbals for bands.	0 2 40
2362	Brass instruments.	0 0 50
2363	Brass instruments.	0 1 00
2364	Unnumbered spare parts for musical instruments.	0 4 00
2365	Saxhorns and tymbals.	2 0 00
2366	Keys, wooden; with plate of bone or composition.	0 4 00
2367	With plate of ivory.	0 4 00
2368	Triangles for bands.	0 0 60
2369	Trombones, baritone and basses.	0 6 00
2370	Violins; common, with or without bows, whether or not in their cardboard cases.	0 1 20
2371	With bows, in common wooden cases.	0 4 00
2372	With bows, in common wooden cases.	0 4 00
2373	Violoncellos.	0 6 00
2374	Violoncellos.	0 6 00

Note.—The cases containing instruments shall not be dutiable separately.

## SECTION XVI.—ARMS, AMMUNITION AND EXPLOSIVES.

2375	Arms of war, solely with the permission of the Government (supreme decree of April 22, 1907).	Prohibited
2376	Barrelled and with extractors for firearms.	0 0 50
2377	Rifle walking sticks solely with the permission of the Government.	0 6 00
2378	The same, double-barrelled.	0 4 00
2379	Breech-loading of all kinds, subject to the previous permission of the supreme Government (supreme decree dated April 22, 1907).	0 4 80
2380	Parlor.	0 1 00
2381	Art or other mechanism, for shooting arrows.	0 1 60
2382	Art or other mechanism, for shooting arrows.	0 2 00
2383	Art or other mechanism, for shooting arrows.	0 0 24
2384	Sporting guns, cap, single-barrelled.	0 2 00
2385	The same, double-barrelled.	0 4 00
2386	Breech-loading, single-barrelled.	1 0 00
2387	The same, double-barrelled.	1 4 00
2388	Sabres, foils and swords.	0 4 80
2389	Without scabbard of leather or metal, without buldries or belts, common, imported without cases.	40 %
2390	Fencing, with bill.	0 1 60
2391	The same, without bill.	0 1 20
2392	Nipples for firearms.	0 0 10
2393	Matches; wooden, including the inner receptacle of tin plate or wood in which contained.	0 0 20
2394	Wax, including the inner receptacle of tin plate or wood in which contained.	0 0 20
2395	Woolen, hand lights.	0 0 20
2396	Primer; for sporting guns and pistols.	0 1 20
2397	For war guns.	Prohibited
2398	Mining.	100 kilo. Free.
2399	Paper, toy.	0 2 00

	Goods.	Duties. C. S. C.	Nos.	Goods.	Duties. C. S. C.
401	Muskets and rifles: for the military	Prohibited	2461	Flexible cords: With one or more conducting wires of coiled copper, of any diameter, covered with cotton, wool or other material. G.W. ....	Kilo. 0 1 04
402	Cap. (Solely with the permission of the Government. Supreme Decree of April 22, 1907) .....	each 0 8 00	2462	The same, covered with silk. G.W. ....	0 1 40
403	Repeating, breech-loading. (Solely with the permission of the Government. Supreme Decree of April 22, 1907) .....	each 1 2 00	2463	Telegraph apparatus: Morse's and other systems, each	0 8 00
404	Mining fuses. G.W. ....	100 kil. Free.	2464	Wire presses or tubes of porcelain. G.W. ....	0 0 09
405	Blades: for sabres and swords .....	each 0 2 00	2465	Unenamelled, of bronze or yellow metal, with or without parts of glass, whether nickelled or not. G.W. ....	Kilo. 0 1 10
406	Foil .....	doz. 0 4 00	2466	The same, of steel, iron or zinc. G.W. ....	0 0 32
Ammunition:			2467	Knobs of wood for electric bells: .....	doz. 0 0 20
407	Cartridge cases of cardboard, empty, primed or not, G.W. ....	0 0 36	2468	Of common shape .....	0 0 40
408	Filled with shot. G.W. ....	0 0 30	2469	Electric bells. ....	each 0 0 40
409	Metal, empty. G.W. ....	0 0 60	2470	Carbons: for electric arc lamps. G.W. ....	Kilo. 0 0 07
410	Ball, G.W. ....	0 0 50	2471	Retort, for charging porous jars of batteries or for other purposes. G.W. ....	Kilo. 0 0 56
411	Shot. G.W. ....	0 0 65	2472	Insulating tapes of any material. G.W. ....	0 0 00
412	Pistols: cap or breech-loading, single or double barreled .....	each 0 5 00	2473	Meters or compasses for electric light .....	Kilo. 0 0 60
413	Carbure or oil .....	0 3 00	2474	Blowout plates. G.W. ....	0 0 80
414	Powder: sporting, fine, in cases (Prohibited). G.W. ....	0 0 30	2475	Tubes or rods. G.W. ....	0 0 80
415	Blasting. G.W. ....	100 kil. Free.	2476	Vulcanized fibre: plates. G.W. ....	0 0 25
416	In barrels, in bulk, fine or common (Prohibited). G.W. ....	0 0 16	2477	Tubes or rods. G.W. ....	0 0 70
417	Smokeless (Prohibited). G.W. ....	Free.	2478	Portable galvanometers .....	each 0 2 00
418	Dynamite and other similar explosives. G.W. ....	0 0 10	2479	Lamps: arc, or penlight, with incandescent filaments and glass of diam. up to 0.01 metre .....	each 0 6 00
419	Daggers and hunting knives, with or without sheaths, including the navajas knives ("navajas flamuladas") .....	doz. 1 2 00	2480	The same, more than 1 metre .....	0 9 00
420	Revolvers of all kinds .....	each 0 4 00	2481	The same, more than 1 metre .....	1 2 00
421	Wads for sporting guns. L.W. ....	0 0 60	2482	Incandescent .....	doz. 0 1 40
Notes:—(A) Cases or covers in which arms are imported shall not be dutiable separately.					
(B) In order to effect clearance of firearms and powder for same, except dynamite, the special permission of the Government will first have to be obtained. (Decree of April 22, 1907.)					
422	(C) Pistols and revolvers with stock of ivory, mother of pearl or silvered metal shall be dutiable according to kind with a surtax of 20 %.		Metals:		
SECTION XVII.—MISCELLANEOUS.					
Fans of cotton xvii.					
2423	With sheet of paper, and Chinese fans with sheet of cotton .....	doz. 0 0 10	2483	Or materials of copper or bronze for batteries. G.W. ....	Kilo. 0 0 20
2421	Of cotton, with or without advert cements, and Chinese fans of palm leaf, of any size .....	0 0 30	2484	The same, of zinc. G.W. ....	0 0 07
2425	With sheet of cotton, painted, ornamented or varnished, of all sizes .....	0 0 30	2485	Electric motors, small, for fans, complete or incomplete .....	each 0 4 00
2426	With sheet of pure or mixed silk, not folding .....	0 4 00	2486	Brackets: of iron, for insulators. G.W. ....	Kilo. 0 0 06
2427	With handle and sheet of silk, not folding .....	0 2 80	2487	Of wood. G.W. ....	0 0 12
2428	With common feathers .....	0 1 80	2488	Batteries of kinds. G.W. ....	0 0 06
Fans of fine wool, of bone, coconut, composition of common metal, whether silvered, nickelled, or not:					
2429	With sheet of paper or cotton tissue .....	doz. 0 4 80	2489	Loaded. G.W. ....	0 0 06
2430	With sheet of pure or mixed silk .....	1 2 00	2490	Not loaded. G.W. ....	0 0 10
2431	Without sheet .....	1 6 00	2491	Electric lamp holders of faience, with or without parts of bronze. G.W. ....	Kilo. 0 0 20
2432	With fine feathers or fine lace .....	each 0 1 80	2492	Chemical: of porcelain, for small incandescent lamps, with parts of glass. G.W. ....	0 0 18
Fans of tortoise shell, ivory, or other materials, trimmed with sheet of lace, feathers, or other materials, trimmed with feathers .....					
2433	With sheet of pure or mixed silk .....	0 1 00	2493	Telephones or telephone apparatus .....	each 0 6 00
2434	Without sheet .....	1 0 00	2494	Insulating pipes: .....	
2435	Inlaid with gold and silver .....	2 4 00	2495	With their accessories, such as elbows, sockets, shut boxes, &c., without copper envelope. G.W. ....	Kilo. 0 0 14
Mechanical fans or hand ventilators:					
2437	Of celluloid, horn, bone or composition .....	0 1 50	2496	The same, with copper envelope. G.W. ....	0 0 20
2438	Of tortoise shell, ivory or mother of pearl .....	0 8 00	Cells:		
2439	Circular fans, large, for affixing to the wall. G.W. ....	Kilo. 0 1 60	2497	Of glass, for batteries and accumulators, of all shapes and sizes. G.W. ....	Kilo. 0 0 05
2440	Fertilizers, natural or artificial, including salt petre. 100 kil. ....	Free.	2498	The same, of earthenware, porous or glazed. G.W. ....	0 0 05
2441	Gloves: stretchers: of horn, bone or composition .....	doz. 0 6 00	2499	Ventilators. G.W. ....	0 2 40
2442	Of tortoise shell, ivory or mother of pearl .....	1 2 00	2500	Unenamelled. G.W. ....	0 0 40
2443	Knitting needles of bone. L.W. ....	0 2 00	2501	Razor straps. L.W. ....	0 1 20
2444	Shapes of horsehair, for hats or cuffs. L.W. ....	0 2 00	2502	Fabrics of waterproof cloth, folding. G.W. ....	Kilo. 0 1 80
2445	Napkin rings of horn, bone or composition. L.W. ....	0 2 00	2503	Baleys: .....	
Electric apparatus and their accessories:					
2446	Accessories: Of all kinds, such as cut outs or fuses, interceptors, plug boxes, interrupters or switches, fuses, commutators of any form or system, with foundation and cover of porcelain. G.W. ....	0 0 24	2504	Of whips or other catcases, covered or not. L.W. ....	0 4 00
2447	The same, with foundation of porcelain and cover of cover of porcelain. G.W. ....	0 0 40	2505	Imitation of above. G.W. ....	0 1 50
2448	The same, with foundation of slate or marble, with or without cover. G.W. ....	0 0 60	Cigar or cigarette holders:		
2449	The same, unfinited, in detached pieces, of bronze or copper, without foundation of porcelain, slate or marble. ....	0 1 00	2506	Of amber, with or without metal. L.W. ....	8 0 00
2450	"G.W. ....	0 0 60	2507	Of imitation amber. L.W. ....	8 0 00
2451	Insulators: of glass. G.W. ....	0 0 05	2508	Of mother of pearl or ivory, with or without parts of another material. L.W. ....	Kilo. 1 6 00
2452	Of earthenware, faience or porcelain, of more than 3 centimetres in diameter, with or without bracket. G.W. ....	0 0 06	2509	Of other kinds or imitations of the above materials. L.W. ....	Kilo. 0 1 00
2453	The same, up to m. 0.03 inclusive. G.W. ....	0 0 12	2510	Buttons: of horn, whalebone, bone or composition, for footwear, clothing, or other purposes. L.W. ....	Kilo. 0 3 00
2454	Of copper, less than m. 0.003 in diameter, covered with cotton, gutta-percha or other material except those covered with lead or silk or with flexible cord. G.W. ....	0 0 30	2511	The same, for collars, shirt fronts or cuffs, with whatever shank. L.W. ....	Kilo. 0 2 00
2455	The same, of m. 0.003 or more in diameter, covered with lead. G.W. ....	0 0 03	2512	Of rubber or corozo, for clothing or ornaments. L.W. ....	Kilo. 0 2 00
2456	Of the foregoing number, more than 0.003. G.W. ....	0 0 20	2513	The same, for collars, shirt fronts or cuffs, with whatever shank. L.W. ....	Kilo. 0 2 00
2457	The same, of any diameter, covered with silk. G.W. ....	0 1 20	2514	Of ivory or mother of pearl, for linen or clothing. L.W. ....	Kilo. 0 4 80
2458	Armoured, underground, with inner covering of lead and armour of iron or steel. G.W. ....	0 0 02	2515	The same, for collars, shirt fronts or cuffs, combined or not with other materials. L.W. ....	Kilo. 0 8 00
2459	Armoured, underground, with inner covering of lead and armour of iron or steel. G.W. ....	0 0 02	2516	Of mother of pearl, common, without shank, with holes for drawers or parts. L.W. ....	Kilo. 0 3 20
2460	Of iron or steel, covered with cotton, gutta-percha or any other material. ....	0 0 02	2517	Puffs of all kinds: for toilet powder. L.W. ....	0 5 00
			2518	Shaving brushes: with handle of tortoise shell, ivory or mother of pearl. L.W. ....	Kilo. 1 6 00
			2519	With handle of other material. L.W. ....	1 2 00
			2520	Human hair: raw. L.W. ....	3 0 00
			2521	Wrought into unenumerated articles, with open-worked designs or inlaid with another material. L.W. ....	Kilo. 1 8 00
			2522	Shoe heels of horn, bone or composition. L.W. ....	0 1 80
			2523	"Tigahs" of any material, for ornamenting commemorative medals, decorating confectionery or for other purposes. L.W. ....	Kilo. 0 4 00
			2524	Caramel for colouring beer or brandy: .....	0 0 30
			2525	Liquid. G.W. ....	0 0 60
			2526	In paste. G.W. ....	0 0 60
			2527	Tortoise shell: .....	
			2528	In sheets, unwrought. L.W. ....	0 3 20
			2529	Manufactured into unenumerated articles, with open-worked designs or inlaid with another material. L.W. ....	Kilo. 1 6 80
			2530	Portfolios, cigar cases, match boxes and card cases: .....	
			2531	With outside of tortoise shell, ivory or mother of pearl, ornamented, inlaid or adorned with other materials except gold or silver. L.W. ....	Kilo. 1 8 00
			2532	With outside of horn, bone or composition. L.W. ....	2 0 00

SECTION XVII. MISCELLANEOUS—continued		Duties.		Nos.		Duties.	
Goods.		£ S. C.		Goods.		£ S. C.	
2529	Sieves of horsehair, with mounting or parts of other materials. L.W. ....	0	0 45	2598	Draughts, without the board:—		
2530	Celluloid and cellulose, in sheets for visiting cards or other purposes. L.W. ....	0	1 40	2599	With draught-men of wood. L.W. ....	0	1 80
2531	Manufactured into unenumerated articles. L.W. ....	0	4 00	2600	With draughts-men of bone or composition. L.W. ....	0	5 60
2532	Brushes; tubs, hair, clothes and hat, with backs of rubber, bone or composition. L.W. ....	0	1 50	2601	Domestic: with domes of wood. L.W. ....	1	6 00
2533	The same, with backs of tortoise shell, ivory or mother of pearl. L.W. ....	1	5 00	2602	With domes of bone or of composition of wood and bone. L.W. ....	0	1 50
2534	Tooth, nail, comb or drying, or backs or handles of rubber, bone or composition. L.W. ....	0	4 00	2603	With domes of ivory or combined with ivory. L.W. ....	1	6 00
2535	The same, with backs of tortoise shell, ivory or mother of pearl. L.W. ....	1	6 00	2604	Barreirs and strength developers, unenumerated. L.W. ....	0	0 80
2536	With wire mounting, for cigar holders and nursing bottles. L.W. ....	0	1 00	2605	Lotto of all kinds. L.W. ....	0	1 00
2537	With wire mounting, for tobacco bottles. L.W. ....	0	0 50	Note: Chess or draught boards in which are imported games of chess, draughts or dominoes shall be dutiable separately.			
2538	Wax: animal, pure or mixed. G.W. ....	0	0 30	2606	Billiard tables, without slate beds or requisites. G.W. ....	0	0 45
2539	Vegetable or mineral and ceresine. G.W. ....	0	0 20	Note: The slate beds and requisites are dutiable separately.			
2540	Wax manufactured into figurines, statuettes, flowers and other ornamental articles in unenumerated forms, with or without core of another material. L.W. ....	0	2 00	2607	Bagatelle tables, without requisites. ....	1	3 00
Note: The foregoing number does not include statuettes and figurines with only the face of wax, which latter shall be dutiable under the corresponding tariff numbers.				2608	Foot-ball, cricket, &c., and leather covers for balls. ....	0	3 00
2541	Brushes: for shoemakers. L.W. ....	0	2 40	2609	Rubber. ....	0	1 25
2542	For the manufacture of brushes or other purposes. L.W. ....	0	5 20	2610	Billiard cue tips. L.W. ....	0	2 00
2543	Cements: for sticking ("cascar") crystal, faience, and other ceramic wares, in disks, including the weight of the flask. L.W. ....	0	1 00	2611	Racquets entirely of wood for playing ball. L.W. ....	0	0 80
2544	In other receptacles, and cement for fixing stones, metals, &c. G.W. ....	0	0 60	2612	The same, of wood, with cord or parchment. L.W. ....	0	3 60
2545	Liquid, of rub or. L.W. ....	0	0 10	2613	Romette games of all kinds. L.W. ....	0	4 00
2546	Glue: common carpenter's, in paste or grains. G.W. ....	0	0 12	2614	Billiard markers. L.W. ....	0	0 40
2547	Putty, or subglais. L.W. ....	0	2 00	2615	Boards for foreign chess, or of any material for draughts, chess or "chiquette." L.W. ....	0	1 00
2548	Wine caskings. L.W. ....	100	0 16	2616	The same, gilt or inlaid with ivory, mother of pearl or metal. G.W. ....	0	4 00
2549	Fluid. G.W. ....	0	0 10	2617	Billiard cues. L.W. ....	0	0 60
2550	In bottles, special, for sticking leather. G.W. ....	0	0 30	2618	Games of other kinds, unenumerated. ....	40%	
2551	Coral, polished, inset. L.W. ....	0	3 00	Toys.			
Set (See for Toys Nos. 912, 913; 1318-1320.)				2619	Tables of stone, faience, composition or glass for children's play. G.W. ....	0	0 15
2552	Wreaths and other ornaments of human hair. L.W. ....	0	1 00	2620	Of celluloid, of any form, measured in their exterior rectangle. ....	0	0 08
2553	Animal hair: raw. L.W. ....	0	0 10	2621	Of rubber, in unenumerated articles. L.W. ....	0	1 25
2554	Woven, for sieves. G.W. ....	0	2 10	2622	Of wood, in the shape of cubes, with unconnected letters attached. L.W. ....	0	1 00
2555	Woven, for upholstery, or other purposes, with or without adhesion except the hair classed in No. 45, G.W. ....	0	3 20	2623	Balls of all kinds, made or only trimmed, measured in their exterior rectangle. ....	0	0 08
2556	Paintures painted or printed: on glass or porcelain. G.W. ....	0	1 60	2624	The same, dressed, of all kinds, measured in like manner. ....	0	0 15
2557	Other kinds. ....	30%		2625	Of composition, lead, tin plate, iron, wood or cardboard, in unenumerated average or small articles, including toys of faience, porcelain or glass not exceeding m. 0.6 in height, measured in like manner. ....	0	0 05
2558	Spoons, small spoons and forks: of horn, bone or composition. L.W. ....	0	1 75	2626	Of the foregoing number, with mechanical springs, measured in like manner. ....	0	0 09
2559	Of tortoise shell, ivory or mother of pearl. L.W. ....	1	0 00	2627	Of stone or composition in the form of geometrical figures for toy ball lines. L.W. ....	0	0 50
2560	Beads: of horn, celluloid, corozo, cocoon-nut or bone. L.W. ....	0	1 50	2628	Iron or steel truncheons, for children. G.W. ....	0	0 20
2561	Of tortoise shell, ivory or mother of pearl. L.W. ....	1	0 00	2629	Wax, bottling. G.W. ....	0	0 13
2562	Thumbtacks: of bone or composition. L.W. ....	0	1 80	2630	Tooth picks, quill. L.W. ....	0	2 40
2563	Of ivory or mother of pearl. L.W. ....	1	0 00	2631	Tooth picks, of bone, ivory or mother of pearl. L.W. ....	0	2 40
2564	Artificial, with gums. ....	1	0 00	2632	Of tortoise shell, ivory or mother of pearl. L.W. ....	1	8 00
2565	Without gums. ....	100	0 00	2633	Lanterns of tale. L.W. ....	0	7 00
2566	Statuettes for churches. ....	30%		2634	Photographic apparatus with requisites unenumerated in other numbers. L.W. ....	0	2 00
2567	Of cloth: for floors. G.W. ....	0	0 12	2635	Frames of celluloid or of other composition for photographs or pictures, whether or not combined with other articles. L.W. ....	0	2 40
2568	For packing. G.W. ....	0	0 04	2636	Ivory: crude. L.W. ....	0	4 00
2569	Sponges, common, for latins, caruncles or for floors. L.W. ....	0	1 00	2637	Manufactured into unenumerated articles. L.W. ....	1	6 00
2570	Fine and semifine, for toilet. G.W. ....	1	0 00	2638	Night lamps. G.W. ....	0	0 25
2571	Stearine in the mass or in lamps. G.W. ....	0	0 01	2639	Masks of paste or composition. L.W. ....	0	1 40
2572	Of cardboard or of common wood. ....	0	4 80	Mercerie, or small wares, unenumerated, for various purposes.			
2573	Of fine wood or of aluminum. ....	0	9 60	2640	Of tortoise shell, ivory, mother of pearl, set or not with common metal. L.W. ....	1	6 00
2574	Of tortoise shell, ivory or mother of pearl. L.W. ....	1	0 00	2641	Of celluloid, corozo, bone, horn or composition, set or not with common metal. L.W. ....	0	4 00
2575	Cases of celluloid for jewelry or other purposes. L.W. ....	0	6 00	2642	Of copper, brass, or steel, gilt. L.W. ....	0	1 20
2576	Fire extinguishers. L.W. ....	0	0 08	2643	Of the same metal, or brass. L.W. ....	0	3 20
2577	Counters, letters and numbers: of bone or composition. L.W. ....	0	2 10	2644	Of the same metal, or brass. L.W. ....	0	1 50
2578	Of tortoise shell, ivory or mother of pearl. L.W. ....	1	6 00	2645	Of wood, lubricated rubber or paper pulp. L.W. ....	0	1 00
2579	"Glacé" for preserving meat or other article of food. G.W. ....	0	0 10	2646	Of silvered metal. L.W. ....	0	3 20
2580	Asbestos-packing ("cable") L.W. ....	100	0 00	2647	Of white metal. L.W. ....	0	1 00
2581	Bone manufactured into unenumerated articles. L.W. ....	0	5 00	2648	Of ceramic pastes, glass or crystal not imitating precious stones. L.W. ....	0	1 40
2582	Oilcloth: for table covers. G.W. ....	0	0 21	2649	Tin, spelter or lead, or of other silvered or gilt. L.W. ....	0	0 60
2583	Imitating skin, for upholstery. G.W. ....	0	0 32	2650	The foregoing number, gilt or silvered. L.W. ....	0	1 20
2584	Varnished for footwear or other purposes. G.W. ....	0	0 60	2651	Noble monuments of stone, bronze or other material. ....	Free.	
2585	Transparent, for hat lining or other purposes. L.W. ....	0	1 20	2652	Of Pearl: crude. L.W. ....	0	7 20
2586	Scientific instruments. ....	10%		2653	Manufactured into unenumerated articles. L.W. ....	1	6 00
2587	Common soap, for washing clothes and other kinds of soap, with or without mineral substances, for cleaning plate or for other purposes, including sapido. G.W. ....	0	0 10	2654	Dismantling of horsehair. L.W. ....	0	4 00
2588	Thick soap, scented, unwrapped, put up in boxes of one or more dozen each. G.W. ....	0	0 28	2655	Paste: raw. L.W. ....	0	1 20
Games.				2656	Refracting. G.W. ....	0	0 50
2589	Chess without board. ....	0	0 00	2657	For printing rollers. L.W. ....	Free.	
2590	With chessmen of wood. L.W. ....	0	2 00	2658	And putnam for cleaning metals. ....	0	0 10
2591	With chessmen of bone or composition. L.W. ....	0	3 00	2659	Combs: of horn, bone or imitation tortoise shell. ....	0	1 00
2592	With chessmen of ivory. L.W. ....	1	6 00	2660	Of tortoise shell or ivory. L.W. ....	1	6 00
2593	Of composition or imitation ivory. L.W. ....	1	2 00	2661	Brail combs of horn or bone, including pins and hairpins of the same materials. L.W. ....	0	5 00
2594	Of composition or imitation ivory. L.W. ....	1	0 00	2662	Of tortoise shell or ivory. L.W. ....	1	6 00
2595	Of wood, for mannequins. L.W. ....	0	0 08	Perfumery.			
2596	Disc: of bone or composition. L.W. ....	0	0 00	2663	Waters: Common Cologne, American Florida, or its imitations, also the waters called Celestial, Duchess, Divine, Lavender, Kananga, Verbena and their imitations. L.W. ....	0	9 20
2597	Of ivory. L.W. ....	2	0 00				
2598	Of faience, porcelain or glass. L.W. ....	0	1 00				

Goods.	Duties. ¢, %.	Nos.	Goods.	Duties. ¢, %.
Sealed packs, sachets and envelopes, of paper or tissue, without silk. L.W. ....	0 2 00	2726	Olives, in bottles. ....	0 2 20
The same of silk or tissue containing silk. L.W. ....	0 5 00	2727	Wines: Marsala, St. torne, Barsac, Hock, Vermont and other white wines not specially enumerated, in bottles. ....	0 0 64
Other perfumes or toilet preparations such as oils, scented or not, fine Cologne and Florida waters; balm; paint; cosmetics for the hair; tooth washes; scented extracts in flasks of faience, porcelain or glass; scented soap with or without antiseptic substances; powdered soap, scented or not; bath or face powder, scented or not; pomatum for the hair and generally all unenumerated toilet articles liquid or solid, perfume l or not. G.W. ....	0 0 64	2728	The same, in other receptacles. ....	0 0 48
Sealed extracts to be sold by weight, in tin plate receptacles or in flasks or bottles. L.W. ....	0 4 80	2729	Frontignan, Sherry, Madeira, Malaga, Muscadet, Port, Alicante, Pilsener, Anisette, and other white or red generous wines, unenumerated, in bottles. ....	0 0 90
Note.—Scented extracts differ from waters distilled from aromatic flowers called Eau de Cologne by the fact that when poured into water, extracts thicken it while it remains colorless if distilled waters are added to it. ....		2730	The same, in other receptacles. ....	0 0 49
Brushes with wooden or quill handle for drawing or painting, up to 100 in diameter. L.W. ....	0 3 50	2731	White or red Burgundy, Chateau, red Asti, Carlon, Catalan, Chianti, Priorato, St. Vincent, Valdepenas and other similar not enumerated, in bottles. ....	0 0 10
Live plants, ornamental, Acacia to appraisement. ....	Free	2732	In other receptacles. ....	0 0 19
Dried natural plants, ornamental. L.W. ....	0 0 80	2733	Champagne, in bottles. ....	0 1 30
Feathers, ornamented: ....		2734	Called "Moscato" or white Asti, and other sparkling wines, with labels indicating their kind, and with certificates of origin. ....	0 0 64
Bent or cocks and the like. L.W. ....	0 3 20		Note.—The certificates referred to in the foregoing number, must be issued by the judicial and municipal authorities of the place of production and legalized by the Peruvian Consul of the district.	
Wings or birds, and stuffed birds, natural or artificial. L.W. ....	0 6 40	SECTION XIX.—UNESTIMABLES AND COLONIAL PRODUCTS.		
Outrigger or other fine, separated or in planes. L.W. ....	2 1 00		Note.—All goods comprised in this Section, shall be assessed according to gross weight, except where it is otherwise expressly specified.	
Down for puffs or for stuffing cushions. L.W. ....	0 3 00	2735	Oil: olive, in tin or glass receptacles. ....	0 0 10
Dusters: of feathers of all kinds, for painting or otherwise. L.W. ....	0 1 50	2736	Eggs, in tin or other substances. ....	0 0 36
Of feathers, with wooden handle. L.W. ....	0 0 90	2737	Olives: in oil or stuffed. ....	0 0 36
Of feathers, without handle. L.W. ....	0 1 80	2738	In vinegar, in urine, or dry, in wooden or stoneware receptacles. ....	0 0 06
Of bristles. L.W. ....	0 0 50	2739	Of the foregoing number, in other receptacles. ....	0 0 10
Powders for cleaning metal. L.W. ....	0 0 50	2740	Arroz, liquid, in paste or in grains. ....	0 0 20
Handles for walking sticks and sunshades: ....		2741	Bran. ....	0 0 01
Of horn, rubber, celluloid, bone, paste, composition, paper mache, common metal, or of any other material. ....	0 2 00	2742	Asi: ground, and spurs such as carry and other. ....	0 0 20
Other handles. (Dutiable according to the material of which they are made.) ....		2743	Whole. ....	0 0 01
Rosaries: with beads of horn, corozo, corozo, bone or paste. L.W. ....	0 1 20	2744	Sesame. ....	0 0 01
With beads of tortoise-shell, ivory or mother of pearl. L.W. ....	1 5 00	2745	Garlic. ....	0 0 20
Note.—Rosaries mounted with silver wire, shall pay a surtax of 25% on their respective duties. ....		2746	Almonds: butter or sweet, shelled. ....	0 0 10
Non-edible seeds, for sowing. G.W. ....	Free.	2747	Unshelled. ....	0 0 10
Trunks and covers of oleoth. L.W. ....	0 0 40	2748	Starch, in paste or in powder. ....	0 0 05
Rattles: of silver metal, with parts of tortoise-shell, ivory, or mother of pearl. L.W. ....	0 4 80	2749	Caray seed and hemp seed. ....	0 0 04
Of silver, metal, with parts of horn, corozo, bone or composition. L.W. ....	0 2 40	2750	Star anise. ....	0 0 06
Tobacco (Government monopoly): ....		2751	Common aniseed for sweetmeats. ....	0 0 04
Of contiguous zones, in the leaf, raw, "guano" or in bunches. N.W. ....	0 0 25	2752	Rice: unhulled, or half-hulled. ....	0 0 02
Of any other origin, in the leaf, raw, "guano" or in bunches. N.W. ....	0 0 50	2753	Headlands. ....	0 0 06
Of any origin, including tobacco or originating from the contiguous zones in powder, chewing, clipped or in fibres, and generally manufactured in any form except cigars and cigarettes. N.W. ....	0 1 00	2754	Cuts in the grain. ....	0 0 003
Manufactured into common cigars, dark, called Italian or Swiss. N.W. ....	0 1 00	2755	Saffron: common. ....	0 0 20
Cigars of any other origin. N.W. ....	0 7 00	2756	Pine, called Castilian, in oil, dried, or in powder, in paste or in tablets. ....	0 8 00
Cigarettes of any origin, put up in boxes not containing more than 24 cigarettes. ....	7 5 00	2757	Sugar: refined and similar, in 100 Kil. ....	0 2 44
Tobacco or corozo, in any form except cigars, cigarettes, without accessories, unenumerated. L.W. ....	0 0 08	2758	Other kinds. ....	0 2 22
Mugs of horn or tula. ....	0 0 60		Note.—According to the 19 seals Sugar Convention to which Peru acceded by Legislative Decree of August 10th, 1903, these duties apply to sugar produced in the States signatory of the said Convention as well as to other countries which have become parties thereto. The country of origin of these products shall be proved by duly legalized certificates of origin issued by the Customs of the country of production.	
Candles: of stearine, paraffin or spermaceti, to be weighed together with boxes containing them. ....	0 0 22	2759	Sugar: From countries not having acceded to the Convention: sugar candy. ....	0 0 20
The same, colored. L.W. ....	0 0 30	2760	White and other kinds. ....	0 0 13
The same, gilt or otherwise ornamented. L.W. ....	0 0 60	2761	Cocoa: in the bean. ....	0 0 26
In cylindrical boxes, called tight tins. L.W. ....	0 0 40	2762	Coffee: in the bean. ....	0 16 1/2
Of wax or composition, with parts or surface of wax, ornamented or not. L.W. ....	0 0 90	2763	Ground. ....	0 0 32 1/2
Tapers, made with wax or paraffin. L.W. ....	0 0 35	2764	Chicoiro. ....	0 0 36
Of paraffin, liquid or in paste, for tanning. G.W. ....	1 6 00	2765	Cinnamon: whole, broken or in powder. ....	0 1 00
Visors: of tortoise shell. L.W. ....	1 6 00	2766	Whole, in plates. ....	0 0 10
Of paste, celluloid or other composition. L.W. ....	1 6 00	2767	Cinnamon: whole, broken or in powder. ....	0 1 00
SECTION XXVII.—BEVERAGES.				
Spirits:				
Containing aniseed, absinth, cognac, kirsch and other unenumerated spirits up to 50° C. in bottles. ....	0 0 90	2768	Meat: salted pork or beef. ....	Free.
The same, other than spirits up to 50° C. ....	0 0 55	2769	Fresh, preserved in any way. ....	0 0 02
Whisky, in bottles. ....	0 0 60	2770	Peas, lemon, codrute or orange, candied. ....	0 0 02
The same, in other receptacles. ....	0 0 29	2771	Che-tants, hulled or not. ....	0 0 003
Gin and Old Tom, in bottles. ....	0 0 45	2772	Barley: unhulled. ....	0 0 004
The same, in other receptacles. ....	0 0 23	2773	Honed or denatured. ....	Free.
Aerated waters: soda, lemonade, and the like, including mineral waters, natural or artificial, kola water and generally. G.W. ....	0 0 06	2774	Pearled. ....	Free.
Spirits, over 50° C. ....	0 1 17	2775	Onions. ....	"
Other kinds, in bottles. ....	0 0 55	2776	Rye. ....	0 0 20
Of the foregoing number in other receptacles. ....	0 0 45	2777	Cherries, candied, in any receptacle. ....	0 0 08
Beer: in bottles. ....	0 0 20	2778	Prunes: in skins, in any receptacle. ....	0 0 20
In other receptacles. ....	0 0 93	2779	Cloves: whole. ....	0 0 19
Prepared cocktails: in bottles. ....	0 0 55	2780	In powder. ....	0 0 38
Other cocktails, prepared. ....	0 0 12	2781	Cocoanuts: from India. ....	0 0 06 1/2
Chicha: in bottles. ....	0 0 13	2782	From Guyana and Panama. ....	0 0 20
In other receptacles. ....	0 0 10	2783	Stripped. ....	0 0 12
Rum or plain syrups, non-medical. ....	0 0 25	2784	Gum seed. ....	"
Lime and other fruit juices. L.W. ....	0 0 13	2785	Preserved: of beef, mutton, and vegetables, in oil or in water. ....	0 0 16
Liquors and mixtures such as corn, curacao, cherry, mint, benedictine and similar, in bottles or other receptacles. ....	0 0 70	2786	Of meat, unenumerated, including corned beef and mortadella. ....	0 0 20
		2787	Fruit peels, unenumerated. ....	0 0 06
		2788	Renet for cheese making. ....	0 0 10
		2789	"Bouquet" or "essence" (perfumed) (perfumed). ....	Free.
		2790	Isolate in paste or in powder. ....	0 0 24
		2791	Mince. ....	0 0 08
		2792	Dates. ....	Free.
		2793	Sweetmeats, pastes, confectionery, caramels and non-medical pastilles, including jellies and marmalades. ....	0 0 24
		2794	Pickles, "sachoches", and sauces: in barrels. ....	0 0 06
		2795	In other receptacles. ....	0 0 08
		2796	Extracts: of meat. ....	0 0 80
		2797	Liquid, for sweetmeats. ....	0 1 10



	Goods.	Duties, £ s. d.	Nos.	Goods.	Duties, £ s. d.
939	Balsams: Canada, copaiba, and tolu, and those not else- where enumerated . . . . .	0 1 00	3022	Of caraway, Chinese cinnamon, juniper, lavender, or anise, serpolet, thyme, aniseed, bergamot, dillseed, licor, orange, and white watergreen . . . . .	0 3 20
940	Florescent, tranquil, opobulbos, Comendador, and anise . . . . .	0 0 50	3023	Of orange blossom (neroli), cardamom, hop, mastic, and vetiver . . . . .	3 2 00
941	Mecca . . . . .	0 0 00	3024	Calceps, clove, copaiba, cubeb, lemon, rose, nutmeg, caryophylls, fennel, rosemary, saffron, and sassafras . . . . .	0 1 00
942	Pecu . . . . .	0 0 50	3025	St. John's wort . . . . .	2 1 00
943	Barium: acetate, chloride, and bichromate . . . . .	0 0 15	3026	Ibamb, ibamb, orris, blue or pink camouille . . . . .	1 8 00
944	Calcium: chloride . . . . .	0 0 20	3027	Murine . . . . .	0 0 20
945	Impure nitrate for industrial purposes. G.W. . . . .	0 0 12	3028	Vanilwood, mint, purple, pepper, uranine, tansy, and verbenum . . . . .	0 6 00
946	Common sulphate. G.W. . . . .	0 0 02	3029	Verbenum . . . . .	8 0 00
947	Of the two foregoing numbers, purified . . . . .	0 0 30	3030	Unenumerated . . . . .	0 4 00
948	Unenumerated salts . . . . .	0 0 00			
949	Berries: myrtle . . . . .	0 0 12			
950	Bitter and medicinal . . . . .	0 0 12			
951	Benzaldehyde or artificial essence of bitter almonds . . . . .	0 0 90			
952	Benzol or crystallizable benzene . . . . .	0 0 00			
953	Benzonaphthol . . . . .	0 0 00			
954	Bismuth: metallic, and its unenumerated preparations . . . . .	0 1 00			
955	Lacinate, sulphate, and tolu . . . . .	0 0 20			
956	Sulphate and carbonate . . . . .	0 0 12			
957	Artemisia bole. G.W. . . . .	0 0 00			
958	Pure boracic . . . . .	0 0 00			
959	Bromoform . . . . .	0 0 00			
960	Metallic calcium, and its salts . . . . .	0 1 00			
961	Calcium: carbonate, carbide, chloride or hypochlorite for industrial purposes, and calcined sulphate (surgical plaster). G.W. . . . .	0 0 00			
962	Unenumerated salts . . . . .	0 0 00			
963	"Cathartica" . . . . .	0 0 08			
964	Cantharis (leaves) together with receptacle . . . . .	0 0 10			
965	Cassa fistula. G.W. . . . .	0 0 16			
966	Capsules and pearls: of cod liver oil, castor oil, tar, cascara sagrada, chloroform, euphorbia, croton, cubeb in powder, sulphuric ether, eucalyptus, guaiacum, in oil, matico, rosemary, ceripol, turpentine, in oil, or any other unenumerated, to be sold by weight . . . . .	0 2 40			
967	Of fetiparia, apio, valerianic ether, eucalypt essence, ichthyol, to be sold by weight . . . . .	1 2 00			
968	And pills of quinine and other alkaloid salts, to be sold by weight . . . . .	1 0 00			
969	Empty, for medicines. G.W. . . . .	0 0 10			
970	Chloroform: animal or vegetable, whole or in powder . . . . .	0 0 20			
971	Chloroform, purified by means of an acid . . . . .	0 0 12			
972	Sulphide of carbon, together with receptacle . . . . .	0 0 10			
973	Cardamom, whole or in powder . . . . .	0 1 50			
974	Powdered meat . . . . .	0 0 00			
975	Catechu, whole or in powder . . . . .	0 0 25			
976	Of catappa or white hellebore, in powder. G.W. . . . .	0 3 00			
977	Mastic, gum, and its salts . . . . .	0 0 10			
978	Zinc: acetate, carbonate, chloride dissolved or in cylinders, residue in cylinders, grains or powder . . . . .	0 0 10			
979	Chloride of trade, solid or liquid, oxide or white zinc, sulphate, artificial sulphide, and impure sulphide in powder for industrial purposes . . . . .	0 0 16			
980	Unenumerated salts . . . . .	0 4 00			
981	Cinchona: pure, crystallized or precipitated . . . . .	0 5 00			
982	Hydrochloride and sulphate . . . . .	0 0 20			
983	Chloral hydrate . . . . .	0 1 40			
984	Chloroform, diobrom, equine, euphorbia, phenol, ichthyoforn, heilin, nosophen, papayotin, pyranol, protargol, saloquin, salidin, veratrine and veronal . . . . .	2 8 00			
985	Chloroform . . . . .	0 0 60			
986	Caltar, G.W. . . . .	0 0 12			
987	Metallic cobalt and its salts . . . . .	0 2 00			
988	Copper: acetate (verdigris), carbonate, chloride, nitrate, common black oxide and common acid sulphate . . . . .	0 0 48			
989	Arsenate, ar-cuete, purified carbonate, chromate, pure oxide and oxide . . . . .	0 0 30			
990	Sulphate (blue stone) . . . . .	Free.			
991	Copper: pure sulphate . . . . .	0 0 20			
992	Unenumerated salts . . . . .	0 0 30			
993	Colloids: natural, celobline . . . . .	0 0 35			
994	Cantharis . . . . .	0 0 20			
995	Resin, and alcohol soluble . . . . .	0 0 10			
996	Colloids, whole . . . . .	0 1 00			
997	In powder . . . . .	0 0 30			
998	Coralline or Coralline mass . . . . .	0 0 20			
999	Brotized rye . . . . .	0 1 20			
1000	Barke: of angostura and Calcearia cinchona . . . . .	0 1 00			
1001	Cascarilla, condurcino, pomegranate, . . . . .	0 0 60			
1002	Other, unenumerated . . . . .	0 0 20			
1003	Sulphate tartar . . . . .	0 0 60			
1004	Cream of tartar or bitartrate of potassium . . . . .	0 0 40			
1005	Creoline in bulk . . . . .	0 0 20			
1006	Creosote: mineral or vegetable . . . . .	1 0 03			
1007	Benzoic acid . . . . .	0 0 20			
1008	Carbonate or cross-salt, phosphate and Valerianate . . . . .	0 0 30			
1009	Metallic chrome and its salts . . . . .	0 2 01			
1010	Quassa, whole or in powder . . . . .	0 0 25			
1011	Cube, whole or in powder . . . . .	0 0 30			
1012	Deplutines: for tanners. L.W. . . . .	0 0 21			
1013	Deplutines: for paper, to be sold by weight . . . . .	0 0 21			
1014	Disinfectants, prepared, such as Kewell and the like, unenumerated, in large receptacles of clay, tin plate, earthenware or glass. G.W. . . . .	Free.			
1015	Dextrine . . . . .	0 0 10			
1016	Cete ditany, whole or in powder . . . . .	0 0 80			
1017	Plasters: in bulk, unenumerated, to be sold by weight . . . . .	0 1 20			
1018	Scammony (resin) . . . . .	0 8 00			
1019	Natural or artificial essences: . . . . .				
1020	Of real almond, coriander, laurel, mustard, petit grains, and valerian . . . . .	0 7 20			
1021	Of anise, geranium, kinna, lemon, orange, rose, saffron, sweet marjoram, molissa, Ceylon cinnamon, cascarrilla, bergamot, patchouli and camomile . . . . .	1 6 00			
1022	Of caraway, Chinese cinnamon, juniper, lavender, or anise, serpolet, thyme, aniseed, bergamot, dillseed, licor, orange, and white watergreen . . . . .	0 3 20			
1023	Of orange blossom (neroli), cardamom, hop, mastic, and vetiver . . . . .	3 2 00			
1024	Calceps, clove, copaiba, cubeb, lemon, rose, nutmeg, caryophylls, fennel, rosemary, saffron, and sassafras . . . . .	0 1 00			
1025	St. John's wort . . . . .	2 1 00			
1026	Ibamb, ibamb, orris, blue or pink camouille . . . . .	1 8 00			
1027	Murine . . . . .	0 0 20			
1028	Vanilwood, mint, purple, pepper, uranine, tansy, and verbenum . . . . .	0 6 00			
1029	Verbenum . . . . .	8 0 00			
1030	Unenumerated . . . . .	0 4 00			
1031	Compound essences, extracts and others: . . . . .	0 8 00			
1032	For preparing liquors . . . . .	0 4 30			
1033	For preparing syrups, acetate beverages, leuvs, &c. . . . .	0 6 00			
1034	For making Cologne water . . . . .	1 0 00			
1035	For making Florida water and Bay rum . . . . .	1 2 00			
1036	For making Kauanga water . . . . .	0 3 60			
1037	For kindling other spirituous perfumes . . . . .	0 0 80			
1038	Metallic tin, and its salts . . . . .	0 1 00			
1039	Serax, solid or fluid . . . . .	0 0 50			
1040	Strontium: carbonate and tolu . . . . .	0 1 00			
1041	Other unenumerated salts . . . . .	0 0 35			
1042	Of acetate, chloride, or sulphate . . . . .	0 0 25			
1043	Sulphuric ethyl oxide . . . . .	0 4 00			
1044	Other, unenumerated . . . . .	0 3 20			
1045	Bromide and chloride of ethylene . . . . .	0 3 20			
1046	Baculipol . . . . .	0 2 00			
1047	Engenol . . . . .	0 1 00			
1048	Medicinal extracts, dry or solid: . . . . .				
1049	Of alkane, codon, Indian hemp, solo phin, dandelion, labrador, kola, milkwort, simarouba, and viburnum aluminum . . . . .	0 4 00			
1050	Of acetized rye, cast, strophantus, guarana and mel cinchona . . . . .	0 8 00			
1051	Of valerian, hyalistic (Camden), marsh penny- wort, Kawa-Kawa, opium, plantain, and serpentaria . . . . .	1 2 00			
1052	Of acetron, and ipocamouba . . . . .	2 0 00			
1053	Unenumerated . . . . .	0 2 00			
1054	Fluid extracts: . . . . .	0 6 00			
1055	Of acetis, ipocamouba, and opium . . . . .	0 3 60			
1056	Of "Spring" lot, strophantus, guarana, hyalistic (Cam- den), and milkwort . . . . .	0 1 00			
1057	Of lacta arum . . . . .	0 1 00			
1058	Unenumerated . . . . .	0 3 20			
1059	Phosphetic . . . . .	0 3 00			
1060	Philine . . . . .	0 3 00			
1061	Flowers: poppy, orange, "palanoda", rose, verbenum and violet . . . . .	0 8 00			
1062	Other kinds . . . . .	0 4 00			
1063	Vaccine lymph . . . . .	0 1 20			
1064	Pure, white or black . . . . .	0 1 00			
1065	Formol or formic acid . . . . .	0 0 70			
1066	Phosphoric acid . . . . .	0 0 80			
1067	Chloride and its unenumerated sulphates . . . . .	0 2 00			
1068	Medicinal fruits, unenumerated . . . . .	0 1 00			
1069	"Glycol" . . . . .	0 0 20			
1070	Hydroic . . . . .	0 0 08			
1071	Pure, for laboratories . . . . .	0 1 60			
1072	Gums and resins: . . . . .				
1073	Dammar, euphorbium, and sandarac: whole or in powder . . . . .	0 4 00			
1074	Galbanum, in natural state . . . . .	0 1 40			
1075	The same, in powder . . . . .	0 1 00			
1076	Guaiacum and agay . . . . .	0 1 60			
1077	Unenumerated, medicinal, whole . . . . .	0 0 21			
1078	In powder . . . . .	0 4 48			
1079	Medicinal sugar plums, in bulk, to be sold by weight. L.W. kilo, . . . . .	0 4 00			
1080	Yellow gum of Avignon and grains of paradise . . . . .	0 0 51			
1081	Medicinal granules: to be sold by weight . . . . .	0 8 00			
1082	Honopropyl, with or without medicine. L.W. . . . .	0 3 00			
1083	Guaiacum, whole or in powder . . . . .	0 1 20			
1084	Guaiacum: pure, crystallized, and carbonate . . . . .	0 2 00			
1085	Unenumerated salts . . . . .	1 0 00			
1086	Tonky bones . . . . .	0 0 40			
1087	Unenumerated, whole or in powder . . . . .	0 0 80			
1088	Handline . . . . .	0 0 20			
1089	Bull gall . . . . .	0 0 30			
1090	Rin: liquid acetate for dyers, and dry carbonate, lactate, phosphate, flint, and black or red oxide . . . . .	0 0 20			
1091	Fluoride and the pure . . . . .	1 0 00			
1092	Nitrate and oxide, impure (redox) or (aput) (wort) kilo, L.W. . . . .	0 0 06			
1093	Perchloride and chloride . . . . .	0 0 02			
1094	Pure or impure sulphate, and sulphide. G.W. . . . .	2 0 00			
1095	Unenumerated salts . . . . .	0 0 02			
1096	Unenumerated medicinal leaves, whole or in powder, G.W. kilo, . . . . .	0 0 20			
1097	Cemented bone phosphate or colomina . . . . .	0 0 10			
1098	Little bone . . . . .	0 0 25			
1099	Medicinal infusions. G.W. . . . .	0 0 20			
1100	Medicinal soap: in bars, incl. lin. arsenic soap. G.W. kilo, . . . . .	0 0 32			
1101	Of croton tiglium oil, ichthyol, tiglium, and benoline. L.W. . . . .	0 1 00			
1102	Of crocine, lysol, methyl, resorcin, solid, and corrosive sublimate. L.W. . . . .	0 1 00			
1103	Jalap, white resin . . . . .	0 1 40			



SECTION XX. MEDICINAL SUBSTANCES AND PHARMACEUTICAL PREPARATIONS continued.		No.	Goods.	Duties, £ s. d.
3104 Syrup: of poppy, althea, saffron, hellebore, manna, eumellon, mint, milkwort, horehound, and all other unenumerated. L.W. ....	kilo.	3192	Special, for treating cattle and destroying their parasites. G.W. ....	0 0 08
3105 Medicinal roots. G.W. ....	"	3193	Almond, for making argem. L.W. ....	0 1 00
3106 Kamala, pure or purified. ....	"	3194	And chopped herbs, for making vermouth and similar preparations. L.W. ....	0 6 40
3107 Kaphur. ....	"	3195	Refining sugar for sacchara. L.W. ....	0 9 32
3108 Koratine. ....	"	3196	Potassium or potash: .....	0 0 16
3109 Konso, without inflorescences, purified or in powder. ....	"	3197	Bicarbonate. L.W. ....	0 0 40
3110 Lactopap. ....	"	3197	Litharate (cream) and purified caustic potash in powder or dissolved. L.W. ....	0 1 00
3111 Lactocarium: German resin gum extracted from dried lathyrus [ <i>Lathyrus pratensis</i> ]. ....	kilo.	3198	From lead. L.W. ....	0 0 40
3112 French (Chateau) ..... ..	"	3199	Carbonate, bicarbonate and sulphide, for baths. G.W. ....	0 1 00
3113 Laminated distilla. ....	"	3200	Cyanide, dissolved in plates. ....	0 0 56
3114 Unrefined linolin. L.W. ....	"	3201	Impure, in receptacles of not less than 50 kilos. ....	100 kil.
3115 Roussau or Sydenham ladanum. ....	"	3202	Chlorate and chloride. G.W. ....	0 0 20
3116 Lavulose. ....	"	3203	Chromate, ferrocyanide and yellow prussiate. ....	0 0 40
3117 Beef yeast. ....	"	3204	Impure, for soap-making. G.W. ....	0 0 05
3118 Lycopodium. ....	"	3205	Nitrate (saltpetre). G.W. ....	0 0 12
3119 Carnation (oil). L.W. ....	"	3206	Permanganate. G.W. ....	0 0 24
3120 Lysol in bulk. ....	"	3207	Iron. ....	0 6 09
3121 Lact-terin. ....	"	3208	Unenumerated salts. ....	0 1 20
3122 Litharge (oxide of lead). ....	"	3209	Metallic potassium. ....	1 8 40
3123 Lithium: sulfate and sechelyate, efflorescent or not. ....	"	3210	Ferrous preparations, solid and liquid, for the face. L.W. ....	
3124 Unenumerated salts. ....	"	3211	Unenumerated preparations and lotions for the hair. L.W. ....	
3125 Hope for the manufacture of beer. G.W. ....	Free.	3212	Unenumerated chemical or pharmaceutical products. kilo.	0 1 00
3126 Mace or nutmeg flowers. ....	"	3213	Propylamine (triethylamine). ....	0 2 80
3127 Magnesium or magnesite: .....	"	3214	Medicinal pills. G.W. ....	0 0 40
3128 Calced, carbonate and chloride. ....	"	3215	Peruvia bark, whole or in powder. ....	Free.
3129 L Ferrocyanide: nitrate and sulphate. ....	"	3216	Quinine and its salts. ....	3 30 00
3130 Metallic, in bands, threads or powder. ....	"	3217	Quinidine and its salts. ....	0 8 00
3131 Sulphide or Epsom salts. G.W. ....	"	3218	Quinoid, in powder. ....	0 6 00
3132 Unenumerated salts. ....	"	3219	Rose: or of hellebore, whole or in powder. ....	0 6 00
3133 Manna, dark, in sorts or in pieces. ....	"	3220	Of Japan, "pauquelet," "papotte," rhubarb and valerian. ....	0 0 40
3134 Light or in tears. ....	"	3221	Of sedatory, milkwort, sleep, serpentaria and sarsaparilla. ....	0 0 80
3135 Manganese: impure oxide. ....	"	3222	Of balsams (Camdena) and of rhubarb in any form. ....	0 1 20
3136 Unenumerated salts. ....	"	3223	And which do not specify a medicinal whole or in powder. G.W. ....	0 0 25
3137 Purified mannite. ....	"	3224	Besorin, pure or mercurial. ....	0 1 20
3138 Cassia bark. ....	"	3225	Resorcin. ....	0 2 20
3139 Nutmeg butter. ....	"	3226	Retinol. ....	0 0 80
3140 Fine mercury, and the like, in the mass, for pills. ....	"	3227	Ronge, in powder, for jewelers. L.W. ....	0 8 00
3141 Plasters with emulsion of skin or cloth. ....	doz.	3228	Saffron. ....	0 6 00
3142 Extracts and pastes. L.W. ....	kilo.	3229	Salt: Vichy and the like, to be sold by weight. G.W. ....	0 0 10
3143 Candles. ....	"	3230	Carbonate, to be sold by weight. ....	0 0 10
3144 Pills of all kinds. L.W. ....	"	3231	For baths. ....	0 0 50
3145 Compound powders. L.W. ....	"	3232	Sodium. ....	0 2 00
3146 Mint and similar preparations, in small pots. ....	doz.	3233	Sulphur. ....	1 2 00
3147 Reptiles, skins, bones and animals, dried. G.W. ....	kilo.	3234	Sandalwood of all kinds, whole or in powder. ....	0 0 10
3148 Ombuons and pomades. L.W. ....	"	3235	Sulphur. ....	1 8 00
3149 Compounds of other kinds. L.W. ....	"	3236	Selenium and its compounds. ....	2 0 00
3150 Mercury: bichloride, precipitated or white, and chloride (caesium). ....	kilo.	3237	Soda: strophanthus, celion, abelmosk, quince and solidum. ....	0 0 60
3151 Oxide or precipitated, yellow or red. ....	"	3238	Trained and mustard whole. G.W. ....	0 0 10
3152 Unenumerated salts. ....	"	3239	In powder. ....	0 0 11
3153 Chloride of methyl and its compounds. ....	"	3240	Unenumerated. ....	0 0 20
3154 Microcline. ....	"	3241	Sodium Benzoate. ....	0 1 60
3155 Morrinol. ....	"	3242	Bicarbonate, G.W. ....	0 0 06
3156 Milan blue. ....	100	3243	Bisulphate, phosphite, reduced nitrate and sulphite. ....	0 0 08
3157 Naphthalin: of trade, in scales, balls or powder. G.W. ....	kilo.	3244	Bonds (bones). G.W. ....	0 0 10
3158 Pure, for internal use. ....	"	3245	Borate, borate, bromide, iodate, silicate and sulphate. ....	0 1 20
3159 Naphthalin: pure. ....	"	3246	Cyanide. ....	1 5 00
3160 Impure for industrial purposes, in receptacles of not less than 50 kilos. G.W. ....	kilo.	3247	Carbonate and soda ash, sulphate, solid or liquid silicate, and sulphate of Glauber's salts. G.W. ....	0 0 02
3161 Nickel, metallic, and its salts. ....	"	3248	Caustic soda for soap-making. G.W. ....	0 0 88
3162 Nuts: arce, kola and couma, whole. ....	"	3249	Pure nitrate. ....	0 0 10
3163 The same, in powder or granulated. ....	"	3250	Impure, for industrial purposes, in receptacles of not less than 50 kilos. ....	0 0 20
3164 Oil, cro-oil. ....	"	3251	Santonina, santonina and iodine. ....	0 6 00
3165 "Ond" trichlorophenol. ....	"	3252	Impure sulphide for industrial purposes, in receptacles of not less than 50 kilos. ....	0 0 10
3166 Opium: in paste, (Prohibited owing to its being a Government Monopoly). ....	"	3253	Unenumerated salts. ....	0 4 00
3167 In powder. ....	kilo.	3254	Con. plasters. ....	0 3 20
3168 Gold and its salts and compounds. ....	gramme	3255	Tamarinden. ....	0 0 04
3169 Licorice in paste. ....	kilo.	3256	Tamarinds to be sold by weight: With pips. G.W. ....	0 0 10
3170 Platinum and its compounds. ....	gramme	3257	In pulp. L.W. ....	0 1 00
3171 Paper: for keeping oil and killing flies. ....	kilo.	3258	Tamoforn. ....	0 1 00
3172 Medicinal, for chemical purposes. ....	"	3259	Thapsia (gum resin). ....	1 0 00
3173 Paraffine, liquid. ....	"	3260	Empurple cloth or sticking plaster: Prepared with thapsia, medicinal, belladonna and iodine. ....	0 0 40
3174 Paraffin. ....	"	3261	Other kind. ....	0 0 20
3175 Paraffin: solid. ....	"	3262	Terbute. ....	0 0 80
3176 Caustic potash, Vienna and the like. ....	"	3263	Terpine, pulverized and terpenol. ....	0 1 20
3177 Sugar: 1-100 to be sold by weight and unenumerated compounds of any substance. ....	kilo.	3264	Synthetic earth. G.W. ....	0 0 10
3178 Terebinth. ....	"	3265	Thymol. ....	0 2 00
3179 Amylamine. ....	"	3266	Dyes for the hair or beard. L.W. ....	0 0 60
3180 Pyrene. ....	"	3267	Medicinal of all kinds. ....	0 0 80
3181 Burgundy pitch. ....	"	3268	Diagrams in colors. ....	0 0 40
3182 Pills of unenumerated kind, to be sold by weight. ....	"	3269	Pure, for laboratories. ....	0 4 00
3183 Pyridine, pure, and its salts. ....	"	3270	Trammatine. ....	0 1 20
3184 Pyrophosphate of iron. G.W. ....	"	3271	Turpentine from Venice or of pine. L.W. ....	0 0 40
3185 Metallic silver, in sheets, or in powder and all its compounds. ....	"	3272	The lac. ....	0 2 80
3186 Metallic platinum, in threads or rolled and its compounds. ....	gramme	3273	Triploli. G.W. ....	0 0 40
Lead: acetate (see Sugar No. 2355). ....	"	3274	Tuty, prepared. ....	0 0 40
3187 Oxide for assays. G.W. ....	kilo.	3275	Tinmel. ....	0 6 00
3188 Unenumerated drugs. ....	"			
3189 Antimonial, dates, to be sold by weight. ....	"			0 0 64
3190 Dore's. ....	"			0 2 60
3191 Insect, from Persia, or of chrysanthemum flowers. G.W. ....	kilo.			0 0 10

† The codes enumerated in Nos. 3210 and 3211 are now included and pay duty under No. 2667.

## PERU

## TARIFF.]

Tariff.	Goods.	Duties.	Nos.	Goods.	Duties.
276	Turpeth (gum resin in cylinders) .....	Kilo. 1 0 00	3338	Capsules of porcelain or glass .....	Kilo. 0 40
277	Tusol .....	" 2 0 00	3339	Catgut in bottles .....	Kilo. 0 60
278	Unenumerated medicinal ointments and pomades, to be sold by weight, L.W. ....	" 0 80	3340	Electric bells .....	Kilo. 2 40
279	Uranium and its preparations .....	" 0 80	3341	Necklaces of amber .....	" 2 40
280	Urethane .....	" 0 80	3342	" of bone or glass .....	" 1 50
281	Uroferine .....	" 2 00	3343	Quassia cups .....	doz. 0 40
282	Vanilla .....	" 2 40	3344	Ear tubes, of bronze, brass or rubber .....	" 1 00
283	Vanadium chloride .....	" 0 20	3345	Nickelled or of white metal .....	doz. 2 80
284	Vaseline, solid or liquid, in tins .....	" 0 20	3346	Colled imperceptibles for adapting to the ear .....	" 4 80
285	Vaseline with creosote, iodine and toluene, &c. ....	" 0 20	3347	The ends of white metal or nickelled .....	each 1 60
286	Xerom .....	" 0 80	3348	Rubber cutters and compressors of rubber .....	doz. 0 40
287	Xylol .....	" 1 00	3349	Medicine droppers, of glass, of all kinds .....	Kilo. 0 20
288	Xylopaline, iodine sublimate and its compounds, not specially mentioned .....	" 0 40	3350	Oris pens for issues .....	doz. 2 80
289	Common to line known by the name of Iquique .....	" 0 40	3351	Finger coats of soft rubber .....	" 2 00
Group 2.—Patent Medicines and Specimens.					
3290	Patent medicines and specimens of all kinds, <i>ad val.</i> ..	25%	3352	Douches, ear, nose, eye and the like .....	doz. 1 20
Note.—The basis for assessment of this duty shall be the catalogue price. In the case of new catalogued articles, it will be necessary to produce the original invoice certified by the Consul of Peru in the country of shipment.					
Note.—By patent medicines and specimens are understood all patent substances or compounds which are solely designated by the name of the manufacturer or any other name purporting or not to show their properties or composition and generally any preparation claiming to have specific therapeutic properties, in whatever receptacle imported. The above definition further includes medicinal articles put in bottles, flasks, pans, boxes or packets, to be sold in that form and not by weight.					
3291	Serums of all kinds, preventive or curative of contagious diseases, prepared for hypodermic injections .....	Free.	3353	Scarfing .....	" 0 10
Group 3.—Pharmacy Articles.					
3292	Needles: for hypodermic syringes and for vaccinating ..	doz. 0 60	3354	Specimens and stethoscopes of all kinds .....	" 2 00
3293	Sutures .....	" 0 24	3355	Laryngoscopes .....	" 2 00
3294	Stills: for assay .....	" 0 80	3356	Antiseptic sponges for surgeons, per boxes or bottles containing up to twelve sponges .....	doz. 0 40
3295	For distillation up to 20 litres in capacity, with or without bath, G.W. ....	" 4 00	3357	Sterilizers, milk, with up to eight bottles .....	" 1 20
3296	Alcohol apparatus: Tralles' or Gay-Lussac's, with or without thermometer .....	doz. 0 40	3358	Bands for frictions, with round handles or of any other form .....	doz. 0 60
3297	Probes of rubber or tin .....	" 1 20	3359	Bands called universal for wholly or partly covering the chest or abdomen .....	each 0 150
3298	Silvered or of white metal .....	" 1 00	3360	Filters: Pasteur's, Chamberlain's and the like .....	" 2 00
3299	Of silver .....	" 0 40	3361	Felt for positions, called "expunging" .....	Kilo. 0 60
3300	Cotton: absorbent, plain, L.W. ....	" 0 80	3362	Belows for insect powder .....	doz. 0 60
3301	Prepared with medicinal substances, L.W. ....	" 0 80	3363	Belows for healing wounds: Gaze or without medicinal preparation, L.W. ....	Kilo. 0 100
3302	Air pillows, cushions and beds, of soft rubber, with or without a mixture .....	Kilo. 0 20	3364	With or without medicinal preparation, L.W. ....	doz. 0 300
3303	Metals to be charged, for syringes, in boxes .....	gross 2 00	3365	In glass bottles .....	" 0 48
Apparatus.					
3304	Acidimeters, acetimeters, densimeters, bacteriological and the like, entirely of crystal or glass, for pharmaceutical use .....	Kilo. 0 80	3366	Gaseous of iodine, porcelain or glass for preparing aerated waters .....	Kilo. 0 60
3305	For chloroforming .....	" 2 40	3367	Rubber prepared for dentists .....	" 0 40
3306	Massaging, of all kinds .....	" 4 60	3368	Gloves and mittens for frictions .....	each 0 20
3307	Induction, electrical .....	" 1 00	3369	" of soft rubber, L.W. ....	Kilo. 0 40
3308	Lixiviating, for the manufacture of extracts .....	" 0 60	3370	Lint with or without medicinal preparation, L.W. ....	" 0 50
3309	For filling, for the manufacture of capsules .....	" 1 00	3371	Oiled cloth, with or without silk, for wounds, L.W. ....	doz. 0 80
3310	For filling the box, chest, &c. ....	" 1 50	3372	Vapour inhalers or pulverizers .....	doz. 0 80
3311	Aerometers, universal and piezometers .....	" 0 20	3373	Irrigators, furnished or not with canules or tubes, not exceeding them by m. 2.50 in length: Of zinc, iron, tin, nickel or not .....	each 0 70
3312	Of other kinds .....	" 0 20	3374	Of metal, nickel or not .....	doz. 10%
3313	Unenumerated articles of crystal or glass for pharmaceutical or laboratory use, G.W. ....	Kilo. 0 24	3375	Instruments, surgical and orthopedic .....	ad val. 10%
Balances, assay, called "grammats" .....					
3314	Hand, with pan of bone or metal .....	each 0 60	3376	Syringes: Of aluminum and of indurated or soft rubber, including irrigators solely of that material .....	Kilo. 0 20
3315	With column, with or without balance .....	" 1 00	3377	Called "peris" (pear), L.W. ....	" 0 60
3316	Balances with column of marble, faience, metal or other material, for apothecaries .....	each 1 60	3378	Of metal and glass, with or without other material .....	" 0 60
Bandages or belts, abdominal: .....					
3317	Elastic or of cotton, linen or rubber .....	" 0 10	3379	Hypodermic of all kinds, including those for serum, with or without canule, spare needles and bottles for "subcutaneous" .....	doz. 1 20
3318	Of cotton, with or without rubber .....	" 0 60	3380	Nursing bottles of crystal or glass .....	Kilo. 0 30
3319	Silk, with or without admixture of other materials ..	" 0 60	3381	With or without adaptable nipples .....	Kilo. 0 160
3320	Bandages, unbandaged, for adults .....	doz. 0 60	3382	With tubes of glass or rubber and parts of rubber, bone, faience or wood .....	" 0 160
3321	Bandages and wrist bands of metal or other materials, for issues .....	doz. 0 60	3383	Pestles for mortars, of faience, porcelain or glass, with or without handle of wood .....	Kilo. 0 24
3322	Bandages, unbandaged, for children .....	doz. 0 60	3384	Or without handle of wood .....	each 0 80
3323	Stomach pumps .....	doz. 0 60	3385	Machines for making pills or pastilles .....	each 0 40
3324	Nipples of wood, horn or bone for nursing tar or camphor ..	doz. 0 80	3386	Electro-magnetic machines or galvanic batteries .....	doz. 0 300
3325	Bottles of gutta-percha for acids .....	Kilo. 0 40	3387	Percussion hammers .....	doz. 0 300
3326	Hemorrhagic medicine chests in small tubes, up to m. 0.07 in length and m. 0.02 in diameter, in sheaths or cases: for every 25 medicines or friction .....	each 0 100	Elastic stockings: .....		Kilo. 0 280
3327	Medicine chests of other kinds .....	ad val. 10%	3388	Of cotton or other vegetable fibres .....	" 0 80
3328	Trusses: electric .....	Kilo. 0 60	3389	Of silk .....	ad val. 10%
3329	Of other kinds .....	" 0 40	3390	Artificial limbs of wood .....	each 0 40
Medicine chests: .....					
3330	Of cardboard of all kinds, G.W. ....	" 0 80	3391	Mills for drugists .....	Kilo. 0 40
3331	Of tin plate or iron, whether or not painted or tinned, G.W. ....	" 0 30	3392	Mortars of agate, L.W. ....	each 1 00
3332	Of turned white wood .....	" 0 60	3393	Empty medicine waters .....	Kilo. 0 20
3333	Pots or flasks of porcelain or glass furnished or not with lids of metal or celluloid, G.W. ....	Kilo. 0 18	3394	Pressures of all kinds .....	" 0 20
3334	Of chip, G.W. ....	" 0 24	3395	Nipples of rubber for nursing bottles, L.W. ....	" 0 20
3335	Cannules: of indurated rubber, in any form .....	" 0 10	3396	The same, with ring, whistle or bells, L.W. ....	" 0 20
3336	Of horn or bone .....	" 0 40	3397	Nipple shields or breast pumps of crystal or glass, with or without parts of other material, L.W. ....	Kilo. 0 120
3337	Of glass .....	" 0 40	3398	Fill tiles of all kinds .....	each 0 80
Syringes: .....					
3338	Of cotton, or other vegetable fibres .....	doz. 0 30	3399	Brushes of all kinds for painting the throat or eyes .....	doz. 0 40
3339	Of silk or with log of silk .....	" 0 60	3400	Boxes of wood, for silencing over pills .....	" 0 30
3340	Thermometers, clinical .....	" 0 150	3401	Cautie holders of all kinds .....	" 0 30
3341	Thermometers of all kinds .....	" 0 30	3402	Retort stands with rings .....	Kilo. 0 40
3342	Filter bangles .....	" 0 30	3403	Chief protectors of eye, of wood, L.W. ....	each 0 20
3343	Bangles of elastic gum, of m. 2 by m. 0.05 .....	" 0 30	3404	Presses, dry .....	doz. 0 20
3344	Of cloth of cotton or of other vegetable fibres, up to m. 5 in length .....	doz. 0 40	3405	Pulverizers or atomizers of glass, with or without parts of other material .....	doz. 0 40
Cupping-glasses of crystal or glass: .....					
3345	With suction pump .....	each 0 20	3406	Corn scrapers .....	doz. 0 80
3346	With rubber globe .....	doz. 0 40	3407	Spare parts for nursing bottles with tube, nipples and tube .....	doz. 0 30
TARIFF 36					

## EXPORTATION.

## EXPORTED GOODS.

LAW OF MAY 10TH, 1911, PUBLISHING AN "ad valorem" DUTY ON  
 ("El Peruano" No. 5 of July 7th, 1911.)  
 ART. 1.—India rubber ("caucho, goma, gutta") and generally all gums  
 exported from the Republic shall pay duty at the rate of 8 % *ad valorem*  
 on their market value at Liverpool, in lieu of the specific duty now  
 leviable thereon.

ART. 2.—The Executive may order the acceptance in payment of the  
 duty, of drafts on London, Paris, or New York, to become due not later  
 than ninety days sight, at the rate of exchange current on the day of  
 export, and is authorized to issue the necessary regulations for the  
 purpose of ascertaining the price of the gums at Liverpool and com-  
 muniting the same to the Customs so that the duty may be correctly  
 assessed and collected.

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Bibs	206	Braids	377	Chicory	49	Cutlery	1513-1555
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Blouses	325, 929-939	Braids	377	Chicory	49	Cutlery	1513-1555
Bone	38, 39	Braids	377	Chicory	49	Cutlery	1513-1555
Blunderbusses	2515	Braids	377	Chicory	49	Cutlery	1513-1555







## 1ST SECTION.—Comestibles &amp;c.—continued.

Nos.	Goods.	Valuation p. c.	Duty, per cent.	specif. Peso c.
200	Tallow.....kilog.	0 30	44	0 31
201	Vermouth, of a strength up to 20°.....litre	0 30	—	0 31
202	10 bottles (see Notes under No. 209)	0 30	—	0 31
203	Vinegar, in casks or demi-johns.....	0 07	—	0 03
204	Wine: of all kinds, in bottles or flasks (see Notes under No. 209)	0 07	—	0 03
205	Fine, such as Rhine port, sherry, madeira, muscatel and burgundy, in casks or demi-johns.....litre	0 50	—	0 23
206	Common, of all kinds, in casks or demi-johns.....litre	0 12	—	0 06
207	Whisky, of a strength up to 20°.....	0 40	—	0 31
207a	10 bottles (see Notes under No. 209)	0 40	—	0 31
208	Verba mate: from all countries.....kil. gross	0 10	—	0 04
209	In the leaf, unmanufactured.....	0 06	—	0 01

## NOTES RELATING TO GOODS ENUMERATED IN THE 1ST SECTION.

Specific Duties.	Peso c.	Peso c.
Alcoholic beverages and Vermouth, Fernet and the like:		
In casks, of a strength up to 20°.....litre	0 31	
And in proportion for a higher alcoholic strength, in bottles of from 51 centilitres to 1 litre, of a strength up to 20°.....bottle	0 31	
Brandy, of a strength of 20° and more.....per degree and per litre	0 0068	

## Duties Leviable on All Kinds of Beverages Imported in Bottles.

	Peso c.	Peso c.
Absinthe, of a strength of 20°, in bottles of 1 litre and less.....dozen	4 50	0 31
Bitters, of a strength of 20°, in bottles of 1 litre and less.....dozen	5 60	0 31
Cognac, of a strength of 20°:		
In bottles of 25 centilitres.....dozen	2 00	0 0775
In bottles of 50 centilitres.....dozen	3 50	0 155
In bottles of 1 litre.....dozen	6 00	0 31
Fernet, of a strength of 20°, in bottles of 1 litre	5 00	0 31
Parati, Laranghina and Cominillo, of a strength of 20°, in bottles of 1 litre and less	2 40	0 31
Other, of all kinds, of a strength up to 20°, in bottles of 1 litre and less.....bottle	0 16	0 31
Geneva, aromatic, such as the Old Tom, of a strength of 20°, in bottles of 1 litre and less	2 20	0 13
Kirsch, of a strength of 20°, in bottles of 1 litre and less.....dozen	5 00	0 31
Rum, of a strength of 20°, in bottles of 1 litre and less.....dozen	5 50	0 31
Vermouth, of a strength of 20°, in bottles of 1 litre and less.....dozen	3 70	0 31
Whisky, of a strength of 20°, in bottles of 1 litre and less.....dozen	5 00	0 31
Wines, Asti, Tenerife, Frontignan, Pomme and Chianti, in bottles of 1 litre and less.....dozen	3 30	0 23
Other, in bottles of 1 litre and less.....dozen	8 00	0 23
„ in half bottles.....dozen	4 50	0 115

Ordinary bottles for liquids shall be considered those of a capacity of from 51 centilitres to 1 litre; bottles of a capacity of from 26 to 50 centilitres are considered as half bottles, and those containing 25 centilitres and less as quarter bottles; bottles of larger or less capacity, not specified in this table, shall be taxed in proportion.

## Tares and Allowances for Leakage or Breakage.

Oil, in tin cans.....	2 9 2
„ in casks.....	2 9 2
Comestibles, in glass bottles or jars, of all kinds.....	2 9 2
Petroleum.....	2 9 2
Liquids of all kinds, in bottles.....	4 9 2
Sausages preserved in grease.....	10 9 2

## 2ND SECTION.

## SMALL WARES &amp;c.

Nos.	Goods.	Valuation p. c.	Duty, per cent.	specif. Peso c.
210	Bangles, glass beads &c. common.....kilog.	9 80	31	—
211	Woollen, covered with common cotton tissue or paper, ribs unvarnished.....doz.	0 30	31	—
212	The same, ribs varnished.....doz.	0 40	31	—
213	Woollen, cotton or paper covered, ribs varnished or painted, fine or half-fine.....doz.	3 00	31	—
214	Woollen, covered with silk or silk-mixed goods, ribs varnished or painted.....doz.	8 00	31	—
215	Bone, covered with pure or mixed silk.....doz.	7 00	31	—
216	The same, covered with cotton or paper.....doz.	3 00	31	—
217	The same, plain or open-worked, covered with lace.....doz.	18 00	31	—
218	The same, felting ("lebarajas"), plain or open-worked.....doz.	8 00	31	—
219	Of mother-of-pearl, ivory or tortoise-shell, covered with pure or mixed silk, cotton or paper.....doz.	50 00	31	—
220	The same, with lace or embroidery.....doz.	78 00	31	—
221	Of tortoise-shell, ivory or mother-of-pearl, folding, without open work or incrustations.....doz.	130 00	31	—
222	The same, open-worked or with incrustations (").....doz.	190 00	31	—
223	Glove-stretchers, woollen.....doz.	3 00	31	—
224	Brads of silk and cotton (see No. 236).....doz.	—	—	—
225	Wadding, white or black, for quilting.....doz.	—	—	—
226	Clothes pins: ordinary, with elastic, bundled.....doz.	0 60	31	—
227	The same, without wire or elastic.....doz.	0 15	31	—

(1) The value of children's fans is one-third of the respective evaluation. Fans not exceeding 25 centimetres in length shall be considered as children's fans.

(2) The evaluation of fans and of all other articles imported in common boxes includes the boxes containing the same. Should they be imported in fancy boxes, the evaluation shall be increased by the value of the boxes.

Nos.	Goods.	Valuation p. c.	Duty, per cent.	specif. Peso c.
228	Needles, crochet, with wire handles.....gross	1 00	31	—
229	Bone or steel case, containing from 4 to 6 needles.....doz. boxes	0 60	31	—
230	Needles:			
231	Crochet, of all sizes, unpacked, thousand.....doz.	3 00	31	—
232	Wood or bone, long, crocheting hand-needles, in tins, packets or boxes, all kinds, for sewing.....doz.	3 50	31	—
233	For sewing machines.....doz.	0 45	31	—
234	Embroidering.....doz.	8 00	31	—
235	Laces: corset, of linen or linen and cotton, 3 metres in length.....doz.	1 20	31	—
236	The same, silk or silk and cotton.....doz.	4 00	31	—
237	Cotton braid.....doz.	6 00	31	—
238	Chessmen: bone.....doz.	1 00	31	—
239	Wooden.....doz.	18 00	31	—
240	Ivory.....doz.	12 00	31	—
241	Frogs: woollen, with tassels.....doz.	120 00	31	—
242	Woollen, with or without tassels, ordinary, for puchos.....doz.	2 00	31	—
243	Silk, with tassels.....kilog.	0 50	31	—
244	Silk, without tassels.....kilog.	15 00	31	—
245	Wire covered with cotton or paper, for milliners.....kilog.	20 00	31	—
246	Paints, of pasteboard, glazed.....kilog.	2 00	31	—
247	Albums (3):			
248	Of cotton velvet, linen, leather or imitation leather, to hold up to 50 photos.....doz.	6 00	31	—
249	The same, up to 100 photos.....doz.	12 00	31	—
250	The same, up to 200 photos.....doz.	18 00	31	—
251	Leather or velvet, with incrustations, up to 50 photos.....doz.	25 00	31	—
252	The same, up to 100 photos.....doz.	12 00	31	—
253	The same, up to 200 photos.....doz.	18 00	31	—
254	Mother-of-pearl, ivory, tortoise-shell or Russian leather, up to 50 photos.....doz.	45 00	31	—
255	The same, up to 100 photos.....doz.	90 00	31	—
256	The same, up to 200 photos.....doz.	132 00	31	—
257	Danack: cotton.....kilog.	1 20	31	—
258	Linen or linen and cotton, black, plain or serge, 1 metre in width.....metre	1 60	31	—
259	Pins: With metal or composition heads, in boxes or packets (including receptacles).....kilog.	0 24	31	—
260	Glass beads, or fancy pins, ornamented or not, colored or plain, small and common, and safety pins.....gross	0 70	31	—
261	Hat, tall, double pointed.....doz.	0 30	31	—
262	Hair, large, of all kinds.....doz.	0 40	31	—
263	Pin cases: woollen, ordinary.....gross	1 20	31	—
264	Bone of wood, carved or bead-studded.....gross	1 00	31	—
265	Bone, plain.....gross	6 00	31	—
266	Alpaga, of wool and cotton, black, plain or serge, 1 metre in width.....metre	3 00	31	—
267	Rings: steel, iron or glass.....kilog.	0 24	31	—
268	Metal, ordinary, with imitation stones.....gross	1 00	31	—
269	Spy glasses: up to 27 millimetres.....doz.	4 00	31	—
270	Over 27 millimetres.....doz.	20 00	31	—
271	Opera glasses: of brass, imitation tortoise-shell or covered with leather.....doz.	40 00	31	—
272	Tortoise-shell, mother-of-pearl or ivory.....doz.	18 00	31	—
273	Marine and field glasses, up to 45 millimetres.....doz.	50 00	31	—
274	Marine and field glasses, larger, over 45 millimetres.....doz.	40 00	31	—
275	Goggles, colored glasses, with elastic.....doz.	66 00	31	—
276	Spectacles: With sides, in cases.....doz.	0 40	31	—
277	Without sides.....doz.	2 50	31	—
278	Gold or silver.....according to appraisal	5 00	31	—
279	Rings, ivory, for infants.....doz.	0 80	31	—
280	Rings (see Trimmings).....doz.	0 80	31	—
281	Napkin rings: Silver, and other similar silver articles.....doz.	0 65	31	—
282	Of wood, bone, ivory, or composition.....according to appraisal	0 31	31	—
283	Packing cloth, ordinary.....kil. gross	0 14	10	—
284	Stiffened, for lining.....doz.	0 19	31	—
285	Bagging, for coal sacks.....doz.	0 20	20	—
286	Hoses, woven, for children.....dozen	1 20	31	—
287	Bibs, cotton, plain.....doz.	1 00	48	—
288	The same, trimmed.....doz.	2 00	48	—
289	Cap and sail: Woollen, for children.....doz.	1 20	31	—
290	Ivory.....doz.	9 60	31	—
291	Whalebones: smooth or rough.....kilog.	6 00	31	—
292	Imitation.....doz.	2 00	31	—
293	Stay bones of cane, dyed.....doz.	0 80	31	—
294	Corset bones, steel.....doz.	0 50	31	—
295	Stools, covered, for crinolines and dress improvers.....kilog.	0 40	31	—
296	Fichus: cotton.....dozen	0 25	31	—
297	Woollen.....doz.	0 50	31	—
298	Barce (see Nos. 665-672).....kilog.	20 00	51	—
299	Pure silk.....doz.	30 00	31	—
300	Embroidery: lap frames, from 30 to 80 centimetres inside width.....doz.	6 00	48	—
302	The same, stand frames.....doz.	24 00	48	—

(3) Each photograph of large size is considered as two card-photographs, and the evaluation of albums with musical boxes shall be increased by 50%.

## URUGUAY.

TARIFF.]		Valuation.		Duty.		Nos.	Goods.	Valuation.		Duty.		
		p. c.	cent.	per cent.	specif. Pesos.			p. c.	cent.	per cent.	specif. Pesos.	
103	Walking sticks: (1) Whalebone .....	dozen	36 00	31	—	370	The same, spring, common and inferior	doz. pairs	0 80	31	—	
104	With ivory, mother-of-pearl, or tortoise- shell handles .....	dozen	24 00	31	—	371	Pearl, for drawers .....	gross	0 30	31	—	
105	Other, cane, reed, wooden, and like handles .....	dozen	4 80	31	—	372	Cloth-covered, wool, wool and cotton, cotton and silk, half-fine and fine, gross	according to appraisal	31	—	—	
106	Ordinary, wool or reed .....	dozen	2 40	31	—	373	The same, of metal and prunella, ordi- nary and inferior .....	gross	0 30	31	—	
307	Dressing gowns: (2)					374	Of composition, for waistcoats or coats, of the ivory cut, horn or imitations, glass, china, porcelain, stone or wood .....	gross	0 25	31	—	
308	Ladies', of cotton, plain .....	dozen	6 00	48	—	375	(See Triumings.)					
309	The same, embroidered, trimmed with lace, frills, of all kinds .....	dozen	12 00	48	—	376	Buckram, of cotton, 1 metre in width	per metre	0 08	31	—	
310	Of linen or linen and cotton mixed, plain, or trimmed with flounces .....	dozen	18 00	48	—	377	"Bramante" .....	kgilg. net	0 80	—	0 25	
311	The same, embroidered .....	kgilg.	3 00	31	—	378	Britannia cloth, of linen, or of linen and cotton	kgilg.	3 00	31	—	
312	Batiste, of linen .....	kgilg.	3 00	31	—	379	Brilliantine: Of cotton, figured or plain, without list ("frisa") .....	kgilg.	1 00	31	—	
313	Of cotton (see No. 797).					380	Of linen, or linen and cotton .....	kgilg.	2 40	31	—	
314	Petticoats, small, knitted, of wool or cotton, or of wool and cotton mixed .....	kgilg.	4 00	31	—	381	(See No. 335.)					
315	The same, with parts of silk .....	kgilg.	6 00	31	—	382	Duck, cotton, of all kinds, plain, figured, or colored, and that known as drill and Anzola .....	kgilg. net	0 80	—	0 25	
316	Gowns: Morning ("batones"), of cloth or percale plain .....	each	2 00	48	—	383	The same, linen or linen and cotton, of all kinds .....	kgilg.	1 10	31	—	
317	With lace or frills .....	each	4 00	48	—	384	The same, linen or linen and cotton, of all kinds .....	kgilg.	0 70	31	—	
318	White or pique, ordinary, plain or trimmed with lace .....	each	3 00	48	—	385	Cloth: Linen, unbleached or white, for lining .....	kgilg.	0 60	31	—	
319	Woolen or woolen and cotton mixed, each plain .....	each	4 00	48	—	386	Russian .....	kgilg.	0 60	31	—	
320	The same, embroidered, trimmed with lace .....	each	4 00	48	—	387	Brocades and brocetes (see 3160).					
321	Morning, knitted, of wool or cotton, or mixture of wool and cotton .....	kgilg.	4 00	31	—	388	Hooks and eyes: For dresses, in boxes of 8 pairs each .....	gross	0 70	31	—	
322	The same, with parts of silk .....	kgilg.	6 00	31	—	389	The same, in boxes containing more than the above (in proportion) .....	gross	—	31	—	
323	Batiste of all kinds .....	kgilg. net	1 00	—	0 31	390	On tape, in pieces of 12 metres .....	piece	0 80	31	—	
324	Swan skin (see No. 816).					391	Clasps of metal, for trousers .....	gross pairs	0 60	31	—	
325	Blouses of linen duck, of cotton, or cotton and linen, lined or not, ordinary and fine	dozen	10 80	48	—	392	Hair: Human, up to 50 centimetres .....	kgilg.	11 00	31	—	
326	Beas, shawls and kerchiefs, knitted, of wool and cotton, or of wool .....	kgilg.	4 00	31	—	393	The same, from 51 to 70 centimetres	kgilg.	25 00	31	—	
327	The same, with parts of silk .....	kgilg.	6 00	31	—	394	The same, frizzed or curled, from 45 to 60 centimetres .....	kgilg.	30 00	31	—	
328	Of cotton plush .....	kgilg.	3 20	31	—	395	Heads: Pasteboard, for milliners .....	each	0 80	31	—	
329	The same, with parts of silk .....	kgilg.	5 30	31	—	396	The same, for hair dressers .....	kgilg.	0 20	31	—	
330	Knitted, of silk .....	kgilg.	15 00	31	—	397	Woolen, for hair dressers .....	kgilg.	0 60	31	—	
331	Of silk and cotton .....	kgilg.	15 00	31	—		Powder boxes:					
332	Caps, woolen (?) .....	dozen	3 00	48	—	398	Woolen, spelter or glass, with rice pow- der, with or without powder-puffs .....	doz.	4 00	51	—	
333	Sacks (appraised according to the component material with an increase of 20 %) .....	dozen	—	48	—	399	The same, of wool or glass, empty, for rice powder .....	doz.	2 00	31	—	
334	Paras, knitted, of cotton or silk .....	dozen	4 00	31	—	400	The same, of zinc, spelter, or porcelain, decorated .....	doz.	4 00	31	—	
335	Cotton, bleached or unbleached, plain or figure 1, plain cotton flannel .....	kgilg.	0 90	31	—	401	Snuff boxes: Woolen .....	each	0 90	31	—	
336	Quilted ("acolchado") .....	kgilg.	1 20	31	—	402	The same, ordinary, or of lead or zinc	doz.	0 40	31	—	
337	For printing press cylinders .....	to appraise- ment.	—	31	—	403	The same, of yellow metal, silvered .....	doz.	4 00	31	—	
338	Caps, boucets: Knitted, of cotton, wool or of cotton and wool mixed .....	kgilg.	4 00	31	—	404	Flat boxes of cardboard: Empty .....	hundred	20 00	31	—	
339	The same, with parts of silk .....	kgilg.	4 00	31	—	405	Boxes, cardboard, ordinary, empty, for any other use .....	kgilg.	0 50	—	0 60	
340	Of silk .....	kgilg.	20 00	31	—	406	The same in boxes or barrels .....	kgilg.	ad val.	—	0 40	
341	Clasps of steel or white or yellow metal for purse holders .....	dozen	1 20	31	—	407	Socks: (1) Linen, or linen and cotton mixed, men's .....	doz.	3 50	31	—	
342	Fine, of amber or imitations, of meerschaum or imitations, with or without eyes .....	dozen	13 00	31	—	408	Men's, wool or wool and cotton, fine .....	doz.	3 60	31	—	
343	Of glass, rubber, and other compositions ordinary .....	dozen	0 80	31	—	409	The same, workmen's, inferior .....	doz.	1 80	31	—	
344	Entirely of wool .....	dozen	0 30	31	—	410	The same, men's, half-fine and common .....	doz.	1 80	31	—	
345	Tissus called "torlato" .....	kgilg.	0 70	—	0 20	411	Men's, cotton and imitation linen, seam- less, or the best seamed, or round woven	doz.	1 70	31	—	
346	Tassels (see Nos. 3054, 3055)					412	Cotton, seamless, or round woven, half- fine and common .....	doz.	1 00	31	—	
347	Shoes: Knitted, of wool, cotton, or of wool and cotton mixed .....	kgilg.	4 00	31	—	413	Of silk, dress silk, or silk and cotton .....	kgilg.	15 00	31	—	
348	The same, with parts of silk .....	kgilg.	6 00	31	—	414	Foot-warmers: Leather, ordinary .....	each	1 50	31	—	
349	Of merino, ordinary and half-fine .....	dozen	2 40	48	—	415	The same, half-fine and fine .....	kgilg.	3 00	31	—	
350	Of merino, fine .....	dozen	8 00	48	—		Drawers:					
351	Buttons: of bone, glass, or metal, with shank, for shirts .....	gross	0 80	31	—	416	Men's, linen, or linen and cotton .....	doz.	8 00	48	—	
352	The same, with spring, fine .....	gross	1 60	31	—	417	Men's, linen, or linen and cotton fine, with or without embroidered waistband .....	doz.	12 00	48	—	
353	Of metal, with spring, for shirt fronts, ordinary and inferior .....	gross	1 20	31	—	418	Men's, dimity .....	doz.	6 00	48	—	
354	Months .....	gross	0 03	31	—	419	Of silk, all kinds .....	doz.	4 00	48	—	
355	Of plain, for trousers .....	gross	0 03	31	—	420	Of flannel, pure or mixed woolen, all kinds .....	doz.	11 00	48	—	
356	The same for shirts .....	gross	0 03	31	—	421	Knitted, of cotton .....	doz.	6 00	31	—	
357	For drawers .....	gross pairs	6 00	31	—	422	Knitted, of wool pure or mixed with cotton .....	doz.	10 00	31	—	
358	Of earthenware or composition for boots, gross .....	gross	0 07	31	—	423	Knitted, of cotton, for bathing .....	kgilg.	1 80	31	—	
359	Of bone, for trousers .....	gross	0 07	31	—	424	Of silk or fine silk, or silk and cotton	kgilg.	20 00	31	—	
360	Of metal, for trousers .....	gross	0 10	31	—	425	Women's (3), cotton, plain or tucked dock	kgilg.	6 00	48	—	
361	Of mother of pearl, for shirts .....	gross	0 10	31	—	426	Women's, cotton, embroidered or ruled	kgilg.	4 12	8 00	48	—
362	The same, without shank, for waistcoats, gross .....	gross	0 50	31	—		Children's:					
363	The same, for camisoles .....	gross	1 00	31	—	427	Women's, linen or linen and cotton of all kinds .....	doz.	10 00	48	—	
364	The same, with shank, for shirt fronts, gross .....	gross	2 00	31	—	428	Cambrie, linen or of linen and cotton, kgilg.	3 00	31	—		
365	Military, of all kinds, half-fine or com- mon .....	gross	0 50	31	—	429	Cotton (see No. 797).					
366	The same, fine .....	gross	2 00	31	—	430	Shirts: (4) Men's, of Crimean cloth, wool, or wool and cotton, plain or adorned, fine, doz.	18 00	48	—		
367	The same, in relief, fine, of any size .....	gross	8 00	31	—							
368	Cuff, common and inferior .....	dozen pairs	0 50	31	—							
369	The same, spring, half-fine and fine	dozen pairs	1 20	31	—							

(1) Walking sticks with handles of gold or silver are not comprised in the evaluations for sticks. Sword canes shall be liable to 51% of their respective evaluation.

(2) Dressing gowns for girls shall be appraised with a reduction of 30%.

(3) Children's caps shall be appraised with a reduction of 30%.

(1) The value of socks for children is established with a reduction of 50%.

(2) The value of drawers for children is two-thirds of the respective valuation.

(3) The value of girls' drawers is established with a reduction of 30%.

(4) The value of shirts for children is established with a reduction of 30%.



## 2ND SECTION.—Small Wares &amp;c.—continued.

Nos.	Goods.	Valuation, p. c.	Duty, per cent.	specif. peso c.	Nos.	Goods.	Valuation, p. c.	Duty, per cent.	specif. peso c.
431	The same, half fine and common ..doz.	8 00	48	—	497	Of linen, linen and cotton, or pure cotton ..dozen	3 60	48	—
432	The same, of hair or silk ..doz.	9 00	48	—	498	Of silk tissue, silk piqué, silk and cotton, or silk and cotton satin ..dozen	30 00	48	—
433	The same, of linen, of all kinds, men's ..doz.	24 00	48	—	499	Shawls: Of wool or wool and cotton ..kilog.	3 00	31	—
434	The same, of cotton, with fronts, collars and cuffs of linen or linen and cotton mixed ..doz.	10 00	48	—	500	Of merino, of wool, or of wool and cotton mixed, plain ..kilog.	3 20	31	—
435	Of cotton, white or colored, of all kinds, for men's ..doz.	6 00	48	—	501	The same, embroidered ..each	5 00	31	—
436	Chemises: Of cotton, plain ..doz.	6 00	48	—	502	Of imitation cashmere, ordinary and half-fine ..dozen	10 00	31	—
437	The same, embroidered, ruffled, or trimmed with lace ..doz.	14 00	18	—	503	The same, fine ..dozen	40 00	31	—
438	Of linen, plain and ruffled ..doz.	20 00	48	—	504	Clothing of oleoth, for sailors (see No. 2516)			
439	The same, embroidered ..doz.	30 00	48	—	505	Jackets (see No. 728)			
440	Under shirts: Knitted, of linen (?) ..doz.	8 00	31	—	506	Sack coats of flannel-skin or pilot cloth mixed, lined or unlined, and those of lauze, each ..dozen	2 50	48	—
441	Knitted, of cotton (?) ..doz.	3 50	31	—	507	Clair cases and pocket-books: Of pasteboard, straw or leather, common ..dozen	0 80	31	—
442	The same, plushy and tricôt ..doz.	6 00	31	—	508	The same, half-fine ..dozen	3 00	31	—
443	Knitted of wool, or wool and cotton mixed, known as common tricôt ..doz.	8 00	31	—	509	Of Russian leather and others, fine and half-fine ..dozen	7 20	31	—
444	Fine tricôt, silk lapels, trimmings and sleeves ..doz.	12 00	31	—	510	Of mother-of-pearl, tortoise-shell, ivory, or metal, fine ..dozen	18 00	31	—
445	Of flannel, of wool or wool and cotton mixed ..doz.	24 00	31	—	511	Silk and cotton elastic garters ..100 metres	5 00	31	—
446	The same, embroidered, or trimmed ..doz.	14 00	48	—	512	The same, of cotton ..dozen	2 00	31	—
447	Of cloth, of pure or mixed wool, blue, ordinary ..doz.	12 00	48	—	513	Of lace of cotton, linen, or cotton and linen mixed ..kilog.	0 90	31	—
448	Women's (same as men's) ..doz.	12 00	48	—	514	Ribbons, silk, from 6 to 19 millimetres wide: For hats ..100 metres	4 00	31	—
449	Knitted, of silk or silk and cotton ..kilog.	20 00	31	—	515	The same, of silk mixed with cotton ..100 metres	2 00	31	—
450	Camisoles ..doz.	20 00	31	—	516	Pekin, satin, gros grain, faille, silk, pure or mixed, and galloons, per centimetre of width ..100 metres	1 60	31	—
451	Canvases: Cotton, 1 metre wide ..metre	0 28	31	—	517	Of velvet or velveteen, per centimetre of width ..100 metres	2 00	31	—
452	Of silk ..metre	1 00	31	—	518	Of crape or gauze, per centimetre of width ..100 metres	1 00	31	—
453	Of wool and cotton, embroidered or worked for slippers, 1 metre wide, half-fine ..metre	0 84	31	—	519	Of all kinds, for printing or lithographic presses ..to appraise	31	—	ment.
454	Very ordinary, for slippers ..doz.	0 50	31	—	520	Belts: Leather and the like, without ornaments ..dozen	1 50	31	—
455	Of paper (see 2nd Section) ..kilog.	0 87	31	—	521	Of cotton, for men and children ..doz.	0 80	31	—
456	Bangles: For trimming dresses ..kilog.	0 07	31	—	522	Of pure or mixed silk ..doz.	3 00	31	—
457	Strung for trimming; spangles, thread, of gold or silver ..gramme	0 07	31	—	523	Powder puffs ..doz.	0 80	31	—
458	The same, of imitation gold and silver ..kilog.	14 00	31	—	524	Coverlets of cotton: Plain ..kilog.	1 00	31	—
459	Mantles, ladies' (see No. 929) ..metre	0 08	31	—	525	Of wool and cotton ..doz.	1 50	31	—
460	Masks: Pasteboard, common ..gross	2 00	31	—	526	Of wool ..doz.	0 42	31	—
461	The same, with wooden or horsehair beard ..doz.	7 20	31	—	527	Of wool and cotton, or pure cotton, gray, ordinary ..kilog.	0 42	31	—
462	Of wire gauze, cotton, silk or wax ..dozen	8 80	31	—	528	Of fines silk ..dozen	4 00	31	—
463	Of velvet, with or without beard ..doz.	3 60	31	—	529	Of cotton, all kinds, excepting reel ..doz.	0 90	31	—
464	Rugs of all kinds (appraised according to the weight and the component material, with an additional charge of 20% when trimmed with fringes) ..doz.	12 00	31	—	530	Reel, plain or twisted ..doz.	1 30	31	—
465	Portfolio, of imitation leather or of oleoth, for scholars ..dozen	4 00	31	—	531	Wadding of cotton, for lining ..kilog. gross	0 60	31	—
466	Pocket-books or card-cases: Of Morocco, fine ..doz.	5 00	31	—	532	Counterpanes: Of cotton, imitation crochet ..dozen	10 00	31	—
467	The same, common and half-fine ..doz.	3 00	31	—	533	Of elintz, quilted, for double beds, each ..doz.	3 00	48	—
468	Of leather or imitation leather, fine, for ladies ..doz.	0 60	31	—	534	The same, for single beds (1) ..doz.	2 00	48	—
469	The same, ordinary, for ladies ..doz.	4 00	31	—	535	Of cotton, figured or damasked ..kilog.	1 50	31	—
470	Cassimere: Cotton ..kilog.	0 90	—	0 28	536	Nankens ("cotelets") of cotton or linen ..doz.	0 80	31	—
471	Of cotton and wool (?) ..kil. net	1 00	—	0 31	537	Necklaces of glass beads or perforated pearls ..to appraise	31	—	ment.
472	Of wool ..doz.	3 00	—	0 93	538	Corals ..dozen	18 00	31	—
473	Cassimere: Cotton ..doz.	0 90	—	0 28	539	Cravats: Of all kinds of silk, silk and cotton, gros grain, Pekin, satin or taffeta, plain or loom-figured, with or without fringes, not finished ..kilog.	18 00	31	—
474	Of cotton and wool ..doz.	1 00	—	0 31	540	The same, on cardboard or other materials ..kilog.	8 00	31	—
475	Of wool ..doz.	3 00	—	0 93	541	Of neckerchiefs of fur, for women and girls ..dozen	3 60	31	—
476	Cassimere: Cotton ..doz.	0 90	—	0 28	542	Corl, white: Of cotton ..kilog.	0 90	31	—
477	Of cotton and wool ..doz.	1 20	—	0 31	543	Of linen, or linen and cotton ..doz.	1 20	31	—
478	Of wool ..doz.	3 00	—	0 93	544	Narrow elastic, of silk or silk and cotton ..100 metres	1 00	31	—
479	Skull caps: Knitted, of wool, cotton, and cotton and wool mixed ..kilog.	4 00	31	—	545	The same, of pure cotton ..doz.	0 80	31	—
480	The same, with silk ..doz.	6 00	31	—	546	Fine gold and silver twist ..gramme	0 10	31	—
481	Brushes: Of bristles or straw, fine, for clothes ..dozen	7 20	48	—	547	Coronets or wreaths ..dozen	6 00	31	—
482	The same, ordinary ..dozen	2 50	48	—	548	The same, from 41 to 60 centimetres ..dozen	18 00	31	—
483	Hat ..dozen	4 80	48	—	549	The same, from 61 to 100 centimetres ..dozen	36 00	31	—
484	Fine, for face, beard and hair, and shaving brushes ..dozen	7 20	48	—	550	Other kinds ..to appraise	31	—	ment.
485	The same, half-fine and ordinary ..dozen	2 40	48	—	551	Of imitation orange blossoms, for brides ..dozen	6 00	31	—
486	Tooth, and brushes for cleaning combs ..dozen	0 60	48	—	552	Corset covers (2) ..dozen	4 00	48	—
487	Nail ..dozen	2 40	48	—	553	Corsets: Fine (?) ..dozen	14 00	48	—
488	Hair and clothes, unaid with mother-of-pearl and ivory ..dozen	15 00	48	—	554	Half-fine, ordinary or inferior ..dozen	6 50	48	—
489	Straw, or straw and bristles, half-fine or common ..dozen	2 50	48	—	555	Silk ..dozen	36 00	48	—
490	Wastecovers: Of pure velvet ..dozen	30 00	48	—	556	Dress patterns, of all kinds ..to appraise	31	—	ment.
491	Of cloth or cassimere, mixed with other materials ..dozen	12 00	48	—					
492	Of pure woollen cassimere ..dozen	24 00	48	—					

(1) The value of undershirts for children is established with a reduction of 30%.

(2) Knitted cotton undershirts with collars and cuffs are considered as cotton shirts.

(3) Tissues, the warp or woof of which is of cotton, shall be considered as cassimere of cotton and wool.

(4) The value of wastecovers for children shall be established with a reduction of 30%.

(1) Are considered as counterpanes for single beds those measuring up to 1.61 metre by 1.34 metre.

(2) Counterpanes exceeding this size shall be considered as counterpanes for double beds.

(3) Corset covers for girls shall be appraised with a reduction of 30%, according to kind.

(4) Corsets for girls shall be appraised with a reduction of 30%, according to kind.



## 2ND SECTION—Small Wares &amp;c.—continued.

Nos.	Goods.	Valuation, p. c.	per cent.	Duty, specif. Pesos.	Nos.	Goods.	Valuation, p. c.	per cent.	Duty, specif. Pesos.
701	Of leather or cassimere, for men and boys .....	2 40	31	—	764	Madapolans or Tropes linen .....	1 00	—	—
702	Gloves, of linen and imitation linen, for men and boys .....	2 40	31	—	765	Nankens or Tropic linen .....	1 00	—	—
703	Of silk, knitted, fine & half-fine, .....	4 50	31	—	766	Nankens or Tropic linen .....	1 00	—	—
704	Of silk or silk mixture, lined with bou-lazine, .....	4 00	31	—	767	Indian, in pieces of 1 metre wide, .....	1 50	31	—
705	Knitted, of silk, embroidered or plain, and mittens .....	30 00	31	—	768	Muffs (see No. 710). .....	1 00	31	—
706	Of Scotch or imitation Scotch thread, long, for ladies, .....	4 50	31	—	769	Monkins or lay figures, for milliners, .....	4 00	31	—
706a	The same, for children, .....	2 00	31	—	770	Cuffs: Of knitted wool, cotton, or of wool and cotton mixed, .....	4 00	31	—
707	Knitted, of wool, for workmen, .....	2 00	31	—	771	The same, with silk, .....	6 00	31	—
708	Fencing or for playing ball, .....	9 00	31	—	772	Rugs, travelling, of baize or of plush, .....	0 80	31	—
709	Cotton, for men and women, half-fine, .....	1 60	31	—	773	Tablecloths: Of cotton, .....	1 50	31	—
709a	For boys and girls (rebate of 30%) ..	—	31	—	774	Of linen, or linen and cotton mixed, ..	2 00	31	—
710	Muffs .....	—	—	—	775	Mantillas, of silk gauze, .....	—	—	—
711	Leggings ("guarapiernas") ..	—	—	—	776	Ivory, unwrought, .....	—	—	—
712	Of silk and rubber, .....	20 00	31	—	777	Jew's harps ("marimbos") ..	0 50	31	—
713	Of rubber or oilcloth .....	8 00	31	—	778	Stockings: Of cotton, seamless and fine, ..	2 50	31	—
714	Grenadine: Of silk, plain or figured, ..	30 00	31	—	779	Of cotton, with or without seam, half-fine, ..	1 50	31	—
715	Of silk and cotton or silk and wool, ..	12 00	31	—	780	Common or inferior, with or without seam, ..	0 80	31	—
716	Buckles of steel or iron, tinmel or not, for trousers and waistcoats ..	0 25	31	—	781	Of linen and its imitations, for men and women ..	5 00	31	—
717	Threat: On spoons of all kinds ..	0 14	31	—	782	Of wool, pure or mixed with cotton, fine, ..	5 00	31	—
718	In balls, packets or skeins; also darning and embroidery thread ..	1 40	31	—	783	The same, half-fine or common, ..	2 50	31	—
719	Marking .....	3 00	31	—	784	Of wool, or wool and cotton, inferior, ..	1 40	31	—
720	For women's caps or bonnets ..	1 20	31	—	785	Of silk, ..	20 00	31	—
721	For hair dressers (see Nos. 326 and 307) ..	6 00	31	—	786	Of silk and cotton, for women ..	12 00	31	—
722	For hats .....	—	—	—	787	Merino: Of cotton and wool or pure cotton, ..	1 80	31	—
723	Hair pins, in boxes or packets (including immediate packages) ..	0 40	31	—	788	Of Scotch cassimere, of pure wool, ..	3 00	31	—
724	Silk, in pieces of 1 metre in width, ..	0 35	31	—	789	Beads, or small bugs of steel, silvered or gilt, ..	1 00	31	—
725	Oilcloth (see Nos. 326 and 320) ..	—	—	—	790	Of glass ..	2 60	31	—
726	Cloth: Irish, of linen or linen and cotton mixed ..	3 00	31	—	791	Dolls: Woollen or china, undressed, ..	1 00	31	—
727	Of cotton of all kinds, except red cotton stuff ("punzo") ..	0 30	31	—	792	Assorted, ordinary, of wool, cardboard or wax, up to 21 centimetres in height, ..	1 00	31	—
728	Jackets: Of cloth or cassimere, mixed, ..	48 00	48	—	793	The same, from 22 to 41 centimetres, ..	2 00	31	—
729	The same, pure wool, ..	36 00	48	—	794	Of wax, with hair, from 41 to 60 centimetres in height ..	6 00	31	—
730	Of linen duck, linen and cotton, or pure cotton, ..	14 40	48	—	795	The same, without hair ..	4 00	31	—
731	Of hasting and alpaca ..	24 00	48	—	796	Large, fine, with hair, and dressed, from 41 to 60 centimetres in height, ..	12 00	31	—
732	Tissues called "jergas": ..	—	—	—	797	Muslin: Delaine ..	3 20	31	—
733	Coarse, of cotton or hemp, for saddle linings and cloths ..	0 50	31	—	798	Of wool and cotton, ..	2 00	31	—
734	Of wool and cotton, for same purpose ..	0 80	31	—	799	Batiste, seacot, cambric, lawn, of cotton, white, with fine colored or loose-woven designs, 1 metre in width ..	0 16	31	—
735	Of wool for same purpose ..	1 00	31	—	800	The same, damasked, 1 metre in width ..	0 12	31	—
736	Cadhis ("jergon") ..	0 75	31	—	801	The same, embroidered, 1 metre in width ..	0 30	31	—
737	Coarse, of wool, 1 metre wide ..	1 20	31	—	802	The same, half-fine and ordinary, 1 metre in width ..	0 10	31	—
738	Coarse, of cotton, hemp, or hemp and cotton, or "chase" 1 metre wide ..	0 25	31	—	803	Eyeglasses, metal, for tailors ..	1 10	31	—
739	Wool or yarn for marking, embroidery or tapestry ..	2 50	31	—	804	Overcoats: ..	—	—	—
740	Spangles: Of imitation gold or silver, ..	7 00	31	—	805	Of cloth or cassimere, pure wool, ..	96 00	48	—
741	Of real gold or silver (see No. 428) ..	—	—	—	806	The same, of wool and cotton, ..	48 00	48	—
742	Eyeglasses: ..	—	—	—	807	Waterproof, silk, wool or cotton, ..	48 00	48	—
743	Of cloth, with or without cases, ..	12 00	31	—	808	Corduroy: Of cotton, black or colored, 1 metre in width ..	0 60	31	—
744	Common ..	3 60	31	—	809	Ribbed, for trousers ..	0 35	31	—
745	Cuts: Frock, cassimere or broadcloth, of pure wool ..	120 00	48	—	810	Pantaloons: Of cassimere, mixed (?) ..	20 00	48	—
746	The same, of wool and cotton ..	60 00	48	—	811	Of pure wool ..	40 00	48	—
747	Prayer-books, with covers of tortoise-shell, mother-of-pearl, ivory, fine metal, and Russian leather or imitations thereof, ..	36 00	31	—	812	Of duck, linen, linen and cotton, or of pure cotton, ..	7 20	48	—
748	Cloth: Cotton of all kinds, imbedded with white ..	0 50	—	0 150	813	Shaves of paper or cardboard, for lamps, with or without frame ..	1 20	31	—
749	Linen and cotton mixed ..	0 60	—	0 20	814	Screens: Of palm leaf ..	1 20	31	—
750	Garters: Cotton, ordinary, with or without buckles, for women and girls, ..	0 40	31	—	815	Of paper or Indian mill ..	3 00	31	—
751	Silk, or silk and cotton mixed, plain, with buckles, including those of worsted elastic and kid, for women and girls ..	1 00	31	—	816	Floor-cloths ("pauete"), 1 metre in width ..	0 35	31	—
752	Silk, ornamented, and other kinds ..	2 00	31	—	817	Cloth: Woollen, of all kinds, ..	3 00	—	0 03
753	Elastics, cotton, or silk and cotton, for shirt sleeves ..	0 40	31	—	818	Wool and cotton, of all kinds (?) ..	1 00	—	0 31
754	Lawn: For lining, buckram ("bougman") of cotton, 1 metre in width ..	0 08	31	—	819	For printing or lithographing presses ..	—	—	—
755	Or cotton batiste (see No. 738) ..	—	—	—	820	Kerchiefs or scarfs: Of white or colored cotton, per metre of length ..	1 00	31	—
756	Striped goods, Oxford, ginghams with cotton and similar borders, "mayabares," "caso-lina," mixed cloth & striped cloth, ..	0 70	31	0 20	821	Of linen, or linen and cotton, per metre of length ..	3 00	31	—
757	Silk ribbons of pure or mixed silk, per centimetre wide ..	1 60	31	—	822	Embroidered or figured ..	—	—	—
758	Caucas and raven duck ..	—	—	—	823	Scarfs: Wool, or wool and cotton, for the neck ..	3 00	31	—
759	Of hemp or pita, unbleached, white, or striped in colors ..	0 35	31	—	824	Cotton, with cotton or woollen fringes, for the neck ..	1 50	31	—
760	Of cotton ..	0 60	31	—	825	Merino or muslin delaine, pure wool, or of wool and cotton mixed ..	5 70	31	—
761	Lotto games: In cardboard or wooden boxes, up to 24 cards, ..	2 50	31	—	826	The same, embroidered ..	3 50	31	—
762	The same, with more than 24 cards (in proportion to the number of cards) ..	—	—	—	827	Silk, of all kinds ..	20 00	31	—
763	Linen or alpaca, black, of 4 threads and wool, plain or twilled, 1 metre in width ..	0 24	31	—	828	Silk and cotton ..	12 00	31	—
764	Mourning bands: ..	—	—	—					
765	Of tape, with elastic, for hats ..	4 00	31	—					
766	Cassimere ..	3 00	48	—					
767	Silk ..	30 00	48	—					

(1) Stockings for children shall be appraised with a reduction of 30%, according to kind.

(2) Dressed dolls shall be appraised with a surtax of 50% according to kind.

(3) Children's pantaloons shall be appraised with a reduction of 30%, according to kind.

(4) Issues of this kind, the warp or woof of which is of cotton, shall be considered as cassimere and cloth of wool and cotton.



Nos	Goods.	Valua- tion. p. c.	Duty. per cent.	specif. Peso c.
1008	Or cord, elastic, narrow, for hats 100 metres	0 60	31	—
1009	The same, silk .....	1 00	31	—
	Troyes, madapolams, or "crea" .....			
1010	Of cotton .....	0 80	—	0 25
1011	Linon sheeting, 1 metre wide .....	0 50	31	—
1012	Tulle, Cotton, plain, 1 metre wide .....	0 08	31	—
1013	The same, embroidered .....	0 50	31	—
1014	Of silk and cotton .....	1 00	31	—
1015	Of silk .....	30 00	31	—
1016	Veils: Of cotton lace .....	2 50	31	—
1017	Of silk lace .....	30 00	31	—
1018	Of silk and cotton .....	18 00	31	—
	Veils: .....			
1019	Of varnished earlboard, for caps .....	0 50	48	—
1020	Of leather .....	1 00	48	—
1021	Jaconet (see No. 799) .....	—	31	—
1022	Percale (1) .....	0 50	—	0 25
	.....kilog. net			

1023	Plane, grooving (see No. 1425).			
1024	Oil: Whale.....litre	0 15	31	—
1025	Linseed (2).....kilog. gross	0 14	—	0 10
1026	Rapeseed, illuminating.....kilog.	0 18	—	0 10
1027	Nut, common.....	0 22	—	0 10
1028	Sewing machine, in cases or tin vessels			
1029	Sewing machine, in bottles.....kilog. gross	1 00	31	—
1030	Animal or mineral, for motors kil. gross	1 50	31	—
1031	Palm.....	0 14	31	—
1032	Fish.....kilog.	0 12	—	0 10
1033	Solid, for machinery.....kilog. gross	0 18	31	—
1034	Set, poppy, for painters, and other kinds, in bottles or cases.....kilog.	0 26	31	—
1035	Cruet-stands: Of wood or papier maché, with plain or cut glass cruet.....doz.	0 80	—	0 10
1036	The same, without cruet.....doz.	7 00	31	—
1037	Of thapite, brass, Britannia metal, and those in whole or in part of galvanised iron wire.....doz.	4 00	31	—
1038	The same, silvered.....doz.	14 00	31	—
1039	Of nickel or alloys.....doz.	20 00	31	—
1040	Fine, known as Elkington, Christoffle, and the like.....doz.	36 00	31	—
1041	Oil cane: Of copper or brass, for steam machinery.....doz.	100 00	31	—
1042	The same, of thapite.....	8 00	31	—
1043	For sewing machines.....	1 00	31	—
1044	Steel: In bars or sheets.....kilog. gross	0 20	—	20
1045	The same, for mining.....doz.	0 20	—	20
1046	Scorpis, wooden, for boats.....doz.	1 00	31	—
1047	Acorns: (3)			
1048	With up to 12 keys, with or without strip, and 31 centimetres long.....doz.	12 00	31	—
1049	The same, up to 13 centimetres long.....doz.	22 00	31	—
1050	The same, up to 36 centimetres long.....doz.	36 00	31	—
1051	Inferior, for children, up to 20 centimetres long.....doz.	2 00	31	—
1052	Sticks (see Nos. 1457-1462).			
1053	Washers: Thapite.....doz.	12 00	31	—
1054	Of enamelled iron.....doz.	24 00	31	—
1055	Turpentine, spirits of (less 2%).....litre	0 14	31	—
1056	Needles, upholsterers', sail and packing thousand	8 00	31	—
1057	Compasses, pocket.....each	1 00	31	—
1058	Alabaster, manufactured.....kilog. gross	0 20	31	—
1059	Wire: Bronze or copper.....doz.	0 48	31	—
1060	Galvanised iron, burnt or enamelled wire			
1061	Polished iron, of all kinds.....kilog. gross	0 10	31	—
1062	Black, for fencing and vine yards, up to No. 14.....doz.	0 07	31	—
1063	Up to No. 14.....doz.	0 05	5	—
1064	Galvanised or plated, for fences, up to No. 14.....kil. gross	0 08	5	—
1065	On spools, for harrows.....doz.	0 10	5	—
1066	For piano strings (see No. 1594).			
1067	Alcazaras, earthen, with or without saucer			
1068	doz.	8 00	31	—
1069	Hooks: Simply forged.....kilog. gross	7 50	31	—
1070	Filled or smoothed (30 penceks).....doz.	16 00	31	—
1071	Knockers, door: Of bronze.....kilog.	1 00	31	—
1072	Iron.....doz.	0 50	31	—

Concertinas shall be assimilated to accordions up to 31 centimetres in

No.	Goods.	Valuation, p. c.	Duty, per cent.
965	Parasols (see Nos. 899-900).		
966	Braces . . . . .	3 00	31
967	Sweat bands: Of morocco, for hats . . . . .	0 50	48
968	The same, for caps . . . . .	0 20	48
969	Talms or wraps . . . . .	according to appraisement.	48
970	Tartan: Of cotton, inferior, 1 metre wide, . . . . .	0 05	31
971	The same, half-fine and fine, 1 metre wide . . . . .	0 08	31
972	Tartan (see Nos. 652-654).		
973	Cloth: Cotton and wool, for ponchos, including that with silk band . . . . .	2 70	31
974	Cotton, for ponchos, including that with band of silk and wool . . . . .	1 20	31
975	Knitted silk, for military sashes . . . . .	20 00	31
976	Waterproof tissue, coated with rubber on both or either sides, or between two cloth surfaces, 1 metre wide . . . . .	1 00	31
977	Velvet, of silk . . . . .	20 00	31
978	Of silk and cotton . . . . .	12 00	31
979	Scissors, sewing (see Nos. 2465-2469).		
980	Embroidered bands, per centimetre of embroidery . . . . .	0 02	31
	Belts:		
981	Leather, or patent leather, military . . . . .	20 00	48
982	Of silk, or with silk cords, military . . . . .	4 00	31
983	With silk and gold cord, silver or plated, military . . . . .	6 00	31
984	With silver or gold cord, military . . . . .	20 00	31
985	Towels: Cotton 1 metre long, including fringe . . . . .	0 80	31
986	Linum, 1 metre long, including fringe . . . . .	2 40	31
987	Turkish, cotton, 1 metre long, including fringe . . . . .	3 00	31
988	The same, linen, 1 metre long, including fringe . . . . .	4 00	31
989	Talun, linen and cotton, 1 metre long, including fringe (see No. 40) . . . . .	1 20	31
990	Italian, linen, or linen and cotton, with knotted linen fringe of No. 13 twisted yarn . . . . .	2 60	31
991	The same, No. 35 . . . . .	3 60	31
992	The same, No. 40 . . . . .	7 00	31
993	The same, above No. 40, . . . . .	12 00	31
994	Suits: Of drill, or "maubin," or cotton, for children of from 3 to 8 years of age . . . . .	15 00	48
995	Of mixed cassimere or cloth, for children from 3 to 8 . . . . .	24 60	48
996	Of pure wool, for children from 3 to 8 . . . . .	30 00	48
997	Men's, according to special evaluation . . . . .	—	48
998	Braid: Woollen, plain, for bonneting skirts . . . . .	0 60	31
999	Binding, pure or mixed wool . . . . .	1 50	31
1000	The same, silk, silk and cotton, or silk and wool . . . . .	1 80	31
1001	Plated, of wool, assorted . . . . .	1 20	31
1002	Wool, narrow, for embrodering . . . . .	0 25	31
1003	Cotton, white, plain, narrow, ordinary . . . . .	0 20	31
1004	Cotton, plain or twilled . . . . .	0 35	31
1005	Of vegetable fibres, for binding . . . . .	0 70	31
1006	Elastic, silk and cotton, for garters . . . . .	5 00	31
1007	Of cotton-elastic, for garters . . . . .	2 00	31

In addition to either of the above stipulated conditions, the towels in question must be declared, taxed and cleared as of pure linen, and shall be classified and assessed in the corresponding Tariff number . (Customs





## TARIFF.]

Nos.	Goods.	Valua-	Duty.	Nos.	Goods.	Valua-	Duty.	specif.	Dnty.
		p. c.	per cent.			p. c.	per cent.		
352	Locks, iron, with bolts .....	5 00	31	—	1418	Sieves: Copper or iron wire, of 36 centimetres in diameter .....	1 00	31	—
353	Bronze, common and half-fine, up to 8 centimetres .....	0 70	31	—	1419	Of horseshair, same diameter .....	0 40	31	—
354	The same, fine, up to 8 centimetres ..	2 50	31	—	1420	Cow bells: Cast iron, of all kinds, kilogram gross .....	0 45	31	—
355	Barrel, combination, letter .....	0 68	31	—	1421	Of metal sheets, of all kinds .....	0 55	31	—
356	Candlesticks: .....	12 00	31	—	1422	Planes: Carpenters', rabbit, tonguing and moulding planes, with or without irons .....	5 00	31	—
357	Britannia metal, silvered, doz. pairs ..	18 00	31	—	1423	Jack, with or without irons .....	9 00	31	—
358	With Britannia metal call-bell, silvered or not .....	20 00	31	—	1424	Spothing .....	12 00	31	—
359	Of sheet iron, brass or bronze, with or without snuffers and extinguishers ..	0 70	31	—	1425	Grooving .....	2 50	31	—
360	Cocks: Of wood, lead, tin, or zinc .....	1 50	31	—	1426	Brushes: Floor, without handles .....	3 50	48	—
361	Of copper or bronze, of all kinds, kilogram ..	1 50	31	—	1427	Floor, with handles .....	4 30	48	—
362	Slightest Of alloys, nickel or silvered, for stirrup leathers .....	2 00	31	—	1428	Imitation bristle, and broom straw, half-fine and ordinary for horses .....	1 30	48	—
363	Triumbe .....	0 50	31	—	1429	The same, fine .....	4 00	48	—
364	Hemp: Raw .....	0 50	31	—	1430	Box sweepers .....	20 00	48	—
365	Spun .....	1 00	31	—	1431	Komul, metal, for machinery .....	8 00	31	—
366	Canons, bronze, small .....	0 60	31	—	1432	The same, of bristles, broom straw or imitation .....	2 00	48	—
367	Pumps: Of copper or bronze .....	0 60	31	—	1433	For lamp chimneys .....	0 70	48	—
368	Elbows or joints, iron, cast or wrought ..	0 06	31	—	1434	For gun barrels .....	0 10	31	—
369	The same, tinmed or galvanized .....	0 12	31	—	1435	Anchor stocks of iron .....	2 00	31	—
370	Of lead .....	0 21	31	—	1436	Horseshair, ordinary or Florence, for fishing lines .....	1 00	31	—
371	Of zinc .....	1 20	31	—	1437	Locks: English, ordinary, for doors .....	2 60	31	—
372	Rubber hose, with or without core .....	0 65	free.	—	1438	French, without latch, common for doors .....	6 50	31	—
373	Mahogany powder (see No. 2189) ..	0 27	31	—	1439	The same, with latch and bronze knob (1) ..	10 00	31	—
374	Capacities of lead foil for bottles .....	0 27	31	—	1440	Without latch, for street doors .....	18 00	31	—
375	Small lamps, iron with extinguisher ("capachinas") .....	2 00	51	—	1441	The same, with latch .....	28 30	31	—
376	Muzzle-loading, common, for troops, each ..	10 00	51	—	1442	French, with "bomba," or safety ..	according to appraise-31	—	—
377	Remington, for troops .....	20 00	51	—	1443	Clubs and similar .....	0 50	31	—
378	Double barrel .....	7 00	51	—	1444	With catch with iron bolt, common, for chests, boxes, wardrobes, trunks and valises .....	1 00	31	—
379	Parlour .....	1 20	31	—	1445	The same, with two catches, mortise, ordinary .....	2 00	31	—
380	Carbon pencils: .....	3 00	31	—	1446	With one or two catches, for same purposes as above, half-fine and fine .....	2 50	31	—
381	The same, in boxes .....	1 00	31	—	1447	Mortise, half-fine and fine .....	3 50	31	—
382	Scuttles: Coal, copper, for kitchen and stoves .....	1 00	31	—	1448	Iron, one and one-half turn ("de vuelta y media") .....	4 00	31	—
383	Iron, painted, plain, common .....	3 00	31	—	1449	With plate and box of bronze, for boxes, chests, wardrobes and trunks (2) ..	2 00	31	—
384	Japaned, half-fine and fine .....	0 40	31	—	1450	With bronze plate and iron box, for same purposes as above, half-fine and ordinary .....	3 00	31	—
385	Cards: Exceeding 50 centimetres .. pair ..	10 00	31	—	1451	The same, fine .....	0 80	31	—
386	Wire, for hair dressers, from 12 to 25 centimetres .....	0 40	31	—	1452	Alarm, for same purposes as above ..	1 60	31	—
387	Vering is (see No. 2168) ..	0 25	31	—	1453	For work-boxes of any quality .....	0 25	31	—
388	Tortoise shell: Rough, not wrought .....	10 00	31	—	1454	Bolts, ordinary, without padlocks .....	0 60	31	—
389	Tents ("Carpas") ..	according to appraise-48	—	—	1455	Copper or brass scrap .....	0 60	31	—
390	Writing pads of oilcloth, with blotting paper ..	6 00	31	—	1456	Iron scrap .....	1 20	31	—
391	Mats: Of oilcloth or straw, for dishes or bottles .....	0 20	31	—	1457	Whetstones: ..	2 00	31	—
392	The same, of wood .....	1 20	31	—	1458	With handle of wood, horn or bone, half-fine and ordinary .....	4 80	31	—
393	The same, of metal .....	5 00	48	—	1459	The same, fine .....	6 00	31	—
394	Hand carts: Up to No. 3 .....	9 60	48	—	1460	Knife sharpeners, with ivory handles, for table use .....	6 00	31	—
395	Larger than No. 3 .....	4 00	48	—	1461	Wheel shape, with handle of horn, fine or worse .....	16 00	31	—
396	Or wheelbarrows, single-wheeled, of iron or wood .....	2 50	48	—	1462	The same, with ivory handle .....	6 40	31	—
397	Called "devil," of 56 centimetres ..	5 00	48	—	1463	Sheets: Of talc, from 12 to 17 centimetres ..	9 00	31	—
398	The same, larger, up to 1 metre ..	0 65	free.	—	1464	Of tortoise-shell .....	1 50	31	—
399	Carriages (1) (2) ..	according to appraise-48	—	—	1465	Of white metal, not silvered .....	2 00	31	—
400	Cardboard: ..	7 50	31	—	1466	Rifle and gun nipples .....	1 50	31	—
401	Common, without lining .....	9 50	31	—	1467	Chocolate pots: Copper or brass .....	0 80	31	—
402	The same, lined .....	8 00	31	—	1468	Template or tinned iron .....	0 60	31	—
403	Tarred, prepared for ships .....	0 55	31	—	1469	Teething rings ("chupones") of bone, for babies .....	0 60	31	—
404	Cartridges: For parlour pistols, of 9 millimetres and less .....	2 50	51	—	1470	Cigar-cases and other small articles of silver gramme ..	8 00	31	—
405	Of Lefrancoux, loaded, of 12 millimetres and less .....	7 00	51	—	1471	Other (see Nos. 507-510) ..	21 00	31	—
406	Of other makes, loaded, of 12 millimetres and less .....	12 00	51	—	1472	Cranks for griststones .....	70 00	31	—
407	Of all kinds, of more than 12 millimetres ..	18 00	51	—	1473	Cylinders: Small, for embossing .....	49 00	31	—
408	Of metal, empty, without wax ..	10 00	51	—	1474	Plain, for silversmiths, with or without stand, wheel or cylinder, up to 18 centimetres long .....	13 00	31	—
409	Of cardboard, empty, without wax ..	6 00	51	—	1475	With plain troughs ("con cañelotas"), with or without stands for silversmiths ..	0 60	31	—
410	Bristol board .....	0 35	31	—	1476	Or bowls for plain cylinders, for silversmiths .....	0 60	31	—
411	Hawk bells: Copper or bronze .....	1 00	31	—	1477	Chisels, steel .....	0 13	31	—
412	Of yellow or white metal .....	1 25	31	—	1478	Nails: Zinc .....	0 57	31	—
413	Of iron .....	0 75	31	—	1479	Copper, bronze, and alloys, for ships ..	0 50	31	—
414	Bottle caps, lead .....	3 50	48	—	1480	With bronze heads .....	0 25	31	—
415	Cots: Crimean, folding ("cuchetas"), each ..	3 60	48	—	1481	Iron, horseshoes .....	7 50	31	—
416	Iron, with or without webbing ..	0 40	51	—	1482	Iron, forged and cut, American ..	11 50	31	—
417	Primers, fulminant, of all kinds ..	0 40	51	—	1483	Iron and galvanized, flat-headed chime-ling, and chime-ling .....	15 50	31	—
418	...	...	...	—	1484	Tinned, chime-ling .....	...	...	—

(1) Motor omnibuses capable of carrying more than eight persons and destined exclusively for public service shall, on importation be exempt from import duty, and additional duties with the exception of the 3% additional duty leviable for the construction of the harbour of Montevideo, (law of May 31, 1912.)

(2) The decree of July 16, 1917, provides that taximeters for registering the mileage on motor cars and other public conveyances shall be subject to a duty of 10% ad val.

(1) Locks imported without knob shall be appraised with a reduction corresponding to the value of the knob.

(2) Locks furnished at the entrance of the bolt with a small bronze plate shall be appraised as being completely of iron.



GRD SECTION.—Iron Manufactures; Stationery; Ships' Stores and Jewellery—continued.					Goods.		Valuation.	Duty.	
No.	Goods.	Valuation. p. c.	per cent.	specif. P. o. c.	Nos.	Goods.	Valuation. p. c.	per cent.	Duty. P. o. c.
1485	Nails or Parisian tacks: Of 2 centimetres and more, .....	6 00	31	—	1563	Coffee, the same as above .....	0 80	31	—
1486	Clamp and Parisian tacks of less than 2 centimetres, 100 kil. gross .....	14 00	31	—	1564	Soup, of alloys, fine .....	2 00	31	—
1487	Hooked, polished (see No. 2922) .....	1 00	31	—	1565	Coffee, of alloys, fine .....	1 20	31	—
1488	Called Roman, common & half-fine, doz. ....	2 00	31	—	1566	Of Christofle and the like (see Nos. 2622-2627) ..	0 60	31	—
1489	The same, fine .....	2 00	31	—	1567	Soup, coffee & hells, of lead or tin, kil. gross ..	0 60	31	—
1490	Copper Sheet .....	0 50	31	—	1568	Salt and mustard, ordinary .....	2 40	31	—
1491	In ingots .....	0 40	20	—	1569	Sauce, wooden, .....	0 24	31	—
1492	Baby carriages: Of willow, with or without hood and with or without hobby-horse .....	7 00	20	—	1570	Ladles: Of tinned iron .....	3 00	31	—
1493	Wooden, with or without hood .....	10 00	20	—	1571	Of Britannia and Ferret metal, not silvered .....	3 00	31	—
1494	Stoves: Cooking, cast iron, including bricks, with or without accessories (1) .....	0 15	31	—	1572	The same, with wooden handles ..	6 00	31	—
1495	The same, of wrought iron .....	0 30	48	—	1573	Of alloys, ordinary or nickelled ..	8 00	31	—
1496	Glue of all kinds, for carpenters .....	24 00	31	—	1574	Of alloys, half-fine, and of German silver .....	8 00	31	—
1497	Tea-strainers: Of wire .....	0 60	31	—	1575	Of Christofle and the like (see Nos. 2628 and 2629) ..	1 00	31	—
1498	Of alloys or German silver .....	2 40	31	—	1576	Small, for sauce (two-thirds of the appraisement in the respective classes) ..	3 00	31	—
1499	Colanders: Of tinplate and iron, hammered and tinned, for soup and vegetables .....	1 00	31	—	1577	Cup openers .....	3 00	31	—
1500	The same, of enamelled iron .....	1 00	31	—	1578	Drawing knives, double handle, for cooper .....	3 00	31	—
1501	Bed of rubber, air .....	9 60	48	—	1579	Chopping knives, small, with screw, for cutting tobacco .....	6 00	31	—
1502	Bel spring, elastic .....	9 60	48	—	1580	Large, for cutting tobacco .....	12 00	31	—
1503	Glue pots of iron, for carpenters .....	5 00	31	—	1581	With wooden handles, up to 26 centimetres .....	2 00	31	—
1504	Columns of iron, for building purposes, kilog. ....	0 05	31	—	1582	The same, re-enforced .....	4 00	31	—
1505	Dow collars: Of copper or bronze .....	4 00	31	—	1583	With wooden handles, over 26 centimetres .....	5 00	31	—
1506	Of plain leather .....	8 00	31	—	1584	With bone or horn handles, up to 26 centimetres .....	3 00	31	—
1507	Of leather, ornamented .....	4 00	31	—	1585	The same, larger .....	6 00	31	—
1508	Of steel or iron .....	2 40	31	—	1586	(1) (See No. 1513-1555) ..	2 00	31	—
1509	Sledge hammers or mauls, iron .....	0 14	31	—	1587	Knives: In wooden handles, clasp ("embu-tide"), up to 25 centimetres .....	4 00	31	—
1510	Compasses: ("compas à la"), for turners .....	0 20	31	—	1588	The same, with bone or horn handles ..	5 00	31	—
1511	Of bronze, for draftsman .....	2 00	31	—	1589	With ivory handles, 15 centimetres and more .....	8 00	31	—
1512	Of bronze or iron, carpenters' .....	1 60	31	—	1590	The same, under 15 centimetres .....	5 00	31	—
1513	Of iron, carpenters', common .....	0 80	31	—	1591	With rivet handles of wood, bone or horn, up to 25 centimetres .....	1 40	31	—
1514	Of iron, spring, carpenters' .....	2 00	31	—	1592	With handles and sheaths of alloys ..	15 00	31	—
1515	Common, in cases, for scholars .....	6 00	51	—	1593	With other handles .....	according to appraise-ment.	5	—
1516	The same, half-fine .....	12 00	31	—	1594	Cords or strings, wire, on spools .....	0 60	31	—
1517	The same, fine .....	20 00	31	—	1595	Cradles, iron, painted, plain .....	4 80	48	—
1518	Counter-weights of lead, for ships' .....	0 15	31	—	1596	Iron, bronzed or gilt .....	9 60	48	—
1519	Of bronze, with machinery .....	9 00	31	—	1597	Dangers of all kinds, with or without sheaths .....	18 00	51	—
1520	Or balance balls, for hanging lamps ..	1 00	31	—	1598	Thimbles (see No. 2552) ..	3 00	31	—
1521	Bridle or bell bosses ("copas") .....	2 00	31	—	1599	Gauges, iron, for carpenters .....	3 00	31	—
1522	Of alloys or German silver .....	2 00	31	—	1600	Husking mills .....	according to appraise-ment.	5	—
1523	Of silver .....	0 05	31	—	1601	Snuffers: Of iron or steel .....	0 80	31	—
1524	Cork in sheets .....	0 12	31	—	1602	Of alloys, with or without tray ..	8 00	31	—
1525	Straps of leather, for shooting and bathing suits .....	2 40	48	—	1603	Of yellow metal, with or without tray ..	1 10	31	—
1526	Bands or belting of leather or cotton: For machinery or motors .....	1 30	5	—	1604	Alarm bells, without clock, ordinary ..	2 00	31	—
1527	For sewing machines .....	2 20	31	—	1605	Screw balers, from 1 to 28 centimetres, doz. ....	1 80	20	—
1528	Cold chisels .....	0 40	31	—	1606	Small, for sewing machines .....	0 60	31	—
1529	Pecknives: .....	—	—	—	1607	For firearms .....	1 20	31	—
1530	Up to four blades, common .....	0 80	31	—	1608	Diamonds: For glaziers .....	2 40	31	—
1531	The same, half-fine .....	2 00	31	—	1609	Or glass cutters, steel and others, not real diamond .....	3 00	31	—
1532	The same, fine .....	4 00	31	—	1610	Axles of iron, of all kinds, with or without box or journal .....	7 00	31	—
1533	The same, Rodger's and similar ..	8 00	31	—	1611	Oil cloth, tarred or not .....	0 36	31	—
1534	Crucibles: .....	—	—	—	1612	Sheet covers of galvanized iron wire (see No. 2441) ..	—	—	—
1535	Of graphite, from No. 1 to 10 .....	0 80	31	—	1613	Wire netting, iron, galvanized, for window screens and chicken coops .....	0 20	31	—
1536	The same, from No. 11 to 50 .....	1 20	31	—	1614	Step balers: Folding, .....	0 50	48	—
1537	The same, from No. 51 to 91 .....	3 00	31	—	1615	The same, not set up .....	0 50	48	—
1538	The same, from No. 91 to 150 .....	6 00	31	—	1616	Weed hooks .....	0 25	31	—
1539	The same, from No. 151 to 300 ..	12 00	31	—	1617	Brooms: Of straw .....	3 00	48	—
1540	The same, for silvering .....	2 40	31	—	1618	Of palm or "brango," with or without handles .....	0 60	48	—
1541	Of clay, for silversmiths .....	1 00	31	—	1619	Cannon mops, iron .....	0 10	31	—
1542	Crystal ware (see Nos. 2563-2565) ..	—	—	—	1620	Rosets .....	0 30	31	—
1543	Clir-mas (see No. 2173) ..	—	—	—	1621	Shot guns: .....	—	—	—
1544	Leams: Of furnished iron, for balances ..	4 00	31	—	1622	Muzzle-loading, single barrel .....	3 00	51	—
1545	The same, with or without gilding ..	8 00	31	—	1623	The same, double barrel .....	5 40	51	—
1546	Table cutlery: Of silver (?) .....	0 65	31	—	1624	Other systems, single barrel ..	8 00	51	—
1547	Common, bone, horn or wooden riveted handles .....	0 75	31	—	1625	The same, double barrel .....	14 00	51	—
1548	The same, half-fine .....	1 20	31	—	1626	Chisels, cross cut (see No. 1713) ..	—	—	—
1549	Ordinary and half-fine handles of bone, horn or wood, adjusted .....	1 20	31	—	1627	Squares: .....	—	—	—
1550	The same, fine .....	2 00	31	—	1628	Carpenters', entirely of wood .....	1 00	31	—
1551	Iron handles .....	1 20	31	—	1629	Initiation, for carpenters .....	1 80	31	—
1552	Ferrule metal and similar .....	2 00	31	—	1630	Iron and wood combined, for carpenters ..	3 00	31	—
1553	Of all kinds, with ivory handles ..	4 00	31	—	1631	Spoons: Of hammered iron, tinned or painted .....	0 40	31	—
1554	The same, fine .....	8 00	31	—	1632	Of Britannia metal, not silvered ..	5 40	31	—
1555	Salad, ivory handles .....	20 00	31	—	1633	The same, silver .....	18 00	31	—
1556	Scissors-shaped, of box wood, buffalo horn or carved wood, salad .....	4 00	31	—	—	—	—	—	—
1557	The same, not scissor-shaped .....	1 00	31	—	—	—	—	—	—
1558	(See No. 3921) ..	—	—	—	—	—	—	—	—
1559	Trowels, mason's: .....	—	—	—	—	—	—	—	—
1560	From 14 to 29 centimetres .....	2 00	31	—	—	—	—	—	—
1561	Less than 14 centimetres .....	3 00	31	—	—	—	—	—	—
1562	Ladles, for melting lead .....	1 60	31	—	—	—	—	—	—
1563	Spoons: Iron, soup and coffee .....	0 26	31	—	—	—	—	—	—
1564	Soup, of ordinary alloys, Ferret metal and the like in quality .....	0 70	31	—	—	—	—	—	—
1565	Coffee, the same as above .....	0 30	31	—	—	—	—	—	—
1566	Soup, of alloys, half-fine and those of German silver .....	1 20	31	—	—	—	—	—	—

(1) Should the accessories for cooking stoves be of copper, bronze or enamel ed. they shall be appraised according to kind.

(2) By table cutlery only knives and forks are meant. Each of the hereunder enumerated articles imported separately shall be appraised with a reduction of 30%. Should such articles be for dessert the reduction shall likewise be 30%.

(1) It is understood that, unless specially stipulated, all knives are appraised without their sheaths.







3RD SECTION.—Iron Manufactures; Stationery; Ships' Stores and Jewellery—continued.				Goods.			
Nos.	Paper: (1)	Goods.	Valuation, p. c.	Duty, per cent.	specific.	Value, p. c.	Duty, per cent.
				Peso c.			Peso c.
2078	Wrapping, brown and the like, for wrappers or packing .....	kil. gross	0 16	—	0 05		
2079	Writing, drawing, white or coloured in the paste (2), blotting paper of all kinds; cigarette paper in reams; account sheets; binders' paper, coloured, moreover, varnished, gilt or silvered paper; bonbon paper; copy books, printed and lithographed, for schools .....	kil. gross	0 35	31	—		
2080	Blank music rule .....	kil. gross	0 35	—	0 50		
2081	Music books, printed (3) .....	kil. gross	0 56	—	0 05		
2082	Coloured for printing .....	kil. gross	0 14	31	—		
2083	Autograph (4) and steel, or in sheets measuring more than 57 by 54, and white printing paper, sized or unsized, large size, for newspapers .....	kil. gross	0 14	8	—		
2084	Books, pamphlets or exercise books, blank, ruled or unruled, simply marked debit & credit, tin or lead-foil, lead-foil paper-lined for pocket use .....	kil. gross	0 56	31	—		
2085	Books, pamphlets or exercise books, entirely or partly printed or lithographed .....	kil. gross	0 54	—	0 89		
2086	Envelopes: Blank .....	kil. gross	0 45	—	1 00		
2087	With vignettes of all kinds .....	kil. gross	0 45	—	1 00		
2088	Letter paper with envelopes, blank, in boxes .....	kil. gross	0 40	31	—		
2089	Paper: Writing, ruled unruled, with vignettes, monograms, or any other like print .....	kil. gross	2 00	—	1 00		
2090	Wall, in rolls .....	kil. gross	0 36	31	—		
2091	Printed, lithographed, autographed, or other kinds, ornamented with designs, in part, or in whole; all kinds of lithographed, printed, phototypic or other presswork of a single colour .....	kil. gross	2 50	—	1 00		
2092	The same, of several colours .....	kil. gross	2 50	—	2 00		
2093	Commercial forms and papers, printed or lithographed, such as account sheets, invoices, banknotes, bills of exchange, trade cards, prospectuses, labels, on paper, cardboard or cloth, of a single colour .....	kil. gross	2 50	—	2 00		
2094	The same, of various colours .....	kil. gross	2 50	—	3 00		
2095	Advertisements with foliated calendar, on paper, cardboard or cloth, of a single colour .....	kil. gross	0 80	—	2 00		
2096	The same, of various colours .....	kil. gross	0 80	—	3 00		
2097	The same, without foliated calendar, of a single colour .....	kil. gross	0 40	—	2 80		
2098	The same, of various colours .....	kil. gross	0 40	—	3 00		
2099	The same, on tin-plate, wood or iron ..	kil. gross	0 10	51	—		
2100	Match boxes: Paper, empty .....	kil. gross	0 50	—	0 60		
2101	Paper for, unmounted or in sheets ..	kil. gross	—	—	0 40		
2102	Almanacs, of all kinds .....	kil. gross	1 60	31	—		
2103	Paper, cigarette, cut or in books .....	kil. gross	0 70	31	—		
	Prints, lithographs, photographs and oleographs:						
2104	Of one colour .....	kil. gross	1 50	—	1 00		
2105	The same, of more than one colour ..	kil. gross	1 50	—	2 00		
2106	Engravings: Of all kinds, of one colour ..	kil. gross	4 00	—	1 00		
2107	The same, of more than one colour ..	kil. gross	4 00	—	2 00		
2108	Books: Of all kinds and sizes, printed, bound in paper, or unbound in parts, text books, geographicals, and scientific books stitched in cardboard ..	kil. gross	(5) 36	6	—		
2109	The same, differently bound (except those specified in No. 1409) ..	kil. gross	0 60	8	—		
2110	Emery paper of all kinds .....	kil. gross	0 20	31	—		
2111	Gridirons: Of iron, black .....	kil. gross	0 18	31	—		
2112	The same, tinned .....	kil. gross	0 35	31	—		
	Bolts:						
2113	Iron, with or without brass knob ..	kil. gross	0 18	31	—		
2114	The same, with slot wholly or in part of bronze ..	kil. gross	0 27	31	—		
2115	Of bronze ..	kil. gross	1 20	31	—		
2116	Paste for sharpening razors .....	kil. gross	1 70	31	—		
2117	Composition, for printing press rollers ..	kil. gross	0 40	31	—		
2118	Warming pans: Of tinplate .....	kil. gross	0 20	31	—		
2119	Of sheet iron, painted .....	kil. gross	0 27	31	—		
2120	Of wrought iron, tinned inside and outside ..	kil. gross	0 50	31	—		
2121	Of cast iron ..	kil. gross	0 16	31	—		
2122	Combs or scrapers: Of steel, iron, or leather, for painters ..	kil. gross	0 60	31	—		
2123	Curry, of horn, iron or bronze ..	kil. gross	0 80	31	—		
2124	Clacks (see No. 2316).						
	Clothes racks:						
2125	Of bronze, with one or two arms, ornamented or not with porcelain ..	kil. gross	1 00	31	—		
2126	The same, iron and bronze ..	kil. gross	1 00	31	—		

(1) Law dated June 11, 1901, provides that: "Coloured paper generally (except chrome paper specially employed for book printing), folded or not, whatever be its size, brown paper, packing paper, straw paper and bag and other like papers used for wrapping or packing, are to pay a specific duty of \$0.7 per kilogramme."

(2) Pulp of vegetable fibres destined to the manufacture of fine paper shall be admitted free of duty. (Law of March 3, 1896.)

(3) Printed music is admitted free of duty.

(4) Colored paper, imported unrolled and measuring more than 82 by 62 centimetres, is considered as printing paper.

(5) This duty refers only to books in luxurious bindings or to book-pointed in foreign countries for authors or publishers established in Uruguay. All others are admitted free.

Nos. Goods.

2127 Iron, with one or two arms.....dozen 0 40 31

2128 Parchment, in sheets .....

Value, p. c.

per cent.

specific.

Peso c.

## TARIFF.]

Nos.	Goods.	Valuation, p. c.	Duty, per cent.	specific, Peso c.	Nos.	Goods.	Valuation, p. c.	Duty, per cent.	specific, Peso c.
	Flatirons:				2294	Posts, iron .....	kil. gross	0 12	31
2211	Launderers' irons, common, kil. gross	0 07	31	—	2295	Potash .....	0 09	5	—
2212	With inside heater ("con alma") kilog.	0 50	31	—	2296	Presses: Woolen, carpenters' .....	dozen	4 00	31
2213	Of bronze, with inside heater .....	1 00	31	—	2297	For copying letters .....	kil. gross	0 18	31
2214	Steam, iron .....	6 00	31	—	2298	For stamping, with accessories .....	each	4 00	31
2215	The same, of bronze .....	12 00	31	—		Polishers:			
2216	With moveable handles .....	9 00	31	—	2299	Fine, with screw, for carpenters .....	dozen	4 00	31
2217	Plates: Of tinplate .....	0 22	31	—	2300	Iron, common, for carpenters .....	dozen	2 00	31
2218	Iron, tinplate .....	0 30	31	—	2301	Parisian tacks (see No. 1485) .....	dozen	—	—
2219	Paper cutters: Of bone .....	1 20	31	—	2302	Punches, carpenters', with handle .....	dozen	0 60	31
2220	Of ivory and mother-of-pearl .....	6 00	31	—		Pomades:			
2221	Plummetts of bronze .....	0 70	31	—	2303	With hilts and sheaths of a loys .....	dozen	18 00	51
2222	Lead in ingots or sheets .....	7 50	20	—	2304	The same, without sheaths .....	dozen	12 00	51
2223	Pens: Steel, in boxes or on cardboard .....	3 70	31	—	2305	With alloy hilt and sheath of leather or velvet, with or without ornaments .....	dozen	14 00	51
2224	Quill, cut or uncut .....	1 20	31	—	2306	With other hilts, sheath of velvet or leather, with or without ornaments .....	dozen	8 00	51
	Pen-cases:				2307	The same, without sheath .....	dozen	5 00	51
2225	Assorted, white and coloured, veneered or not ("con ó sin chapá") .....	6 00	31	—	2308	Unterackers: Of alloys or nicked .....	dozen	1 20	31
2226	Small, white or coloured .....	2 00	31	—	2310	The same, of wood .....	dozen	0 80	31
2227	Pruning knives, with handles .....	3 00	—	free.			according to		
2228	Powder, sporting: In boxes .....	0 60	51	—	2311	Lamps, Argand .....	to appraise	—	—
2229	In bulk .....	0 25	51	—			ment.		
2230	Explosive, for cannon, gun, or mine .....	4 00	31	—	2312	Snuff, from whatever origin .....	kilog.	0 30	51
2231	Powder flasks, of all kinds .....	4 00	31	—	2313	Battle-axes, for shut-downs .....	dozen pairs	5 40	31
2232	Powder: For cleaning metals .....	1 30	51	—	2314	Foot-screws, cast iron .....	kil. gross	0 20	31
2233	Paste for cleaning metals .....	0 50	31	—	2315	Erasers .....	dozen	1 20	31
2234	Plumbago, for polishing stoves .....	0 20	31	—	2316	Currycombs: Ordinary .....	dozen	0 50	31
2235	Powder, for cleaning table cutlery .....	0 20	31	—	2317	Half-tine .....	dozen	1 60	31
2236	Porcelain, white (see Scale 1 of the following table "Porcelain") .....	—	—	—	2318	Double .....	dozen	3 50	31
2237	Decorated or with borders (see Scale 2 of the table "Porcelain") .....	—	—	—	2319	Triangular .....	dozen	2 40	31
							according to		
					2320	Harrows .....	to appraise	—	—
							ment.		
					2321	Rakes: Iron, without handles, up to 16 teeth .....	dozen	2 40	—
					2322	Iron, with handles, up to 6 teeth .....	dozen	4 00	—
							according to		
					2323	Mounted on wheels .....	to appraise	—	—
							ment.		
						Graters:			
					2324	For cheese and bread, common .....	dozen	0 80	31
					2325	With box, for cheese and bread .....	dozen	2 50	31
					2326	"Rayas" for wigs .....	dozen	12 00	31
					2327	Drawing knives (see No. 1493) .....	dozen	1 00	31
					2328	Nets: Hemp, for fishing or hunting .....	kil. gross	—	—
					2329	The same, with weights (25 per cent. less) .....	dozen	20 00	31
					2330	Silk, fine, for hunting .....	kil. gross	7 00	31
					2331	Of linen, for hunting .....	dozen	4 00	5
					2332	Ploughshares .....	dozen	0 08	31
					2333	Grates, iron, for stoves and braziers, kil. gross	each	3 00	31
					2334	Watchers: Metal, ordinary (C) .....	dozen	5 00	8
					2335	With key, of silver .....	dozen	7 50	8
					2336	Keyless, of silver .....	dozen	20 00	8
					2337	With key, of gold .....	dozen	30 00	8
					2338	Keyless, of gold .....	dozen	35 00	8
					2340	The same, enamelled, set with jewels .....	dozen	55 00	8
					2341	The same, repeaters, independent seconds and chronometers .....	each	65 00	8
							according to		
					2342	Clocks: Table fine, and all others not specified in the tariff .....	to appraise	—	—
							ment.		
					2343	One-day, of wood or zinc, American, with or without a bell, up to 45, cent. metric, each	dozen	2 00	31
					2344	The same, up to 70 centimetres .....	dozen	5 00	31
					2345	The same, eight-day or over .....	dozen	5 00	31
					2346	Pendulum, table, or hanging, simple of all kinds and from any country .....	each	15 00	31
					2347	Large, chronometer, for ships .....	dozen	120 00	31
					2348	Small, in wooden case or with paste-board dials .....	each	1 00	31
					2349	Toy watches: Of lead .....	gross	2 00	31
					2350	Of cardboard .....	dozen	0 25	31
					2351	Oars of beech or oak .....	metre	1 20	31
					2352	Palms: Sailmakers', made up .....	dozen	0 10	31
					2353	Sailmakers', not made up .....	dozen	0 65	31
					2354	Spring: Copper, for furniture .....	kilog.	0 12	31
					2355	Of bronzed iron, polished or of steel, for furniture .....	kil. gross	0 02	31
					2356	For doors .....	dozen	5 00	31
					2357	For furniture .....	dozen	0 60	31
					2358	Carrriage .....	100 kil.	0 80	31
					2359	For filing papers .....	dozen	1 20	31
					2360	Of bronze, for glass doors .....	dozen	0 20	31
					2361	Of iron, for glass doors .....	dozen	0 60	31
					2362	Reflectors, heat (see Nos. 1312-1319) .....	dozen	5 50	51
					2363	Revolvers of all kinds, without case .....	each	1 60	31
					2364	Rowels, iron, for spurs .....	kilog.	1 00	31
					2365	Casters: Of bronze, small .....	dozen	0 15	31
					2366	Iron, with or without attachments .....	kil. gross	5 00	31
					2367	Stedynaris: iron .....	100 kil. of capacity	—	—
					2368	Not graduated (see No. 2050) .....	dozen	—	—
					2369	(See No. 1149) .....	dozen	—	—
					2370	Casters or wheels: Of bronze, for window blinds and for furniture, with bronze wheels and fittings .....	kilog.	1 00	31
					2371	The same, with wheels of other materials .....	kilog.	0 60	31
					2372	Of iron, for blinds and for furniture, with wheels of any kind and iron fittings .....	kilog.	0 20	31
					2373	Wheels for trucks ("zorras") .....	kil. gross	0 20	31

(1) Watches are appraised without cases.









Nos.	Goods.	Valuation, p. c.	Duty, per cent.	specif. Taxes c.	Nos.	Goods.	Valuation, p. c.	Duty, per cent.	specif. Taxes c.
2766	Chifonieres: With 3 or more doors, and those inlaid with bronze or ivory .....	according to appraise- ment.	48	—	2809	The same, heavily carved .....	—	48	—
2767	Chests of drawers: (1) Of mahogany, jacaranda, oak or walnut, from 3 to 4 drawers, plain or slightly carved .....	15 00	48	—	2810	Certain pots: Turned, of mahogany, jacaranda, oak, walnut, and their imitations, with their accessories, plain .....	1 50	48	—
2768	The same, with medium carving .....	20 00	48	—	2811	The same, carved .....	3 00	48	—
2769	The same, with writing desk, low, plain or slightly carved .....	22 00	48	—	2812	The same, gilt (appraised with an increase of 50%, according to kind) .....	—	48	—
2770	The same, high, slightly carved .....	32 00	48	—	2813	Bed room sets: American pine, painted in imitation of different woods, generally composed of bed-board, washstand, chest of drawers or wardrobe, night table, towel rack, one rocking or four shle chairs .....	50 00	48	—
2771	The same, with medium carving, special shapes .....	—	48	—	2814	The same, with mirror in wardrobe or chest of drawers .....	60 00	48	—
2772	The same, with mirror, plain or slightly carved .....	25 00	48	—	2815	Of beech or ash, with mirror in the wardrobe .....	80 00	48	—
2773	The same, with medium carving .....	30 00	48	—	2816	With a 3 door mirror wardrobe .....	120 00	48	—
2774	The same, heavily carved .....	—	48	—	2817	Washstands: (1) Of mahogany, jacaranda, oak or walnut, or their imitations, with or with- out bield, any shape, plain, up to 70 centimetres in length .....	8 00	48	—
2775	Console tables: of mahogany, jacaranda, oak or walnut, with mirror up to 50 centimetres in width .....	18 00	48	—	2818	The same, chest of drawer shape, plain or with slight carving, up to 1 metre in length .....	13 00	48	—
2776	The same, gilt or gilt and black, with bronze filets, slightly carved and with mirror up to 60 centimetres in width .....	23 00	48	—	2819	The same, up to 1m.25 in length .....	20 00	48	—
2777	The same, with medium carving, and mirror up to 70 centimetres in width .....	32 00	48	—	2820	The same, up to 1m.30 in length .....	30 00	48	—
2778	The same, with mirror up to 80 centimetres in width .....	45 00	48	—	2821	The same, up to 1m.40 in length .....	45 00	48	—
2779	The same, with mirror up to 125 centimetres in width .....	60 00	48	—	2822	The same, heavily carved, of larger sizes, and special shapes .....	—	48	—
2780	The same, with mirror, larger .....	—	48	—	2823	Tables: (2) Of mahogany, jacaranda, oak or walnut, with legs or columns, up to 60 centimetres in diameter .....	2 00	48	—
2781	Testers: Of mahogany, jacaranda, oak or walnut and their imitations, plain or slightly carved, for a single bed .....	5 00	48	—	2824	The same up to 30 centimetres in diameter .....	4 00	48	—
2782	The same, with medium carving, for double bed .....	10 00	48	—	2825	The same, slightly or medium carved, up to 1 meter in diameter .....	10 00	48	—
2783	Work tables: of mahogany, jacaranda, oak or walnut, with from 1 to 2 drawers, turned legs, plain .....	4 00	48	—	2826	The same, up to 1m.30 in diameter .....	15 00	48	—
2784	The same, goats' legs or medium carving .....	12 00	48	—	2827	Gilt or ornamented, containing with brass or ivory (appraised with an increase of 25% according to kind) .....	—	48	—
2785	The same, inlaid with bronze or ivory .....	20 00	48	—	2828	Dining, of mahogany, jacaranda, oak or walnut, turned legs, plain or with slight carving, and with 3 leaves .....	15 00	48	—
2786	Cradles: American, painted, beech wood .....	18 00	48	—	2829	The same, painted, up to 5 leaves .....	22 00	48	—
2787	Of osage .....	2 20	48	—	2830	The same, with medium carving, pro- vided with up to 8 leaves .....	35 00	48	—
2788	Of other kinds (see Nos. 2760 & 2761).	—	—	—	2831	With centre column or leg, plain or with slight carving, provided with up to 3 leaves .....	20 00	48	—
2789	Writing desks: (2) Table, with goats' or turned legs, mahogany, jacaranda, oak or walnut, with from 3 to 5 drawers, plain or with slight carving, up to 1 metre in length .....	10 00	48	—	2832	The same, with medium carving, pro- vided with up to 5 leaves .....	35 00	48	—
2790	The same, up to 1m.25 in length .....	15 00	48	—	2833	The same, with up to 8 leaves .....	45 00	48	—
2791	The same, up to 1m.50 in length .....	20 00	48	—	2834	With heavy carving, larger sizes .....	—	48	—
2792	Called industrial or cylindrical, plain or slightly carved, up to 1m.25 in length each .....	30 00	48	—	2835	Carving, mahogany, jacaranda, oak or walnut, with slight or medium carving, up to 1m.30 in width .....	20 00	48	—
2793	The same, up to 1m.50 in length .....	38 00	48	—	2836	The same, up to 1m.40 in width .....	30 00	48	—
2794	The same, up to 1m.80 in length .....	50 00	48	—	2837	Heavily carved, larger sizes, with looking-glasses .....	—	48	—
2795	Table, double, medium carving (ap- praised with an increase of 20% according to kind) .....	—	—	—	2838	Billiard, without accessories .....	200 00	48	—
2796	Larger size, and those inlaid with bronze and ivory, those with heavy carving and of special shapes .....	—	48	—	2839	Night, mahogany, jacaranda, oak or walnut, plain or with slight carving, and a single drawer .....	5 00	48	—
2797	Carvings: Of paste, for window cornices, gilt or gilt and black, up to 35 centimetres in width .....	3 00	31	—	2840	With 2 or more drawers, double, with or without back .....	10 00	48	—
2798	The same, up to 60 centimetres in width doz. .....	5 00	51	—	2841	Work, &c. of mahogany, jacaranda, oak or walnut, plain .....	5 00	48	—
2799	Of wood (appraised with an increase of 25%) .....	—	48	—	2842	The same, with slight or medium carving .....	10 00	48	—
2800	Of mahogany, jacaranda, oak walnut, or their imitations, for furniture .....	—	48	—	2843	With pasteboard frame .....	3 00	48	—
2801	Book shelves: Etageres or corner shelves standing or hanging, of mahogany, jacaranda, oak or walnut, and their imitations, with 3 shelves .....	3 00	48	—	2844	Certain poles with rings (see Nos. 2810 to 2812) .....	—	—	—
2802	The same, with 4 shelves .....	5 00	48	—	2845	Screens, fire: of mahogany, jacaranda, oak or walnut, or their imitations, with gilt filets and plain feet .....	6 00	48	—
2803	The same, with 5 or more shelves, medium carving .....	10 00	48	—	2846	The same, gilt or carved .....	12 00	48	—
2804	The same, with plain or medium carved doors .....	16 00	48	—	2847	Paper cases: With 4 compartments, pasteboard ..	4 00	48	—
2805	The same, gilt frame, and those inlaid with bronze or ivory (appraised with an increase of 30% according to kind), each increase of 30% .....	—	48	—	2848	With 8 compartments, pasteboard ..	7 30	48	—
2806	Of large size, rich carving, and of special shapes .....	—	48	—	2849	With more than 8 compartments, paste- board .....	12 00	48	—
2807	Window cornices: Of mahogany, jacaranda, oak, walnut, gilt or painted, plain or slightly carved, with 2 knobs for Joseph ..	4 00	48	—	2850	The same, with desk .....	20 00	48	—
2808	The same, with medium carving .....	6 00	48	—	2851	Racks, lantern: of mahogany, jacaranda, oak or walnut, up to 5 hooks, plain .....	3 00	48	—
					2852	The same, with up to 10 hooks .....	6 00	48	—
					2853	American, with from 7 to 10 .....	4 50	48	—
					2854	Flat, standing, with or without umbrella stands, plain or with slight carving, each	1 00	48	—

(1) Marble tops for chests of drawers and con-  
sole tables, up to 1 metre in length .. each 3 00 48  
Up to 1m.25 .. 4 00 48  
The same, up to 1m.40 .. 7 00 48  
Up to 1m.50 .. 8 00 48

(2) Marble tops for tables:  
Up to 60 centimetres in length .. each 2 00 48  
Up to 90 centimetres in length .. 4 00 48  
Up to 100 centimetres in length .. 6 00 48  
Up to 120 centimetres in length .. 7 00 48  
Up to 140 centimetres in length .. 8 00 48

(1) Marble tops for chests of drawers and con-  
sole tables, up to 1 metre in length .. each 3 00 48  
Up to 1m.25 .. 4 00 48  
The same, up to 1m.40 .. 7 00 48  
Up to 1m.50 .. 8 00 48

(2) Etageres above writing desks shall, according to kind, be appraised  
the rate of 20% of the corresponding desks.

## 5TH SECTION—Furniture and Upholstery—continued.

Nos.	Goods.	Valuation p c.	Duty, per cent.	specif. Peso c.
2855	Standing or hanging, plain or with slight carving, with or without mirror each	2 00	48	—
2856	Brackets or catches for curtain loops: of mahogany, jacaranda, oak or walnut, up to 20 centimetres .....doz.	2 00	48	—
2857	The same, up to 25 centimetres .....	2 50	48	—
2858	The same, gilt, up to 25 centimetres doz.	3 00	48	—
2859	The same, gilt up to 25 .....	3 00	48	—
2860	Cornier brackets (see Nos. 2861-2866) .....	5 00	48	—
2861	Wardrobes: of mahogany, jacaranda, oak or walnut, with 1 or 2 doors, with or without drawer, with or without mirror, plain or with slight carving .....each	20 00	48	—
2862	The same, with medium carving .....	35 00	48	—
2863	With 3 doors, with or without drawers, plain or with slight carving, with or without mirrors .....	55 00	48	—
2864	The same, with medium carving .....	85 00	48	—
2865	Heavily carved, of larger sizes .....	according to appraisalment.	48	—
2866	Chairs: (1) American, pine, painted, wooden seats .....doz.	7 00	48	—
2867	The same, beech or ash, with or without cane seats .....	10 00	48	—
2868	The same, walnut, with cane seats .....	20 00	48	—
2869	The same, walnut, cane seats and backs .....doz.	30 00	48	—
2870	The same, bent wood, without cane backs .....doz.	12 00	48	—
2871	With cane backs .....	16 00	48	—
2872	Rustic, for garden .....	15 00	48	—
2873	German, French, Italian, Vienna, of beech, twisted or goats' legs, cane seats, plain or carved .....doz.	22 00	48	—
2874	The same, with cane seat and back .....	30 00	48	—
2875	The same, mahogany, jacaranda, oak or walnut, with cane seat, plain or carved .....doz.	35 00	48	—
2876	The same, cane seat and back, plain or with medium carving .....doz.	40 00	48	—
2877	Varnished, with small gilt ornaments and cane seats .....	20 00	48	—
2878	The same, cane seats, entirely gilt or ornamented with mother-of-pearl .....doz.	35 00	48	—
2879	The same, cane seats, inlaid with ivory or bronze, and gilt and carved chairs .....doz.	45 00	48	—
2880	Of white wood, beech, mahogany, jacaranda, oak or walnut, skeletons for upholstery, plain or slightly carved .....doz.	18 00	48	—
2881	The same, medium carving .....	28 00	48	—
2882	Reclining or snaking, of beech, with cane, skeletons for upholstery .....each	5 00	48	—
2883	The same, of mahogany, jacaranda, oak or walnut, gilt or inlaid .....each	10 00	48	—
2884	American, for children, low, with or without arms, painted pine, with wooden seat .....	4 80	48	—
2885	The same, beech or ash, with cane seat and back, high or low, with or without table or rocking combination .....doz.	10 00	48	—
2886	American, German, or from other countries, and bent wood chairs, with or without cane backs .....doz.	15 00	48	—
2887	Children's, beech or elm, with wicker combination .....	40 00	48	—
2888	Folding, of beech or bent wood, cane or canvas seats .....	16 00	48	—
2889	The same, with cane seats and backs .....	25 00	48	—
2890	Of iron, for gardens, with straight or curved cleats .....	15 00	48	—
2891	Easy chairs: (2) American, rocking, painted, of pine, with or without arms, two or cast iron back .....	15 00	48	—
2892	American, beech, cane seat & back .....	24 00	48	—
2893	American, folding or rocking, beech, ash or walnut .....	36 00	48	—
2894	Rocking, German, of beech, plain or of bent wood, with or without cane back, doz.	35 00	48	—
2895	The same, mahogany, beech, oak or walnut .....	40 00	48	—
2896	The same, with or without carving, doz.	60 00	48	—

(1) Chairs, not upholstered, shall be appraised, according to kind, with a reduction of 20%.

(2) Chairs with wooden seats in place of the cane, American style, shall be appraised as carved chairs, and chairs covered in white shall be appraised with an increase of 50 pesos per dozen. Should the latter be covered with woollen tissue, their evaluation shall be increased by 60 pesos per dozen. This increase shall be of 30 pesos when the chairs are covered with silk and woollen tissue or with morocco, and when covered with a pure silk tissue it shall be of 100 pesos.

(3) Chairs with cane backs exceeding 1.05 metres in height, shall be increased by 20%.

(4) Easy chairs with arms, similar to the respective kind of chairs, shall be appraised as the latter, with an increase of 50%, and arm chairs, not upholstered, shall, according to kind, enjoy a reduction of 20%, when not specially mentioned in that condition. Easy chairs covered in white shall be appraised with an increase of 7 pesos each. This increase shall be at the rate of 10 pesos for those covered with tissues of wool or of wool and cotton, of 11 pesos for those covered with tissues of wool and silk or with morocco leather, and of 14 pesos for those covered with silk.

(5) The evaluation for folding easy chairs shall, according to kind, be increased by 20%.

Nos.	Goods.	Valuation p c.	Duty, per cent.	specif. Peso c.
2897	Revolving, American, of beech, ash, or walnut, with or without cane .....doz.	40 00	48	—
2898	The same, German or from other countries, of beech or bent wood, with or without cane, plain or carved .....doz.	70 00	48	—
2899	The same, mahogany, jacaranda, oak or walnut, plain or carved .....doz.	15 00	48	—
2900	Mechanical, iron frames, cushions covered with oleoth or wool, wool and cotton, or wool and silk .....each	20 00	48	—
2901	The same, cushions covered with leather or silk .....each	25 00	48	—
2902	Of iron, garden, with straight or curved cleats .....	25 00	48	—
2903	Sofas: (1) skeleton, for upholstery, of white wood, beech, mahogany, jacaranda, oak or walnut, plain or with slight carving .....each	8 00	48	—
2904	The same, with medium carving .....	12 00	48	—
2905	The same, with heavy carving .....	according to appraisalment.	48	—
2906	American, beech, cane seats .....	8 00	48	—
2907	American, beech, cane seats and backs, either 1, 2 or 3 medallions, plain .....each	12 00	48	—
2908	Of bent wood, up to 3 medallions, with cane backs .....	5 00	48	—
2909	The same, with cane backs .....	8 00	48	—
2910	The same, with or without cane backs, the backs being 1.16 metre at the highest part .....	12 00	48	—
2911	Of beech, jacaranda, mahogany, oak or walnut, German or from other countries, cane seats or backs, either 1, 2 or 3 medallions, plain .....each	20 00	48	—
2912	The same, with slight carving .....	26 00	48	—
2913	The same, with medium carving .....	30 00	48	—
2914	The same, with heavy carving .....	according to appraisalment.	48	—
2915	The same, inlaid with bronze, ivory, mother-of-pearl, gilt in part or in whole, plain or carved .....each	40 00	48	—
2916	Special shapes .....	according to appraisalment.	48	—
2917	Or benches, iron frames, with straight or curved cleats .....	8 00	48	—
2918	Stools: Piano, of mahogany, jacaranda, oak, walnut, or imitation of these woods, German or from other countries, plain or carved, with or without cane .....each	4 00	48	—
2919	The same, with any kind of upholstery .....	10 00	48	—
2920	The same, of bent wood .....doz.	24 00	48	—
2921	Of beech or ash, American, for restaurants .....doz.	6 00	48	—
2922	The same, beech or bent wood .....	10 00	48	—
2923	The same, mahogany, jacaranda, oak or walnut .....	20 00	48	—
2924	High, American, with or without backs, for desks .....doz.	15 00	48	—
2925	The same, German, beech or bent wood .....	30 00	48	—
2926	Stools, called poufs, imitation bamboo, or other forms, gilt wholly or in part, with or without cane, up to 60 centimetres diameter of seat .....	30 00	48	—
2927	The same, inlaid with ivory or bronze or carved .....doz.	40 00	48	—
2928	The same, larger size (2) .....	according to appraisalment.	48	—
2929	Towel racks: up to 50 centimetres in length, hanging .....doz.	3 00	48	—
2930	Hanging, other sizes .....	6 00	48	—
2931	Standing, beech, plain or with slight carving .....	12 00	48	—
2932	Mahogany, jacaranda, oak or walnut, plain or slightly carved .....each	2 50	48	—
2933	Toilet stands: to place upon a table, of mahogany, jacaranda, oak or walnut, up to 50 centimetres long, with 1 or 2 drawers, plain or slightly carved .....each	3 00	48	—
2934	The same, up to 80 centimetres in length .....	8 00	48	—
2935	With feet, with or without marble tops, from any country, plain or carved .....each	6 00	48	—
2936	Psyche style (will be appraised at the same rate as chests of drawers with mirrors).			

(Notes. 1. Furniture imitating any enumerated article, with the exception of furniture of painted pine, shall be appraised at the same rate as the furniture imitated.

2. Furniture with mouldings and plain turned work shall be considered as plain furniture.

† There are no items numbered from 2900 to 2929.

(1) Sofas, not upholstered, shall, according to kind, enjoy a reduction of 20% provided that they be not specially mentioned in that condition. All sofas covered in white shall, according to kind, be appraised with an increase of 20 pesos each. The evaluation of sofas covered with woollen tissue shall, according to kind, be increased by 25 pesos each. This increase shall be at the rate of 30 pesos each for those covered with tissues of wool and silk or with morocco leather, and of 40 pesos each for those covered with silk tissue.

(2) When imported uncovered, these stools shall, according to kind, enjoy a reduction of 20%.



Nos.	Goods.	Valuation. p. c.	Duty. per cent.	specif. Peso c.	Nos.	Goods.	Valuation. p. c.	Duty. per cent.	specif. Peso c.
6TH SECTION.									
SHOEMAKERS' WARES, SADDLERY AND SKINS.									
3168	Slippers, men's, women's or children's	2 10	48	—	3232	The same, of other widths (see Nos. 511 to 519).			
3169	Shoe laces: Of silk or silk and cotton, up to 1 metre	1 60	31	—	3233	Or bands, Astrakhan, up to 2 centimetres in width, for low shoes or slippers	1 20	31	—
3170	Of linen, pure or mixed with cotton	0 30	31	—	3234	Of other widths	in proportion 31		—
3171	Saddle trees, not trimmed with springs and seats for phaetons and tilburies, for men, women, or children	10 00	31	—	3235	Bands: Of hemp or pure or mixed cotton, up to 7 centimetres in width, for girths	7 00	31	—
3172	Harness or trappings:				3236	The same, of other widths	in proportion 31		—
3173	For one-horse carriages, with black or tinned iron buckles	25 00	48	—	3237	Of wool, linen, wool and cotton, up to 7 centimetres in width, for girths	15 00	31	—
3174	The same, for two-horse carriages	55 00	48	—	3238	The same of other widths	in proportion 31		—
3175	For one-horse carriages, with buckles of nickelled or silvered bronze	35 00	48	—	3239	Nails or tacks: Shoe makers', steel, including the paper wrapper	0 25	31	—
3176	The same, for two-horse carriages	80 00	48	—	3240	Iron, common, including the paper wrapper	0 08	31	—
3177	Whip laces ("azotes")	2 40	48	—	3241	Bronze, shoe makers', including the paper wrapper	6 80	31	—
3178	Sheep skins (see No. 3252).				3242	Yellow metal, shoe makers', including the paper wrapper	0 50	31	—
3179	Bags or portmanteaux:				3243	Saddle, silvered	2 00	31	—
3180	Of sheep-skin or cloth, lined with card-board, paper or tissue, assorted	3 00	48	—	3244	Counters of cardboard or imitation leather, for boots and shoes	0 20	31	—
3181	Of leather or cow skin	6 00	48	—	3245	Paring knives, shoe makers' (see No. 3285).			
3182	Varnish, black or reddish-brown, for shoes, in tins of 10 grammes	1 50	31	—	Patterns of canvas:				
3183	Crappers of leather	3 00	45	—	3246	Of all kinds, with or without wool trimmings, and with or without heel pieces, for slippers	1 00	31	—
3184	Cutlery as seen (Nos. 3259 and 3251).				3247	The same, due according to samples, from No. 1 to 6	2 00	48	—
3185	Blacking: "Nubian," in bottles containing up to 100 grammes	1 20	31	—	3248	Of plush, frieze or furring, for slippers	1 40	31	—
3186	Liquor, any other brand, for shoes, in bottles containing up to 120 grammes	0 60	31	—	3249	Knives, shoe makers' (see No. 3285).			
3187	In or on woven lace	0 25	31	—	Hides and skins:				
3188	In glass bottles	0 60	31	—	3250	Calf, of any preparation not japanned, including the paper wrapper	1 60	44	—
3189	Copper or bronze water, vegetable varnish and oil, for harness and harness fittings on y.in bottles containing up to 1 litre	3 20	31	—	3251	Calf, japanned, of any kind and number	18 00	44	—
3190	Top-boots or half-boots:				3252	Sheep or goat, japanned	10 00	44	—
3191	Men's, of all kinds, with single or double soles	40 00	48	—	3253	Sole leather and cow hide, japanned, of any number	12 00	44	—
3192	Boys', of all kinds	50 00	48	—	3254	Goat or kid, plain or grained	12 00	44	—
3193	Children's, of all kinds	20 00	48	—	3255	Kid, smooth, for gloves	5 00	44	—
3194	For women and children (see boots below).				3256	Morocco, colored or black, clamois			
3195	Boots:				3257	Skins of all kinds, white French sheep skin, plain or imitation sheep skin	6 00	44	—
3196	Men's, leather, with double soles, doz. pairs	30 00	48	—	3258	Cyprian	12 00	44	—
3197	Men's, lasting, with double soles	20 00	48	—	3259	Shoes, common, raw ("on maseca")	0 00	44	—
3198	Women's, of silk or silk mixture	32 00	48	—	3260	Morocco, black or colored	16 00	44	—
3199	Women's, button or lace, with leather cloth, single sole and low heel, doz. pairs	10 00	48	—	3261	Hog	4 00	44	—
3200	Of leather, or material other than silk or silk mixture, with single or double soles	15 00	48	—	3262	Cow hide, white or black	5 00	44	—
3201	Children's, of leather, or material other than silk or silk mixture, thin sole, no heel or low-heel, elastic, button or lace, up to No. 26	4 00	48	—	3263	Colt	3 00	44	—
3202	Or small boots, for children, of silk or silk mixture, from Nos. 20 to 26, doz. pairs	22 00	48	—	3264	Colt, varnished, and hides called "crutones"	6 00	44	—
3203	The same, from Nos. 27 to 32	24 00	48	—	3265	Sole leather in pieces	6 00	44	—
3204	Or small booties, children's, elastic, button or lace, of leather or tissue other than silk or silk mixture, with single or double soles, from Nos. 29 to 26, doz. pairs	9 00	48	—	3266	Goat, with the hair	24 00	44	—
3205	The same, from Nos. 27 to 32	12 00	48	—	3267	Sole leather of any kind and origin, each	8 00	44	—
3206	Boys', from Nos. 33 to 36	15 00	48	—	3268	Elastic: Of pure or mixed silk, for boots and shoes	0 50	31	—
3207	Buttons, shoe: China or composition gross	0 07	31	—	3269	Of wool, wool and cotton or linen mixed, or of pure cotton, for boots and shoes	0 32	31	—
3208	The same, metal, of all kinds	0 15	31	—	3270	Pers. shoe, wooden	0 00	31	—
3209	Matches, of leather	10 00	48	—	3271	Stirrup leathers	4 00	48	—
3210	Of hemp, common	2 00	48	—	3272	Cases of a nails, for saddlers	2 00	31	—
3211	Tacks, shoe makers' (see Nos. 3239 to 3242).				3273	Belts, "fadores," of patent leather with composition plate	0 40	48	—
3212	Heel stalls: With double soles, of leather or patent leather	24 00	48	—	3274	Felt of wool or wool and cotton, for saddlers and shoe makers	1 50	31	—
3213	The same, of hemp or pita	12 00	48	—	3275	Mountings ("platos") of white metal "platinas," for harness or saddles, doz. pairs	3 00	31	—
3214	Of single rein, of leather	7 00	48	—	3276	Clamois leather (see No. 3256).			
3215	Patent leather, with black and front pieces of allays	30 00	48	—	3277	Cloth: Woolen, for horse blankets	1 20	31	—
3216	Of hides, awl	2 00	31	—	3278	Of linen or linen and cotton, for same	1 10	31	—
3217	Screw-drivers, for shoe makers ("cuchos para clavetear con tornillos")	0 60	31	—	Ornaments, harness, iron:				
3218	Shoe horns: Of horn or bone	0 60	31	—	3279	Black or tinned, for two horses, with or without harness	5 00	31	—
3219	Of metal	1 20	31	—	3280	The same, for one horse	2 50	31	—
Boot laces or uppers:					3281	Silvered, polished or of yellow metal, for two horses	15 00	31	—
3220	Long, with counters	12 00	48	—	3282	The same, for one horse	7 50	31	—
3221	The same, and those for half-boots, for repairing	6 00	48	—	Buckles:				
3222	Toe pieces or quarters:				3283	Of steel, lead or zinc, for shoes	6 40	31	—
3223	For elastic boots, of leather or cloth, for men or women	12 00	48	—	3284	Of iron, tinned, for saddlers and harness	0 60	31	—
3224	Shoe makers' measures	3 60	31	—	3285	And accessories for harness, silvered, polished, or of yellow metal	2 00	31	—
3225	Shoe brushes: Fine	1 50	48	—	3286	Tools: For shoe makers	1 60	31	—
3226	The same, common	0 40	48	—	3287	For tanners and saddlers	6 00	31	—
3227	Wax, shoe maker's	1 00	31	—	3288	Thread: Colored, for shoe makers	0 80	31	—
3228	Bristles for shoe makers	4 00	31	—	3289	Raw, for shoe makers	0 50	31	—
3229	Girths: Of tawine or leather, with buckle or rings	10 00	48	—	3290	On spools of from 400 to 500 metres, for saddlers' sewing machines	1 20	31	—
3230	Of cord or leather, unfinished	6 00	48	—	3291	Leads: Shoe makers', assorted	4 00	31	—
3231	Of wool, pure or mixed, complete	4 00	48	—	3292	The same, with soles	6 00	31	—
3232	Or surcingle, with, of wool, pure or mixed	12 00	48	—	3293	With screws, stretching	1 50	31	—
3233	Tape: Of linen, linen and cotton, or of pure cotton, for win low blind-slats or for boots	2 00	31	—	3294	Common, stretching	1 20	31	—
3234	The same as above, for boot laces	1 40	31	—	3295	Or hat-trees, for riding boots	2 50	31	—
3235	Of cotton, for slippers	0 40	31	—	3296	Or crimps and presses	0 70	31	—
3236	Of silk or silk mixture, for shoe makers' binding, up to 16 millimetres in width	0 80	31	—	3297	Unfinished, for men, women and children	0 21	31	—
	100 metres				3298	Oil cloth: Imitation leather, double or japanned	0 50	31	—

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	specif. Peso c.	Nos.	Goods.	Valuation. p. c.	Duty. per cent.	specif. Peso c.
3298	Oil cloth: Painted or gilt, on bombazine or thin cloth, black oil cloth, inferior, common and half-fine on bombazine, and imitation leather, black or colored, ..... square metre	0 25	31	—	3364	Shoes: Men's, buttoned, laced or low, leather or cloth, single or double soles, ..... doz. pairs	20 00	48	—
3299	Whipstocks, cart, plain or twisted, common, without lash ..... dozen	3 00	31	—	3365	Soldiers' breezings, buttoned or laced, nailed or sewn, ..... doz. pairs	10 00	48	—
3300	Whips: Riding, small, braided with thread, common and half-fine, ..... dozen	0 80	31	—	3366	Women's, buttoned, laced or low, leather or tissue other than silk, single or double soles, ..... doz. pairs	15 00	48	—
3301	The same, braided with leather or leather ..... dozen	5 00	31	—	3367	Women's, buttoned, laced, low, or with elastics, of very common prunello (according to sample) ..... doz. pairs	9 00	48	—
3302	The same, wholehore, braided with horsehair ..... dozen	11 00	31	—	3368	The same, of pure or mixed silk ..... 18 00	48	—	—
3303	The same, with common cane handle and with lash ..... dozen	9 00	31	—	3369	Children's, buttoned, laced or low, of silk or silk mixture, from Nos. 20 to 32 ..... doz. pairs	13 00	48	—
3304	The same, wholehore handle, with lash ..... dozen	18 00	31	—	3370	Children's, of leather or any other material than silk or mixed with silk, single or double soles, from Nos. 21 to 26 ..... doz. pairs	5 00	48	—
3305	The same, small, of thread, common and half-fine, with metal mounts, ..... dozen	1 50	31	—	3371	The same, from Nos. 27 to 32 ..... 9 00	48	—	—
3306	With sword or fine ornaments and those with silver parts (4) ..... dozen	48 00	31	—	3372	The same, from Nos. 33 to 36 ..... 12 00	48	—	—
3307	Carriage, with wholehore or cane handle ..... dozen	25 00	31	—	3373	The same, low or with flaps, with or without heels, single sole of leather, up to No. 20 ..... 3 50	48	—	—
3308	The same, cane, braided with thread, or those called Perpiñan ..... dozen	12 00	31	—	3374	Men's, women's and children's, of canvas, leather, or leather and canvas, with hempen soles ..... doz. pairs	6 00	48	—
3309	The same, of bamboo ..... dozen	18 00	31	—	3375	Stirrups, for saddles ..... 6 00	48	—	—
3310	The same, of hardwood, with ornaments of alloys ..... dozen	12 00	31	—	3376	Rubber, of all sizes ..... 5 00	48	—	—
3311	Other kinds ..... to appraise-ment, 51	—	—	—	3377	Or clogs, without elastic, for men and women ..... 18 00	48	—	—
3312	Brass: White or yellow, in rods, for harness, carriage or saddle mountings ..... kilog.	1 00	31	—	3378	The same, with elastic, for men and women ..... 20 00	48	—	—
3313	Axle: Large and small, with handles, gross ..... 3 00	31	—	—	3379	The same for children ..... 11 00	48	—	—
3314	The same, without handles, ..... 1 00	31	—	—	3380	The same, without elastic, for children ..... 9 00	48	—	—
3315	Pack saddle frames ("lonales") (see No. 3341) ..... each	1 50	48	—	3381	Woollen, men's common ..... 4 00	48	—	—
3316	Valises: Of canvas, trizee, oil cloth or hemp, assorted ..... each	2 50	48	—	3382	Woollen, with leather, lined ..... 7 00	48	—	—
3317	Of leather, assorted ..... each	2 50	48	—	3383	Woollen, with leather, lined (1) ..... 10 00	48	—	—
3318	Travelling or portmanteaus, assorted, of all kinds ..... each	3 00	48	—	3384	Slippers, common, men's and women's ..... 2 50	48	—	—
3319	Saddle-cloths: Of printed cloth, felt, or felted tissue ..... doz.	9 00	31	—	3385	The same, for children ..... 1 80	48	—	—
3320	Of imitation placca skin ..... doz.	8 00	31	—	Note.—When goods mentioned in this Section are imported in glass bottles or flasks they shall be appraised with a rebate of 4%.				
3321	Horse blankets: Complete, of wool or wool and cotton, assorted ..... each	5 00	48	—	7TH SECTION.				
3322	Without girth, head, pipe, or breast leather strap (30 per cent. less) ..... doz.	12 00	31	—	MISCELLANEOUS ARTICLES, BUILDING MATERIALS, &c.				
3323	Eyelids, punches, with screws ..... doz.	12 00	31	—	3386	Lucern and other fodder ..... 100 kil.	ad val.	—	100
3324	Marocco leather (see No. 3259) ..... each	0 80	31	—	3387	Sawdust, for tanning ..... 3 00	—	—	—
3325	Bows or tufts of ribbon, for shoes, with or without buckles ..... doz. pairs	0 80	31	—	3388	Tiles: Of falience, glazed, from 120 to 225 square centimetres ..... thousand	15 00	20	—
3326	Eyelids: Of metal, common, for shoe makers ..... kilog.	1 10	31	—	3389	Of clay, of all kinds ..... 12 00	20	—	—
3327	The same, with inlaid ..... kilog.	0 80	31	—	3390	Of Portland cement or hydraulic clay square metre	1 00	20	—
3328	Slide loops of leather, for harness, including packages ..... kilog.	2 00	31	—	3391	Or mosaics, of terra cotta ..... 1 50	20	—	—
3329	Breast-plates: Of patent leather, for horses ..... each	2 50	48	—	3392	Or mosaics, Venetian ..... 2 50	20	—	—
3330	Of cow hide ..... each	2 10	48	—	3393	Or mosaics, English or Valencian square metre	2 00	20	—
3331	Lined with canvas ..... each	1 60	48	—	3394	Of marble, all sizes ..... 1 50	31	—	—
3332	Pincers for eyeclets ..... doz.	6 00	31	—	3395	Pipes: Of clay, English, up to 15 centimetres in diameter and up to 1 metre in length ..... each	0 50	31	—
3333	Soles: Of cork ..... doz. pairs	0 30	31	—	3396	The same, from 16 to 25 centimetres in diameter and up to 1 metre in length ..... 1 20	31	—	—
3334	Woollen, for cl. g. ..... each	2 00	31	—	3397	Of clay, French, up to 15 centimetres in diameter and 50 centimetres in length ..... each	0 25	31	—
3335	For slippers, for men and boys ..... each	0 50	48	—	3398	The same, French, from 16 to 35 centimetres in diameter and up to 50 centimetres in length ..... each	0 51	31	—
3336	Soap powder, including wrappers, for shoe makers ..... kilog.	0 10	31	—	3399	Of cork, of all sizes ..... 1 00	6	—	—
3337	Breast straps: Of patent leather, with composition plate ..... each	6 40	48	—	3400	Of cork, of all sizes ..... 0 50	20	—	—
3338	Of leather, with out metal ornaments ..... each	2 00	48	—	3401	Hark, tanning ..... 2 00	free,	—	—
3339	Polishers: Shoe makers', iron ..... doz.	0 80	31	—	Colon less closets:				
3340	Shoe makers', wood ..... doz.	0 60	31	—	3402	Of earthenware, with bowl ..... each	2 00	31	—
3341	Harness ("rocetas") ordinary, composed of 3 pieces ..... each	5 00	48	—	3403	The same, without bowl, up to 15 centimetres in diameter ..... each	0 50	31	—
3342	Reins: Carriage, leather, for 2 horses ..... each	4 00	48	—	3404	The same, over 15 centimetres in diameter ..... each	1 00	31	—
3343	The same, for 1 horse ..... each	2 00	48	—	3405	Tricks: Clay, hollow ..... thousand	1 00	31	—
3344	Knee caps, for horses, of leather or cloth ..... doz.	5 00	48	—	3406	Fire, for furnaces, of ordinary size ..... 75 00	20	—	—
3345	Punch plates: Shoe makers' ..... each	6 00	31	—	3407	Firewood, split in logs ..... 4 00	20	—	—
3346	Or common punches, shoe makers' ..... gross	3 20	31	—	3408	Flowerpots: Of clay, up to 15 centimetres high ..... hundred	2 50	31	—
3347	Foot-jacks ..... each	2 50	31	—	3409	The same, from 16 to 25 centimetres high ..... hundred	5 00	31	—
3348	Saddles: Cushion, also those of horse skin, padded or plain, with stirrup leathers, girths, and side saddles of all kinds, each ..... each	20 00	48	—	3410	The same, over 25 centimetres high ..... to appraise-ment, 51	—	—	—
3349	Of split hog skin ("medio cano") or other kinds ..... each	9 00	48	—	3411	Lumber: Fine of all kinds, from 2 1/2 to 25 millimetres in thickness, 100 sq. metres	30 00	20	—
3350	Backbands ("sillas") for tubines ..... each	2 00	48	—	3412	Pickets: Of oak, 1 1/2 x 6 centimetres, up to 1 m. 20 centimetres in length ..... thousand	40 00	20	—
3351	Sole leather (see No. 3253) ..... each	0 50	48	—	3413	Pickets: Of spruce, 2 1/2 x 50 millimetres up to 1 m. 50 centimetres in length ..... thousand	15 00	20	—
3352	Boards or cripps ("cabras") for boots and shoes (see No. 3295) ..... each	0 60	31	—	3414	Walnut, from 2 1/2 to 25 millimetres in thickness ..... 100 sq. metres	100 00	20	—
3353	Heels: Wooden, for boots and shoes, doz. pairs	0 60	31	—	(1) Woollen shoes for children shall, according to kind, be appraised at one-half these rates.				
3354	Of leather or canvas, for boots and shoes ..... each	0 70	48	—	(2) The law of July 9, 1916, provides that coal cleared through the port of Montevideo, for any destination, shall be subject to a special tax of 5 centesimos per metric ton, and that coal-carrying vessels operating in the port are to pay a special tax of 15 centesimos per ton at each pier. Both of these taxes are to be paid on the quantity specified in the ship's bill of lading.				
3355	Cloth imitating leather ..... metre	0 24	31	—	(3) Sword whips shall be subject to 51% of the evaluation.				
3356	Reins, carriage, plated, of wood and cotton ..... metre	0 15	31	—					
3357	Paring knives, shoe makers' (see No. 3255) ..... each	5 00	14	—					
3358	Cow hides, white or black ..... each	5 00	31	—					
3359	Hawes: Of iron, black or tinned ..... pair	2 10	31	—					
3360	Silvered, plain, polished or bromated ..... each	0 60	31	—					
3361	For cart harness ..... each	0 60	31	—					
3362	Slippers: Of stamped cloth, chambray, morocco, frieze, plush, braided, and of list, of any quality and kind, without heels, or with heels of only 15 millimetres high, or the in-bre ..... doz. pairs	5 50	48	—					
3363	The same, with higher heels ..... doz. pairs	7 50	48	—					















## LAW RELATING TO MINING, MACHINERY AND MATERIALS.

By the Decree of April 31, 1904, the importation of machinery, implements, and material for the prospecting and exploration of mines and the installation of metallic work is free of duty for a period of 10 years.

## CONSUMPTION TAXES.

## LAW OF JULY 14, 1900, ESTABLISHING NEW INTERNAL CONSUMPTION TAXES.

Art. 1. From and after the date of promulgation of this Law, the under mentioned goods shall be subject to the following internal taxes:

a. Import 1 hectare in general	.....	8 00
A discount of 4 " is allowed on tax sugar intended for cellars, for loss in the operation.	.....	0 01
b. Imported common wine of an alcoholic strength exceeding 15 centesimal, ascertained by distillation at the normal temperature of 15° centigrade for each half degree of excess, or fraction thereof, up to 18 inclusive	..... litre	0 005
Do, Do, above 18 centesimal	..... per dec. of fraction thereof and per litre	0 01
c. Common wines with over 50 " of dry extract, including the heating sugar, for every five grammes, or fraction thereof, contained in each litre.	.....	0 01
d. The alcoholic tolerance for native wines is limited to 13 centesimal, ascertained by distillation at the normal temperature of 15° centigrade, and all excess of alcohol shall pay the tax established by this Law for native alcohol, viz., ..... per litre of fraction thereof	.....	0 20
e. Spirits (aguardientes) manufactured in the country, irrespective of strength	..... litre	0 20
This tax is to apply to all quantities issued by the factories as well as to the stocks existing up to the date of promulgation of this Law; after which it shall apply to all quantities manufactured in such factories.	.....	0 04
f. Foreign spirits	..... litre	0 04
g. Foreign liquors, brinks, Ac., vermouth, cognac, and other alcoholic drinks, specified in Art. 2 of the Law of 21st August, 1894	..... litre or bottle of from 51 centilit.	0 02
h. Spirits obtained from the distillation of the products or residuum of grapes and intended exclusively for heating wines	.....	free
Spirits obtained aforesaid and intended for sale are liable to the tax.	.....	

In both cases, these spirits must be rectified and conform to the conditions as regards purity, stipulated in Art. 7 of this Law.

Art. 4. The denaturalisation of spirits intended for heating, lighting, industrial or domestic purposes shall be the subject of a special Law providing for the process and manner to be employed in denaturalising, and for the measures of guarantee to be adopted so as to prevent such spirits assuming their original character, and fixing amount of internal tax to be cleared upon such spirits having regard to their strength, and in order employed for denaturalising them.

Art. 6. Home-bottled distilleries may be installed of less productive capacity than 1,000 litres daily of alcohol, calculated in 100 centesimal; nor is any amount as for the distilling and rectifying of alcohols to be imported, constructed, or installed of less capacity than that stated, except according to the conditions determined by the Executive in regulating this Law.

Art. 7. All alcohol containing over 2 1000 of impurity ascertained by Rose's method, shall be declared unfit for food and excluded from consumption. Imported alcohols and spirits shall be analysed by the Customs Laboratory, and those of home manufacture by the Municipal Analytical Office, for which purpose the importers or manufacturers must register their trade-marks. Any infraction of the said law, ascertained by confiscation of the impure article and the penalties of Art. 167 of the Penal Code.

Art. 8. The Decrees of 12th September, 1885, and 26th February, 1888, respecting quality of wines, remain in full force.

Art. 9. The Decree of 12th September, 1885, and 26th February, 1888, respecting quality of wines, remain in full force.

Art. 10. Payment of internal taxes on the imported articles shall be made in the Customs House or in the clearance of the goods; and of the taxes on home manufactured articles in the office of Direct Taxes or branches.

Art. 12. Home made alcohol sent out for exportation shall be entitled to a return of the tax paid in respect thereof, on the exporter complying with such measure of guarantee as may be prescribed by the Executive.

## EXTRACT FROM THE REGULATIONS FOR THE EXECUTION OF THE LAW OF JULY 14, 1900.

Art. 1. Internal consumption taxes to be paid by importers of foreign goods, shall be clearable from and after the 16th July instant.

Art. 2. All advance permits for goods subject to internal taxes and relating to operations in and on the 14th instant, shall be available for all products cleared or cleared from bond on such date mentioned date, and the same articles shall not be subject to any further taxes.

Art. 3. From and after the 16th instant, persons concerned will have to apply for free-trials in respect of goods subject to internal taxes, and the goods shall be entered in such permits even if these referred to in the Law and its subsequent regulations have in view.

Art. 4. From and after the 16th instant, importers shall declare in the permit the alcoholic strength of the wines brought by clearance, as well as the quantity of dry extract contained in the sugar, and they shall be subject to the responsibilities when Customs Laws and regulations either declares liable to, when duty of alcoholation.

Art. 5. No self-distilling apparatus shall be imported, manufactured or put up for sale, without the authority of the Ministry of Finance.

Art. 6. Importers and manufacturers of alcohol and spirits shall register their trade-marks at the proper office of the Director of Customs and Internal Tax within 20 days from the date.

Art. 7. Montevideo is declared the sole port available for clearance of foreign wine, spirits and other alcoholic drinks.

Art. 8. The office of the Director General of Customs will calculate and enter in a separate account the internal taxes chargeable upon foreign goods, and the same must be paid at the Customs Treasury at same time as the Customs duties due on such goods.

## LAW RELATING TO CUSTOMS PRIVILEGES IN FAVOUR OF PRIMARY MATERIALS FOR USE IN INDUSTRIES.

By the Law of October 26, 1912, exemption from, or reduction of, Customs duty is granted on the following articles when imported for industrial purposes:

1. Articles to be free of Customs duty when imported for industrial purposes:

- (a) Borate of lime, felspar and quartz; arsenious acid or commercial arsenic; sulphuric acid; cork tree bark; lead iron for casting and in ingots; wood or staves in the rough, for building boats (cachos) for fumigating; metals of all kinds in blocks; gelatinous plates (used by foreign firms with models of machinery or graphic demonstration of the same); sand and stone ballast; grape-vine root stocks or plants, called American; raw tannin; extracts of any substance; mineral, animal or vegetable, as also compounds for tanning; logwood; machines for embroidery and other domestic industries, including their accessories; emulsion of pitch, and kaulin.

2. The under mentioned articles are to pay percentage rates of duty, as shown below:

- (a) 25 per cent.: Empty casks.
- (b) 25 per cent.: When introduced for industrial purposes: (Carbon acid); bisulphite of soda; "sulphite"; knuckled-down casks; animal carbon; formal; glycerine; oilcloth for building boats; weighing not more than 325 grammes per square metre; celluloid thread; "acropal" is chemical substance used for tanning purposes; tannin; filter paper, in sheets and in paste; salt of antimony; clarifying (clarifying) earth.
- (c) 20 per cent.: Silk in skeins or other special form for weaving; spun yarn; thread is in general.
- (d) 15 per cent.: Unworked tinplate, painted; iron and steel in sheets; gum (gummi de pira).
- (e) 10 per cent.: Acetate of lead; lubricating oils; liquid ammonia; acetate of soda; laminated iron; hemaphys; cocoa beans; steel cylinders for compressed gases (when imported full, they are to pay, in addition, the duty applicable to the contents); celluloid in sheets; hyposulphite of soda; nitrate of soda; resin or rosin; sulphide of soda; crystallised sulphide of soda; sulphate of alumina (alum); chloride of magnesium; tartar emetic; tartrazine; yolk of egg.
- (f) 5 per cent.: Coal oil; used waste or dust; cocoon, yolk and curd; oil, denatured; sulphate of lime; cyanide of silver, pure; chloride of gold; acetate of copper; phosphate of soda; nitric, oxalic, and lactic acids; chrome alum; aniline, all kinds; pyrogallous acid; muriatic or hydrochloric acid; common alum; red Turkey oil; butyric and formic acids; bicarbonate of potash or soda; catechu; sulphate of soda; carbonate of ammonia; commercial carbonates of soda; carbonate of potash; colours for paints; hematite; fibre for making chairs; crude carboxylic acid (phenols); unworked tinplate; metal for linotypes; gold in leaves; oxide of manganese; prussiate of potash; caustic potash; caustic soda; rosin for varnishes; natural rock asphalt; borate of magnesium; sulphate of iron or of copper; sulphocyanide of ammonium or of potash; potato starch; English salt (sal inglesa); chloride of lime ("chlorinated lime"); spun cotton, linen, hemp, for weaving; flour of calcium; crystalline powder; nitrate of potash or of soda; oxide of lead; creosote acid; Vienna lime; sulphate of nickel; fixing salt for metals; polishing paste for metals; straw pulp for hats; steel and

The foregoing exemptions and reductions of duty for primary materials are to remain in force so long as such production is not solicited for national establishments, formed to produce such materials under conditions approved by the Executive. As soon as the materials are produced in the country, the Executive will re-establish the duties now abrogated.

The Executive is to establish valuations for, and frame a tariff classification of, the primary materials included in the present Law.

3. Cottonseed oil is to pay on importation a specific duty of 15 centesimos per litre, except in the case of crude oil.

4. Old iron is to pay an export duty of 50 centesimos per 100 kilos, except from dismantled vessels, which may enjoy temporary admission, and be re-exported free of duty. This provision is to come into force after six months from the date of the present Law.

The Uruguayan *Diario Oficial* of Feb. 11, 1913, contains a Presidential Decree establishing a Valuation Tariff for "Prima y Ma cruda" (framed in accordance with Article 9 of the Law) which is to serve as basis for the assessment of the *ad valorem* rates of duty.

Some of the more important items from this Tariff are set out in the appended statement:

## PRIMARY MATERIALS.

(1) ARTICLES EXEMPT FROM CUSTOMS DUTY, BUT SUBJECT TO DUTIES OF 25 FOR PORT WORKS, 3/4 FOR CONSULAR SERVICE, AND 1/2 FOR PATENTED DESIGN. (2) 365%.

No.	Articles.	Unit.	Tariffs— Percentages.
1	Speed steel in bars, for knives	100 kilos, gross	29 00
2	Sulphuric acid	.....	4 00
3	Coal for	.....	8 00
4	Common red white arsenic	.....	8 00
11	Borate of lime	.....	1 00
16	Bronze in ingots	.....	10 00
17	Vessels (ships, in pieces, to be put together in Uruguay	.....	ad val.
21	Carbonate of potash for agriculture	100 kilos, gross	8 00
22	Chloride of potash for agriculture	.....	4 00
26	Carbonate of lime for agriculture	.....	10 00
27	Copper in ingots	.....	10 00
31	Tin in ingots	.....	50 00
31	Iron in ingots	.....	1 50
32	Cotton thread for wax machines	.....	50 00
33	Twine for reaping machines	.....	32 00
43	Kaolin	.....	1 50
48	Machines for sewing, embroidery and other domestic industries, with their corresponding accessories	.....	ad val.
49	Ships' machinery	.....	ad val.
51	Machines and implements for agriculture	.....	ad val.
51	..... for industries connected with cattle rearing and agriculture	.....	ad val.









	Nos.		Nos.		Nos.		Nos.
Straps, razor	906	Telescopes	859	Trusses	687	Waters, toilet	775
Straps for drawing	312	Theodolites	820	Tubing, rubber	268, 269	Watch parts	851
Submarine, corrosive	1	Thermometers	814	Turpentine	752	Watches	854, 855
Sugar	132, 133	Thimbles	117	Twine	516, 517, 529	Wax	61, 65, 108, 191, 273, 925
Suit cases	86, 97	Thread	521, 528, 529, 532	Twistbell reagent	737	Wearing apparel	618, 657-659
Sulphates: aluminum	717	Thresh, clay	162	Type and type metal	928	Weed hooks	71
" ammonium	and	" marble and mader	163, 177	Typewriter ribbons	928	Weights for scales	799, 800, 802
" potassium	28	" roofing	104, 175	Tyres: iron and steel	875	Whalebone	170
" copper and iron	1	Tin and manufactures	351, 357	" rubber	247	Wheat	179
Sulphates: magnesium	740	Tin plate and manufactures	358	" undergarments	651, 655	Wheels, wagon	816
" sodium	741	" 387, 400	614	Underwear	602, 604, 612	Whips	908
Sulphide of sodium	749	Tinplate boxes	862	Undergarments	602, 604, 612	White bone	816
Sulphide of sodium	749	Tin for billiard cues	100	" rhinels	15	White holes	691
Sulphur	1	" Teasers	375, 376	" rirs, funeral	7, 79	White lead	687
Sulphur candles	1	" Tobacco	213, 271, 280	" tensils, kitchen	375	Wicks	617, 618, 877
Sunshades	654, 655	" Tobacco pipes	88, 921	Vacuum	17	Windmills	19
Supplies, photographic	980	" Tobacco pipes for slippers	614	Vacuum cleaners	816	" pure parts for	See note at end of tariff
Suspenders	670	" Toilet articles	774, 781	Valises, leather	80	" wire	756, 759-773
Sweetmeats	141	" Tomatoes	121	Vanilla	171	Wines	171
Syringes	687	" Tombstones	177	Varnishes	909	Wire: barbed	31
Tape covers	615, 616	" Tools: agricultural	31	" Vaseline	752	" covers for food	386
Tachometers	396	"    " blacksmiths	815	Vegetables	118, 152	" electrical	342, 908
Tacks	396	"    " other	815	Velocipedes	877	" iron	360
Tags	327	" Footprints	833	Vehicles	354	" magnesium	408
Tale	137, 138	" Tortoise shell and manufac	61, 104, 106	Ventilators	851	" manufactures of	462
Tallow	82	"    " tires	61, 104, 106	Vitamins cases	617	" netting	3, 102, 403
Tanks, iron	828-830	" Type metal	24	Vinegar	755, 758	Wood and manufactures	217-228, 233-244
Tannin	214	" Touchstone	134	" Vises, blacksmiths	845	" Woolen bundles for tools	See note at end of tariff
Tanning extracts	710, 711	" Towels	198, 278	" Visions for caps	782	" Wool	510
Tape: for packing	929	" Toys	651	" Wafers for sealing	743	"    " at end of tariff	510
" paper	928	" Transmission belting	87, 247	" War material	57	" manufactures, See under Cloth	
" rubber	253	" Traps	377, 907	" Walking sticks	908	" and specific articles,	
Tape measures	927	" Travelling bags	292, 321, 611	" Wall board	228	" Wraps, wool	660
Tapes for night lamps	955	" Travel cases	960	" Wash basins and bowls	378, 495	" Writing materials	904
Tapestry	148	" Trunks	87	" Washers: iron	296	" Yarn	525, 527, 530-533
Tar: coal	143	" Tricycles	271	"    " rubber	247	" Yeast	22, 197
" wood	180	" Trimmings	877	" Waters: mineral	758	" Zirconium	353, 355
Tea	162	" Trunks	86, 223	"    " orange-blossom	759	" Zinc and manufactures	553, 557
Tooth, artificial	936			"    " oxygenated	680	" Zinc white	693

## CUSTOMS TARIFF.

**MONEY, WEIGHTS AND MEASURES.** The *bolivar* is divided into 100 *centimos*. For weights and measures, Venezuela has adopted the metric system.

## PRELIMINARY DISPOSITIONS.

**ART. 1.** All foreign merchandise imported through the custom houses of the Republic shall pay import duties on gross weight, according to the following schedule:

Class	Duties per kilo.
Class 1	0.05
Class 2	0.10
Class 3	0.25
Class 4	0.75
Class 5	1.25
Class 6	2.50
Class 7	5.00
Class 8	10.00
Class 9	20.00

**ART. 2.** The following articles shall be free of import duties: See Nos. 1-53.

**ART. 3.** The Executive is authorized to exempt from the rates of duty prescribed by the present law the following articles, subject to regulations to be prescribed by him: See Nos. 54 and 55.

**ART. 4.** The importation of the following articles is prohibited: See Nos. 38-41.

**ART. 5.** Merchandise subject to duty shall be classified as hereinafter stated. (See Nos. 42-93.)

**ART. 6.** In declaring articles the following rules shall be observed:

1. The importers shall draw up their declarations in accordance with the provisions of the present law.

2. When an article is specified in the tariff, the component material will not be considered, but only the tariff classification which has been assigned to the article.

3. For the determination of ad valorem surtaxes the consular invoice will be consulted, but the custom authorities may also follow previous declarations, in case the values set out are obviously false.

4. To determine the number (half the sum) of threads in a square of 5 mm. to the side, there shall be used a thread counter of that size; the number of threads in the warp shall be added to those in the filling and the sum divided by 2, any fraction that may result from such division being discarded.

5. In classifying the fabrics included in the present law, under plain fabrics are to be included those in which single weft yarns, running crosswise, pass alternately over and under each of the warp yarns, running lengthwise, forming right angles over the entire fabric, and in which single warp yarns, running lengthwise, pass alternately over and under each of the weft yarns, running crosswise, forming right angles over the entire fabric. In such fabrics all yarns must bear the same thickness.

Fabrics which do not meet the above requirements shall be considered as mixed fabrics.

**ART. 7.** When goods not known in the country or not specified in the tariff imported, the importer shall state this fact in the consular invoice, and address to the Ministry of Finance a petition verified by the customs authority and accompanied by a sample of the article to be classified.

**ART. 8.** For the entry through the custom houses of goods exempted from duty by reason of laws or contracts, a previous order of the Minister of Finance shall be required in each case.

**ART. 9.** Articles imported knocked down, in separate packages, shall be assessed at the same rate as the complete article.

**ART. 10.** When common empty glass bottles are imported in cases which are to be used later to carry the same number of full bottles, the bottles and the cases shall be assessed separately at the rates prescribed for each article.

**ART. 11.** When trunks, traveling bags, blankets or cloth are used, without a decrease in value, is packing for imported articles subject to a lower classification than the containers, the contents and containers shall be assessed for duty separately.

**ART. 12.** Articles which are imported in a container subject to a higher tariff

classes subject to surtaxes, and which are declared in the same classes without surtaxes, shall be subject to the same penalties as articles found upon examination to belong to a higher tariff class than the one under which they are declared.

**ART. 13.** Articles subject to ad valorem surtaxes, which have been declared in the consular invoices at a value below their real value, shall be subject to the same penalties as articles found upon examination to belong to a higher tariff class than the one under which they are declared.

**ART. 14.** When upon examination goods are found to be of less weight or subject to a lower tariff class than that specified in the declaration, the fact shall be stated in the report of the examination, which is to be signed not only by the inspector but also by the collector of customs and two merchants of recognized standing.

**ART. 15.** The Executive is authorized to increase up to 25% the import duties on goods from foreign countries which do not provide in their treaties with Venezuela for most favored nation treatment.

**ART. 16.** The Executive is authorized to increase, reduce or abolish rates of duty for sufficient reasons, and to fix rates of duty for articles not specified in this law. Account shall be given of such acts to the National Congress at the following session.

**ART. 17.** The rates of duty prescribed by Article 1 of the present law are subject to the least surtaxes of 30% and 25%, both calculated on the original duties, and the resulting amount is subject to a surtax of 1% as a sanitation tax.

Both the ad valorem and the specific surtaxes specified in the present law are subject to the surtaxes stated in this article.

**ART. 18.** The import tariff law of July 1, 1912, and subsequent Executive decisions on the subject are hereby repealed.

Done in the Federal Legislative Power, in Caracas, the 10th of June, 1915, the one hundred and sixth year of Independence and the fifty-seventh year of the Federation.

Imports into Venezuela are dutiable on gross weight, i.e., inclusive of the weight of the containers. In case the containers consist of articles specified in the tariff under a higher tariff classification than the contents, they are assessed for duty under their own classification.

All dutiable imports are subject to the following surtaxes:

Two surtaxes of 12 1/2% of the duty each, authorized by the decree of April 25, 1901.

A surtax of 30% of the duty established by the decrees of February 16, 1901, and June 4, 1912.

A surtax of 1 1/2% based on the duty increased by the other surtaxes, imposed by the decree of December 29, 1910.

Imports from the West Indies are subject to an additional surtax of 30% of the import duty, in accordance with the law of June 4, 1881.

In addition to the above, there are a number of surtaxes, specific or ad valorem, prescribed by the tariff for specified articles. These surtaxes do not include the certain supplementary dues, such as port charges, wharfage dues, warehouse charges, stamp duty, etc., some of which are based on the value or weight of the shipment and others on the tonnage of the vessels.

In the case of explosives, prepared foods and pharmaceutical preparations, special restrictions are imposed in regard to importation, inspection or sale, which must be complied with.

By the decree of June 4, 1914, the importation of explosives, with the exception of ordinary dynamite, is subject to a permit which may be granted as a result of an application through the Ministry of the Interior. The importation and sale of dynamite has been restricted by the decree of June 27, 1913, to the National Government operating through the Department of Public Works.

Pharmaceutical specifications of a determined formula must bear labels showing the quantity of active substances contained in each dose and the names of these substances.

Adulterated and imitation food products must be plainly labelled as such, both on the immediate container and outer packing, and their component substances specified. Such labels must be in Spanish, with translations into such other languages as may be desired.

[TARIFF.]

The internal tax on cigarettes provided for by the law of June 12, 1913, is 5 bolivars per kilo.

The internal revenue law of June 12, 1915, prescribes the following internal taxes for imported liquors:

Brandy and rum, 1.25 bolivars per liter; gin, bitters, anisette and the like, 1.50 bolivars per liter; and cognac, whiskey &c., 2.50 bolivars per liter. For liquors of an alcoholic strength exceeding 50° the tax is increased proportionately. The tax on imported beer is 0.20 bolivar per liter.

Shippers must present to the Venezuelan consul for certification four copies of the consular invoice, which should contain the following data: The names of the ships and of the consignee, the port of shipment, the port of destination, the kind of vessel, its name, nationality, and the name of its captain; the mark, number, kind and destination of each package, its contents, exact gross weight in kilos, and its value.

IMPORT DUTIES.

(In force June 10, 1915.)

The letters n.o.s. in the text mean "not otherwise specified."

Nos.	Articles.	Rate of duty.
1	Carbolic acid, arsenic, sulphur, carbolicum, iodoine, and similar disinfectants, chloro-naphthalene, sodium crocidol, calcium chloride, eucalypti (liquid), phenol, formaldehyde, calcium hypochlorite, lysol, corrosive sublimate, copper sulphate, ferrous sulphate, sulphur candles, quinine, and other liquids, salts, bals, and powders used to exterminate insects, mice, and rats.	Free
2	Sulphuric acid	"
3	Barbed wire for fences, iron wire netting with meshes at least 3 centimetres (1.18 inches) each way; other iron wire netting for fencing and iron staples not less than 2 centimetres (0.78 inch) wide, made of wire exceeding 3 millimetres (0.12 inch) in diameter	"
4	Live animals	"
5	Disinfecting apparatus of all kinds	"
6	Apparatus for exterminating insects and charras therefor	"
7	Coffins containing bodies and urns with ashes	"
8	Cord and carbons for electric arc lights	"
9	Cocaine carbide	"
10	Catalogues	"
11	Roman cement	"
12	Wood ashes	"
13	Ice, when imported through ports where there are ice factories for the manufacture of ice or where the ice factories are not in operation	"
14	Refractory bricks, earth, sand, and stone	"
15	Latrines and animals with their accessories	"
16	Books, bound or unbound, treating of sciences, arts, and trades, including Spanish dictionaries	"
17	Haffkines vaccine; Yersin's serum	"
18	Machinery for mining and foundries and textile machinery n.o.s.	"
19	Winchills and machines for drilling artesian wells	"
20	Small samples of fabrics, of wall paper in pieces not over 50 centimetres (19.7 inches) long, and of other goods, provided they are not saleable. (Samples in excess of 25 kilos, will be assessed at the rate of 0.25 bolivar per kilo.)	"
21	Gold coin of legal currency	"
22	Grape skins; yeast, alcoholic, of all kinds	"
23	Live plants, including rubber, for cultivation, and bulbs and tubers imported for the same purpose	"
24	Printing presses and type, leads and other metal articles for printing; prepared ink, including that used in lithography; heavy paper for making notices, and the alloy of lead and aluminium (type metal) used for printing by the stereotype process	"
25	Bridges, together with chains, flooring, and component parts, when imported by agricultural enterprises	"
26	Quinine of the following formulae: Quinine sulphate, $(C_{20}H_{24}N_2O_8) \cdot SO_4 \cdot H_2O + 7H_2O$ " bisulphate, $(C_{20}H_{24}N_2O_8) \cdot (SO_3)_2 \cdot H_2O + 7H_2O$ " hydrobromide, $C_{20}H_{24}N_2O_8 \cdot HBr + H_2O$ " hydrochloride, $C_{20}H_{24}N_2O_8 \cdot HCl + 2H_2O$ " dihydrochloride, $C_{20}H_{24}N_2O_8 \cdot 2HCl$ " valerianate, $C_{20}H_{24}N_2O_8 \cdot C_8H_{10}O + 12H_2O$ " hydrochlorosulphate, $(C_{20}H_{24}N_2O_8) \cdot HClSO_4 \cdot H_2O + 3H_2O$	"
27	Common second-hand liquors, imported to be used for the exportation of mangrove bark, mother-of-pearl shell, and ivory, provided the importer prove the re-exportation of these bases. The customs authorities will require the importers to give security for the amount of the duty on the bags for a period not exceeding six months.	"
28	Natural Stassfurt salt, white sulphate (for agricultural uses as a fertilizer), ammonium sulphate, potassium sulphate, acid phosphates, and substances not specified, of animal, vegetable, mineral or composite origin, which are suitable for use only as fertilizers	"
29	Bacon of pine or pitch pipe exceeding 25 centimetres (about 14 inch) in thickness	"
30	Rat and mouse traps	"
31	The following machines, and implements for agricultural use: Stump-pullers; ploughs and ploughshares; fanning mills, sizers, rollers, pulpers, washers, pickers, mills, sorters, shellers, for the treatment of coffee; driers, separators, and hullers, for the treatment of coffee; hoes, and other tools, such as axes, pickaxes, trowels, knives and shears of all kinds, and hatchets for clearing the ground, with or without wooden handles; fanning mills; cotton gins; rollers; cutters; flume strippers; shellers; cotton gin washers; manure spreaders; manure forks and forks; sprayers; automatic for sowing and disinfecting; hydraulic boring presses (presas para perforar); oil presses; scrapers for stripping hemlock, pine, and similar fibres; rakes and similar tools; rollers and chod crushers of all kinds; driers for the treatment of cacao; reapers and harvesters; seeders; harvesters	"

Nos.	Articles.	Rate of duty (not including surtax), per kilo.
32	Personal effects brought in by foreign diplomatic officials and by national Europeans upon their return, subject to compliance with the local formalities	Free.
33	Passenger's baggage, excepting new articles and furniture, which shall be dutiable, even if used according to the proper tariff classification, with a reduction in proportion to depreciation caused by use	"
	NOTE.—The import duties on new articles imported as baggage shall be subject to a surtax of 20 % and to an additional surtax of 30 % if imported from the West Indies.	"
34	Apparatus for purifying, clarifying, evaporating, and crystallizing sugar; boxes pumps for cane juice; pumps for molasses; sugar carts; centrifugal machines; sugarcane carriers with their iron and wood fittings; copper, brass, or iron evaporating pans for cane juice; bagasse burners and grating bagasse driers; steel tanks with conical bottoms for cane juice; steel tanks for pure cane juice and for canejuice syrup (melado); cylindrical steel tanks for hot water; tanks with strainers for cane juice; tanks for molasses; sugar mills and spare parts; steam pipes and other articles, including buildings and railway material, imported for the establishment of sugar contracts; small iron posts for fences	"
35	White printing paper, with or size not glazed, intended exclusively for printing of periodicals or books of a scientific nature or for public instruction	Prohibited
36	Apparatus for counting money	"
37	War materials	"
38	Silver, nickel, and copper coins	"
39	Cigarette paper	"
	NOTE.—The articles mentioned in the four preceding items may be imported only by the National Government.	"
40	Saccharin and similar substances, known as xaline, dulcila, sacarine, ascorbine, dulcine, Lyons sugar, trix saccharin, mineral sugar, or any other substitute for sugar of similar origin, in quantities greater than 100 grams (0.22046 lb.)	"
41	Sea salt	"

ANIMAL SUBSTANCES.

1. ANIMAL PRODUCTS AND BY-PRODUCTS.

A.—Edible.

42	Prepared foods of animal origin in the form of powders, glutinized compounds, or extracts, n.o.s.	0.75
43	Animal by-products, prepared or not, and preserved foods of animal origin, n.o.s., even if containing small amounts of vegetables	.25
	NOTE.—Smoked, salted, pressed, and dried fish are included in this item.	
44	Gelatine of all kinds	.75
45	Eggs	.05
46	Artificial butter, the use of which is permitted under the conditions prescribed by the sanitary regulations in force	2.50
47	Milk, condensed, preserved, or sterilized	.75
48	Lard, rendered	0.9375
49	Butter, pure	1.3125
50	Oleomargarine	1.9375
51	Fish, preserved in a fresh state by freezing or any other process	.25
52	Cheese of all kinds	.75
53	Sauces	.75
54	Sardines, preserved in any manner	.10
55	Bacon	.75

B.—Industrial.

56	Egg albumen, dry	1.25
57	Whalebone and imitations thereof	2.50
58	Residues of lard, oils, and emulsions	.75
59	Small and slender objects, forming pieces or ornaments	2.50
60	Charcoal, animal	.10
61	Tortoise-shell, unmanufactured	0.1875
62	Fleshings, hide cuttings, and dried intestines	.10
63	Bone ash	.10
	Wax, animal, unmanufactured:	
64	White, pure or mixed	1.25
65	Yellow or black	.75
66	Horse hair or bristles (cedra), none	.75
67	Bristles, wild boars	1.25
68	Glue, compound, liquid or in paste	1.75
69	Fish glue	1.25
70	Glue, liquid, for shoe-making	.25
71	Horns, bones, and hoofs, unmanufactured	1.25
72	Spines	.75
73	Sperm whale	.75
74	Steriline, pure or mixed with 30 % of paraffin	.25
75	Grosses, animal, n.o.s.	.75
76	Hair, human, and imitations thereof, unmanufactured	1.25
77	Pearls, natural, or mounted in gold, silver, or platinum	20.00
	Wax, artificial	0.75
78	Hides, untanned	.75
79	Foethers for mattresses, pillows, and cushions	1.25
80	Ornamental, in the natural state or unmanufactured, and artificial feathers	1.25
82	Tallow, crude or pressed	.75

\* Including special surtax of 30 % of duty.  
† Including special surtax of 25 % of duty.

Articles.		Rate of duty (not including surtaxes), per kilo.	Articles.		Rate of duty (not including surtaxes), per kilo.
B. MANUFACTURES.					
1. Leather goods.					
85 Rings, covered with hide, leather, or sole leather	1.25		152 Vegetables, not prepared		.25
84 Harness	4.375		153 Corn, whole		\$ .11
85 Manufactures of tanned hides, n.o.s.	5.00		154 " cracked		.25
85 Valises, trunks, boxes, suit cases, and travelling bags of sole leather or raw hides	5.00		155 Cornstarch		1.25
87 Belting and bands of raw hide for the transmission of power	.75		156 Malt or malted barley		.10
88 Handbags, overgloves and spectacle cases, brief cases, cigar cases, match cases, purses, tobacco pouches, cases, bags, and all other similar articles of leather	5.00		157 Manioc		0.10
89 Footwear, finished or half-finished, n.o.s.	20.00		158 Honey, natural or artificial		10.00
90 Shoes, leather	1.25		159 Millet		.75
91 Leather lining for transmission belt	.75		160 Mustard, whole or ground		.75
92 Leather, varnished or patent, and other tanned hides, unmanufactured, n.o.s.	2.50		161 Grape skins (corajo de uva) in spirits		.25
93 Rugs made of cattle hides	5.00		162 Straw and dried grass, other than medicinal, such as hay and similar grasses, intended for use as feed for animals		.10
94 Leather covers for rollers used in printing and lithography	.75		163 Potatoes		* .3125
95 Gloves, leather, n.o.s.	10.00		164 Soap pastes made from flour, such as macaroni, vermicelli, &c.		1.25
96 Buckles covered with leather, for saddlery	.75		165 Sago, raw or in the grain		.25
97 Suit cases of imitation leather	1.25		166 Sauces		.75
98 Finger-stalls or gloves of leather, for sewing	.25		167 Rapeseed		.25
99 Parchment and imitations thereof	1.25		168 Tapioca		.25
100 Taps, leather, for billiard cues	.75		169 Tea		1.25
101 Sole-leather and imitations thereof	.75		170 Wheat, whole or broken		.25
C. Miscellaneous.					
102 Needles, knitting, of bone or horn	.75		171 Vanilla		1.25
103 Animals, stuffed	.25		B.—Industrial.		
104 Albums and books with covers of tortoise-shell, ivory, or mother-of-pearl	10.00		172 HOil, rapeseed		.25
105 Manufactures, n.o.s., of horn or bone, or imitation tortoise-shell, ivory, or mother-of-pearl	2.50		173 " linseed		1.45
106 Manufactures, n.o.s., of tortoise-shell, ivory, or mother-of-pearl, or containing any of these substances	13.125		174 " sesame, cottonseed and palm		.75
107 Buttons of bone or mother-of-pearl	1.25		175 " prepared for joints, and drying oils n.o.s.		.75
108 Wax, animal, manufactured in any form, n.o.s.	2.50		176 " essential, for industrial purposes		1.25
109 Coral	2.50		177 " coconut		10.00
plus ad val.			178 Cotton wadding		* 1.875
110 Strings and twisted ends for musical instruments, made of animal material	3%		179 Starch, cassava		10.00
111 Brooms and brushes of animal bristles	1.25		180 Wool tar		.10
112 Skeletons or parts thereof, natural or artificial, for the study of medicine	2.50		181 Indigo		10.00
113 Tooth picks, quill	2.50		182 Cork dust mixed with glue, and pressed cork dust		.10
114 Hair, human, and imitations thereof, manufactured	15.00		183 Saffron		1.25
115 Candles, tallow	.75		184 Spanish moss (charba de palo)		.25
116 " of sperm oil, stearine, or composition	1.25		185 Rattan, rushes, cane, reeds, palm leaf, willow and straw n.o.s.		.25
VEGETABLE SUBSTANCES.					
I. PLAINS AND SEEDS.					
117 Seed potatoes and seeds, other than edible or for medicinal use	0.05		186 Pitch or resin		.10
118 Live plants of all kinds, not otherwise specified, and dried herbs and plants other than medicinal	.95		187 Charcoal, in pieces		.10
II. VEGETABLE PRODUCTS.					
A. Fibre.					
119 Olive oil, pure	.25		188 " powdered		.25
120 " imitation	1.25		189 Shells of almonds and similar fruits		.10
121 Olives, garban, capers, caraway seed, anise seed, cinnamon, onion, cloves, cummin seed, wild marjoram, red peppers, tomato sauce, and all spices not otherwise specified	.75		190 Heilbore (schachtli)		.75
122 Bran of wheat, flaxseed, corn, oats, rye, or of any other grain, cakes made from such bran; and any other prepared feed for animals, not otherwise specified	.10		191 Wheat, vegetable, black or yellow, unmanufactured		.75
123 Sesame	.75		192 Hair, vegetable, and the like		.25
124 Fava, prepared, of veget. albumin, not otherwise specified	.75		193 Bark of oak and other trees, used for tanning; shavings of campeche, licium vite, braziletto, mulberry, sandal wood and similar wood		.10
125 Almonds, hazelnuts, peanuts, chestnuts, and all other nuts or dried fruits with shells, not otherwise specified	.75		194 Cotton waste for cleaning machinery n.o.s.		.10
126 Almonds, shell	1.25		195 Dextrine, heiline and similar starches n.o.s.		.25
128 Rice in the grain	.75		196 Ears of grain and natural moss, dried or coloured, for decoration		2.50
129 " ground; arrowroot	1.11		197 Yeast (used in bread making)		.75
130 Oats, whole	.10		198 Lubricating tow for machinery		0.25
131 " rolled or ground	.25		199 Gum arabic, lump or powdered		* .3125
132 Sugar, unsuicavado or brown	.25		200 Gummine		.75
133 " white or refined; candy sugar	.75		201 Gum-lac, gum-traacanth, copal, and all gums and resins n.o.s.		1.975
134 Coffee	10.00		202 Fats, vegetable, n.o.s.		.75
135 French beans, navy beans, chick-peas, kidney beans, lentils and edible grains n.o.s.	1.275		203 Incense		.75
137 Barley, whole	.10		204 Firewood		.10
138 " rolled or ground	.75		205 Hops		.75
139 Rice	.10		206 Straw or cane for chair bottoms		.75
140 " de melle	.75		207 Sticks of coconut wood (palletas de coco) for working gold-bearing sands.		.10
141 Sweetmeats of all kinds	.75		208 Pitch, common, refined, and resin		.10
142 Pickles in vinegar or mixed n.o.s.	* .375		209 Baking powder		.75
143 Rice starch, from other	.75		210 Resin, pine		.10
144 Fruits, fresh	.10		211 Tonka beans in the shell		.75
145 " preserved in brandy, or their own juice, or in syrup, or dried	.75		212 " other		1.25
146 Beans of all kinds, unswedded	.25		213 Tobacco, leaf, and stems		10.00
147 " of all kinds, saccharine	.75		214 Tannin		.75
148 Corn and veget. (olus, prepared, n.o.s.	.75		215 Grass, dried, for packing		.10
149 Flour and meal made from oats, wheat, barley or peas, and all flour, corn meal and rye flour	.25		216 Sauce, crude or powdered		.25
150 Flour, corn meal and rye flour	.75		III. WOODS AND MANUFACTURES OF WOOD, COMBINED OR NOT WITH OTHER MATERIALS.		
151 Mushrooms, dried or in sauce	.75		217 Fans, other than folding, of pasteboard, with handles of common wood, with or without advertisements		.25
Including special surtax of 50 % of duty.					
Including special surtax of 25 % of duty.					
Including special surtax of 10 % of duty.					
Including special surtax of 25 % of duty.					
Including special surtax of 80 % of duty.					
Including special surtax of 50 % of duty.					
Including special surtax of 30 % of duty.					

TARIFF.]

Nos.	Articles.	Rate of duty (not including surtaxes), per kilo.
227	Beads, wooden, including osseous beads	2.50
228	Sheets of pressed wood fibre for covering walls and ceilings	.25
229	Lumber n.o.s. in beams not less than 25 centimetres (9.84 inches) thick	.05
230	Lumber, not planed or grooved, in planks not more than 25 centimetres thick	.10
231	Lumber prepared for shipbuilding, including timbers of pine or pitch pine, intended for masts	.05
232	Lumber, planed, grooved or in the form of veneer	.25
233	Manufactures of common wood n.o.s.	.75
234	" of artificial wood n.o.s.	* 2.375
235	" of fine wood n.o.s.	1.25
	Furniture	
236	Common wood, willow, rush or cane	0.75
237	Fine wood, such as rosewood, mahogany and walnut	1.25
238	With backs or bottoms upholstered in leather, wool, silk, cotton or horsehair	1.25
239	Common wood, gilded	1.25
240	Cars for boats	.10
241	Rosaries, wooden	2.50
242	Barbers' and dentists' chairs n.o.s.	.75
243	Doards prepared for oil paintings	.75
244	Shingles	.10

IV.—RUBBER AND MANUFACTURES THEREOF.

245	Teething rings, with or without nipples	1.25
246	Bath tubs, portable, rubber, and their accessories	1.25
247	Rubber manufactured in the form of washers, rings with core of cloth, trunks, suitcases, billiard strips, horseshoe nails, tyres for carriages and carts, and parts of coffee cleaning machines	.75
248	Manufactures of rubber and celluloid n.o.s.	2.50
249	Rubber, lined or not, for clothing	2.50
250	" liquid	2.50
251	Capes and raincoats, rubberized	1.25
252	Cement made of rubber and benzine	2.50
253	Rubber bands for footwear	2.50
254	Belts of olecloth	2.50
255	Sponges, rubber	2.50
256	Floor mats, rubber	1.25
257	Olecloth boots for shoes	2.50
258	Erasers, rubber	1.25
259	Gutta percha, manufactured	2.50
260	Olecloth n.o.s.	.75
261	" for floors	1.25
262	Travelling bags of olecloth	.25
263	Nipples for nursing bottles	1.25
264	Films for cinematographs	2.50
265	Plants, artificial, of rubber	.75
266	Rollers for printing and lithography	2.50
267	Heels covered in felt celluloid	.75
268	Tubes, rubber, more than 15 millimetres (about 0.6 inch) in diameter	2.50
269	Tubes, rubber, less than 15 millimetres in diameter	2.50
270	Shoes, rubber	2.50

V. MANUFACTURES OF VARIOUS VEGETABLE MATERIALS.

271	Baskets and trays of reed or willow	.75
272	Stems cut for bottles	.10
273	Manufactures of vegetable wax	2.50
274	Cigars and cigarettes	10.00

NOTE.—Cigars are subject, in addition, to the tax provided for by the cigarette revenue law.

275	Cork in the form of barrels, stoppers, cigarette mouth pieces, and all other articles n.o.s.	1.25
276	Machine for peeling	.75
277	Brooms and brushes made of palm or other vegetable materials	2.50
278	Tow, plain or twisted, for caulking; tarred oakum	.10
279	Shippers of straw braids	17.50
280	Tobacco, cut for chewing, snuff, and tobacco prepared in any manner n.o.s.	10.00

VI. PAPER AND MANUFACTURES THEREOF.

	A.—Paper.	
281	Printing paper, not sized or glazed	* 1.25
282	Waterproof paper for coping presses	1.25
283	Paper n.o.s.	* 2.75
284	Blotting paper	.75
285	Tissue for bookbinding, in strips 1 centimetre (0.3937 inch) wide by 12 centimetres (4.724 inches) long	.75
286	Wall paper	10 % plus ad val.
287	Sensitized paper for photography	1.25
288	Carbon paper	2.50
289	Gilded or silvered paper	2.50
290	Embossed paper and coloured paper for artificial flowers	2.50
291	Paper pulp in sheets, suitable in accordance with Customs requirements	.05
	B. Pasteboard and cardboard.	
292	Common pasteboard, not a thickness of 1 millimetre (about 0.04 inch) or more	.10
293	Common pasteboard less than 1 millimetre thick	.15
294	Waterproof cardboard for roofing and other uses	.25
295	Fine cardboard	.25

\* Including special surtax of 25 % of duty.  
 † Olecloth and linoleum weighing more than 1 kilo. per square metre (2.205 ounces per square yard) are dutiable at 0.375 bolivar per kilo.  
 ‡ Including special surtax of 50 % of duty.  
 § Including special surtax of 10 % of duty.  
 ¶ Sheets must be suitable for perforation not more than 14 centimetres (5.5 inches) apart.

Nos.	Articles.	Rate of duty (not including surtaxes), per kilo.
296	Cardboard for wall covering	.75
297	" prepared for oil painting	10 % plus ad val.
298	" for mounting photographs	.75
	C.—Manufactures of paper.	
299	Albums, blank, without ornaments of metal, plush or silk on the covers	2.50
300	Albums, blank, and books with covers ornamented with metal, plush or silk	10.00
301	Black calendars, mounted on cardboard or on chronos	.10
302	Almanacs in pamphlet form, for advertising	.05
303	Advertising pamphlets	.10
304	" matter with litho applied or printed designs, bearing no advertisements	1.25
305	Atlases, maps and charts for nautical, astronomical navigation and topography; celestial and terrestrial globes	.05
306	Playing cards	* 1.875
307	Manufactures of cardboard n.o.s.	.75
308	Bottle covers of cardboard	.75
309	Letter copying books	1.25
310	Curtains of cardboard or paper	.75
311	Confectionery boxes of cardboard or paper	1.25
312	Stamps for drawing	1.25
313	Cheques, receipts, permits and similar printed matter	1.25
314	Prints on paper n.o.s., loose or bound	1.25
315	Paper lanterns	1.25
316	Pamphlets and bulletins for primary instruction, in paper or half bound	.75
317	Photographs	1.25
318	Printed books, in sheets or in paper covers, n.o.s.	.05
319	" bound, n.o.s.	.25
320	Blank books and note books	* \$8.625
321	Travelling bags of cardboard	.10
322	Music, in sheets, bound or half bound	1.25
323	Paper manufactures n.o.s.	1.25
324	Letterhead paper	1.25
325	Shirt fronts, collars and cuffs of paper, including those lined with cloth	1.25
326	Artificial plants of paper	2.50
327	Labels or tags, printed or lithographed	* 2.75
328	Paper tape and combs	2.50
329	Envelopes of all kinds	.75
330	Letter " Blank	1.25
331	Printed or lithographed	.75
332	Post cards and cards with decorations, designs and pictures	1.25

MINERAL SUBSTANCES.

I.—METALS.

1. Gold, silver, platinum, and manufactures thereof.

333	Jewellery of gold or platinum, with or without pearls or precious stones	20.00
		5 % plus ad val.
334	Jewellery and other articles of silver	10.00
335	Articles, silver plated, n.o.s.	5.00
336	Knives, forks, spoons and other similar articles	5.00
337	Gold and silver foil in booklets	6.00
338	" silver and platinum, not manufactured	.05
339	" for dental use	20.00
340	Manufactures of gold and platinum n.o.s., and articles n.o.s. with parts of gold or platinum	20.00
		5 % plus ad val.
341	Manufactures of silver n.o.s., and articles n.o.s. with parts of silver	10.00

B.—Copper and alloys and manufactures thereof.

342	Copper wire, covered or not, for electrical purposes	.25
343	Articles of German silver, white metal, and similar alloys, of any form, n.o.s.	5.00
344	Brass, bronze, and copper, crude, or in the form of bars, rods, flanges or sheets	.25
345	Manufactures of brass, bronze and copper n.o.s., whether or not polished, varnished, tinned or coated with brass	.75
346	Headstalls, tin clad, spurs, dirrups, bits, saddle horns, and knuckles, of white metal or German silver	2.50
347	Bronze powder	1.25
348	Staves of copper wire	.75
349	Copper scrap	* 1.3125
350	Knives, forks, spoons, and similar articles of German silver	* 18.75
351	Bronze in lumps	1.25
352	Copper ore	.25

C.—Tin, nickel, lead, zinc, and manufactures thereof.

353	Sheets of zinc, perforated, for bolshies	.10
354	Tin and tin alloys, melted, lead, zinc, and spelter, crude, or in bars, rods, flanges or sheets	.25
355	Manufactures of tin, nickel, spelter, lead and zinc n.o.s., whether or not polished, varnished, tinned or coated with brass	.75
356	Tin and plumbago ore	10.00
357	Tin and lead foil	.75

D.—Iron, steel, and manufactures thereof.

358	Manufactures of iron, steel and tin plate n.o.s., whether or not polished, varnished, tinned or plated with brass or metal	.75
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\* Including special surtax of 50 % of duty.  
 † Including special surtax of 15 % of duty.  
 ‡ Including special surtax of 10 % of duty.  
 § In the case special surtax of 25 % of duty.

## MINERAL SUBSTANCES—continued

Articles	Rate of duty (not including surface tax) per kilo.
59 Plumbing supplies of iron, plated with brass or nickel . . .	.75
60 Wire, iron, galvanized or not . . .	.10
61 Sinks, water closets of iron . . .	.25
62 Chains and chains for boats . . .	.25
63 Fish boxes . . .	.10
64 Cast-iron stools, covered or not with the exception of . . .	2.50
65 Bath tubs, iron, nickelled or enamelled, with the exception of . . .	.25
66 Barrels, hog-heads and casks of iron . . .	.25
67 Baskets, statures, fontains, troughs, flower pots and furs of iron . . .	.25
68 Scales, iron . . .	.25
69 Iron cement . . .	.75
70 Sheets or colonies of iron wire . . .	.25
71 Sifter-razor blades . . .	1.25
72 Puntions of iron for industrial uses, weighing over 50 kilos. (110.25 pounds) . . .	.10
73 Iron, respycates, with or without attached or painted labels . . .	.75
74 Buckles, iron, for saddlery and harness, lined, nickelled or coated with brass . . .	.75
75 Manufatures of iron, such as mortars, flutrons, part dle stoves, buckets, cake pans (dandars), boilers, broilers, kettles, fixing pans, toasters, and all other kitchen and household utensils, whether or not tinned, iron, enamelled, with or without a covering of tin plate, water heaters, nickel plated or not . . .	.25
76 Electric irons, toasters, and other electric household appliances, nickel plated or not . . .	1.45
77 Sheets of tin plate, painted or lithographed with the trade marks of domestic indus-try, to be manufactured within the country into containers for the products of such industries . . .	.10
78 Wash basins, iron, nickel plated or enamelled . . .	.75
79 Iron filings . . .	1.25
80 Furniture: . . .	
Iron, with or without small ornaments of copper or brass . . .	.25
Iron and brass, not included under the preceding tariff number . . .	9.375
Iron, with parts of wood or canvas . . .	.75
Candlesticks, iron, enamelled or not . . .	.25
Bens, steel . . .	1.25
Barbers' and dentists' chairs of wood and iron, in which the weight of the iron part exceeds 50% of the total, except if the seats or backs are upholstered . . .	1.75
Wire covers for food . . .	Free
<b>F.—Materials for construction and industrial purposes</b>	
287 Structural iron and steel, such as L, T and U beams and angle iron, material for reinforced concrete, such as perforated or cut sheets, and twisted or corrugated bars . . .	.05
288 Metal accessories for the manufacture of forests, suspensions and cranes . . .	2.50
289 Cable and rigging of iron and steel . . .	.25
290 Fitters and spouts of tin plate or d'Alanzed iron . . .	.75
291 Pillars, iron . . .	.10
292 Rings of iron and steel wire . . .	.25
293 Scrap iron and steel, and iron or steel intended for melting . . .	.05
294 Iron and steel in the form of bars, rods, filings, round and square shapes, plates and sheets . . .	.10
295 Iron and steel, galvanized or not, manufactured into washers, bolts, nuts, copper nails, rivets, tacks, wire nails, or bed springs, bedboloms, doors, stairways, balustrades, window and cabinet hardware and similar ornaments, corrugated roofing, hooks, with or without rings . . .	.25
297 Tin plate . . .	.10
298 Black or galvanized plates of iron for boilers, gutters or tanks . . .	.10
299 Iron sheets, stamped or painted, for ceilings or walls . . .	.25
300 Tin plate (extra popple) for covering trucks . . .	.25
400 Pipes, iron or steel, for electric installations . . .	.10
402 Wire netting, iron, with meshes measuring not more than 3 millimeters (or 1/16 inch) in either direction . . .	.05
403 are netting nets . . .	.25
404 Metal shingles . . .	.25
405 Pipes of iron, tin and lead, and elbow and other joints for such pipes . . .	.10
<b>G. Miscellaneous.</b>	
496 (Needle) pins, buttons, eyelets and hooks and eyes for clothing and footwear . . .	2.50
497 Wire frames for wigs, clothes hangers, bird cages, hat racks and similar articles of wire . . .	.75
498 Magnesium wire . . .	5.00
499 Metal of tin, for the manufacture of . . .	.75
500 polished, rounded, tinned, or oxidized . . .	.75
501 candlesticks, candlestays, candle sticks, tapers, lanterns, candelabra, branched candle sticks, lamps, and candle holders of common metal . . .	.75
502 Ashtrays, crumple powdered, or prepared for covering with paper and for similar uses . . .	.25
503 Adhesive yarn, paper, machine packing, and similar articles . . .	.25

No.	Articles.	Rate of duty (not including surveys), per kilo.
113	Buttons for collars, cuffs and shirts, of metal, plain or with springs, other than of gold or silver, even if containing parts of ivory, bone, celluloid, or similar material	2.50
114	Metal capsules for bottles	1.75
115	Penknives, paper knives, pocket knives, razors, table-knives, forks, spoons, scissors, and nail clippers u.s.s.	1.25
116	Metal strings for musical instruments	1.25
117	Thimbles, other than those wholly or partly of gold, platinum or silver	2.50
118	Metal flowers	.75
119	Hooks of zinc or copper for shoes	2.50
120	Buckles for hats, clothing, and footwear	2.50
121	Mercury	1.25
122	Paper clips	1.25
123	Button-stoppers with metal caps	1.25
124	Crown corks	.75
125	Crown corks	.75

14.—STONES, EARTH, IRONMENS, AND THEIR DERIVATIVES.		
A. Stones and earths.		
125	Alabaster, granite, Jasper, marble, and similar stone, cut or in the form of manufactures n.o.s.	75
126	Refined asbestos, ochres, and other pigments for use as colors	75
127	Chalk, hydraulic lime, common lime, white cement, sulphate of lime, common rough stone, gypsum, calcined phosphate of lime, in lumps or powdered, and similar building materials n.o.s.	10
128	Arquian sand	75
129	Cement mortars	10
130	Chalk, white or red, in lumps or powdered	25
131	Emery, in lumps or powdered	25
132	Calcined magnesite	25
133	Marble, in the rough	75
134	Flint, touchstone, polishing stone, and other similar stones n.o.s.	75
135	Marble powder and waste	10
136	Rock salt for cattle	25
137	Take manufactures of n.o.s.	2.50
138	in sheets or powder	75
139	Sienna earth and bath bricks	10
140	Chalk in pieces or powder	25

<i>B.—Mineral products.</i>	
41 Kerosene	26
42 Heavy mineral oils n.o.s., suitable for fuel	26
43 Lubricating oils, mineral	25
44 Bituminous oil for blocking and varnishing harness	76
45 Mineral tar	76
46 Asphalt	10
47 Jet, crude	75
48 Benzine, gas-oloid, and naphtha	65
49 Naphthylene	25
50 Paraffin, pure or mixed	25
51 Petroleum of all kinds	\$ 575
52 Cement for joining marble	10
53 Pastes and fine stones for grinding	75
54 Crude petroleum and mineral bitumens n.o.s.	10
55 Lithographic and pumice stones	25
56 Grindstones and whetstones of all kinds and shapes	25
57 Precious stones, unset	20.00
	<i>per lb. cal.</i>
58 Intention precious stones, unset	5 %
59 Preparations of all kinds n.o.s., composed principally of petroleum or the products and residues of its distillation	2.00

c Manufactures.	
60 Manufactures, n.o.s., of jet or imitation jet, or contain-	
ing parts of these materials.....	\$3.125
61 Asph of engraving.....	1.25
62 Filter tiles of clay, slate, or of a mixture of these with cement.....	.10
63 Tiles, marble and paper.....	.10
64 Mouthpieces and smoking pipes of amber.....	2.50
65 Bins, staves, flower pots, fountains, and jars of	
alabaster, granite, marble, or similar stone.....	1.50
66 Paving or floor tiles.....	.75
67 Soapstone.....	.75
68 Slate books and pencils, and slate blackboards, with or	
without frames.....	.10
69 Blackboard chalk.....	.25
70 Porls, n.o.s.,.....	1.35
71 Emery cloth and paper.....	.25
72 Mosaic for building purposes.....	\$1.18
73 Compositions in imitation of marble, granite, or other	
fine tones, in material of any form, n.o.s.....	.75
74 Slabs of buffed tiles.....	.75
75 Tiles of clay, slate, or of a mixture of these with cement.....	.10
76 Buffed chalk in cakes, tablets, and other forms.....	.75
77 Tombstones of granite, marble, or similar stone (not	
including marble slabs, which are dutiable under class	
4, No. 155).....	.25
78 Paraffin candles.....	1.25
79 Manufactures of gypsum, n.o.s.,.....	.75

30 Beards, bangles, and ordinary beads, of glass, china, or any other material, less than 10¢ each. . . . .	2.50
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[illegible]

- \* Including special surtax of 50 % of duty.
- † Including special surtax of 25 % of duty.
- ‡ Including special surtax of 20 % of duty.
- Including special surtax of 80 % of duty.



## TRICLINES—continued

Nos.	Articles.	Rate of duty (not including surtaxes), per kilo.
570	with cotton, used for bags and packing, with or without coloured stripes or checks of room for flat and yarn; if not bleached by any chemical process, and containing not more than 5 threads in half a sq. of 5 millimetres (in 1905 inch).	25
571	bleached chemically or containing more than 5 threads in half a sq. of 5 millimetres (0.19685 inch).	75
<i>Felt.</i>		
572	Felt, for paper making.	75
573	for saddle cloths, 12 millimetres (0.4724 inch) or more in thickness.	75
574	for cotton, for lithography.	1.25
575	for ironing machines.	2.50
576	in the piece for clothing.	16.25
577	transmission belting.	75
578	Felted and felt strikers for industrial purposes.	1.25
* Felt for hats, see Nos. 785-787.		

## b. Textiles of various materials or mixtures, and textiles not included in preceding sections.

579	Packing canvas, covered with paper.	25
580	Canvas covered with paper, for making envelopes, and for boxes treated with sulphate of copper.	75
581	Unbleached for packing.	75
582	Heavy sail cloth (dona), unbleached, of cotton or linen.	75
583	Light duck (doneta), unbleached, cotton or linen, weighing more than 250 grammes per square metre (7.37 ounces per sq. yard), made of twisted threads of ply yarns, or of single threads, doubled in the warp and filling or in only one of them.	75
584	Light duck (doneta), unbleached, cotton or linen, weighing not more than 250 grammes per sq. metre (7.37 ounces per sq. yard).	1.25
585	Samples of fabrics in small pieces without commercial value.	Free.
* Up to 25 kilos, 650 115 pounds.		
586	Excess above 25 kilos.	2.50
586	Fabrics of cotton or linen, mixed with goat hair.	2.50
587	Fabrics of cotton or linen, mixed with artificial silk to an extent of not more than 20% by weight.	5.00
588	Coarse cloth known as camels' hair cloth.	10
589	Cloth prepared for cleaning metals.	75
590	Cotton unbleached for use in industrial filters.	25
591	Canvas prepared for oil painting.	75
592	Fabrics of horsehair or containing horsehair for interior lining garments or covering furniture.	75
593	Floor coverings of cotton, hemp, esparto, or linen.	75
594	Common fabrics of cotton, hemp, or linen, for furniture.	75
595	Bookbinders' cloth.	1.25
596	Waterproof cloth of cotton and rubber for the manufacture of raincoats.	1.25
597	Fabrics of all kinds, combined or embroidered with imitation gold or silver.	10.00

## IV. MANUFACTURES.

598	Fans of cotton, wooden, or linen cloth, with frames of bone or wood.	2.50
599	Fans of silk or feathers or imitations thereof, with frames of tortoiseshell, ivory, or mother-of-pearl.	5.00
600	Wraps, or shawls, of wool, pure or mixed with cotton.	5.00
601	Carpets.	2.50
<i>plus ad val.</i>		
602	Undershirts, u.s.s., knit drawers, and hosiery, cotton.	2.50
603	Undershirts, knit, cotton, with collars and cuffs, or made of material that may be used for trousers.	2.50
604	Undershirts, drawers, and hosiery, of wool, pure or mixed with cotton or linen.	2.50
605	Pillows, cushions, and mattresses, not covered with silk.	2.50
606	Articles and material made of pure animal silk, u.s.s.	20.00
<i>plus ad val.</i>		
607	Articles and materials of animal silk, mixed with other material, u.s.s.	10.00
<i>plus ad val.</i>		
608	Articles, materials, and fabrics of artificial silk, pure or mixed with other materials, u.s.s.	112.50
609	Bed robes, cotton.	2.50
610	Blankets of cotton or linen.	1.25
611	Rags and rags for umbrellas and parasols, of silk, pure or mixed.	20.00
612	In case, linen, pure or mixed with cotton.	10.00
613	Shirts of cotton, wool, or linen.	10.00
614	Leaves for slips (churritas).	5.00
615	Table covers, bedspreads, coverlets, hammocks, and sheets, of cotton or linen, pure or mixed.	2.50
616	Table covers, bedspreads, and coverlets, of wool, pure or mixed with cotton or linen.	5.00

\* In the original text the basis for classification is half the number of threads in a sq. of 5 millimetres, including special surtax of 50% of duty.

Nos.	Articles.	Rate of duty (not including surtaxes), per kilo.
620	Neckties: Cotton or wool.	10.00
621	Of animal or artificial silk, pure or mixed with other materials.	20.00
622	Corsets, stays, and corset covers.	10.00
623	Parties of corsets of vegetable material.	1.25
624	Corsets: Cotton or linen.	5.00
625	Wool, pure or mixed with cotton or linen.	47.50
626	Cravats and neckties, of cotton or linen.	2.50
627	Collars, cuffs, and shirt bosoms, of cotton or linen.	10.00
628	Netting for fish nets or hammocks (chinchorros), of all kinds.	5.00
629	Night gowns and chemises of cotton or linen, wholly or partly made up or in parts.	5.00
630	Quarrels and suspenders of all kinds.	10.00
631	Knitted bands (escarpos), of cotton, wool, or linen.	5.00
632	Mats and matting for floors, of vegetable fibres.	7.75
633	Table mats of dyed cowls.	7.75
634	Artificial flowers and fruits, u.s.s.	10.00
635	Finished covers and bags of cotton, wool, or linen, pure or mixed, for parasols, umbrellas, and sunshades.	10.00
636	Blankets: Cotton.	1.25
637	Wool.	2.50
638	Pillow cases of cotton or linen.	10.00
639	Ruffs, rouchings, and similar articles, of cotton or linen, pure or mixed.	10.00
640	Saddle cloths and sweat-pads of all kinds.	5.00
641	Gadgets: Horsehair.	1.25
642	Friction, of cotton or of any other material.	1.25
643	Cotton, wool, or linen, pure or mixed.	5.00
644	Traveling bags of cloth.	1.25
645	Table cloths and napkins of cotton or linen.	2.50
646	Artificial flowers, u.s.s., for artificial flowers.	10.00
647	Wicks for lamps.	75
648	For wax tapers, candles, and tinder boxes.	1.25
649	Mosquito nets with framework, but without ornaments of any kind, made of cotton or linen fabric.	75
650	Shawls, scarfs, and similar articles of cotton, wool, linen, or ramie, pure or mixed.	5.00
651	Towels of cotton or linen.	2.50
652	Handkerchiefs, cotton, not hemmed.	2.50
* Noted: Hemmed handkerchiefs will be subject to a surtax of 50% of the duty.		
653	Handkerchiefs, linen, pure or mixed with cotton.	10.00
654	Umbrellas, sunshades, and parasols.	2.50
655	Cotton, wool, or linen, pure or mixed.	5.00
656	Artificial plants of cloth.	2.50
657	Clothing, wholly or partly made, u.s.s.	10.00
658	Of fabrics and trimmings of cotton or linen, pure or mixed.	20.00
659	Of fabrics and trimmings of wool, pure or mixed.	20.00
660	Of natural or artificial silk, pure or mixed with other materials.	20.00
661	Of natural or artificial silk, pure or mixed with other materials.	16%
662	Of natural or artificial silk, pure or mixed with other materials.	75
663	Of natural or artificial silk, pure or mixed with other materials.	75
664	Of natural or artificial silk, pure or mixed with other materials.	75
665	Of natural or artificial silk, pure or mixed with other materials.	75
666	Of natural or artificial silk, pure or mixed with other materials.	75
667	Of natural or artificial silk, pure or mixed with other materials.	75
668	Of natural or artificial silk, pure or mixed with other materials.	75
669	Of natural or artificial silk, pure or mixed with other materials.	75
670	Of natural or artificial silk, pure or mixed with other materials.	75

## CHEMICAL, MEDICINAL AND PHARMACEUTICAL PRODUCTS.

671	Oil: Almond.	0.75
672	Molasses, u.s.s.	1.25
673	Caster.	1.25
674	Lead acetate water.	1.25
675	Arks: Sulphuric acid.	1.25
676	Liquid carbonic gas.	10
677	Sulphur, olive, nitric hydrochloric or muriatic, boric, formic (impure or denatured), lactic, and citric.	25
678	Acetic.	75
679	Tartaric.	1.25
680	Oxygentated water.	1.25
681	White lead or lead carbonate.	1.25
682	Alloys, cements, and other filling materials for use in dentistry, except those used in any form, which is included in the ninth class (duty at 20 bolivars per kilo).	2.50
683	Cotton, mechanical.	2.85
684	Lead.	2.85
685	Alum, erlen, or lime, chromic, alum, potash alum.	25
686	Ammonia water.	25
687	Apparatus for the distillation of rubber: cushions for invalids; hot-water and ice-baths; oxygen pumps; pumps for thermometers; trusses; corn plasters; baggies; bath syringes; aniline rollers; nasal catheters; abdominal bands; bandages; irrigators; syringes of all kinds; hypodermic syringes; elastic stockings for carious veins; pessaries; sound; ligatures; cupping glasses; sponges; sponges.	1.25
688	Sodium bicarbonate.	25
689	and potassium bichromates.	25
690	and phosphoric acid and other substances used for bleaching.	25
691	White lead.	25
692	Barium.	25

\* Including special surtax of 50% of duty.

Nos.	Articles.	Rate of duty (not including surtaxes), per kilo.	Nos.	Articles.	Rate of duty (not including surtaxes), per kilo.
693	Zinc white and Spanish white.....	.25	774	Oils, pertumed.....	1.25
694	Bronline cyanide.....	.25	775	Cologne water, Kananga water, and other toilet waters and lotions.....	1.25 2.50
695	Capulets, gelatin, empty.....	1.25	776	Satchet bags.....	1.25
696	"Caracol de Persia calcinado" (a kind of chalk used in place of face powder).....	1.25	777	Cosmetics, pomades, and preparations for the hair and creams for the skin.....	1.25
697	Potassium carbonate, or pearl ash, and sodium carbonate.....	.25	778	Soaps, scented.....	1.25
698	Oxalic acid, pure or mixed with sugar.....	.75	779	Booklets of powdered paper.....	2.50
699	Cassite (prepared from ammoniacal calcium hydroxide).....	.25	780	Toilet preparations n.o.s.....	13.75
700	Beer, concentrated or peptonized.....	.25	781	Toilet powder.....	1.25
701	Potassium and sodium cyanides.....	.25			
702	Barium chloride.....	1.25			
703	Collodion.....	.75			
704	Preservative compound of rubber.....	.06			
705	Magnesium chloride.....	.25			
706	Lead chromate, or English yellow.....	.25			
707	Drugs, medicines, and chemical and pharmaceutical pro- ducts n.o.s.....	.25			
708	Juniper berries and seeds.....	.05			
709	Bennet extract.....	.25			
710	Extracts: Campeche, q.uebracho, mulberry, catechu, and snuac.....	.25			
711	"Chrome, and other tanning extracts n.o.s.....	.25			
712	Phosphorus paste.....	.25			
713	Matches.....	.10			
714	Glucoses, lactose.....	1.25			
715	Glycerine.....	1.25			
716	Cataplasm.....	.10			
717	Anhydrous ammonia gas for brewing.....	.25			
718	Sodium hyposulphite.....	.25			
719	"Erolitina" for mineral water.....	1.25			
720	Inhalers.....	.25			
721	Linseed, in grain or ground.....	.25			
722	Litharge.....	.25			
723	Manganese.....	.10			
724	Machines for making waters and pills.....	1.25			
725	Methyl chloride.....	.25			
726	Red lead, or minium.....	.25			
727	Chrome black and lampblack.....	1.25			
728	Gallnuts, nutmegs, and nutmegs, or nut- megs.....	.25			
729	Licorice paste and licorice root.....	1.25			
730	Lozenges, perfumed, of gum or other material.....	.10			
731	"Saliter" powders.....	.25			
732	Potash, common and calcined.....	.75			
733	Preparations and salts for cleaning boilers.....	1.25			
734	Soldering compositions.....	10.00			
735	Dental preparations.....	.25			
736	Sarsaparilla root.....	.25			
737	Twitwell reagent.....	.05			
738	Roxicer (compound of alkalioid hyposulphite and sul- phite, used to coagulate rubber latex).....	1.25			
739	Saccharin (importation limited to 100 grammes annually for each drug store, under permit from the Ministry of Finance).....	.25			
740	Epsom salts, or magnesium sulphate.....	.25			
741	Glauber's salt, or sodium sulphate.....	.25			
742	Nitre, or potassium nitrate.....	1.25			
743	Wafers.....	1.25			
744	Medicinal seeds, berries, barks, herbs, flowers, leaves, and resin n.o.s.....	1.25			
745	Ammonium and sodium silicates.....	.25			
746	Soda, calcined, caustic, carbonated, or crystallized.....	.10			
747	Aluminium sulphate.....	.25			
748	Sodium sulphite.....	.25			
749	"sulphide.....	.25			
750	Substances used for purifying acetylene gas.....	1.25			
751	Hair dyes and dyes n.o.s.....	.25			
752	Turpentine, or spirits of turpentine.....	.25			
753	Vaseline.....	1.25			
754	Poisons for curing skins.....	.25			
755	Empneumatic cinerizer.....	1.25			
756	Wines, medicinal.....	.25			
	BEVERAGES.				
757	Spirits (aguardiente) of all kinds, brandy, and gin, con- taining not over 54 % of alcohol: those exceeding this strength to be assessed proportionately.....	1.25			
758	Mineral waters.....	.75			
759	Orange-blossom water.....	1.25			
760	Bitters.....	21.25			
761	Beer.....	.25			
762	Syrups of all kinds, excepting medicinal.....	.25			
763	Fruit juice, sterilized, without alcohol.....	10.00			
764	Absinthe.....	1.25			
765	Sweet liquors, such as mezcaval, mulsereno, &c.....	.25			
766	Aperitif lemonades.....	.25			
767	Cider.....	.25			
768	Vinegar, common.....	.25			
769	Red wines in any receptacle, containing up to 14 % of alcohol by volume.....	.25			
770	White wines, containing up to 12 % of alcohol by volume.....	.25			
771	"in barrels or casks.....	.75			
772	In demijohns or bottles.....	.75			
773	Champagne and all other sparkling wines.....	1.00			
774	Wines containing a higher percentage of alcohol than that indicated by this list.....	.25			
	NOTE.—In the foregoing specified in Nos. 757, 760, 761 and 762 there shall be assessed and collected, in addition to the import duty, the taxes provided for by the organic law of liquor revenue.				

\* The right to import matches is restricted to the National Match  
Factory.

† Including special surtax of 25 % of duty.

‡ Including special surtax of 29 % of duty.

• Including special surtax of 50 % of duty.

• Including special surtax of 25 % of duty.



## MACHINERY, APPARATUS AND INSTRUMENTS—continued

No.	Articles	Rate of duty (not including surtaxes) per kilo
	Kitchen-stoves, small stoves (encaillées) and furnaces, except those classified in No. 276 (electric) . . . . .	
825	Weighting more than 5 kilos, net each . . . . .	.25
826	Weighting not more than 5 kilos, net each . . . . .	.75
827	Fire holders . . . . .	.75
	Iron tanks, of any kind or not, of a net weight of : . . . . .	
828	Not more than 100 kilos . . . . .	1.18
829	From 100 to 1,000 kilos . . . . .	.10
830	More than 1,000 kilos . . . . .	.05
	NOTE.—The tanks specified in the preceding three numbers may be enameled.	
831	Water filters of all kinds and shapes and the accessories for the same, even if import separately . . . . .	.05
832	Filters of iron . . . . .	.25
833	Metal forms for casting . . . . .	.25
834	Incubators and brooders . . . . .	.60
835	Tool-works and tools, viz.: Oil cans; adjusting tools for fore planes and other planes, chisels and levels; phors; small planes for cabinet makers; countersink bits; augers, or bits; braces; tool bags; drills; awls; burners; tool chests for carpenters and mechanics; mitre boxes; iron hoeses or axes; calipers, common, and with thumb screw; iron axes of iron axes and wood; planes for carpenters and brushes for planing files; planes, moulting; cold chisels (cinceles); mortise cutters; pipe cutters; iron cutters; glass cutters; crumblers; irons for planes; masons' trowels; screw drivers; tyre bands; turners' bending tools; rasps; framing chisels; square files; marking gauges; wire drawers; chisels; fore planes; tack screws for carpenters; marking gauges; gouges; rabbit planes; batehes; awls; files; pipe wrenches; taps for threading; hammers; wooden mallets; levels; perforators for saws; plumbs; pulleys for hoisting; punches; hand vices for blacksmiths and carpenters; removers; riveting hammers; emery wheels; planers; flattening (sablucules); hand saws of various kinds; saw blades, mounted or not; tongs; tinsmiths' shears; sets for hand saws . . . . .	.25
	† Lamps, electric: . . . . .	
836	Hanging, without cord, platinum, or silver . . . . .	.75
837	Table, without cord, platinum, or silver . . . . .	1.975
	Machines and apparatus of all kinds, weighing each : . . . .	
838	More than 1,000 kilos, net . . . . .	.10
839	From 100 to 1,000 kilos, net . . . . .	.10
840	Less than 100 kilos, net . . . . .	6.18
	NOTE.—It is to be observed that with each of the machines and apparatus specified in the preceding three numbers the requisite tools may be imported . . . . .	
841	Machines for shearing animals . . . . .	6.25
842	Hair clippers . . . . .	.75
843	Safety razors, not silver-plated . . . . .	1.25
	NOTE.—Silver-plated safety razors are included under No. 335.	
844	Multitools . . . . .	75
845	Microscopes . . . . .	2.50
846	Mills for household use, weighing less than 5 kilos, net each . . . . .	.25
847	Seismic railways, merry-go-rounds, carousels, and similar apparatus . . . . .	.10
848	Organs and their spare parts, even if import separately . . . . .	.75
849	Skates of all kinds . . . . .	.75
850	Flange, pneumatic clavers, and automatic planes . . . . .	.75
851	Watch parts . . . . .	2.50
852	Refrig. razors . . . . .	.06
853	Table clocks, wall clocks, alarm clocks, water clocks, hour glasses, and timepieces of any other kind, except watches . . . . .	2.50
854	Watches of any material, except gold and platinum . . . . .	10.00
855	of gold or platinum . . . . .	20.00
	plus ad val . . . . .	5 %
856	Spare parts for machines, naps . . . . .	.75
857	Automatic series equipped with music boxes or music record devices . . . . .	1.25
858	Piano stools . . . . .	.75
859	Telescopes . . . . .	.25
860	Binoculars, and accessories . . . . .	.25
861	Ventrators . . . . .	.25
862	Tinder boxes . . . . .	1.25
	VEHICLES AND APPURTENANCES	
863	Automobile accessories of all kinds . . . . .	.75
864	Automobiles of all kinds (incl. fire the tools necessary for the repair of them) . . . . .	.05
865	Bicycles (in the repairable form) . . . . .	.75
866	Hill bushings and supports of iron, for wagons and carriages . . . . .	.10
867	Boats and launches, mounted or knocked down . . . . .	.75
868	Trucks, passenger and freight, and all material intended for use for carriages . . . . .	.05
869	Wagons, carts, shell-trucks, coaches, omnibuses, and all kinds of vehicles . . . . .	.10
870	Horses, including accessories imported with the horses . . . . .	.25
871	Horse carriage . . . . .	5.575
872	Wheeled springs, and burlins for coaches, wagons, carts, and trucks . . . . .	.05
873	Motor carriages . . . . .	.25
874	Trucks (in the shape of automobiles, for children) . . . . .	.25
875	Tires, iron or steel, or used or not . . . . .	.25

- including special rates of 80% of duty
- portable electronic devices and pocket calculators are allowable at 90% of duty, or per kilo
- including special rates of 30% of duty
- including special rates of 50% of duty.

Nos.	Articles.	Rate of duty (not including surtaxes), per kilo.
876	Wheels for carriages, wagons, and carts; steel wheels mounted on steel axles; and iron wheels with rubber tyres, when their diameter does not exceed 30 centimetres (11.8 inches), including wheels so constructed as to have the rubber tyre put on in the country . . . .	.10
877	Tricycles and velocipedes . . . . .	.25
<b>ARMS AND EXPLOSIVES</b>		
878	Firearms, guns, and air rifles . . . . .	5.00
879	Knives and hunting knives . . . . .	5.00
880	Short guns and pistol guns . . . . .	5.00
881	Cups for firearms, guns . . . . .	.75
882	Cartridges for shot guns, empty or loaded . . . . .	5.00
883	Knives with ordinary blades, with or without sheaths, fisherman's knives, with handles of wood or other common material, large hunting knives, and all kinds of knives, set in the arts and trades . . . . .	.75
884	Dynamite and other explosives, n.e.s. . . . .	.25
<b>NOTE.—Explosives may be imported only upon compliance with the legal formalities.</b>		
885	Shot guns, common, muzzle-loading, for hunting . . . . .	.25
886	" " " " " " breech loading, for hunting . . . . .	5.00
887	Mining caps and fusils . . . . .	.25
888	Fireworks . . . . .	5.00
889	Percussion caps and locks and tools for percussion . . . . .	5.00
890	Ammunition and shot . . . . .	.25
891	Powder . . . . .	1.25
892	Revolvers and pistols . . . . .	5.00
893	Six rockets and similar fireworks ( <i>trifotos para coquecos, trifuquetras y sillas perfuradas</i> ) . . . . .	.75
894	Hunting equipment, such as hats, guns, game bags, ammunition bags, cap boxes, powder flasks, cartridge crimpers, ramrods, and powder measures . . . . .	5.00
<b>NOTE.—On the arms and caps specified in Nos. 881 and 892 there will be collected the legal stamp tax in addition to the import duties.</b>		
<b>MISCELLANEOUS.</b>		
895	Accessories, n.e.s., for electrical installations . . . . .	.25
896	Lubricating oils, n.e.s. . . . .	.25
897	Decorations for confectionery . . . . .	.75
898	" " " " " " funeral urns . . . . .	2.50
899	Head ornaments and fine nets of all kinds . . . . .	10.00
900	Needles, knitting . . . . .	5.00
901	Wire, insulated or not, for electrical installations . . . . .	.25
902	Advertisements on cardboard, celluloid, wood, paper, and common metals, with designs, figures, or landscapes, provided they are rendered unsaleable by having advertising printed on the most conspicuous part . . . . .	.10
903	Saddle trees . . . . .	1.9374
904	Stationary n.e.s. . . . .	1.25
905	Rat traps . . . . .	1.25
906	Razor straps . . . . .	1.25
907	Bands or belting for power transmission, of cloth or other material . . . . .	.75
908	Walking sticks, canes, and whips . . . . .	2.50
909	Varnishes and lacques of all kinds . . . . .	.75
910	Blacking, creams, dyes, and waiting for shoes . . . . .	.75
911	Billiard tables, with or without accessories, including the balls and lining, when imported with the tables . . . . .	.75
912	Bottles for maintaining the temperature of liquids, such as— (a) Thermos . . . . .	1.25
913	Buttons, except those of gold, silver, silk, ivory, and tortoise-shell . . . . .	1.25
914	Paint brushes of all kinds, also shaving brushes . . . . .	1.25
915	Belts, stiffs, holsters, girths, crumpers, saddle covers, leggings, reins, sheepskin pads, and saddles, of any material . . . . .	5.00
916	Boxes, empty, for watches and jewellery . . . . .	10.00
917	Calendars, n.e.s. . . . .	1.25
918	Footwear, cut out or without cuts, other than of wool, or wholly or partly made up, n.e.s. . . . .	20.00
919	Charcoal and crayons for drawing . . . . .	.75
920	Brief cases, match boxes, tobacco pouches, card cases, hand bags, purses, cigar cases, cases for eyeglasses and spectacles, and all similar articles, of any material except gold, silver, or platinum . . . . .	5.00
921	Shoes of all kinds for animals . . . . .	.75
922	Staves of horsehair . . . . .	1.25
923	Brushes for the teeth, hair, clothes, or shoes; common brushes for animals and scrubbing brushes of horn or whalebone . . . . .	.75
924	Fans, shankais . . . . .	.10
925	Ribbons and paper, for billiards, or cloth, silk, or without cuts . . . . .	1.25
926	Ribbons for typewriters . . . . .	1.25
927	Tape for packing . . . . .	.75
928	"Ging-sarifa" and similar substances used for softening transmission beltting and causing it to adhere to the pulley . . . . .	.25
929	Eedvies, frames, and accessories . . . . .	.10
930	Colours and paints, n.e.s., including paint boxes . . . . .	1.25
931	Funeral wreath- and similar funeral ornaments of china, glass, or metal . . . . .	2.50
932	Waterproof roofing prepared with pitch and granite . . . . .	.10
933	Beards for sale by the piece . . . . .	.25
934	Artificial teeth, eyes, legs, and other members . . . . .	.25
935	Lithics or images, not forming parts of tombs, n.e.s. . . . .	1.25

\* Manifests for shipments of firearms and caps, other than those used exclusively for hunting, must bear a stamp of the value of 1 bolivar for each firearm or kilo, gross, of caps.

Nos.	Articles	Rate of duty (not includ- ing surtaxes), per kilo.
959	Powder puffs .....	2.50
960	Traveling cases .....	2.50
961	Roller composition .....	1.25
962	Lamp shades, separate, of paper or cloth, u.s.s. ....	1.25
963	"                    " decorated with silk fabrics, pure or mixed .....	2.50
964	Apparatus for affixing patent buttons .....	1.25
965	Covers for books .....	1.25
966	Roller composition .....	.75
967	Points prepared for enamelling .....	1.9375
968	" common, prepared with oil .....	.25
969	" special, for floors, roofs, iron and cement work ..	1.25
970	Paintings, chromos, drawings, and portraits on canvases, wood, paper, metal, stone, or other material, framed or not .....	1.25
971	Fountain pens with only the pen point made of gold ..	2.50
972	Feather dusters .....	2.50
973	Plumes for headdresses, when imported separately .....	5.00
974	Powders for clarifying wines .....	.75
975	Imitation jewellery .....	9.75
976	Preparations, n.o.s., for cleaning and polishing .....	.75
977	Ink for writing, ink powder, and India ink .....	1.25
978	Ink wells .....	1.25
979	Funeral urns .....	1.25

† Including special surtax of 25 % of duty.

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## CUBA

(3) The warp of tissues is to be considered as the totality of the threads which lie in the longitudinal sense, whether they form the found threads, the same, or whether they have been added in order to form patterns or give the stuff more body. The weft shall be considered as the totality of the threads which cross the warp of the tissue, and combine the same conditions of helping to form patterns or to add to the body of the stuff.

## Customs treatment of mixed tissues.

Admixtures of two materials. Tissues of all kinds, composed of two materials, shall be dutiable as follows:

(a) Cotton tissues containing threads of hemp, jute, linen, ramie, or other vegetable fibre shall be dutiable according to the corresponding numbers of group 2, Class IV, with the surtaxes established in each case (2), provided that the number of these threads of hemp, jute, linen, ramie, or other vegetable fibres, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of threads of hemp, jute, linen, ramie, &c., exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class V.

(b) Cotton tissues containing threads of wool, flock wool, hair, or wastes of these materials shall be dutiable according to the corresponding numbers of group 2, Class IV, with the surtaxes established in each case (2), provided that the number of threads of wool, flock wool, hair, or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of threads of wool, flock wool, hair, or their wastes exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VI, as tissues mixed with wool.

(c) Cotton tissues containing threads of silk or floss-silk shall be dutiable according to the corresponding numbers of group 2, Class IV, with the surtaxes established in each case (2), provided that the number of silk or floss-silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of threads of silk or floss-silk exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.

(d) Tissues of hemp, jute, linen, ramie, or other vegetable fibres containing threads of wool, flock wool, hair, or their wastes shall be dutiable according to the corresponding numbers of group 2, Class V, with the surtaxes established in each case (2), provided that the number of these threads of wool, flock wool, hair, or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of threads of wool, flock wool, hair, or their wastes exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of group 2, Class VI, as tissues mixed with wool.

(e) Tissues of hemp, jute, linen, ramie, or other vegetable fibres containing threads of silk or floss-silk shall be dutiable according to the corresponding numbers of group 2, Class V, with the surtaxes established in each case (2), provided that the number of these threads of silk or floss-silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.

(f) When the number of threads of silk or floss-silk exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.

Admixtures of more than two materials. Tissues composed of more than two materials shall be dutiable as follows:

When the number of silk or floss-silk threads exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.

(a) Tissues containing an admixture of cotton and other vegetable fibres, and at the same time threads of silk or floss-silk, shall be subject to the corresponding duties of Class V, and assimilated to tissues of jute, hemp, &c., whatever be the proportion of the cotton threads; they shall, in addition, be liable to the surtax leviable on the silk or floss-silk threads (2), provided that the number of these threads, counted in warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.

(b) Tissues of an admixture of wool, cotton and other vegetable fibres containing no silk threads, shall be subject to the corresponding duties of Class V, and shall, in addition, be liable to the surtax leviable on woollen threads, provided that the number of these threads, counted in warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of woollen threads exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VI, as mixed woollen tissues.

3. Silk tissues. All tissues containing silk or floss-silk threads, the number of which, counted in warp and weft, exceeds one-fifth without being more than one-half of the total number of threads composing the tissue, shall be considered as tissues mixed with silk.

When the number of silk or floss-silk threads, counted in warp and weft, exceeds one-half of the total, the tissues shall be considered as dutiable as of pure silk.

## Exceptions.

For knitted stuffs, tulle, lace, blondes, tulle for borders, and ribbons, composed of an admixture, exception to the preceding rules shall be made in the following cases:

6. Knitted and netted stuffs. All kinds of knitted stuffs and tulle, lace, blondes, and tulle of all kinds for borders, when mixed, shall be dutiable according to the corresponding numbers of the class comprising the threads of the highest taxed material, whatever be the proportion of such threads in the tissue.

Knitted stuffs of lace, blondes and tulle for borders, comprised in Class V, shall be considered as tissues mixed with silk when they contain threads of cotton or other vegetable fibres, or of wool or flock-wool, whatever be the proportion of such threads in the mixture.

Tulle less than 15 centimetres in width shall be considered as tulle for borders.

7. Ribbons. Ribbons and galloons mixed with cotton and other vegetable fibres or with vegetable fibres and wool, containing no silk, shall be subject to the corresponding duties of the class comprising the most taxed threads.

Ribbons or galloons containing silk, in whatever proportion, shall be dutiable as tissues according to the corresponding numbers of Class VII, when not exceeding the quantities in which they shall be considered as mixed with silk. Tissues containing silk, in which they shall be considered as mixed with cotton or other vegetable fibres or of wool or flock-wool, shall be dutiable as of such material.

8. Trimmings. Trimmings shall be dutiable on the total weight, as if exclusively composed of the apparent or visible textile material.

Trimmings composed of their apparent or visible part of various textile materials shall be subject to the corresponding duties of the class comprising the highest taxed material. When the predominating component

material consists of metallic threads of any kind, the trimmings shall be dutiable according to Class VII, plus the surtax leviable on the metal.

Trimmings are distinguished from ribbons and galloons by the latter being real tissues, with warp and weft, while trimmings are plaids.

## Surtaxes.

9. Establishment of surtaxes. The surtaxes applicable, owing to broche, embroidery, metal threads, or making up, shall always be computed on the duties leviable on the tissue by taking into account, if necessary, the increase of such duties in case of admixture.

For the collection of the total duty, the surtaxes applicable for either of the above-mentioned reasons must, when necessary, be added together.

10. Tissues, broches, or woven lace broaches with threads of any of the textile materials comprised in Classes IV, V, VI, and VII, of the tariff shall be liable to the duties leviable thereon, plus the surtaxes established in each case (2).

By broche or broached tissues are meant all tissues ornamented or having designs applied by means of the small shuttle called "espolin" or any similar process, in such manner that the threads do not occupy the entire width of the stuff, but only the space comprising the flower or pattern.

The broches serving to form the broche or broached designs or ornaments shall not be considered by the appraisers in determining the number of threads in the tissue, nor shall such threads, whenever bleached or dyed, be subjected to the surtaxes established for bleaching or dyeing.

11. Embroidery. Tissues embroidered by hand or by machine after weaving or with application of trimmings shall be liable to the duties leviable thereon, plus the surtaxes established in every case (2) by taking into account, when the embroidery contains metal threads or not. Embroidery is distinguished from patterns woven in the tissue, as the latter are destroyed by unravelling the weft of the tissue, while embroidery is independent of the warp and weft and can not be unraveled.

12. Metallic threads. Tissues and trimmings containing metallic threads, in whatever proportion, shall be liable to the duties leviable thereon, plus the surtaxes established in every case (2).

Tissues exclusively composed of metallic threads shall be dutiable according to Class VII, plus the surtax leviable on the metal.

13. Made-up articles. Tissues manufactured into articles of all kinds shall be liable to the duties leviable thereon, plus the surtaxes established in every case (2).

Ready-made clothing, wearing apparel of all kinds and of any style and, generally, all articles made up by the tailor or tailor, shall, for their total weight, be liable to the duties leviable on the principal component tissue, their most visible exterior part.

For the application of the corresponding tariff surtaxes, clothing and articles half-finished or basted shall be considered as made-up articles and clothing.

## DISPOSITION SECOND.

Rules applicable to goods not specially mentioned and to articles composed of several materials.

1. Articles not enumerated in the tariff shall, for the application of duty, be assimilated to those which they most closely resemble.

When an article presented for customs clearance is not mentioned in a number of the tariff or in the repository, and when doubts arise as to its assimilation to articles specified in the tariff, the interested party or the importer may request the customs authorities to indicate the number according to which such article is to be dutiable.

In such case the clearance shall be effected according to the number so indicated.

2. Articles which, owing to their nature or for their application, are composed of two or more materials or of different parts (3), for the total weight, be liable according to the material chiefly determining the value of the article.

3. In case of doubt as to which is the material chiefly determining the value of an article, such article shall be dutiable according to the most highly-taxed component material.

4. When the mixture of different materials has been made with a view of avoiding the payment of the duties of any specified number of the tariff, the duties leviable on the article subject to the highest duty shall always be collected.

## DISPOSITION THIRD.

Regulations to be applied in levying duty on packages and receptacles.—Taxes.

1. Packages and receptacles capable of again being used to contain goods or for other purposes shall be dutiable according to the corresponding number of the tariff, and one of goods placed on gross weight without tare, for which it is expressly provided that the weight of packages or receptacles shall, for tariff purposes, be included in the weight of the goods.

2. Packages and receptacles liable to higher duties than those established for their contents shall always be dutiable according to the number of the tariff to which they belong.

3. The following articles shall pay on gross weight, including packages and receptacles:

## Included in Class I.

Marble, Jasper, and alabaster, in the rough or cut into flat blocks, slabs or steps; other natural or artificial—stone, unworked or in flat blocks, slabs, or steps; earthy substances employed in industry, such as the alkali, cement, lime, lime-slag, gypsum, universal gas, and tar; asphalt, bitumens, asphaltum, and other asphaltic materials of all kinds; clay in coarse articles for building purposes, (bricks, &c.); also articles of fire-clay; large or small paving tiles of earthenware, cement, or stoneware, or ceramic tiles, glazed roofing tiles and pipes.

## Included in Class II.

All articles of cast iron, wrought iron or steel set forth in Nos. 33, 34, 41, 45, 47 (letters a and b), 48, 49, 50, 51, 52, 53, 54 (letters a, b, and c), 55 (letters a and b), 56, 57, and 58); copper shavings; copper of first fusion in solid copper, bars, &c.; copper, brass, bronze, and other alloys of common metals in which copper enters in ingots, bars, plates, pipes, railway chairs, sheet iron, stoves and boiler-makers' work, partly wrought, and in forgings; also aluminium, tin, zinc, lead, or other metals, in ingots, bars, plates, pipes, forgings, shavings, scrap iron or steel, and other waste of common metals; acacia

(1) Classes IV, and V., group 2, Note II., Letter A.

(2) Ibid., Letter B.

(3) Ibid., Letter C.

(4) Classes IV, and V., group 2, Note II., Letter B.

(5) As for instance, the handle of an implement and the implement itself, the glass and frame of a mirror.

## Included in Class III.:

Oleaginous seeds, including copra or coconut; resins (except turpentine) and gums comprised in No. 78; extracts of liquorice, camphor, aloes, and other like vegetable juices; bark; opium; vegetable and animal products enumerated in Nos. 82 and 83; natural colours, in powder or in lumps; natural dyes; varnish; blocking chemical products enumerated in Nos. 91 (excepting phosphorus), 92, 93, 94, 95 and 96 (letter a); vegetable oils mentioned in No. 101; crude vegetable oils and animal fats; wax, manufactory, and paraffin in the mass; fertilizers; glue, albumen and gelatin; carbons for electric lighting.

## Included in Classes IV., V., VI., and VII.

Textile materials of all kinds, neither spun nor twisted.

## Included in Class VIII.:

## Paper pulp.

## Included in Class IX.:

Staves: ordinary wood in boards, beams, &c.; wood, planed or dovetailed for cases and no flooring; fine wood for cabinet makers, in boards, deals, trunks, or logs; corks or shooks, and wood prepared for the manufacture of houseboats, tierces and barrels; lattice or fencing wood; charcoal, firewood, and other vegetable combustibles; cork, in the rough or in sheets; dill, dogbane hair, cane, osiers, fine straw, palm, leather, and esparto, raw.

## Included in Class X.:

## Animal remains.

## Included in Class XII.:

Jerked meat ("tasajo"); oysters of all kinds and shellfish, fresh or dried; rice; wheat and other cereals; flour of all kinds; pulse, dried; pot herbs and garden produce, fresh; carob beans and seeds not specially mentioned; forage and bran.

## Included in Class XIII.:

Sand-covered tarpanis for vans; felt and tow, tarred or coated with pitch.

4. The unmentioned goods, if contained in a single package or receptacle, shall likewise be dutiable on gross weight, including weight of package or receptacle, and with no reduction for tare.

When packed in two or more receptacles, such goods shall be weighed herewith, and the following allowance shall be made for tare:

## Included in Class III.:

	Tare, Per centum.
Natural colours, prepared	17
Colours and dyes, artificial, in powder, lumps or crystals	17
The same prepared	15
Various	17
Chemical products not specified (No. 98)	12
Soap	6
Starch and fecula for industrial uses; dextrin and glucose	10
Gunpowder, explosive compounds, and miners' fuses (No. III, letter c)	10

## Included in Class XII.:

Olive oil and cotton-seed oil  
5. The following goods shall be dutiable on gross weight, including weight of all packages or receptacles, and shall be allowed the undermentioned tares:

## Included in Class I.:

Marble, Jasper, and alabaster, wrought into the articles mentioned in No. 1, letters c and d	20
All other natural stones, also artificial stones wrought into the articles classed under No. 2, letter b	12
Articles of gypsum, in cases or barrels	30
Articles of gypsum, in hampers or otherwise packed	16
Hollow glass and crystal ware of all kinds (excepting ordinary bottles):	
In cases or barrels	30
In crates, baskets, hampers or otherwise packed	20
Ordinary bottles: In cases or barrels	20
In crates or otherwise packed	15
Flat glass and crystals of all kinds:	
In single cases	25
In double wooden cases	30
In any other package	20
Glass and crystal in fancy articles, &c.:	
In a single receptacle	35
In two or more receptacles	40
Earthenware or stoneware; faience and porcelain:	
In cases or barrels	30
In hampers or otherwise packed	16

## Included in Class II.:

Roughly manufactured articles comprised in Nos. 33, 41, 45, 47 (letter b), 48, 49, 54 (letter c), 56, 57, 63 (letters a and b), 61, 65 (letter a), 67 (letter b) and 69:	
In cases or barrels	13
In hampers	7
In other packages or in bales	5
Finely manufactured articles comprised in Nos. 34, 47 (letter d), 50, 52, 58, 63 (letter c), 61, 67 (letter a), 68, 70, 72 (letter c), 73 (letter d), 75 (letter d), and 77 (letters d, e, f, g):	
In cases or barrels	18
In hampers	12
In other packages or bales	8

## Included in Class III.:

Spirits of turpentine	18
Phosphorus: In tin-plate receptacles	25
In cases or otherwise packed	35
Pharmaceutical products comprised in Nos. 96 (letter b), 99 and 100	20
Wax and other articles comprised in No. 104	14
Perfumery and essences	20

## Included in Class VIII.:

Paper of all kinds: In cases	10
In other packages or in bales	3

## Included in Class IX.:

Fine wood, sawn in veneers	8
Ordinary wood, wrought, carved wood, wrought, and rods, and articles comprised in Nos. 171, 173, and 175 (letter a):	
In cases	20
In crates or otherwise packed	10

## Tare.

## (Per centum.)

Fine wood, wrought, comprised in Nos. 172, 174, and 175 (letter b):	
In cases	30
In other packages	10
Cork, manufactured: In cases	10
In other packages or in bales	5
Furniture of osiers or other wickerwork comprised in No. 180:	
In cases	35
In other packages or in bales	10

## Included in Class X.:

Saddlers' and harness-makers' wares; feathers, except for ornament, and feather dusters:	
In cases or barrels	15
In other packages or in bales	6
Gloves of skin, comprised in No. 196:	
In cases or barrels	18
In other packages or in bales	8

## Included in Class XII.:

Poultry and small game	40
Meat in brine, including beef and pork, comprised in No. 237	20
Lard and other goods comprised in Nos. 238, 239, 240, 241	12
Other meat:	
In brine, or otherwise packed, with wooden glass or tin receptacles combined, provided this does not exceed the actual tare	85
Salt cod and stockfish; herring, mackerel and salmon:	
In cases or barrels	10
In sacks	2
Cocoa: In cases	1
In double sacks	2
In ceroses	5
Ground, or in paste, in triple receptacles	25
Coffee: In sacks	2
In double sacks	10
Cinnamon: In cases or barrels	15
In bales	1
Cinnamon, Chinese ("cambon") and other spices comprised in No. 283:	
In cases or barrels	15
In sacks	1
In double sacks	2
Vanilla	12
Eggs	25
Common biscuits	8
Fine biscuits	12
Cheese	12

## Included in Class XIII.:

Cartridges with or without projectiles or bullets	10
Various cloth or cloth	12
Taps and gums	25
Articles of caoutchouc	20
Waterproof and gutta serena tissues	10

## General provision for tare.

6. All goods not enumerated in the foregoing lists or not included in the above-mentioned cases shall be dutiable on net weight or on the bases stipulated in the respective numbers of the tariff; all packages or receptacles containing such goods shall be separately liable to the duties set forth in the corresponding numbers of the tariff.

7. Goods dutiable on gross weight entitled or not to tare allowance shall always be taxed inclusive of the weight of all interior paper wrappers, ribbons, envelopes or packing.

8. When an article entitled to tare allowance is imported in bulk or merely fastened by means of rope or hoops, or packed in paper, straw, hay, or like material, such article shall be taxed as follows:

9. Goods dutiable on net weight shall pay together with the weight of the paper wrappers, ribbons, envelopes, or immediate receptacles other than the boxes or cases. Needles, pins, pens and other articles comprised in Nos. 51, 52 and 68 shall be excepted from this rule, and will be weighed together with the box or case in which they are packed.

Other boxes and cases, also boxes and cases containing other articles, shall be dutiable according to the number of the tariff to which they belong.

Goods affixed to cardboard, cards or wood shall be dutiable together with the weight of such package.

Twisted yarn of all kinds shall be dutiable together with the weight of the bobbins.

10. When in one container merchandise is imported which pay by net weight with others which pay by gross weight or by units or by value, whether they have the same or different tares, said merchandise will pay the duties that correspond to them by net or dutiable weight, without any benefit of tare, and the exterior container will be appraised by its total weight by the paragraph corresponding to the material of which it is made.

11. Packages containing mineral waters shall be dutiable according to the following rules:

Cases containing bottles shall be dutiable according to No. 166 (letter b) on 15 per cent. of the gross weight of case and contents.

Bottles shall be dutiable according to No. 10, and for this purpose bottles containing 70 centiliters or more shall be considered as weighing 720 grams each.

For smaller bottles and for flasks, except of glass, and for other receptacles used for importing water, the weight shall be practically ascertained, and such receptacles shall be dutiable according to the numbers of the tariff in which classed.

12. Receptacles containing alcohol, brandies, liquors, and other compound spirits shall be treated as follows:

When the importation is effected in barrels or other casks, the receptacles shall be dutiable according to their corresponding paragraph on 15 per cent. of the gross weight if single, and on 20 per cent. of the gross weight if double.

When the importation is effected in bottles or flasks, packed in wooden cases or hampers, duties shall be assessed as follows:

The weight of the liquid shall be practically ascertained, as shall that of the bottles or flasks containing the same.

The practically ascertained weights of the liquid and bottles or flasks shall be added, and the result deducted from the actual gross weight of



Nos.	Goods.	Duties. Doll.	Nos.	Goods.	Duties. Doll.
(T. [Disp. III, rule 5] applies to a, b, d, e, of No. 21, and to Nos. 22-24.)					
16	Articles of fire clay, G. W. . . . .	100 Kil. 0 50	35	Iron, soft or wrought, in ingots or "tochos" (1); steel in ingots, G. W. . . . .	100 Kil. 0 40
17	Vitrified brick for paving purposes, vitrified block, vitrified brick for sewers, vitrified inverted block and vitrified invert brick for sewers, G. W. . . . .	100 Kil. 0 03	Group 3.		
18	Roofing tiles of clay, not glazed, for building purposes . . . . .	Per square (10 by 10 feet) 1 50	a.	Rolls, G. W. . . . .	100 Kil. 0 50
19	Vitrified clay and terra cotta sewer pipe, slabs or conduits of clay, glazed or unglazed, cement or stoneware, G. W. . . . .	100 Kil. 0 25	b.	Bars (2) of all kinds, including rods (3); steel bars of all kinds, including rods, imported by manufacturers of structural iron, for use in their establishments . . . . .	100 Kil. 0 90
20	Ceramic tiles of all kinds and glazed roofing tiles . . . . .	Per square (10 by 10 feet) 2 50	c.	Steel bars of all kinds, including rods, imported by manufacturers of rivets, screws, nuts, washers, clamps, bolts and nails, for use in their establishments . . . . .	100 Kil. 0 90
21	Hollow ware, glazed or not, of clay or stoneware: a. Household and kitchen utensils, except table ware, and provided they be not gilt, painted, or ornamented in relief . . . . .	100 Kil. 0 80	d.	Bars of all kinds of fine crucible steel (1), G. W., 100 Kil. . . . .	1 60
	b. Dishes or other articles, provided that they be neither gilt, painted nor ornamented in relief . . . . .	100 Kil. 3 00	37	Sheets, rolled: a. Neither polished nor tinned, of 3 millim. and more in thickness, G. W. . . . .	100 Kil. 1 10
	c. Common bottles of earthenware, to contain beer &c. . . . .	100 Kil. 1 00	b.	Neither polished nor tinned, of less than 3 millim. in thickness, and hoop iron (3), G. W. . . . .	100 Kil. 1 20
	d. Flower pots of common earthenware . . . . .	100 Kil. 1 00	c.	Tinned and tin plate, G. W. . . . .	1 50
	e. Articles, gilt, painted or ornamented in relief . . . . .	5 60	d.	Polished, corrugated, perforated, cold-rolled, galvanised or not, and bands of polished hoop iron (6), G. W. . . . .	100 Kil. 1 30
22	Hollow ware or dishes of faience: a. Neither painted, gilt, or in relief . . . . .	3 50	38	Wrought iron or steel: a. Cast in pieces, in the rough, neither polished, turned, nor adapted, weighing each: a. 25 kil. or more, G. W. . . . .	100 Kil. 1 00
	b. Gilt painted, or with ornaments in relief . . . . .	6 40	b.	Less than 25 kil. G. W. . . . .	1 35
23	Hollow ware or dishes of porcelain (1): a. Neither painted, gilt, nor in relief . . . . .	5 80	39	Cast in pieces, finished: a. Wheels weighing more than 100 kilogrammes, fish pails, chairs, sleepers and straight axles; springs, for railways and trams; y interesting boxes, G. W. . . . .	100 Kil. 0 60
	b. Painted, gilt, or with ornaments in relief . . . . .	9 30	b.	Wheels weighing 100 kilogrammes or less; springs, other than for railways and tramways; bent axles and cranks, G. W. . . . .	100 Kil. 1 40
24	Statuettes, flower stands and vases, high and low-relief, articles for toilet purposes (toiletries de toilette), and house decoration, of fine clay, faience, stoneware, porcelain or bisque (2) . . . . .	Kilog. 0 25	40	Pipes: a. Covered with sheet brass, G. W. . . . .	1 40
	Bisque flowers, imported by manufacturers of funeral wreaths for use in their establishments . . . . .	Kilog. 0 25	b.	Other, galvanised or not, G. W. . . . .	1 40
CLASS II.					
METALS, AND ALL MANUFACTURES IN WHICH A METAL ENTERS AS A PRINCIPAL ELEMENT.					
Group 1.					
(A surtax of 25% is levied on goods in Nos. 25-29 and 30% for those in No. 30 of this group.)					
Gold, silver, and platinum, and alloys of these metals, and gold and silver plate.					
25	Gold and platinum, or alloys thereof, in jewellery with or without precious stones or pearls; silver in jewellery with precious stones or pearls; and precious stones, pearls, and see 1 p arls, not set, N. W. (3) . . . . .	Hectog. 7 50	41	Wire, galvanised or not, T. [Disp. III, rule 5]: a. 2 millim. or more in diameter . . . . .	1 00
26	Gold or platinum, or alloys thereof, wrought in articles, other, of all kinds, N. W. (3) . . . . .	Hectog. 2 80	b.	More than 2, and up to 2 millim. in diameter . . . . .	1 30
27	Silver in ingots, bars, plates, sheets or powder, N. W. . . . .	Kilog. 2 60	c.	1 millim. or less in diameter, and wire covered with any kind of tissue . . . . .	1 60
28	Jewellery of silver, without precious stones or pearls, N. W. . . . .	Hectog. 1 50	42	In large pieces, composed of bars (7) or bars (8) and sheets fastened by means of rivets or screws; the same, unperfected, perforated, or cut to measure for bridges, trusses and other buildings, G. W. . . . .	100 Kil. 1 80
29	Silversmiths' wrought articles, other, of all kinds, and platinum in ingots, N. W. . . . .	Kilog. 8 00	43	Anchors, chains for vessels or machines, moorings, switches and signal disks, G. W. . . . .	100 Kil. 0 80
30	Gold and silver plated ware of all kinds, and jewellery made of metal, gold or silver plated, with or without precious stones, or imitations thereof (4) . . . . .	and not, 25 2	44	Avails G. W. . . . .	2 50
Group 2.					
(A surtax of 30% is levied on goods in Nos. 32-34 in this group, No. 31 being excepted.)					
(L) Articles of malleable cast iron, suitable as manufactures of wrought iron.					
31	Cast iron: Pies, G. W. . . . .	100 Kil. 0 10	45	Wire gauze, T. [Disp. III, rule 5]: (a) Up to 20 threads per inch . . . . .	5 00
32	Articles not coated or ornamented with another metal or porcelain, neither polished nor turned: a. Bars, beams, plates, grades for furnaces, columns and pipes, G. W. . . . .	100 Kil. 0 50	b.	Of 20 threads or more per inch . . . . .	Kilog. 0 10
	b. L. Breaching boxes for railway trucks and carriages and railway chairs, G. W. . . . .	100 Kil. 0 75	46	Cables, fencing except barbed wire for fencing (7) and staples for fastening same, netting, furniture springs, G. W. . . . .	100 Kil. 1 00
	c. Articles, other, G. W. (5) . . . . .	0 35	47	Tools and implements (not apparatus) T. [Disp. III, rule 3]: a. Fine, for arts, trades and professions, of crucible steel . . . . .	100 Kil. 8 00
33	Articles of all kinds not coated or ornamented with another metal or porcelain, polished or turned, T. [Disp. III, rule 5] . . . . .	1 20	b.	Other (8) . . . . .	2 50
34	Articles of all kinds, channelled, gilt, tinned or coated or ornamented with other metals or porcelain, T. [Disp. III, rule 5] . . . . .	100 Kil. 2 50	48	Rivets, brads, and patent snaps of iron or steel, imported by manufacturers of belts, harness or saddlery, for use in their establishments, T. [Disp. III, rule 5] . . . . .	100 Kil. 1 50
(A surtax of 30% is levied on all articles in this group except those comprised in No. 35, on which the surtax is not levied.)					
(1) A surtax of 75% of the duties will be levied upon Saxony, Sèvres and similar fine porcelain.					
(2) Flow-rings and sheets of calcum (No. 747), tin plate in sheets (No. 56) and tubes of India rubber (No. 3096) are exempt from the surtax imposed by Decree of Feb. 1, 1901, when imported by manufacturers in Cuba for the manufacture of funeral wreaths.					
(3) The Law of Aug. 1, 1917, provides that in all bonded duty equal to the G. S. duty shall be levied on the articles comprised in Nos. 25 and 26, if all articles containing a base or plating of silver, however slight, are classified under No. 30. Compases (all kinds), gold or silver plated, are also included in this number. An additional duty of 25% on the amount of Cas. duty now payable shall be levied on the articles under No. 30 (Law of Aug. 1, 1917).					
(4) Parts of fittings of pipes known as reducers, increasers, offsets, Y branches, T branch, elbows, crosses, T traps, union traps, half traps, Y branch, double T branch, double T branches, cross-tees, common fittings, blind flanges, couplings, nipples, branch tees, bends, unions and caps are classified as follows:					
When of cast iron (not gilt or nickelled) under No. 32.					
When of wrought iron or steel (not gilt or nickelled) under No. 37.					
When of copper or alloys of copper (not gilt or nickelled) under No. 49, (Ruling No. 53 of Nov. 23, 1909.)					

(1) By "tochos" shall be understood rough wrought iron in a mass or prism, round iron or iron in any other form, containing dross, (wrought iron containing dross has generally an unequal and rough surface.)

(2) The word bars in par. 306 should be interpreted to mean said articles without screws or rivets, or without being prepared for rivets or screws, or cut to measure. (Ruling No. 16 of July 3, 1901.)

(3) The word rods in par. 306 should be interpreted to mean rods in thickness employed in the manufacture of iron wire.

(4) Crucible steel is distinguished from bars and other pieces of iron or common steel by its sharp edges. The surface is very smooth, of a bluish color, darker than that of iron, and its texture is close-grained. (This steel is generally imported in round, square, octagonal, triangular or flat bars.)

(5) By hoop iron (6) should be understood unpolished flat band or circles of less than 3 millimetres in thickness. See also footnote to No. 35.

(6) Galvanized iron gutters, not riveted, screwed, or joined in any way, are classified under No. 37. (Ruling No. 14 of July 7, 1901.)

(7) By Decree of Nov. 22, 1900, the wire comprised in No. 11 a, bands is exempted from the surtax of 30% provided that such wire is imported by manufacturers for use in industries, and that a sworn declaration to that effect is made by the importer.

(8) The word "Bars" in Par. 12 should be interpreted to mean with rivet or screws, or the same article unperfected, but perforated or cut to measure, for bridges, frames, and other structures. (Ruling No. 16 of July 3, 1901.)

(9) According to decision of Feb. 18, 1901, wire 2 size includes all woven wire with 5 or more threads per inch, while that of less than 5 threads per inch is classified as netting under No. 46.

2 This basis represents one half of the warp and woad threads comprised in a square of one inch, i. e., of 23 millimetres.

3 Barbed fence is free of duty.

4 Compases of iron and steel (not apparatus, and clearly for use in the arts, trades and professions, are classified under No. 17a.

5 Iron (phosphoric iron pipes) and scrubbing sticks (copadores) are classified under No. 47b.



## CLASS II. METALS AND ALL MANUFACTURES IN WHICH A METAL ENTERS AS A PRINCIPAL ELEMENT continued.

No.	Goods.	Units.	Duties.
No.	Goods.	Do.	Doll.
	Of composition or materials other than iron or steel; dutiable according to chief component material, with exception from surfaces		
50	Backs, T. (Disp. III, rule 1):		
	a. Nickelless .. .. .	Kilog.	0 20
	b. Other .. .. .	..	0 15
51	Needles, sewing or embroidery, pins and pens, N. W. (Disp. III, rule 2) .. .. .	Kilog.	0 30
52	Crochet hooks and hairpins, N. W. (Disp. III, rule 3) .. .. .	Kilog.	0 30
	Eyeglasses, pincets and clamps of iron or steel, imported by manufacturers of belts, harness or saddlery, for use in their establishments, N. W. (including card and boxes) (Disp. III, rule 4) .. .. .	Kilog.	0 30
53	Cutlery (Disp. III, rule 5):		
	a. With common wooden handles, such as used by butchers, shoemakers, saddlers and cooks, including table knives and forks with common wooden handles and curved knives for pruning purposes .. .. .	Kilog.	0 20
	b. All other cutlery, except pocket cutlery, including scissors, e. fishing hooks .. .. .	Kilog.	0 40
	c. Surgical, including dental instruments; pocket cutlery, side arms (not here) and pieces for the same; razors (1) .. .. .	Kilog.	0 60
54	Small arms and weapons:		
	a. Barrels, unfinished, for portable arms, G. W. .. .. .	..	0 25
	b. Barrels, finished, for portable arms, G. W. .. .. .	..	0 60
	c. Small arms, such as pistols and revolvers, also their detached parts (except barrels) (2), T. (Disp. III, rule 5) .. .. .	Kilog.	2 50
55	Sporting arms (3): Muzzle and breech loading and detached parts thereof, except barrels .. .. .	2 50	
56	Manufactures of tin plate (4), T. (Disp. III, rule 5) .. .. .	100 Kil.	4 00
	Wrought iron or steel, T. (Disp. III, rule 5):		
	Labeled tin containers, imported by manufacturers of butter, for use in their establishments .. .. .	100 Kil.	4 00
	Leaves of tin plate, imported by manufacturers of funeral wreaths, for use in their establishments .. .. .	100 Kil.	4 00
57	Articles of all kinds not specially mentioned, common, even, coated with lead, tin or zinc, or painted or varnished, large steel tanks, not polished but coated with porcelain inside, are included in this number (5) .. .. .	100 Kil.	3 00
	Traces and reins, imported by manufacturers of harness or saddlery, for use in their establishments .. .. .	100 Kil.	3 00
58	Articles of all kinds not specially mentioned, fine, ke, polished, enameled, coated with porcelain, nickel or other metals (with the exception of lead or zinc), or with chromium, borders or parts of other metals, or combined with glass or earthenware, T. (Disp. III, rule 5) .. .. .	100 Kil.	4 00

## Group 4.

(A surtax of 25 % is levied on all articles in this group.)

Copper and alloys of common metals with copper (brass, bronze &amp;c.).

59	Copper wires ("laminé"), copper of first fusion, old copper, brass &c., G. W. .. .. .	100 Kil.	3 00
60	Copper and alloys of copper: In ingots, G. W. .. .. .	..	4 00
61	Rolled in bars of all kinds, G. W. .. .. .	..	4 50
62	Rolled in sheets, G. W. .. .. .	..	5 00
63	Wire, galvanized or not, T. (Disp. III, rule 5):		
	a. 1 millimetre to more in diameter .. .. .	..	6 00
	b. Less than 1 millimetre in diameter .. .. .	..	7 50
	c. Gilt, silvered or nickelled .. .. .	Kilog.	0 50
64	Wire covered with tissue or insulating materials for the transmission of electricity (5) T. (Disp. III, rule 5):		
	a. Wires and cables, not protected .. .. .	..	7 50
	b. The same, protected by lead tubes and other insulating covers T. (Disp. III, rule 5) .. .. .	100 Kil.	2 00
65	Wire gauge, T. (Disp. III, rule 5):		
	a. Up to 100 threads per inch (7) .. .. .	Kilog.	0 20
	b. Of 100 threads or more per inch .. .. .	..	0 40
66	Pipes, bearings, plates for fireplaces, and boiler-makers' wares partially wrought, G. W. .. .. .	100 Kil.	4 50
67	Nails and tacks; except as included in Par. 301, T. (Disp. III, rule 5):		
	a. Gilt or nickelled .. .. .	Kilog.	0 20
	b. Other .. .. .	..	0 12

Brass and rivets, of copper and copper alloys imported by manufacturers of belts, harness or saddlery, for use in their establishments:

	(a) Gilt or nickelled .. .. .	Kilog.	0 20
	(b) Other .. .. .	..	0 12

Tine or pens, crochet hooks or hairpins, N. W. T. (Disp. III, rule 5) .. .. .

Kilog. 0 60

(1) Safety razors, known under the name of shaving apparatus, as well as steel blades for the same imported there-with or separately as spare parts, shall be dutiable according to No. 53, under which razors are specially classed, save in cases they be gilt or silvered, which would bring them under tariff No. 30.

(2) *Rule No. 111 of Oct. 26, 1901.*—All small arms, including pistols and revolvers, will be classified under Par. 55 of the Tariff; parlor rifles are included in this number.

(3) All long arms, including all kinds of rifles, and detached parts thereof, except barrels, will be classified under Par. 55 of the Tariff; parlor rifles are included in this number.

(4) Labeled tin plates of tin plate when imported by manufacturers in Cuba for use in their establishments, except from the surtax of 30%.

(5) See footnote to 325. Direct style, of iron or steel, covered with tissue, are enclosed under the tariff number corresponding to the tissue without surtax.

(6) By conducting cables for electricity shall be meant cables composed of one or more wires of copper or any alloy of copper, whatever be their thickness, provided that they are covered with an insulating wrapper, without the use of an insulating tube whether they are used in pipes of iron or lead or strengthened with wire or lead or in iron or steel wire.

(7) The basis represents one half of the warp and wool threads contained in a square of 1 inch, i. e., of 25 millimetres.

No.	Goods.	Units.	Duties.
No.	Goods.	Do.	Doll.
69	Articles not specially mentioned, varnished or not, T. (Disp. III, rule 5) (1) .. .. .	Kilog.	0 20
	Articles of copper and copper alloys, not specially mentioned:		
	Patent straps and eyeglasses, imported by manufacturers of belts, harness or saddlery, for use in their establishments .. .. .	Kilog.	0 20
70	Articles, gilt or nickelled, not specially mentioned, except when exclusively used for sanitary constructions (2), T. (Disp. III, rule 5) .. .. .	Kilog.	0 50
	Do. Ditto exclusively used for sanitary constructions, T. (Disp. III, rule 5) .. .. .	Kilog.	0 20
	Group 5.		
	(A surtax of 25 % is levied on all articles in this group except tin foil and capsules for bottles specified in No. 73c.)		
	Other metals and their alloys.		
71	Mercury, G. W. .. .. .	Kilog.	0 20
72	Nickel, aluminium and alloys:		
	a. In lumps or ingots, G. W. .. .. .	100 Kil.	3 00
	b. In bars, sheets, pipes and wire, G. W. .. .. .	..	7 00
	c. In other articles, of all kinds, T. (Disp. III, rule 5) .. .. .	Kil.	0 50
73	Tin and alloys thereof (Britannia metal):		
	a. In lumps or ingots, G. W. .. .. .	100 Kil.	4 00
	b. In bars, sheets, pipes and wire (1) .. .. .	..	7 00
	c. Hammered in thin leaves (tin foil) and capsules for bottles, T. (Disp. III, rule 5) (2) .. .. .	..	0 04
	d. In other articles, of all kinds, T. (Disp. III, rule 5) .. .. .	..	0 50
74	Zinc, lead and other metals not specially mentioned, as well as their alloys (applicable to c, d, e and f, T. (Disp. III, rule 5):		
	a. In lumps or ingots, G. W. .. .. .	100 Kil.	1 00
	b. In bars, sheets, pipes and wire, including shot, G. W. .. .. .	..	1 50
	c. In articles gilt or nickelled, except when exclusively used for sanitary constructions .. .. .	Kil.	0 30
	d. Ditto, when exclusively used for sanitary constructions (4) .. .. .	Kil.	0 20
	e. Zinc nails and lumps, either gilt or nickelled .. .. .	..	0 07
	f. In other articles, including type .. .. .	Kilog.	0 15
	Leaves of zinc, imported by manufacturers of funeral wreaths, for use in their establishments .. .. .	Kilog.	0 15
	g. Hammered in thin leaves (lead foil) and capsules, for bottles .. .. .	..	0 04

## Group 6.

Wastes and scoriae.

75	Filings, shavings, cuttings of iron or steel, and other wastes of cast iron or from the manufacture of common metals, fit only for remelting, G. W. .. .. .	100 Kil.	0 15
76	Scoriae resulting from the smelting of ores, G. W. .. .. .	..	0 03

## CLASS III.

SUBSTANCES EMPLOYED IN PHARMACY AND CHEMICAL INDUSTRIES AND PRODUCTS COMPOSED OF THESE SUBSTANCES.

## Group 1.

(A surtax of 30 % is levied on all goods in this group.)

## Simple Drugs.

77	Oleaginous seeds, copra or coconuts, G. W. .. .. .	100 Kil.	2 00
78	Resins and gums:		
	a. Colophony, pitch (vegetable) and similar products, G. W. .. .. .	100 Kil.	0 50
	b. Spirits of turpentine, T. (Disp. III, rule 5) .. .. .	..	2 50
	c. Castor oil and galls-percha, raw or melted in lumps, G. W. .. .. .	100 Kil.	3 00
79	Extracts of liquorice, camphor, aloes and other similar vegetable juices, G. W. .. .. .	100 Kil.	5 25
80	Tan bark, G. W. .. .. .	..	0 25
81	Opium, G. W. .. .. .	..	6 00
82	Other simple vegetable products, not specially mentioned (2), G. W. .. .. .	100 Kil.	2 75
83	Animal products employed in medicine, not specially mentioned, G. W. .. .. .	100 Kil.	1 80

## Group 2.

A surtax of 25 % is levied on goods in Nos. 89, 90 in this group.

Nos. 84-88 are exempt from surtax.)

## Colours, dyes and extractions.

84	Natural colours, in powder or in lumps (ochres &c.), G. W. .. .. .	100 Kil.	0 60
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(1) Composites of copper, or alloys of copper and other common metals, not coated or ornamented with another metal or porcelain are classified under No. 69. See also footnote to No. 325.

Bronze powder and leaves of tinplate under Nos. 69 and 70 when imported by proprietors of printing and lithographic establishments are exempt from the surtax of 25 %.

(2) By "sanitary constructions" are meant fixtures and attachments used in modern sanitary house plumbing and for bathrooms.

Composites of copper, or alloys of copper and of other common metals, gilt or nickelled, but not coated or ornamented with gold, silver or other precious metal, are classified under No. 70.

(3) Tin foil, plain, enameled, fringed, with stars or with any other similar design produced by a similar process without constituting a process of manufacture subsequent to the production of the same, as well as when the latter are bronzed, even if that shall constitute a process of subsequent manufacture, when never the foil cannot logically be classed under any other tariff number, shall be dutiable under No. 73c. (*Gaeta* of April, 1901.)

(4) By "sanitary constructions" are meant fixtures and attachments used in modern sanitary house plumbing and for bathrooms.

(5) The above rate applies to opium in a pure state only. Medicinal preparations containing opium in combination with other substances are classed under No. 99.

(6) Pearled barley is classified under No. 82.

No.	Goods.	Duties. Doll.	No.	Goods.	Duties. Doll.
<p><i>Note.</i>—All paints of non-metallic base which have been prepared in any way except by simple grinding, shall be excluded from Par. 84 of the Tariff. (<i>Rating No. 101 of Aug. 27, 1901.</i>)</p>					
52	Artificial colors of metallic bases, T. (Disp. III, rule 4): a. In powder or lumps, G. W. (1) .....	100 Kil. 2 55	103	Mineral, vegetable, or animal wax, unwrought, and paraffin in lumps, G. W. ....	100 Kil. 2 50
	b. Prepared in the paste, oil or water; also lead or colored pencils, G. W. ....	100 Kil. 5 00	104	Articles of stearin and paraffine, wax of all kinds, wrought, T. (Disp. III, rule 5) .....	100 Kil. 6 00
66	Other artificial colors, in powder, crystals, lumps or paste, including lithographic inks, G. W. T. (Disp. III, rule 4) (1) (2) .....	Kilogram. 0 25	105	Soap, T. (Disp. III, rule 4): a. Common soap, in bars, including Castile soap and ordinary scouring compositions, G. W. ....	100 Kil. 3 00
82	Natural dyes: a. Woods, barks, roots &c. for dyeing, G. W. ....	100 Kil. 0 20		b. Ordinary toilet soaps, in cakes or tablets, G. W. ....	10 00
	b. Madder, G. W. ....	4 50		c. Fine toilet soaps, whether fatty, perfumed, or not, and all others, including so-called medicinal or medicated soaps, G. W. ....	100 Kil. 20 00
	c. Indigo and cochineal, G. W. ....	Kilogram. 0 20	106	Perfumes and essences: a. Of value less than 1 dol. 25 cents per kilogram. ....	Kilogram. 0 25
88	Artificial dyes, T. (Disp. III, rule 4): a. Extracts from logwood, archil and other dyeing extracts, G. W. ....	100 Kil. 5 00		b. More than 1 dol. 25 cents per kilogram. ....	25 % ad val
	b. Writing, drawing or printing inks, G. W. ....	3 00	<p><i>NOTE.</i>—Perfumery assessable under Paragraph 106 A, paying both ad valorem and specific duty and with the official rate of 20 % will not be considered as net weight goods on account of the 25 % ad valorem duty; and, when such perfumery is packed with other gross weight merchandise Disposition III, Rule 10 will not apply. (<i>Rating No. 17 of Aug. 30, 1900.</i>)</p>		
	c. Colors derived from coal, G. W. ....	Kilogram. 0 20	Volatile or essential oils not specially mentioned under any other tariff to be classed in No. 106.		
90	Varnish, oil, V. T. (Disp. III, rule 4) .....	101 Kil. 7 50	<p>Group 5. (A surtax of 30 % is levied on goods in Nos. 108-111 in this group. No, 107 no surtax leviable.)</p>		
90	Blacking, G. W. ....	160 Kil. 3 00	<p><i>Various.</i></p>		
<p>(A surtax of 30 % is levied on articles in Nos. 91, 96-100 in this group. On No. 92-95 no surtax is leviable.)</p>					
<p><i>Chemical and pharmaceutical products.</i></p>					
91	Simple bodies: a. Sulphur, G. W. ....	100 Kil. 0 15	107	Artificial or chemical fertilizers, G. W. ....	100 Kil. 0 05
	b. Bromine, boron, iodine and phosphorus, T. (Disp. III, rule 5); other, G. W. ....	Kilogram. 0 18	108A	Starch; G. W. T. (Disp. III, rule 4) .....	3 00
92	Inorganic acids: a. Hydrochloric, boric, nitric and sulphuric, also aqua regia, G. W. ....	100 Kil. 0 30	108B	Dextrine and glucose for industrial purposes, G. W. ....	1 40
	b. Liquid carbonic acid, N. W. ....	5 00	109	Glaes, aluminas and gelatine, G. W. ....	3 00
	c. Other, G. W. (3) .....	5 00	110	Carbons prepared for electric lighting, G. W. ....	8 00
93	Organic acids: a. Oxalic, citric, tartaric and carbonic, G. W. ....	1 00	111	Gunpowder and explosives (1): a. Gunpowder, explosive compounds and miners' fuses, G. W. T. (Disp. III, rule 4) .....	100 Kil. 4 00
	b. Oleic, stearic and palmitic, G. W. ....	1 40		b. Gunpowder, sporting, and other explosives not intended for mines, including fireworks of all kinds, N. W. ....	Kilogram. 0 20
	c. Acetic, G. W. ....	5 00	<p><b>CLASS IV.</b> <b>COTTON AND MANUFACTURES THEREOF.</b></p>		
94	Oxides and oxyhydrates: Of ammoniac, potash and other caustic and barilla alkalies, G. W. ....	100 Kil. 0 25	<p><b>Group 1.</b> (A surtax of 30 % is levied on all goods in this group.)</p>		
95	Inorganic salts: a. Chloride of sodium (common salt) crude, G. W. ....	100 Kil. 1 00	<p><i>Cotton in the wool and cotton waste.</i></p>		
	b. Chloride of sodium (common salt), ground or manufactured in any form ( <i>See also July 23, 1900.</i> ) ....	100 Kil. 1 30	112	Cotton in the wool and cotton waste (2), G. W. ....	100 Kilogram. 1 00
	c. Chloride of potassium; sulphates of soda, iron or magnesia; carbonate of magnesia; alum, G. W. (4) ....	100 Kil. 0 45	113	Threads or yarns: (2) a. In reels, skeins or rolls for crocheting, embroidery or sewing, N. W. (Disp. III, rule 9) .....	Kilogram. 0 20
	d. Sulphate of ammoniac; phosphates and superphosphate of lime; nitrate of potash and soda, G. W. ....	100 Kil. 0 03		b. In skeins, spindles or in any other form, exclusively for the manufacture of tissues, N. W. (Disp. III, rule 9) .....	Kilogram. 0 15
	e. Other salts of ammoniac, salts of copper, chloride of lime, sulphate of potash, hyposulphate of soda and borax, sal soda, G. W. ....	100 Kil. 0 75		c. In corlages and ropes, G. W. ....	100 Kil. 6 00
	f. Chlorides of soda and potash, G. W. ....	1 80	<p><b>Group 2.</b> (A surtax of 20 % is levied on articles in Nos. 114-127; 137 in No. 128 and 50% on those in No. 128B of this group.)</p>		
96	Organic salts: a. Acetates and oxalates, G. W. ....	2 50	<p><i>Tissues.</i></p>		
	b. Citrates and tartrates, T. (Disp. III, rule 5) .....	3 00	<p><i>NOTE 1.</i>—When the tissues included in the numbers of this group contain an admixture, they shall, according to kind, be liable to the following surtaxes: (see Disp. 1, 2.)</p>		
97	Alkaloids and their salts; chlorides of gold and silver, N. W. ....	Kil. 6 75	1.	Cotton tissues containing threads of hemp, jute, linen, ramie or pita shall be liable to a surtax of 15 per cent. of the duties applicable thereto, provided that the number of these threads of hemp, jute, linen, ramie or pita, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.	
98	Chemical products not specially mentioned (5), G. W. T. (Disp. III, rule 4) .....	Kil. 0 05		When the number of threads of hemp, jute, linen, ramie &c. exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class V.	
99	Pills, including those of quinine, capsules, medicinal draughts and the like (5), T. (Disp. III, rule 4) .....	Kil. 0 25	2.	Cotton tissues containing threads of wool, flock wool, hair or waxes of these materials, shall be liable to a surtax of 35 per cent. of the duties applicable thereto, provided that the number of threads of wool, flock wool, hair or their waxes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.	
100	Pharmaceutical products not specially mentioned (5), T. (Disp. III, rule 4) .....	Kil. 0 10		When the number of threads of wool, flock wool, hair or their waxes exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VI, as to tissues mixed with wool.	
<p><b>Group 4.</b> (A surtax of 25 % is levied on goods in Nos. 101 and 102 and 30 % on Nos. 103-106 in this group.)</p>					
<p><i>Oils, fats, wax and their derivatives.</i></p>					
101	Vegetable oils: a. Sol. d. (coconut, palm &c.) G. W. ....	100 Kil. 3 00	3.	Cotton tissues containing threads of silk or floss silk shall be liable to a surtax of 70 per cent. of the duties applicable thereto, provided that the number of silk or floss-silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.	
	b. Liquid, except olive oil and cotton-seed oil, G. W. ....	100 Kil. 3 00		When the number of threads of silk or floss-silk exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.	
	c. Cotton-seed oil to be used exclusively in the manufacture of soap, provided that the importation be made at the direct demand of the manufacturers of soap, and that the latter submit their works at all times to the inspection of the customs authorities, and that the importation give such bond as may be regarded necessary by the Acting Collector, G. W. ....	100 Kil. 0 50	<p>(1) All gunpowder intended for any kind of firearms, capable of passing through a metallic ribble with round holes of 25 millimetres in diameter, shall be considered as sporting. The importation of dynamite, gunpowder and similar explosives is prohibited, unless the importer procures a special authorization for landing same, issued to him by the President of Cuba.</p>		
102	Crude oils and animal fats: a. C-d-liver oil and other medicinal oils, not refined, G. W. (6) .....	100 Kil. 1 50	<p>(2) Cotton yarn and threads of less than 20 centimetres in length shall be considered as waste of spun cotton; cotton wicks are classed in this number.</p>		
	b. Glycerine, olein, stearin, and spermaceti, crude, G. W. ....	100 Kil. 1 40	<p>(3) Yarns and threads combined in any proportion with threads of common metal shall follow the regime of No. 145, Class VII.</p>		
<p>(1) Common lampblack is classed under No. 850. (2) Charcoal pencils for drawing are classed under No. 86. (3) The substance known as "Hebe oil" not being a definite chemical product shall be classified as follows: The phosphoric acid under Par. 92; the phosphate of lime under Par. 95A. The appraisal always being made after a quantitative analysis by the chemist. (<i>Rating No. 9 of June 28, 1900.</i>) (4) Silicate of soda is classified under No. 98. (5) The products or substances comprised in Nos. 98, 99 and 100 shall be examined by chemical experts, who must sign the declaration simultaneously with the Customs employees. Glycerine in glass bottles constituting a patented product is dutiable under No. 98. Antipyrine, acetic ether and potassium cyanide are dutiable under No. 98. (6) Lanoline is dutiable under No. 102a.</p>					

CLASS IV.—COTTON AND MANUFACTURES THEREOF—continued.

Nos.	Goods.	Duties. Doll.
The provisions of this note shall not apply to knitted stalls, tulle, lace, blondes and tulle for borders (see Disp. I, rule 6), to ribbons (Disp. I, rule 7) or to trimmings (Disp. I, rule 7).		
NOTE 11. Articles included in this group which are within the under-mentioned conditions shall be liable to the following surtaxes (see Disp. I.):		
(a) Tissues, brochures, or woven like brochures referred to in Article 10, Disposition 1, shall be liable to the duties leviable thereon, plus the surtax of 35 per cent. upon the corresponding duties.		
(b) Tissues embroidered by hand or by machine after weaving or with application of trimmings shall be liable to the duties leviable thereon, plus a surtax of 20 per cent.		
Should the embroidery contain threads, puri or sponges of common metals or of silver the surtax shall amount to 60 per cent. of the duties applicable to the tissue.		
When the threads, puri or sponges are of gold the surtax shall be 100 per cent.		
(c) Tissues and trimmings containing threads or puri of common metals or silver shall be liable to a surtax of 50 per cent. of the duties leviable thereon.		
When the threads or puri are of gold the surtax shall amount to 100 per cent.		
(d) Tissues entirely or partially made up into socks shall be liable to the duties applicable thereto, plus a surtax of 100 per cent.		
Shawls called "mantones" and "padiolones," travelling rugs, counterpanes, sheets, towels, table cloths and napkins, undercloths, shawls, handkerchiefs and handkerchiefs shall, for the making up, be liable to a surtax of 20 per cent. of the duties leviable thereon.		
Other made-up articles, wearing apparel, and clothing of all kinds, except corsets, finished, half finished, or simply knitted shall, for their total weight, be liable to the duties leviable on the principal component tissue on their most visible exterior part, plus a surtax of 100 per cent.		
Articles of hosiery specially mentioned shall not be liable to the payment of the surtax for making up.		
114	Tissues, plain and without figures, napped or not, weighing 10 kilogrammes or more per 100 square metres, unbleached, bleached or dyed, and tissues (1) plain and without figures, napped or not, measuring not over 65 centimetres in width, weighing 10 kilograms, or more per 100 square metres, unbleached, bleached, or dyed, having:	
a.	Up to 9 threads, N. W. . . . .	0 13
b.	From 9 to 15 threads, N. W. . . . .	0 17
c.	From 16 to 19 threads, N. W. . . . .	0 23
d.	20 threads or more, N. W. . . . .	0 35
e.	The same tissues, printed or manufactured with dyed yarns: (2)	
Dutiables the tissue, with a surtax of 30 per cent. N. W.		
115	Tissues, plain and without figures, napped or not, weighing less than 10 kilogrammes per 100 square metres, unbleached, bleached or dyed, having:	
a.	Up to 6 threads, N. W. . . . .	0 15
b.	From 7 to 11 threads, N. W. . . . .	0 20
c.	From 12 to 15 threads, N. W. . . . .	0 27
d.	From 16 to 19 threads, N. W. . . . .	0 37
e.	20 threads or more, N. W. . . . .	0 50
f.	The same tissues, printed or manufactured with dyed yarns: (2)	
Dutiables the tissue, with a surtax of 40 per cent. N. W.		
116	Tissues, twilled or figured on the loom, napped or not, weighing 10 kilogrammes or more per 100 square metres, unbleached, bleached or dyed, having:	
a.	Up to 6 threads, N. W. . . . .	0 15
b.	From 7 to 11 threads, N. W. . . . .	0 18
c.	From 12 to 15 threads, N. W. . . . .	0 20
d.	From 16 to 19 threads, N. W. . . . .	0 32
e.	20 threads or more, N. W. . . . .	0 42
f.	The same tissues, printed or manufactured with dyed yarns: (2)	
Dutiables the tissue, with a surtax of 30 per cent. N. W.		
117	Tissues, twilled or figured on the loom, napped or not, weighing less than 10 kilogrammes per 100 square metres, unbleached, bleached or dyed, having:	
a.	Up to 6 threads, N. W. . . . .	0 18
b.	From 7 to 11 threads, N. W. . . . .	0 23
c.	From 12 to 15 threads, N. W. . . . .	0 32
d.	From 16 to 19 threads, N. W. . . . .	0 43
e.	20 threads or more, N. W. . . . .	0 55
f.	The same tissues, printed or manufactured with dyed yarns: (2)	
Dutiables the tissue, with a surtax of 40 per cent. N. W.		
118	Tissues for counterpanes, N. W. . . . .	0 24
119	Piques of all kinds, N. W. . . . .	0 45
120	Carded tissues: a. Unbleached, half bleached or dyed in the piece, N. W. . . . .	0 08
b.	Bleached, printed or manufactured with dyed yarns, N. W. . . . .	0 20
121	Velvety tissues, such as courtois and velveteens; three-ply plush tissues, cut or not, N. W. . . . .	0 47

(1) This number, inserted by Order No. 54 of March 10th, 1901, does not apply to cut tissues or to those known under the name of "splitts."

(2) The surtax applicable to tissues manufactured with dyed yarns is to be levied, whenever the latter are of different colours only.

Nos.	Goods.	Duties. Doll.
122	Knitted goods, even with needlework (1) . . . . . Kilog.	0 30
a.	Undershirts and drawers of simple finish or rough sewing, N. W. . . . .	0 70
b.	Undershirts and drawers of double sewig or fine finish, N. W. . . . .	0 80
c.	Stockings, socks, gloves and other small articles of simple finish or rough sewing, N. W. . . . .	0 70
d.	Stockings, socks, gloves, and other small articles of double sewing or fine finish, N. W. . . . .	0 80
123	Tulle: a. Plain, N. W. . . . .	0 70
b.	Figured or embroidered on the loom, N. W. . . . .	0 92
124	Lace, blondes and tulle for borders, of all kinds (2), N. W. . . . .	1 45
125	Carpet of cotton, N. W. . . . .	0 15
126	Tissues called tapestry, for upholstering furniture and for curtains manufactured with dyed yarns; table covers and counterpanes of the same kind, N. W. . . . .	0 32
127	Wicks for lamps and candles (3), N. W. . . . .	0 15
127A	Bags for packing sugar at the sugar mills or refineries, made of cotton tissue, plain and without figures or twilled, whatever be the number of threads thereof and the weight per 100 sq. metres, whenever they should be imported indelibly marked with the name of the sugar mill or refinery and place where the same is located, N. W. . . . .	0 03
NOTE.—The bags referred to are hereby exempted from the surtax for making up, and also from the surcharge provided for in Decree No. 44, of Feb. 1, 1904.		
128	Trimnings of cotton ribbons, and galloons (1), (2), N. W. . . . .	0 62
Cord for leggings and cotton tape, imported by manufacturers of belts, harness or saddlery, for use in their establishments, N. W. . . . .		
a.	Brails and ribbons of cotton for reins, headstalls, and girths, and cotton tape imported by manufacturers of saddles, N. W. . . . .	0 15
NOTE.—The reins, headstalls and girths datable under the above paragraph shall be subject to a surtax of 50 %.		
128A	Cheese cloth . . . . .	Free.

CLASS V.  
HEMP, FLAX, PITA, JUTE AND OTHER VEGETABLE FIBRES AND THEIR MANUFACTURES.

Group 1. (A surtax of 25 % is levied on all goods in this group.) <i>Reel and spun.</i>		
129	Threads or yarns: (6)	
a.	In reels, skeins or rolls N. W. (Disp. III, rule 9) . . . . .	0 10
b.	Vegetable fibres, the preparation or manufacture of which is not expressly classified in the tariff (Disp. III, rule 9) . . . . .	0 75
130	Bags for sugar, G. W. . . . .	2 00
131	Rope and cordage:	
a.	Twine or rope yarn and cord of hemp, not exceeding 3 millimetres in thickness, G. W. . . . .	6 00
b.	Cordage and rope makers' wares of hemp, exceeding 3 millimetres in thickness, N. W. . . . .	6 00
c.	Cordage and rope-makers' wares of abaca, henquen, pita, jute or other fibres, N. W. . . . .	6 00
NOTE.—Rope and cordage of cotton are included in this number.		
Group 2. (A surtax of 15 % is levied on goods in Nos. 132-142 and 50 % on those in No. 142A in this group.)		
Tissues.		
NOTE 1.—When the tissues included in the numbers of this group contain an admixture, they shall be, according to kind, be liable to the following surtaxes (see Disp. I.):		
1. Tissues of hemp, jute, linen, ramie or pita containing threads of wool, flock wool, hair or their wastes, shall be liable to a surtax of 40 per cent. of the duties applicable thereto, provided that the number of these threads of wool, flock wool, hair or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.		
When the number of threads of wool, flock wool, hair or their wastes, exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Group 2, Class VI, as tissues mixed with wool.		
2. Tissues of hemp, jute, linen, ramie or pita containing threads of silk or floss silk, shall be liable to a surtax of 60 per cent. of the duties applicable thereto, provided that the number of these threads of silk or floss silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.		
(1) Knitted goods, mixed with other vegetable fibres, wool, silk or floss silk, shall respectively be dutiable according to the corresponding numbers of Classes VI, VII and VIII, (see Disp. I, rule 6).		
(2) Undershirts of cotton, knitted goods, consisting of the body complete all except cutting and the sleeves complete, except sewing, and constituting a half finished garment, are classified under No. 122, with a surtax of 100 % (Ruling No. 95 of June 14th, 1901).		
(3) When these articles are mixed in any proportion with linen or silk, they shall respectively be included in the corresponding numbers of Classes VI and VIII (see Disp. I, rule 6).		
(4) Cotton ribbons or bands, to be used in the manufacture of cloches, and mops of cotton waste, for scrubbing floors, are classified under No. 127.		
(5) See Disp. I, rules 9 and 13.		
(6) Ribbons and galloons containing in any proportion threads of other vegetable fibres, wool or silk, shall respectively be subject to the corresponding numbers of Classes V, VI and VII, (see Disp. I, rule 6).		
(7) Yarns and threads combined in any proportion with threads of common metal shall follow the régime of No. 148, Class VII.		

## TARIFF.]

No.	Goods.	Duties. Doll.	No.	Goods.	Duties. Doll.
When the number of silk or floss-silk threads exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.					
3. Tissues of cotton containing an admixture of hemp, linen, ramie, jute or other vegetable fibres, and at same time threads of silk or floss-silk, shall be dutiable according to the corresponding numbers of this Group (see Disp. I, rule 4, letter b), with the surtax of 60 per cent, provided that the number of silk or floss-silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.					
When the number of threads of silk or floss silk exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.					
The provisions of this note shall not apply to knitted stuffs, tulles, lace, blonde and tulles for borders (see Disp. I, rule 6), to ribbons (Disp. I, rule 7), or to trimmings (Disp. I, rule 8).					
NOTE II.—Articles included in this group which are within the under-mentioned conditions shall be liable to the following surtaxes (Disp. I.):					
a. Tissues, broches, or woven like broches, referred to in Rule 10, Disposition I, shall be liable to the duties leviable thereon, plus the surtax of 30% upon the corresponding duties.					
b. Tissues embroidered by hand or by machine after weaving or with application of trimmings shall be liable to the duties leviable thereon, plus a surtax of 30%.					
Should the embroidery contain threads, puril or spangles of common metals or of silver, the surtax shall amount to 60% of the duties applicable to the tissue.					
When the threads or puril or spangles are of gold, the surtax shall be 100%.					
c. Tissues and trimmings containing threads or puril of common metals or silver shall be liable to a surtax of 50% of the duties leviable thereon.					
When the threads or puril are of gold, the surtax shall amount to 100%.					
d. Tissues entirely or partially made up into sacks shall be liable to the duties applicable thereto, plus a surtax of 15% (†).					
Sheets, towels, tablecloths and napkins, mantles, veils, shawls, hemmed necks and handkerchiefs, and for the making up, be liable to a surtax of 30% of the duties leviable thereon (‡).					
Other made-up articles, wearing apparel and clothing of all kinds, finished, half-finished or simply basted, shall, for their total weight, be liable to the duties leviable on the principal component tissue, on their most visible exterior part, plus a surtax of 100%.					
Articles of hosiery specially mentioned shall not be liable to the payment of the surtax for making-up.					
132	Tissues of hemp, linen, ramie, jute or other vegetable fibres, not specially mentioned, plain, twilled or damasked, weighing 35 kilogrammes, or more per 100 square metres, unbleached, or dyed in the piece, having:				
a.	Up to 5 threads, N. W. . . . .	100 Kil.	3 00		
b.	From 6 to 8 threads, N. W. . . . .	Kilog.	0 07½		
c.	9 threads or more, N. W. . . . .		0 12		
d.	The same tissues, bleached, half-bleached, or printed:				
e.	Dutiable as the tissue, with a surtax of 15%, N. W.				
f.	The same tissues, manufactured with dyed yarns:				
g.	Dutiable as the tissue, with a surtax of 25%, N. W.				
133	Tissues, plain, twilled, or damasked, weighing from 20 to 35 kilogrammes per 100 square metres, unbleached, or dyed in the piece, having:				
a.	Up to 3 threads, N. W. . . . .	Kilog.	0 09		
b.	From 4 to 8 threads, N. W. . . . .		0 12		
c.	From 9 to 12 threads, N. W. . . . .		0 18		
d.	From 13 to 16 threads, N. W. . . . .		0 24		
e.	17 threads or more, N. W. . . . .		0 30		
f.	The same tissues, bleached, half-bleached, or printed:				
g.	Dutiable as the tissue, with the surtax of 25%, N. W.				
h.	The same tissues, manufactured with dyed yarns:				
i.	Dutiable as the tissue, with a surtax of 40%, N. W.				
134	Tissues, plain, twilled or damasked, weighing from 10 to 20 kilogrammes per 100 square metres, unbleached, or dyed in the piece, having:				
a.	Up to 3 threads, N. W. . . . .	Kilog.	0 12		
b.	From 4 to 8 threads, N. W. . . . .		0 18		
c.	From 9 to 12 threads, N. W. . . . .		0 27		
d.	From 13 to 16 threads, N. W. . . . .		0 37½		
e.	From 17 to 20 threads, N. W. . . . .		0 52½		
f.	21 threads or more, N. W. . . . .		0 60		
g.	The same tissues, bleached, half-bleached, or printed:				
h.	Dutiable as the tissue, with a surtax of 30%, N. W.				
135	Tissues, plain, twilled or damasked, weighing less than 10 kilogrammes per 100 square metres, unbleached, or dyed in the piece, having:				
a.	Up to 3 threads, N. W. . . . .	Kilog.	0 15		
b.	From 4 to 8 threads, N. W. . . . .		0 21		
c.	From 9 to 12 threads, N. W. . . . .		0 30		
d.	From 13 to 16 threads, N. W. . . . .		0 45		
e.	From 17 to 20 threads, N. W. . . . .		0 60		
f.	21 threads or more, N. W. . . . .		0 75		
g.	The same tissues, bleached, half-bleached, or printed:				
h.	Dutiable as the tissue, with a surtax of 30%, N. W.				
(†) Quilts are classified for 20% of their weight, under the number corresponding to their tissue, with a surtax of 100% for the making up, and each other surtax as may properly correspond thereto; and the remaining 80% of their weight is classified under the number corresponding to the filling or stuffing.					
(‡) Cotton blankets, single or in pairs, hemmed or not, are subject to surtax of 30%.					
136	Velvets and plushes of linen, jute &c., N. W. . . . .	Kilog.	0 30		
137	Knitted goods of linen or hemp, mixed or not with cotton or other vegetable fibres, even with needlework (1):				
a.	In the piece, jerseys or drawers, N. W. . . . .	Kilog.	1 20		
b.	Stockings, socks, gloves and other small articles, N. W. . . . .	Kilog.	1 50		
138	Tulles: (2) a. Plain, N. W. . . . .		0 90		
b.	Figured or embroidered on the loom, N. W. . . . .		1 12½		
139	Lace, blonde and tulles for borders (2) (3) N. W. . . . .		3 00		
140	Carpets of jute, hemp or other vegetable fibres without admixture of wool, N. W. . . . .		0 07½		
141	Tissues called tapestry for upholstering furniture and for curtains, mixed or not with cotton, figured or damasked, provided they be manufactured with yarns dyed prior to being woven; table covers and counterpanes of the same kind, N. W. . . . .	Kilog.	0 12		
142	Trimnings of hemp, jute, linen, ramie &c.; ribbons and galloons (2) (3) (4), N. W. . . . .	Kilog.	0 60		
142A	Brades (5) and ribbons of hemp, jute, linen, ramie, &c., for reins, leader-halls and girths, N. W. . . . .	Kilog.	0 17		
NOTE.—The reins, headstalls and girls dandies under the above paragraph shall be subject to a surtax of 50%.					
CLASS VI.					
WOOL, BRISTLES, HAIR, HORSE-HAIR AND THEIR MANUFACTURES.					
Group 1.					
(A surtax of 25% is levied on goods in No. 143 and 15% on No. 145 in this group; No. 144 no surtax leviable.)					
Raw and spun.					
143	Bristles, hair and horsehair:				
a.	Bristles . . . . .		10% ad val.		
b.	Bristle brushes, in which the bristles give the value . . . . .		35% ad val.		
c.	Bristles, hair and horsehair . . . . .		40% ad val.		
144	Wool, raw . . . . .		20% ad val.		
145	Woolen yarns, threads or yarns . . . . .		25% ad val.		
Group 2.					
(A surtax of 15% is levied on all articles in this group.)					
Tissues and filled stuffs.					
146	Swankin of pure or mixed wool, including knitted stuffs with or without an admixture of cotton or other vegetable fibres, even with needlework, and tissues of bristles or horsehair, with or without an admixture of cotton or other vegetable fibres . . . . .		40% ad val.		
CLASS VII.					
SILK AND MANUFACTURES OF SILK.					
Group 1.					
(A surtax of 15% is levied on all articles in this group.)					
Fams.					
148	Silk or floss silk:				
a.	Twisted in reeds, skeins or in any other form for sewing or embroidering . . . . .		30% ad val.		
b.	In skeins or in any other form exclusively for the manufacture of tissues . . . . .		25% ad val.		
149	Silk on reels, including weight of the reels (Disp. III, rule 9) 45% ad val.				
Group 2.					
(A surtax of 15% is levied on goods in No. 150 in this group.)					
Tissues.					
NOTE I.—The tissues comprised in this group shall be considered as pure silk tissues when the number of silk or floss-silk threads, counted in the warp and weft, exceeds one-half of the total number of threads composing the tissue (Disp. I, rule 5).					
This rule shall not apply to knitted stuffs, tulles, lace, blondes and tulles for borders, or to ribbons or galloons not exceeding 15 metres in width, such tissues shall be considered as mixed silk tissues and dutiable according to the corresponding numbers of the tariff, when containing threads of cotton or other vegetable fibres, wool or flock wool, whatever be the proportion of such threads in the mixture (Disp. I, rules 6 and 7).					
150	Tissues of silk, pure or mixed . . . . .		45% ad val.		
CLASS VIII.					
PAPER AND ITS APPLICATIONS.					
Group 1.					
151	Paper pulp (1), (2), (3) N. W. . . . .	100 Kil.	0 15		
(1) Knitted goods containing an admixture of wool, silk or floss silk shall, respectively, be dutiable according to the corresponding numbers of Classes VI. and VII. (see Disp. I, rule 6).					
(2) When such goods are mixed with silk, they shall be subject to the corresponding number of Class VII. (see Disp. I, rule 6).					
(3) See Disp. I, rules 8 and 12.					
(4) Ribbons and galloons containing in any proportion threads of wool or silk shall, respectively, be liable to the corresponding numbers of Class VII. (see Disp. I, rule 7).					
(5) Bricks of jute for use in the manufacture of soles for sandals (alpargatas) are dutiable under No. 142A.					
(6) Yarns and threads of all kinds of vegetable fibres combined in any proportion with threads of common metal shall be dutiable according to this number. Those combined with gold or silver shall be subject to the corresponding numbers of Group 1, Class II.					
(7) This number only includes paper pulp performed in such manner as to be fit only for the manufacture of paper or pasteboard. Pulp not performed is dutiable as common pasteboard. Wool pulp for making paper is free of duty.					

CLASS VII.—PAPER AND ITS APPLICATIONS—continued.			
Nos.	Goods.	Duties.	Doll.
Group 2.			
(A surtax of 25% is levied on all goods in this group.)			
<i>Printing (1) and writing paper.</i>			
162	Paper, continuous or in sheets, white or colored, unprinted, for printing purposes, T. (Disp. III, rule 5). 100 Kil.	4 00	
NOTE.—Glazed paper dutiable under No. 162 when imported for manufacturing purposes by proprietors of printing and lithographic establishments is exempt from the surtax of 25%. Glazed printing paper is also exempt from the surtax of 25% provided that such paper is imported by printers or lithographers to use exclusively in their business.			
163	Common paper, continuous or in sheets, white or colored, used for wrapping packages, bundles, &c., not including manilla, T. (Disp. III, rule 5) (1). 100 Kil.	2 50	
NOTE.—Paper, except manilla, manufactured into bags of any kind shall be dutiable, when without printing, with a surtax of 30%. If printed, whether in sheets or bags, it shall be dutiable with a surtax of 50%.			
164	Paper in sheets, ruled or not, unprinted, white or colored, used for writing purposes, including blank books of the same, T. (Disp. III, rule 5) (1). 100 Kil.	8 00	
NOTE 1.—Envelopes of all kinds shall pay duty under this paragraph with a surtax of 30% (1). NOTE 2.—Blank books, with printed headings, shall be classified under paragraph 166.			

Group 3.			
(A surtax of 50% is levied on all goods in this group.)			
<i>Paper, printed, engraved or photographed.</i>			
155	Books, bound or unbound, and similar printed matter (1), G. W. . . . .	100 Kil.	1 25
156	Heated paper, forms for invoices, labels, cards and the like, T. (Disp. III, rule 5) (1). 100 Kil.	0 10	
157	Prints, maps, charts &c., drawings, photographs, engravings and pictures; lithographs, chromo-lithographs, color-graphs &c., printed from stone, zinc, aluminium or other material, used as labels, flaps, bands and wrappers for tobacco or other purposes (1).		
a. Of one to three printings, inclusive, including articles printed singly in bronze (chrome printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, T. (Disp. III, rule 5) . . . . .			
		Kiloz.	0 05
b. Of four to seven printings, inclusive (chrome printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, T. (Disp. III, rule 5) . . . . .			
		Kiloz.	0 20
c. Of eight to thirteen printings, inclusive (chrome printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, T. (Disp. III, rule 5) . . . . .			
		Kiloz.	0 40
d. Of more than thirteen printings (chrome printing to be counted as three printings), including all articles printed in whole or in part in metal leaf, T. (Disp. III, rule 5) . . . . .			
		Kiloz.	0 80
NOTE.—Importers shall, at the demand of the Customs authorities, be required to furnish a lithographer's certificate showing the number of printings, which certificate shall be only a tally in the assessment of duty.			

Group 4.			
(A surtax of 30% is levied on all goods in this group.)			
<i>Wall paper.</i>			
158	Wallpaper, printed, T. (Disp. III, rule 5):		
a. On natural ground . . . . .	100 Kil.	4 00	
b. On dull or glazed ground . . . . .		6 00	
c. With gold, silver, wool or glass . . . . .	Kiloz.	0 27	

Group 5.			
(A surtax of 30% is levied on all goods in this group.)			
<i>Pasteboard and cartons paper.</i> T. (Disp. III, rule 5).			
159	Common packing paper, straw, sand or glass paper 100 Kil.	1 75	
160	Blotting paper . . . . .	2 30	
161	Other paper not specially mentioned, including manilla paper and press copy book . . . . .	100 Kil.	4 60

NOTE.—Manilla paper manufactured into bags of any kind, and cigarette paper in books or rolls (bobines) shall be dutiable with a surtax of 20%.

Paper liners (Chinese lanterns) shall be dutiable under Par. 161, with a surtax of 30% when of plain paper, and with a surtax of 50% when of paper printed by assimilation to notes to Pars. 154 and 161 (above). (*Ruling N. 27, of July 17, 1909.*)

Paper straws, waxed, are classified under No. 161, with a surtax of 30% for the making-up. Cellulose manilla paper (1) is also included in this number.

(1) Law of July 11, 1906: No import duty whatever shall be levied on entering the territory of the Republic of non-satin wood pulp paper in reels, conches, cases or bales, imported direct by newspaper proprietors for printing their paper.

(2) And not including cellulose manilla paper: "Paper of the sort imported generally for the purpose of wrapping pineapples is classified under No. 158."

(3) Moulded writing paper is classified under No. 154.

(4) Printed or headed envelopes (to be carefully discriminated from paper bags) are classified under No. 154.

(5) Bookbindings shall be dutiable according to the component material. When the books are stitched or bound in boards they shall be dutiable as printed matter.

(6) Tin foil, prints for lithographing, is classified under Nos. 156 and 157 respectively; lithographing checks and letters of exchange are classified under No. 156.

(7) Tin foil, printed or lithographed, is classified under Nos. 156 and 157 respectively; lithographing checks and letters of exchange are classified under No. 156.

Nos.	Goods.	Duties.	Doll.
Chrome paper dutiable under No. 141, when imported for manufacturing purposes by proprietors of printing and lithographic establishments is exempt from the surtax of 30%.			
<i>Figure paper.</i>			
a. In reams or loose sheets, of dimensions not exceeding 60 centimetres in length by 35 centimetres in breadth . . . . .	100 Kil.	4 60	
b. Cut to size on reels, "empa'mado," continuous or manufactured, in any form and of any length or breadth . . . . .		50% ad val.	
162	Cardboard paper and pasteboard in sheets:		
a. Cardboard paper, the cardboard and cardboard covered with glazed paper or with fancy paper, covered, painted, or embossed or with any other kind of fancy work (1) . . . . .	100 Kil.	3 50	
b. Other pasteboard and pasteboard covered with ordinary paper, white or dyed, stained or not, (1) Kil.		1 00	
163	Manufactures of cardboard paper or pasteboard:		
a. Boxes, made (1) from cardboard paper, the cardboard or pasteboard or such as has been enumerated in No. 162, or with paper or ornaments, or other materials which do not chiefly determine their value . . . . .	100 Kil.	7 00	
b. Boxes, manufactured from pasteboard, such as that enumerated in No. 162 . . . . .	100 Kil.	2 00	
c. Cardboard in sheets or other form, with or without tissue inside, impregnated with tar, pitch, asphalt, cement or other similar material, and used as roofing for buildings . . . . .		25% ad val.	
d. Other manufactures of cardboard paper, fine cardboard, or pasteboard not specially mentioned . . . . .	100 Kil.	20 00	
164	Paste and carton-pierre:		
a. Unwrought . . . . .	100 Kil.	1 00	
b. Wrought, finished or not, including mouldings . . . . .	100 Kil.	15 00	

# CLASS IX.—WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN INDUSTRY AND ARTICLES MANUFACTURED THEREWITH.

Group 1.  
(A surtax of 25% is levied on goods in Nos. 165-170 in this group; No. 165 no surtax leviable.)

<i>Wood.</i>			
165	Staves . . . . .	Thousand	0 80
166	Ordinary wood:		
a. In boards, deals, rafters, beams, round wood and timber for shipbuilding, G. W. (2) . . . . .	Cubic metre	0 40	
b. Plank or dove-tailed, for boxes and flooring; broomsticks and cases wherein imported goods were packed, G. W. (2) . . . . .	100 Kil.	0 16	
167	Fine wood for cabinet makers:		
a. In boards, deals, trunks or logs, G. W. . . . .		1 20	
b. Sawn in veneers, T. (Disp. III, rule 5) . . . . .		1 75	
168	Carpenter's wares: a. Fitted together, G. W. . . . .		0 65
b. In blocks, also tops and headings, G. W. . . . .		0 36	
169	Wood, cut, for making hog-heads or casks for sugar or molasses, G. W. . . . .	100 Kil.	0 08
170	Lattice-work and fencing, G. W. (2) . . . . .		0 60

Group 2.  
(A surtax of 25% is levied on all goods in this group.)  
*Furniture and manufactures of wood, T. to No. 171.*  
(Disp. III, rule 5).

171	Drawing-room or household furniture of wood, finished or not; manufacture of wood in articles in which wood constitutes the component material of chief value, when not specially mentioned; rattan or cane furniture . . . . .	25% ad val.	
Frames of ordinary wood, with or without iron, imported by manufacturers of harness, for use in their establishments . . . . .		25% ad val.	
172-176	are abolished in consequence of their being incorporated in No. 171		

Group 3.  
(A surtax of 25% is levied on goods except in Nos. 177, 179 and 180 in this group. No. 178 is exempt from surtax.)

<i>Various.</i>			
177	Charcoal, firewood and other vegetable fuel (1), G. W. . . . .	1,000 Kil.	1 50
178	Cork: a. In the rough or in boards, G. W. . . . .	100 Kil.	1 40
b. Manufactured, T. (Disp. III, rule 5) . . . . .		4 50	
179	Rushes, vegetable hair, cane, osiers, reeds, straw, palm and gomuti, raw, raw exports, and baskets and other common wares of esparto, G. W. . . . .	100 Kil.	1 85
Baskets wherein imported goods were packed shall be dutiable under this number, with a rebate of 60%.			

(1) Ordinary iron-crown boxes are classified under No. 162a, with a surtax of 30% for the making up when without printing, and of 50% when printed.

The cardboard comprised in No. 162 a and b shall be exempt from the surtax of 30% when imported by manufacturers in Cuba for the manufacture of boxes and other articles produced in the country.

(2) Wood prepared in the form of r-rails, and board's, for use in the erection of a house are properly classifiable under Par. 165 a.

If planed or dove-tailed for flooring, they are properly classifiable under Par. 166 b.

If prepared in the form of shingles, Par. 166 b.

See also footnote to No. 315.

Boxes or cases of common wood, divided with wooden partitions to contain bottles of mineral water &c., are classifiable under No. 161 b.

(3) Buckets for insulators for telegraph poles or houses, of common wood, roughly painted, are classified under No. 170.

(4) Charcoal to powder, common iron, known as foundry fuel, and used in the casting of iron and steel, is classified under No. 177.

## CUBA

Nos.	Goods.	Duties, Doll.	Nos.	Goods.	Duties, Doll.
180	Reports manufactured into iron articles; rushes, vegetable hair, cane, rattan, bamboo, straw, palm and gentian, manufactured into articles of all kinds not specially mentioned, T. (Disp. III, rule 5) .. .. .	100 Kil. 13 00	202	Other manufactures of leather or covered with leather, to include leather belting, when not imported as part of machinery (?) .. .. .	25% ad val.
	NOTE.—Dressmakers' manikins or models, when manufactured of wicker or rattan, are included in this number.			Group 3. (A surtax of 25 % is levied on all goods in this group except those in Nos. 203, which are exempt.)	
	CLASS X. ANIMALS AND ANIMAL WASTES EMPLOYED IN INDUSTRY.			Various.	
	Group 1.		203	Feathers for ornament, in their natural state or manufactured, N. W. .. .. .	Kilg. 2 00
(A surtax of 25% is levied on goods in Nos. 181-193, 195-198 in this group, and those in Nos. 194 with a surtax of 30%.)			204	Other feathers and feather dusters, T. (Disp. III, rule 5) .. .. .	Kilg. 0 40
	Animals.		205	Intestines, dried, N. W. .. .. .	100 Kil. 2 00
181	Horses and mares:—		206	Animal wastes, unmanufactured, not specially mentioned, G. W. .. .. .	100 Kil. 0 50
	a. Stall ones whose height exceeds 150cm, or 4½ feet .. .. .	Free.		CLASS XI. INSTRUMENTS, MACHINERY AND APPARATUS EMPLOYED IN AGRICULTURE, INDUSTRY AND LOCOMOTION.	
	b. Stallions that do not exceed 150cm, in height .. .. .	6 25		Group 1.	
	c. Geldings exceeding 150 cm, in height .. .. .	15 00	(A surtax of 30 % is levied on goods in Nos. 207-211 in this group, and those in Nos. 212 and 213 with a surtax of 25%.)		
	d. Geldings not exceeding 150cm, in height .. .. .	2 00		Instruments.	
	e. Mares, suitable for breeding .. .. .	3 00	207	Pianos:—	
	f. Other mares .. .. .	15 00		a. Grand .. .. .	40% ad val.
182	Mules exceeding 150cm, in height .. .. .	10 00		b. Other .. .. .	40% ad val.
	under that height .. .. .	5 00		The following articles, imported by manufacturers of pianos for use in their establishments: Tempered steel wire, Nos. 12 to 24, specially prepared for strings; temper copper wire, Nos. 1-27, specially prepared for bass strings; iron tuning pins or stretching strings; waxes; maple wood specially prepared for bridges; apparatus and accessories, such as hammers, hammer flanges, and other small parts; keys of wood or ivory; cast-iron frames, bradawl, for stringing wires .. .. .	40% ad val.
183	Asses:—		208	Harmoniums or organs .. .. .	40% ad val.
	a. Mares exceeding 150cm, in height (1½ feet) .. .. .	Free.	209	Harpis, violins, violoncelles, guitars and mandolines with incrusts, bows, flutes and flutes of the ring-system; metal instruments of a piston or more; detached parts for wind instruments of wood or copper .. .. .	40% ad val.
	b. All others, both male and female .. .. .	5 00	210	Musical instruments, other .. .. .	40% ad val.
184	Bovine cattle of any class, size and from wherever imported, excepting such as is imported for breeding purposes, referred to under the corresponding paragraph in the free list §4, W. .. .. .	100 Kil. 2 25	211	Watches and chronometers:—	
	NOTE.—For the purposes of the Tariff the following descriptions and conditions of cattle shall be observed:—Cattle shall be considered to mean male bovines up to the age of two years, and female bovines up to one year of age.			a. Of silver or other metal .. .. .	25% ad val.
	"Heifers" shall be considered to mean female bovines between the ages of one and two years. (Rating No. 31 of Aug. 11, 1900.)			b. Of gold or other metal .. .. .	25% ad val.
	Spanish memorandum which it is desired should hereafter be adopted at all customs ports in the Island of Cuba:—			c. Watch cases and works for watches .. .. .	25% ad val.
	All bovines up to one year "toreros" or "toreros," according to sex; up to two years, "vaqueros" or "vaqueros," up to three years or more, "vaqueros," or "vaqueros," "to-cos" if bulls; "hachos" if imported for working purposes, and "cows" if for breeding cows. (Rating No. 111 of Oct. 12, 1901.)		212	Clocks with weights, and alarm clocks, and detached parts .. .. .	25% ad val.
185	Pigs .. .. .	head 1 00	213	Works for wall or table clocks, finished or unfinished, with or without cases .. .. .	25% ad val.
186	Sheep and goats .. .. .	Free.		Group 2.	
	a. Ewes .. .. .	head 1 00		(Goods comprised in Nos. 214-222 in this group pay a surtax of 25%.)	
	b. Goats and male sheep .. .. .	head 1 00		Apparatus and machinery.	
187	Animals, not specially mentioned .. .. .	0 50		NOTE.—For the definition of parts of machinery the following rules must be observed:	
188	Singing birds, parrots &c. .. .. .	0 50		1. A separate piece of a machine is understood to be any object which is not expressly specified by name under some heading of the tariff, and which by its shape and by the manner in which it is presented for clearance in the Custom House, may be considered as exclusively destined to a machine and can have no other application. If it is imported to a machine and can have no other application, it is referred to the machinery.	
	Group 2.			2. Tubes, bars, axes, screws, bolts, sheets, plate, boiler bottoms, wire and other articles expressly taxed in the tariff must pay duty accordingly, though they be destined to machinery.	
	A surtax of 25% is levied on goods specified in Nos. 189-196, 199, 2, 202 in this group, and those specified in Nos. 197, 198 and 200 with a surtax of 30%.			3. Tools, instruments and apparatus employed in the arts, agriculture and industry, shall be considered as parts of machinery for the application of duty, and must pay according to the materials of which composed.	
	Hides, skins and leather wares.		214	All weighing machines, including scales and detached parts thereof (?) .. .. .	20% ad val.
189	Pelts in their natural state or dressed .. .. .	10% ad val.	215	Machinery and apparatus for making sugar and brandy:—	
190	Hides and skins, raw or unprepared, dry, salted or pickled .. .. .	10% ad val.		a. Complete machinery and apparatus applicable only to the manufacture of sugar, wherever the importer .. .. .	10% ad val.
191	Hides tanned with the hair .. .. .	15% ad val.		b. Machinery and apparatus for making brandy and other apparatus and machinery and detached parts of the same which having several applications for industry and agriculture are destined as auxiliary for the manufacture of sugar and brandy, provided that same are imported for or by planters who under such regulations and security as the secretary of the Treasury may prescribe shall justify the installation of same on their estates .. .. .	10% ad val.
192	Hides tanned, dressed and finished, without the hair .. .. .	15% ad val.		NOTE 1. In the foregoing Par. (b) shall be included the detached parts of the machinery and apparatus mentioned in Par. (a) when imported separately; and by special concession the flanges or keys for the installation of boilers and furnaces, as well as the iron and steel plates or crystal parts, or other fire-proof material when imported for the construction or repairs of railways for the private use of sugar plantations; turntables, .. .. .	10% ad val.
193	Skins, tanned, dressed and finished, including calf, kangaroo, sheep, lamb, goat and kid skins .. .. .	15% ad val.		(c) Circular tapes or fold tapes, mount of leather, or covers with leather, are classified under No. 202.	
194	Hides and skins, varnished, japanned or enamelled, and skins with figures, engravings or cut-outs .. .. .	20% ad val.		(d) String frames for pianos shall be liable to the corresponding duty leviable on pianos, though they be not imported with all the pieces constituting the instrument.	
195	Leather cut into shoe upper, or tamps or other articles suitable for conversion into manufactured articles, and also manufactures of leather, finished or unfinished, not otherwise provided for .. .. .	25% ad val.		The following articles employed in the manufacture of pianos are included in No. 217 are exempted from the surtax of 30 % when imported by manufacturers for use in their establishments: tempered steel, Nos. 12 to 24, for piano strings; special wire of temper copper, Nos. 1 to 27, for bass strings; special pins of iron for stretching piano strings; wood in sheets of 1 centimetre in thickness, special kind for wrist joints; maple wood of special kind for bridges; mechanisms with accessories such as hammers, flanges and other small parts; keys of wood and ivory; string frames of cast iron, brass or .. .. .	10% ad val.
196	Gloves of skin, T. (Disp. III, rule 5) .. .. .	Kilg. 3 50		(e) Nos. 214-222, included as here presented, are as modified by Order No. 107, 28th Sept. 1901.	
	a. Common baseball, fencing and boxing gloves of skin alone .. .. .	Kilg. 1 00			
197	Boots, shoes and slippers:—				
	a. For men, size 3 and up (American standard), Pair 0 15 and 10 %				
	b. For boys, girls, women, misses and children .. .. .	0 10 and 10 %			
	NOTE.—Boots and shoes, size 3 (children's) and under (American standard), pair, 5 cents and 10% ad val.				
198	Other boots, slippers and shoes, fancy or ornamented, Pair 0 15 and 10 %				
199	Hilling boots, with and without leather (?) .. .. .	Dozen 0 10			
200	Saddles, with and without leather (?) .. .. .	15% ad val.			
	And in addition				
201	Saddlery and harness, T. (Disp. III, rule 5):—	Kilg. 0 65			
	a. Draft harness, other than for carriages .. .. .	0 10			
	b. Carriage harness .. .. .	0 10			
	c. Other saddlery and harness-makers' wares; v. dices, hat boxes, and travelling bags of no board or leather (?) .. .. .	0 20			
	NOTE.—Except of wood, imported by manufacturers of harness for use in their establishments .. .. .	Kilg. 0 20			
	• Circular No. 52 of June 24, 1900. Referring to No. 181, which directs that only such horses of each gender that are under 150 cm, measured by rule, are to be considered for the purposes of the established height, the present circular repeals Circular No. 292 of June 24, 1900, and provides for the strict application of the said No. 181, and directs that the measure of horses be taken from the ground up to the withers by the rule "height to the withers" or "height to the shoulders" divided in centimetres and duty is rated.				
	• See No. 319.				
	1. Boxing, baseball and fencing gloves of skin alone are dutiable under No. 196, and those stuffed or padded and covered with skin, under Par. 202. (Rating No. 11, of June 29, 1900.)				
	2. For the purpose of application of Rule 11, Disp. III, Nos. 196 and 199 are considered as including without leather, sole, and common Chinese slippers, such as by their extreme cheapness, as well as by their use, are assimilated to "sandals," are classified under No. 200.				
	3. Chinese or saddle stirrles of cotton are classed under No. 201c.				

**CLASS XL.—INSTRUMENTS, MACHINERY AND APPARATUS EMPLOYED IN AGRICULTURE, INDUSTRY AND LOCOMOTION.** continued.

Nos.	Goods.	Duties.
		Doll.

transfer bridges, iron or steel bridge work, rivetted or rolled, iron or steel rails, points, crossings, signals, gate crossings, and metal rods, spikes, fish plates, fish plate bolts, spikes, frogs, semaphores, watches, and railways ties of wood.

NOTE 2. Railroad rolling stock of any kind is excluded from this concession.

NOTE 3. In case that any of the private railways installed with the material imported under the privilege of this Decree as well as under Order 246, prior to this Decree and hereby amended be declared for the public service, the importer, or in his absence, or in case of transference of the property, the estate shall be compelled to pay the full amount of duties under the corresponding paragraph of the tariff without any rebate or benefit, and these duties shall be collected since the date of the first importation made of such material.

216	Agricultural machinery and apparatus (*)	10% ad val.
217	Steam motors, stationary	20% ad val.
218	Marine engines; steam pumps; hydraulic, petroleum, gas and hot or compressed air motors (*)	20% ad val.
219	Boilers (*)	
	a. Of cast iron	20% ad val.
	b. Tubular	20% ad val.
220	Locomotive and traction engines	20% ad val.
221	Turntables, hydraulic cranes and columns	20% ad val.
222	Machines of copper and its alloys; detached parts of the same metals (*); typewriters, typewriter ribbons, adding machines and manifold apparatus.	20% ad val.
	Machinery, apparatus and accessories imported by manufacturers of gas for use in their establishments	20% ad val.
	Machinery and accessories imported by manufacturers of buttons for use in their establishments	20% ad val.
223	Dynamo-electric machines, inductors and detached parts	30% ad val.
224	Sewing machines and detached parts thereof	20% ad val.
225	Velocipeds, bicycles and detached parts and accessories thereto, including bicycle lamps	20% ad val.
226	Machines and apparatus, other, or of materials not specially mentioned, also detached parts of all kinds other than of copper or its alloys (*)	20% ad val.

**Group 3.**

(A surtax of 25% is levied on all goods in this group.)

**Carriages.**

	NOTE.—Lamps, rubber tyres and other accessories or detached parts not specially provided for, are included under the following paragraphs.	
227	Coaches and berlins, new, used or repaired; automobiles, motor cycles, and tyres, solid or pneumatic, for the same.	35% ad val.
228	Railway carriages of all kinds for passengers	25% ad val.
229	Vans, trucks and cars of all kinds; miners' trolleys	25% ad val.
230	Tramway carriages of all kinds	25% ad val.
231	Wagons, carts and hand carts	25% ad val.

**Group 4.**

(A surtax of 25% is levied on goods comprised in Nos. 232-255 of this group.)

**Vessels.**

NOTE 1.—The duties on ships include likewise those levied on anchors, kedgcs, cables and chains, barometers, chronometers, binnacles, compasses (douse and fixed), speaking trumpets, telescopes, casks, corbals, sails and masts, necessary for the manœuvres and safety of vessels, with due regard to their class. The following articles will likewise be included in the duties levied on such vessels, although not imposed upon dynamo and lamps for electric lighting on same, as well as those corresponding to the gas-work, crockery, knives, forks, and spoons, table and bed linen, and kitchen utensils for the exclusive use of said vessels, provided that said articles are proper and suitable, in quantity and quality, to the class and service of the

(1) The machines and apparatus mentioned in this number are those employed by farmers and agriculturists for preparing the ground and gathering the crops, also those employed in order to clean the crops and improve them without essentially changing their nature.

(2) Hay presses, used exclusively for drying hay, are classed in No. 216 as agricultural machinery and apparatus.

(3) Articles corresponding to Nos. 218 and 219 when imported by ship-owners for use exclusively in the repair of registered steam vessels belonging to the island, will be dutiable at the reduced rate of 8% ad valorem. (*Circular de la Habana*, 24th Sept. 1901.)

(4) Machines and separate pieces of the same, of copper and its alloys, and of other materials, shall also be included under this heading, provided the above metals predominate in weight.

(5) It will be necessary to prove to what manufacture or to what industry pure wooden hose and filters are destined in order to be assessed according to this number.

Water-closets and parts thereof are classed in No. 226 "as apparatus" as piston packing, of which material and resin is included in this number. (See also note to No. 233.) Flush-pipes imported separately from water-closet apparatus, provided the above metals predominate in weight, will be dutiable according to the component material, unless proof be furnished that same are imported solely for use in connection with water-closet apparatus, in which case, they are to be dutiable according to No. 226 as parts of water-closets.

Zinc plates with a hole in the centre only to be used for protecting steamships and being replaced as necessary parts of boilers, and shall be classed in No. 226 and not in No. 74.

Boiler tubes (*boiler pipes*) of iron or steel which are integral parts of the boiler itself and have no other application, shall be classified under Par. 226. The "tubes" mentioned in Note 2 at the head of Group 4, "Apparatus and Machines," refer to those which are destined to machinery for connections, conduction of water, &c., but which may be used for other purposes. (*Review No. 28 of July 21, 1900.*)

respective vessels; that they are indelibly and conspicuously stamped or marked with the name of the vessel, and furthermore that said vessels are to be engaged in the coastwise trade. In cases where such articles lack or do not combine the necessary conditions aforesaid, same shall pay at all times the duties specified in the respective paragraph of the tariff. All other articles shall be liable to the duties leviable thereon.

NOTE 11.—Duties on steam vessels shall be levied on the total number of tons which may result from the official measurement, and no separate duty shall be levied on machinery which shall be considered an integral part of the vessel.

The certificate of tonnage shall temporarily serve as a basis for levying duty on vessels entering from abroad. The interested parties must present to the Customs authorities a certificate of measurement approved by the inspector; but it is understood that the Customs authorities will not consider the clearance and payment of the duties as finally settled until this formality has been complied with and noted.

National ships lengthened in foreign dockyards must, on their return, pay duty on the additional tonnage. Vessels refitted with engines abroad shall pay a fiscal duty of 6 dollars per horse-power when it is impossible to ascertain the weight of the new machinery.

Boilers and accessories of copper, iron, tubes, &c., changed abroad, shall be liable to a fiscal duty of 3 dollars per each square metre of heating surface.

Vessels undergoing other repairs in foreign ports shall, on their return, pay duty on the material employed for the purpose.

232	Sailing vessels of all kinds	Gross ton	1 50
233	Steam vessels with wooden hulls		2 00
234	Steam vessels with hulls of iron or other metals, of mixed construction		2 50
235	Salvage from wrecked vessels (*)		8% ad val.

**CLASS XII.**

**ALIMENTARY SUBSTANCES.**

**Group 1.**

(A surtax of 30% is levied on all goods in this group.)

	<i>Meat and fish, butter and greases; T. to Nos. 236-241; to Nos. 243A, 244, 245, 247-250 and 252 (Disp. III, rule 5).</i>	
236	Poultry and small game	Kilog. 0 08
237	Meat in brine: a. Beef, brine or salt	100 Kil. 2 80
	NOTE.—Dry salt meat included in No. 237, packed in boxes, has 12% tare.	
	b. Pork, brine or salt	100 Kil. 2 80
	NOTE.—Hog meat, except hams when dry-salted or wet-salted (pickled in brine), but not smoked, including dry-salted shoulders, shall go under par. 237b. ( <i>Review No. 5 of June 14, 1900.</i> )	
238	Lard	100 Kil. 2 80
239	Tallow, except when imported for the manufacture of soap	2 00
240	Bacon	1 00
	NOTE.—Hog meat, except hams, when dry-salted and smoked, including shoulders dry-salted and smoked, in other words <i>bacon</i> , should be classified under par. 240. ( <i>Review No. 5 of June 14, 1900.</i> )	
241	Ham or shoulders	100 Kilog. 3 50
	NOTE.—Hog meat, including hams and shoulders, those called "picnics" and those called "California," when the same are sugar-cured (that is, pickled in brine with sugar) and smoked, or when the same are plain pickled and smoked, shall be classified under par. 241.	
242	Jerked beef ("cachaño"), G. W.	100 Kilog. 3 95
243	Meat of all sorts:	
	a. Beef, canned	5 00
	b. Beef, fresh, N. W.	4 50
	c. Mutton, fresh, N. W.	4 50
	d. Pork, fresh, N. W.	4 00
244	Butter and oleomargarine	7 00
245	These	5 00
246	Condensed milk	10% ad val.
247	Salt cod and stockfish, cod, hake and halibut	100 Kilog. 1 00
248	Herring, pickled, smoked, salted or marinated, and skate, salted	100 Kilog. 1 00
248A	Spanish sardines, dried and pressed	1 30
248B	Sardines in any other form	2 60
249	Mackerel, pickled, smoked, salted or marinated	2 00
250	Salmon, canned, smoked, salted or marinated	5 00
251	Oysters of all kinds, and shellfish, dried or fresh, G. W.	1 00
252	Eggs	5 00

**Group 2.**

(A surtax of 30% is levied on goods classed in Nos. 256 and 256 of this group and 20% in No. 252; No. 254, no surtax leviable.)

	<i>Cereals.</i>	
253	Rice, husked or not, G. W.	100 Kilog. 1 00
254	Wheat, G. W.	0 60
255	Cereals: a. Corn, G. W.	0 30
	b. Rye, G. W.	0 40
	c. Barley, G. W.	0 30
	d. Oats, G. W.	0 40
256	Flour: a. Of wheat, G. W. (*)	1 00

(1) The tackle, apparel, furniture &c. of a vessel wrecked at sea, and the cargo of a vessel wrecked on the coast of Cuba and abandoned for two years are exempt from duty. Underwriters may be recognised as owners for the purposes of entry.

(2) To ascertain whether products presented for clearance should be considered as flour or semolina a sample must be passed through a sieve No. 80, composed of silk tissue, presenting 80 holes to the square inch or square of 2 millimetres. Should the product pass through this sieve it shall be dutiable as flour, in contrary cases as semolina.

## TARIFF.]

## CUBA.

Nos.	Goods.	Duties. Doll.	Nos.	Goods.	Duties. Doll.
b. Of rice, G. W.	.. .. .	100 Kilog. 2 00	b. In bottles, flasks, demijohns or other like receptacles, T. (Disp. III. rule 13)	.. .. .	Hectol. 9 00
c. Of corn, G. W.	.. .. .	" 0 50	NOTE.—Vinegars not being specifically mentioned in Decree No. 14 of Feb. 1, 1904, or in the reciprocity treaty between Cuba and the United States, are exempt from all surcharges, being allowed, if they are products of the industry of the last-named nation, the benefit of the 20% referred to in Art. III. of said treaty.		
d. Of oats, G. W.	.. .. .	" 1 20	282 Saffron, safflower and flowers of "toobar"	.. .. .	25% ad val.
Group 3.					
(A surtax of 30 % is levied on all goods in this group.)					
<i>Pulse, garden produce and fruits.</i>					
257 Beans, G. W.	.. .. .	100 Kilog. 1 10	283 Ginnamo, of all kinds, cloves, pepper and nutmegs	.. .. .	25% ad val.
258 Pease, G. W.	.. .. .	" 1 10	284 Vanilla	.. .. .	25% ad val.
259 Onions, G. W.	.. .. .	" 0 70	285 Tea	.. .. .	25% ad val.
260 Potatoes and other vegetables not specially mentioned, G. W.	.. .. .	100 Kilog. 0 50	286 Coffee, chicory roots and chicory, T. (Disp. III. rule 5):		
261 Flour of pulse, G. W.	.. .. .	" 2 50	a. Raw (not roasted)	.. .. .	100 Kil. 18 00
262 Fruits, fresh, G. W.	.. .. .	" 0 60	b. Roasted, in the bean or ground	.. .. .	22 50
263 Almonds of all kinds	.. .. .	" 25% ad val.	287 Cocoa of all kinds, in the bean, ground, or in paste; cocoa butter, T. (Disp. III. rule 5)	.. .. .	100 Kil. 26 25
264 Fruits, dried or drained, G. W.	.. .. .	100 Kilog. 1 50	NOTE.—Referring to Disp. III. rule 5, under the heading of "Cocoa" it is hereby ruled that "cocoa ground or in paste, in double receptacles, shall have a tare of 15%."		
265 Chestnuts, dried or fresh, G. W.	.. .. .	" 1 50	288 Chocolate and sweetenings of all kinds, including the immediate packages	.. .. .	25% ad val.
Group 4.					
(A surtax of 25 % is levied on Nos. 265-268 in this group; No 269 is subject to a surtax of 30 %.)					
<i>Seeds and fodder.</i>					
266 Clover seed, G. W.	.. .. .	100 Kilog. 3 00	289 Pastes and fecule for soups and other alimentary purposes	.. .. .	25% ad val.
267 Flax seed, G. W.	.. .. .	" 0 82	290 Biscuits, T. (Disp. III. rule 5):		
268 Timothy seed, G. W.	.. .. .	" 2 00	a. Ordinary	.. .. .	100 Kil. 1 50
NOTE.—The importation of foreign tobacco seed into the Island of Cuba is prohibited until further orders.					
269 Fodder and bran, G. W.	.. .. .	100 Kilog. 0 45	b. Fine, of all kinds, including the immediate package	.. .. .	100 Kil. 3 50
a. Corn or broom straw ( <i>millo</i> ), G. W.	.. .. .	" 0 50	291 Honey	.. .. .	Gallon 0 20
Group 5.					
(Goods classed in Nos. 270-272 of this group pay a surtax of 30 %, and those in No. 273 pay a surtax of 25 %.)					
<i>Preserves.</i>					
NOTE 1.—All preserves are dutiable with the weight of immediate receptacles (see Disp. III. rule 5).					
270 Fish or shellfish, preserved in oil or otherwise, in this	.. .. .	25% ad val.	292 Molasses	.. .. .	" 0 06
271 Vegetables and pulse, pickled or preserved in any manner	.. .. .	25% ad val.	293 Sugar, raw	.. .. .	N. W. 100 Kil. 1 00
272 Fruits, preserved:			294 Sugar, refined	.. .. .	" 0 75
a. In brandy	.. .. .	25% ad val.	295 Saccharine	.. .. .	Lb. 1 50
b. Other	.. .. .	25% ad val.	CLASS XIII.		
273 Alimentary preserves not specially mentioned: pork-butcher's wares, trifles, sauces and mustard alimentary flavouring extracts	.. .. .	25% ad val.	MISCELLANEOUS GOODS.		
NOTE.—Alimentary flavouring extracts mentioned in No. 273 refer to extracts used for food condiments provided they contain no alcohol.					
Group 6.					
(A surtax of 30 % is levied on goods in Nos. 275, 276, 280 of this group and those classed in No. 274 are subject to a surtax of 25 %; Nos. 277-279 are exempt.)					
<i>Oils and beverages.</i>					
(See also Law of February 27, 1903, at end of Tariff.)					
274 Olive oil, cotton-seed oil (1) except for the manufacture of soap T. (Disp. III. rule 4):			296 Fans	.. .. .	30% ad val.
a. In receptacles of earthenware or tin, G. W.	.. .. .	100 Kil. 2 40	297 Trunks and ornaments of all kinds, except those of gold or silver, or of gold or silver plate, or except those of which the predominant substance is amber, jet, tortoise-shell, coral, ivory, meerschaum or mother-of-pearl, or except those in which the predominant substance is horn, whalebone, celluloid, bone, or compositions imitating these materials, or compositions imitating those mentioned in paragraph 298, N. W.	.. .. .	Kilog. 0 75
275 Alcohol, S. T. (Disp. III. rule 12)	.. .. .	100 Kil. 3 00	298 Amber, jet, tortoise-shell, coral, ivory, mother-of-pearl and meerschaum:		
276 Brandy, liqueurs, combals and all compound spirits not specially mentioned:			a. Unwrought, N. W.	.. .. .	Kilog. 1 00
a. In casks, barrels or half-barrels, S. T. (Disp. III. rule 12)	.. .. .	Hectol. 21 00	b. Wrought, N. W.	.. .. .	" 1 80
b. In bottles, flasks, demijohns, or other similar receptacles, S. T. (Disp. III. rule 12)	.. .. .	Hectol. 34 00	299 Horn, whalebone, celluloid and bone; also compositions imitating these materials or those of the preceding number:		
c. Rum, whiskey, gin, in bottles, flasks, demijohns or other similar receptacles	.. .. .	Hectol. 23 00	a. Unwrought, N. W.	.. .. .	Kilog. 0 60
Alcoholic extracts or essences, imported by manufacturers of carbonated waters ( <i>agua gasosa</i> ), for use in their establishments, are exempt from the payment of the internal-revenue tax.					
NOTE.—All compound spirits not specially mentioned under other tariff nos. are to be classed in No. 276, including alcoholic (viz., prepared with alcohol) extracts and essences.					
277 Wines, sparkling, S. T. (Disp. III. rule 13)	.. .. .	Litre 0 85	b. Manufactured into cinematographic films and similar articles, whatever may be the purpose for, or conditions under which imported, N. W.	.. .. .	Kilog. 4 00
278 All white wines (except sparkling), including the so-called generous wines ( <i>vinos generosos</i> ), and all red or white dessert or liqueur wines, S. T. (Disp. III. rule 13):			c. Manufactured into any other kind of articles, N. W.	.. .. .	Kilog. 1 20
a. In casks, barrels or half-barrels	.. .. .	Litre 0 07	300 Walking-sticks and sticks for umbrellas and parasols	.. .. .	25% ad val.
b. In bottles, flasks, demijohns or other similar receptacles	.. .. .	Litre 0 20	301 Coffins or undertakers' fixtures	.. .. .	25% ad val.
279 Other wines, S. T. (Disp. III. rule 13):			302 Hair, human, manufactured into articles of all kinds or any shape, N. W.	.. .. .	Kilog. 5 00
a. In casks, barrels or half-barrels	.. .. .	Hectol. 4 50	303 Cartridges, with or without projectiles or bullets, for muzzle-loading firearms; also primers and caps for such arms, T. (Disp. III. rule 5)	.. .. .	100 Kil. 30 00
b. In bottles, flasks, demijohns or other similar receptacles	.. .. .	Hectol. 13 00	304 Tarpaulins coated with sand, for vans: felts and tow, tarred or coated with pitch, G. W.	.. .. .	109 Kil. 0 28
280 Beer and cider, T. (Disp. III. rule 11):			305 Oilcloths, T. (Disp. III. rule 5):		
a. Malt liquor, in casks	.. .. .	" 3 30	a. For floors and packing purposes	.. .. .	Kilog. 0 06
b. Malt liquor, in bottles	.. .. .	" 4 00	b. Other including hosiery	.. .. .	" 0 06
c. Cider, natural or artificial; ginger ale, root beer, and other non-alcoholic beverages not otherwise provided for, T. (Disp. III. rule 14)	.. .. .	" 1 60	Pats and brief cases of oilcloth or bands for hats shall be liable to a surtax of 40 per cent.		
d. In casks, barrels or half-barrels	.. .. .	Hectol. 1 60	306 Cases: a. Of fine wool or leather, lined with silk; or other similar cases, N. W.	.. .. .	Kilog. 0 75
d. In bottles, flasks, demijohns or other similar receptacles	.. .. .	Hectol. 3 00	b. Of common wool, cardboard, osier and the like, including letter files, N. W.	.. .. .	Kilog. 0 20
Group 7.					
(The goods comprised in Nos. 282-285 and 294 are subject to a surtax of 25 %, and those in Nos. 286-292 and 293 pay a surtax of 30 %; Nos. 281 and 293 are exempt from surtax.)					
<i>Vinegars.</i>					
281 Vinegar:			307 Artificial flowers of tissue or wax, also pistils, buds, leaves and seeds, of any kind of material, for the manufacture of flowers, N. W.	.. .. .	Kilog. 1 00
a. In casks, barrels or half-barrels, T. (Disp. III. rule 13)	.. .. .	Hectol. 3 00	308 Matches of wax, wood or cardboard, including the immediate packages, N. W.	.. .. .	Kilog. 0 20
(See also Law of February 27, 1903, at end of Tariff.)					
309 Countouches and gutta-percha manufactured in any shape or of any kind of article not otherwise provided for, T. (Disp. III. rule 5):					
a. Rubber hose and piston packing					
NOTE.—Piston packing of rubber or countouches is dutiable under No. 309a. See also footnote (1) to No. 226.					
b. All other articles					
310 Games and toys, other than those of tortoise-shell, ivory, mother-of-pearl, gold or silver and except those made of articles mentioned in paragraphs 298 and 299, T. (Disp. III. rule 5)	.. .. .	Kilog. 0 10	Ordinary dominos, of wood and bone or wood and paste, are included in this number, also playing cards (for additional tax on playing cards see Law of 27 February, 1903, heretofore).		
311 Umbrellas and parasols	.. .. .	25% ad val.	312 Oil and water-color paintings	.. .. .	25% ad val.
313 Hats, bonnets and caps of all kinds, finished or unfinished	.. .. .	20% ad val.			

(1) Olive oil and cotton seed oil employed in the manufacture of butter substitutes and lard compounds are exempt from the surtax of 25% when imported by manufacturers in Cuba for use in their own industries.

† An additional duty of 25% on the amount of customs duty now payable shall be levied on the articles comprised in No. 297. (Law of Aug. 1, 1917).



## XIII. MISCELLANEOUS GOODS continued.

No.	Goods.	Duties. Doll.
314	Waterproof and caoutchouc stuffs, including boots and shoes of rubber (1), (2), (3), (4), (5):— a. On cut-to-size pieces, imported by manufacturers . . . . . Kiloz. 0 32½ b. On cut-to-size pieces, imported by manufacturers for use in the manufacture of raincoats . . . . . Kiloz. 0 25 c. On woolen or silk tissue . . . . . 0 65 d. Waterproof fabrics in the piece, imported by manufacturers for use in the manufacture of raincoats . . . . . Kiloz. 0 50 NOTE. Contractors or manufacturers of articles suitable under this paragraph shall be liable to a surtax of 30 per cent., except boots and shoes of rubber.	
315	On all other goods, wares, merchandise and effects, not otherwise enumerated or provided for, except crude materials (1) . . . . . 25% ad val.	
316	On crude materials, not otherwise enumerated (2) . . . . . 10% ad val.	

## CLASS XIV.

## TOBACCO

(See also Law of February 27, 1903, at end of Tariff.)

317	Tobacco: a. In cakes, so-called "brevas," or in casks, N. W. . . . . 100 Kil. 10 50 b. In powder or snuff, or otherwise made, N. W. Lb. 0 12 c. Leaf tobacco, stemmed or unstemmed, whether wrapper or filler, N. W. . . . . Lb. 5 00 d. Cigars, cigarettes, cheroots, of all kinds . . . . . Lb. 4 50 e. Cigars, cigarettes, cheroots, of all kinds . . . . . 25% ad val.	
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Paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed on cigars.

## SPECIAL PROVISION.

318 Special provision, issued Oct. 1, 1902.

## FREE LIST

The undermentioned articles may be imported into Cuba exempt from the duties stipulated in the tariff in compliance with the prescribed conditions and the formalities established for every case in the Customs Regulations:

- 319 Mammals, natural, including the ewe-poa.
- 320 Trees, plants and moss, in natural or fresh state.
- 321 National products returning from foreign exhibitions, on presentation of the bill of lading or certificate proving their exportation from the island, and of satisfactory evidence attesting that such products have been presented and have been shipped to their point of departure.
- 322 Trained animals, portable theatres, panoramas, wax figures, and other similar objects for public entertainment, imported temporarily, not for longer than three months, unless extension be granted by the collector of customs, provided they be given.
- 323 Receipts exported from Cuba with fruit, sugar, molasses, honey, brandy, alcohol and coconut oil, and re-imported empty, including iron drums containing condensation.
- 324 Specimens and collections of mineralogy, botany and zoology; also small models for public museums, schools, academies and scientific and artistic corporations, on proof of their destination, and archaeological and numismatical objects for public museums, academies, and scientific and artistic corporations, on proof of their destination.
- 325 Used furniture of persons coming to settle in the island, provided the same has been used for one year.
- NOTES to No. 325.—The expression "Used furniture of persons coming to settle in the island" shall be construed to include such articles of household effects and furnishings as pictures, books, piano organs, china ware and kitchen utensils, in quantities, and of the class, suitable to the rank and position in life of the person bringing them, provided that they have all been in use by the said person for more than one year, and provided further that satisfactory evidence be produced that such person is actually coming to settle in the island, that the change of residence is bona fide, and that the privilege of free entry under this paragraph has never been previously granted him. (*Ruling No. 32 of Aug. 7, 1903.*)
- A carriage, or hearse, or property of a bona fide immigrant coming to settle in the island of Cuba, bearing evidence of having been used for one year, when imported together with his household furniture, may properly be admitted free of duty under the provisions of par. 325 of the Cuban Customs Tariff. (*Ruling No. 124 of March 15, 1902.*)

326 Samples of silk, wallpaper and tissues, when they comply with the following conditions:

- a. When they do not exceed ten centimetres in length, measured in the warp or length of the piece, even when such samples have the following conditions:

(1) All articles coated with caoutchouc on one or both surfaces, as well as those with an interior lining of caoutchouc, are included in this number.

(2) Stuffed or mounted birds, or animal specimens of zoology, &amp;c., except when the specimens of No. 324 of the free list are complied with, are dutiable under No. 315.

(3) Breast or chest protectors and masks, for brass ball or fencing, are dutiable according to No. 315. Aluminized paper is classed under No. 315.

(4) Those articles (including watered tissue) which are excluded from classification under No. 315 by reason of not complying with the condition that they shall have no commercial value are classed under No. 315, except where the character of the article as printed matter makes it properly classifiable under the schedule for printed matter.

(5) Such manufactures of wool, as collars, corners, and other parts of a knicker-down blouse, which cannot be properly classified under the various paragraphs of Class I, of this IV, are classed under No. 315.

(6) Compasses, natural, not gold or silver plated, drawing outfits, mathematical and geometrical sets, &amp;c., are classed under No. 315.

(7) Threaded tiles of tarred roofing paper are dutiable under No. 315. Embroidery cloth, also a-boson in powder, is classed under No. 315.

entire width of the piece. The width shall, for tissues, be determined by the list, and for felts and wallpaper by the narrow border which has not passed through the press.

b. Samples not having these indications shall only be admitted free of duty when they do not exceed 40 centimetres in any dimension. c. In order to avoid abuse, the samples declared for free entry must have cuts at every 20 centimetres of their width, so as to render them unfit for any other purpose.

327 Samples of trimmings in small pieces, of no commercial value or possible application.

NOTE.—No other samples than those provided for in paragraphs 326 and 327 shall be admitted free of duty; provided that ordinary and usual commercial samples, imported by bona fide commercial travellers in their baggage, after examination and identification by the customs-house, upon re-exportation within three months after the date of their importation, shall be entitled to a refund of 75% of the duties paid thereon, if upon presentation at the customs house for re-exportation said samples shall be positively recognised and identified as being those upon which duty has been paid, and provided further that the appraised value of said samples shall not exceed \$20.

328 Works of fine art acquired by the Government, academies, or other official corporations, and intended for museums, galleries, or art schools when the proof is given as to their destination.

329 Gold in bars, powder or coin; also silver and bronze coins.

330 Wearing apparel, toilet objects and articles to be used on personal use, bed and table linen, books, portable tools and instruments, theatrical costumes, jewels and table services bearing evident traces of having been used, imported by travellers in their luggage in quantities proportionate to their class, profession and position.

NOTE.—The collector of customs may exact a bond for the exportation of these articles when deemed necessary by him.

331 Stone, unworked, for paving purposes.

NOTE.—Silicenes, clean, sharp-grained, coarse sand is classed in this number.

332 Ploughs, hoes, machetes, cane knives &amp;c., exclusively used for agricultural purposes, and other exclusively agricultural implements and machinery (1).

NOTE.—In the interpretation of this paragraph, in the case of an instrument claimed to be for agricultural purposes, the classification will be determined by the use to which the implement is to be put, proved to the satisfaction of the collector of customs.

333 Quinine, sulphate and bisulphate of, and all alkalis or salts of cinchona bark except quinine pills.

334 Hemp, flax and ramie, raw, hatched or tow.

335 Aloes, henquin, pita, inte and other vegetable fibres, raw, hatched or tow.

336 Single yarns made of jute for the manufacture of sugar bags only, to be imported by sugar-bag manufacturers only, the importer to give a bond to use the yarn exclusively for the manufacture of sugar bags.

337 Standard text books for the use of schools, whenever be the importer, and maps and educational instruments for the use of schools, which have been purchased by the properly constituted authorities of said schools, in quantities not exceeding the absolute requirements of such schools, conclusive evidence being furnished to the customs officers that such purchases were made prior to the importation of the articles entered, together with the certificate of the superintendent or principal of the school that the same are to be used exclusively for such institution.

338 Coal and coke.

339 Mineral waters, natural.

340 Fresh fish.

341 Articles of the growth, produce and manufacture of the island of Cuba exported to a foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed.

342 Bricks (common), unglazed, for building purposes.

343 Unlaid common pine lumber.

344 Bees and beekeepers' supplies, as follows:—Waxen beehives with grooves in the corners; square honey-comb boxes; small wheel for cutting honey-combs; honey extractors, of the extractor type; honey knives, straight and triangular; "Navajo" apparatus for extracting new honey and making a rap for the bees; Swiss wax extractor (Root); Swiss wax extractor in the sun (Doolittle); Swiss wax extractor in the sun (Boardsman); perforator zinc for separating beehives (Fisher and Root); department for honey and from beehives (Fisher and Root); hot smoke apparatus (Clark); cold smoke apparatus (Clark); brushes for cleaning beehives; net for closing bees; swarm catchers; wire wax protectors; globe wax protectors; boxes for shipping beehives with apartments; wire apparatus for taking out beehives; plywood board boxes for honey-combs; tanks to keep syrup for bee nourishment; apparatus for protecting queen bee's cell (West); a panicle for catching queen bees and transferring them to their cells (Mueller).

(1) Parts of cultivators, harrows, ploughs, and seed planters except when these implements are propelled by steam, electric or other unusual power are classed under No. 342, provided said parts are well known and recognised to be exclusively used in the above-mentioned implements, and that they be of such nature that they could be used for no other purpose. (*Ruling No. 14, Oct. 9, 1900.*)

The following shall be considered as:

(a) Trade oil derived from schists, those obtained from first distillation, distinguishable by their density of from 901 to 920 tenths of a degree, or from 66 to 73 of the centesimal thermometer, equal to from 24 degrees and 67 hundredths to 21 degrees and 48 hundredths Celsius.

(b) Crude oil and petroleum that is imported in the state in which found when extracted from the well, and which has undergone no operation whatever whereby the natural chemical composition is altered or modified. When gradually and continuously distilled up to a temperature of 300° C., this petroleum must leave a residuum exceeding 20% of its primitive weight.





TARIFF.]

	Nos.		Nos.
Tafts, military ..	662	Velocipedes ..	1487
Twine ..	613	Velvet ..	1488, 1489
Type ..	252	Vermorelli ..	1490
Umbrellas ..	1058-1060	Vials ..	656
Underwear ..	236 539-563	Vices ..	605, 606
Utensils ..	88, 89	Vinegar ..	1502, 1503
Varnishes ..	560	Waisers ..	1035
Vases ..	1491	Waistcoats ..	701
Vases ..	1201, 1485	Walking sticks ..	239-242
Voils ..	1513, 1514, 1516	Watches ..	968-970

MONEY, WEIGHTS AND MEASURES.

Money.

The monetary unit of Hayti is the *gourde* or *dollar*, which is divided into 100 cents.

Weights.

Ton = 2 000 lbs. (French).  
Quintal = 100 lbs.

Measures.

The *aune* (ell) = 46 77 inches.

The *pié* (foot) = 12 78 inches and is sub-divided into 12 *pouces* (inches) or 144 *lignes* (lines).

The gallon is the old English measure.

*Note.*—For articles free of duty and prohibited, see end of tariff.

Law of September 4, 1893, relating to the Customs of the Republic and

Law of September 4, 1893, relating to the Customs of the Republic and

(Promulgated and rendered applicable on the 30th September, 1905.)

GENERAL PROVISIONS.

1. Merchandise or products of our foreign trade and vessels used for transporting the same shall be subject to the duties set forth in the Tariff annexed to the present Law and to those which might be provided for in special enactments.

2. Customs houses are established in the following ports open to foreign trade, for the collection of the duties aforesaid:

Port-au-Prince, Cap-Haitien, Gonaives, Jacmel, Port-de-Paix, Jérémie, Petit-Goave, Saint-Marc, Marigouane, Anapim, Môle-Saint-Nicholas.

Customs officers may, however, be established on such parts of the frontier as may be deemed fit.

3. No merchandise or products of our foreign trade are allowed to pass, except through the Customs houses.

All merchandise or products of our foreign trade attempted to be passed outside the customs offices, shall be considered as contraband and seized.

4. No vessel may load or complete her cargo except in the ports open to foreign trade or at which vessels are allowed to call.

5. Sailing vessels or steamers will be at liberty to proceed to the non-open port of Port-Liberte and there to ship cargo or complete their cargo.

In this case they shall make their call in the Port of Cap-Haitien, and pay the duties on their bulks and cargo before proceeding to the non-open port.

After taking on or completing cargo, said ships shall return to the port of entry in order to be properly cleared.

6. Foreign or Haitian sea-going vessels are not allowed under penalty of a fine of from 500 to 5 000 *gourdes* in legal currency, to anchor along the coasts, save in case of an accident or of uncontrollable circumstances.

Any vessel caught in the act of unloading or loading goods or wares along the coast, shall be confiscated and sold by the Judicial authorities as well as the goods or wares.

7. Any attempt or undertaking purporting to avoid the duties due to the State, shall be investigated, prosecuted and punished according to Law.

The statute of limitation shall apply on the expiration of five years.

8. Attempts or acts of smuggling under threat of arms shall be liable to the penalties laid down in Articles 326, 327 and 328 of the Penal Code.

9. Every ship used in smuggling shall be liable to a fine of from 500 to 1 000 *gourdes* in legal currency and the goods or provisions shall be seized, forfeited and sold by the Judicial authorities.

This shall also be the case in regard to vessels when the value of the articles seized exceeds 1 000 *gourdes* and the owners or persons concerned in the fraud shall be sentenced to an imprisonment of from one to five years.

10. Any person abetting smuggling and having knowledge received on deposit or bought smuggled goods or wares, shall be arrested, tried and sentenced to an imprisonment of from six months to two years and to a fine of from one hundred to five hundred *gourdes* in legal currency.

11. A merchant convicted of smuggling shall forfeit his house to trade.

12. The customs officials remain authorized to search, seize, try, persons coming ashore from sea-going or coasting vessels, and to confiscate as being smuggled, any goods found upon them.

The contrabanders shall be arrested and sentenced to an imprisonment of from six months to two years and to a fine of five hundred *gourdes* in legal currency.

13. The net proceeds of the sale of seized and confiscated goods or vessels shall be divided into two equal shares between the State and those who denounced the fraud or captured the vessel.

14. Proceedings against contrabanders at these provisions shall be taken by the Public Prosecutor of the district in exercise of his special powers, before the proper Courts after the requisition of the Customs Directors or officials, or on the requisition of the Police authorities or even *de officio*.

15. Liable goods shall stand as security for the duties leviable thereon.

No package may be delivered except upon production of the receipts for duty relating thereto, and on penalty of dismissal of the Customs Director and of the application of all penalties provided in the Penal Code.

16. No exemption from duty shall be granted save in cases determined by Law, or by contracts entered into with the State.

17. The State shall not be responsible for accidents or loss from uncontrollable circumstances, or for damage and deterioration suffered

	Nos.		Nos.
Waters ..	41-43	White lead ..	109
Waters, mineral and medicinal ..	547	Wicks ..	888, 889
Wax, sealing ..	372	Windows ..	629, 630
Weed hooks ..	364	Wines ..	142-149
Weights ..	1149, 1150, 1208	Wire ..	653, 1263
Wheelbarrows ..	211	Wood ..	118, 642
Wheels, carriage ..	1254	Wraths ..	454-457
Wherry men ..	1118	Wrenches ..	380
Whips ..	476 477, 669	Zinc ..	1521

by the goods prior to their entry in the depots or during the time they lie at the Customs.

It shall only be accountable in case goods disappear between the time of their entering the Customs-house and the assessment of duty.

The Customs-halls can in no case be used as depots.

18. Sailing vessels are only allowed to take cargo for one single port in Haiti.

19. Rum, tafia, syrup, molasses, raw and clarified sugar are prohibited to be imported; they shall be forfeited and sold on account of the State; and all obscene words or objects shall likewise be confiscated and burnt.

20. The agents of steamers and the consignees of sailing vessels are responsible for the fines incurred by the Master.

21. No import duty of any kind shall be levied on books, cards, plans of national authors, machines and accessories of all kinds suitable for industry for facilitating the working of the soil or preparation of native products.

BILL OF LADING.

22. All goods consigned from abroad to a port in Haiti must be accompanied by a bill of lading; should a portion of the cargo be the property of the Master, the latter shall not be dispensed from this formality.

23. The bill of lading shall state:

Name of consignor.

Name and address of consignee.

Name of the Master.

Name and tonnage of the ship.

Place of departure and of destination.

It shall express the freight expenses, nature, gross weight or volume of the goods and show in the margin the marks and numbers on the packages.

24. The bill of lading shall be numbered in serial order, which is to be repeated on the consular manifest and the Consul shall open a register and enter therein the number opposite the names of consignor and consignee.

25. Each package is to clearly bear the consignee's initials, and a number.

26. The Consul shall refuse to certify any bill of lading on which more than one package is indicated under the same number.

27. The absence of the bill of lading will involve forfeiture of the goods and sale thereof by auction for the benefit of the State.

INVOICE.

28. All goods forwarded to Haiti are required to be accompanied by an invoice.

29. This invoice will indicate the marks, countermarks and numbers on, and quantity of the packages; the detailed contents of each, the price of the goods, the freight, expenses, and port of shipment. It must be in the reproduction of the consignor's books.

In case the goods are to order, the words "to order" shall be inserted in lieu of the consignee's name.

30. Every invoice presented to the Consul's certification shall contain at foot the following declaration to be signed before a Commissioner or any other duly authorized person:

"I hereby certify that this invoice is the faithful and true expression of the truth; that it agrees with my book or inventory particular; that no alteration has been made in the above description, in the weight, quality or quantity of the articles therein specified."

31. The absence of the invoice will render the package liable to be sent back.

32. In case of dispute between the consignor and consignee, the invoice certified to by the Consul shall alone be accepted as evidence before the Court.

DAMAGE.

33. Damage done to goods shall be declared by the consignee at latest within 24 hours after landing, and be ascertained by the Director of Customs, the Government Commissioner and three licensed merchants in Haiti.

The report shall be drawn up and forwarded to the Administrator of Finance who shall order thereon. Such sale shall be by auction and take place in the presence of this official, the Government Commissioner, the Director of Customs and a Controller.

On the net proceeds of the sale one-fifth shall be levied on account of customs-duty, without prejudice to the warehouse dues, visa charges and salaries.

34. If foreign goods or products introduced into one of the open ports of the Republic, in consequence of some error, shall pay the duties if delivered for consumption. In that case the claimant is only required to deliver to the interior, after a summary declaration.

35. If a ship pay in respect of all its cargo a *quatre pour cent* package, in addition to wharfage, if the owner's cargo is re-exported them.

If after six months they are not re-exported or delivered for consumption, they shall be sold by auction, as provided in Article 34.

ASSIMILATION.—PRE-EMPTION.—*AD VALOREM* DUTY.

36. Goods which by their kind, quality and price can be assimilated to an article enumerated in the tariff shall pay the same duty as such article.

When the assimilation can be made with several articles, the goods shall pay the duty chargeable on the most highly taxed article.

37. Goods of better quality and larger size than articles of like nature shall pay a duty proportionate to the latter.

For instance, for a quarter, a third, a half in excess of the sizes provided for, the goods shall be liable to an additional quarter, third or half.



## TARIFF.]

Nos	Goods.	Duties, National Currency, G. C.	Nos	Goods.	Duties, National Currency, G. C.
108	Shaving brushes.....doz.	0 50	210	Brushes, crumb.....doz.	0 50
109	White lead and Spanish white.....barrel	0 50	211	Wheelbarrows of all kinds.....each	1 00
110	Blue, ultramarine.....lb.	0 05	212	Busts; above 24 inches in height.....	0 50
111	" in balls for hair brushes.....doz.	0 05	213	" from 12 to 24 inches in height.....	0 25
112	" Prussian.....doz.	0 10	214	" under 12 inches in height.....doz.	1 00
113	Boas of muslin, lace, or other.....doz.	6 00	215	Cables of iron chains, for boats.....each	5 00
114	Voices for lamps, lanterns, &c.....each	0 03	216	Coat cases, cars, brakes, tip-carts.....small and medium.....	3 00
115	Jars of glass, porcelain, faience, &c. of all sizes.....each	0 03	217	Sip bottles of all kinds.....doz.	2 00
116	Beef, salted.....barrel	3 00	218	Preservers called "cane point".....12 cils	0 03
117	" smoked.....100 lbs.	1 50	219	Padlocks: of copper, nickel or steel of any size.....doz.	1 50
118	Wool, quarel ("Cort-bas").....12 bottles	4 50	220	" iron, of any size.....doz.	2 00
119	Perfumes: Absinth.....doz.	3 75	221	Coffee pots: of silver.....each	0 50
120	Amer. Pines.....barrel	1 75	222	" plate metal.....doz.	3 00
121	Beer in barrels 60 gallons.....12 bottles	0 75	223	" tin plate.....doz.	0 75
122	" in bottles.....doz.	0 75	224	" earthen-ware.....doz.	2 05
123	" ginger.....doz.	3 75	225	" earthen-ware.....doz.	0 10
124	Bitter in bottles.....doz.	4 50	226	Cages of any size.....each	0 12
125	Cherry (in bottles).....doz.	4 50	227	Books, music, bound.....doz.	1 00
126	Ullery in barrels of 60 gallons.....12 bottles	0 75	228	The same, stiff cover red or stitched.....doz.	0 25
127	" in bottles.....doz.	4 50	229	Books, ruled, cover red or stitched.....doz.	0 25
128	Cognac, in bottles.....gall.	2 25	230	" counter-felt, printed, or stiff-covered.....doz.	3 00
129	" in casks.....doz.	2 50	231	Drawers: of linen, cotton, wool, flannel, &c.....doz.	1 00
130	Brandy, in casks.....doz.	2 50	232	Calendars of all kinds.....each	1 00
131	" in bottles.....doz.	1 50	233	Chalcides: of silver or plated.....each	1 00
132	Geneva, in casks.....doz.	4 50	234	" gold.....each	1 00
133	" in fancy jars.....doz.	4 50	235	Cannises or bottles, 10 up to 30 inches.....doz.	0 03
134	Gum-nut.....doz.	4 50	236	Cutlery of all kinds.....doz.	0 50
135	Kirsch.....doz.	4 50	237	Pocket knives of all kinds.....doz.	6 00
136	Liqueurs of all kinds.....doz.	7 75	238	Walking sticks: cane, ornamented with gold or silver.....doz.	3 00
137	Aromatic lemonade.....doz.	4 50	239	" cane, ornamented with tortoise-shell.....doz.	1 00
138	Muscato.....doz.	4 50	240	" iron, cane or other wood.....doz.	5 00
139	Syrup.....doz.	3 75	241	" sword, of any quality.....doz.	0 04
140	Vermouth.....doz.	0 75	242	Cinnamon.....lb.	0 20
141	" in casks.....doz.	1 00	243	" of real gold or silver.....doz.	0 10
142	Wines, red and white.....doz.	0 75	244	" imitation gold or silver.....doz.	0 10
143	The same.....doz.	0 75	245	" imitation gold or silver.....doz.	0 10
144	Wines, white or coloured, Madeira style.....doz.	3 75	246	Cases.....each	5 00
145	The same.....doz.	3 75	247	Overcoats: for women and girls, of all kinds.....doz.	8 00
146	Madeira, Malaga, &c.....doz.	0 75	248	" for children, of all kinds.....doz.	0 20
147	The same.....doz.	7 50	249	Cases.....doz.	0 25
148	Champagne, Port Rhine.....doz.	2 25	250	Capsules for bottles.....doz.	1 000
149	Whisky.....doz.	4 50	251	Printing type.....lb.	0 01
150	The same.....doz.	0 15	252	Decorators, crystal.....pair	0 50
151	Boxes mathematical instrument.....doz.	2 00	253	" fine glass.....doz.	0 20
152	" for pills, water, &c.....each	0 25	254	" common glass.....doz.	0 30
153	" for pills, water, &c.....each	0 25	255	Small decanters ("carafas").....doz.	2 00
154	" for pills, water, &c.....each	0 25	256	Gum-nut.....doz.	0 30
155	" for pills, water, &c.....each	0 25	257	Pocket watches: large.....doz.	0 15
156	" for pills, water, &c.....each	0 25	258	" medium and small.....doz.	0 15
157	" for pills, water, &c.....each	0 25	259	" counter-felt, printed, or stiff-covered.....doz.	0 50
158	Surgical or dental cases fitted with instruments.....doz.	10 75	260	" counter-felt, printed, or stiff-covered.....doz.	0 50
159	The same, without instruments.....doz.	0 05	261	Tiles: paving, of all kinds.....doz.	2 00
160	Bonnets of paste, sugar, yeast, oil or not, of all kinds.....lb.	0 05	262	Marble slabs.....doz.	5 10
161	Cape, silk, or silk and cotton, for men.....doz.	2 00	263	Marble slabs.....doz.	0 25
162	" for women.....doz.	4 00	264	Playing cards (52 cards per pack).....gross packs	3 00
163	" lace, for women.....doz.	1 00	265	Masks and charts.....doz.	0 50
164	" muslin, for women.....doz.	3 00	266	Cards, visiting, and other, printed.....doz.	0 25
165	" lace, table or other.....doz.	1 00	267	" white, not printed, of all sizes.....doz.	0 06
166	" muslin, table or other, for children.....doz.	0 25	268	Carbide: of all kinds.....doz.	0 50
167	" muslin, table or other, for children.....doz.	1 000	269	" carbide: of all kinds.....doz.	0 75
168	Buckles, of metal other than gold and silver.....gross	0 50	270	" carbide: of all kinds.....doz.	0 25
169	" for soldiers and coach builders, plated.....doz.	0 15	271	" carbide: of all kinds.....doz.	0 75
170	" not plated.....doz.	0 15	272	Helmets, gilt or silver, for officers.....each	3 00
171	" for trousers and waistcoats.....doz.	0 50	273	" for the military.....doz.	6 00
172	On horse-drawn carriage.....doz.	0 10	274	Capes: of tissue, with gold or silver, for military.....doz.	1 50
173	Candle of perfume.....doz.	0 03	275	" tissue or leather, for military.....doz.	1 00
174	Kettles: copper.....doz.	0 10	276	Of all kinds, for boys, children, school children.....doz.	0 03
175	" pewter ("p. tin") or tin plate.....doz.	0 10	277	" of copper.....doz.	0 08
176	Box of any size.....doz.	0 70	278	" of iron or "p. tin".....doz.	1 00
177	Bagging for saddlery.....doz.	0 50	279	Pen boxes: of all sizes.....doz.	1 50
178	Purses: of all kinds, metal, leather or common stuffs.....doz.	1 50	280	Belts, leather, or stuff for men, women, girls and children.....doz.	1 50
179	" silk.....doz.	0 50	281	Belts: of silver, gold or silver galloons.....doz.	2 00
180	Compases: of metal.....doz.	20 75	282	" of silver, gold or silver galloons.....doz.	1 50
181	" other.....doz.	0 50	283	" of silver, gold or silver galloons.....doz.	2 50
182	Bottles, empty.....doz.	1 00	284	Motors (means for tailors).....doz.	0 02
183	Bottles: of metal, for officers.....doz.	0 25	285	Rings: for soldiers, of gilt or silver and copper, each (per doz.).....doz.	0 01
184	" metal, or soldier.....doz.	0 15	286	" for soldiers, of gilt or silver and copper, each (per doz.).....doz.	0 25
185	" metal, or soldier.....doz.	0 15	287	Bags for trunks, of iron or copper.....doz.	10 00
186	" metal, or soldier.....doz.	0 15	288	Cottons of all kinds.....doz.	3 00
187	" metal, or soldier.....doz.	0 15	289	Shabracks: with high heels.....doz.	1 50
188	" metal, or soldier.....doz.	0 15	290	" with silver heels.....doz.	12 00
189	" metal, or soldier.....doz.	0 15	291	" with silver heels.....doz.	6 00
190	" metal, or soldier.....doz.	0 15	292	" with silver heels.....doz.	10 00
191	" metal, or soldier.....doz.	0 15	293	" with silver heels.....doz.	1 50
192	" metal, or soldier.....doz.	0 15	294	" with silver heels.....doz.	2 50
193	" metal, or soldier.....doz.	0 15	295	" with silver heels.....doz.	3 00
194	" metal, or soldier.....doz.	0 15	296	" with silver heels.....doz.	3 00
195	" metal, or soldier.....doz.	0 15	297	" with silver heels.....doz.	3 00
196	" metal, or soldier.....doz.	0 15	298	" with silver heels.....doz.	3 00
197	" metal, or soldier.....doz.	0 15	299	" with silver heels.....doz.	3 00
198	" metal, or soldier.....doz.	0 15	300	" with silver heels.....doz.	3 00
199	" metal, or soldier.....doz.	0 15	301	" with silver heels.....doz.	3 00
200	" metal, or soldier.....doz.	0 15	302	" with silver heels.....doz.	3 00
201	" metal, or soldier.....doz.	0 15	303	" with silver heels.....doz.	3 00
202	" metal, or soldier.....doz.	0 15	304	" with silver heels.....doz.	3 00
203	" metal, or soldier.....doz.	0 15	305	" with silver heels.....doz.	3 00
204	" metal, or soldier.....doz.	0 15	306	" with silver heels.....doz.	3 00
205	" metal, or soldier.....doz.	0 15	307	" with silver heels.....doz.	3 00
206	" metal, or soldier.....doz.	0 15	308	" with silver heels.....doz.	3 00
207	" metal, or soldier.....doz.	0 15	309	" with silver heels.....doz.	3 00
208	" metal, or soldier.....doz.	0 15	310	" with silver heels.....doz.	3 00
209	" metal, or soldier.....doz.	0 15	311	" with silver heels.....doz.	3 00

**Duties.**  
National

(3) Suits for children can be worn between the ages of 5 and 12 years; for boys between the ages of 13 and 18 years.

HAITI.

TARIFF.]

TARIFF.				Duties.			
Goods.				National Currency.		National Currency.	
Nos.			G. C.	Nos.		G. C.	
502	Spoons: electro-plated, soup	each	0 50	603	Boot wipers of all kinds	doz.	1 00
503	" " "Roolz"	doz.	0 50	604	Tin	100 lbs.	2 00
504	" " "coffee	each	0 25	605	Vices, large and medium	doz.	1 00
505	" " "soup"	each	0 16	606	" haul, and vices of wood	1,000	1 00
506	" "hammered iron	gross	0 50	607	Labels, of all kinds	100 lbs.	1 00
507	" "of tin or tinned metal	doz.	0 50	608	Oakum	pair	0 30
508	Leathers, lat	doz.	0 50	609	Stirrups, fine	12 pairs	1 00
509	Leather, tanned	doz. sides	2 00	610	" "common	doz.	0 30
510	Spar straps	100 lbs.	0 50	611	Currycombs	12 pairs	2 00
511	Kitchen stoves, wrought or cast iron	100 lbs.	2 50	612	Stirrups leathers	ad val.	20 %
512	Copper	1,000	1 00	613	Cases, instrument	doz.	0 25
513	Tooth picks	1,000	1 50	614	" "clear and ivory	"	2 00
514	Tabs and tags: tin plate, sheet iron, faience, porcelain	doz.	1 50	615	Fans, fine, silk stuff or ivory	"	1 00
515	Slabs: tin plate, or sheet iron	100 lbs.	2 00	616	" "ordinary, common stuff or best paper	"	0 25
516	" "wooden	foot	0 25	617	" "common, of printed paper or palm leaf	"	0 50
517	Demijohns, empty: from 1 to 3 gallons	each	0 04	618	Meat extract in small pots or tins	doz.	0 50
518	" "above 3 gallons	each	0 06	619	Crocery ware, in hampers, case and bundles from 1 to 3 feet long by 1 to 3 feet wide	each	3 00
519	Checkerboards: inlaid with ivory or ebony	each	2 00	620	" "1 to 3 feet long by 1 to 3 feet wide	each	3 00
520	" "common wood	each	0 25	621	" "in hogheads of 2 cubic metre	doz.	4 00
521	Decimeters	doz.	0 25	622	" "doe	100 lbs.	1 00
522	Cotton tow for machines	100 lbs.	20 %	623	Ridgions	100 lbs.	1 00
523	Masonic decorations	doz.	0 15	624	Lanterns, carriage, slip, &c.	each	0 50
524	Trimbles: sewing, bon, copper, iron	doz.	1 50	625	" "large	doz.	0 50
525	Need	doz.	0 06	626	" "medium and small	doz.	1 50
526	Trimbles, sailmakers and tailors	ell	0 15	627	Floor, wicker for shavers	barrel of 200 lbs.	3 00
527	Lace or insertions: silk, of all sizes	ell	0 01	628	" "maize	"	1 50
528	" "linen, linen and cotton, or cotton, up to 2 in. in width	"	0 02	629	Flowers	doz.	3 00
529	" "from 2 to 3 in. in width	"	0 05	630	Windows, wooden	100 lbs.	2 00
530	" "from 3 to 4 in. in width	"	0 06	631	" "wrought or cast iron	each	0 60
531	" "from 4 to 6 in.	"	0 06	632	Iron in bars, pigs and sheets	12 pairs	1 00
532	Lace imitation, Valenciennes and ornaments of cotton for dresses up to 1 in. in width	12 ells	0 03	633	Iron, smoothing	doz.	0 25
533	" "from 1 to 2 in.	"	0 05	634	" "horsehoes	12 pairs	1 25
534	" "from 2 to 3 in.	"	1 50	635	Iron, smoothing	doz.	0 25
535	Shirt fronts: linen, batiste, cotton, &c.	set	0 50	636	Tin plate in sheets	ad val.	20 %
536	Dominos	100	1 00	637	Tin plate articles not specially mentioned (articles of)	100 lbs.	1 00
537	Staves	lb.	0 06	638	Wrought iron (unmentioned articles of)	ell	0 25
538	Sugar plums, of all kinds	lb.	0 50	639	Pots for shavers up to 4 1/2	ad val.	20 %
539	Sword knots: gold or silver, for superior officers	each	0 25	640	Fire works of all kinds	100 lbs.	1 50
540	" "gold or silver, for inferior officers	each	0 50	641	Hoop iron	100 lbs.	1 50
541	" "woolen, linen or cotton	doz.	0 20	642	Hoop wood	lb.	0 03
542	Shirts, calico or cotton	each	0 40	643	Twine	doz.	3 00
543	" "linen, without embroidery	each	0 75	644	Bichins, pelarines, capes and shawls of cloth	doz.	6 00
544	Drugs or pharmaceutical products	ad val.	10 %	645	" "quatin, lace	"	12 00
545	Mineral and medicinal waters	doz. bottles	0 25	646	" "silk trimm'd or not with lace	lb. of thread	0 15
546	Scarfs, gros or petit grains	each	0 50	647	" "silk, trimm'd or not with lace	"	0 05
547	" "silk, cotton, lace, &c.	each	1 00	648	" "in balls	"	0 02
548	Ladders: up to 6 feet in height	each	1 50	649	" "white for embroidery	"	0 03
549	" "above 6 feet	doz.	0 30	650	" "sailmakers for fishing nets, or abomakers	"	0 05
550	Strainers: copper	doz.	0 20	651	" "Sainte-Clare (woollen yarn), for tapestry	"	0 05
551	" "iron, sheet iron, &c.	each	2 00	652	Wire, brass or iron	each	0 10
552	Fret saws	each	0 02	653	Saddles for bridle	doz.	0 20
553	Elastics: garter	ell	0 04	654	Screw plates	100	0 50
554	" "boot	pair	0 50	655	Vails, empty	each	0 25
555	Boot tips: gilt or silvered	12 pairs	1 00	656	Filters	doz.	1 00
556	Ferrules: cast-iron, common	doz.	0 03	657	Beams, carriage	doz.	0 50
557	Pumps, boot and shoe	doz.	0 50	658	Flowers: artificial, made up into ornamental bouquets with flower-pots	doz.	2 00
558	" "emporte piece"	lb.	0 05	659	" "in bouquets or garlands, doz. garlands or bouquets	pair	0 25
559	Incense	100 lbs.	1 00	660	Polis, for guns, mounted or not	doz.	0 40
560	Avails	doz.	1 00	661	Fountains (for toilet)	pair	3 50
561	Ink, in fancy boxes	doz.	0 50	662	Holders	doz.	2 00
562	" "in small bottles (c) or in flasks for school children	doz.	0 12	663	Blocks of wood or iron for hatters	12 pairs	3 00
563	" "coloured, in small flasks	doz.	0 50	664	Lasts, shoe	doz.	0 40
564	" "for marking clothes	lb.	0 05	665	Triniques repair enting lightning for apparel	doz.	4 00
565	" "printing	doz.	0 25	666	Whips, carriage	doz.	2 00
566	Lockstands, for school children	doz.	1 00	667	Forks: silver	doz.	1 00
567	" "of all other kinds	each	0 15	668	" "plated	doz.	0 50
568	Shirtings, of all sizes	each	0 15	669	" "Rund"	gross	0 50
569	Funails, copper	doz.	1 50	670	" "tin or tinned metal	gross	0 50
570	" "tin plate or sheet iron	doz.	0 25	671	Hammered iron	ell	0 05
571	Keyhole guards of all kinds	1,000	1 50	672	Princess: silk	doz.	0 16
572	Envelopes, letter, with gold lining	doz.	1 00	673	" "cotton	doz.	0 08
573	" "without gold lining	doz.	0 50	674	" "gold or silver	lb.	0 04
574	Epauletts, for all superior officers	pair	1 00	675	Cheese of all kinds	doz.	0 02
575	" "silver, for superior officers	each	1 00	676	Fruits: dried	doz.	1 00
576	" "imitation gold or silver, for superior officers	each	1 00	677	" "in brandy, in syrup, in their juice, &c.	doz.	1 50
577	" "fine gold or silver, for inferior officers	each	0 50	678	Empty cases, up to 15 gallons capacity	each	0 10
578	" "imitation gold or silver, for inferior officers	each	1 00	679	Gallons (measures): of copper, of all sizes	doz.	0 25
579	" "linen, wool or cotton	12 pairs	2 00	680	" "tin plate	doz.	0 25
580	Swords mounted with gold, silver, gilt or silvered	each	1 50	681	Gallons: fine gold, imitation gold or silver, less than 12 lines	ell	0 20
581	" "copper	each	3 00	682	" "the same, more than 12 lines	doz.	0 40
582	" "iron or copper, washed, plated or polished	each	0 50	683	" "the same, more than 18 lines	doz.	0 05
583	Cast nets for fishing	12 sheets of 100 pins	0 10	684	" "silk, silk and cotton, less than 18 lines	doz.	0 10
584	" "of all other kinds	doz.	0 10	685	" "the same, 18 lines and more	doz.	0 05
585	Harpoons of wood, iron or silver	doz.	0 05	686	" "woolen	doz.	0 25
586	" "of wood	doz.	0 50	687	Edging, in twists and in gold or silver	doz.	1 50
587	" "of iron	doz.	0 05	688	Gloves: skin for men and women	doz.	0 05
588	Spikes, for iron	each	0 05	689	" "for boys, girls and children	doz.	0 05
589	" "squares, iron	doz.	0 10	690	" "woolen, linen or cotton	doz.	0 25
590	" "wooden	doz.	0 50	691	" "military and fencing	pair	1 00
591	" "squares, iron	doz.	0 10	692	" "silk, for men and women	doz.	0 50
592	" "wooden	doz.	0 50	693	" "silk, for boys, girls and children	doz.	0 50
593	St-Pls, wrought or cast iron	100 lbs.	0 50	694	Fittings for collars (crosses, handles, plates)	doz.	0 50
594	" "wooden	doz.	0 25				
595	Faeniques, iron, large, for doors and windows	doz.	0 50				
596	" "medium and small	doz.	0 25				
597	Spirits of wine	doz.	0 12				
598	" "for cabinet-makers	doz.	0 12				
599	Essence, turpentine	100 lbs.	1 00				
600	Axles, wrought or cast iron	100 lbs.	1 00				

(1) A gross of thread of 300 yards weighs 1 lbs. net.

TARIFF 387

(1) A gross of thread of 300 yards weighs 4 lbs. net.



## IMPORT DUTIES—continued.

Nos.	Goods.	Duties, National Currency, G. C.	Nos.	Goods.	Duties, National Currency, G. C.
69	Trammings representing grenades of fine gold or silver doz.	0 50	801	Leggings	pair 0 25
70	" imitation gold or silver	0 40	805	Haus	lb. 0 02
71	Gasolens	each 0 25	806	Venetian blinds, woollen	pair 2 00
72	Gas bags	each 0 25	807	Jars containing goods	each 0 25
73	Cartridge boxes of all kinds	doz. 1 00	808	" empty	" 0 50
74	Waistcoats, flannel, woollen, cotton, &c.	3 00	809	Hats, suspenders	doz. pairs 0 50
75	Gloves	lb. 0 05	810	Garters	doz. pairs 0 50
76	" gloves, plate frame or not from 16 inches in height, squish	0 01	811	Toys of all kinds	ad val. 20 75
77	Table of gold or silver with or without filigree, each	0 70	812	Opera and marié glasses	each 0 50
78	Glass or plates, geographical	each 0 25	813	Skiuts of any stuff	" 2 00
79	" lamps	doz. 1 00	814	Pepitas of any stuff	" 1 50
80	India-rubber erasers, pencil or ink	0 05	815	Kepits for superior cases	doz. 6 00
81	Strap lances: copper	lb. 0 08	816	" for iron or other	" 3 00
82	" iron: of 6 in. and less	12 pairs 0 50	817	" for the iron	" 1 50
83	" from 7 to 12 in.	0 75	818	Lies, silk	1 00
84	" from 13 to 18 in.	1 00	819	" linen or cotton for shoes	12 pairs 0 05
85	" above 18 in.	1 50	820	Condensed milk, in small tins	12 tins 0 50
86	Tar	barrel 1 00	821	Lamps, complete, standing or hanging and so-called	each 2 00
87	Chimes, carpenter's	doz. 0 50	822	" blue ket lamps, fine	each 2 00
88	Curbs (bits) for bridle	1 00	823	" the same, or iron	" 1 00
89	Seed, canary	100 lbs. 1 00	824	" common, standing	" 0 50
90	" plumet, rs.	each 0 50	825	" medium	doz. 1 00
91	Knives, for pocket use	doz. 1 00	826	" small	" 1 00
92	Scrapers for ships	each 0 50	827	Tonnes: smoke	0 50
93	Engravings, unframed, medium and small	0 12	828	" in brine	barrel 0 75
94	" large	0 25	829	Lanterns, large	doz. 1 00
95	Rawhide	gross 0 10	830	" medium and small	1 00
96	Knives, cut or straight iron for knives	doz. 3 00	831	Veilings, of all sizes	100 1 00
97	Butlers of any stuff	100 lbs. 3 00	832	Layette	each 2 00
98	Axes	lb. 0 03	833	Pinning lines	lb. 0 04
99	Discs	0 75	834	Files	doz. 3 00
100	Hammericks of any stuff	each 1 00	835	Books: bound, of all sizes	each 0 03
101	Fishhooks	1,000 0 50	836	" stuff covered	" 0 03
102	Drinking, smoked	box 0 06	837	" musk, bound	" 0 15
103	Herrings	barrel 1 50	838	" musk, slit covered or stitched	" 0 10
104	Harness, common, carriage	set 3 00	839	" bit of excelsior	100 sheets 0 50
105	" rich, carriage	5 00	840	Telescopes	each 0 02
106	" ox cart	2 00	841	Latches	doz. 0 50
107	Benches	barrel 1 00	842	Spectacles, quizzing glasses, spectacles, gold mounted	each 1 00
108	Gongs	each 0 25	843	" silver	" 0 50
109	Trunks	doz. 1 00	844	Ivory, tortoise shell	" 0 50
110	Does	0 25	845	Gilt or silver copper	doz. 1 50
111	Pan	0 25	846	Wheeled or iron mounted	0 50
112	Covers (housings) with gold or silver band	each 2 00	847	Trouting glass	0 40
113	" with silk and linen braid	1 00	848	Magnifying glasses	each 0 25
114	" cotton	0 30	849	Chandeliers	doz. 20 75
115	" piano and sofa	1 00	850	Macaroni	lb. 0 03
116	" chair and arm-chair	doz. 4 00	851	Macaroni, sewing, single thread	each 0 10
117	Oils: olive, in cases	doz. 0 20	852	" double thread	" 0 20
118	" the same in bottles	12 bottles 0 75	853	" with table	" 0 50
119	" the same otherwise than in bottles	12 bottles 0 75	854	Maize in the grain	barrel 2 00
120	" petroleum (kerosene)	gall. 0 05	855	Trunks, empty, of all sizes	each 0 75
121	" linseed	0 12	856	" containing goods	" 0 25
122	" barbers'	0 12	857	" small, leather, wooden, &c.	" 0 50
123	" for use in lubricating machines	doz. 0 10	858	Handles: axe, crowbar, &c.	doz. 1 00
124	" for use in lubricating machines	doz. 0 25	859	" ax	gross 0 50
125	Pictures: unframed	100 1 00	860	Machets (cutlasses), wooden or horn handles	doz. 6 25
126	" small and medium, framed	1 00	861	" iron	4 00
127	" large framed	doz. 0 50	862	Cuffs shirt, of any stuff	doz. 10 00
128	Printed matter (forms, &c.)	100 1 00	863	Roulets (game of)	100 1 00
129	Medical and all instruments	lb. 0 05	864	Mandibles	each 1 00
130	Musical instruments	ad val. 10 75	865	Laundry	100 lbs. 1 50
131	Accordions	each 0 25	866	Mantillas of muslin, lace, for ladies and girls	each 1 25
132	Alt	1 00	867	Silk and lace, for ladies and girls	2 00
133	Baritone	1 50	868	Mackerel	barrel 1 50
134	Tambourines	0 25	869	Marble: a table for drawers, sideboard, tables	each 1 00
135	Bas	1 50	870	" and other pieces of furniture	" 2 00
136	Musical boxes	0 50	871	" for tambourines, 6 to 7 feet long, curved	" 2 00
137	Bugles	1 00	872	" the same, plain	" 1 00
138	Castanets	doz. 1 00	873	" from 3 to 1 ft. long, curved	" 0 50
139	Clarinets	each 0 50	874	" the same, plain	" 0 50
140	Cheremets	each 0 50	875	" above 3 feet, curved or not	" 0 25
141	Clarinets	each 0 50	876	" wrought or cast iron	100 lbs. 1 00
142	Contrabass	1 00	877	" tin plate or steel iron	doz. 2 00
143	Hunting horns	1 50	878	Hammers	each 0 40
144	Carbets or piston	1 00	879	Masks: fencing	pair 0 20
145	Cymbals	1 50	880	" carnival, cardboard	doz. 1 00
146	Tuning forks	each 0 10	881	" the same, oilcloth or iron wire	2 00
147	Flugettes, copper	0 50	882	Stegle-hammers	1 50
148	" tin plate for children	doz. 0 25	883	Madras, large	each 3 00
149	Flute	each 0 25	884	" medium and small	" 1 00
150	Gramophones	1 00	885	Masts, ships	1 00
151	Bas	1 50	886	" large	2 00
152	Guitars	1 00	887	Bits, brace	doz. 0 12
153	Gramophone	1 00	888	Brass law	0 25
154	Bas	1 50	889	Wires, lamp	gross 0 25
155	Guitars	1 00	890	" the same, in lengths	100 lbs. 1 00
156	Gramophone	1 00	891	Medals, copper, for inscriptions	100 0 25
157	Bas	1 50	892	Medals, of all kinds	ad val. 10 75
158	Guitars	1 00	893	Furniture:	
159	Gramophone	1 00	894	Wardrobes: mahogany, walnut, bamboo, and	
160	Bas	1 50	895	" other valuable woods, with mirror	each 15 00
161	Guitars	1 00	896	" without mirror	" 10 00
162	Gramophone	1 00	897	" common wood or oak	" 5 00
163	Bas	1 50	898	Benches	" 3 00
164	Guitars	1 00	899	Chairs: case	0 50
165	Gramophone	1 00	900	Iron, mahogany, walnut	" 0 50
166	Bas	1 50	901	" common wood	" 0 50
167	Guitars	1 00	902	Bookcases: mahogany, walnut and other valuable	
168	Gramophone	1 00	903	" wood	8 00
169	Bas	1 50	904	" common wood	4 00
170	Guitars	1 00	905	Beds, complete, fine	4 00
171	Gramophone	1 00	906	" common	1 00
172	Bas	1 50	907	Billiard tables	25 00

Nos.		Goods.	Duties. National Currency, G. C.	Nos.		Goods.	Duties. National Currency, G. C.
904	Sideboards: mahogany, walnut and other valuable woods, with or without drawers, each	10 00	998	Mustard in pots or "pobans" .....	doz.	1 00	
905	Counters, wood, .....	5 00	999	Mustard pots: glass .....	doz.	0 20	
906	Desks: mahogany, walnut or other valuable woods, .....	8 00	1000	" crystal and metal .....	doz.	0 50	
907	" oak or common wood .....	4 00	1001	Nutmegs .....	lb.	0 05	
908	Folding chairs with stuffed seats and springs .....	1 00	1002	Muzzles .....	doz.	0 50	
909	the same of iron .....	0 50	1003	Talcobaths, damasked: linen or linen and cotton, for up to 12 covers .....	each	0 50	
910	the same of iron, with cloth seats .....	0 50	1004	" the same for 12 to 21 covers .....	doz.	0 75	
911	Sofas of any wood: covered with horsehair, morocco or silk .....	5 00	1005	" damasked cotton, for 12 to 24 covers .....	doz.	0 50	
912	with straw or rattan seats .....	2 00	1006	" the same, for less than 12 covers .....	doz.	0 20	
913	Couches: with straw seats .....	2 00	1007	Mattings, for running, 12-22 pieces of 1/4 and upwards .....	each	0 15	
914	with stuffed seats .....	3 00	1008	" under these sizes .....	each	0 12	
915	Chairs: for children, fine .....	3 00	1009	" 3 feet by 6 feet .....	each	0 12	
916	the same, common .....	2 50	1010	" above these sizes .....	doz.	0 20	
917	Arm chairs or those covered with cloth, with seats of straw, wood or rattan .....	2 00	1011	Cases, complete: sewing, large .....	doz.	0 30	
918	Fine: walnut, mahogany and other valuable woods .....	4 00	1012	" the same, small and medium .....	doz.	0 20	
919	stuffed .....	1 00	1013	" the same, medium and small .....	doz.	0 10	
920	Night stools of painted wood, for children .....	8 00	1014	Lampblack .....	lb.	0 01	
921	Long .....	0 75	1015	Animal black .....	100 lbs.	0 75	
922	Rocking .....	0 50	1016	Flazhuets .....	harel	0 06	
923	Doors .....	3 00	1017	Nougat .....	lb.	1 00	
924	Cornet brackets, walnut, mahogany and other wood: up to 2 feet in height .....	0 50	1018	Oleure .....	100 lbs.	0 12	
925	above this height .....	0 75	1019	Cheests, 12-22 pieces of 1/4 and upwards .....	doz.	0 20	
926	Etagers, wooden, of all kinds .....	0 25	1020	Unions .....	100 lbs.	1 00	
927	Arm chairs with seats of horsehair, morocco, gilt or not .....	1 50	1021	Birds, stuffed, and birds' wings for hats .....	doz.	0 25	
928	with seats of straw, mahogany, walnut or other valuable woods .....	1 00	1022	Olives .....	12 pobans	0 20	
929	common wood .....	0 75	1023	Shushades: silk, for girls and ladies .....	each	0 40	
930	fine, for children .....	1 25	1024	" silk, for children .....	doz.	0 30	
931	common, for children .....	0 75	1025	" alpaca and other woolen stuffs, for girls .....	doz.	0 30	
932	folding, of all kinds .....	2 00	1026	" alpaca, wool or cotton, for children .....	doz.	0 10	
933	Lamps, wood and iron, large .....	1 00	1027	" cotton .....	doz.	0 50	
934	medium and small .....	1 00	1028	Pillows .....	doz.	1 00	
935	Gracilian tables of valuable woods, with or without marble slab, &c.: large .....	3 00	1029	Imitation gold in leaves .....	ad val.	10 %	
936	small .....	1 50	1030	Church ornaments .....	doz.	0 50	
937	Washstands .....	10 00	1031	Batman straw .....	lb.	0 05	
938	Beds: carved or channelled with counterpane .....	8 00	1032	Spanzles, real gold or silver .....	doz.	0 75	
939	" mahogany, walnut or other valuable woods .....	6 00	1033	" imitation gold or silver .....	doz.	0 50	
940	" fir or pitchpine .....	4 00	1034	Waters .....	doz.	0 25	
941	" iron, large .....	3 00	1035	Palettes, painted .....	doz.	0 12	
942	" iron, medium and small .....	1 50	1036	Baskets: various wood .....	doz.	0 20	
943	" for children, of all kinds .....	1 00	1037	Baskets: empty, of all sizes .....	doz.	0 50	
944	" camp .....	0 10	1038	" small, with handles, assorted .....	doz.	0 50	
945	Contrails .....	0 10	1039	Paper, sand .....	100 sheets	0 10	
946	Towed horses .....	1 00	1040	" drawing, plain, chart .....	doz.	0 50	
947	Hat and cane racks with or without mirror .....	0 20	1041	" book-keeping .....	doz.	0 10	
948	Prie-Dieu .....	1 00	1042	" letter: large .....	doz.	0 40	
949	Desks, school .....	1 00	1043	" medium and small .....	doz.	0 20	
950	Tables: mahogany, walnut or other valuable woods, with or without marble top, for drawing rooms, mahogany, walnut and other valuable woods .....	5 00	1044	" duplicating .....	doz.	0 20	
951	the same of iron .....	3 00	1045	" picking .....	doz.	0 15	
952	Sap, without marble top, for drawing rooms .....	3 00	1046	" printing: for newspapers .....	doz.	0 50	
953	break, walnut, mahogany or other woods .....	1 50	10				

## IMPORT DUTIES—continued.

Nos.	Goods.	Duties, National Currency, G. C.	Nos.	Goods.	Duties, National Currency, G. C.
1100	Clocks: fine, bronze, marble, &c. ....	each 5 00	1202	Pulleys: single, wooden, assorted sizes .....	inch 0 01
1101	" " the same, ordinary .....	" 2 00	1203	" " double .....	" 0 02
1102	" " wooden: metal, nickel, &c. ....	" 1 00	1204	" " iron .....	" 0 05
1103	" " " medium .....	" 0 50	1205	" " " small .....	" 0 05
1104	" " " small, called alarm .....	doz. 2 00	1206	Bells of all sizes .....	ad val. 20 %
1105	Strap hinges: copper .....	lb. 0 08	1207	Tarjaulins of all sizes .....	each 1 00
1106	" " iron: 6 in. and less .....	12 pairs 0 50	1208	Paper weights .....	doz. 0 50
1107	" " " from 7 to 12 in. ....	" 0 75	1209	Presses, printing, large .....	each 5 00
1108	" " " from 13 to 18 in. ....	" 1 00	1210	" " medium .....	" 3 00
1109	" " " from 19 in. and upwards .....	doz. 1 50	1211	" " small .....	" 1 50
1110	Imitation pearls .....	doz. 1 00	1212	" " bookbinding, standing, or trimming .....	" 1 00
1111	Venetian blinds of wool: for doors and windows .....	pair 2 50	1213	" " copying .....	" 1 00
1112	Aerometers .....	doz. 0 50	1214	Chemical and pharmaceutical products .....	ad val. 10 %
1113	Fuses .....	ad val. 20 %	1215	Plums and prunes .....	lb. 0 02
1114	Barrels, water and alcohol: with wooden hoops .....	gall. 1 00	1216	Billiard cues .....	doz. 1 00
1115	" " " iron hoops .....	doz. 1 00	1217	Skittles .....	doz. 0 50
1116	Foot rules .....	doz. 0 25	1218	Planes: with irons .....	1 00
1117	Pige' trotters and ears .....	barrel 1 50	1219	" " without irons .....	doz. 0 50
1118	Whetstones .....	each 0 03	1220	Raisins .....	lb. 0 02
1119	Stones, filtering .....	" 0 75	1221	Rasps .....	doz. 0 30
1120	" " of all kinds, for building, paving and flooring .....	1,000 3 00	1222	Protractors: copper, ivory or horn .....	" 0 60
1121	Paint brushes .....	doz. 0 50	1223	Razors .....	pair 0 10
1122	Pinners, goldsmiths' and shoemakers' .....	" 0 40	1224	Rakes .....	each 0 30
1123	Nippers .....	" 1 00	1225	Rat traps .....	doz. 0 50
1124	Tongs, sugar .....	" 0 50	1226	Chisel blades .....	doz. 0 25
1125	Picks (crowbars) .....	" 1 00	1227	Heaters for kitchen gardens .....	set of 4 1 00
1126	Pipes, smoking: Meerschaum and other, rich .....	each 0 25	1228	Registers, above 24 in. in width .....	each 1 00
1127	" " faience .....	gross 0 25	1229	" " from 19 to 24 in. in width .....	" 1 50
1128	" " wooden or clay .....	" 0 50	1230	" " from 13 to 18 in. ....	" 0 30
1129	Eye screws for tents .....	100 0 75	1231	" " from 7 to 12 in. ....	" 0 15
1130	Boards of all kinds .....	1,000 2 50	1232	" " smaller width than above .....	doz. 1 50
1131	Trays, plated and those of <i>Rufo</i> , up to 6 in. ....	each 0 15	1233	Rules, office .....	0 30
1132	" " the same from 6 to 12 in. ....	" 0 50	1234	Re-in .....	barrel 1 00
1133	" " the same from 13 to 24 in. ....	" 1 00	1235	Springs: wooden .....	ad val. 20 %
1134	" " tin plate or painted tin plate, up to 12 in. ....	doz. 0 10	1236	" " watch .....	20 %
1135	" " the same, from 12 to 16 in. ....	" 0 25	1237	Street lumps .....	each 0 50
1136	" " paper, machine, up to 12 in. ....	" 0 50	1238	Curtains: muslin, guipure, lace, &c. ....	doz. pairs 2 00
1137	" " the same, above that size .....	" 1 00	1239	" " silk, satin .....	each 0 50
1138	Plates, iron (for preparing cassava) .....	each 0 20	1240	" " silk, satin, called " <i>portières</i> " .....	" 1 00
1139	Plaster .....	barrel 0 50	1241	Reticules for ladies and girls .....	doz. 0 25
1140	Level .....	lb. 0 02	1242	" " <i>Ripones</i> .....	" 0 25
1141	Pens, quill .....	1,000 0 30	1243	Rivets .....	100 lbs. 1 50
1142	" " steel .....	gross 0 10	1244	Rice .....	" 1 50
1143	Feathers, bat .....	doz. 1 00	1245	Dresses: silk, or of any stuff for ladies and girls .....	each 3 00
1144	" " for neckerchiefs .....	100 lbs. 0 75	1246	" " silk, or of any stuff for children .....	" 2 00
1145	Dusters, large and medium .....	doz. 1 00	1247	Fanets, copper, for water .....	" b. 0 03
1146	" " small .....	" 0 50	1248	" " wooden .....	" 0 25
1147	Plumes, military .....	each 0 50	1249	" " copper for large receptacles, pans, barrels .....	" lb. 0 03
1148	Frying pans and sauce pans .....	doz. 1 50	1250	" " for iron for the same .....	" 0 25
1149	Weights for scales, copper .....	100 lbs. 2 00	1251	Napkin rings: woolen, leather, metal, &c. ....	doz. 0 50
1150	" " iron .....	" 0 02	1252	Barbed wire .....	100 lbs. 0 25
1151	Pepper of all kinds .....	lb. 0 50	1253	Roosters .....	each 1 00
1152	Apples .....	barrel 1 00	1254	Wheels: carriage or ox-cart .....	pair 2 00
1153	Potatoes .....	" 1 00	1255	Casters: copper .....	doz. 0 30
1154	" " in small baskets .....	each 0 12	1256	" " iron .....	" 0 25
1155	Poumels, sville .....	doz. 0 20	1257	" " .....	" 0 05
1156	Palms, subm'kers' .....	gross 0 40	1258	Robbons: silk, silk and cotton, satin, velvet, up to 4 in. ....	ell 0 01
1157	Pumps, ships' .....	each 1 00	1259	" " the same, from 3 to 5 in. ....	" 0 02
1158	" " wall and garden .....	" 1 50	1260	" " the same, from 3 to 5 in. ....	" 0 04
1159	" " copper, for sugarcane branch factories .....	" 0 50	1261	" " woolen, linen, linen and cotton, cotton .....	" 0 01
1160	" " tin plate .....	" 0 25	1262	Hour glasses .....	doz. 0 50
1161	" " wooden .....	" 0 25	1263	Sabres: for officers .....	each 1 00
1162	Pompoms: gold or silver, for officers .....	doz. 2 50	1264	" " cavalry and infantry .....	" 0 50
1163	" " silk and silver .....	" 1 00	1265	Bags: of any size (6 to 7) and of any material .....	100 2 00
1164	" " woolen or cotton .....	" 1 00	1266	" " travelling, in pocket with small valise .....	doz. 3 00
1165	Culverts, iron or steel, with or without valves .....	100 lbs. 2 50	1267	" " the same, without valise .....	" 1 50
1166	Pork, pickled .....	barrel 6 00	1268	" " travelling, of tissue, called " <i>quatre fils</i> " .....	" 1 00
1167	Porcelain: opaque .....	hoghead 0 03	1269	" " pillow, empty .....	" 1 00
1168	" " fine and common .....	each 0 03	1270	" " game .....	" 0 75
1169	Glass cases, of all kinds .....	doz. 1 00	1271	" " for school children .....	" 0 25
1170	Cigarette cases .....	" 0 50	1272	Paper sacks, for groceries and groceries .....	100 0 50
1171	Pencil cases: gold and silver .....	" 0 25	1273	Saddle bags .....	pair 2 00
1172	" " copper or common .....	doz. 0 50	1274	Travelling hand bags, of all sizes .....	d. 2 1 00
1173	Hangers, sword .....	each 0 25	1275	Saltcellars: glass .....	" 0 25
1174	Portfolios: called " <i>à la Ministre</i> " .....	" 0 75	1276	" " metal .....	pair 0 25
1175	Pocket books, 0 in. or more .....	doz. 0 40	1277	Girths .....	each 0 25
1176	" " less than 6 in. ....	" 0 20	1278	" " in the piece .....	ell 0 03
1177	Church pencil cases, small, common, for school children .....	" 0 10	1279	Sardines, in oil, silk .....	doz. fls 0 50
1178	Cricket bats: wooden or tin .....	each 0 15	1280	Sardines, in oil, silk .....	12 pairs 0 02
1179	The same, with crickets .....	" 0 30	1281	Sausages .....	lb. 0 05
1180	Stools and cruet stands, finely plated: with crystal bottles .....	" 2 00	1282	Salmon .....	barrel 1 00
1181	The same, with glass bottles .....	" 1 00	1283	" " in tubs .....	tab 0 20
1182	Syringe tubes .....	" 0 25	1284	Soap .....	100 lbs. 1 00
1183	Saddle racks, of all kinds .....	" 0 25	1285	Saws, assorted sizes .....	doz. 2 00
1184	The same, with glass bottles .....	" 0 25	1286	Tails: sheet iron, tin plate .....	" 1 00
1185	Pen holders: fine and fancy .....	doz. 1 00	1287	" " woolen .....	" 0 75
1186	" " ordinary and common .....	100 0 25	1288	Secateurs .....	doz. 0 50
1187	Knife rests: glass .....	doz. 0 25	1289	Drumsticks .....	each 1 00
1188	" " metal and crystal .....	" 0 50	1290	Sau sat, in grains .....	barrel 1 00
1189	Purses of all kinds .....	" 0 50	1291	" " pulverized .....	100 lbs. 0 20
1190	Boors: a sale of boards (shutters and screens) .....	" 2 00	1292	Saddles, complete or not .....	each 6 00
1191	" " a sale of cast iron .....	100 lbs. 2 00	1293	Billboards .....	doz. 0 05
1192	The same, of tin .....	100 lbs. 2 00	1294	Worms: copper .....	lb. 0 05
1193	Pots, brick, tin, tin plate .....	each 1 00	1295	" " tin .....	" 0 02
1194	" " earthen terra cotta, porcelain, wrought or cast iron, &c. ....	pair 0 50	1296	Pruning knives .....	doz. 0 40
1195	Potash .....	160 lbs. 0 75	1297	Carvings axes, plated hollow, " <i>roule</i> " .....	set 0 30
1196	Cruskey or tubs .....	12 pieces 0 25	1298	Locks: iron, for tanks .....	doz. 0 10
1197	Pots for, aluminum, bell or silver .....	lb. 0 02	1299	" " iron, for drawer, sideboard and cupboards .....	" 0 20
1198	" " bell or silver .....	" 0 02	1300	" " iron, for door, 10 to 14 in. in width .....	" 1 20
1199	" " bell or silver .....	" 0 02	1301	" " iron, for door, 15 to 18 in. in width .....	" 1 50
1200	" " bell or silver .....	" 0 02	1302	" " copper to tin, in width .....	" 0 75
1201	" " bell or silver .....	" 0 02	1303	" " the same, above this size .....	" 1 50
1202	" " bell or silver .....	" 0 02	1304	" " the same, above this size .....	" 1 50
1203	" " bell or silver .....	" 0 02	1305	Napkins: damasked, linen or linen and cotton .....	" 1 50
1204	" " bell or silver .....	" 0 02	1306	" " damasked, cotton .....	" 0 50

TARIFF.

[illegible]

## IMPORT DUTIES—continued.

No.	Goods.	National currency
1508	Screws: copper, up to 3 in. . . . .	4. 01
1509	" " up to 3 in. . . . .	0 10
1510	" " up to 4 in. . . . .	0 20
1511	Window glass . . . . .	0 50
1512	Shoe cases of all sizes . . . . .	20 7
1513	Vell: lace, linen, tulle or silk . . . . .	2 7
1514	" " gauze or muslin, cotton . . . . .	0 75
1515	Sails, for ships . . . . .	20 7
1516	Vells, hat . . . . .	0 25
1517	Carriages: 4 seats (hans, victorias and other like) . . . . .	25 00
1518	" " 2 or 4 seats and more (busses, buggies, chairs, clanc, gigs, broughams, tilburies, phaetons, and other like) . . . . .	10 03
1519	P. ambulances, of all kinds . . . . .	1 03
1520	Girdlers . . . . .	0 25
1521	Zinc in sheets . . . . .	0 12
1522	Motor cars and accessories . . . . .	20 7
1523	Typewriters . . . . .	20 7

## WEIGHING FEES ON IMPORTS

The weighing fees on imports are levied on goods of every denomination, dutiable according to weight, at the rate of fifty centimes per thousand weight (*“ mille r ”*) (4, o. 50).

## WHARFAGE DUTS ON IMPORTS.

[illegible]

Goods.

Millstones	doz.	G. C.
Tomstons	case	1 00
Cranks	each	0 25
Baskets, osier empty	each	0 50
Snovals	doz.	0 50
Pianos	each	1 00
Hydraulic works & sugar cane brandy appliances	each	0 25
Boards	1,000	0 25
Cranks for ships, wells, gardens and sugar-cane brandy factories	each	0 25
Venetian blinds	pair	0 50
Stones, blank, iron, paving or flooring	100	2 00
Potatoes, in barrels	barrel	0 12
in baskets or small cases	each	0 03
Culverts, iron or st. el.	100 lbs.	0 06
For cast	doz.	0 50
Doors and windows, board	pair	0 50
wrought or cast iron	100	1 00
Crockery	12 pieces	0 06
Tarpaulins	each	0 50
D. & S. writing	each	0 26
Wheels, iron	doz.	0 25
Wheels, ox cart in 1 or 2 pairs	pair	0 50
B-lows, forge and butchers'	each	0 25
Tables: extension, table, with marble slab, drawing	each	0 25

## DUTY-FREE IMPORTS.

Animals; bee-keeping apparatus and appliances; articles free from  
 on-tous charges by virtue of contracts entered into with the state;  
 churns; cultivators; charts of Italian authors; plunges; sugar boilers;  
 articles for the use of Diplomatic Agents; garden seats; clocks for  
 churches or public buildings; newspapers in sheets or volume; books of  
 Italian authors; machines of all kinds and their accessories, for industry,  
 and also machines for the purpose of working the soil or preparing  
 products of agriculture; machines for separating cotton, and for  
 planing cotton; corn mills; towns and other plans of Italian authors,  
 fire engines and accessories; family portraits; hydraulic presses; cotton  
 presses; hydraulic wheels; looms.

## PROHIBITED IMPORTS

Firearms of all kinds; cannon of all kinds; percussion caps; cartridges of all kinds; naphtha; kerosene oil under 38 degrees Centigrade or 100 degrees Fahrenheit; books, engravings, pictures, etchings and all other obscene articles or offensive to public morals; molasses; ammunition of all kinds; projectiles; rum; cane syrup; sugar, raw or clayed; tafia

### EXPORT DUTIES.

Yahagum	1,000 feet	3 00
Wood: logwood	1,000 lbs.	1 50
" cedar	"	1 00
" guaiacum	"	1 00
" yellow or fustic	"	1 00
" dyewoods not specified	"	1 00
Brown " triage " and residue coffee	100 lbs.	2 50
Cocoa	"	2 00
Coffee	"	2 00
Copper	"	2 00
Tortoise-shell	1 lb.	0 10
Iron	1,000 lbs.	1 00
Guaiacum gum	100 lbs.	0 50
Hideskin: one	"	2 00
" kid, pig, sheep, lamb, etc.	"	2 00
Pita	1,000 lbs.	1 00
Lead	"	2 00
Roots: yellow wood, logwood, cedar, guaiacum, dyewood, not specified	1,000 lbs.	1 50

*A.B.*—The surfaces of 2 and 10% shall be level on the duties applicable to the above named goods, and 10% shall be level on the duties applicable to the above named goods, and 10% shall be level on the duties applicable to the above named goods, and 10% shall be level on the duties applicable to the above named goods.

## PROHIBITED EXPORTS

Animals; silver and gold in ingots or in bars; National coins of silver, bronze and nickel; crude gold and silver.

### STATISTICAL DUTY.

		United States Gold. Dollars cts.
Cotton.....	100 lbs.	1 00
" seed.....	"	0 20
Hides, tanned.....	"	0 10
Sugar, raw.....	"	0 65
" granulated.....	"	0 10
Mace.....	"	0 10
Sponges.....	"	2 50
Wax.....	"	2 10
Honey.....	"	0 10
Alcohol of all kinds.....	"	0 10
Mangrove bark.....	"	0 10
Haricot beans.....	"	0 10
Guano.....	"	0 50
Orange peel.....	"	0 10
Fruits and foodstuffs.....	"	0 10
All roots and produce other than those set out above	"	0 10
And not subject to export duty thereon.....	"	0 10

## CONVENTION BETWEEN HAITI AND GERMANY, OF JULY 29, 1908.

AND RENDERED EXECUTORY BY DECREE OF AUG. 23, 1908.  
The following goods and products originating from Germany are entitled on importation into Haiti to a rebate of 25 %, viz., one quarter, on the aggregate amount of the principal duties, wharfage dues, weighing fees, visa fees, and on the surtaxes of 50 % and 33 %, appearing in the minimum tariff of Haiti:

Socks and stockings of all kinds and qualities, matches, tinmiths wares and articles of enameled iron, cement, corkage, earthenware, trine, Beer shall pay one-third of the present duty. Moselle wines shall be dutiable as white wines.

In order to enjoy the privileged treatment, goods and products of both countries must be accompanied by certificates of origin.

## LAW OF AUGUST 19, 1908.

Corkage of American origin are to be allowed, on importation into Haiti, a rebate of 25 %, viz., one quarter, on the aggregate amount of the principal duties, wharfage dues, weighing fees, visa fees, and on the surtaxes of 50 % and 33 %, appearing in the minimum tariff of Haiti. Beer of American origin shall pay one-third of the present duty.

In order to enjoy the privileged treatment, the above-mentioned corkage and beer must be accompanied by certificates of origin.

## DOMINICAN REPUBLIC

## INDEX TO TARIFF ARRANGED ALPHABETICALLY

	Nos.		Nos.		Nos.
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Arrowroot .. .. .	979	Brushes .. .. .	249, 250, 343, 708	Cocoons .. .. .	912, 917
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Asbestos, and manufactures of, n. e. p. f.	27-30	Buckles .. .. .	249, 250, 343, 708	Coffins .. .. .	1002-6
Asphalt .. .. .	43	Bucks 139, 283, 494, 511, 613, 685, 1121	2, 12	Coffins .. .. .	266, 267, 315, 361, 698, 697
Automobiles, and parts thereof, n. e. p. f.	936	But .. .. .	401, 1048, 1049	Coke .. .. .	249, 250, 343
Awning .. .. .	443	But .. .. .	540, 551	Coke .. .. .	249, 250, 343
Axes .. .. .	1135	But .. .. .	1135	Coke .. .. .	249, 250, 343
Axles .. .. .	187, 189	But .. .. .	309	Coke .. .. .	249, 250, 343
Babbit metal .. .. .	357	But .. .. .	1001, 1009, 1070	Coke .. .. .	249, 250, 343
Bacon .. .. .	912	But .. .. .	216	Coke .. .. .	249, 250, 343
Baggage .. .. .	1135, 1136	But .. .. .	1135	Coke .. .. .	249, 250, 343
Bags .. .. .	479, 550, 686, 712, 777, 811	But .. .. .	1135	Coke .. .. .	249, 250, 343
Baking powder .. .. .	102	But .. .. .	1135	Coke .. .. .	249, 250, 343
Balances .. .. .	911	But .. .. .	1135	Coke .. .. .	249, 250, 343
Baling presses .. .. .	1153	But .. .. .	1135	Coke .. .. .	249, 250, 343
Balls .. .. .	731, 1006, 1007	But .. .. .	1135	Coke .. .. .	249, 250, 343
Balustrades .. .. .	496, 543	But .. .. .	1135	Coke .. .. .	249, 250, 343
Bananas .. .. .	458, 460, 461, 536, 663, 657	But .. .. .	1135	Coke .. .. .	249, 250, 343
Banisters .. .. .	688, 828	But .. .. .	1135	Coke .. .. .	249, 250, 343
Banks .. .. .	2, 12, 136	But .. .. .	1135	Coke .. .. .	249, 250, 343
Barks .. .. .	584, 336, 414, 733	But .. .. .	1135	Coke .. .. .	249, 250, 343
Barrels .. .. .	86, 906, 908	But .. .. .	1135	Coke .. .. .	249, 250, 343
Barrels .. .. .	163, 247, 219, 290, 313	But .. .. .	1135	Coke .. .. .	249, 250, 343
Basins .. .. .	777-80	But .. .. .	1135	Coke .. .. .	249, 250, 343
Baskets .. .. .	163, 247	But .. .. .	1135	Coke .. .. .	249, 250, 343
Baths .. .. .	163, 247	But .. .. .	1135	Coke .. .. .	249, 250, 343
Batteries, electric .. .. .	257	But .. .. .	1135	Coke .. .. .	249, 250, 343
Bay rum .. .. .	351	But .. .. .	1135	Coke .. .. .	249, 250, 343
Beals .. .. .	131, 132, 736	But .. .. .	1135	Coke .. .. .	249, 250, 343
Beans .. .. .	159, 175, 176, 694, 615	But .. .. .	1135	Coke .. .. .	249, 250, 343
Beans .. .. .	101, 357, 1010	But .. .. .	1135	Coke .. .. .	249, 250, 343
Beatings .. .. .	200	But .. .. .	1135	Coke .. .. .	249, 250, 343
Bells .. .. .	163, 347	But .. .. .	1135	Coke .. .. .	249, 250, 343
Belpre .. .. .	1040, 1041, 1041	But .. .. .	1135	Coke .. .. .	249, 250, 343
Beer .. .. .	915, 919	But .. .. .	1135	Coke .. .. .	249, 250, 343
Beats .. .. .	915, 917	But .. .. .	1135	Coke .. .. .	249, 250, 343
Belows .. .. .	244, 335, 731, 884, 885, 896	But .. .. .	1135	Coke .. .. .	249, 250, 343
Belt .. .. .	191, 457, 556, 8, 5, 1043	But .. .. .	1135	Coke .. .. .	249, 250, 343
Belts .. .. .	434, 543, 535, 829, 826, 1113	But .. .. .	1135	Coke .. .. .	249, 250, 343
Bench .. .. .	244, 711	But .. .. .	1135	Coke .. .. .	249, 250, 343
Benders .. .. .	45, 47	But .. .. .	1135	Coke .. .. .	249, 250, 343
Bendine .. .. .	384, 404, 481, 1053, 1064, 1171	But .. .. .	1135	Coke .. .. .	249, 250, 343
Beverages, non alcoholic .. .. .	1044	But .. .. .	1135	Coke .. .. .	249, 250, 343
Bicycles .. .. .	339	But .. .. .	1135	Coke .. .. .	249, 250, 343
Billiard tables and accessories .. .. .	1006, 1007	But .. .. .	1135	Coke .. .. .	249, 250, 343
Bills of lading, etc. .. .. .	654	But .. .. .	1135	Coke .. .. .	249, 250, 343
Biscuits .. .. .	980, 981	But .. .. .	1135	Coke .. .. .	249, 250, 343
Bits, brittle .. .. .	256, 312, 301	But .. .. .	1135	Coke .. .. .	249, 250, 343
Bits .. .. .	1035	But .. .. .	1135	Coke .. .. .	249, 250, 343
Buttoms .. .. .	41	But .. .. .	1135	Coke .. .. .	249, 250, 343
Blacking .. .. .	253, 1113	But .. .. .	1135	Coke .. .. .	249, 250, 343
Blades .. .. .	16, 487, 437, 609	But .. .. .	1135	Coke .. .. .	249, 250, 343
Blades .. .. .	416	But .. .. .	1135	Coke .. .. .	249, 250, 343
Blasting powder .. .. .	701, 709, 708	But .. .. .	1135	Coke .. .. .	249, 250, 343
Blinds .. .. .	667	But .. .. .	1135	Coke .. .. .	249, 250, 343
Blotting paper .. .. .	396	But .. .. .	1135	Coke .. .. .	249, 250, 343
Blow .. .. .	694, 695, 732	But .. .. .	1135	Coke .. .. .	249, 250, 343
Boards .. .. .	694, 1159	But .. .. .	1135	Coke .. .. .	249, 250, 343
Bobbins .. .. .	729	But .. .. .	1135	Coke .. .. .	249, 250, 343
Boilers .. .. .	567, 573, 61, 634	But .. .. .	1135	Coke .. .. .	249, 250, 343
Bolters .. .. .	249, 250, 343, 412	But .. .. .	1135	Coke .. .. .	249, 250, 343







these, and at the same time threads of silk, floss, or waste silk, or artificial silk, shall be dutiable according to the corresponding paragraphs of Schedule *E*, whatever be the proportion of the threads of cotton or other vegetable fibres, with a surtax of 50 % of the duties otherwise applicable thereto under said Schedule *E*. Provided, that the numbers of threads of silk, floss, or waste silk, or artificial silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk, floss, or waste silk, or artificial silk, exceeds one-fifth of the total, the textile shall be subject to the corresponding duties of Schedule *G*.

(c) Textiles having an admixture of cotton and other vegetable fibres, and at the same time threads of silk, floss, or waste silk, or artificial silk, shall be dutiable according to the corresponding paragraphs of Schedule *E*, whatever be the proportion of the cotton threads, with a surtax of 50 % of the duties otherwise applicable thereto under said Schedule *E*. Provided, that the number of threads of silk, floss, or waste silk, or artificial silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk, floss, or waste silk, or artificial silk, exceeds one-fifth of the total, the textile shall be subject to the corresponding duties of Schedule *G*.

(d) Textiles having an admixture of wool, flock wool, hair, or wastes of these materials, and cotton and other vegetable fibres, but containing no threads of silk, floss, or waste silk, or artificial silk, shall be dutiable according to the corresponding paragraphs of Schedule *E*, whatever be the proportion of the cotton threads, with a surtax of 40 % of the duties otherwise applicable thereto under said Schedule *E*.

Provided, that the number of threads of wool, flock wool, hair, or wastes of these materials, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or wastes of these materials, exceeds one-fifth of the total, the textile shall be subject to the corresponding duties of Schedule *F*.

(e) Made up articles having a woven structure of mixtures of two or more materials, shall be dutiable according to the provisions of the schedule comprising the most highly taxed component threads, whatever be the proportion of such threads in the woven structure of such articles.

Rule 4.—For the application of the rules of this tariff, the most highly taxed threads of these classified under Schedule *G*, the next lowest those classified under Schedules *F*, *E* and *D*, in the order mentioned.

Rule 5.—For the purpose of determining the classification of a textile or article, when the threads or yarns used in the manufacture thereof are spun or twisted of more than one material, that causing the highest duty shall be considered and such threads or yarns shall be taken as though composed entirely of the most highly taxed material.

Rule 6.—Surtaxes or changes of schedule classification of textiles shall not apply or result on account of dyed or printed yarn or fabric of materials distinct from the body of the textile that may be introduced into selvages; nor shall surtaxes or changes of schedule classification apply or result on account of printing of trade names or marks on textiles. No reduction in duty shall be conceded for the weight or area occupied by selvages in determining the classification of textiles.

Rule 7.—Metallic threads introduced into any textile or article shall be considered as being for its purposes of this tariff, provided that they do not extend from the rule by express provision in another part of the tariff.

Rule 8.—All kinds of knitted and netted stitches, tubes, hives and hounds, when mixed, in the piece, or in made up articles, shall be dutiable according to the corresponding numbers of the schedule comprising the textile most highly taxed, whatever be the proportion of the threads in the fabric.

Rule 9.—Textiles such as plushes, velvets and velveteens in the piece, or in made up articles, unisex, shall be dutiable according to the paragraphs of the schedule comprising threads in the material most highly taxed, whatever be the proportion of such threads.

Rule 10.—Ribbons, trunks, bands or tape (elastic or not), galleons, and generally, trimmings, when woven, knitted, or made up, shall be dutiable according to the corresponding numbers of the schedule comprising the textile most highly taxed, whatever be the proportion of its threads.

Rule 11. Textiles embroidered by hand or machine (except Swiss embroidery and insertions), or with drawn or applied work, or with application of trimmings, shall be liable to the duties leviable thereon, plus a surtax of 90 %.

Rule 12. Should the embroidery contain threads, pearl or strings of metal (except gold), or glass, the surtax should be increased to 100 %; and when pearls or strings of metal are of gold, the surtax shall be increased to 150 %, and in addition thereto 20 % and 40 %.

Rule 13.—When vermark up articles are referred to specifically in this tariff, the term shall be held to include articles completely made up or finished, half finished, cut to size, bunched, or only basted, as well as textiles in the piece so designed or marked as to indicate their ultimate use.

Rule 14. Ready-made clothing, wearing apparel of all kinds, and generally all articles made up by the seamstress or tailor, shall be liable to the duties leviable thereon as though entirely manufactured of the principal component material or as though entirely manufactured of the material forming the under vesting or exterior part, whichever may be determined by the application of this rule by more specific descriptions elsewhere in this tariff. For example: a cotton muslin skirt, covered or principally manufactured with lace would be dutiable as made up article or manufactured of lace.

Rule 15. *Plain woven textiles.* Textiles in the weaving of which the threads or yarns (of one end) of the weft are carried alternately over and under each warp thread forming right angles throughout the piece and in which the threads or yarns of the warp are carried alternately over and under each weft thread forming right angles throughout the piece, shall be considered as plain woven.

When the weaving does not correspond to the process hereinbefore described, the textile shall not be considered plain woven for the purpose of this tariff.

Rule 16.—Embroidery shall be distinguished from patterns woven in the piece in that the latter are destroyed by unraveling the weft of the textile, while embroidery being independent of the warp and weft is not destroyed by unraveling the weft.

Rule 17.—Applied work shall be considered as the superimposing in the form of designs of another material or of the same material on textiles or made up articles, by sewing, pasting or other process.

Rule 18.—Drawn work shall be considered as the binding or cutting of threads after weaving in such a manner as to leave interstices in parts of a textile or article, liable to the duty of weaving by thread in the warp or weft.

Rule 19.—Trimming shall be considered as the application to a textile or article for purposes of decoration, embellishment or adornment, of ribbons, laces, braides, galleons, pieces of textiles or other materials, pieces of metal or glass, bones or ivory, paste, wood, ivory, coral, or other material, buttons and buckles in places where they are not intended to be used, as well as buckles, buckles or fasteners of an unsightly or dirty design.

Rule 20.—Whenever the areas of measurements are mentioned as a limit or guide for the classification of textiles or other manufactures, they shall be ascertained by measurement of the greatest length and widest breadth of the textile or article concerned, whether rectangular or not, including fringes, selvages, and any other parts of the textile, unless exempted from operation of this rule by a paragraph of this tariff.

Rule 21.—In determining for the purpose of classification, the weight of any textile per 100 square meters, the calculation should be based upon a sufficient area of the textile itself, exclusive of boards, paper, labels, tags, strings, tickets, embroidery, trimming, or any other thing, object, or ornament, except bleaching, staining, printing, dyeing, stain ing, ennobling, or non-staining, applied or performed after the textile has left the loom.

Rule 22.—Surtaxes applicable to textiles classified under Schedules *F* and *G* shall be based on the rate per pound per square meter, and shall not be applied on the rate by weight that forms a part of the compound duties applicable to said textiles.

Rule 23.—Whenever in the matter of provisional *ad valorem* rates, in cases of surtaxes, reference is had to a numbered paragraph of the tariff, said reference shall be construed to include the numbered paragraph and its lettered sub-divisions, unless exempted from operation of this rule.

Rule 24.—When more than one surtax is applicable to a textile or article, the percentage of increase for each surtax shall be calculated on the original duties, or compound duties.

Rule 25.—Articles and manufactures not enumerated, manufactured of two or more parts or materials, shall be dutiable at the highest rate applicable to the material or materials comprising the principal material of chief value, unless such articles be provided for by the compound material of one material combined, coated, covered, elaborated or improved with another material, in which case the rate applicable to the latter shall apply.

Whenever reference is made to "component material of chief value," "principal material," or "chief value," by these terms shall be held to mean the material of chief value of which exceeds that of any other component material of the article or manufacture.

The value of each component material shall be determined by the ascertained value of such material in the condition as found in the article or manufacture.

Rule 26.—In classifying an article not provided for in this tariff, its commercial designation shall govern.

Rule 27. Imported articles not enumerated in this Act which are similar to any article herein *enum rated* shall pay the same rate of duty which is levied on such enumerated article which they most resemble in the particulars and in the order following: First, in appearance; second, in quality; third, in texture; fourth, in the use to which they may be applied. If any *unenumerated* article equally resembles two or more *enumerated* articles on which different rates of duty are chargeable, or if the possession of any or all of the aforementioned qualities or uses resemble two or more *enumerated* articles on which different rates of duty are chargeable, there shall be levied on such *unenumerated* article the same rate of duty as is chargeable on the article which it resembles, paying the highest rate of duty.

Rule 28.—If two or more rates of duty shall be applicable to any imported article or manufacture, it shall pay the highest of such rates.

Rule 29.—No duty shall be collected on exterior coverings containing articles not dutiable on net weight by duties a free of duty, in general comprising any of the above, with a surtax of 100 % on the weight of the merchandise (exterior or interior), if they shall be of material or form designed to evade duties, or for use other than common packing, or of unusual form, shall be subject to duty as articles or manufactures under paragraphs of the tariff to which they correspond by classification, interior or exterior, in relation to the weight of the net weight shall be in excess of the net weight of the contents.

Cases of jewelry, such as immediate containers thereof shall be dutiable under their respective paragraphs.

Rule 30.—Whenever merchandise shall be dutiable upon the gross weight, the dutiable weight of such merchandise shall include the weight of all covers, receptacles, wrappers, packages and packing of every description, whether exterior, interior or immediate, without any allowance or tare.

Rule 31.—In all instances where merchandise shall be dutiable upon net weight, the dutiable weight of such merchandise shall not include any common exterior cover, receptacle, package, wrapper, or packing, but shall include all interior or immediate receptacles, including cards and coupons, not subject to a higher rate of duty. Loose straw, slavings, excelsior, paper, sawdust, or other similar materials interposed between the exterior receptacle and the merchandise contained in the merchandise, to steady and protect the same, shall not be considered part of the immediate container.

Rule 32.—When in a single receptacle are imported goods dutiable by net weight, by duties, by absolute *ad valorem* or free of duty, together with others dutiable by gross weight, the former shall be assessed by their net weight, as defined in rule numbered 31, or by duties, by absolute *ad valorem*, or shall be free of duty, and of the latter shall be dutiable on the net weight as defined in Rule 31 with an addition to such net weight equal to 25 % thereof.

Rule 33.—All the provisions of Rules 29, 31 and 32 regarding gross and net weight shall be applicable to goods subject to compound duties when the gross or net weight forms part of the compound duty.

Rule 34.—*Materials.*—When in this tariff no modification to the contrary is made in a paragraph thereof, it shall be understood that each paragraph refers only, relative to material, to that designated in the group in which it is included, in the absence of grouping, to that designated in the Schedule in which included, without reference to other groups or Schedules in which other materials are designated.

Section IV.—Customs duties shall be paid in accordance with the law.

The value of merchandise dutiable or conditionally dutiable shall be considered the wholesale value of such merchandise in markets of the country whence exported, in the condition ready for shipment, inclusive of all charges except ocean freight, export duties and broker's commission.

Section VII.—All import entries shall be accompanied by a Consular invoice, setting forth in detail the marks, numbers and gross weights of packages, together with the true value and net weights, dutiable quantities and dimensions, of each one of the articles or effects contained in said packages, in accordance with the prescriptions of this tariff.

For the certification of four copies of each invoice and corresponding bill of lading; the value of the goods included in the invoice being:

From 1 to 50 dollars	1 00
" 51 to 200 "	2 00
" 201 to 1,000 "	3 00
" 1,001 to 2,000 "	4 00
" 2,001 to 4,000 "	5 00
And for each 1,000 in excess of 1,000	1 00

Note.—When the consular is asked to sign more than four copies of the invoice or bill of lading, the fee charged will be 50 % more than that chargeable for the four copies.

Section VII. - The importation of the following articles is prohibited, and all such articles shall be confiscated and destroyed if the introduction thereof is attempted:

1. Books, pamphlets or other printed matter, paintings or illustrations, figures or other objects of an artistic or scientific character.
2. Counterfeit coins, paper money or currency, of any country, together with the dies or tools used in the manufacture of the same.
3. Dangerous poisons, acids, explosives, gases or fumes with blades or guns.
4. Roulette wheels, gambling layouts, dealing boxes and all other machines, apparatus, or unclaimed devices used in gambling or used in the distribution of money, claims or articles, when such distribution is deemed to be illegal.
5. Implements and munitions of war, when not imported for or by the Government.
6. Gas or petroleum of less than 1500, when imported by or for the Government.

Section IX.—The rates of duties to be collected on articles, manufactures, goods and merchandise imported into the Dominican Republic shall be as follows:—

ABBREVIATIONS USED IN THIS TARIFF.

G. W. .... Gross weight.	Hectol. .... Hectolitre.
N. W. .... Net weight.	Cm. .... Centimetre(s).
Hectog. .... Hectogram.	Mm. .... Millimetre(s).
Kilo. .... Kilogram.	Doz. .... Dozen(s).
Kilos. .... Kilograms.	N. e. p. f. .... Not elsewhere pro-

Note.—For stamp duties and the consumption duties levied in the municipalities of Santo Domingo and Puerto Plata, see end of Tariff.

SCHEDULE 1

STONES, EARTHS, CERAMIC PRODUCTS AND GLASSWARE

## GROUP 1.

*Stones and earths employed in building, arts and manufactures.*

No.	Materials and work.	Dols. cts.
1	Marble, onyx, paper, alabaster, and similar fine stones, in the rough or in pieces square or roughly prepared . . . . .	1 00
2	Same in slabs, plates, tiles, columns, copings, door sills, gutters, hearths, huteis, pipes, steps, balustrades, latelie ing blocks or posts, window sills, and generally exterior and interior material for edifices . . . . .	5 00
3	Same, in mortars and pastes . . . . .	0 10
4	Same, wrought or chiselled into all other articles of sculpture or carving . . . . .	0 12
5	Headstones, grave-stones, and monuments of any stone . . . . .	1 00
6	Sculptures, high and bass reliefs, vases, urns, statues and statuettes, in similar articles of any stone . . . . .	16 00
Note. Marble-affixed to or packed with and actually belonging to furniture—shall be taken to the same duty as the furniture, provided that the marble does not exceed the furniture in value.		
Note.—None of the articles classified under paragraph 6 shall pay a less rate of duty than 20 % ad val.		
7	All in metalwares of brass, except gold or articles of precious ornaments . . . . .	1 75
8	Lithographic stones without drawing or writing, and ink-stones for any purpose . . . . .	3 00
9	Same, with drawing, designs or writing . . . . .	6 00
10	Other natural or artificial stones, in the rough or in blocks or pieces, or in pieces square or roughly prepared . . . . .	5 00
11	Same, crushed, for roads, pavements, foundations, or concrete . . . . .	2 00
12	Same in slabs, plates, tiles, columns, copings, door sills, gutters, hearths, huteis, pipes, steps, balustrades, latelie ing blocks, window sills, hatching posts, and generally exterior and interior material for edifices . . . . .	1 00
13	Same, dressed for buildings, not mentioned . . . . .	0 75
14	Slates for roofing . . . . .	0 75
15	Writing slates, with or without frames . . . . .	1 50
16	Slate pencils . . . . .	0 30
17	Stone, or other stone, or billiard balls, pool tables, or for appliances of which they form a part . . . . .	20 00

(1) The law in force establishes the gold standard based upon the unit of the American gold dollar.

		Dols. cts.
14	Grindstones, n. e. p. f., mounted or not, and millstones G. W. 100 kilos.	4 00
19	Mortars and pestles of stone, not otherwise provided for G. W. 100 kilos.	5 00
20	Emery, corundum, carborum lum, and similar abrasives, in stones, wheels or files ..... N. W. kilo.	0 10
21	Sand in powder ..... N. W. kilo.	0 08
22	Manufactures of same not otherwise provided for	0 14
23	Polishing and sharpening stones, oilstones, carriers' stones, and generally all sharpening or abrasive stones not else- where mentioned ..... N. W. kilo.	0 20
24	Cement, Roman ..... G. W. 100 kilos.	0 10
25	Lime, in powder, lumps or shaped, not in stone (Tripoli), not prepared with other substances ..... N. W. kilo.	0 30
26	Asbestos in sheets, nulls and felt ..... N. W. kilo.	0 07
27	" spun into strands, twisted, braided, or wound around other material or not, used as packing for machinery ..... N. W. kilo.	0 15
28	Asbestos in lumps, fibre, flow, or cement ..... N. W. kilo.	0 05
29	" in other forms not mentioned ..... N. W. kilo.	0 30
30	Gypsum in lumps, fibre, flow, or cement ..... G. W. 100 kilos.	1 00
31	Chalk, crude, unmanufactured ..... " " " "	3 00
32	Same in lumps or in other forms ..... " " " "	1 00
33	Same in lumps or in other forms ..... " " " "	3 00
34	Same in lumps or in other forms ..... " " " "	1 00
35	Gypsum in lumps, fibre, flow, or cement ..... G. W. 100 kilos.	1 00
36	Chalk, crude, unmanufactured ..... " " " "	3 00
37	Same in lumps or in other forms ..... " " " "	1 00
38	Same in lumps or in other forms ..... " " " "	3 00
39	Same in lumps or in other forms ..... " " " "	1 00
40	Same in lumps or in other forms ..... " " " "	3 00
41	Same in lumps or in other forms ..... " " " "	1 00
42	Same in lumps or in other forms ..... " " " "	3 00
43	Same in lumps or in other forms ..... " " " "	1 00
44	Same in lumps or in other forms ..... " " " "	3 00
45	Same in lumps or in other forms ..... " " " "	1 00
46	Same in lumps or in other forms ..... " " " "	3 00
47	Same in lumps or in other forms ..... " " " "	1 00
48	Same in lumps or in other forms ..... " " " "	3 00
49	Same in lumps or in other forms ..... " " " "	1 00
50	Same in lumps or in other forms ..... " " " "	3 00
51	Same in lumps or in other forms ..... " " " "	1 00
52	Same in lumps or in other forms ..... " " " "	3 00
53	Same in lumps or in other forms ..... " " " "	1 00
54	Same in lumps or in other forms ..... " " " "	3 00
55	Same in lumps or in other forms ..... " " " "	1 00
56	Same in lumps or in other forms ..... " " " "	3 00
57	Same in lumps or in other forms ..... " " " "	1 00
58	Same in lumps or in other forms ..... " " " "	3 00
59	Same in lumps or in other forms ..... " " " "	1 00
60	Same in lumps or in other forms ..... " " " "	3 00
61	Same in lumps or in other forms ..... " " " "	1 00
62	Same in lumps or in other forms ..... " " " "	3 00
63	Same in lumps or in other forms ..... " " " "	1 00
64	Same in lumps or in other forms ..... " " " "	3 00
65	Same in lumps or in other forms ..... " " " "	1 00
66	Same in lumps or in other forms ..... " " " "	3 00
67	Same in lumps or in other forms ..... " " " "	1 00
68	Same in lumps or in other forms ..... " " " "	3 00
69	Same in lumps or in other forms ..... " " " "	1 00
70	Same in lumps or in other forms ..... " " " "	3 00
71	Same in lumps or in other forms ..... " " " "	1 00
72	Same in lumps or in other forms ..... " " " "	3 00
73	Same in lumps or in other forms ..... " " " "	1 00
74	Same in lumps or in other forms ..... " " " "	3 00
75	Same in lumps or in other forms ..... " " " "	1 00
76	Same in lumps or in other forms ..... " " " "	3 00
77	Same in lumps or in other forms ..... " " " "	1 00
78	Same in lumps or in other forms ..... " " " "	3 00
79	Same in lumps or in other forms ..... " " " "	1 00
80	Same in lumps or in other forms ..... " " " "	3 00
81	Same in lumps or in other forms ..... " " " "	1 00
82	Same in lumps or in other forms ..... " " " "	3 00
83	Same in lumps or in other forms ..... " " " "	1 00
84	Same in lumps or in other forms ..... " " " "	3 00
85	Same in lumps or in other forms ..... " " " "	1 00
86	Same in lumps or in other forms ..... " " " "	3 00
87	Same in lumps or in other forms ..... " " " "	1 00
88	Same in lumps or in other forms ..... " " " "	3 00
89	Same in lumps or in other forms ..... " " " "	1 00
90	Same in lumps or in other forms ..... " " " "	3 00
91	Same in lumps or in other forms ..... " " " "	1 00
92	Same in lumps or in other forms ..... " " " "	3 00
93	Same in lumps or in other forms ..... " " " "	1 00
94	Same in lumps or in other forms ..... " " " "	3 00
95	Same in lumps or in other forms ..... " " " "	1 00
96	Same in lumps or in other forms ..... " " " "	3 00
97	Same in lumps or in other forms ..... " " " "	1 00
98	Same in lumps or in other forms ..... " " " "	3 00
99	Same in lumps or in other forms ..... " " " "	1 00
100	Same in lumps or in other forms ..... " " " "	3 00



No.		Dols. cts.	No.		Dols. cts.
(c) In jewellery, plate and goldsmiths' ware, set with other stones or imitation pearls, or imitation precious stones, or with doublets, or enameled	14 00		ornaments, or parts of other metals (precious metals excepted) or combined with glass or ceramic ware	G. W. 100 kilos	8 00
(d) In jewellery, plate, and goldsmiths' ware and other articles n. e. p. f.	10 50		Note.—Steel, wrought iron and malleable cast iron shall, for the operation of paragraph 171, be considered "other metals."		
<b>142 Silver or alloys thereof:</b>			<b>GROUP V.</b>		
(a) In sheets, blanks, plates, foil, solder, rolls, pellets, wire, and powder, for dentistry and other industrial uses	0 25		<b>Wrought iron, steel and malleable cast iron.</b>		
(b) In jewellery, plate (except knives, forks and spoons) and toilet articles, set with pearls, diamonds, rubies, sapphires, emeralds, garnets or opals	1 00		172 Ingots	G. W. 1,000 kilos.	2 00
(c) In jewellery, plate (except knives, forks and spoons) and toilet articles, set with other stones, imitation pearls or imitation precious stones, or with doublets, or enameled	0 75		173 Pieces in the rough, not polished, turned, adjusted, or further advanced in manufacture, weighing each 25 kilos, or more	G. W. 100 kilos.	0 75
(d) In jewellery, plate (except knives, forks and spoons) and other articles n. e. p. f.	0 50		174 The same, weighing each less than 25 kilos.	"	1 00
(e) Manufactured into knives, forks and spoons	0 50		175 Bars, beams, rods, plates and sheets	"	1 50
(f) Articles and manufacturers of silver, including toilet articles and plate, in part of glass, porcelain, clay, steel or common metal, and in the composition of which the principal material is silver	0 30		176 The same, polished, galvanized, painted, corrugated, or coated with other common metal, except tin plate	G. W. 100 kilos.	2 00
Note.—None of the articles classified under paragraphs 141 and 142 shall pay a less rate of duty than 20 % ad val.			Note.—Any of the articles specified in paragraphs 175 and 176, made up into ridging, eaves, drain pipes and gutters, shall be dutiable at the rates therein provided with a surtax of 100 %.		
Note.—All articles classified under paragraphs 141 and 142 shall pay duty on the net weight, not including interior or immediate packing.			177 Large pieces, bars or plates, galvanized or not, cut to measure, perforated or joined together by means of bolts and nuts, rivets, screws, or welding, for bridges, frames, buildings or other similar constructions, including tanks	G. W. 100 kilos.	1 00
<b>GROUP II.</b>			178 Tin plate, in sheets	"	4 00
<b>Gold or silver plated jewellery and imitations thereof, other gold or silver plated articles of any except precious metal.</b>			179 Same, stamped, painted or enameled	"	5 00
143 In rings, brooches or pins of any class, collar and cuff buttons, and ear buttons	X. W. kilo.	4 00	Note.—Any of the articles specified in paragraphs 178 and 179, made up into ridging, eaves, drain pipes and gutters, shall be dutiable at the rates therein provided, with a surtax of 100 %.		
144 In watch chains, chains, necklaces, bracelets or garters	N. W. kilo.	4 00	180 Tyres for all kinds of wheels	G. W. 100 kilos.	3 00
145 In all other jewellery or ornaments for the person	"	4 00	181 Hoops or hoop iron	"	5 00
Note.—If any of the articles specified in paragraphs 143 to 145 are set with paste, glass, or imitations of precious stones, or of pearls, they shall pay the same rate of duty provided for in said paragraphs.			Note.—By hoops and hoop iron ( <i>hoops</i> ) shall be understood polished or unpolished flat bands or circles less than 3 mm. in thickness, galvanized, tinned, or not.		
146 In all other gold-plated or silver-plated articles, n. e. p. f.	N. W. kilo.	3 00	182 Expanded metal for ceilings and walls	G. W. 100 kilos.	3 00
(a) Silver plated mining plates on copper	0 50		183 Pipe or tubes, black, galvanized, polished, painted, or not	G. W. 100 kilos.	4 00
Note.—None of the articles classified under paragraphs 143 to 146 inclusive, shall pay a less rate of duty than 30 % ad val.			184 " " covered with any base metal, or enameled	G. W. 100 kilos.	7 50
<b>GROUP III.</b>			185 Tees, elbows, valves, unions, cocks, faucets, for tubes or pipes	G. W. 100 kilos	8 00
<b>Watches and clocks.</b>			186 The same, enameled, bronze dials, mickelled, or covered, washed or plated with other base metals, with parts of those	G. W. 100 kilos.	12 00
147 Watches or watch cases of steel, copper, nickel and other base metals or of common materials, plated, gilt, or not	each	0 50	(a) Hand pumps, not elsewhere provided for	each	2 00
148 The same of silver	"	1 00	And in addition	G. W. kilo.	0 65
And in addition	"	0 25	Note.—Pipe or tubing imported with pumps shall not be considered as parts of the same, and shall be classified according to the corresponding paragraph.		
149 The same of gold	"	2 00	187 Wheels weighing 100 kilos, or more each (including fly wheels and pulleys), axles, axle boxes, springs and lubricating boxes for railways and trawways	G. W. 100 kilos.	1 50
And in addition	"	0 50	188 Fly wheels and p-leys weighing less than 100 kilos, each	G. W. 100 kilos.	2 00
150 The same of gold	"	4 00	189 Axles, axle boxes and springs, other than for railways and trawways; anchors, chains for vessels or machinery (including trace and hauling chains, slings, moorings, signal discs, aurles, swing blocks, vices, field or portable forges, bending cones, type plates, rail and tie binders and lifting racks	G. W. 100 kilos.	5 00
And in addition	"	1 00	190 Wire, galvanized or not, 2 mm. or more in diameter	G. W. 100 kilos.	1 50
Note.—None of the articles classified under paragraphs 147 to 150 inclusive, shall pay a less rate of duty than 20 % ad val.			(a) The same, more than one-half and less than 2 mm. in diameter	G. W. 100 kilos.	2 00
151 Watches and watch cases, of all kinds, watch and clock movements, and parts of watches and clocks, not elsewhere mentioned	ad val.	20 %	(b) The same, one-half mm. or less in diameter, or any wire covered with a textile or other non-metallic material	G. W. 100 kilos.	15 00
152 Alarm clocks, mickelled or not	each	0 55	(c) Woven wire fencing or wire net or mesh fencing, including fence gates	G. W. 100 kilos.	0 25
153 Wall or table clocks	"	1 00	191 Cables, wire rope or belting	"	4 00
And in addition	"	0 10	192 Woven or plated mattresses or springs for beds, when separately imported	G. W. 100 kilos.	5 00
Note.—None of the articles classified under paragraphs 152 and 153 shall pay a less rate of duty than 20 % ad val.			193 Frames for umbrellas and parasols, with rods and handles or not	"	2 88
154 Tower clocks, complete, or machinery and parts for same, set up or not	ad val.	10 %	(a) Rods or ribs for umbrellas and parasols	N. W. kilo.	0 50
155 Chronometers (not for pocket use)	each	7 50	194 Spiral springs (joined or not) for mattress and furniture, carriage or other seats	G. W. 100 kilos.	5 00
<b>GROUP IV.</b>			195 Lods or bed frames, up to 1 metre 10 cm. in width	each	1 40
<b>Cast iron.</b>			And in addition	G. W. 100 kilos.	5 00
Articles of malleable cast iron shall be dutiable as manufactures of wrought iron.			(c) The same, smaller than 1 metre 10 cm. in width	G. W. 100 kilos.	5 00
156 Ingots, lumps and scraps	G. W. 100 kilos.	1 00	196 Cribb or cradles, or crib and cradle frames	each	0 60
157 Single pieces in the rough, but not further advanced in manufacture, weighing each 25 kilos, or more	G. W. 100 kilos.	0 75	And in addition	G. W. 100 kilos.	5 00
158 Same, weighing each less than 25 kilos	"	1 00	197 Cots or cot frames	each	0 50
159 Bars, beams, plates, columns, cradles, in grades for furnace	G. W. 100 kilos.	1 00	Note.—None of the articles classified under paragraphs 195, 196 and 197 shall pay a less rate of duty than 30 % ad val.		
160 Pipe or tube (look for a tubercle)	"	0 75	198 Mats of wire up to and including 50 threads or wires per sq. centimetre	G. W. kilo.	0 10
161 Pipe fittings	"	2 25	(a) The same, of more than 50 threads or wires per sq. centimetre	G. W. kilo.	0 15
162 Urinals and water closets	"	1 00	(b) The same, in made-up articles n. e. p. f.	N. W. kilo.	0 30
163 Bath tubs, sitting and hip baths, wash basins or stands, for pipe connections or not, enameled or staked	"	2 50	(c) Mats of iron wire (including baseball and fencing masks)	each	2 00
164 Sinks or kitchen pans	"	2 00	199 Cages of wire	G. W. kilo.	0 50
165 Pots	"	4 80	200 Bed trays of wire	"	0 19
166 Charcoal stoves	"	5 00	201 Railroad spikes	G. W. 100 kilos.	0 50
167 Ranges	"	5 00	202 Nails, clasp nails and staples	"	2 50
168 Shoemakers' lasts, or last forms, including those of wrought iron and steel	G. W. 100 kilos.	5 00	203 The same, galvanized	"	4 00
169 Implements and tools (not apparatus) for arts, trades and professions	G. W. 100 kilos.	5 00	204 Threaded nails	"	6 00
Note.—None of the articles classified under paragraph 159 shall pay a less rate of duty than 30 % ad val.			205 Tacks, brads and small nails	G. W. 100 kilos.	7 50
Cooking or kitchen utensils, and other articles, plain, polished, or turned, not elsewhere mentioned	G. W. 100 kilos.	6 00			
171 Same, mickled, enameled, painted, tinned or galvanized, or coated or covered (even in part), or with bakers,					

SCHEDULE R.—METALS AND MANUFACTURES IN WHICH METAL  
ENTERS AS PRINCIPAL ELEMENT—continued.

Nos.		Dols. cts.	Nos.		Dols. cts.
	Note.—Nails, clasp nails or staples less than 55 mm. in length over all shall be considered as tacks, brads and small nails.		231	Fruit and dessert knives or forks, with handles of bone, horn, paste, rubber, wood, iron or other common materials	0 40
206	Nails, clasp nails, tacks, brads, staples, or small nails, with heads of other material or coated with base metal	0 20		(a) The same, 8-16 per plate	0 75
207	Thumb tacks of any metal, of all kinds	1 50		(b) The same, with handles of ivory, mother-of-pearl or tortoise shell	1 00
208	Nuts, bolts, washers and rivets	5 00	235	Carving knives, forks, and sharpening steels for same	1 50
209	Screws, screw heads or screw eyes	0 10		(a) The same, if not imported in sets	6 00
210	Wrenches of all kinds	0 60		Note.—Knife blades and tool tines, without handles, shall pay one-half of the duties provided for in paragraphs 235, 234 and 235, and handles (except gold, silver and platinum) shall pay one-half of the duties provided for in paragraphs 233, 234 and 235.	
211	Needles of all kinds, except those for sewing machines	0 75	236	All other cutlery, not otherwise specified	0 80
212	Needles for sewing machines	1 00		Note.—Sawars and cutlery with handles of silver or gold shall pay as manufactures of silver or gold, according to classification on entire weight of the implement.	
213	Sawbars, saws, and similar needles	0 60	237	Surgical and dental instruments of all kinds, cutlery or not of any material (except gold, silver or platinum) including also induction batteries for medical use, thermocauteries, needles for suture, needles for extract or to any other surgical purpose, probes and catheters, bistouries; keys, pincers, levers in the like for extracting teeth; instruments for kindling, cauterizing and drawing teeth; ear trumpets of ebonite or other material; scalpels, surgical or dental mirrors, styles or probes, knives, saws and forceps for amputating; obstetric instruments; laryngoscopes, stethoscopes, pneumoscopes, ophthalmoscopes, otoscopes, etc.; files for dentists; lancets for use in autopsies or for dissection; pincers for surgical use, simple or curved, or in the form of scissors; speculums; splints of wood or other material for fractures; cupping glasses of ebonite or glass; and generally surgical and dental instruments of all kinds, except rubber or glass syringes	2 80
214	Common pins painted, blanché, enfilée, varnished, nickelled, or not, of any base metal	0 60	238	Coal stoves and ranges of all kinds	5 00
(a) The same with heads of glass, faience, porcelain or other materials (not for personal adornment, including ear pins)		0 75	239	Oil stoves, gas stoves and all stoves burning liquid fuel	12 00
(b) Safety pins, painted, blanché, enfilée, varnished, nickelled, or not, of any base metal		0 60		(a) Mortars and pestles	0 10
(c) The same with heads of glass, faience, porcelain or other materials		2 00	241	Flat irons for ironing or pressing, of any material, not hollow or heated from within	3 50
215	Thinblades of any base metal	0 50		(a) The same, heated from within	10 00
216	Buttons and sack tags, crochets, buttons, hooks, knitting needles, glove fasteners, collars and paper fasteners, of any base metal	0 50	242	Flat irons for ironing or pressing, of any material, heated from within	10 00
(a) Tape measures, key rings or chains, of any base metal, not gold or silver plated		0 60	243	Weights, door weights, scale weights, weights for scales, etc., of any base metal	5 00
217	Harpens, plain, of steel, blanché, varnished or enfilée, of any base metal	0 40	244	Filters of any base metal, plain, painted or varnished	5 00
218	Fishhooks	2 00		(a) The same, galvanized, tinned, painted or plain	8 00
219	Specklers, shavers, butchers', barbers', pruning, kitchen, fire, of vegetable, glass, platinum and painters' knives, including the so-called "cuchillos de monte" or "de punto"	0 60	245	Pots, kettles or pans, plain, polished or turned	6 00
And in addition		0 10	246	Pots, kettles, pans, boilers, bails, strainers, colanders, buckets, covers, dippers, ladles, sifters, in as far as cups, bowls, chambers, basins, pichets, pulps, cups, saucers, plates and coffee pots, sugar bowls, plates, platters, dishes and generally household ware, except as otherwise provided for, painted, tinned, or galvanized, and of tin plate	8 00
220	Hunting knives, not pointed, with handles of deerfoot, bone, rubber, paste, wood, horn, iron, or other common metal or material, folding or not, with or without scabbards, including combination knives, forks and spoons in one handle	1 80	250	Any manufactured article classified in paragraph 245, enameled or combined with glass or ceramic ware or other base metal in any degree	10 00
And in addition		0 30	251	Pots and coffee pots, sugar bowls, plates, platters, dishes and generally household ware, except as otherwise provided for, painted, tinned, or galvanized, and of tin plate	0 25
221	Erasers and paper cutters for office use, with handles of bone, rubber, paste, wood, horn, iron or other common material	2 00	252	Tea and coffee spoons	0 12
(a) The same with handles of mother-of-pearl, tortoise shell or other fine materials		4 00		Note.—Any manufactured article of wrought iron, steel or mild steel cast iron, enameled in paragraphs 251 and 252, coated with gold or silver, or plated with gold (except gold and silver plated) shall be liable to a surtax of 100% on the rates provided in said paragraphs.	
222	Penknives or pocket knives with handles of deerfoot, bone, rubber, paste, wood, horn, iron or other common material	2 50		Note.—By tea or coffee spoons shall be understood any spoon, having a capacity of less than 10 grams of water.	
(a) The same with handles of mother-of-pearl, tortoise shell or other fine materials		4 00	253	Safes, document or cash boxes, not exceeding 10 kilos weight	2 50
223	Razors, of any style, folding, or old style folding with safety attachment, with handles of bone, rubber, paste, wood, horn, or other common materials	2 50	254	Brick blocks	12 00
(a) Razors, of any style, folding, or old style folding with safety attachment, with handles of ivory, mother-of-pearl, tortoise shell or other fine or finely worked materials		5 00	255	Bulle bolts, plain, varnished, oiled or tinned	3 00
(b) Safety razors of any kind or any metal (except gold or silver), and blades for the same		5 00	256	Spurs, plain, varnished, oiled or tinned	1 50
224	Stropping and honing hand machines of any metal, for safety razor blades	5 00	257	Sirups, plain, varnished, blue or tinned	2 00
225	Butchers' cleavers	3 00	258	All other harness, carriage, or military hardware, plain, varnished, oiled or tinned	0 20
And in addition		0 10		Note.—Any of the articles mentioned in paragraphs 246, 247, 248 and 250, nickelled, bronze or plated, or covered with other materials or having parts of other materials, shall be liable to a surtax of 100% on the rates provided in said paragraphs.	
226	Ships or ships for cutting metal	0 10	259	Bats, spurs, sirups, and all other harness, carriage, and military hardware, if silver or gold plated shall pay a surtax of 200% on the rates provided in said paragraphs	
And in addition		0 10	260	Huckles, or clips, not ornaments or jewellery, nor for harnesses or carriages	0 60
227	Sawbars, cutlasses or sabres of any kind, and parts of same, excepting parts of gold and silver, and those provided for in paragraphs 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500		261	Huckles, or clips, not ornaments or jewellery, nor for harnesses or carriages	0 12
228	Shears for cutting or pruning trees, flowers, plants, grass or hedges; generally garden shears and shears for shearing animals, with or without springs	0 20		And in addition	0 12
229	Barbers' clippers	4 00	262	The same, gold or silver plated	1 50
230	Animal clippers	0 20		And in addition	0 50
231	Scissors or shears of any other kind (not surgical, not otherwise specified)	1 00	263	Valises	0 12
And in addition		0 20	264	Trunks	0 12
232	Scissors or straight and shears, button-hole shears, nail shears, nail clips, pushblades, straight and curved, for manufacture of picture, with or without handles of common materials	0 80		Note.—In this paragraph shall also be included trunks of common wood, entirely or in greater part covered with wrought iron, steel, tin plate, or malleable cast iron.	
(a) The same with handles of tortoise shell, mother-of-pearl, or other fine or finely worked materials		1 60	265	Hoop, door bolts, hinges or butts	0 08
233	Tactic knives or forks with handles of bone, horn, paste, rubber, wood, iron, or other common materials	0 50		The same, tinned, japanned, enameled, polished, or coated with other common material	0 12
(a) The same, silver plated		1 00			
(b) The same, with handles of ivory, mother-of-pearl or tortoise shell		2 50			

Nos.		Dols. cts.
266	Corners, angles, handles, plates, ornaments and generally hardware for trunks, furniture and coffins, n. e. p. f., except gold or silver plated	0 20
267	The same, silver or gold plated	0 50
268	Padlocks not elsewhere mentioned (with or without keys for same)	0 50
	And in addition	0 12
269	Yale and similar locks or latches, operated with flat or corrugated keys	0 75
	And in addition	0 12
270	Combination locks	1 80
271	Locks not elsewhere provided for	0 20
	And in addition	0 08
272	Horseshoes	1 00
273	Curry combs	0 60
274	Hairpins, with lambs	0 60
	And in addition	0 05
275	Same, without handles	0 60
	And in addition	0 05
276	Tools and implements of all kinds, not in previous, for arts and trades, not elsewhere mentioned	0 10
Note. None of the articles classified under paragraph 276 shall pay a less rate of duty than 50 % <i>ad val.</i>		
277	Lamps and lamp or lantern parts, milled, bronze gilt or not	0 10
278	Hall lanterns, with or without globes	2 00
279	Wall lanterns, with or without reflectors	4 00
280	Street lanterns	6 00
281	Chandeliers, plain, black, milled, bronze gilt, or oxidized	0 15
Note. Tin plate shall be considered as wrought iron when entering into the manufacture of lamps, in determining materials of chief value.		
Note. None of the articles classified under paragraphs 278, 279, 280 and 281 shall pay a less rate of duty than 50 % <i>ad val.</i>		
282	Frames for spectacles and eyeglasses	0 27
283	Buttons	0 60
	(a) The same, covered with textiles, or other materials	1 00
284	Bells weighing more than 10 kilos, each	5 00
	(a) The same, smaller, including call bells, ring bells and gongs	0 10
285	Artificial flowers or wicrals and the like, of parts thereof	6 00
286	Pistols (not revolvers), single or double-barrelled	2 00
287	Revolvers	2 50
288	Automatic pistols	7 50
289	Single barreled, muzzle loading shotguns	1 00
290	Double barreled, muzzle loading shotguns	3 00
291	Single barreled, breech loading shotguns	6 00
292	Double barreled, breech loading shotguns	6 00
Note. Combined rifles and shotguns shall be considered as rifles.		
293	Repeating shotguns	6 00
294	Automatic hunting shotguns	8 00
295	Parts of firearms, separately imported, or extra parts not elsewhere mentioned	10 00
296	Cleaning or re-loading tools, or implements, or parts of same for any firearms, of any material	1 00
Note. Any firearms or parts thereof mounted with gold, silver or platinum shall pay a surtax of 50 % on foregoing rates and in addition 20 % <i>ad val.</i>		
Note. The importation of firearms and parts thereof shall be subject to such regulations or restrictions as may be prescribed by the Government.		
297	Other articles, plain, tinne, galvanized, painted or varnished n. e. p. f., except gold or silver milled, or with parts of other material, or coated or ornamented wholly or in part with any metals, except gold, silver and platinum, n. e. p. f.	0 20
Note. The articles classified under paragraph 297 shall not pay a less rate of duty than 50 % <i>ad val.</i>		
Note. Tin plate articles not specified in the tariff shall be considered and classified as articles of wrought iron, steel, or malleable cast iron.		

## GROUP VI.

## Copper and alloys of copper.

298	Copper, sheeted, of first fusion, old copper and brass	5 00
	G. W. 100 kilos.	7 00
299	Ingot and bars	16 00
300	Sheet and bearings	12 00
301	Bells	
Note. The tariff referred to in paragraph 301 shall be granted, solid, and not over 2 centimeters in diameter.		
302	Copper wire, red, yellow, or white, galvanized, tinned, or not	0 20
	(a) The same, covered with paper, cotton, or enamel	0 30
	(b) The same, covered with silk or wool	0 75
	(c) The same, gold or silver plated	1 00
303	Wire cores for birds or animals	1 00
304	Specimens and eye-glass frames, bronze gilt, milled, or plated	0 27
305	Times and other articles of copper, G. W. 100 kilos.	15 00
306	Cocks, valves and pipe fittings of all kinds, for machinery or not	0 20
307	Nails, staples and spikes	0 25
308	Small nails, tacks and brads	0 25
Note. Nails, brads, tacks or spikes, less than 35 millimeters in length shall be considered as tacks or small nails for the purpose of this tariff.		
309	Scissors, saw blades, saw eyes, ring hooks, pins, bolts, rivets, turn and washers	0 20

Nos.		Dols. cts.
310	Buckles or clasps (not ornaments or jewellery), not for harnesses or carriages	0 50
	And in addition	0 25
311	Spurs, except gold and silver plated	3 00
312	Bridlebits, except gold and silver plated	0 60
313	Straps, except gold and silver plated	4 50
314	Carnages, harness or saddlebvy hardware n. e. p. f., except gold or silver plated	0 45
315	Corners, angles, handles, ornaments, and generally hardware for trunks, furniture and coffins, n. e. p. f., except gold and silver plated	0 45
Note. Articles classified in paragraphs 310 to 315, if gold or silver plated, shall pay the duties thereon provided, with a surtax of 50 %.		
316	Columns, kanisters, pots, fencing, gates, and generally structural material, n. e. p. f.	0 15
317	Beds or bed frames, up to 1.10 metres in width	6 00
	And in addition	15 00
	(a) The same, wider than 1.10 metres	10 00
	And in addition	15 00
318	Crisbs or cradles, or frames for same	2 10
319	Cots or cot frames	15 00
	And in addition	2 00
Note. Any of the articles specified in paragraphs 317, 318 and 319, if manufactured of iron covered with sheet copper or alloys thereof, shall pay 50 % of the rate specified in said paragraphs.		
320	Hinges or butt-hinges	0 20
321	Padlocks	0 75
	And in addition	0 45
322	Yale and similar locks with flat or corrugated keys	2 40
	And in addition	0 15
323	Combination locks	7 20
324	Locks, not in class provided for	1 20
	And in addition	0 45
325	Lamps and lantern or lamp parts, including burners, n. e. p. f.	0 85
326	Chernace and automobile lamps of any metal, gold or silver plated or not	1 00
	And in addition	0 60
Note. None of the articles classified under paragraphs 325 and 326 shall pay a less rate of duty than 50 % <i>ad val.</i>		
327	Luminous headlights of any metal	5 00
	And in addition	0 30
328	Hand lanterns	9 00
	And in addition	0 30
329	Side lamps for vehicles	1 00
	And in addition	0 40
330	Bicycle lanterns of any metal	0 50
Note. Lamps or lanterns, even though imported with automobiles, carriages, bicycles and other vehicles, shall be classified under their respective paragraphs.		
331	Spirit and gasoline burning lamps and torches	0 50
332	Hand lamps and torches	0 75
333	Chandeliers	0 60
334	Articles manufactured of iron, covered with sheet copper or alloys thereof	0 35
Note. None of the articles classified under paragraphs 332, 333 and 334 shall pay a less rate of duty than 50 % <i>ad val.</i>		
335	Bells of more than 10 kilos, each	0 10
	(a) The same, smaller, including tin bells, jingle bells and gongs	0 40
336	Mortars and pestles	0 25
337	Solder	0 40
338	Soft solder	0 25
339	Cloth, netting or mesh	0 20
340	Masks of wire	0 60
341	Tinsel	1 00
	(a) Articles made up entirely, or in chief value, of tinsel, whether by zinc gilt blanchet, milled or not	3 00
342	Powder, leaf, liquid or paste, for glazing or other industrial purposes	1 00
Note. Varnish, size and other chemicals, not in class with above shall pay duty equitably under paragraphs corresponding to their class.		
343	Pot, kettle, pans, boilers, bowls, steamers, buckets, covers, ladles, sifters, measures, cuspidors, clambbers, basins, pitchers, pans, cups, saucers, tea and coffee pots, snuff bowls, plates and generally household ware, n. e. p. f.	0 32
344	Forks and spoons, n. e. p. f., except gold and silver plated	0 75
	And in addition	0 50
	(a) Tea or coffee spoons, except gold and silver plated	0 30
	And in addition	0 20
Note. By tea or coffee spoon shall be understood any spoon, the capacity of which does not exceed 10 grams of water.		
345	Waiting trays, match holders, ash trays and smoking sets	0 75
	(a) Statuettes, stationary, high and low reliefs, vases, frames, and generally artistic work for house decoration, except gold or silver plated	1 00
Note. None of the articles classified under paragraph 345 shall pay a less rate of duty than 50 % <i>ad val.</i>		
346	Letters or marks for marking	0 60
347	Buttons (not jewellery) n. e. p. f., except gold or silver plated	1 20
348	Shaw window fittings	0 40
349	Hand pumps	3 00
	And in addition	0 15
Note. Pipe or tubing imported with pump shall not be considered parts of the same and shall be classified according to its corresponding paragraph.		

SCHEDULE B.—METALS AND MANUFACTURES IN WHICH METAL ENTERS AS PRINCIPAL ELEMENT—continued.

Nos.		Dois. cts.
330	Pneumatic hand pumps.....N. W. kilo.	0 45
351	Weights....." "	0 60
352	Articles not elsewhere provided for....." "	0 50
	(a) The same nickelled, oxidized, bronze gilt, blanché, or enamelled, n. e. p. f.....N. W. kilo.	0 60

Note.—None of the articles classified under paragraph 352 shall pay a less rate of duty than 50% ad val.

GROUP VII.

Mercury, nickel, aluminium; tin and alloys thereof; zinc, lead and other metals and alloys thereof.

353	Mercury or quicksilver.....N. W. kilo.	1 00
354	Nickel: (a) Lumps or ingots.....G. W. 100 kilos.	10 00
	(b) Bars, sheets, pipe or wire.....N. W. kilo.	0 50
	(c) All other articles....." "	2 00
355	Aluminium: (a) Lumps or ingots.....G. W. 100 kilos.	20 00
	(b) Bars, sheets, pipe or wire.....N. W. kilo.	2 00
	(c) Tableware, cooking and kitchen utensils.....doz.	0 75
	(d) Forks and spoons....." "	1 00
	(e) Tea or coffee spoons....." "	0 50

Note.—By tea or coffee spoon shall be understood any spoon having a capacity of less than 10 grams of water.  
(f) Pocket combs.....doz. 0 30  
(g) Other combs....." " 0 60  
(h) Powder, leaf, liquid or paste.....N. W. kilo. 1 00

Note.—Varnish, size and other chemicals, not mixed with above shall be separately dutiable under paragraphs corresponding to their class.

356	Tin: (a) Bars, pipes or ingots.....G. W. 100 kilos.	10 00
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357	Tin and alloys thereof: (a) Sheets, pipe, wire, rabbit metal (in bars, lumps or bearings), solder, and plumbers' putty.....G. W. 100 kilos.	15 00
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	(b) Leaf, powder, and caps for bottles or jar.....N. W. kilo.	0 50
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358	Zinc, lead, and other metals, not specially mentioned, as well as their alloys: (a) Lumps or ingots.....G. W. 100 kilos.	5 00
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	(b) Bars, sheets, pipe and wire....." "	7 50
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	(c) Shot....." "	12 00
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	(d) Nails, staples, brads or tacks, plain, bronze gilt or nickelled.....N. W. kilo.	0 10
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359	Tin, lead, zinc, and other metals not specially mentioned, as well as alloys thereof, including pewter: (a) Forks and spoons.....gross pieces.	0 75
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	(b) And in addition.....N. W. kilo.	0 50
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	(c) Tea and coffee spoons.....gross pieces.	0 50
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	(d) And in addition.....N. W. kilo.	0 30
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360	Alpaca, or white metal, cristallo, packing, German silver, Britannia metal, and similar alloys: (a) Forks and spoons.....gross pieces.	3 00
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	(b) And in addition.....N. W. kilo.	0 50
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	(c) Tea and coffee spoons.....gross pieces.	2 00
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	(d) And in addition.....N. W. kilo.	0 50
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361	Tin, lead, zinc, and other metals not specially mentioned, as well as alloys thereof: (a) Spurs, except gold and silver plated.....doz. pairs.	3 00
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	(b) Bridle bits, except gold and silver plated.....doz.	6 00
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	(c) Stirrups, except gold and silver plated.....doz. pairs.	4 50
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	(d) Other carriage or harness hardware n. e. p. f. except gold or silver plated.....N. W. kilo.	0 45
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	(e) Corners, angles, handles, plates, ornaments, and generally hardware for furniture, coffee, and trunks, n. e. p. f. except gold or silver plated.....N. W. kilo.	0 45
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362	Tin, lead, zinc, and other metals not specially mentioned, as well as alloys thereof: (a) Articles not elsewhere provided for.....N. W. kilo.	0 50
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	(b) The same nickelled, oxidized, bronze gilt, blanché, or enamelled.....N. W. kilo.	0 60
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Note 1.—Provided that none of the articles classified under paragraph 362 shall pay a less rate of duty than 50% ad val.

Note 2.—Articles dutiable under Groups VI. and VII. of Schedule B, other than those embraced in paragraphs 352 and 362, gold or silver plated (except when expressly provided for) shall be liable to a surtax of 100% on the highest specific duty otherwise applicable thereon under said groups, without prejudice to the operation of any conditional ad valorem proviso that may be applicable to such articles. The thinnest wash or deposit of silver or gold on any article shall constitute plating.

Note 3.—Bronze, brass, or "yellow metal" shall be held synonymous with copper and alloys thereof for the operation of this tariff.

Note 4.—Wherever in Groups IV, V, VI, and VII. of Schedule B, articles or manufactures are mentioned, without special provision for the same if bronze gilt, nickelled, oxidized, japanned, varnished, covered or plated with other materials, such mention shall be held to embrace all or any of said processes.

GROUP VIII.  
Waxes and resins.

363	Slavines and cuttings of iron or steel and other wastes of cast iron or from the manufacture of common metals, fit only for remelting, and scum resulting from the smelting of ores.....G. W. 100 kilos.	0 10
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Nos.

SCHEDULE C.

SUBSTANCES EMPLOYED IN PHARMACY AND CHEMICAL INDUSTRIES AND PRODUCTS COMPOSED OF THESE SUBSTANCES.

GROUP I.

Soap, perfumery, cosmetics and other toilet preparations.

364	Common resin soap for washing.....G. W. 100 kilos.	1 25
365	Soap of coconut oil, cotton seed oil, olive oil and similar soaps, including Castile soap.....G. W. 100 kilos.	10 00
366	Common soap powders and scouring preparations n. e. p. f.....G. W. 100 kilos.	10 00
367	Aromatic, perfumed and scented pastilles, papers, tablets, fumigating ribbons, joss sticks or powder, n. e. p. f.....N. W. kilo.	1 00
368	Toilet soap, shaving soap, and medicinal soap, solid, in paste, powder, liquid or paper or in other forms.....N. W. kilo.	0 50
369	Handkerchief and similar extracts, essences or perfumes.....N. W. kilo.	1 00
370	Defticence in the form of powder, soap, liquid, paste, solid or paper, or in other forms.....N. W. kilo.	0 50
371	Sachet powder.....N. W. kilo.	1 50
372	Toilet waters and lotions, such as Florida water, Melissa water, Kamagra water, lavender water, Divina water, Cologne water and the like; aromatic vinegar.....N. W. kilo.	0 35
373	Aromatic salts....." "	1 00
374	Musk.....N. W. hectog.	1 00
375	Hair oils, dyes, elixirs, tonics, hair washes, strengtheners, revivers, or invigorators, aqua quina, Herpicide and similar preparations for the hair or scalp.....N. W. kilo.	0 50
376	Face paint, eyebrow and eyelash pencils or dyes, carmine for lips and cheeks, depilatory preparations, and generally cosmetics; finger nail polishing or coloring preparations, solid, paste, powder, in leaves or in other forms; also utensils for the application of any of the articles mentioned in this paragraph.....N. W. kilo.	2 00
377	Toilet powder of rice, talc, magnesia or other substance.....N. W. kilo.	1 00

378	Pomades, in any form and of any kind, for monstache, beard or hair.....N. W. kilo.	0 50
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379	Pills, pastilles and other preparations for perfuming the breath.....N. W. kilo.	2 00
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Note.—Any of the articles classified under paragraphs 367 to 379 inclusive, imported in vials, bottles, boxes, tins or other immediate containers not regularly employed in offering the same for retail, or lacking in their packing any part of the package, interior or exterior, in which these articles are sold by retail, shall be subject to a surtax of 50%.

380	Essential oils, extracts and products used in the preparation of perfumery, soaps and liquors.....N. W. kilo.	5 00
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Note.—None of the articles classified under paragraphs 367 to 380 inclusive shall pay a less rate of duty than 50% ad val.

381	Bay rum.....N. W. kilo.	0 25
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GROUP II.

Inks, colours, pigments, dyes, paints and varnishes.

382	Artists' oil colours or paints in tubes or otherwise contained; and water colours in tablets or paste, including the weight of boxes and mixing cups if same be imported therewith; and generally artists' materials, n. e. p. f.....N. W. kilo.	0 75
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383	Writing inks.....G. W. kilo.	0 06
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	(a) So called "India" or "Chinese" ink, and indelible ink, drawing ink, stamping ink, hectograph ink; stamp pads, inked or not.....N. W. kilo.	0 14
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	(b) Lead, coloured, copying and indelible pencils, including automatic pencils, or pencil holders of any material except gold, silver, mother-of-pearl, ivory, tortoise shell and similar fine materials, containing leads or not.....N. W. kilo.	0 75
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	(c) Pencil leads, charcoal pencils and crayons, n. e. p. f.....N. W. kilo.	1 50
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384	Dyes: (a) Woods, barks, roots, berries and other vegetable products for the manufacture of dyes.....G. W. 100 kilos.	0 50
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	(b) Extracts and dyes derived therefrom, n. e. p. f.....G. W. 100 kilos.	5 00
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	(c) Dyeing soap.....N. W. kilo.	0 25
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	(d) Dyestuffs derived from coal (aniline) and all other chemical dye colours not specially provided for.....N. W. kilo.	0 45
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Note.—None of the colours or dyes classified under paragraph 384 (d) shall pay a less rate of duty than 50% ad val.

385	Cochineal.....N. W. kilo.	0 75
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386	Indigo, natural or artificial, and ultra-marine blue in any form for use in washing, bleaching, or for other purposes.....G. W. kilo.	0 20
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387	Varnishes, driers and shellacs, prepared, of all kinds, including stains for woodwork and other applications.....G. W. kilo.	0 10
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Note.—None of the articles classified under paragraph 387 shall pay a less rate of duty than 40% ad val.

388	All colouring matter for beverages and food stuffs, n. e. p. f.....N. W. kilo.	1 00
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389	Blackening of all kinds; graphite and manufactures of graphite, not provided for, dressing, cleansing, preserving and polishing preparations for shoes, leather or boots (including neat-foot oil), n. e. p. f.....G. W. kilo.	0 10
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390	Putty.....G. W. 100 kilos.	6 00
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391	Bituminous paints made from mineral tar (not aniline dyes or colours), including paraffin paint.....G. W. 100 kilos.	3 00
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Dols. cts.

Nos.

## 392 Pigments and paints:

(a) Natural colours (ochres, etc.), in powder or lumps, not prepared in any way, including casomine and so-called "cold water" paints.....G. W., 100 kilos.	3 00
(b) White and red lead, and oxide of zinc, pure or not, in powder or lumps.....G. W., 100 kilos.	10 00
(c) The same, pure or not, ground in oil or other liquid, in paste form.....G. W., 100 kilos.	8 00
(d) All other pigments, pure or not, in powder or lumps.....G. W., 100 kilos.	12 00
(e) The same, pure or not, in paste.....G. W., 100 kilos.	8 00
(f) All ready-mixed paints, pure or not, of whatever base.....G. W., 100 kilos.	6 00

Note.—None of the articles classified under paragraphs 392 (d), (e) and (f) shall pay a less rate of duty than 40 % *ad val.*

## GROUP III.

Simple drugs, oils, fats, resins, animal, pharmaceutical and chemical products.

393	Oleaginous seeds.....	G. W., 100 kilos.	2 50
394	Colophony, Burgundy and similar pitch and Stockholm tar.....	G. W., 100 kilos.	1 00
395	Spirits of turpentine.....	G. W., 100 kilos.	6 00
396	Tan bark.....	"	0 50
397	Palm (seignal) and coconut oil.....	"	3 00
398	Linseed, rape and hempseed oil.....	"	6 00
399	Fish oils, not provided for.....	"	6 00
400	Tallow, olein, stearin, spermaceti, vegetable and animal wax, not manufactured.....	G. W., 100 kilos.	4 00
(a) Tallow, caustic soda, greases and resins to be employed exclusively in the manufacture of common soap, provided they are imported only by and for duly licensed manufacturers of soap.....			
		G. W., 100 kilos.	0 50
401	Glycerin, crude or refined.....	G. W., 100 kilos.	10 00
402	Manufactures of tallow, olein, stearin, spermaceti, vegetable and animal wax, including lard oil and other oils of animal origin, n. e. p. l.....	G. W., 100 kilos.	10 00
403	Vegetable juices, extra tea and oils, n. e. p. l.....	40 % <i>ad val.</i>	
404	Barks, beans, berries, bulbs and bulbous roots, fruits, flowers, dried fibres, grains, herbs, leaves, hoots, mosses, stems, vegetables, seeds, aromatic seeds, fungi, and other similar products, not eligible nor used for dyeing.....	10 % <i>ad val.</i>	
405	Animal products employed in medicine.....		
406	Simple bodies, mineral, chemical and pharmaceutical products, n. e. p. l.....	40 % <i>ad val.</i>	

## GROUP IV.

Various.

407 Starch and faecula for industrial purposes.....G. W., 100 kilos.	3 00
408 Dextrine.....G. W., 100 kilos.	3 00
409 Glue of all kinds, dry, including fish bladders and sounds.....G. W., 100 kilos.	12 00
410 Glue and adhesive paste of all kinds, prepared, including mucilage, so-called "library paste," leather and rubber cement and the like.....G. W., 100 kilos.	0 20
411 Albumen (egg or blood).....G. W., 100 kilos.	0 50
412 Manufactures of albumen and gelatine, not elsewhere mentioned.....G. W., 100 kilos.	1 00
413 Carbons for electric lighting.....G. W., 100 kilos.	6 00
414 Black gunpowder (not smokeless) for sporting purposes.....G. W., 100 kilos.	0 40
415 Smokeless explosive for sporting purposes.....G. W., 100 kilos.	0 60
416 Dynamite, blasting powder and similar explosives, for blasting.....G. W., 100 kilos.	0 10

Note.—Gunpowder of any kind capable of passing through a metallic sieve with round holes 25 mm. in diameter, shall be considered powder for sporting purposes.

417 Fulminate caps, wired or not, and fuses, for blasting.....G. W., 100 kilos. 0 50 |

Note.—The importation of powder and explosives shall be subject to such regulations as may be prescribed by the Government.

418 Paper caps for toy pistols, torpedoes, and salt prisms.....G. W., 100 kilos. 0 50 |

419 Firecrackers and fireworks, not otherwise provided for.....G. W., 100 kilos. 0 20 |

## SCHEDULE D.

RULES.

When the textiles or articles to which this schedule refers contain an admixture, they shall be classified according to the following rules, unless exempt from the operation thereof by special provisions in some paragraph of this tariff:

I.—Cotton textiles containing threads of hemp, jute, flax, ramie, or other vegetable fibres, shall be liable to a surtax of 25 %: *Provided*, That the number of threads of hemp, jute, flax, ramie, or other vegetable fibres, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of hemp, jute, flax, ramie, or other vegetable fibres exceeds one-fifth of the total, the textile shall be classified according to the corresponding paragraph of Schedule E.

Made up articles, having in their woven structure threads of hemp, jute, flax, ramie, or other vegetable fibres, in any proportion, shall be classified according to Schedule E.

Dols. etc., Nos.

II.—Cotton textiles containing threads of wool, flock, wool, hair, or wastes of these materials, shall be liable to a surtax of 40 %: *Provided*, That the number of threads of wool, flock, wool, hair, or wastes of these materials, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock, wool, hair, or wastes of these materials, exceeds one-fifth of the total, the textile shall be classified according to the corresponding paragraphs of Schedule F.

Made up articles having in their woven structure threads of wool, flock, wool, hair, or wastes of these materials, in any proportion, shall be classified according to Schedule F.

III.—Cotton textiles containing threads of silk, floss or waste silk, or artificial silk, shall be liable to a surtax of 80 %: *Provided*, That the number of threads of silk, floss or waste silk, or artificial silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk, floss or waste silk or artificial silk, exceeds one-fifth of the total, the textile shall be classified according to the corresponding paragraphs of Schedule G.

Made up articles having in their woven structure threads of silk, floss or waste silk or artificial silk, in any proportion, shall be classified according to Schedule G.

## COTTON AND ITS MANUFACTURES.

## GROUP I.

Raw cotton.

420 Raw cotton, with or without seed.....G. W., 100 kilos.	10 00
421 Cotton waste.....G. W., 100 kilos.	6 00

## GROUP II.

Yarns and manufactures.

422 Spun cotton, thread or yarn, of one or two ends, bleached or unbleached.....N. W., kilo.	0 40
423 Of one or two ends, dyed, printed or stained.....N. W., kilo.	0 60
424 Of three or more ends, bleached or unbleached.....N. W., kilo.	0 50
425 Of three or more ends, dyed, printed or stained.....N. W., kilo.	0 75

Note.—The net weight of all yarn and thread mentioned in paragraphs 422 to 425 shall include weight of bobbins, spools or other holders in which wound, customarily employed for this purpose, as well as the weight of cardboard boxes or paper within which contained.

Note.—Cotton yarn or thread weighing over 50 grams per 100 metres shall be considered and classified as packthread under paragraph 426.

426 Packthread, whipcord and wrapping twine of cotton, or any cotton cord or string, twisted or not, weighing over 50 grams per 100 metres.....N. W., kilo.	0 15
427 Seines and fishing nets, finished or unfinished.....N. W., kilo.	0 60
428 Fly nets of cotton for horses.....doz.	24 00
429 Nets of cotton for tennis courts, single.....doz.	36 00
430 The same, double.....doz.	48 00
431 Hammocks of cotton.....N. W., kilo.	18 00
432 Packthread, whipcord or wrapping twine or any cotton cord or string, twisted or not, of the class and weight described in paragraph 426, manufactured into any other object or article not provided for in this tariff.....N. W., kilo.	0 60

Note.—None of the articles or manufactures classified under paragraph 432 shall pay a less rate of duty than 50 % *ad val.*

433 Cotton shoe and corset laces, flat, round, tubular or twisted.....N. W., kilo.	1 75
434 The same, in pieces.....N. W., kilo.	1 25
435 Cotton watch guards and eye glass cords.....N. W., kilo.	7 00
436 Tassels, and tassel lard, even if in part of wool or other stiffening material.....N. W., kilo.	2 00
437 Cotton rope and cordage.....G. W., 100 kilos.	12 00

## GROUP III.

Cotton textiles and manufactures.

438 Textiles of cotton, plain woven (not tailed, or figured in the loom), bleached or unbleached, weighing 7 kilos. or more per 100 sq. metres:

Note.—Textiles of cotton nonwoven, mentioned in notes to Nos. 429, 430, 431 and 432 are exempt from the surtax of 15 %.

Threads per square of 6 mm.	With 40 to 43 cm.	Over 43 cm. and not exceeding 75 cm.	Over 75 cm. and not exceeding 91 cm.	Over 91 cm. and not exceeding 104 cm.	Over 104 cm. For each 10 cm. or fraction of 10.
(a) Up to 24.....	per 100 m. 3 75	per 100 m. 4 25	per 100 m. 4 75	per 100 m. 5 25	per 100 m. 5 75
(b) 25 to 36.....	4 50	5 00	5 50	6 00	6 50
(c) 37 and over.....	4 50	5 00	5 50	6 00	6 50



## SCHEDULE D. COTTON AND ITS MANUFACTURES continued.

No. 6.

Note.—Textiles classified under paragraph 438, when dyed in the piece, or printed, or dyed and printed in the piece, shall be classified according to width and thread count, with a surtax of 10% for any or all of these processes.

Note.—Textiles classified under paragraph 438, when embossed, mottorized, or manufactured with dyed yarns, shall be classified according to width and thread count, with a surtax of 15% for any or all of these processes, without prejudice to the operation of the preceding note.

439 Textiles of cotton, plain woven (not twilled or figured in the loom), bleached or unbleached, weighing less than 7 kilos, per 100 sq. metres:

Threads per square of 6 mm.	Width, up to 67 cm.	Over 67 cm. and not exceeding 78 cm.	Over 78 cm. and not exceeding 91 cm.	Over 91 cm. and not exceeding 104 cm.	Over 104 cm. For each 13 cm. or fraction of 13.
	per 100 m.	per 100 m.	per 100 m.	per 100 m.	per 100 m.
(a) Up to 24 .....	5.50	4.20	4.90	5.50	0.70
(b) 25 to 36 .....	4.375	5.25	6.125	7.00	0.875
(c) 37 and over ..	3.25	6.30	7.55	8.40	1.05

Note.—Textiles classified under paragraph 439, when dyed in the piece, or printed, or dyed and printed in the piece, shall be classified according to width and thread count, with a surtax of 10% for any or all of these processes.

Note.—Textiles classified under paragraph 439, when embossed, mottorized, or manufactured with dyed yarns, shall be classified according to width and thread count, with a surtax of 15% for any or all of these processes, without prejudice to the operation of the preceding note.

440 Textiles of cotton, twilled, or figured in the loom, bleached or unbleached, weighing 8 kilos, or more per 100 sq. metres:

Threads per square of 6 mm.	Width, up to 67 cm.	Over 67 cm. and not exceeding 78 cm.	Over 78 cm. and not exceeding 91 cm.	Over 91 cm. and not exceeding 104 cm.	Over 104 cm. For each 13 cm. or fraction of 13.
	per 100 m.	per 100 m.	per 100 m.	per 100 m.	per 100 m.
(a) Up to 24 .....	3.60	4.32	5.04	5.76	0.72
(b) 25 to 36 .....	4.50	5.40	6.30	7.20	0.90
(c) 37 to 48 .....	5.40	6.48	7.56	8.64	1.08
(d) 49 and over ..	6.30	7.56	8.82	10.08	1.26

Note.—Textiles classified under paragraph 440, when dyed in the piece, or printed, or dyed and printed in the piece, shall be classified according to width and thread count, with a surtax of 10% for any or all of these processes.

Note.—Textiles classified under paragraph 440, when embossed, mottorized or manufactured with dyed yarns, shall be classified according to width and thread count, with a surtax of 15% for any or all of these processes, without prejudice to the operation of the preceding note.

Note.—Textiles classified under paragraph 440, weighing over 22 kilos, per 100 square metres, when manufactured with dyed or colored yarns of more than one shade or colour, shall be liable to a surtax of 60%, but exempted from all surtaxes to which the preceding notes refer.

441 Textiles of cotton, twilled, or figured in the loom, bleached or unbleached, weighing less than 8 kilos, per 100 sq. metres:

Threads per square of 6 mm.	Width, up to 67 cm.	Over 67 cm. and not exceeding 78 cm.	Over 78 cm. and not exceeding 91 cm.	Over 91 cm. and not exceeding 104 cm.	Over 104 cm. For each 13 cm. or fraction of 13.
	per 100 m.	per 100 m.	per 100 m.	per 100 m.	per 100 m.
(a) Up to 18 .....	3.00	3.60	4.20	4.80	0.60
(b) 19 to 24 .....	4.00	4.80	5.60	6.40	0.80
(c) 25 to 30 .....	5.00	6.00	7.00	8.00	1.00
(d) 31 to 36 .....	6.00	7.20	8.40	9.60	1.20
(e) 37 and over ..	7.00	8.40	9.80	11.20	1.40

Note.—Textiles classified under paragraph 441, when dyed in the piece, or printed, or dyed and printed in the piece, shall be classified according to width and thread count, with a surtax of 10% for any or all of these processes.

No. 5.

Note.—Textiles classified under paragraph 441, when embossed, mottorized, or manufactured with dyed yarns, shall be classified according to width and thread count, with a surtax of 15% for any or all of these processes, without prejudice to the operation of the preceding note.

442 Buck for sails or for other purposes, of cotton, flax or other vegetable fibres, or of cotton mixed with flax or other vegetable fibres, up to 61 centimetres in width:

- No. 12 and others of equal weight, per metre 9 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 13 cents per metre.
- No. 11 and others of equal weight, per metre 104 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 13 cents per metre.
- No. 10 and others of equal weight, per metre 12 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 2 cents per metre.
- No. 9 and others of equal weight, per metre 133 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 24 cents per metre.
- No. 8 and others of equal weight, per metre 15 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 24 cents per metre.
- No. 7 and others of equal weight, per metre 164 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 24 cents per metre.
- No. 6 and others of equal weight, per metre 18 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 3 cents per metre.
- No. 5 and others of equal weight, per metre 194 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 35 cents per metre.
- No. 4 and others of equal weight, per metre 21 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 35 cents per metre.
- No. 3 and others of equal weight, per metre 223 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 34 cents per metre.
- No. 2 and others of equal weight, per metre 24 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 4 cents per metre.
- No. 1 and others of equal weight, per metre 254 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 4 cents per metre.
- No. 0 and others of equal weight, per metre 27 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 42 cents per metre.
- No. 00 and others of equal weight, per metre 283 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 45 cents per metre.

443 Tents, awnings, sails and similar articles made up of duck of the kind enumerated in paragraph 442, N. W. kilo, 0 40

444 Cotton felt, N. W. kilo, 0 60

(a) The same made up of articles not elsewhere provided for, N. W. kilo, 1 20

445 Pile fabrics, of cotton, up to 78 cm. in width, N. W. kilo, 0 18

(a) The same, wider than 78 cm., for every 13 cm. or fraction of the width, N. W. kilo, 0 08

446 Cotton slipper cloth, N. W. kilo, 0 60

447 Textiles of cotton called tapestry, or similar textiles for upholstery, furniture, or for curtains, table covers, and similar articles, up to 78 cm. in width, N. W. kilo, 0 27

(a) The same, wider, for every 13 cm. or fraction thereof in width, N. W. kilo, 0 045

(b) Any of the textile mentioned in paragraphs 447 and 447 (a), embossed, woven, or trimmed in part with metal thread, beads, or tinsel (even if any of these operations be only in slight proportion), shall pay a surtax of 30%.

(c) The textiles mentioned in paragraphs 447 and 447 (a), made up into table covers, curtains or similar articles of a plain surface, each 100 sq. cm., N. W. kilo, 0 004

(d) Textiles mentioned in paragraph 447 (b), made up into table covers, curtains or similar articles of a plain surface, each 100 sq. cm., N. W. kilo, 0 008

(e) Textiles mentioned in paragraphs 447 and 447 (a), in all other made up articles, N. W. kilo, 2 00

(f) All other articles made up of the textiles mentioned in paragraph 447 (b), embossed, N. W. kilo, 3 00

Note.—Measurement of made up articles detachable under paragraphs 447 and 447 (c) (d) shall be taken at the greatest length and fullest breadth, but not including fringe.

448 Carpets and rugs of cotton, jute or other vegetable fibre, pure or mixed, in any proportion, woven or not, N. W. kilo, 0 25

449 Paper of cotton, up to 65 cm. in width, N. W. kilo, 9 75

(a) Over 65 cm. in width, for every 5 cm. or fraction of 5 in width, N. W. kilo, 0 75

Note.—Textiles classified under paragraphs 449 and 449 (a), when manufactured with dyed or colored yarns of more than one shade or colour, shall be liable to a surtax of 200%.

Fancy papers used as vestings, or any textile with a complex running in the direction of the warp, shall also be classified under this paragraph, whether the pattern or cord in relief in the last mentioned textile has been obtained by supporting the raised design (rib or cord with other threads thereunder running in the direction of the warp, or whether such raised design or cord is sustained by weft threads forming a second, double or independent weft of the textile, close or loosely woven, under the conventional weft.

450 Cotton tulles and netting of all kinds, plain or of uniform mesh or net, for each 13 cm. in width or fraction of 13 cm., N. W. kilo, 0 015

Nos.		Dols. cts.	Nos.		Dols. cts.
	(a) The same, not plain, nor of uniform mesh or net, but figured or embroidered on the loom, or by hand, for each 13 cm. in width or fraction of 13 ..... metres	0 02	481	Cotton or cotton cloth tape measures ..... doz.	0 30
	(b) Cotton tulle and netting of all kinds, made up into articles of any kind n. e. p. f. .... N. W. kilo.	3 50		Articles dutiable under paragraph 441 shall not pay less than 50 % ad val.	
451	Gauze, net or tulle of cotton, for veils, including made up cotton veils ..... N. W. kilo.	8 00	482	Oilcloth made up into articles of any kind n. e. p. f. .... N. W. kilo.	0 35
452	Mosquito laces of cotton, finished or partly finished, not of tulle or netting ..... N. W. kilo.	1 00	483	Comforters covered with cotton textiles and filled with raw cotton, tree cotton, vegetable wool or Spanish moss, up to 169 cm. in length ..... doz.	3 00
453	Cotton laces of any kind ..... 100 metres	1 65		And in addition ..... N. W. kilo.	0 05
	And in addition ..... N. W. kilo.	0 65		(a) The same, longer than 169 cm. and not exceeding 192 cm. in length ..... doz.	4 00
	(a) All above are made up entire y of cotton lace or in chief value of cotton lace except handkerchiefs ..... N. W. kilo.	7 00		And in addition ..... N. W. kilo.	0 05
	Note.—No made up lace article shall pay a less rate of duty than 60 % ad val.		484	Cotton covered mattresses, bolsters, pillows, and similar articles, filled with raw cotton, tree cotton, cotton felt, vegetable wool or Spanish moss ..... doz.	0 15
454	Swiss embroidery on articles on cut in ground ..... 100 metres	2 50		(a) The same, filled with hay, straw, wool shavings or cornshells ..... N. W. kilo.	0 10
	And in addition ..... N. W. kilo.	0 60		(b) The same filled with hair or wool, or waxes of these ..... N. W. kilo.	0 40
455	Cotton ribbons, braids, tape, galloons; also generally cotton trimmings of similar manufacture n. e. p. f. (except laces, Swiss or other embroideries, insertions, and elastic ribbons, bands or tape), for each centimetre of elastic length of 13 width ..... 100 metres	0 25		(c) The same, filled with feathers ..... N. W. kilo.	0 60
	Note.—The measurement of articles classified under paragraph 455 shall be taken at extreme width, including scallops.		485	Cotton blankets, unbleached, bleached, or coloured, hemmed, bound, or separated, in pairs, or in pieces uncut, indicating by design or marking their identity for ultimate use as bedspreads or blankets; up to 169 cm. in length ..... doz. blankets	1 50
456	Cotton trimmings, not in any of the forms mentioned in paragraph 455, and cotton tapes ..... N. W. kilo.	2 00		And in addition ..... N. W. kilo.	0 10
457	Articles made up entirely or in chief value of the cotton trimmings, ribbons, braids, tape or galloons classified under paragraphs 455 and 456 ..... N. W. kilo.	4 00		(a) The same, longer than 169 cm. and not exceeding 185 cm. in length ..... doz. blankets	2 50
	Note.—Trimming in articles classified under paragraphs 456 and 457 shall pay less than 60 % ad val.			And in addition ..... N. W. kilo.	0 10
458	Cotton elastic bands, snails, ribbon or tape manufactured with two pieces of 2 mm elastic, up to 5 millimetres in width ..... 100 metres	0 75		(b) The same, longer than 185 cm. and not exceeding 201 cm. in length ..... doz. blankets	3 50
	(a) The same, wider, for each centimetre of fraction thereof in width ..... 100 metres	1 50		And in addition ..... N. W. kilo.	0 10
	Note.—The same rate shall be applied, according to width, to cotton elastic textiles manufactured with threads of gum elastic.		486	Bedspreads of cotton, bleached, unbleached or coloured, hemmed, finished, bound, fringed, separated, or in pieces uncut, indicating by design or marking their identity for ultimate use as bedspreads; up to 169 cm. in length ..... doz. bedspreads	2 40
459	Elastic and in-elastic cotton suspenders ..... doz.	2 40		And in addition ..... N. W. kilo.	0 10
460	Elastic and in-elastic cotton garters, short or arm bands ..... doz. pairs	0 60		(a) The same, longer than 169 cm. and not exceeding 185 cm. in length ..... doz. bedspreads	3 00
	And in addition ..... N. W. kilo.	0 60		And in addition ..... N. W. kilo.	0 10
461	Other made up articles of cotton elastic textile, ribbons, tapes or bands ..... N. W. kilo.	2 50		(b) The same, longer than 185 cm. and not exceeding 201 cm. in length ..... doz. bedspreads	4 00
	Note.—All of the articles mentioned in paragraph 461 are to be subject to duty in addition to the specific or compound specific duty provided for 50 % ad val. if they are completed, ornamented, trimmed or jewelled with silver, gold or other precious metals or with precious stones.			(c) The same, longer, in addition to the duty provided in paragraph 486 (b), for each additional 16 cm. or fraction thereof in length ..... doz.	1 00
462	Webbing, for the manufacture of cinchas, saddle girths, driving reins and the like, not cut longer than N. W. kilo.	0 50		Note.—In arriving at the dutiable dimensions of bedspreads the fringes shall not be taken into the measurement.	
463	Cotton covers, samplings, saddle covers, headstalls and halters for horses or other animals ..... N. W. kilo.	0 50	487	Cotton bed sheets and pillow cases, plain ..... N. W. kilo.	0 50
464	Cotton beds of cotton ..... N. W. kilo.	4 00		(a) The same, embroidered (even though only with initials or monograms) trimmed or finished with lace ..... N. W. kilo.	1 50
465	Cotton wicks for lamps, and wick or wicking for tapers or candles ..... N. W. kilo.	0 25	488	Turkish towels, or towels manufactured with pile warp, separated or not, fringed or not, cut or uncut, up to 169 cm. in length ..... doz.	1 00
466	Hose of cotton or other vegetable fibres or of these combined with rubber, to be used with machinery or not ..... N. W. kilo.	6 10		And in addition ..... N. W. kilo.	0 10
	Note.—The weight of fittings, nozzles and connections shall be included in the dutiable weight of hose if attached.			(a) The same, longer than 169 cm. but not exceeding 195 cm. in length ..... doz.	2 00
467	Belting of cotton or other vegetable fibre for machinery ..... N. W. kilo.	0 20		And in addition ..... N. W. kilo.	0 10
468	Waterproof textiles of cotton and rubber or combination ..... N. W. kilo.	0 30		(b) The same, longer than 195 cm. .... doz.	0 10
469	Ponchos and blankets of materials described in paragraph 468 ..... doz.	8 00	489	Cotton bath robes of Turkish towelling or manufactured with pile warp ..... N. W. kilo.	0 60
470	Coats, overcoats, and suits of material described in paragraph 468 ..... doz.	12 00	490	Cotton work gloves, and any other articles manufactured of Turkish towelling or with pile warp, n. e. p. f. .... N. W. kilo.	0 75
471	Trousers or breeches of materials described in paragraph 468 ..... doz.	5 50	491	Other cotton towels, separated or not, fringed or not, cut or uncut, up to 169 cm. in length ..... doz.	0 75
472	Hats caps, head gear covers and similar small articles, of materials described in paragraph 468 ..... doz.	2 40		And in addition ..... N. W. kilo.	0 10
	Note.—Any of the articles mentioned in paragraphs 470, 471 and 472 when of an article as to be dutiable only for classification purposes, shall pay 60 % of the duties provided for in said paragraphs.			(a) The same, longer than 169 cm. but not exceeding 195 cm. in length ..... doz.	1 50
473	Arm-ross shields of material described in paragraph 468, or of other cotton material ..... doz. pairs	1 20		And in addition ..... N. W. kilo.	0 10
474	Articles n. e. p. f. manufacture of textiles of rubber or combination and cotton or cotton textiles with rubber or combination ..... N. W. kilo.	0 45		(b) The same, longer than 195 cm. .... doz.	2 65
475	Cotton overcoats for horses, saddles, or carriage harness parts, carriage seat covers, a d saddlebags ..... N. W. kilo.	0 25		And in addition ..... N. W. kilo.	0 10
476	Unbleached, washed, or finished cotton sackings and overalls ..... doz.	9 00		Note.—In the measurement of towels the fringes shall not be considered. By fringe shall be understood the extremities of towels not intersected by any welt threads.	
477	Old, worn, or damaged cotton trousers ..... doz.	6 00	492	Cotton trousers, knitted, with or without welt work: (a) Shirts, jerseys, under-shirts and drawers for men and women ..... doz.	1 20
478	Old, worn, or damaged cotton bed covers, caps and head gear covers ..... doz.	1 80		Note.—Undershirts and drawers uncut in one piece shall be counted as two pieces.	
479	Traveling bags, handbags, satchels, and the like, manufacture of cotton textile or combined with olefinic paper, or cardboard, without leather parts other than corners, straps and strap goods ..... N. W. kilo.	0 30	493	Cotton stockings and socks ..... doz. pairs	0 60
480	Window blinds or shades of zinc, painted or enameled cotton cloth, with or without rollers ..... N. W. kilo.	0 30		Note.—The articles mentioned in paragraphs 492 and 493 when of such size as to be dutiable only for classification purposes shall pay 60 % of the duties provided for in said paragraph.	
	Blinds or shades for windows shall not pay a less rate of duty than 50 % ad val.		494	Cotton gloves and mittens ..... doz. pairs	1 00
			495	Cotton gloves, knitted (not lace) ..... doz.	1 25
				And in addition ..... N. W. kilo.	0 25
			496	Suspensory bandages of cotton ..... doz.	0 50
			497	All other articles of knitted cotton, n. e. p. f., N. W. kilo.	0 60
				Note.—None of the articles classified under paragraphs 492, 493, 494 and 497 shall pay a less rate of duty than 50 % ad val.	

## SCHEDULE D.—COTTON AND ITS MANUFACTURES—continued.

No.	Note.	Dols. cts.
498	Articles enumerated in paragraphs 492, 493, 494, 495 and 497, embroidered by hand or by machine, even in slight proportion, shall pay a surtax of 50 %.	
498	Cotton table cloths of any kind, except those elsewhere provided for, separated, or in pieces indicating by design or marking their identity for ultimate use as table cloths, not exceeding 2.5 sq. metres in area.....doz.	4 00
	And in addition.....N. W. kilo.	0 10
	(a) The same exceeding 2.5 sq. metres in area, for each half sq. metre or fraction thereof.....doz.	0 80
	And in addition.....N. W. kilo.	0 10
	Note.—Table cloths embroidered with initials or monograms only shall pay a surtax of 10 %; those embroidered otherwise shall pay a surtax of 50 %.	
420	Cotton napkins of any kind, separated, or in pieces indicating by design or marking their identity for ultimate use as napkins containing up to 625 sq. cms.....doz. napkins	0 25
	And in addition.....N. W. kilo.	0 10
	(a) The same, containing more than 625 sq. cms. each, for every 100 sq. cm. or fraction thereof.....doz. napkins	0 04
	And in addition.....N. W. kilo.	0 10
	Note.—Napkins embroidered with initials or monograms only shall pay a surtax of 25 %; those embroidered otherwise shall pay a surtax of 50 %.	
	Note.—In the ascertainment of dimensions of table cloths and napkins, fringe shall be included.	
500	Shawls, scarfs, and generally similar articles woven of cotton (not of lace or knitted), hemmed, bound or not, cut, or in pieces indicating by design or marking their identity for ultimate use as shawls or scarfs.....doz.	0 03
	(a) For each 100 sq. cm. of surface or fraction of 100, per shawl.....doz.	0 03
	(b) Same, embroidered, even in slight degree, or with applique work, for each 100 sq. cm. of surface or fraction of 100, per shawl.....doz.	0 045
	(c) The same, trimmed, or with lace, or having drawn work, for each 100 sq. cm. of surface or fraction of 100, per shawl.....doz.	0 06
	Dimens. as of shawls shall be taken at the ext. one width and greatest length, including scalloping, edging, lace or trimming, but not fringes.	
501	Cotton handkerchiefs of any kind, hemmed or not, cut, or in pieces indicating by design and mark their identity for ultimate use as handkerchiefs, for each 100 cm. per handkerchief.....doz.	0 0125
	(a) The same, embroidered, even in slight proportion, for each 100 sq. cm. per handkerchief.....doz.	0 02
	(b) The same, trimmed, or with lace, or having drawn work, for each 100 sq. cms. per handkerchief.....doz.	0 06
	(c) The same, entirely of cotton lace or in which cotton lace is the material of chief value, for each 100 sq. cms. per handkerchief.....doz.	0 10
	Note.—The dimensions of handkerchiefs shall be taken at extreme length and fullest breadth, including scalloping, edging, lace or trimming.	
502	Women's aprons of cotton, plain.....doz.	3 00
503	" short capes, jackets or boleros of cotton, plain.....doz.	18 00
504	" long capes, or overcoats, of cotton, plain.....doz.	24 00
505	" dresses of cotton, plain.....doz.	24 00
506	Wrappers, dominoes, and kimonoes of cotton, plain.....doz.	9 00
507	Waists, short waists, or bolices, of cotton, plain.....doz.	15 00
508	Skirts of cotton, plain.....doz.	8 00
509	Women's interior chemise or night shirts of cotton, plain.....doz.	3 00
510	Cotton drawers, plain, for women (not knitted).....doz.	4 50
511	" corsets, plain.....doz.	2 40
512	Women's interior waists or corset covers of cotton, plain.....doz.	9 00
513	Underskirt and bloomers, of cotton, plain.....doz.	
	Note.—Any of the articles enumerated in paragraphs 502 to 513 inclusive, if lined, or trimmed, or having applique or drawn work, shall pay a surtax of 50 %.	
	Note.—Articles enumerated in said paragraphs, when for children, shall pay 60 % of the duties provided.	
	None of the articles specified under paragraphs 502 to 513 inclusive shall pay a less rate of duty than 50 % <i>ad val.</i>	
514	Overgarments of cotton, for children up to 3 years.....doz. pieces	4 80
515	Undergarments of cotton, for children up to 3 years.....doz. pieces	2 40
516	Coats of cotton, for men.....doz.	12 00
517	Vests of cotton.....doz.	6 00
518	Trousers of cotton.....doz.	12 00
519	Jumpers and overalls.....doz. pieces	6 00
	Note.—Articles mentioned in paragraphs 516, 517, 518 and 519, if for boys or more than 3 years, shall pay 60 % of the duties provided.	
520	Cotton shirts for men, with plain bosoms of same material, graded and that point is the body of the shirt.....doz.	4 50
	(a) Cotton shirts for men, with bosoms not plain or having a greater throat count than ties.....doz.	6 00
	Note.—Shirts for boys 32 cms. or smaller at neck band, shall pay 60 % of the duties provided.	
	Note.—Detachable collars and cuffs, even though of the same design and textile as shirts, shall be dutiable according to the corresponding paragraphs.	
	Note.—Articles of cotton under paragraph 520 shall not pay a less rate of duty than 50 % <i>ad val.</i>	
521	Fronts or bosoms for shirts of cotton.....doz.	3 00
522	Men's aprons of cotton, plain.....doz.	1 00
523	Pyjamas of cotton, plain.....doz.	9 00
	(a) The same, trimmed.....doz.	12 00
524	Night shirts of cotton for men.....doz.	9 00
	(a) The same, trimmed or having a greater throat count than ties.....doz.	12 00
	Note.—Articles mentioned in paragraphs 523 and 524, if for children, shall pay 60 % of the rates provided.	

No.	Note.	Dols. cts.
525	Cotton drawers for men, not knitted.....doz.	4 00
526	" undershirts for men, not knitted.....doz.	3 50
	Note.—Drawers or undershirts for men, not knitted, embroidered, with initials or monogram, shall be liable to a surtax of 50 %.	
	Note.—Articles mentioned in paragraphs 525 and 526, if for children, shall pay 60 % of the duty provided.	
	Note.—None of the articles classified under paragraphs 525 and 526 shall pay a less rate of duty than 50 % <i>ad val.</i>	
527	Cotton hat linings.....doz.	0 81
528	Cotton labels of any kind, not exceeding 100 sq. cms. each in area.....100	1 80
	(a) The same, of greater area, for each 25 sq. cms. or fraction thereof per label.....100	0 45
	Note.—The area of labels, rectangular or not, shall be calculated by multiplying greatest length by the fullest breadth.	
529	Cotton collars of any kind (except lace), for men, women and children.....doz.	1 00
530	Cotton cuffs of any kind (except lace), for men, women and children.....doz. pairs	1 25
531	Cotton masks.....doz.	1 20
532	Children's caps (tocoetas) of cotton.....doz.	2 40
533	Neckties of cotton, long, not bows.....doz.	0 60
	(a) Cotton bow neckties.....doz.	0 36
	Note.—Articles dutiable under paragraph 533, when embroidered, shall pay a surtax of 100 %.	
534	Cotton belts, elastic, or not.....doz.	1 20
	And in addition.....N. W. kilo.	0 15
535	Cotton oilcloth belts.....doz.	0 50
	And in addition.....N. W. kilo.	0 05
536	Cotton monogram bands.....doz. pairs	3 00
538	Leggins of cotton.....doz.	6 00
	Any other article or manufacture of cotton, plain, not specially mentioned, to be worn as a full or part covering for the body.....doz.	6 00
	(a) The same, embroidered, trimmed, with applique or drawn work.....doz.	9 00
	None of the articles classified under paragraph 539 shall pay a less rate of duty than 50 % <i>ad val.</i>	
540	Cotton umbrellas or parasol covers, sewn or not.....doz.	2 50
541	" umbrellas or parasol sheaths.....doz.	0 625
542	" saile cloths.....doz.	9 00
543	Banquettes, gauze and absorbent cotton, certificated, sterilized or not.....doz.	0 50
544	Artificial flowers, fruits, seeds, leaves, stems, piths, or parts of these, of cotton.....N. W. kilo.	4 00
545	All articles, objects or manufactures of cotton, not elsewhere mentioned in this tariff.....N. W. kilo.	0 50
	None of the articles classified under paragraph 545 shall pay a less rate of duty than 50 % <i>ad val.</i>	

## SCHEDULE E.

## RULES.

When the textiles or articles to which this Schedule refers contain admixture, they shall be classified according to the following rules, unless exempt from the operation thereof by special provisions in some paragraph of this tariff.

I.—Textiles of flax, hemp or other vegetable fibres, containing threads of wool, flock wool, hair or wastes of these, shall be liable to a surtax of 90 % *Provided*, That the number of threads of wool, flock wool, hair, or wastes of these, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or wastes of these, exceeds one-fifth of the total, the textile shall be classified according to the corresponding paragraph of Schedule F.

Made up articles, having in their woven structure threads of wool, flock wool, hair or wastes of these, in any proportion, shall be classified according to Schedule F.

II.—Textiles of flax, hemp or other vegetable fibres, containing threads of silk, floss or waste silk, or artificial silk, shall be liable to a surtax of 80 % *Provided*, That the number of threads of silk, floss or waste silk, or artificial silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk, floss or waste silk, or artificial silk, exceeds one-fifth of the total, the textile shall be classified according to the corresponding paragraph of Schedule G.

Made up articles having in their woven structure threads of silk, floss or waste silk, or artificial silk, in any proportion, shall be classified according to Schedule G.

III.—Textiles of cotton containing an admixture of flax, hemp or other vegetable fibres, as well as the same threads of silk, floss or waste silk, or artificial silk, shall be dutiable according to the corresponding paragraphs of Schedule E, with a surtax of 90 % *Provided*, That the number of threads of silk, floss or waste silk, or artificial silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk, floss or waste silk, or artificial silk, exceeds one-fifth of the total, the textile shall be classified according to the corresponding paragraph of Schedule G.

## FLAX, HEMP, JUTE, RAMIE AND OTHER VEGETABLE FIBRES AND MANUFACTURES OF THE SAME.

546 Flax, hemp, jute, ramie and all other vegetable fibres n. e. p. f. employed in textile and cordage industry, raw or baled; and wastes of these materials

G. W. 100 kilos. 10 00



SCHEDULE E.—FLAX, HEMP, JUTE, RAMIE AND OTHER VEGETABLE FIBRE AND MANUFACTURES OF THE SAME—continued.

Nos.		Dols. cts.
572	Women's dresses of flax, hemp, or other vegetable fibre textiles, plain.....doz.	18 00
573	Waists, short waists or bodices of flax, hemp, or other vegetable fibre textiles, plain.....doz.	18 00
574	Skirts of flax, hemp, or other vegetable fibre textiles, plain.....doz.	30 00
575	Women's chemise or night shirts of flax, hemp, or other vegetable fibre textiles, plain.....doz.	16 00
576	Flax, hemp, or other vegetable fibre textiles in drawers, plain, for women (not knitted).....doz.	9 00
577	Corsets of flax, hemp or other vegetable fibre textiles, plain.....doz.	9 00
578	Women's interior waist- or corset covers of flax, hemp or other vegetable fibre textiles, plain.....doz.	4 80
579	Under-shirts and bonnets of flax, hemp, or other vegetable fibre textiles, plain.....doz.	18 00
Note.—Any of the articles enumerated in paragraphs 572 to 579 inclusive, if embroidered, trimmed or having appliqué or drawn work, shall pay a surtax of 50 %.		
Note.—Articles enumerated in said paragraphs, when for children of more than 3 years, shall pay 60 % of the duties provided.		
Note.—None of the articles classified under paragraph 572 to 579 inclusive shall pay a less rate of duty than 50 % <i>ad val.</i>		
580	Overalls, suit of flax, hemp or other vegetable fibre textiles, for children up to 3 years.....doz.	9 60
581	Undergarments of flax, hemp, or other vegetable fibre textiles, for children up to 3 years.....doz.	4 80
582	Coats of drill, duck, or serge, of flax, hemp, or other vegetable fibres.....doz.	24 00
583	Vests.....doz.	18 00
584	Trousers.....doz.	24 00
Note.—Articles classified under paragraphs 582, 583 and 584, when for boys of more than 3 years, shall pay 60 % of the duties provided.		
585	Shirts for men, of flax, hemp, or other vegetable fibre textiles, with plain fronts, or with fronts of these materials and bodies of cotton textiles.....doz.	6 00
(a) Same, with fronts not plain or having a greater thread count than bodies.....doz.		
Note.—Shirts for boys, 32 centimeters or smaller at neck band, shall pay 60 % of the foregoing rates.		
Note.—Detachable collars and cuffs, even though of the same design and textile as shirts, shall pay duty under corresponding paragraphs.		
586	Night shirts for men.....doz.	18 00
Note.—Night shirts of such size as to be suitable only for children's wear shall pay 60 % of the foregoing rates.		
587	Drawers for men (not knitted), of flax, hemp, or other vegetable fibre textiles.....doz.	8 00
588	Under-shirts for men (not knitted), of flax, hemp, or other vegetable fibre textiles.....doz.	7 00
Note.—Articles enumerated in paragraphs 585, 587 and 588, when for children of more than 3 years, shall pay 60 % of the duties.		
589	Collars of any kind, of flax, hemp, or other vegetable fibre textiles (except lace).....doz.	1 50
590	Cuffs of any kind, of flax, hemp, or other vegetable fibre textiles (except lace).....doz.	1 85
Note.—The duties on articles or manufactures of flax, hemp, or other vegetable fibres, not specified in Schedule E, shall be applied as on manufactures and articles of the same structure and material in Schedule D, with a surtax of 50 %, without prejudice to the operation of any conditional <i>ad valorem</i> provision.		
591	All articles, objects, or manufactures of flax, hemp or other vegetable fibres, n. e. p. l.....N. W. kilo.	1 20
Note.—None of the articles classified under paragraph 591 shall pay a less rate of duty than 50 % <i>ad val.</i>		

## SCHEDULE F.

## RULES.

When the textiles or articles to which this Schedule refers contain admixture, they shall be classified according to the following rules, unless exempt from the operation thereof by special provisions in some paragraph of this tariff.

1.—Textiles of wool, flock wool, hair, or wastes of these materials, containing threads of silk, floss or waste silk, or artificial silk, shall be liable to a surtax of 100 %; *Provided*, that the number of threads of silk, floss or waste silk, or artificial silk, counted in the warp and weft, does not exceed one-third of the total number of threads composing the textile.

When the number of threads of silk, floss or waste silk, or artificial silk, exceeds one-third of the total, the textile shall be classified according to the corresponding paragraph of Schedule G.

Made in articles having in their woven structure threads of silk, floss or waste silk, or artificial silk, in any proportion shall be classified according to Schedule G.

2.—Textiles of flax, hemp or other vegetable fibres, containing an admixture of wool, flock wool, hair, or wastes of these materials, and at the same time threads of silk, floss or waste silk, or artificial silk, shall be classified, according to the corresponding paragraphs of Schedule F with a surtax of 50 %; *Provided*, that the number of threads of silk, floss or waste silk, or artificial silk, counted in the warp and weft, does not exceed one-third of the total number of threads composing the textile.

When the number of threads of silk, floss or waste silk, or artificial silk, exceeds one-third of the total, the textile shall be classified according to the corresponding paragraphs of Schedule G.

Nos. WOOLS, BRISTLES, HAIR, HORSEHAIR, AND MANUFACTURES THEREOF. Dols. cts.

592	Bristles and horsehair of all kinds.....N. W. kilo.	0 40
(a) Hair of the camel, vicuña, and of the Andorra and Cashmere goats.....N. W. kilo.		
(b) Other hair not provided for.....G. W. 100 kilos.		
593	Wool, unwashed.....doz.	0 05
(a) The same, washed.....doz.		
(b) The same, combed and prepared for yarns and wool waste carded.....G. W. 100 kilos.		
594	Woolen and worsted yarns:	15 00
(a) Spun and twisted, unbleached in the grease.....N. W. kilo.		
(b) Same, bleached, washed or dyed.....N. W. kilo.		
595	Brushes, of bristles or hair, with backs or mountings of any material except gold, silver, ivory, mother-of-pearl, tortoise shell and similar fine materials:	0 50
(a) Tooth, nail and mouth-brushes.....doz.		
(b) Face and shaving brushes.....N. W. kilo.		
(c) And in addition.....N. W. kilo.		
(d) Hair, cloth and hat brushes.....doz.		
(e) And in addition.....N. W. kilo.		
(f) Bath and flesh brushes.....doz.		
(g) And in addition.....N. W. kilo.		
(h) Shoe, scrubbing and horse brushes.....N. W. kilo.		
(i) And in addition.....N. W. kilo.		
(j) Floor and dust brushes.....doz.		
(k) And in addition.....N. W. kilo.		
(l) Paint, whitewash and varnish brushes.....doz.		
(m) And in addition.....N. W. kilo.		
(n) Artists' brushes.....doz.		
(o) And in addition.....N. W. kilo.		
(p) Hair pencils, with mounting of quills.....doz.		
(q) And in addition.....N. W. kilo.		
(r) Brushes, not provided for.....doz.		
596	Hair rope, cord or yarn.....doz.	1 50
597	Manufactures of bristles or hair n. e. p. l.....doz.	2 00
Note.—None of the articles classified under paragraph 594 shall pay a less rate of duty than 50 % <i>ad val.</i>		
598	Mixed textiles of wool, flock wool, hair or wastes of these materials, having either warp or weft entirely of cotton or other vegetable fibre (except velvets, plushes and pile fabrics):	0 15
(a) Weighing not more than 120 grams per sq. metre.....sq. metre.		
And in addition.....N. W. kilo.		
(b) Weighing over 120 but not more than 200 grams per sq. metre.....sq. metre.		
And in addition.....N. W. kilo.		
(c) Weighing over 200 grams per sq. metre.....sq. metre.		
And in addition.....N. W. kilo.		
599	Textiles of wool, flock wool, hair or wastes of these materials, pure or mixed, n. e. p. l. weighing not more than 120 grams per sq. metre.....sq. metre.	0 15
And in addition.....N. W. kilo.		
(a) Same, weighing over 120 but not more than 200 grams per sq. metre.....sq. metre.		
And in addition.....N. W. kilo.		
(b) Same, weighing over 200 grams per sq. metre.....sq. metre.		
And in addition.....N. W. kilo.		
600	Felt, of wool or hair, mixed with cotton or other vegetable fibres, or not.....N. W. kilo.	0 80
(a) Saddle blankets or pads.....doz.		
And in addition.....N. W. kilo.		
(b) Other articles, not elsewhere provided for.....N. W. kilo.		
601	Tassels, cords, and tasselled cords, of wool or hair, even if in part of wool or other softening material.....N. W. kilo.	1 50
(a) Waterguards and eyelash cords.....doz.		
602	Woolen slipper cloth, mixed or not with cotton or other vegetable fibres.....N. W. kilo.	0 90
603	Textiles called tapestry of wool, flock wool, hair or wastes of these materials, or similar textiles for upholstering furniture, or for curtains, and similar articles, up to 78 cm. in width:	0 54
(a) The same, wider, for every 12 cm. or fraction of 12 cm. in width.....doz.		
(b) Table covers, curtains, or similar articles of a plain surface.....each 100 sq. cm.		
(c) Other made up articles.....N. W. kilo.		
Note.—Textiles or articles mentioned in paragraph 603, containing ed. work or or trimmed with ed. work, or threads, heads or fringes (even if in silk, hair proportion) shall be liable to a surtax of 50 %.		
Note.—Measurement of made up articles suitable under paragraph 603 shall be taken at greatest length and fullest width, but not including fringe.		
604	Cornets and rugs of wool or hair, or of wool or hair mixed with cotton, jute or other vegetable fibre in any proportion.....N. W. kilo.	0 50
605	Knitted goods of wool or hair, with or without needle work:	0 50
(a) Shirts, jerseys, under-shirts and drawers, for men or women.....doz.		
Note.—Undershirts and drawers knitted in one piece shall be counted as two pieces.		
(b) Stockings and socks.....doz. pairs		
Note.—The articles mentioned in paragraph 605, when for children, shall pay 60 % of the duties provided.		
606	Wool or hair shawls, knitted.....doz.	2 00
And in addition.....N. W. kilo.		
607	Articles of wool or hair, knitted, not elsewhere provided for.....N. W. kilo.	2 00
Note.—None of the articles classified under paragraph 607 shall pay a less rate of duty than 50 % <i>ad val.</i>		

Nos.		Dols. cts.	Nos.		Dols. cts.
608	Textiles of wool or hair in shawls, scarfs, and generally similar articles (not knitted), cut, or in pieces indicating by design or marking their identity for ultimate use as shawls or scarfs:		626	Articles made up entirely or in chief value of tulle, netting or lace, of natural or artificial silk,.....	N. W. kilo. 14 00
	(a) For each 100 square cms. of surface per shawl.....	doz. shawls 0 06	627	Natural or artificial silk, knitted, with or without needle-work:	
	(b) Same, embroidered, even in slight proportion, or with applique work trimming lace, or drawn work, for each 100 sq. cms. of surface, per shawl.....	doz. shawls 0 03		(a) Shirts, jerseys, undershirts and drawers, for men and women.....	doz. 12 00
	Note.—Dimensions of articles classified under paragraph 608 shall be taken at the extreme width and greatest length, including scalloping, edging, lace or trimming, but not fringes.			Note.—Undershirts and drawers united in one piece shall be counted as two pieces.	
609	Women's short capes, jackets or boleros of wool or hair textiles, plain.....	doz. 18 00		(b) Stockings and socks.....	doz. pairs 6 00
610	Women's long capes or overcoats of wool or hair textiles, plain.....	doz. 24 00		Note.—The articles enumerated in paragraphs 627 (a) and 627 (b), when for children's wear, shall pay 60 % of the duty provided.	
611	Women's dresses of wool or hair textiles, plain.....	doz. 60 00		(c) Gloves and mittens.....	doz. pairs 4 50
612	Wrappers, chemises, and kimono's of wool or hair textiles, plain.....	doz. 24 00		(d) Shawls, knitted (not lace).....	doz. 6 00
613	Waists, shirt waists, or boleros, of wool or hair textiles, plain.....	doz. 18 00		Note.—In addition.....	doz. 3 00
614	Skirts of wool or hair textiles, plain.....	doz. 30 00		Note.—None of the articles classified under paragraph 627 shall pay a less rate of duty than 50 % ad val.	
	Note.—Any of the articles enumerated in paragraphs 609 to 614 inclusive, if embroidered, with trimmings, applique or drawn work, shall pay a surtax of 50 %.		628	Natural or artificial silk in woven shawls, scarves, and generally similar articles (not of lace or knitted) or in pieces indicating by design or marking their identity for ultimate use as shawls or scarfs, for each 100 sq. cms. of surface per shawl.....	doz. shawls 0 03
	Note.—Articles enumerated in said paragraphs, when for children, shall pay 60 % of the rates provided.			(a) The same, embroidered, even in slight proportion, or with applique, trimmings, lace or drawn work, for each 100 sq. cms. of surface per shawl, shawls.....	doz. shawls 0 12
	Note.—None of the articles classified under paragraphs 609 to 614 inclusive shall pay a less rate than 50 % ad val.			Note.—Dimensions of shawls shall be taken at extreme width and greatest length, including scalloping, edging, lace or trimming, but not fringe.	
615	Coats of wool or hair, for men.....	doz. 36 00	629	Natural or artificial silk in handkerchiefs, cut, or in pieces indicating by design or marking their identity for ultimate use as handkerchiefs, for each 100 sq. cms. of surface per handkerchief.....	doz. handkerchiefs 0 06
	(a) Dress coats and "Prince Albert" coats of wool or hair textiles.....	doz. 72 00		(a) The same, embroidered, even in slight proportion, or with applique, trimmings, lace or drawn work, for each 100 sq. cms. of surface of surface per handkerchief.....	doz. handkerchiefs 0 12
	(b) Vest of wool or hair textiles.....	doz. 36 00		Note.—The dimensions of handkerchiefs shall be taken at extreme length and fullest width, including scalloping, edging, lace or boleros, of all kinds, of natural or artificial silk.....	doz. 36 00
	(c) Trowsers of wool or hair textiles.....	doz. 72 00	631	Women's long capes or overcoats, of all kinds, of natural or artificial silk.....	doz. 60 00
	(d) Overcoat of wool or hair textiles, for men.....	doz. 72 00	632	Women's dresses of all kinds, of natural or artificial silk.....	doz. 120 00
	Note.—The articles mentioned in paragraph 615, when for boys, shall pay 60 % of the rates provided.		633	Wrappers, boleros and kimono's, or any kind, of natural or artificial silk.....	doz. 60 00
	Note.—The duties on articles or manufactures of wool, flock wool, hair, or wools of these materials, not specified in Schedule B, shall be applied as on manufactures and articles of the same structure mentioned in Schedule B, with a surtax of 100 % without prejudice to the operation of any conditional <i>ad valorem</i> provision.		634	Waists, shirt waists or boleros, of any kind, of natural or artificial silk.....	doz. 45 00
616	All articles, of textile or manufacture of wool, flock wool, or waxes of these materials, in, n. e. p. f., n. w. kilo.	2 00	635	Shirts, of any kind, of natural or artificial silk.....	doz. 15 00
	Note.—None of the articles classified under paragraph 616 shall pay a less rate of duty than 50 % ad val.		636	Undershirts and drawers of any kind, of natural or artificial silk.....	doz. 15 00

## SCHEDULE G.

## SILK, NATURAL OR ARTIFICIAL, AND MANUFACTURES THEREOF.

617	Silk waste and embryos.....	N. W. kilo.	3 00
618	Spun silk, twisted, not including double.....	doz.	4 50
<p>Note.—The net weight of articles classified under paragraph 618 shall include weight of bobbins, spool or other holders on which wound, customarily employed for this purpose, as well as the weight of cardboard boxes or paper within which contained.</p>			
619	Mixed textiles of natural or artificial silk, with either warp or with entirely of cotton or other vegetable fibres, except plain, in, n. e. p. f., n. w. kilo.		0 15
	(a) Weight over 25 grams per sq. metre.....	doz.	1 50
	(b) Weight over 25 grams, but not more than 50 grams per sq. metre.....	doz.	0 25
	(c) Weight over 50 grams per sq. metre.....	doz.	1 00
	(d) Weight over 50 grams per sq. metre.....	doz.	0 40
	(e) Weight over 50 grams per sq. metre.....	doz.	1 00
<p>Note.—Measurements of plain or mixed textiles shall be taken at the 50 % or plate extended.</p>			
620	Textiles of natural or artificial silk, pure or mixed with other fibres or materials in any proportion, in, n. e. p. f., n. w. kilo.		0 50
	(a) Weight over 25 grams per sq. metre.....	doz.	1 50
	(b) Weight over 25 grams, but not more than 50 grams per sq. metre.....	doz.	0 25
	(c) Weight over 50 grams per sq. metre.....	doz.	1 00
	(d) Weight over 50 grams per sq. metre.....	doz.	0 50
	(e) Weight over 50 grams per sq. metre.....	doz.	1 00
<p>Note.—Measurements of plain or mixed textiles shall be taken at the 50 % or plate extended.</p>			
621	Natural or artificial silk, or natural or artificial silk mixed with other fibres or materials in any degree or proportion, in, n. e. p. f., n. w. kilo.		0 50
	(a) Weight over 25 grams per sq. metre.....	doz.	1 50
	(b) Weight over 25 grams, but not more than 50 grams per sq. metre.....	doz.	0 25
	(c) Weight over 50 grams per sq. metre.....	doz.	1 00
	(d) Weight over 50 grams per sq. metre.....	doz.	0 50
	(e) Weight over 50 grams per sq. metre.....	doz.	1 00
<p>Note.—Measurements of plain or mixed textiles shall be taken at the 50 % or plate extended.</p>			
622	Trimmings of all kinds, except lace, of natural or artificial silk not in any of the forms mentioned in paragraph 621.....	doz.	6 00
623	Articles made up entirely or in chief value of the trimmings, ribbons, bands or galloons mentioned in paragraph 621 and 622.....	doz.	12 00
624	Tulle and netting of all kinds, of natural or artificial silk, for each 5 cms. or fraction thereof in width.....	doz.	0 05
<p>Note.—Tulle or netting of less than 5 cms. in width shall be suitable as lace, and shall therefore not be classified under paragraph 624.</p>			
625	Laces of any kind, of natural or artificial silk, for every 2 cms. or fraction of 2 cms. in width.....	doz.	3 00

## SCHEDULE H.

## PAPER AND MANUFACTURES THEREOF.

643	Paper pulp and wood pulp for manufacture of paper.....	N. W. kilo. 0 50
646	Paper pulp or waste, suitable only for packing or for making paper into paper.....	N. W. kilo. 0 50
647	Paper pulp or waste, suitable only for packing or for making paper into paper.....	N. W. kilo. 0 25
648	Common wrapping paper, including straw and wood paper.....	N. W. kilo. 2 00
649	Manila paper.....	N. W. kilo. 1 00
	Note.—The paper classified under paragraph 648 shall be suitable under their respective paragraphs with a surtax of 50 %. If printed, whether in sheets or bags, the same shall be suitable under the respective paragraphs with a surtax of 100 %.	
650	Writing paper for letters, blank, or ruled, or unruled, cut to size or in large sheets.....	N. W. kilo. 12 00
	(a) Note paper, envelopes and cards, usually packed in boxes of a certain number.....	N. W. kilo. 0 30

## SCHEDULE B.—PAPER AND MANUFACTURES THEREOF—continued.

Nos.	Dols. etc.
(b) Same, embossed, engraved, printed or lithographed in any degree, even in the form of a monogram	N. W. kilo. 0 90
651 Cloth lined envelopes	" " 0 36
(a) Same, printed	" " 0 72
652 Manilla envelopes of any size or color	" " 0 18
(a) The same, printed	" " 0 36
653 Envelopes not provided for	" " 0 21
(a) The same, printed, including mourning paper and envelopes	N. W. kilo. 0 48
654 Paper with printed headlines, billheads, bills of lading, receipts, drafts, and the like, all of these and similar articles, printed but not engraved or lithographed, in one or in two or in three, bound or not	" " 0 48
(a) The same, engraved, lithographed, embossed, or printed in colours	N. W. kilo. 0 75
655 Blank card of all kinds	" " 0 30
(a) The same, printed	" " 0 60
(b) The same, lithographed, embossed or engraved	N. W. kilo. 0 90
656 Price or direction labels or tags, gummed or not	N. W. kilo. 0 21
(a) Shipping tags	" " 0 12
Note.—Articles dutiable under paragraph 656, if printed, shall be liable to a surtax of 100%	
657 Blank books, ruled or not, and with numbered pages or not	N. W. kilo. 0 18
(a) The same, printed even in a slight degree	" " 0 24
Note.—Articles dutiable under paragraph 657 with covers of leather or of bound in cotton or linen cloth	N. W. kilo. 0 30
(a) The same, with covers of silk or leather	" " 0 50
Note.—When the leaves of pocket note books exceed 200 sq. cms. in area they shall be dutiable under paragraph 657.	
659 Blank music paper	N. W. kilo. 0 18
660 Albums not drawings, photographs, and post cards, with cover of wood or of cardboard or of bound in cotton or linen cloth	N. W. kilo. 0 30
(a) The same, with cover of Chinese or Japanese lacquer, leather, silk, or velvet, plain or with ornaments of any kind except gold, silver, mother-of-pearl, ivory or tortoise shell	N. W. kilo. 0 50
(b) The same, with cover of any kind, or ornamented with gold, silver, ivory, mother-of-pearl or tortoise shell	N. W. kilo. 1 50
And in addition	ad val.
661 Albums, containing prints, chromes, lithographs, or photographs shall pay duty according to their class with a surtax of 100%	N. W. kilo. 0 75
662 Engravings, etchings, photographs, maps and charts, in pencil, hand painted designs or drawings in oil, crayon, water colour, pastel, and pen and ink drawings, and generally pictorial designs	N. W. kilo. 0 50
663 Labels, bands and wrappers for cigars, cigarettes or other purposes, lithographic, chromolithographic etc.	
(a) Up to three printings or colours	N. W. kilo. 0 15
(b) From four to seven printings or colours	" " 0 30
(c) From eight to thirteen printings or colours	" " 0 60
(d) Of more than thirteen printings or colours including all articles printed wholly or in part in metal leaf	N. W. kilo. 1 20
Note.—Embossing or dry printing or stamping, with cut colour, shall be counted as one print; printing with metal powder shall be counted as three prints.	
664 Wall paper, crease edged, silvered or velveteen	N. W. kilo. 0 16
665 Wall paper of any kind, and paper for lining and covering trunks or valises	" " 0 08
666 Abrasive paper and cloth, not otherwise provided for	N. W. kilo. 0 12
667 Lining paper, cut or munt (even if printed)	" " 0 05
668 Label of waxed paper, of any kind, including micro-graphing and oil board for copying	N. W. kilo. 0 04
669 Copying tissue, and silk paper	" " 0 15
(a) The same, in books or rolls	" " 0 25
670 Table paper of any kind in rolls or packages	G. W. kilo. 0 04
671 Paper rolls for the automatic or mechanical production of music	N. W. kilo. 0 50
672 Stencil paper, surface coated paper of all kinds not elsewhere mentioned, drawing and tracing paper and cloth, copy paper and other materials	N. W. kilo. 0 10
Note.—Provided that none of the articles classified under paragraph 672 shall pay a less rate of duty than 50% ad val.	
673 Albumen paper	N. W. kilo. 0 20
674 Photo-lithographic paper	" " 0 60
675 Photo-lithographic paper, printed or not, in sheets or a single character	N. W. kilo. 0 50
(a) The same in rolls, or in other forms	" " 0 15
677 Bristol board, and glass or surface coated cardboard, in sheets	N. W. kilo. 0 08
678 Cardboard in sheets, not elsewhere provided for	" " 0 03
679 Pasteboard and cardboard photographic mounts, index cards, button cards, and cards for similar uses	N. W. kilo. 0 15
680 Boxes, not fancy, of common cardboard, set up or not, or folding, including letter files	N. W. kilo. 0 10
681 Boxes, of cardboard or pasteboard, not provided for	" " 0 29
682 Paper napkins and lanterns, of any kind	" " 0 25
683 Playing cards, of any kind	" " 0 50
Note.—Playing cards shall not pay a less rate of duty than 50% ad val.	

Nos.	Dols. etc.
684 Prepared paper for roofing or sheathing	G. W. 100 kilos. 2 00
685 Artificial flowers, buds, fruits, leaves, seeds, pistils or stems of paper, or parts of these	N. W. kilo. 1 00
686 Travelling bags, hand bags, satchels, and the like of cardboard, without leather parts other than corners, straps and strap handles	N. W. kilo. 0 30
687 Paper bands or ribbons for telegraphic instruments	N. W. kilo. 0 10
688 The same, for other uses, except serpentine	" " 0 20
689 Black board or slate paper	" " 0 10
(a) Slates or books made thereof	" " 0 20
690 Postcards of any kind, printed, with or without photographic prints	N. W. kilo. 1 00
691 Paste and carton pierre ( <i>papier mâché</i> ), manufactured	N. W. kilo. 0 02
692 The same, wrought	" " 0 10
693 All other manufactures of paper, pasteboard, and cardboard, or in chief value of these materials	N. W. kilo. 0 40
Note.—The articles dutiable under paragraph 693 shall not pay a less rate of duty than 50% ad val.	

## SCHEDULE J.

## WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN INDUSTRY AND ARTICLES MANUFACTURED THEREOF.

## GROUP I.

## Wood and manufactures thereof.

694 Ordinary wood in logs, boards, planks, beams, masts, and timbers for ship building	cubic metre 1 50
695 Fine wood in logs, boards, planks, beams, masts, and timber for ship building	" " 8 50
696 Shooks for boxes, trunks and coffins, of ordinary wood, except for boxes used in agriculture	cubic metre 4 50
(a) Box shooks for packing products of national industry	" " 3 00
697 Shooks for boxes, trunks and coffins, of fine wood	" " 17 50
698 Veneers of fine wood for cabinet or for furniture manufacture	G. W. 100 kilos. 10 00
699 Laths of wood for base on which plaster is spread	1,000 1 00
700 Shingles	" " 1 50
701 Strips of wood, plain, painted or not, for blinds G. W. kilo.	0 10
702 Window blinds, screens or shades of wood not elsewhere specially mentioned	G. W. kilo. 0 15
703 Wooden ladders of all kinds	G. W. 100 kilos. 6 00
704 Doors, windows, frames for same, and lattice or grille work of common wood	G. W. 100 kilos. 9 00
705 Mouldings of fine wood, plain	N. W. kilo. 18 00
706 Mouldings of wood, varnished, painted, stained, bronze gilt, covered or partly covered with plaster of Paris and metal paint or leaf finish	N. W. kilo. 0 10
Note.—Mouldings made up into articles such as picture frames, mirror frames, cornices etc., shall be dutiable under paragraphs 706 and 707 with a surtax of 100%	
708 Wood of any kind	
(a) In staves, hoops and headings	G. W. 100 kilos. 2 00
(b) In barrels or kegs, not watertight; and in buckets and tins, watertight or not	G. W. 100 kilos. 4 00
709 Tuns, pipes, hog-heads, kegs and other similar wooden receptacles, watertight, imported separately or as containers for merchandise that is not dutiable on the gross weight	
(a) Capacity up to 3 litres	each 0 10
(b) " over 3 litres and not exceeding 10 litres	each 0 20
(c) " " 10 " " " " 50 litres	each 0 40
(d) " " 50 " " " " 120 litres	each 0 75
(e) " " 120 " " " " 240 litres	each 1 50
(f) " " 240 " " " " 480 litres	each 3 00
(g) " " 480 " " " " 960 litres	each 6 00
710 Furniture of Vienna or other bent wood, assembled or not, and all parts thereof	G. W. 100 kilos. 10 00
711 Folding chairs or stools, complete or not, not covered with textiles	G. W. 100 kilos. 6 00
712 The same, covered wholly or in part with cotton, or vegetable fibre textiles, or with cane	G. W. 100 kilos. 10 00
713 The same, covered with other material	" " 12 00
714 Chairs, armchairs, rockers and sofas, stools and benches, of common wood	G. W. 100 kilos. 6 00
715 Same, imported complete, etc.	" " 20 00
716 Chairs, armchairs, rockers and sofas, stools and benches, of common wood, with seats or backs of cane or straw	G. W. 100 kilos. 8 00
(a) Same imported incomplete	" " 20 00
717 Chairs, armchairs, rockers and sofas, stools and benches, of common wood, with backs or seats upholstered or covered with cotton or vegetable fibre textiles or oleotho	G. W. 100 kilos. 12 00
(a) Same imported incomplete	" " 20 00
718 Chairs, armchairs, rockers and sofas, stools and benches of common wood, with backs, seats, or arms upholstered or covered with textiles or materials not mentioned in paragraph 717, and parts of same when imported separately	G. W. 100 kilos. 20 00
Note.—The articles classified under paragraphs 714 to 718 inclusive, if manufactured wholly or in part of fine woods, or of common woods covered or veneered with fine woods, shall be liable to a surtax of 100% on the rate applicable to such articles of common wood.	
719 Bars of wood	G. W. 100 kilos. 20 00

Nos.		Dols. cts	Nos.		Dols. cts.
Note.—None of the articles classified under paragraph 719 shall pay a less rate of duty than 50 % <i>ad val.</i>					
720	Barbers', dentists' and surgeons' chairs and operating and surgeons' tables and parts thereof, of any material	25 00	Note.—None of the articles classified under paragraph 759 shall pay a less rate of duty than 50 % <i>ad val.</i>		
	G. W. 100 kilos.		760	Furniture and parts thereof, of common wood, n. e. p. f.	7 50
721	Billiard, pool and tables for similar games, and all parts thereof, except cloth	20 00		G. W. 100 kilos.	
	(a) Cases for the same	6 00	(a) Same, inlaid, incrustated, or gilt, or upholstered, even in a slight degree	G. W. 100 kilos.	15 00
722	Screens of wood, or of wood covered with cotton or vegetable fibre textiles, or paper	0 30		G. W. 100 kilos.	
723	All other screens with wooden frames, including carved wooden screens	0 45	(a) Same, inlaid, incrustated, or gilt, or upholstered, even in a slight degree	G. W. 100 kilos.	30 00
724	Bidets of common wood, including bowls forming part thereof	0 25		G. W. 100 kilos.	15 00
	G. W. kilo.		Note.—None of the articles classified under paragraphs 760, 761 and 762 shall pay a less rate of duty than 50 % <i>ad val.</i>		
725	Same of fine wood	0 50	Note.—The following shall be considered as fine woods:		
726	Chests or trunks of fine wood	125 00	Amaranth, Apple, Bird's eye maple, Camphor, Cedar, Cherry, Ebony, Hazel, Holly, Iron wood, Jasmine, Lemon, Ligium wood, Mahogany, Medlar, Narra, Olive, Orange, Plum, Pomegranate, Rosewood, Sabine, Sandalwood, Satinwood, Teak, Walnut, Yew.		
727	Same of common wood	12 00			
728	Wood cases ( <i>estuches</i> ) of all kinds, plain or ornamented or lined with any material, n. e. p. f.	0 75			
	(a) Same, lined with silk, mixed silk or plush	3 00			
Note.—No article classified under paragraph 728 shall pay a less rate of duty than 50 % <i>ad val.</i>					
729	Articles of wood, turned or not:				
	(a) Bobbins, spindles, needle and pencil cases, boxes for pills, salves, powders and medicines	0 10			
	(b) Handles for tools and implements, except as elsewhere provided for	0 65			
	(c) Handles for brooms	0 03			
	(d) Oars	0 075			
	(e) Spokes, hubs, shafts or bows, whiffletrees, neck wheels, and generally parts of common wood for vehicles, n. e. p. f.	0 075			
730	Articles of common wood:				
	(a) Match blocks	0 50			
	(b) Match sticks, cut to length or not, toothpicks and shoe pegs	1 50			
	(c) Veneer ( <i>trinda</i> ) for match boxes	1 50			
	(d) Match boxes	3 00			
731	Wooden bowling balls, bowling pins of all kinds, Indian clubs, dumb-bells and wooden decoys	15 00			
732	Bowling alleys and all wooden parts of same, except pins and balls	10 00			
733	Baseball and cricket bats of wood	0 15			
734	Tennis rackets, straight or not, of wood	0 50			
	(a) Wooden presses for tennis rackets	0 25			
735	Sieves and hoops or frames for same, of wood	0 40			
736	Penholders, knitting or crochet needles or hooks, paper cutters, bevels, rasps and hairpins of wood	1 00			
737	Bowls, potato mashers, rolling pins, and generally kitchen utensils, of wood	0 10			
738	Spoons, forks, napkin rings, cruet frames, trays and waiters, of wood	0 30			
739	Rings, knots, poles etc. of wood, for curtains, hangings, doors and furniture	0 25			
740	Clothes pins of wood	0 15			
741	Washing boards, washing machines, and clothes wringers, of any material	10 00			
742	Pulleys and pulley blocks of wood	15 00			
743	Carpenters' rules or measuring sticks of wood, of any kind	0 75			
	G. W. kilo.				
744	Other tools, instruments or implements in chief value of wood	0 10			
Note.—None of the articles classified under paragraph 744 shall pay a less rate of duty than 50 % <i>ad val.</i>					
745	Shoe lasts, and trees, and shapes or blocks for forming lasts, of wood	0 30			
746	Saddle trees and stirrups of wood, not covered with skin or leather	0 30			
747	Wood buttons and dressers, or parts thereof, not covered	0 40			
	G. W. kilo.				
748	Handles or heads of wood for canes, umbrellas, parasols etc.	0 50			
749	Wood in canes, umbrellas or parasol sticks, with or without frames, handles or heads of any material except gold, silver, tortoise shell, ivory, jet, mother-of-pearl or similar materials	2 88			
750	The same, with handles or heads of gold, silver, tortoise shell, ivory, mother-of-pearl, or similar materials	9 00			
Note.—None of the articles classified under paragraph 750 shall pay a less rate of duty than 50 % <i>ad val.</i>					
751	Fans entirely of common wood, plain	0 50			
	(a) Fans of wood, carved or covered, incrustated, inlaid or ornamented with base metals	2 50			
	(b) Fans with ribs or frames of wood, covered with paper	0 75			
	(c) Fans with ribs or frames of wood, covered with cotton or vegetable fibre textile	1 50			
	(d) Fans with ribs or frames of wood, covered with lace or other materials, n. e. p. f.	2 50			
Note.—None of the articles classified under paragraph 751 shall pay a less rate of duty than 50 % <i>ad val.</i>					
752	Clear mahogany boards, tables or moulds	0 15			
753	Wooden pipes or pipe bowls with or without mouthpieces of rubber, horn, bone or paste	0 60			
	And in addition	0 15			
754	Wooden pipes with mouthpieces of amber, ivory or tortoise shell	6 00			
755	Wooden pipes ornamented or with parts of gold or silver	12 00			
	G. W. kilo.				
756	Clear and cigarette holders of wood	0 25			
	And in addition	0 25			
757	Clear and cigarette holders of wood, with parts of amber, meerschaum, tortoise shell, ivory or similar materials	0 75			
	And in addition	1 00			
758	The same, with parts of common metals, horn, rubber, paste or bone	0 25			
	And in addition	0 50			
759	Smokers' sets of wood	0 75			
	G. W. kilo.				
Note.—None of the articles classified under paragraph 759 shall pay a less rate of duty than 50 % <i>ad val.</i>					
Note.—The same, whenever used in Group II, of Schedule I, shall be held to embrace manufactures or articles in chief value of any or all of the materials mentioned in paragraph 763.					
GROUP II.					
<i>Rushes, cornhusks, seaweed, roots, osiers, straw, palm leaf, rattan, willow, cane, bamboo, esparto, cork, wood shavings and analogous materials.</i>					
763	Rushes, cornhusks, seaweed, roots, osiers, straw, palm leaf, rattan, willow, cane, bamboo, esparto, cork, wood shavings, and analogous materials, n. e. p. f.	10 00			
	G. W. 100 kilos.				
(a) The same, dyed, but not further manufactured	G. W. 100 kilos.	12 50			
764	The same, twisted into cordage	0 10			
765	The same, split or cut for chair seats, furniture etc.	0 30			
	G. W. kilo.				
766	Mats or matting for floors, beds or walls, of any of the materials mentioned in paragraph 763	0 20			
	G. W. 100 kilos.				
767	The same, in door mats	0 15			
768	The same, in blinds or shades	0 25			
769	The same, in curtains of any kind	0 40			
770	The same, in screens, covered or not with cotton, or vegetable fibre textiles, or paper	0 30			
	G. W. kilo.				
771	The same, in screens, covered with silk or materials other than those mentioned in paragraph 770	0 45			
	G. W. kilo.				
772	The same, in bags, or in matting for packing	10 00			
	G. W. 100 kilos.				
773	The same, in covers, for packing bottles	7 50			
774	The same (and gummed cotton), in braids for the manufacture of hats	0 50			
	G. W. kilo.				
775	The same, in leathers (marine)	10 00			
	G. W. 100 kilos.				
776	The same, in furniture of all kinds, not otherwise provided for	20 00			
	G. W. 100 kilos.				
777	The same, in trunks, travelling bags or baskets, of any kind	0 50			
	G. W. kilo.				
778	The same, in baskets n. e. p. f.	0 25			
779	The same, made up into work baskets, lined with cotton, vegetable fibre textiles or wool, with or without accessories	0 50			
	G. W. kilo.				
780	The same, lined with silk or other material not mentioned in paragraph 779, with or without accessories	1 00			
	G. W. kilo.				
781	The same, in canes, or umbrellas or parasol sticks, with or without frames, handles or heads of any material except gold, silver, tortoise shell, ivory, jet, mother-of-pearl, or similar materials	2 88			
	G. W. kilo.				
782	The same, with or without frames, with handles or heads of gold, silver, tortoise shell, ivory, mother-of-pearl, or similar fibre materials	9 00			
	G. W. kilo.				
Note.—None of the articles classified under paragraph 782 shall pay a less rate of duty than 50 % <i>ad val.</i>					
783	The same, in Japanese or Chinese umbrellas, covered with paper	0 25			
	G. W. kilo.				
784	The same, covered with other material	0 50			
785	The same, in cigarette holders, cigar holders and pipe stems	1 00			
	G. W. kilo.				
786	The same, in pipes and corn cob pipes or bowls	0 15			
	G. W. kilo.				
787	The same, in brushes for any purpose	0 25			
788	The same, in brooms, with or without handles	0 75			
789	The same, in frames covered with cotton or vegetable fibre textile, or with paper	1 50			
	G. W. kilo.				
790	The same, covered with other materials not provided for	3 00			
	G. W. kilo.				
791	Palm leaf fans	0 40			
	G. W. kilo.				
792	The same, in other articles not elsewhere mentioned	0 50			
	G. W. kilo.				
Note.—None of the articles classified under paragraph 792 shall pay a less rate of duty than 50 % <i>ad val.</i>					
Note.—The same, whenever used in Group II, of Schedule I, shall be held to embrace manufactures or articles in chief value of any or all of the materials mentioned in paragraph 763.					
GROUP III.					
<i>Cork and manufactures thereof.</i>					
793	Cork bark in the rough	10 00			
	G. W. 100 kilos.				
794	Sheets, strips, cubes or blocks for paving, paving bricks or tiles	25 00			
	G. W. 100 kilos.				
795	Cork dust or crums	15 00			
	G. W. 100 kilos.				
796	Stoppers	0 50			
	G. W. kilo.				
797	Other manufactures of cork, combined or not with other material, except hats, provided that cork is the material of chief value	0 75			
	G. W. kilo.				



No.	SCHEDULE J. ANIMAL WASTES EMPLOYED IN INDUSTRY	Dols. cts.
<b>GROUP I.</b> <i>Hides, skins and manufactures thereof.</i>		
798	Skins of wool, fur or hair bearing animals in their natural state, tanned or dressed, n. e. p. f. . . . . N. W. kilo.	3 00
799	The same, made up in trimmings, wearing apparel, rugs, carpets or other articles, n. e. p. f. . . . . N. W. kilo.	4 50
800	Hides and skins of every kind:— (a) Green . . . . . N. W. 100 kilos.	1 00
	(b) Dried or salted . . . . . N. W. kilo.	2 00
801	Cowhides and horsehides tanned or dressed with the hair on:— (a) Manufactured in articles not provided for . . . . . N. W. kilo.	0 10 0 20
802	Out and sheep skins tanned or dressed with the hair or wool on:— (a) Manufactured in articles not provided for . . . . . N. W. kilo.	0 20 0 10
803	Hides tanned without the hair, not curried:— (a) Cow and horsehides (not split), including sole leather . . . . . N. W. kilo.	0 20
	(b) Others, including cowhide and horsehide split . . . . . N. W. kilo.	0 30
	(c) Rawhide or tanned leather of any kind in strips or straps, suited to be used for filling . . . . . N. W. kilo.	5 00
804	Tanned hides and skins, curried, dyed or dressed:— (a) Sheepskins . . . . . N. W. kilo.	0 50
	(b) Goat and kid skins, including glazed kid . . . . . N. W. kilo.	1 00
	(c) Pigskins . . . . . " " "	0 40
	(d) Cow, horse and other large hides split, including calf and goat skins . . . . . N. W. kilo.	0 60
	(e) Alligator skins in any state of preparation, or raw . . . . . N. W. kilo.	1 50
	(f) Lizard, snake and other reptile skins, in any state of preparation, or raw . . . . . N. W. kilo.	1 75
	(g) Other hides or skins, not specially mentioned . . . . . N. W. kilo.	0 80
805	Hides and skins of all kinds, varnished, lacquered, or enamelled; with figures, engravings, or embossed, or with typographic work . . . . . N. W. kilo.	0 80
806	Clamorous leather, parchment, and glove leather, of all kinds; and girth or bridle leather . . . . . N. W. kilo.	1 50
807	Gloves for men, women or children in which skin is the material of chief value . . . . . doz. pairs	4 50
	And in addition . . . . . N. W. kilo.	1 50
808	Shoes of canvas and of cloth:— (a) For males, No. 5 English (38 Spanish) and larger size (24 Spanish) . . . . . doz. pairs	9 00
	(b) Same, smaller than No. 5 English (38 Spanish) . . . . . doz. pairs	6 00
	(c) For females, No. 1 English (33 Spanish) and larger . . . . . doz. pairs	6 00
	(d) Same, smaller than No. 1 English (33 Spanish) . . . . . doz. pairs	4 80
	(e) For children, smaller than No. 7 English (child's size) (24 Spanish) . . . . . doz. pairs	3 00
	(f) For babies, with soft soles . . . . . " " "	1 80
809	Shoes of patent and similar leather, and of textiles not mentioned in preceding paragraph, with elastic, buttons, buckles, or for laces:— (a) For males, No. 5 English (38 Spanish) and larger . . . . . doz. pairs	18 00
	(b) Same, smaller than No. 5 English (38 Spanish) . . . . . doz. pairs	12 00
	(c) For females, No. 1 English (33 Spanish), and larger . . . . . doz. pairs	12 00
	(d) Same, smaller than No. 1 English (33 Spanish) . . . . . doz. pairs	9 00
	(e) For children, smaller than No. 7 English (child's size) (24 Spanish) . . . . . doz. pairs	6 00
	(f) For babies, with soft soles . . . . . " " "	3 60
810	Shoes of cowhide, calfskin, horsehide, goat skin, sheepskin and similar leather, with elastic, buttons, buckles, or for laces:— (a) For males, No. 5 English (38 Spanish), and larger . . . . . doz. pairs	18 00
	(b) Same, smaller than No. 5 English (38 Spanish) . . . . . doz. pairs	12 00
	(c) For females, No. 1 English (33 Spanish), and larger . . . . . doz. pairs	9 00
	(d) Same, smaller than No. 1 English (33 Spanish) . . . . . doz. pairs	6 00
	(e) For children, smaller than No. 7 English (child's size) (24 Spanish) . . . . . doz. pairs	3 00
	(f) For babies, with soft soles . . . . . " " "	2 40
811	Athletic, bicycle and boxing shoes . . . . . pair	1 00
812	Riding boots . . . . . " " "	3 00
813	Other boots and shoes:— (a) For males, No. 5 English (38 Spanish), and larger . . . . . doz. pairs	12 00
	(b) Same, smaller than No. 5 English (38 Spanish) . . . . . doz. pairs	9 00
	(c) For females, No. 1 English (33 Spanish), and larger . . . . . doz. pairs	9 00
	(d) Same, smaller than No. 1 English (33 Spanish) . . . . . doz. pairs	6 00
	(e) For children, smaller than No. 7 English (child's size) (24 Spanish) . . . . . doz. pairs	3 00
	(f) For babies, with soft soles . . . . . " " "	2 40
Note.—So called "romeros" shall pay 60 % of the rates applicable to shoes manufactured of their component materials.		
814	Sandals or slippers of leather or skin . . . . . doz. pairs	6 00
	(a) Of other materials . . . . . " " "	1 20
	(b) Alpacatas, with hemp or corded soles . . . . . " " "	1 00
Note.—Dress sandals and dancing slippers shall be considered as shoes.		

No.		Dols. cts.
815	Draft harness, not for carriages . . . . . N. W. kilo.	0 30
816	Carriage harness, and parts thereof, including leather parts of draft harness and halters . . . . . N. W. kilo.	1 00
817	Riding bridle, headstalls, and reins, or parts thereof, of any kind . . . . . N. W. kilo.	1 50
818	Chinches of all kinds, not elsewhere provided for . . . . . " " "	1 00
819	Saddles, not weighing over 2 kilos . . . . . each	10 00
820	" " and side saddles, of any other kind . . . . . " " "	5 00
	And in addition . . . . . N. W. kilo.	0 75
821	Leather legging . . . . . pair	1 50
	And in addition . . . . . N. W. kilo.	0 75
822	Stirrup leathers and cruppers of all kinds . . . . . " " "	1 50
823	All other parts of saddles, including tree and bow cover, in whole or in part with leather or skin . . . . . N. W. kilo.	0 75
824	Game bags and saddle bags, wholly or in part of leather . . . . . N. W. kilo.	1 50
825	Holsters of all kinds for firearms, including cartridge belts . . . . . doz.	3 00
	And in addition . . . . . N. W. kilo.	0 50
826	Leather belts, of all kinds . . . . . doz.	1 00
	And in addition . . . . . N. W. kilo.	0 60
827	Shoe laces of leather or skin . . . . . doz.	1 50
828	Leather or imitation leather sweatbands for hats . . . . . doz.	0 25
	And in addition . . . . . N. W. kilo.	0 50
829	Leather straps, not harness parts, for power transmission . . . . . N. W. kilo.	0 60
830	Leather cravats and watch chains, not jewelled . . . . . " " "	3 00
831	Trunks, travelling and hand bags, satchels and similar articles, covered with sheepskin or artificial leather; or of cloth or cardboard with leather parts thereof, or of canvas, straps, strap holders and handles . . . . . N. W. kilo.	0 60
832	Same, covered with leather other than sheepskin or artificial leather . . . . . N. W. kilo.	0 75
833	Retenues, pocket books, cigar and cigarette cases, portfolios, card cases, music rolls, toilet, barber, sewing, and similar cases, manufactured wholly or in part of leather, with or without accessories, and photographic frames . . . . . N. W. kilo.	2 50
Note.—None of the articles classified in paragraph 833 shall pay a less rate of duty than 50 % ad val.		
834	Leather or imitation leather covered cases (caches), for jewels or other articles, not mentioned . . . . . N. W. kilo.	2 00
835	Leather belting or cables for power transmission, and belting . . . . . N. W. kilo.	0 30
836	Machine, knife and other sea-bank of leather, or in part of leather . . . . . N. W. kilo.	0 80
837	Leather straps for sharpening razors . . . . . " " "	1 50
838	Leather sailmakers', sack-levers', or other pumps . . . . . doz.	1 50
839	Other manufactures of leather, or in chief value of leather, not specially provided for . . . . . doz.	1 00
Note.—None of the articles classified under paragraph 839 shall pay a less rate of duty than 50 % ad val.		
Note.—The term "leather" applied to a manufacture shall be held to cover all hides and skins of animals, raw, tanned, prepared or not.		

## GROUP II.

## Feathers, intestines and manufactures thereof.

840	Feathers, natural, dyed or curried, and fancy feathers, for adorning hats and clothing, and manufactures thereof . . . . . N. W. hectog.	1 50
841	Fan feathers . . . . . N. W. kilo.	0 50
842	Fans covered with feathers mentioned in paragraph 840, or with celluloid, with frames of ivory or of ivory, mother of pearl, jet, tortoise shell, or of wood carved or inlaid with these or metals . . . . . N. W. hectog.	2 00
843	Fans covered with feathers mentioned in paragraph 840, with frames of ribs of bone, paste, horn, or wood, not inlaid . . . . . N. W. hectog.	1 00
844	Quill penholders . . . . . N. W. kilo.	2 00
845	Feather or down powder puff . . . . . doz.	0 25
	And in addition . . . . . N. W. kilo.	1 00
846	Other feathers and manufactures of feathers, n. e. p. f. . . . . N. W. kilo.	2 00
847	Intestines and sinews of animals, manufactured or not, not provided for . . . . . " " "	3 50
848	The same, in Rectures, including also skin and hair ligatures for surgical purposes . . . . . N. W. kilo.	2 50

## SCHEDULE K.

## MUSICAL INSTRUMENTS.

849	Concertinas and concertinas of all kinds . . . . . doz.	7 50
	And in addition . . . . . N. W. kilo.	0 20
850	Wood harmoniums, of all kinds . . . . . doz.	0 50
	And in addition . . . . . N. W. kilo.	0 20
851	Organs, not exceeding 250 kilos, in weight . . . . . each	15 00
852	Barrel and portable organs, small, not weighing more than 50 kilos . . . . . each	5 00
	Or organs not classified in paragraphs 851 and 852 . . . . . doz.	3 75
Note.—Barrel and portable organs, weighing more than 50 kilos, shall be classified as organs in paragraph 351.		
853	Parts of organs, separately imported . . . . . N. W. kilo.	0 20
854	Organ or piano stools . . . . . each	1 00
855	Organ or piano benches . . . . . " " "	40 00
856	Organ or piano grand or baby grand . . . . . " " "	65 00
857	Upright and square pianos . . . . . " " "	25 00
858	Pianos, or automatic piano players . . . . . " " "	25 00
859	Combination piano and pianos, or automatic pianos . . . . . " " "	60 00
Note.—With the articles classified under paragraphs 851 and 852 inclusive, shall be included also each instrument the following accessories, free of duty:— 1 pair of candlesticks, 1 tuning key, 1 coverlet, 1 key cover.		
Note.—String frames, or cases for pianos, even if imported without the other parts necessary to form complete pianos shall pay the duties corresponding to pianos.		

## TARIFF.]

	Dols.	cts.	Nos.		Dols.	cts.
<b>860</b> Musical boxes of the plate, wood, or other material, operated by crank or spring movement..... <i>ad val</i>	30	7		compressed air motors; power and hand cranes and power pumps, shall be classified under the foregoing paragraph, whether or not forming part of machinery, vehicles, boats, apparatus, or appliances dutiable at a lower rate or free of duty. If forming part of machinery or imported with machinery, vehicles, boats, apparatus or appliances dutiable at a higher rate than that fixed in this paragraph, the classification of such steam boilers etc. shall be in accordance with the higher rate provided for machinery, vehicles, boats or appliances.		
<b>861</b> Metal cylinders and discs, for the automatic production of music.....N. W. kilo.	0	50		<b>893</b> Machinery for extracting oils from oleaginous nuts and seeds, ice making and refrigerating machinery, saw mills, planers, edgers, and generally wood-working machinery..... <i>ad val</i>	5	7
<b>862</b> Violins, common, valued at not more than \$15.00 each.....each	2	50		<b>894</b> Cigarette making machinery; chocolate making machinery, and slot making machinery, metal working machinery, u. e. p. f..... <i>ad val</i>	5	7
<b>863</b> " " valued at more than \$15.00 each.....each	2	50		<b>895</b> Machinery and apparatus for the manufacture of sugar, n. e. p. f., such as conductors for cane and bagasse, cane mills, juice pumps and heaters, defecators, clarifiers, vacuum pans, filter presses, mangle machines, mixers and centrifugals..... <i>ad val</i>	5	7
And in addition..... <i>ad val</i>	30	7		<b>896</b> Apparatus and appliances for the distribution, testing, measuring and installation of electricity, dry and wet batteries, carbon brushes, arc lamps and their fittings, and insulating materials not otherwise provided for; tapes, bells, annunciators, push buttons, telephones, meters, voltmeters, wattmeters and watt meters..... <i>ad val</i>	10	7
<b>864</b> Bass viols.....each	5	00		<b>897</b> Dynamos, generators, exciters, and all other machinery for the generation of electricity for lighting or power; transformers and electric motors..... <i>ad val</i>	10	7
And in addition.....N. W. kilo.	0	20		<b>898</b> Incandescent lamps, mounted or not, and electric fans..... <i>ad val</i>	25	7
<b>865</b> Violoncellos.....each	3	50		<b>899</b> Sewing machines, hand, chain stitch.....each	1	00
And in addition.....N. W. kilo.	0	20		<b>900</b> Same, lock or double stitch.....each	2	00
<b>866</b> Guitars, zithers, autoharps, mandolins and bandurrias, common, of white wood, or of fine wood, or of gold or ornamental with mother-of-pearl, ivory or tortoise shell.....each	1	00		<b>901</b> Sewing machines fitted with or for pedal action, chain stitch.....each	5	00
And in addition.....N. W. kilo.	1	00		<b>902</b> Same, lock or double stitch.....each	10	00
<b>867</b> The same, in fine wood, or with alternate pieces of fine and common wood, if the chief value be of fine wood, or of gold or ornamental with mother-of-pearl, ivory or tortoise shell.....each	2	00		<b>903</b> Sewing machines for shoe makers.....each	0	75
And in addition.....N. W. kilo.	0	10		<b>904</b> Spare and repair parts for sewing machines, N. W. kilo.	30	7
<b>870</b> All other musical instruments and parts thereof, of fine wood, n. e. p. f.....N. W. kilo.	0	50		<b>905</b> Dental engines and parts thereof, except tools..... <i>ad val</i>	10	7
<b>871</b> The same, inlaid with mother-of-pearl, tortoise shell or ivory.....N. W. kilo.	1	00		<b>906</b> Typewriters and detached parts thereof, including ribbons..... <i>ad val</i>	10	7
<b>872</b> Violin bows, with or without hair.....doz.	1	50		<b>907</b> Phonographs, graphophones, cinematographs, biographs, and similar machines, including detached parts and records and films therefor..... <i>ad val</i>	30	7
<b>873</b> Bows for other musical instruments.....doz.	3	00		<b>908</b> Cash registers and adding machines and detached parts therefor..... <i>ad val</i>	25	7
<b>874</b> Horsehair for bows, doz. single bunches sufficient for bow	2	25		<b>909</b> Automatic slot machines for weighing and other purposes, and detached parts therefor..... <i>ad val</i>	30	7
<b>875</b> Strings for musical instruments.....				<b>910</b> Druggists', postal, jewellers' or gold or silversmiths' scales.....each	0	75
(a) Of silk, animal wastes, sinews or intestines.....N. W. kilo.	5	00		<b>911</b> Spring balances, counter scales and scales not elsewhere mentioned.....N. W. kilo.	0	25
(b) The same, wound with wire of copper or steel, silver plated or not.....N. W. kilo.	4	00		<b>912</b> Platform scales, for every 50 kilos, capacity.....each	1	00
(c) The same, wound with silver wire.....N. W. kilo.	8	00		Note.—Platform scales having scoops shall be datable under paragraph 911.		
(d) Of copper or alloys thereof, or of any common metal, wound with copper or alloys thereof, silver plated or not.....N. W. kilo.	2	00		<b>913</b> Wagon, railroad and tramway scales (measuring scales over which railway, tramways and wagons are to pass)..... <i>ad val</i>	20	7
(e) Of steel or iron, plated or not (except piano wire), not combined with other material.....N. W. kilo.	0	50		<b>914</b> Steelyards and frames.....G. W. 100 kilos.	10	00
(f) Piano wire.....N. W. kilo.	0	15		<b>915</b> Parts of scales, not otherwise provided for.....N. W. kilo.	0	25
<b>876</b> Picks of any material....." "	2	50		<b>916</b> Bellows of any material, weighing not more than 5 kilos each.....N. W. kilo.	0	20
<b>877</b> All parts of violins or guitars, not specially mentioned.....N. W. kilo.	2	00		<b>917</b> Same, weighing more than 5 kilos, each.....each	0	12
<b>878</b> Clarinets, bass and alto clarinets, flutes, piccolos, flageolites, fies, muskets, oboes, bagpipes, cornetines and other reed instruments of any material, except silver.....each	2	50		<b>918</b> Fruit or meat presses and meat grinders, and other similar machines.....N. W. kilo.	0	20
And in addition.....N. W. kilo.	0	20		<b>919</b> Coffer, safe, paint and other small mills of cast iron, wrought iron, steel or wood:		
<b>879</b> Reeds for any instrument, except oboes.....each	0	30		(a) Mills weighing not over 3 kilos.....N. W. kilo.	0	10
<b>880</b> Cornets, saxhorns, trombones, flutes, alto, bass and tenor horns, bugles, trumpets and all other musical instruments, of any metal, not otherwise provided for, except gold and silver.....each	2	50		(b) Same, weighing more than 3 kilos.....each	0	20
And in addition.....N. W. kilo.	3	50		<b>920</b> Numbering machines.....each	3	00
(a) The same, silver or gold plated.....each	0	40		<b>921</b> Incubators, cream separators and butter churns.....G. W. 100 kilos.	5	00
(b) Parts for musical instruments of any metal (except gold or silver), n. e. p. f.....N. W. kilo.	0	50		<b>922</b> Feed cutters....." "	4	00
(c) The same, silver or gold plated.....each	2	50		<b>923</b> Copying presses....." "	5	00
<b>881</b> Bass drums.....each	0	20		<b>924</b> Lever cork-crews.....N. W. kilo.	0	25
And in addition.....N. W. kilo.	1	00		<b>925</b> Machines for the manufacture of gaseous or acetal waters (without motors).....G. W. 100 kilos.	15	00
<b>882</b> Small drums, except toy drums.....each	1	00		<b>926</b> Ships' logs of wood.....G. W. 100 kilos.	0	50
And in addition.....N. W. kilo.	0	30		<b>927</b> Water meters and gas meters.....G. W. 100 kilos.	10	00
<b>883</b> Tamborines of all kinds, not toys.....each	0	25		<b>928</b> Merry-go-rounds, circling waves, miniature and scenic railways, swings and similar amusement contrivances, n. e. p. f. even if imported with intention of re-shipping..... <i>ad val</i>	20	7
<b>884</b> Jewsharps.....doz.	0	50		<b>929</b> Machinery and parts of machinery, not provided for in this tariff..... <i>ad val</i>	10	7
<b>886</b> Chinese or Japanese bells; (gongs), cymbals, chimes and triangles, for bands.....N. W. kilo.	0	50		Note.—By "parts of machinery" shall be understood accessories or pieces finished in such degree and form that they have no other application beyond repair of or attachment to machinery. Bolts, nuts, washers, tubes or pipes (boiler or other), tube and pipe fittings etc. have specific provisions under other paragraphs of the tariff and shall be datable according to such paragraphs if imported separately or as spare parts.		
<b>886</b> Keys for instruments, of any material, except ivory, mother-of-pearl or tortoise shell.....N. W. kilo.	0	50				
Same, of ivory, mother-of-pearl, or tortoise-shell....." "	3	00				
<b>888</b> Mouthpieces for musical instruments, of wood, metal, bone, paste, glass or other material, except gold or silver.....N. W. kilo.	0	50				
<b>889</b> Diapasons.....doz.	0	50				
<b>890</b> Metronomes.....each	1	00				
Note.—All instruments classified under Schedule K imported in individual cases belonging thereto, shall pay duty on the net weight or unit, not including interior or immediate packing. Such individual cases shall be separately dutiable under their corresponding paragraphs.						
<b>891</b> Cases (etches) for musical instruments:						
(a) Of cardboard, metal or wood, plain or covered with textiles other than silk, mixed silk or leather.....N. W. kilo.	0	25				
(b) Same, covered with leather, silk or mixed silk.....N. W. kilo.	0	50				
(c) Of leather, lined or not.....N. W. kilo.	0	75				
SCHEDULE L.						
MACHINERY, APPARATUS AND VEHICLES.						
GROUP I.						
Machinery and apparatus.						
<b>892</b> Steam boilers and engines of all kinds, including locomotives and tenders; traction and portable engines; coal making machinery, hydraulic, petroleum, gasoline, naphtha, and hot or compressed air motors; power and hand cranes, turntables, elevators, power pumps, saw mills and rock drilling machinery, excavating machinery, rock crushers, concrete mixers, pile drivers, power hammer c/s, derricks, derrickses, windmills, stamp mills and windmills..... <i>ad val</i>	5	7		GROUP II.		
Note.—Steam boilers and engines of all kinds, hydraulic, petroleum, gasoline, naphtha, alcohol, hot or				Vehicles.		
				<b>930</b> Coaches, berlines, omnibuses, concords, victorias, cabs, calashes, carriages, and other carts or carriages, not elsewhere specially mentioned, new, used or repaired:		
				(a) Finished; for four wheels, with or without wheels.....each	30	00
				(b) In a condition..... <i>ad val</i>	15	00
				(c) Finished; for two wheels, with or without wheels.....each	15	00
				And in addition..... <i>ad val</i>	10	7

## SCHEDULE L.—MACHINERY, APPARATUS AND VEHICLES—continued.

Nos.		Dols. cts.
(c) Unfinished or white; for four wheels, with or without wheels	each	15 00
And in addition	ad val.	15 %
(d) Unfinished or white for two wheels, with or without wheels	each	7 50
And in addition	ad val.	15 %
Note.—By unfinished or white carriages and vehicles shall be understood carriages not painted, with no ornaments or interior or exterior fittings, carriage bodies of wood, unfinished and imported separately, shall be liable to one half of the duties provided for finished carriages.		
931 Wagons, for four wheels, for the transportation of merchandise, new, used or repaired, with or without wheels, built or not	each	20 00
And in addition	ad val.	10 %
932 Carts (two wheeled) for transporting merchandise	each	15 00
And in addition	ad val.	10 %
933 Hand or push carts	each	3 00
And in addition	ad val.	10 %
934 Wheelbarrows of any material	each	6 00
935 Wheels for vehicles, n. e. p. f., with or without iron or steel tyres	G. W. 100 kilos.	10 00
(a) Same, with rubber tyres	each	20 00
936 Automobiles or parts thereof, not otherwise provided for	ad val.	20 %
937 Railroad and tram cars of all kinds, and parts thereof n. e. p. f.	each	5 %
938 Row, sail and power boats, lighters, and all other water craft, knocked down or not, whether brought on the decks, davits or in the holds of other vessels, or towed, or entering the jurisdictional waters of the Republic under their own sail or other power, not exceeding 25 metric tons register	ad val.	20 %
939 Bicycles for men and women	each	10 00
(a) The same, for children	each	5 00
940 Motorcycles	ad val.	25 %
941 Velocipedes	G. W. 100 kilos.	0 10
942 Baby carriages	each	0 20

## SCHEDULE M.

## ALIMENTARY SUBSTANCES.

## GROUP I.

## Meats and fish.

943 Poultry, dressed	N. W. kilo.	9 10
944 Fresh, frozen, mutton and pork	" "	0 05
945 Game, fresh or frozen	" "	0 10
946 Fish and shellfish, fresh or frozen	" "	0 05
947 Beef or pork, salted, or pickled in brine	G. W. 100 kilos.	6 00
948 Tongues, heads, tails, feet or jaws, salted or pickled in brine	G. W. 100 kilos.	4 00
949 Jerked beef	" "	0 12
950 Salaries of all kinds	N. W. kilo.	15 00
951 Smoked hams	N. W. 100 kilos.	12 00
952 Bacon and other smoked meats	" "	12 00
953 Lard of pork and other lard of animal origin, however packed	N. W. 100 kilos.	12 00
954 Substitutes or imitations of lard, including vegetable lard, such as cottonseed, and compounds of lard, however contained	N. W. 100 kilos.	25 00
955 Smoked herrings and other smoked fish	" "	4 50
956 Celfish and other fish, dry or salted	" "	4 50
957 Herrings, unskinned and other fish, in brine	G. W. 100 kilos.	4 50

Note.—No canned, potted or preserved food, or food packed in glass, shall be dutiable under paragraphs 943 to 957 inclusive, as these paragraphs refer to food in bulk.

## GROUP II.

## Grain, dried fruit and vegetables and preparations of the same.

958 Bran of any cereal	N. W. 100 kilos.	1 00
959 Rice, hulled or not	" "	2 75
960 " flour	" "	3 25
961 Wheat in grain	" "	3 00
962 " flour	" "	4 50
963 Rye and buckwheat in grain	" "	2 25
964 Flour of rye, buckwheat and of yuca	" "	4 00
965 Barley in grain	" "	2 75
966 " crushed or rolled as food for animals	" "	3 25
967 Malt of any kind	" "	3 75
968 Pearl barley	" "	4 00
969 Corn or maize of any kind, in grain or on cob	N. W. 100 kilos.	1 75
970 " flour or meal	" "	3 50
971 Cornstarch	N. W. kilo.	0 10
972 Crushed corn for animal food	N. W. 100 kilos.	2 00
973 Oats in grain	" "	1 75
974 " crushed for animal food	" "	2 00
975 Millet in grain	" "	1 75
976 " in flour	" "	2 25
977 Semolina or wheaten grits	" "	3 75
978 Cereals prepared in foods not provided for	N. W. kilo.	0 05
979 Arrowroot, sago and tapioca, ground or not	" "	0 10
980 Bread, biscuits and crackers, made of flour of cereals or other prepared or unprepared	N. W. 100 kilos.	10 00
981 Hardtack, sea biscuit and dog biscuit	" "	8 00
982 Vermicelli, macaroni, and pastes for soup	G. W. "	5 00
983 Laundry starch, and potato flour	N. W. "	3 00
984 Fruits and berries, dried or desiccated, not provided for	N. W. kilo.	0 10
985 Dried berries	" "	0 12
986 Dried beans, peas, and lentils	N. W. 100 kilos.	8 00
987 Potatoes, fresh and turnips, fresh, and other tubers, n. e. p. f.	N. W. 100 kilos.	3 00
988 Onions, dried or desiccated	" "	12 50
989 Onions, fresh, weight of straw or other material used in "straw" is set out	N. W. 100 kilos.	8 00

Nos.		Dols. cts.
991 Onions and shallots, including weight of straw or other material used in "straw" is set out	N. W. 100 kilos.	5 00
992 Dried and desiccated vegetables, n. e. p. f.	" "	10 00
993 Sugar, raw, and glucose	" "	2 00
994 " refined	" "	4 00
995 Chloride of sodium (common salt), crude, in large crystals	N. W. 100 kilos.	0 75
996 Same refined, ground or not	" "	2 50
997 Cocoa beans	" "	5 00
998 " in powder, paste, lumps, or tablets, unsweetened	N. W. kilo.	0 08
999 " sweetened (not candy or confectionery)	" "	0 06
1000 " prepared with milk or with milk and sugar, in paste, for chintion	N. W. kilo.	0 06
1001 Cocoa butter or fat	" "	0 30
1002 Coffee, green	N. W. 100 kilos.	8 00
1003 " roasted, whole or ground	" "	10 00
1004 " substitutes of cereals or other substances, ground or not	N. W. 100 kilos.	12 00
1005 Coffee essence or extract	N. W. kilo.	0 15
1006 " and milk, or coffee, milk and sugar, in paste for dilution	N. W. kilo.	0 12
1007 Chicory in any form	" "	0 25
1008 Tea	" "	0 20

## GROUP III.

## Spices.

1009 China cassia bark	N. W. kilo.	0 20
1010 Caylon cassia bark	" "	0 30
1011 Vanilla beans	" "	5 00
1012 Cloves, with or without heads	" "	0 20
1013 Allspice (malagueta)	" "	0 10
1014 Mace	" "	0 50
1015 Nutmeg, husked or not	" "	0 50
1016 Pepper	" "	0 12
1017 Cayenne pepper	" "	0 24
1018 Sweet pepper	" "	0 16
1019 Mustard	" "	0 08
1020 Anise, caraway, and cumu seeds	" "	0 12
1021 Any other spice, seed, or leaf, used as a food or for food seasoning, not provided for	N. W. kilo.	0 15

Note.—Any of the articles enumerated in paragraphs 1009 to 1021 inclusive, if ground or prepared, shall pay a surtax of 30 %.

1022 Baking powder, or yeast in any form	N. W. kilo.	0 30
1023 Shredded cocoanut	" "	0 20

## GROUP IV.

## Oils and beverages.

1024 Olive oil, cotton seed oil, or other oils for table use, or for use in the preparation of food, in receptacles of wood	G. W. kilo.	0 06
1025 The same, in receptacles of earthenware or tin	N. W. "	0 08
1026 The same, in glass	" "	0 12
1027 Alcohol (however contained)	litre	0 20
1028 Methyl or any denatured alcohol	" "	0 10
1029 Whisky, brandy, cocktails, blackberry and ginger brandy	litre	0 55
1030 Rum and gin, up to 45° centesimal gauge	" "	0 20
1031 " up to or exceeding 68° centesimal gauge	" "	0 30
1032 Liqueurs, cordons and any compound spirituous liquors, not provided for	litre	0 60
1033 Champagne	" "	1 25
1034 Other sparkling wines	" "	1 00
1035 Bitters for mixing with liquors or beverages	N. W. kilo.	0 75
1036 Wines, still, all white and sweet red wines, including dessert wines, in wood	litre	0 15
1037 The same, in bottles, flasks, demijohns and other similar receptacles	" "	0 20
1038 Common red wines, not containing more than 12 % in volume of alcohol, in wood	" "	0 10
1039 The same, in bottles, flasks, demijohns and other similar receptacles	litre	0 20
When the volume of alcohol in the wines classified under paragraphs 1038 and 1039 exceeds 12 %, a surtax of 25 % shall be applied.		
1040 Beer, stout, and all similar beverages	hectol.	6 00
1041 The same, in bottles or receptacles other than wood	" "	8 00
1042 Cider, in wood	" "	8 00
1043 The same, in receptacles other than wood	" "	10 00
1044 Sweetened, flavoured or aerated waters, natural mineral waters, carbonated or not, ginger ale, root beer, and other non-alcoholic beverages not provided for	hectol.	6 00
1045 Fruit juices, pure or with sufficient sugar, citrus or other, not fermented or fortified with spirits	litre	0 20
1046 Vinegar and diluted acetic acid (not over 6 % acetic acid), in wood	litre	0 03
1047 The same, in receptacles other than wood	" "	0 06

## GROUP V.

## Various.

1048 Vegetables, tubers, bulbs, nuts and fruits of all kinds, not specially mentioned, pickled in any form, in wood or in other packing, except glass, earthenware or tin	G. W. kilo.	0 06
1049 The same, in glass, earthenware or tin	N. W. "	0 08
1050 Olives in wood	G. W. "	0 05
1051 Same, in glass, tin or earthenware	N. W. "	0 08
1052 Same, stuffed, however packed	" "	0 20
1053 Fruits, preserved in their own juice, in syrup, or in water, however packed	N. W. kilo.	0 10
1054 Marmalade, mace, and jelly of fruit, however packed	N. W. kilo.	0 10
1055 Crushed fruit, and fruit pulp, for flavouring ice-cream like	N. W. kilo.	0 10
1056 Fruits, preserved in brandy, cordons or spirits of any kind, such as brandied peaches, cherries preserved in brandy, and the like, however packed	N. W. kilo.	0 30

## TARIFF.]

	Dols.	cts.	Nos.		Dols.	cts.
No. 1057 Cakes and puddings of any kind	N. W. kilo.	0 10		(c) Floor cloth, or door or floor mats of rubber, combined or not with other material	N. W. kilo.	0 25
1058 Brown bread and the like	"	0 10		(d) Boots and shoes of rubber, combined or not with other material	"	0 25
1059 Flavouring extracts not medicinal nor fluid or solid extracts for perfumery, commonly used for cooking and baking, not containing over 12 % alcohol	N. W. kilo.	0 50		(e) Soft rubber water bottles, or caps	N. W. kilo.	1 00
Note.—When containing over 12 % volume of alcohol they shall be classified according to paragraph 380 of Schedule C.				(f) Soft rubber nipples, nursing bottle fittings, teething rings, and similar articles	N. W. kilo.	1 00
1060 Sauces, condiments, and similar preparations for table use, such as caper sauce, pepper sauce, tabasco sauce, Worcestershire sauce, salad dressing, chutney sauce, tomato sauce, mushroom sauce and the like	N. W. kilo.	0 20		(g) Rubber type and stamps	"	0 80
1061 Almonds, hazel nuts, chestnuts, peanuts and nuts of any other kind, unsheilded	"	0 08		(h) Rubber crasers	"	0 20
1062 The same, shelled	"	0 12		(i) All other articles and manufactures of rubber, not elsewhere mentioned	N. W. kilo.	1 00
1063 Same, roasted or salted	"	0 18		1095 Hardened rubber paste for dental purposes, combined or not with colour, metal powder or other substances	N. W. kilo.	2 50
1064 Fruit, berries, nuts or other products, crystallized	N. W. kilo.	0 40		(a) Rulers or measures, of hard rubber, combined or not with soft rubber or other material	N. W. kilo.	0 50
1065 Confectionery and sweetmeats of all kinds, not specially mentioned	N. W. kilo.	0 05		(b) Hard rubber pen holders	"	0 50
1066 Eggs, fresh, salted, or preserved, in earthenware or glass, such as Roquefort, Camembert, Brie, Limburger, Imperial, and similar cheese	N. W. kilo.	0 20		(c) Same, in fountain pens with or without gold nibs, and with ornaments or parts of gold, silver, mother-of-pearl or other metal	"	12 00
1068 Common cheese	"	0 12		(d) The same, with or without gold nibs and without ornaments, of any kind	"	6 00
1069 Butter	"	0 20		(e) The same, with or without gold nibs and without ornaments, also styles of hard rubber	"	1 50
1070 Oleomargarine, butterine, and all imitations or substitutes for butter	N. W. kilo.	0 20		(f) Hard rubber or imitations thereof in trays for photographic developing and other purposes	N. W. kilo.	0 75
1071 Honey, maple syrup, cane syrup, and corn syrup	"	0 10		(g) Hard rubber syringes and syringe tips	"	2 50
1072 Almond syrup, and generally flavouring syrups for beverages	N. W. kilo.	0 10		(h) Hard rubber cigar or cigarette holders, or mouth pieces for pipe	N. W. kilo.	3 00
1073 Alimentary preserves of animal origin, in tins or jars, n. e. p. f. prepared with sauces of vegetables or not	N. W. kilo.	0 10		(i) Hard rubber combs, side combs, back combs, hair pins, hair ornaments	N. W. kilo.	2 50
1074 Meat extracts	"	0 20		(j) Other wares or articles of hard rubber not specially mentioned	N. W. kilo.	2 00
1075 Preserved meats, such as pate de foie gras, game, etc., and similar foods in tins or not, in tins or jars	N. W. kilo.	0 20		1096 Amber, jet, coral, ivory, meerschaum, tortoise, mother-of-pearl and other shell:		
1076 Omelet or potted soups of all kinds	"	0 10		(a) Any of the foregoing in their natural state, not improved in condition beyond cleaning, scouring, or polishing	N. W. kilo.	0 50
1077 Cod, herring and mackerel, in glass, tins or earthenware, in sauce, oil, or not	N. W. kilo.	0 08		(b) Buttons of any kind, including cuff, collar and stud buttons	N. W. kilo.	3 50
1078 Salmon and tinned fish in glass, tins or earthenware, in sauce, oil, or not	N. W. kilo.	0 10		(c) Pipe, cigar or cigarette holders and mouth pieces	N. W. kilo.	10 50
1079 Sardines in glass, tins or earthenware, in oil or not	N. W. kilo.	0 15		(d) Balls for billiards, pool or similar games	"	4 00
1080 Anchovies and anchovy paste, however packed	"	0 25		(e) Spectacle or eyeglass frames, fitted with lenses or not	"	3 00
1081 Fish pastes, caviar and fish roe, however packed	"	0 10		(f) Dice, counters, chessmen and checkers, and any games or toys	N. W. kilo.	10 50
1082 Other preserved fish and sea food, such as oysters, clams, etc., in glass, tins or earthenware	N. W. kilo.	0 05		(g) Any other article n. e. p. f.	N. W. kilo.	7 00
1083 Fresh milk, sterilized or not	"	0 03		Note.—Provide that none of the articles classified under paragraph 1096 shall pay a less rate of duty than 30 % ad val.		
1084 Evaporated milk or cream, or any unseasoned, preserved, concentrated or condensed milk, however contained	N. W. kilo.	0 05		1097 Horn, bone, hoof, whalebone, vegetable ivory, paste and celluloid; also compositions imitating these or materials described in paragraph 1046:		
1085 The same, sweetened	"	0 05		(a) Any of the foregoing in their natural state, not improved in condition beyond cleaning, scouring, or polishing	N. W. kilo.	0 25
1086 Malted milk	"	0 05		(b) Buttons of any kind, including cuff, collar and stud buttons	N. W. kilo.	1 00
1087 Mellin's Food, Nestle's Food and other similar infant foods	N. W. kilo.	0 20		(c) Pipes, cigar or cigarette holders and mouth pieces	N. W. kilo.	2 00
1088 Truffles, however packed	"	0 20		(d) Balls for billiards, pool or similar games	"	3 50
1089 Mushrooms (not sauté) of any kind, however packed	N. W. kilo.	0 07		(e) Dice, counters, chessmen and checkers, and any games or toys	N. W. kilo.	2 50
1090 Preserved vegetables of all kinds (not pickled), n. e. p. f. such as tomatoes, corn, peas, pumpkins, cabbage, and generally all preserved vegetables, however packed	N. W. kilo.	0 07		(f) Combs, side combs, back combs, hair pins and hair ornaments	N. W. kilo.	0 40
GROUP VI.				(g) Cuffs for men, women, and children	N. W. kilo.	0 60
SUGAR.				(h) Cuffs for men, women, and children	N. W. kilo.	2 50
1091 Hay, and forage n. e. p. f.	G. W. 100 kilos.	0 40		(i) Any other article n. e. p. f.	N. W. kilo.	2 50
1092 Olives	"	0 60		1098 Buttons of any kind, including cuff, collar, stud buttons, picture and device buttons, n. e. p. f. except those of gold or silver, and gold or silver plated buttons	N. W. kilo.	1 00
Note.—While the Republic adheres to the Brussels Convention, sugar and products having a sugar base shall pay upon their importation:	N. W. 100 kilos.	1 10		Note.—None of the articles classified under paragraph 1098 shall pay a less rate of duty than 50 % ad val.		
Refined sugar	"	1 00		1099 Human hair manufactured or not	N. W. hectog.	1 50
Unrefined sugar	"	1 10		1100 Sponges:		
Chocolate, confectionery, crackers, condensed milk, and analogous products that contain a notable proportion of sugar artificially incorporated	N. W. 100 kilos.	1 10		(a) Fine, cells when dry not exceeding 5 mm. average diameter	N. W. kilo.	8 00
From this reduction are exempted the indirect products of the manufacture or refinement of sugar, which shall continue subject to the rates provided in this tariff.				(b) Common, cells when dry exceeding 5 mm. average diameter	N. W. kilo.	4 00
No other import duty nor additional import tax, either local or national, exceeding 20 cents per 100 kilos, may be collected on sugar and preparations thereof provided for.				1101 Tow or oakum, tarred or not	N. W. 100 kilos.	0 20
SCHEDULE X.				1102 Wood battens for trucks	"	100
MISCELLANEOUS.				1103 Whips:		
1093 Rubber, crude, and waste, scrap or refuse rubber	N. W. kilo.	0 20		(a) Stocks of wood or other vegetable material, covered with cord, net, or woven or plated stuffs, or plain	"	1
(b) Rubber or gutta percha in sheets, mixed, combined or not with other material, for machinery packing	N. W. kilo.	0 20		(b) Same, covered with leather, skin, or other material not mentioned in the preceding paragraph	"	5
(c) Machinery packing, not in sheets, of rubber, percha, or combined with any material, including piston packing, valve packing, etc., and rings, discs, gaskets and washers	N. W. kilo.	0 25		(c) Stocks of horn, whalebone, rawhide, or other material, covered with cord, net, woven or plated stuff, or plain	"	5
(d) Driving belts of rubber combined with other material	N. W. kilo.	0 30		(d) Same, covered with leather, skin, or other material not mentioned in the preceding paragraph	"	4
(e) Hose of rubber combined with other material	N. W. kilo.	0 10		(e) Drivers' whips	"	6
Note.—The weight of hose fittings shall be included if attached.				Note.—Hiding whips, generally, shall follow the classification of paragraph 1103, with a reduction of 50 % on the rates therein provided.		
1094 Tubing of rubber or gutta percha, combined or not with other material, with or without accessories, n. w. kilo.	"	0 60		Note.—None of the articles classified under paragraph 1103 shall pay a less rate of duty than 50 % ad val.		
(a) Rubber tyres, combined or not with other material, and inner tubing thereof, for wheels of carriages, automobiles, bicycles, and the like	N. W. kilo.	0 80		1104 Umbrellas and parasols:		
(b) Rubber hat forms	"	0 60		(a) Of natural or artificial silk, pure, or mixed with other materials, ribs up to 40 cm. in length	"	9
				(b) Same, ribs exceeding 40 cm. but not over 55 cm. in length	"	12

## SCHEDULE X.—MISCELLANEOUS—continued.

No.		Dols. cts.
(c) Same, ribs exceeding 55 cm. in length.....doz.		15 00
(d) Of any other material, except paper, ribs up to and including 40 cm. in length.....doz.		3 60
(e) Same, ribs exceeding 40 cm. but not over 55 cm. in length.....doz.		4 80
(f) Same, ribs exceeding 55 cm. in length.....doz.		6 00
Note.—None of the articles classified under paragraph 1104 shall pay a less rate of duty than 50 % <i>ad val.</i>		
1105 Hats and bunnets, of straw for any of the materials mentioned in paragraph 763, including crowns, brims, or forms of the same, not trimmed:		
(a) For males.....doz.	2 00	
(b) For females.....doz.	2 00	
(c) For children.....doz.	1 20	
1106 Same, trimmed:		
(a) For males.....doz.	3 00	
(b) For females.....doz.	6 00	
(c) For children.....doz.	1 80	
1107 Top hats, of any kind.....doz.	24 00	
1108 Hats of other materials, including crowns, brims, or forms of the same, not trimmed:		
(a) For males.....doz.	2 00	
(b) For females.....doz.	2 00	
(c) For children.....doz.	1 20	
1109 Same, trimmed:		
(a) For males.....doz.	4 00	
(b) For females.....doz.	6 00	
(c) For children.....doz.	2 40	
Note.—The addition of sweatbands, linings, ribbons, buckles, textiles, laces, feathers, flowers and the like, in any degree, however slight, shall constitute trimming for the application of paragraphs 1105 to 1109 inclusive.		
Note.—None of the articles classified under paragraphs 1105 to 1109 inclusive, shall pay a less rate of duty than 50 % <i>ad val.</i>		
1110 Caps of all kinds not elsewhere specially mentioned:		
(a) For adults, of natural or artificial silk, or mixtures of these with other materials or of leather.....doz.	3 00	
(b) The same, for children.....doz.	1 80	
1111 Same, of any other material:		
(a) For adults.....doz.	1 50	
(b) For children.....doz.	0 90	
Note.—None of the articles classified under paragraphs 1110 and 1111, shall pay a less rate of duty than 50 % <i>ad val.</i>		
1112 Matches of wood or cardboard, even if for advertising purposes, including also so-called "Bengal" matches, and wind or storm matches.....doz.	0 20	
(a) So-called "Bengal" matches.....doz.	0 30	
1113 Cartridges with or without bullets, for rifles.....doz.	0 50	
1114 Metal shells for shotguns, loaded or not.....doz.	0 50	
1115 Shells of carbide and metal for shotguns, empty, or loaded with powder or explosive compounds and primers only.....doz.	0 60	
1116 Shells of carbide and metal for shotguns, loaded with primers, powder, or explosive compounds, and shot.....doz.	0 30	
1117 Primers and cups for firearms.....doz.	1 50	
Note.—The importation of articles classified under paragraphs 1113 to 1117 inclusive shall be subject to the restrictions and regulations prescribed by the Executive Power.		
1118 Paper and felt wads of all kinds for firearms.....doz.	3 00	
1119 Tanned, oiled or prepared textiles or felt for roofing or sheathing.....doz.	2 00	
1120 Tarpanlins.....doz.	10 00	
1121 Artificial flowers, fruits, seeds, leaves, stems, pistils or parts of these, n. e. p. f. made up into wreaths or not.....doz.	4 00	
1122 Manikins of all kinds.....doz.	0 50	
1123 Cameras and cameras of all kinds, complete or not, and all parts of same (except plates and films), including lenses, tripods, plateholders etc.....doz.	40 75	
1124 All photographic dry or other plates.....doz.	0 25	
(a) Photographic films and film packs.....doz.	1 00	
Note.—Films for cinematographs, biographs and similar moving picture machines shall, however, be dutiable under the corresponding paragraph of Schedule L.		
1125 Tobacco:		
(a) In the leaf.....doz.	5 00	
(b) In snuff.....doz.	5 00	
(c) Prepared as a germicide, insecticide, or scale destroyer.....doz.	0 25	
(d) In cigarettes.....doz.	5 00	
(e) In addition.....doz.	5 00	
(f) In cigars.....doz.	25 00	
(g) In addition.....doz.	5 00	
(h) In chewing tobacco.....doz.	0 25	
(i) In other forms not specially mentioned.....doz.	5 00	
1126 Goggles and goggles of gold and silver, gold and silver plate, or the materials mentioned in paragraph 1096 and 1097 of Schedule Y.....doz.	0 25	
Note.—None of the articles classified under paragraph 1126 shall pay a less rate of duty than 10 % <i>ad val.</i>		
1127 Heliographs, mimeographs, and other devices for duplicating, including writing or printing.....doz.	25 75	
1128 Independent lamps for lamps of any kind.....doz.	3 00	
1129 Tips of all kinds for barbers.....doz.	2 50	
1130 Spectacles and magic lanterns (not box).....doz.	2 50	
1131 Hand-crank magnets.....doz.	1 00	
1132 Bore-puffs, not elsewhere provided for.....doz.	0 25	
1133 Lenses.....doz.	1 00	
1134 Oil paintings, not otherwise provided for.....doz.	25 75	
Note.—Frames shall be separately dutiable under corresponding paragraph.		

No.		Dols. cts.
1135 Telescopes, field, opera and marine glasses:		
(a) Mounted in steel, copper, brass, leather, rubber, bone, paste, or other common material.....doz.		3 00
(b) Mounted in mother-of-pearl, tortoise shell, ivory or silver.....doz.		10 00
Note.—When mounted in gold, or set with precious stones, the same shall be classified as jewellery.		
Note.—None of the articles classified under paragraph 1135 shall pay a less rate of duty than 30 % <i>ad val.</i>		
1136 Barometers, thermometers, rain gauges of any kind, lactometers, saccharometers, liquor and other gauges of similar character; hour and sand glasses, reading and burning glasses etc., including magnifying glasses and thread counters.....doz.		1 00
Note.—None of the articles classified under paragraph 1136 shall pay a less rate of duty than 25 % <i>ad val.</i>		
1137 Mathematical and scientific instruments of all kinds, otherwise provided for.....doz.		25 75
1138 Surveyors' chains and metallic tape.....doz.		0 50
1139 Ships' compasses.....doz.		1 00
1140 Other compasses of direction.....doz.		2 00
1141 Spirit levels of all kinds.....doz.		30 75
1142 Quadrants, sextants, octants, and similar articles.....doz.		1 00
1143 All other effects, articles and merchandise, not elsewhere enumerated or provided for, except raw materials.....doz.		50 75
1144 Raw materials, not elsewhere enumerated or provided for.....doz.		25 75

## SCHEDULE O.

## ARTICLES FREE OF DUTY.

1145 Effects imported by the Government for the national public service:	
(a) Effects imported by the municipalities for the public service of hygiene and sanitation, instruction, fomentation, beautification, police, or others of exclusively communal nature, subject to the regulations as prescribed by the Executive Power.	
(b) The indispensable materials and the instruments imported exclusively for the construction and maintenance of public works, declared of public utility by the National Congress provided that they be subject to the regulations prescribed to this end by the Executive Power.	
1146 Statues for ornamenting public parks.	
1147 Foreign articles destined to public exhibitions held in the Republic.	
These articles shall be subject to the regulations as may be prescribed by the Executive Power in each instance.	
1148 Specimens and collections of mineralogy, botany, ethnology, and geology for public museums, public schools, academies and scientific and artistic societies, upon the proof of their destination.	
1149 Works of art destined for public exhibition in museums, galleries or art schools, when the proof is presented as to their destination.	
1150 Live plants.	
1151 Vegetable garden seeds, under such regulations and restrictions as may be prescribed by the Executive Power.	
1152 Fertilizers, natural and artificial, and insecticide substances exclusively destined for agriculture.	
1153 Live animals or birds of all kinds.	
1154 Eggs of the silk worm.	
1155 Ploughs, plough-shares, harrows, cultivators, planters, seeders, drills, harvesting, stacking, threshing and baling machinery; separating, drying and polishing machinery; cotton gins, baling presses; machinery for extracting and preparing fibre for the market, corn shellers, hydraulic rams and levels, winches and instruments destined exclusively for aquiculture.	
(a) Hoes, mattocks, rakes, axes, manure forks, potato forks, shovels, agricultural machetes and blades thereof (exclusive of scabbards), wire stretchers, barbed wire and staples thereof, picks and pickaxes, with or without handles, rails, fish plants and sleepers, bent rails, switches, frogs, rails screwed or bolted together in crossings and similar track sections.	
(b) Industrial stills and parts of the same, alcohol burners, mantles, stoves, cook stoves and motors that operate exclusively with alcohol.	
Note.—Machetes exceeding 72 cm. in length shall not be considered agricultural machetes for the purposes of this tariff, and shall be classified as side arms.	
1156 Printing presses, type and rules, rollers, galleys, composing sticks, quins, vignettes and similar accessories for printing.	
1157 Engraved plates for printing, entirely of copper or alloys thereof, or combined with wood, lead, or other base metal in any proportion.	
1158 Paper for printing books, newspapers, or reviews, or for lithographing.	
(a) Fly paper, poisoned or gummed.	
1159 Printing and lithographing inks.	
1160 Printed letters, books and pamphlets of all kinds, not otherwise provided for, except those prohibited.	
1161 Newspapers, reviews and similar publications in any language.	
1162 Lithographs, posters, calendars, and folios for advertising, having no commercial value and destined for free public distribution.	
1163 Printed music, with or without words.	
1164 Books and music in raised print, used exclusively by the blind.	
1165 Hydrographic and topographical charts.	
1166 Manuscript of any description, bound, stitched, or in separate sheets.	
1167 Ores of gold, silver, iron or copper.	
1168 Gold, silver, platinum and alloys thereof, crude or in bars, scraps, dust, or in broken up articles suitable only to be remelted.	
1169 Medals of any metal gained by national competitors in foreign contests and exhibitions.	
1170 Legal currency, national or foreign, of gold, silver, nickel, copper or paper.	
1171 Numismatic and similar collections of coins or medals.	
1172 Used and unused postage stamps of all nations.	
1173 Diamonds and other precious stones in the rough, unmounted.	
1174 Fresh fruits and berries in their natural state.	
1175 Fresh garden produce, not elsewhere provided for.	
1176 Ice, natural or artificial.	
1177 Pure cod liver oil and preparations thereof based principally on cod liver oil, and therapeutic serums and vaccine virus.	

## 1221

1291 Fruits and products of the Republic, re-exported without having been altered or advanced in value by any process or manufacture

12.2	Bags of straw, Italian straw, <i>garet</i> or other straw, for men or women, of all kinds .....	0	0
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	D.	C.
Candles of spermaceti, stearine or any other substance imitating spermaceti candles, in packets containing:		0
6 candles or less, of 12 inches.....	packet	02
6 " " " 8 " " " " " "	"	01
6 " " " of less than 8 inches " " "	"	01
Tallow candles.....	lb.	02
Veepoles of all sizes.....	each	10

LAW OF JULY 12, 1910, APPROVING THE TARIFF OF DUTIES  
IMPOSED BY THE MUNICIPALITY OF SANTO DOMINGO.  
(*"Gaceta oficial"* No. 2111, of August 6, 1910.)

SOLE ARTICLE.—The following import consumption duties established by the Municipality of Santo Domingo are approved: D. C.

by the Municipality of Santo Domingo are approved:		D. C.
Rice.....	50 kil.	0 06
Articles of iron, enamelled or covered with porcelain.....	100 kil. net	1 10
Accordions.....	doz.	1 50
Oil, olive and lard like.....	100 kil. net	0 05
Limes.....	"	0 02
Machine lubricating.....	"	0 04
Olive, fine.....	"	0 01
Cocunut.....	"	0 02
Bitters and the like.....	litre	0 06
Olives, capers, pickles, anchovies, almonds, etc., preserved.....	"	"
preserved vegetables and other alimentary preserves of all kinds; condensed milk.....	kil. net	0 06
Iron, copper or other wire, plain.....	50 kil.	0 05
Tar, pitch, coaltar and the like.....	"	0 20
Mineral or carbonated waters.....	12 bottles	0 12
Alga ( <i>algas</i> ).....	each	0 05
Yaracout.....	kil. net	0 11
Alumina, ochre and calamine.....	"	0 01
White lead and whiting.....	"	0 05
Sandals.....	doz.	0 10
Playing cards of all kinds, in packs.....	gross	10 00
Billiard tables with or without accessories.....	each	2 00
Billiard balls of all kinds.....	kil. net	0 25
Billiard balls of all kinds.....	each	0 19
bicycles; for men or women.....	"	1 00
For children.....	"	0 50
From balconies, balconies and railings.....	50 kil.	0 25
Empty racks of any size, fitted together or in shacks.....	each	0 21
Wine casks: two places.....	"	0 23
One and a half places.....	"	0 35
Sales.....	2 00	0 00
Coffee.....	50 kil.	1 00
Cigarettes.....	1,000	1 00
Po-kets and crackers.....	40 packets	0 25
Seeds of all kinds.....	doz.	0 03
Iron nails of any size, including iron nails.....	50 kil.	0 06
Nails of any other metal or alloy.....	"	0 08
Peanuts, raisins, figs, dates, almonds, hazelnuts, walnuts, chest-nuts, and all other dried fruits.....	kil. net	0 06
Perforated caps for revolvers of any bore.....	100	0 25
Carriages and carts of all kinds.....	each	4 00
" ( <i>quintas</i> )" (two wheeled carriages) of any size.....	2 00	0 00
Footwear of any shape and material: for men and women.....	pair	0 06
For children.....	"	0 02
Woolen headsets.....	each	2 00
One and a half places.....	"	2 50
One place.....	"	1 00
Onions and shallots.....	100 kil. net	0 23
Carbide.....	50	0 50
Shippers and low shoes of all kinds and sizes.....	doz.	0 12
Iron munitions.....	barrel	20 00
Empty hemipipes: one gallon in capacity.....	doz.	0 02
Greater capacity..... and in addition per gal.....	0 01	0 10
Brooms of all kinds.....	doz.	0 10
Sporting guns of all kinds: single barrelled.....	each	1 00
Double barrelled.....	"	1 00
For, with, or without.....	"	1 00
Fruit extracts or essences of all kinds, in tins or other con-tainers.....	kil. net	0 25
Fruits in natural state, such as grapes, pears, apples &c.....	100 kil. net	1 00
Matches of all kinds.....	gross of boxes	0 50
Cups for sporting guns.....	kil.	0 10
" ( <i>placas</i> ) for cartridges.....	100 kil. net	0 20
Articles of iron, of all kinds and of any shape, unmanu-factured.....	50 kil.	0 25
Fireworks, with a special surtax of.....	"	1 00
Photographs.....	each	0 50
Beans of all kinds and of any colour, peas, chick peas, lentils.....	100 kil. net	0 30
Refined petroleum: of 150°.....	"	0 75
Under 150°.....	"	1 75
Gesoline, naphtha, benzine.....	"	0 75
Grown of all kinds, unenumerated.....	50 kil. net	0 30
Guitars and unenum. fixed stringed instruments of all kinds.....	each	0 50
Isocetes: common, in barrels, cases or other receptacles.....	100 kil. net	0 25
Soda.....	"	0 25
Tin, of all kinds.....	"	0 61
Cutlery of all kinds, unenumerated.....	head	0 12
For: whetstone.....	50 kil. net	0 25
Guanaco.....	1	1 00
Guanaco.....	100 kil. net	1 25
Yarn called " <i>de guaran</i> " for fishing nets, corbels, of hemp, Mania hemp, agawa, " <i>cubilla</i> ," jute or other textile fibres.....	100 kil. net	0 45
Unenumerated musical instruments.....	each	1 00
Common bag of all kinds.....	50 kil. net	0 12
Tenall and all kinds of tools.....	each	0 25
Games: chess, draughts and other.....	each	0 25
Letto.....	1	1 00

Bricks and tiles, of clay, of all kinds	100 kil.	D. C.
Common faience	50 kil.	0 06
Porcelain	"	0 50
Building wood of all kinds	cubic metre	1 00
Wood manufactured into articles such as columns, balustrades, floors, windows, corbels and hand rails	" cubic metre	0 22
Shot	50 kil. net	0 41
Mechanics of all kinds	on the Customs duty	5 %
Masks	doz.	0 25
Lard	100 kil.	0 43
Bell metal	"	0 43
Polished all kinds and slabs	100 kil.	10 %
Maizeira	100 kil.	0 43
Stockings for men and women	doz.	0 10
For children	"	0 05
Dress-ging cases	each	0 25
Pianos, pianolas, and phonolas	"	5 00
Groceries	"	2 00
Potatoes	100 kil.	0 43
Pitch	"	0 43
Paints of all kinds	100 kil., net	1 10
Jewellery of gold, silver, copper or alloys, on the Customs duties	"	10 %
Handkerchiefs of all kinds	doz.	0 05
Perfumery :		
Oil	12 flasks	0 25
Scented soap	" kil. net	0 10
Toilet Waters	" doz.	0 25
Cosmetics and pomades	" kil. net	0 10
Powders	"	0 30
Essence for the handkerchief	12 flasks	0 40
Cleaner	50 kil.	0 50
Other kinds	"	0 30
Refreshing drinks and syrups of all kinds	100 kil.	1 10
Wheels for carriages and carts	pair	1 00
Shirts and chemises of all kinds, for men, women and children	doz.	0 50
Drawers for men, women and children	"	0 25
Vests do., do., do.	"	0 25
Collars and cuffs	"	0 10
Suits : of cloth, diagonal or cassimere, composed of two or three articles	suit	3 00
Incomplete, of cloth, diagonal or cassimere	12 articles	1 00
Of linen, composed of two or three articles	suit	1 20
Incomplete, of alpaca, and similar	12 articles	1 20
Of linen or cotton, composed of two or three articles	suit	2 00
Incomplete, of linen or cotton	12 articles	1 00
For children (half the above duties).	"	"
Parlour games for target shooting	each	1 00
Hats : of straw, for men	doz.	0 40
" " caps, for children	"	0 20
" " for women	"	1 20
Sea salt	50 kil.	0 10
Saddles and " gaitapagos " (English saddles)	each	2 00
Tobacco : manufactured	100 kil.	1 00
Fragrant wax (" <i>admiras</i> ")	50 kil.	0 10
Unmanufactured	100 kil.	5 00
In powder or snuff	kil. net	0 01
Hair dyes	12 flasks	0 25
Jugs	each	0 10
Billiard cues	doz.	0 50
Office requisites	on the Customs duty	10 %
Show glass (" <i>vidriera</i> ")	each	1 00
Articles of glass, crystal and porcelain of all kinds, such as bowls, vases, tubas, plates, saucers, cups, window glass and all other unenumerated articles	100 kil.	0 30
For toilet tables &c.	"	4 30
Lamps, punch bowls, soap boxes, pots &c. of all kinds	100 kil.	0 30
Sashes (" <i>vidriera</i> ") for doors and windows	each	0 20
Candles : wax	50 kil.	0 02
Spermaceti	"	0 03
Stearine	"	0 03
Tallow	"	0 03
Vinegar	1,000 l.	0 08
Billiard cue tips	1,000 o.	0 08

LAW OF JULY 5, 1910, APPROVING THE TARIFF OF DUTIES  
IMPOSED BY THE MUNICIPALITY OF PUERTO PLATA.  
(“Gaceta oficial” No. 2113, of August 13, 1910.)

ART.—The following import consumption duties established by the Municipality of Puerto Plata are approved :

Rice.....	50 kil.	D. 0
Acordions.....	doz.	1 25
Oils: cotton seed and similar.....	.....kil.	0 00
Lard or fat.....	.....doz.	0 00
Machin. lubricating.....	2 kil.	0 00
Fine, olive or other.....	.....kil.	0 00
Cocoa nut.....	.....	0 00
Bitters and the like.....	.....litre	0 00
Oilives, in oil, stufed.....	12 flasks	0 00
Oilives in barrels or other vessels.....	12 half barrels	0 00
Garlic, strong or loose.....	50 kil.	0 50
Iron, copper or other wire, plain.....	.....	0 00
Tar.....	.....	0 25
Cabinets and show cases, mounted or not, of all kinds.....	each	1 00
Mineral or carbonated waters, in common bottles.....	12 bottles	0 00
Jars ( <i>glazuradas</i> ).....	each	0 00
Furniture.....	.....	0 00
Wire of any colour.....	50 kil.	0 30
White lead and whitening.....	.....	0 25
Sandals.....	doz.	0 10
Playing cards of all kinds, in packs.....	gross	0 00
Billiardis with or without accessories.....	.....	1 00
Repro of all varnish and similar.....	.....	0 00
Billiard balls.....	each	0 25
Bicycles: for men or women.....	.....	1 00
For children.....	.....	0 00

Pitch	50 kil.
Balusters or railings of iron	each
Empty casks of any capacity, mounted or not	each
Wire mattresses: two places	each
" one place	each
Sales	50 kil.
Coffee	50 kil.
Cigarettes	1,000
Rocket and crackers	40 packets
Iron nails, points and nails	50 kil.
Nails of composition or other metal	each
Cartridges for percussion guns	100
Percussion caps for revolvers	each
Carriages: four seated	each
" Less than four seated	each
Sausages and polonies	each
Footwear: for children	pair
" for women	pair
" for men	pair
Bedsteads: of mahogany or other wood, with wire mattress	each
" Fine, of metal, with two places, with wire mattress	each
" " with one place, with wire mattress	each
" Common, of metal, with two places	each
" " with one place	each
" Canvas or folding, with one place	each
Onions and shallots	each
Carbide	100 kil.
Slippers and low shoes of all kinds and sizes	pair
Prunes	kil.
Unenumerated alimentary preserves	each
Dominies	game
Barrels: for gunpowder	each
" 2 gallons	each
" 3 gallons	each
" Of larger capacity	each
Dates, figs, raisins and similar products	50 kil.
Brooms of all kinds	doz.
Spices: pepper, bay and nutmeg	each
" Single barrelled, common	each
" Single barrelled, fine	each
Tow, waste, unclunche yarn and packing	5 kil.
Pickles of all kinds	kil.
Fruit extracts and essences, in flasks and other receptacles	each
Deers, weasels, cats, or polebards	each
Fruits: in fruit	kil.
" Dried, unenumerated	each
" In their juice or liqueur	each
" Fresh, such as apples, pears, grapes and similar	each
Wax vestas	gross of boxes
Matches in the shape of combs	each
" Common	each
" of tablets	each
Candied fruits	kil.
Gunpowder, containing gum	each
" <i>Fl-chat</i> for cartridges	each
Iron articles of all kinds	50 kil.
Fireworks	each
Photographs	each
Petroleum: of 130° and upwards	50 kil.
" 120° and upwards	each
Gasoline, naphtha	each
Grain of all kinds	each
Guitars and mandolines	each
Larders	each
Biscuits: common, in barrels, casks or other receptacles	50 kil.
" Soda	each
" Fine, of all kinds, without sugar	each
Flour: wheated	each
Maize	each
Musical instruments, unenumerated	each
Soap: common	each
" Fairy, cocoanut and similar	each
Tops of all kinds	on the Customs duty
Aerated lemonade and the like	12 each
Coke, cinders or iron scale	each
" Lumps	each
Bricks of all kinds	1,000
Carriage poles	each
Enamelled funnels	50 kil.
Wood: columns	each
" Balusters for balconies	each
" Stands	each
" Balusters for carriages	each

[illegible]

ART. 2.—All articles enumerated in the present Tariff, imported by merchants established in the Commune under their own brand and without any countermark showing that they have been despatched from other Communes or which even when provided with such a countermark are intended for consumption in the Commune, shall be liable to the payment of the corresponding surtax.

*Paragraph.*—The present Tariff cancels the existing Tariff of the same kind and became operative on the 1st January, 1911.

## LITHUANIA

## CUSTOMS REGULATIONS

The Tariff Regulations which are at present in force in Lithuania, together with a list of goods the importation of which into Lithuania is prohibited.

The Regulations provide for the duty-free admission of certain goods, including various foodstuffs, ores, etc., all other goods being subject to import duty levied on an *ad valorem* basis.

In principle no duty is levied on exports, but temporary duties have been imposed on certain classes of goods. A special list is maintained by the exporter from the Ministry of Commerce and Industry.

THEOREM 1.14.

The following articles are exempt from stamp duty:

Bulls and roosters, potatoes, live plants; seeds of various  
Flora

Portals of various kinds.

Fish, raw, salted and smoked, except canned fish; crayfish, oysters, lobsters, and the like, except the canned varieties.

Grain, all kinds, whole, not milled; rice.  
Name of all kinds.

Hay and straw.

- Hay and straw,
- Lard and animal fats,
- Metal and mineral ores,

Meats, raw, corned, dried and smoked, and other meat products, except tinned meats.

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 of views of each office, (see also) PLAIN PAPER.

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## IMPORT DUTIES—continued.

Vegetables, including raw mushrooms.

Woollen wares.

*The following goods are dutiable at the rate of 5 per cent. ad valorem.*

Berries, dried; fruits, dried; nuts and almonds.

Clay of various kinds, gypsum, cement, chalk, talc, graphite and asphalt.

Coal, coke, anthracite, briquettes, peat and charcoal.

Cotton, wool, flax, hemp and jute, coarse sacking, flax, hemp, and jute tow, and sacks manufactured from these materials.

Grain, fine and coarse.

Graistones and houses.

Horn.

Machinery, agricultural.

Meal.

Metals, common, and their alloys and castings, such as bars, sheets and plates, even if plated with other metals.

Millstones.

Oils, mineral lubricating, coal oil.

Products made from flour without sugar.

Rags.

Rails, laths, arrows, scythes, shovels, forks, rakes, crowbars, and parts thereof.

Starch, including potato starch.

Sugar, honey, jam, jelly, molasses and various syrups.

Tea.

Tools for all trades, and parts thereof.

Vegetables, dried; mushrooms, dried.

Woollen wares, such as finished parts.

*Note 1.*—Common metals, castings, bars, etc., when less than 5 mm. in diameter, will be regarded as finished products, and duty must be paid accordingly.

*Note 2.*—Metals specified above intended for plant and factories may enter duty free, with a permit from the Ministry of Commerce and Industry.

*Note 3.*—The number of spare parts for agricultural machinery must not exceed one part or one set of parts, required for assembling the machines. Spare parts in excess of the above amount must pay duty of 5 per cent. unless a special permit is issued by the Ministry of Commerce and Industry.

*The following goods are dutiable at the rate of 15 per cent. ad valorem.*

Beer, new, for drinking.

Candles and wicks thereof.

Cocoa; coffee, roasted or ground, and roasted and ground substitutes thereof; chocolate.

Grape, fruit and berry juices, except those specially mentioned.

Knitted goods of cotton, wool, flax, fibre, hemp, jute and felt.

Lace, lace curtains, embroidered goods, fancy handwork.

Sweets.

Silk yarn and thread.

Tents, mattresses, pillows, bolsters.

Velvet and similar tissues.

*Note.*—Raw material for felt, woollen and silk mills may be imported on payment of duty at the rate of 10 per cent. *ad valorem* only with the permission of the Ministry of Commerce and Industry.

*The following goods are subject to duty at the rate of 20 per cent. ad valorem.*

Bicycles.

Bone products, horn, sea shell, celluloid, amber and tortoise-shell.

Clay products of various kinds, cement, plaster of paris, ornaments for

rooms and gardens.

Footwear, all kinds, and parts thereof.

Furniture of wood and wickerwork.

Furs, prepared.

Glass products of various kinds.

Matches.

Milk, condensed.

Motor cycles and motor cars.

Pastries, pies; preserves of all descriptions.

Products of hides and substitutes thereof.

Products of felt, velvet, lace; garments made of all kinds of textiles, except silk and satin; hats, caps and other headgear, velvet tissues, embroidered silk and satin, silk or satin net.

Rubber and inflammable products.

Steamships, motor boats and other boats, driven by mechanical power.

Stone carving, ordinary.

Toys for children.

Tobacco and products of tobacco.

*Note.* Besides the import duty a special Government tax is collected on tobacco products and matches.

*The following goods pay duty at the rate of 25 per cent. ad valorem.*

Chemicals, patent medicines, cosmetics, perfumes, ethers and scented oils.

Flowers, artificial.

Gold, silver and platinum wares.

Plumes for hat trimmings.

Playing cards.

Precious stones, finished or not, and their products.

Silk and satin garments.

Whisky, brandy, liqueurs, sparkling wines.

*Note 1.*—In addition to the import duty a special Government tax is levied on whisky, brandy, liqueurs and sparkling wines.

*Note 2.*—Saccharine in all its forms may only be imported by special permission of the Ministry of Commerce and Industry, at the rate of 25 per cent. *ad valorem*.

*Note 3.*—Manufactured articles of gold, silver and platinum must be sent to the Government Assay Office.

An import duty of 10 per cent. *ad valorem* will be levied on all goods not mentioned in the preceding sections.

## IMPORT PROHIBITIONS.

*The importation of the undermentioned goods is prohibited.*

1. Gunpowder and other explosives.

2. Arms, guns, edged weapons, etc.

3. Ammunition and cartridges.

4. Walking sticks and canes with concealed daggers (sword sticks), knives and the like.

5. Oleomargarine products.

6. Blasphemous literature and pictures, and pornographic matter.

7. Labels, corks, bottles, and other packing utensils, with labels or with printed factory marks or stamps thereon, except those shipped with goods.

8. Foreign lottery tickets.

9. Flour of all grains.

*Note.*—The articles mentioned in 1, 2 and 3 can only be imported under special permission from the Ministry of Commerce and Industry in every case, and must pay duty at the rate of 10 per cent. *ad valorem*. For Government institutions, however, such goods may be imported duty free, but only under special permission from the Ministry of Commerce and Industry.

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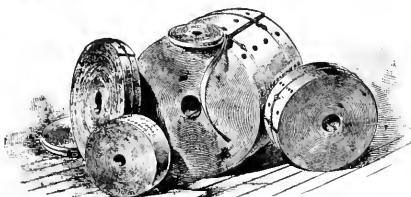
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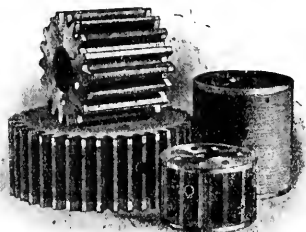
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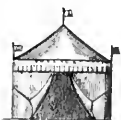
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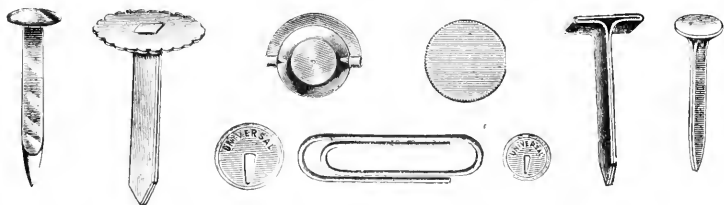
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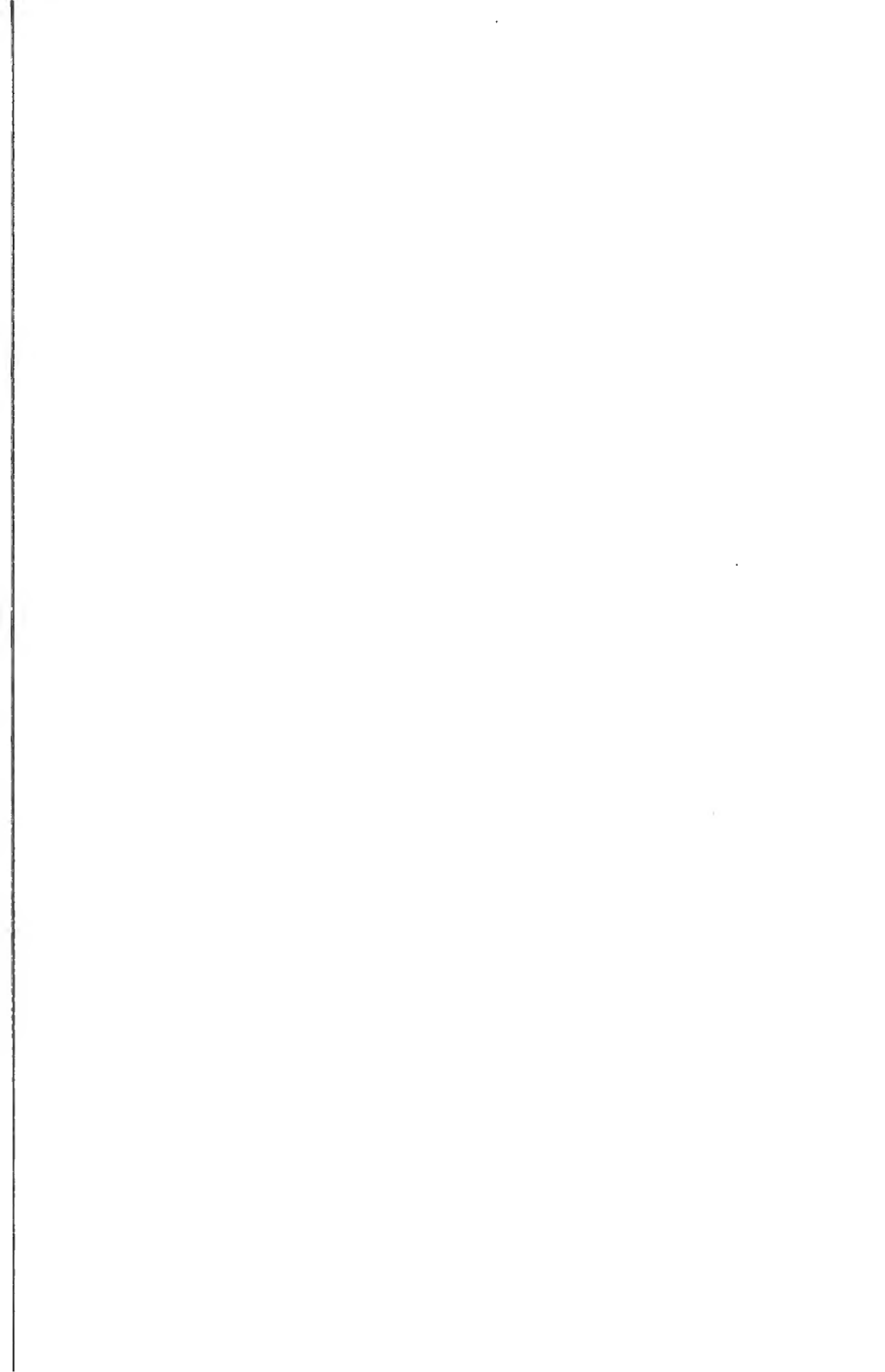
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